

# Pine County, MN

# 2018 Budget Book



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## PRINCIPAL COUNTY OFFICIALS

### County Commissioners

<u>District No.</u>		<u>Term expires</u>
District 1 .....	Stephen Hallan (Chair) .....	2018
District 2 .....	Joshua Mohr .....	2018
District 3 .....	Steve Chaffee (Vice Chair) .....	2020
District 4 .....	John Mikrot Jr. ....	2020
District 5 .....	Matt Ludwig .....	2018

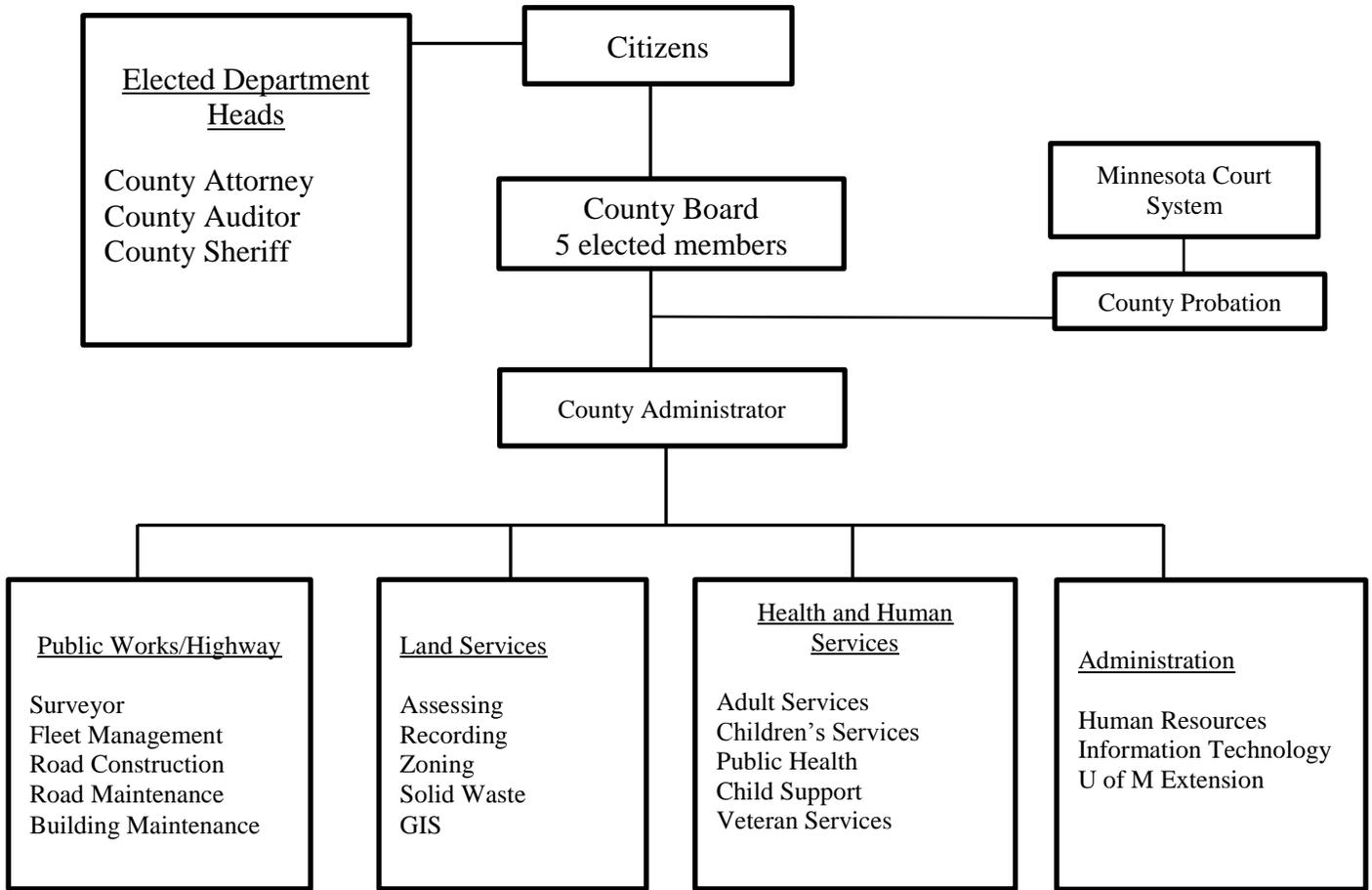
### Elected Officers

County Attorney .....	Reese Frederickson.....	2018
County Auditor/Treasurer .....	Cathy Clemmer.....	2018
County Sheriff .....	Jeff Nelson.....	2018

### Appointed

County Administrator.....	David Minke
Director of Land Services/County Assessor .....	Kelly Schroeder
Director of Public Works/County Engineer .....	Mark LeBrun
Director of Health & Human Services .....	Becky Foss
Director of Probation.....	Terry Fawcett

Pine County Organizational Chart





# PINE COUNTY

## Administrator's Office

635 Northridge Drive NW  
Suite 200  
Pine City, MN 55063  
1-800-450-7463 Ext. 1620  
Fax: 320-591-1628

### Commissioners

Steve Hallan – Dist. 1  
Josh Mohr – Dist. 2  
Steve Chaffee – Dist. 3  
John Mikrot Jr. – Dist. 4  
Matt Ludwig – Dist. 5

### County Administrator

David J. Minke

January 2, 2018

**RE: 2018 Budget Letter of Transmittal**

Dear Commissioners:

In accordance with Minnesota Statute §375A.06, attached is the 2018 Pine County budget and budget presentation. The budget is balanced as expenditures are less than current year revenue and planned spending of reserves. For 2018 there were no significant changes in programs or services delivered by the county.

This budget represents a significant amount of work by commissioners and staff. The county board conducted six Budget Committee meetings and met with department heads and leaders of other organizations to arrive at the adopted 2018 budget and property tax levy.

I would like to thank the department heads and staff for their diligent work on this budget, their timely responses to questions, and their support in getting to a balanced budget.

This book is intended as an aid for commissioners to better understand the county's budget. I hope this information is helpful and I look forward to suggestion for improvements. Debbie Gray and Jen Frederickson were instrumental in completing this book.

Sincerely,

A handwritten signature in blue ink that reads "David J. Minke". The signature is written in a cursive style.

David J. Minke  
County Administrator

DJM/dg

## **GENERAL INFORMATION**

### **History**

Pine County was organized on March 1, 1856, with Chisago County being its primary parent county. Other portions of the original Pine County originated from Ramsey County. The original county seat was Chengwatana.

In 1857, Buchanan County in full, and southern portions of Aitkin and Carlton counties, were formed from the original Pine County, with Kanabec County organized a year later. In 1861, Buchanan County was dissolved and folded into Pine County. Pine County was re-organized in 1872, with Pine City becoming the new county seat.

The county government occupies three primary facilities in Pine City: the Pine County Courthouse, Pine Government Center, and Highway shop. The Pine Government Center is the former county courthouse and now houses county Human Services and the Pine City City Hall. The county also occupies two primary facilities in Sandstone: Public Health/Highway Building and the Land/Soil and Water Conservation District and Sheriff's Substation.

### **Form of Government**

The county is organized under Minnesota Statute §375A.06 with the County Administrator Plan. Under that plan, the county is governed by a board of five county commissioners, each elected from a geographic district. County commissioners serve four-year staggered terms with an election held in November of each even-numbered year. Annually the commissioners elect a chair and vice-chair. The county commissioners appoint a county administrator to manage the day-to-day operations of the county.

The voters also elect a county attorney, county auditor/treasurer, and county sheriff who have statutory authority to manage their offices. These officers serve four-year terms.

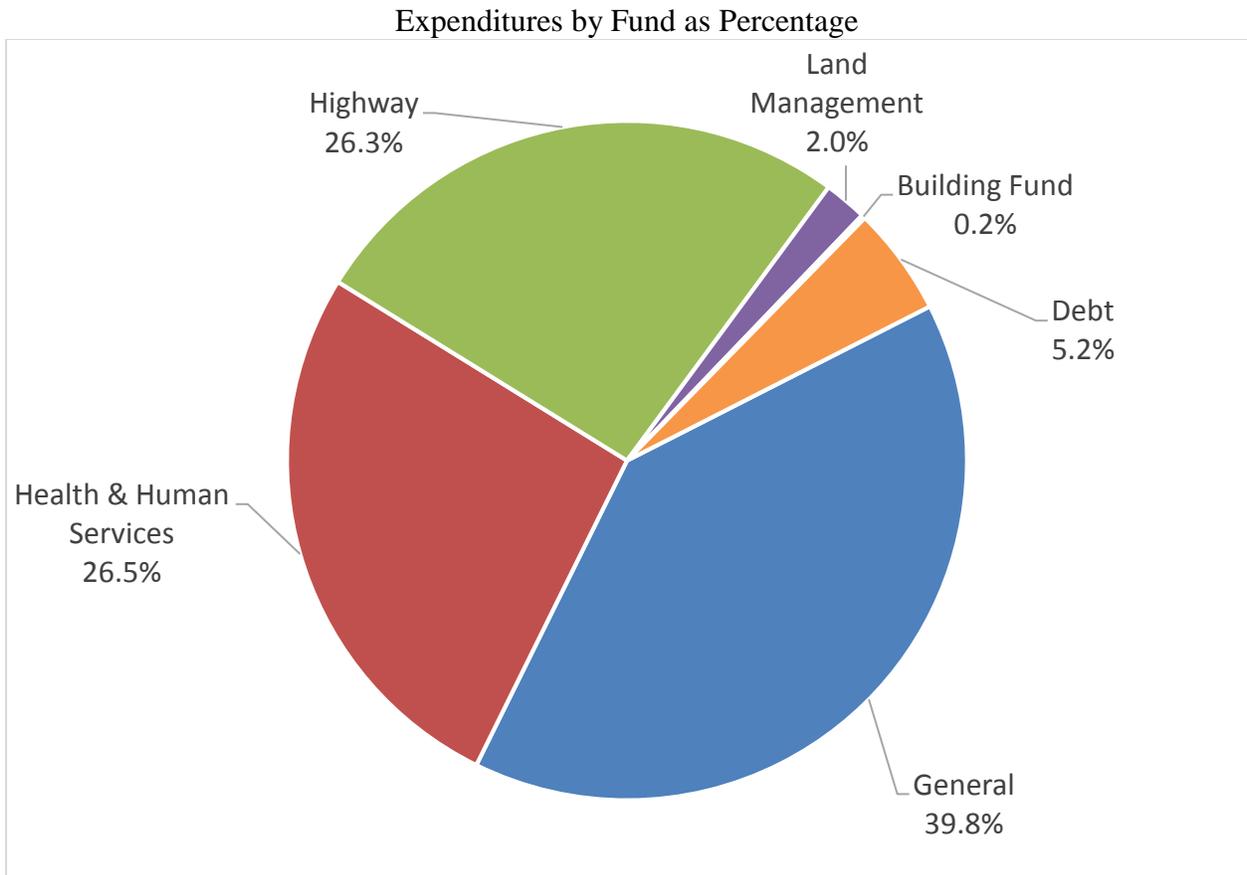
Pine County also has 14 incorporated cities, 33 townships, and includes all or part of 7 school districts.

### **Financial Information**

The county's fiscal year is the calendar year. The county board annually adopts a budget in December, authorizing expenditures and estimating revenues for the upcoming years. The adopted budget sets the appropriation level by fund, except in the General Fund, where it is by budget department. Transfer of funds between budget departments or funds requires the approval of the county board. Appropriations expire at the end of the year.

Total expenditures for 2018 are budgeted at \$41,883,490 and total budgeted revenue is \$42,284,832 resulting in \$401,342 more revenue than expenditure. The following charts show the revenue and expenditures by fund and expenditures as a percentage.

<b>FUND</b>	<b>REVENUE</b>	<b>EXPENDITURE</b>	<b>DIFFERENCE</b>
General	16,750,303	16,633,164	117,139
Health & Human Services	10,983,869	11,076,869	-93,000
Highway	10,985,389	10,985,389	0
Land Management	872,600	854,968	17,632
Building Fund	75,000	75,000	0
2005A GO Jail Bonds	1,168,755	1,111,100	57,655
2012 GO Courthouse Bonds	1,004,640	946,800	57,840
2017A GO CIP Bonds	344,276	100,200	244,076
<b>GRAND TOTAL</b>	<b>42,284,832</b>	<b>41,883,490</b>	<b>401,342</b>



## **Property Tax Levy**

The county board approved a property tax levy of \$17,912,930, which represents an increase of 5.5 percent over the 2017 property tax levy. The levy, by fund, is shown in the chart below.

General	\$ 9,486,276
Health & Human Services	\$ 3,854,162
Road & Bridge	\$ 1,879,821
Building Fund	\$ 75,000
Jail Bond	\$ 1,168,755
Courthouse GO Bond	\$ 1,004,640
CIP Bond	\$ 344,276
Technology Equipment	<u>\$ 100,000</u>
Total	\$17,912,930

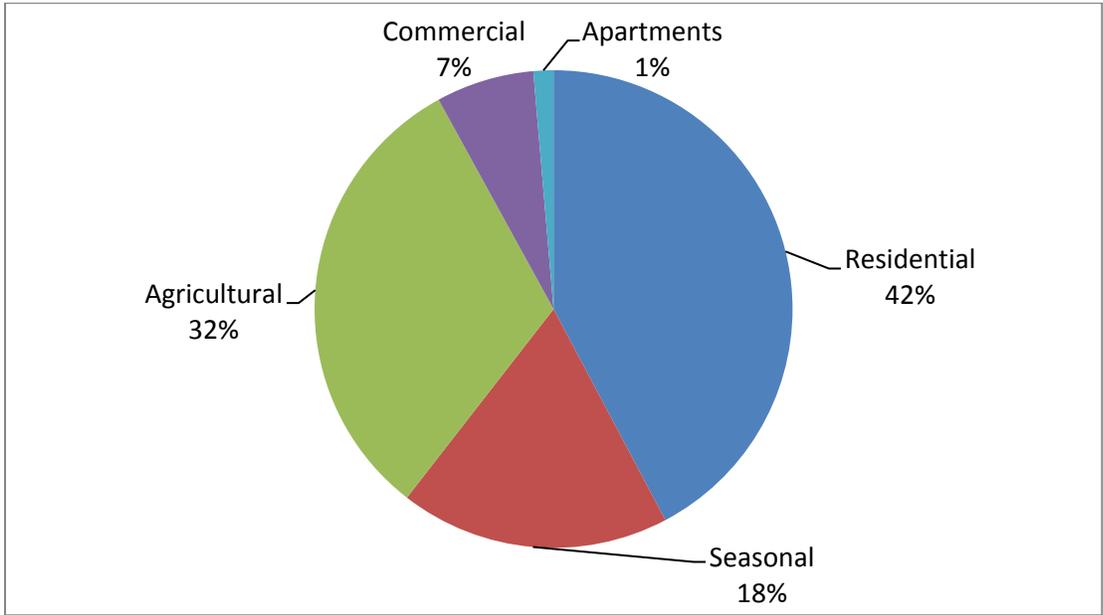
## **Property Tax Information**

There are a total of 30,700 parcels of property in Pine County. Approximately 27,900 are taxable and 2,800 are property tax exempt. The tax exempt parcels represent approximately 18 percent of the total value. For 2017, the largest property taxpayers were:

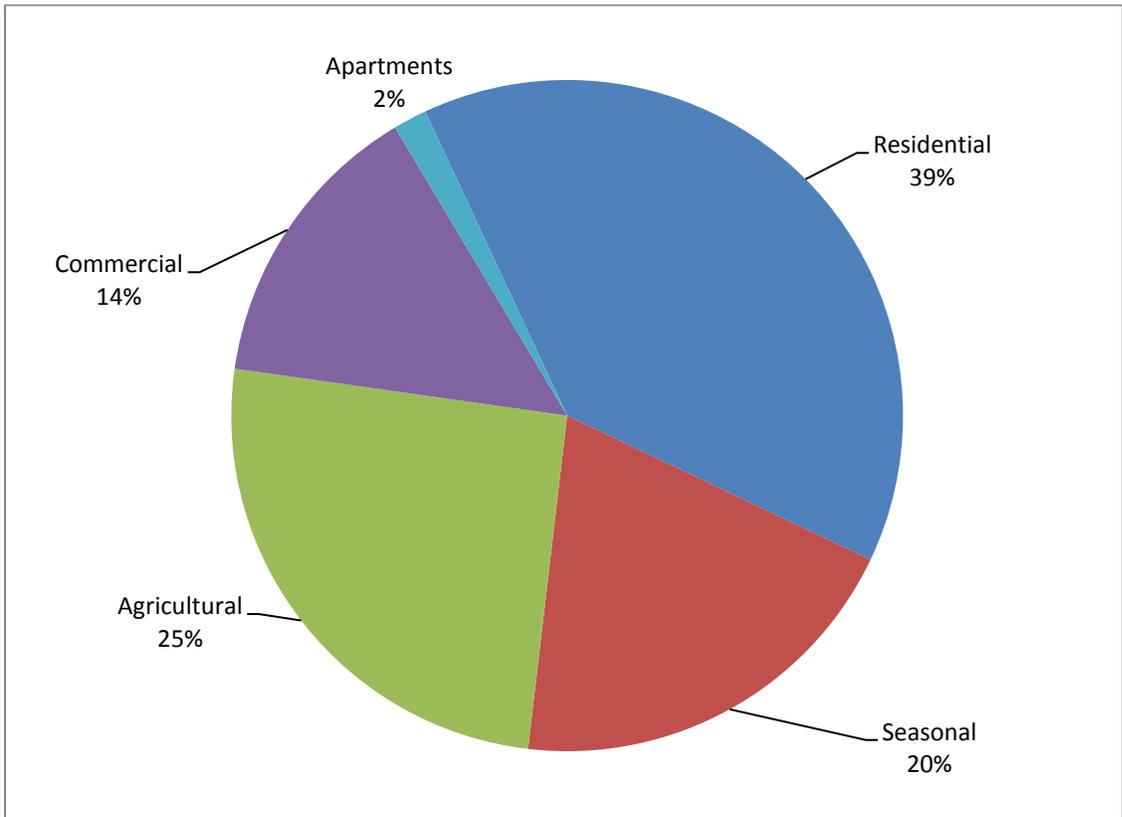
Taxpayer	Taxable market Value	Net Tax Capacity	Total Taxes Payable (all entities)
Hinckley Holding company (MLBO)	\$15,036,200	\$292,198	\$547,944
BNSF Railway Company	\$14,612,300	\$289,531	\$532,562
Mille Lacs Band of Ojibwe (MLBO)	\$30,706,000	\$358,057	\$498,026
Great River Energy	\$12,033,100	\$235,825	\$392,556
Allete, Inc	\$9,642,300	\$190,580	\$375,372
Walmart Real Estate Business Tr	\$8,507,100	\$169,392	\$353,406
Northern Natural Gas	\$7,232,800	\$143,690	\$239,860
Xcel Energy-Electric	\$6,697,700	\$133,204	\$222,430
Corporate Commission of the Mille Lacs Band (MLBO)	\$6,249,400	\$114,004	\$210,766
International Union of Operating Engineers	\$6,121,200	\$116,926	\$175,536

Taxable properties can be broken down into several broad types. The types of property and percent of the total county value and total county tax capacity are show on the following two charts.

### Estimated Market Value of Property



### Tax Capacity by Property Type



## **Description By Fund**

### **General Fund**

The General Fund is used to account for general government, public safety and building maintenance, as well as organizations which the county makes a direct appropriation to such as the library, soil and water conservation district, historical society, etc. As shown in the chart below, total expenditures are \$16,633,164 while total revenue is budgeted at \$16,750,303. This budget is an increase of \$630,898 over the 2017 budget. Fifty-nine percent (59%) of the general fund budget is property tax levy funded.

Total Expenditures	\$16,633,164
Total Revenue	\$16,750,303
Designated for Future Use	\$4,071
Contingency	\$113,068
Levy Amount	\$9,435,276
Levy Percent	59%

Major revenue for the General Fund includes:

Property Taxes	\$9,435,276
County Program Aid (CPA)	\$1,909,048
Payments in Lieu of Taxes-state	\$700,000
Municipal Policing Contracts	\$589,642
Building Lease Revenue	\$244,700
Prisoner Boarding Fees	\$200,000
County Assessor Contracts	\$185,500
State probation (CPO) Aid	\$155,000
Recorder fees	\$140,000

**Health and Human Services Fund**

The Health and Human Services (HHS) Fund is used to account for services provided to county residents. As shown in the chart below, the fund is balanced with the use of \$93,000 of reserves. The reserves are from the Kanabec-Pine equity payment from the residual assets of the joint public health agency.

Expenditures	\$11,076,869
Revenue	\$10,983,869
Difference	\$ 93,000
Levy amount	\$ 3,854,162
Levy Percent	35%

Health and Human Services is divided into four main program areas: 1) Income Maintenance, 2) Social Services, 3) Public Health, and 4) Veteran Services. (Veteran Services is budgeted in the General Fund.)

<u>Program</u>	<u>Revenue</u>	<u>Expenditure</u>
Income Maintenance	\$3,067,943	\$3,067,943
Social Services	\$6,081,604	\$6,081,604
Public Health	\$1,727,172	\$1,820,172

**General Fund**

Veteran Services	\$ 10,000	\$ 123,493
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**Road and Bridge (Highway) Fund**

This fund is used to account for the construction and repair of the county’s highways. The county maintains approximately 700 miles of county roads, of which nearly 400 miles are paved. Maintenance work includes snow and ice control, culvert installation and repair, brush control, asphalt repair, and sign installation and maintenance. The department also operates fleet services, providing the acquisition and maintenance of vehicles for other county departments. \$650,000 is budget for fleet replacement. This department also accounts for the local option sales tax for transportation which is budgeted at \$950,000. These sales-tax funds must be used for highway purposes.

Expenditures	\$10,985,389
Revenue	\$10,985,389
Levy amount	\$1,879,821
Levy Percent	(17%)

**Land Management**

This fund is used to account for the county’s management of tax forfeited properties. The properties are owned by the state of Minnesota, but managed by the county. The county maintains approximately 48,000 acres of tax forfeited properties, of which nearly 33,500 acres are dedicated as memorial forest and approximately 14,500 acres are available for future sale. After deducting the administrative costs and timber development fund apportionment, the revenue from tax forfeited lands including timber sales, land sales, gravel, leases, and repurchases, are apportioned according to Minnesota Statute §282 which provides for 40 percent each to the county and school district and 20 percent to the township.

**Building Fund**

The county has maintained a building fund for many years. The fund is used to account for resources dedicated to major building/facility projects. For 2018, \$75,000 is levied for this fund.

**Debt Service Funds**

The county budgets in three debt service funds. These funds are to repay obligations from the construction of the Pine County Courthouse and Jail and the North Pine Government Center in Sandstone. The levy amounts and debt payments for 2018 are show below

Description	Levy Amount	Payment	Retirement Date
2012 G.O. Courthouse Bond	\$1,004,640	\$ 946,800	2031
2015A G.O. Jail Bond	\$1,168,755	\$1,111,100	2031
2017A G.O. CIP Bonds	\$ 344,276	\$ 100,200	2033

**Technology Equipment Fund**

This fund was created in 2016. The purpose of this fund is to account for resources dedicated to significant Information Technology projects. For 2016, \$125,000 was levied for a new Records Management System (RMS) for the sheriff’s office. \$100,000 was budgeted for 2017 and 2018.

**Resolution 2017-62**  
**RESOLUTION ESTABLISHING THE 2018 PROPERTY TAX LEVY**

WHEREAS, M.S. §275.07 requires the county levy to be certified to the County Auditor on or before five working days after December 20;

WHEREAS, the Pine County Board of Commissioners have adopted a preliminary property tax levy of \$17,912,930; and

WHEREAS, the final levy may be equal to or less than the preliminary property tax levy.

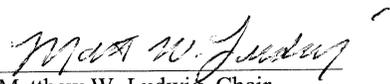
NOW, THEREFORE, BE IT RESOLVED that the 2018 property tax levy for Pine County shall be **\$17,912,930** distributed to the various funds as shown below:

General Fund	\$9,486,276
Health & Human Services Fund	\$3,854,162
Road & Bridge (Highway) Fund	\$1,879,821
Building Fund	\$75,000
2015A G.O. Jail Bond	\$1,168,755
2012 G.O. Courthouse Bond	\$1,004,640
2017A CIP Bonds (Sandstone bldg.)	\$344,276
Technology Equipment Fund	\$100,000

BE IT FURTHER RESOLVED that the County Administrator shall certify this levy to the County Auditor.

Dated this 19<sup>th</sup> day of December, 2017.

Attest:

  
Matthew W. Ludwig, Chair  
Pine County Board of Commissioners

  
David J. Mirke, County Administrator  
Clerk to the County Board

**Resolution 2017-61**  
**RESOLUTION ADOPTING THE 2018 BUDGET**

WHEREAS, as required by M.S. §375A.06, the County Administrator has submitted a proposed budget to the County Board of Commissioners; and

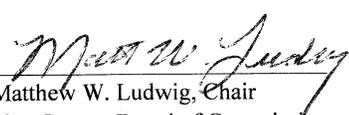
WHEREAS, the Pine County Board of Commissioners have reviewed the proposed 2018 budget, conducted several public meetings on the proposed budget, and made changes to the proposed budget; and

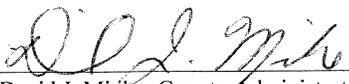
WHEREAS, On December 6, 2017, the County Board held a public meeting on the proposed budget and property tax levy where the public was allowed to comment on the proposed budget and property tax levy,

NOW, THEREFORE, BE IT RESOLVED that the attached proposed 2018 budget is hereby adopted in the amounts shown on the attached Budget Summary.

Dated this 19<sup>th</sup> day of December, 2017.

Attest:

  
Matthew W. Ludwig, Chair  
Pine County Board of Commissioners

  
David J. Mirke, County Administrator  
Clerk to the County Board

**BUDGET SUMMARY 2018**

<b>DEPT #</b>	<b>REVENUE DEPARTMENT</b>	<b>REVENUES</b>	<b>EXPENDITURES</b>
5	COUNTY BOARD	0	261,945
13	COURT ADMINISTRATION	2,500	64,000
20	LAW LIBRARY	26,500	22,450
41	COUNTY AUDITOR-TREASURER	104,500	706,465
61	MIS	15,000	746,628
62	CENTRAL SERVICES	34,000	34,000
63	TRUTH IN TAXATION	9,500	14,800
71	ELECTIONS ADMINISTRATION	7,900	72,450
72	COUNTY ADMINISTRATOR	0	429,012
74	AQUATIC INVASIVE SPECIES PRC	125,002	124,981
91	COUNTY ATTORNEY	122,100	872,557
92	CONTRACTED ATTNYS/CONSULT	0	40,000
101	COUNTY RECORDER	292,500	371,163
105	COUNTY ASSESSOR	191,500	598,727
107	PLANNING AND ZONING	136,075	178,993
111	GOVT BUILDING OPERATIONS	251,900	730,553
121	VETERANS SERVICES	10,000	123,493
201	COUNTY SHERIFF	1,085,642	4,041,910
204	SHERIFF DISPATCH	0	702,136
205	BOAT & WATER	6,925	6,925
206	SNOWMOBILE GRANT	1,700	1,700
208	ATV GRANT	7,101	7,101
210	GUN PERMITS	32,400	32,400
212	CANINE UNIT	10,000	10,000
227	ENHANCE 911	100,000	100,000
249	MEDICAL EXAMINER	0	62,000
251	COUNTY JAIL	422,500	3,829,381
253	COURT SECURITY	0	166,295
255	PROBATION	293,056	761,570
256	SENTENCE TO SERVE	0	75,289
281	CIVIL DEFENSE	21,026	99,011
392	SCORE RECYCLING	246,476	305,526
501	ECR LIBRARY	0	307,680
502	HISTORICAL SOCIETY	0	20,000
601	SOIL /WATER CONSERVATION	48,481	148,202
603	COUNTY EXTENTION	0	102,103
604	AGRICULTURE SOCIETY	0	10,000
605	ECONOMIC DEVELOPMENT	0	7,700
613	WATERSHED BOARD	0	9,968
702	PINE COUNTY HOUSING AUTHOF	0	3,000
801	NON-DEPARTMENTAL	13,146,019	423,600
813	MEED-CENTRAL MN INITIATIVE	0	7,450
	<b>TOTAL</b>	<b>16,750,303</b>	<b>16,633,164</b>

DEPT #	HEALTH AND HUMAN SERVICES	REVENUES	EXPENDITURES
12-420	INCOME MAINTENANCE	3,067,943	3,067,943
12-430	SOCIAL SERVICES	6,081,604	6,081,604
12-440	CHILDRENS COLLABORATIVE	107,150	107,150
12-481	NURSING	1,727,172	1,820,172
	<b>TOTAL</b>	<b>10,983,869</b>	<b>11,076,869</b>

DEPT #	HIGHWAY DEPARTMENT	REVENUES	EXPENDITURES
13-310	ADMINISTRATION	0	360,254
13-320	ENGR/CONSTRUCTION	0	6,499,412
13-330	EQUIPMENT	0	2,239,538
13-340	REPAIR AND SHOP	0	1,775,542
13-801	NON-DEPARTMENTAL	10,985,389	110,643
	<b>TOTAL</b>	<b>10,985,389</b>	<b>10,985,389</b>

DEPT #	RESOURCE DEVELOPMENT DEPARTMENT	REVENUES	EXPENDITURES
22-703	LAND USE	857,600	827,468
22-704	RESOURCE DEVELOPMENT	0	7,500
22-705	ROAD FUND GAS TAX	15,000	15,000
22-707	TIMBER DEVELOPMENT		5,000
	<b>TOTAL</b>	<b>872,600</b>	<b>854,968</b>

DEPT #	BUILDING FUND DEPARTMENT	REVENUES	EXPENDITURES
38-801	BUILDING FUND	75,000	75,000

DEPT #	2015 JAIL BONDS DEPARTMENT	REVENUES	EXPENDITURES
39-810	2015A JAIL BONDS	1,168,755	1,111,100

DEPT #	2012A CTHSE BONDS DEPARTMENT	REVENUES	EXPENDITURES
40-810	2012A COURTHOUSE BONDS	1,004,640	946,800

DEPT #	2017A G.O. CIP BONDS DEPARTMENT	REVENUES	EXPENDITURES
41-810	2017A G.O. CIP BONDS	344,276	100,200

DEPT #	EQUIPMENT DEPARTMENT	REVENUES	EXPENDITURES
43-801	EQUIPMENT	100,000	100,000

	<b>TOTAL ALL FUNDS</b>	<b>42,284,832</b>	<b>41,883,490</b>
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### 2018 Board and Committee Appointments

<b>Outside Boards and Committees</b>	<b>2018 Representative</b>	<b>2018 Alternate</b>
AMC Committee – Environment & Natural Resources	Mohr	
AMC Committee – General Government	Mikrot	
AMC Committee – Health & Human Services	Chaffee	
AMC Committee – Public Safety Policy Committee	Hallan	
AMC Committee – Transportation & Infrastructure	Ludwig	
AMC Committee – Indian Affairs Advisory Council	Hallan	Chaffee
Arrowhead Counties Association (ACA)	All	
Association of Minnesota Counties (AMC)	All	
Central MN Jobs and Training Service	Hallan	Ludwig
Central Regional EMS Committee	Ludwig	Mikrot
East Central Regional Development Commission (ECRDC)	Mikrot	Hallan
East Central Regional Juvenile Center (ECRJC) Advisory Committee	Ludwig	Mikrot
East Central Regional Library	Mohr	Chaffee
East Central Solid Waste Commission (ECSWC)	Hallan	Ludwig
Extension Committee	Chaffee/Mohr	
Fiber-Optic Joint Power Board	Hallan	Mohr
GPS 45:93 Joint Powers Board	County Administrator David Minke	Hallan
Lakes and Pines Community Action Council (CAC)	Hallan	Mikrot
Law Library	Mohr	Chaffee
Northeast Minnesota Area Transportation Partnership	Hallan	Mikrot
Northeast Emergency Communication Board (f/k/a NE MN Regional Radio Board)	Hallan	Chief Deputy Paul Widenstrom
NLX	Ludwig	Chaffee
Rush Line Corridor Task Force	Mikrot	Mohr
Snake River Watershed Joint Powers Board	Mohr	Hallan
Soil & Water Conservation District Liaison	Ludwig	Mohr
State Community Health Services Advisory Committee	Hallan	Community Health Board Administrator Kathy Filbert

<b>County Established Committees</b>	<b>2018 Appointment</b>	<b>2018 Alternate</b>
Budget Committee	All	
Economic Development	Mikrot/Mohr	
Facilities Committee	Ludwig/Mohr	
GIS Committee	Hallan/Mohr	
Government Operations	Ludwig/Mikrot	
Health & Human Services	Hallan/Chaffee	
Investment Committee	Ludwig/Hallan	
Land/Zoning Advisory Committee/ *Liaison to Zoning Board	Chaffee/Ludwig*	
Legislative Committee	All	
Mille Lacs Band of Ojibwe	Hallan/Chaffee	
Negotiations (Labor Relations) Committee	Chaffee/Mohr	
Personnel Committee	Chaffee/Ludwig	Mohr
Pine County Chemical Health Coalition	Ludwig/Mikrot	
Public Safety Committee	Hallan/Ludwig	
Technology Committee	Hallan/Mohr	
Transportation Committee	Hallan/Mikrot	

<b>Other Appointments</b>	<b>2018 Appointment</b>	
Equal Employment Opportunity Coordinator required by section 3.2 of the County Policy and Procedure Manual	Jackie Koivisto	
AMC Delegate Appointments (county is authorized 1 delegate for each commissioner and three additional delegates)	Steve Hallan Josh Mohr Steve Chaffee John Mikrot, Jr.	Matt Ludwig Mark LeBrun Becky Foss David Minke
Northeast Minnesota Regional Advisory Committee	Sheriff Jeff Nelson	

## **Definitions**

***Staff (FTE)*** - The number of Full Time Equivalent staff in the budget. Most positions are calculated on 2080 hours per year while some are 1750 hours per year.

***Revenue*** - Accounts for all money collected by the county, including property taxes, fees, charges for services, etc.

***Personnel Services*** - Accounts for all personnel-related costs, including wages, overtime, health and life insurance, etc.

***Services and Charges*** - Accounts for contracted services, training, postage, vehicle insurance, etc.

***Supplies and Materials*** - Accounts for office supplies, gasoline, uniforms, etc.

***Capital Expenditures*** - Includes vehicles, furniture, etc.

***Other*** - Accounts for any other expenditure not otherwise categorized.

NOTE: If a General Fund department has funds required to be reserved for specific purposes, the December 31, year-end balance is noted for recent years at the bottom of the worksheet.

**County Commissioners**

Pine County is governed by a board of five (5) county commissioners who each represent a district. The commissioners annually elect a chair, vice chair, and appoint members to various committees.

The county board holds two regular meetings per month. The commissioners also serve as the Pine County Rail Authority and the Community Health Board which meet as needed. The board conducts special meetings and Committee of the Whole meetings as needed throughout the year.

Most of the expenditures in this department are for commissioner salaries (\$21,844 per year) and per diems for meeting attendance (\$100 per meeting).

County Commissioners

<u>Expenditure Category</u>	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2017 Budget	2018 Budget	Dollar Change	% Change
Commissioners	5	5	5	5	5	5		
Revenue	5,942	5,651	-	-	-	-	-	
Personnel Services	168,247	186,497	208,444	218,012	221,775	224,445	2,670	1.2%
Services and charges	28,243	27,297	32,682	34,500	34,200	37,500	3,300	9.6%
Supplies and Materials	-	-	-	-	-	-	-	
Capital Expenditures	-	-	-	-	-	-	-	
Other Expenditures	-	-	-	-	-	-	-	
Total Expenditures	196,490	213,794	241,127	252,512	255,975	261,945	11,385	4.4%
Net Expenditures	190,548	208,143	241,127	252,512	255,975	261,945	11,385	4.4%

**Court Administrator**

The State of Minnesota operates the district court system. Pine County is in the Tenth Judicial District. Minnesota Statute §484.77 requires that counties provide suitable facilities for court purposes. The top floor of the Pine County Courthouse provides three courtrooms and administrative office space for the district court. Two judges are chambered in Pine County.

Security of the courts is provided by the county sheriff's office.

This budget department is used to account for the county's direct expenditures related to the court system, most of which are payments for services related to court ordered evaluations and court appointed attorneys. Revenue in this department is state reimbursed jury costs and fines.

Court Administrator

<u>Expenditure Category</u>	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2017 Budget	2018 Budget	Dollar Change	% Change
Staff (FTE)	0	0	0	0	0	0	0	
Revenue	3,216	5,157	16,011	2,500	2,500	2,500	0	0.0%
Personnel Services								
Services and charges	48,664	36,252	38,412	64,000	64,000	64,000	0	0.0%
Supplies and Materials								
Capital Expenditures								
Other Expenditures								
Total Expenditures	48,664	36,252	38,412	64,000	64,000	64,000	0	0.0%
Net Expenditures	45,448	31,094	22,401	61,500	61,500	61,500	0	0.0%

**Law Library**

Pine County maintains a law library in accordance with Minnesota Statute §134A. Management and oversight is provided by the law library board, which includes the county attorney, a county commissioner, judge, and a local practicing attorney.

For 2017 the law library board members are Judge Krista Martin, Commissioner Josh Mohr, County Attorney Reese Frederickson, Mr. Mac Guptil and Mr. Kevin Hofstad.

The revenue in this department comes from court-imposed fines and fees. The main expense in this department provides for subscriptions to online legal resources and a contract for a person to provide part-time staff assistance.

No county levy funds are used in the operation of the law library. Any excess revenue over expenditures remain available to the law library for future expenses.

Starting in 2014, the law library board agreed to pay the county a \$1,500 annual technology maintenance fee to account for internet access and IT staff support.

Law Library

	2013	2014	2015	2016	2017	2018	Dollar	%
<u>Expenditure</u>	Actual	Actual	Actual	Budget	Budget	Budget	Change	Change
<u>Category</u>								
Staff (FTE)	0	0	0	0	0	0		
Revenue	25,694	25,232	21,500	27,619	26,500	26,500	0	0.0%
Personnel Services	6,600	7,200						
Services and Charges	654	146	7,600	8,443	8,450	8,450	0	0.0%
Supplies and Materials	21,172	14,721	13,900	17,467	14,000	14,000	0	0.0%
Capital Expenditures	-	-	-	-	-	-		
Other Expenditures	-	-	-	-	-	-		
Total Expenditures	28,426	22,067	21,500	25,910	22,450	22,450	0	0.0%
Net Expenditures	2,732	-3,165	-	1,709	-4,050	-4,050	0	0.0%

Law Library Fund  
 Balance 12/31      \$47,014    \$46,689    \$47,204    \$47,156

**AUDITOR**

The County Auditor-Treasurer’s department is comprised of eight staff and administers the county’s fiscal related functions. In 2015 this department was restructured to also include payroll.

Auditor - Treasurer

<u>Expenditure Category</u>	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2017 Budget	2018 Budget	Dollar Change	% Change
Staff (FTE)		7	7	8	8	8		
Revenue	78,250	127,900	97,218	100,000	103,000	104,500	1,500	1.5%
Personnel Services	435,756	426,425	407,000	503,868	541,153	573,515	32,362	6.0%
Services and charges	109,687	107,867	98,742	114,000	119,050	120,950	1,900	1.6%
Supplies and Materials	4,984	11,761	10,237	12,000	12,000	11,000	-1,000	-8.3%
Capital Expenditures	170	116	0	1,000	1,000	1,000	0	0.0%
Other Expenditures								
Total Expenditures	550,597	546,170	515,978	630,868	673,203	706,465	33,262	4.9%
Net Expenditures	472,347	418,270	418,760	530,868	570,203	601,965	31,762	5.6%

Election Equip.  
Fund Balance  
12/31

\$45,049    \$37,088    \$29,252    \$13,398

**Information Technology (IT)**

The Information Technology Department consists of three employees (IT Manager and two support specialists). The department is responsible for the county’s information technology (servers, computers, phones, and internet). The IT Department administers, maintains and researches technology for all departments housed in seven different locations.

The IT department also provides leadership to the county’s IT Committee, which includes two commissioners and other department heads as members. The committee collaborates on current and future technology needs for the county. Most of the expenses for the department are for equipment and services, such as maintenance agreements and connectivity to the State of Minnesota. Increases for 2018 include; an increase in Microsoft licensing with Office 365, updating the current anti-virus software, and support costs for the county’s main firewalls. There is also \$100,000 budgeted in the Technology Capital Equipment Fund for the RMS system for the sheriff.

Information Technology

<u>Expenditure Category</u>	<u>2013 Actual</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2017 Budget</u>	<u>2018 Budget</u>	<u>Dollar Change</u>	<u>% Change</u>
Staff (FTE)		3	3	3	3	3		
Revenue	14,128	32,872	35,320	15,000	15,000	15,000	0	0.0%
Personnel Services	137,483	121,571	131,971	176,540	211,423	216,750	5,327	2.5%
Services and charges	203,371	188,808	227,027	246,100	270,400	352,328	81,928	30.3%
Supplies and Materials	375	701	1,297	5,550	5,550	5,550	0	0.0%
Capital Expenditures	66,682	100,693	153,727	122,500	165,000	172,000	7,000	4.2%
Other Expenditures								
Total Expenditures	407,911	411,773	514,022	550,690	652,373	746,628	94,255	14.4%
Net Expenditures	393,783	378,901	478,703	535,690	637,373	731,628	94,255	14.8%

**Central Services**

The Central Services department accounts for the postage machine at the courthouse. Prior to 2014 this department also accounted for the purchase of some office supplies. Starting in 2014, all supplies are charged directly to the department budgets.

Central Services

<u>Expenditure Category</u>	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2017 Budget	2018 Budget	Dollar Change	% change
Staff (FTE)								
Revenue	32,851	34,952	33,000	33,331	34,000	34,000	0	0.0%
Personnel Services	-	-	-	-	-	-		
Services and charges	-	-	-	-	-	-		
Supplies and Materials	40,791	-	-	242	-	-		
Capital Expenditures	34,316	34,884	33,000	35,248	34,000	34,000	0	0.0%
Other Expenditures	-	-	-	-	-	-		
Total Expenditures	75,107	34,884	33,000	35,490	34,000	34,000	0	0.0%
Net Expenditures	42,256	-68	0	2,159	0	0	0	0.0%

## Truth in Taxation

Truth in Taxation								
<u>Expenditure Category</u>	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Budget	2018 Budget	Dollar Change	% change
Staff (FTE)								
Revenue	8,636	862	9,269	9,686	9,400	9,500	100	1.1%
Personnel Services	-	-	-	-				
Services and charges	7,072	7,434	7,641	7,368	7,700	7,600	-100	-1.3%
Supplies and Materials	7,175	6,000	6,396	6,468	7,200	7,200	0	0.0%
Capital Expenditures	-	-	-	-	-			
Other Expenditures	-	-	-	-	-			
Total Expenditures	14,248	13,434	14,036	13,836	14,900	14,800	-100	-0.7%
Net Expenditures	5,611	12,572	4,767	4,150	5,500	5,300	-200	-3.6%

## Elections

Elections								
<u>Expenditure Category</u>	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Budget	2018 Budget	Dollar Change	% change
Staff (FTE)								
Revenue	4,977	2,257	2,534	7,782	3,000	7,900	4,900	163.3%
Personnel Services								
Services and charges	19,212	57,262	5,583	60,889	7,800	65,450	57,650	739.1%
Supplies and Materials	158	705	-	5,948	200	7,000	6,800	3400.0%
Capital Expenditures								
Other Expenditures								
Total Expenditures	19,370	57,967	5,583	66,837	8,000	72,450	64,450	805.6%
Net Expenditures	14,392	55,710	3,049	59,055	5,000	64,550	59,550	1191.0%

**County Administrator**

The County Administrator’s department consists of four staff (three full-time and one part-time). The county administrator is appointed by the board to oversee the day-to-day operations of the county and to supervise the non-elected department heads. Staff in this department decreased by one with the transfer of the payroll clerk position to the Auditor/Treasurer’s office.

Most of the cost in this department is for personnel.

County Administrator

	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Budget	2018 Budget	Dollar Change	% change
<u>Expenditure Category</u>								
Staff (FTE)		4.8	4.8	3.8	4.6	4.8		
Revenue	(515)	443	219	32			0	
Personnel Services	319,484	322,548	328,031	328,900	353,830	405,212	51,382	14.5%
Services and charges	20,758	16,800	36,239	54,224	28,500	19,600	-8,900	-31.2%
Supplies and Materials	440	1,904	1,646	2,480	3,000	2,200	-800	-26.7%
Capital Expenditures	534	-	400	635	600	500	-100	-16.7%
Other Expenditures	2,088	1,663	2,178	850	2,000	1,500	-500	-25.0%
Total Expenditures	343,303	342,914	368,495	387,089	387,930	429,012	41,082	10.6%
Net Expenditures	343,818	342,471	368,714	387,057	387,930	429,012	41,082	10.6%

## **Aquatic Invasive Species**

The 2014 Minnesota State Legislature allocated counties across the State of Minnesota Aquatic Invasive Species (AIS) Prevention Aid to assist the DNR in their efforts to combat AIS. This program is overseen by the Land and Resources Manager and works collaboratively not only with the DNR, but with lake associations, resort owners, and watersheds within Pine County.

All revenues in this department are directly related to the aid; the amount is arrived at based upon a formula from DNR with the number of boat landings and parking spots at the boat landings within the county. The revenue which is not spent in the current year can be rolled over to future years (Pine County has rolled over \$155,700 from previous years).

Almost half the budgeted expenses within this department relate to personnel costs. The personnel consist of a .25 FTE Land and Resource Manager to oversee the program and watercraft inspectors. In 2018, Pine County plans to have six watercraft inspectors at various boat landings throughout the county during the active boating months as previous years. The history of the Pine County watercraft inspection program is as follows:

	<b>2017</b>	<b>2016</b>	<b>2015</b>
<b>Inspector Hours</b>	<b>1,238</b>	<b>1,370</b>	<b>1,954</b>
<b>Inspections</b>	<b>4,568</b>	<b>4,639</b>	<b>2,643</b>
<b>Inspections/Hour</b>	<b>3.7</b>	<b>3.4</b>	<b>1.4</b>

A variety of other tasks will be undertaken including: implementing the AIS Risk Assessment which was conducted in 2016, controlling existing infestations, youth activities, decontaminations, partnerships, and public education. The full 2018 AIS Plan can be found on the Pine County Website, under “Departments,” then “Planning and Zoning,” and then “Aquatic Invasive Species Program.”

Aquatic Invasive Species Program

<u>Expenditure Category</u>	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Budget	2018 Budget	Dollar Change	% Change
Staff (FTE)								
Revenue		59,020	131,156	130,635	125,002	125,002	0	0.0%
Personnel Services		1,663	38,303	32,122	53,173	58,681	5,508	10.4%
Services and Charges		-	232	510	600	600	0	0.0%
Supplies and Materials		-	-	-	-			
Capital Expenditures		-	-	-	-			
Other Expenditures		6,200	34,969	77,341	45,000	65,700	20,700	46.0%
Total Expenditures		7,863	73,504	109,973	98,773	124,981	26,208	26.5%
Net Expenditures		-51,157	-57,652	-20,662	-26,229	-21	26,208	-99.9%

AIS Fund 12/31                      \$50,710   \$108,362   \$129,024

## **County Attorney's Office**

The Pine County Attorney is an elected official with specific obligations set forth in Minnesota Statutes. The county attorney leads an office staff of five assistant county attorneys and four legal secretaries. A victim's advocate is also available in the office for victim assistance. The office is located in the Pine County Courthouse, Pine City.

The Pine County Attorney's Office serves as the chief prosecutor for all felony and juvenile offenses committed within Pine County. In addition, the County Attorney's Office prosecutes certain gross misdemeanor, misdemeanor, petty misdemeanor, and county ordinance violations that occur within the county.

The Pine County Attorney's Office serves as chief legal counsel for the Pine County Board of Commissioners and other county departments. The County Attorney's Office may defend the county and/or its officers in civil litigation. The County Attorney's Office also drafts and reviews legal documents, such as contracts and agreements that are developed between the county and other parties. The County Attorney's Office is involved in numerous other areas such as child support, commitments, tax litigation, land use, ordinance development, and employment law.

The County Attorney's Office receives proceeds from DUI and Drug forfeitures which can be used for prosecutorial expenses. The County Attorney's Office also receives payments from the Health and Human Services Department for services provided.

The County Attorney's Office obtains revenue from prosecuting crimes for the City of Hinckley, the City of Pine City, the City of Rock Creek, and the City of Sandstone. The Attorney's Office has a contract to enforce criminal blight ordinances for the City of Askov, and is exploring other revenue streams. The revenue from these contracts was used to substantially offset the cost of employing an additional assistant county attorney for 2016 and beyond. The Pine County Attorney's Office is one of the busiest in the east central region, and is currently understaffed for its level of work.

The County Attorney's Office has implemented many proactive measures that continue to help citizens. One of these measures is a truancy prevention program called P.A.S.S. that was developed in partnership with the Pine County school districts and the St. Croix River Education District's Project ATTEND Coordinator. The County Attorney's Office has also partnered with Pine County Probation and Pine County Health and Human Services in the development of the C-5 Restorative Justice Program. The County Attorney's Office continues to be on the forefront of emerging justice issues.

County Attorney

<u>Expenditure Category</u>	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Budget	2018 Budget	Dollar Change	% Change
Staff (FTE)		8.75	8.75	9.75	9.75	10		
Revenue	81,413	61,254	132,231	136,893	121,100	122,100	1,000	0.8%
Personnel Services	668,332	678,999	653,674	807,704	833,567	799,557	-34,010	-4.1%
Services and Charges	26,286	18,007	25,395	30,354	38,500	38,500	0	0.0%
Supplies and Materials	19,373	20,966	22,864	25,845	24,000	24,000	0	0.0%
Capital Expenditures	1,532	1,028	5,255	17,768	500	500	0	0.0%
Other Expenditures	1,618	3,059	4,633	2,161	10,000	10,000	0	0.0%
Total Expenditures	717,139	722,059	711,821	883,832	906,567	872,557	(34,010)	-3.8%
Net Expenditures	635,726	660,805	579,590	746,939	785,467	750,457	(35,010)	-4.5%

Attorney Forfeiture Fund Balance	\$60,753	\$72,134	\$80,067	\$83,422
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**Contracted Attorneys and Consultants**

This department accounts for the county’s consulting labor attorney. Most of the work is related to labor contract issues such as arbitrations, as well as general advice on labor-related issues.

Contracted Attorneys & Consultants

	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Budget	2018 Budget	Dollar Change	% Change
<u>Expenditure</u>								
<u>Category</u>								
Staff (FTE)								
Revenue	-	-	-	-	-	-	-	
Personnel Services	-	-	-	-	-	-	-	
Services and Charges	42,604	15,516	31,450	32,303	40,000	40,000	0	0.0%
Supplies and Materials	-	-	-	-	-	-	-	
Capital Expenditures	-	-	-	-	-	-	-	
Other Expenditures	-	-	-	-	-	-	-	
Total Expenditures	42,604	15,516	31,450	32,303	40,000	40,000	0	0.0%
Net Expenditures	42,604	15,516	31,450	32,303	40,000	40,000	0	0.0%

**Recorder**

The County Recorder’s office is responsible to file and preserve documents for legal purposes, issue and manage birth, death, and marriage licenses/certificates, and electronically images all files for the Assessor and Zoning as well.

The revenues in this department are driven significantly by the recording fees for documents and vital statistics certificate issuances. It is important to note that approximately 50% of the revenue in this department goes into restricted funds (recorder technology fund and recorder compliance fund). These restricted funds can only be used for statutorily described items, not general daily operating costs, such as personnel. These funds roll over from year to year. In 2018, these restricted funds are planned to be spent down some, as they have been building balances over the past few years including purchases of aerial photography and additional payments on an updated tax calculation/collection and computer-assisted mass appraisal system software.

The expenses in the department are increased slightly from 2017 which represents only union negotiated wage increases.

County Recorder

<u>Expenditure Category</u>	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Budget	2018 Budget	Dollar Change	% Change
Staff (FTE)		4	4	4	3	3		
Revenue	338,197	294,642	319,964	327,733	294,000	292,500	-1,500	-0.5%
Personnel Services	270,982	271,580	271,574	344,384	197,507	208,063	10,556	5.3%
Services and Charges	7,274	8,090	9,277	9,009	11,800	11,800	0	0.0%
Supplies and Materials	2,350	816	1,444	2,597	2,000	1,800	-200	-10.0%
Capital Expenditures	255,470	102,773	213,651	180,955	151,000	149,500	-1,500	-1.0%
Other Expenditures								
Total Expenditures	536,076	383,259	495,946	536,945	362,307	371,163	8,856	2.4%
Net Expenditures	197,879	88,617	175,982	209,212	68,307	78,663	10,356	15.2%

Recorder Equipment	\$303,767	\$338,072	\$271,859	\$220,364
Recorder's Compliance	\$119,233	\$137,651	\$160,460	\$195,279

## Assessor

The County Assessor's Office consists of seven staff who:

- A. Provide an accurate, equalized assessment and classification of all properties within the county.
- B. Provide courteous, helpful, and confident customer services both in the office and in the field.
- C. Assist the public in understand the property tax system to help gain their trust.

The revenues in this department are driven significantly by the contracts and payments for assessing services of the cities and townships within the county. Pine County operates under a "local assessor system," meaning each city and township can choose who their assessor is, either the county assessor's office or a private licensed local assessor. For 2017, the county is under contract with 30 or 47 jurisdictions to provide these services with an increase in the contract rates of approximately \$0.25 per parcel. The other 17 jurisdictions employ their own private assessor; however the county still receives a nominal fee (\$1.50/parcel) for the upkeep of the software to process the data of the local assessor and the issuing of valuation notices.

The expenses in the department are increased slightly from 2017 which represents only union negotiated wage increases.

County Assessor

<u>Expenditure Category</u>	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Budget	2018 budget	Dollar Change	% Change
Staff (FTE)		7	7	7	7	7		
Revenue	184,239	184,225	177,072	201,220	186,000	191,500	5,500	3.0%
Personnel Services	417,779	439,486	443,552	528,116	529,741	563,827	34,086	6.4%
Services and Charges	16,051	13,444	14,739	15,807	19,500	20,900	1,400	7.2%
Supplies and Materials	6,826	6,141	5,605	5,827	7,800	6,800	-1,000	-12.8%
Capital Expenditures	1,748	518	601	755	800	800	0	0.0%
Other Expenditures	6,346	6,157	5,888	5,358	6,400	6,400	0	0.0%
Total Expenditures	448,750	465,746	470,385	555,863	564,241	598,727	34,486	6.1%
Net Expenditures	264,512	281,521	293,313	354,643	378241	407,227	28,986	7.7%

## **Planning and Zoning**

The Pine County Planning and Zoning office is responsible for the implementation and enforcement of Pine County Ordinances including the Pine County Floodplain Ordinance, Pine County Kettle River Wild and Scenic River Ordinance, Pine County Shoreland Management Ordinance, Pine County Subdivision and Platting Ordinance, and the Pine County Subsurface Sewage Treatment Systems Ordinance.

The revenues in this department come from permits fees, the Natural Resources Block Grant (NRBG) through the Board of Water and Soil Resources, and a new source of revenue which began in 2017, the Riparian Protection Aid. For 2018, the amount of this aid is \$60,871. The permit revenue has been increasing steadily since 2014, which is a result from an increase in number of septic systems installed due to the countywide point-of-sale compliance inspection requirement and an overall stabilization of the economy as a whole. The expenses in the department reflect an increase in personnel services due to a .5 FTE increase to implement the programming relating to the Riparian Protection Aid. Additional increased expenses in the department from 2017 which represent increases from union negotiated wage increases.

Planning & Zoning

<u>Expenditure Category</u>	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Budget	2018 Budget	Dollar Change	% Change
Staff (FTE)		1.75	0.5	1	1.4	2		
Revenue	87,539	64,399	111,044	97,773	70,200	136,075	65,875	93.8%
Personnel Services	82,146	100,904	60,936	78,032	104,944	143,493	38,549	36.7%
Services and charges	7,322	7,034	10,830	10,747	10,450	11,000	550	5.3%
Supplies and Materials	5,359	4,075	4,990	3,711	4,250	4,500	250	5.9%
Capital Expenditures								
Other Expenditures		13,750	44,191	34,582	20,000	20,000	0	0.0%
Total Expenditures	94,827	125,762	120,947	127,072	139,644	178,993	39,349	28.2%
Net Expenditures	7,288	61,363	9,903	29,299	69,444	42,918	(26,526)	-38.2%

**Government Buildings (Facilities)**

The Building Maintenance department consists of four FTE employees under the direction of the Public Works Director/County Engineer. The responsibilities include all maintenance and improvements to the Pine County Courthouse, Pine Government Center, HHS Building (Sandstone), and John Wright Building (Sandstone). The 2018 budget includes \$75,000 for ongoing investment in the Building Fund for future and ongoing improvements. Revenues include rental income from government/non-profit entities including HHS federal reimbursement.

Government Buildings (facilities)

	2013 Budget	2014 Actual	2015 Actual	2016 Actual	2017 Budget	2018 Budget	Dollar Change	% Change
<u>Expenditure Category</u>								
Staff (FTE)		3.5	3	3	4	4		
Revenue	195,450	234,673	253,357	247,796	244,700	251,900	7,200	2.9%
Personnel Services	193,662	199,051	143,662	162,430	187,617	212,253	24,636	13.1%
Services and charges	500,559	400,997	493,944	507,960	436,500	429,300	-7,200	-1.6%
Supplies and Materials	53,435	53,315	59,256	64,569	53,500	53,000	-500	-0.9%
Capital Expenditures	35,311	38,969	37,876	22,383	40,000	36,000	-4,000	-10.0%
Other Expenditures	-	-						
Total Expenditures	782,967	692,331	734,738	757,342	719,046	730,553	11,507	1.6%
Net Expenditures	587,517	457,659	481,381	509,546	474,346	478,653	4,307	0.9%

## County Veterans Services

The County Veterans Services Office is comprised of one full-time county veteran services officer and a full-time support staff who shares support duties and responsibilities with Health and Human Services. The county veterans services officer is appointed by the Pine County Board of Commissioners and is supervised by a Social Services Supervisor from within Health and Human Services. We are committed to providing excellent service to all Pine County Veterans. In addition to providing excellent service, it is the duty and responsibility of the County Veteran Services Office to assist veterans in navigating the array of federal and state veterans benefits available to each veteran. The majority (over 90%) of the Veterans Services Office budget is funded through county tax levy dollars. There is one grant that is provided to the office through the State of Minnesota-through its MN Department of Veteran Affairs. The grant can be used for the following purposes: to provide outreach to the county’s veterans, to assist in the reintegration of combat veterans into the community, to collaborate with other agencies to enhance community services for veterans, to reduce homelessness among veterans, and to enhance the operations of the county veterans service office. Other resources for veterans can be located on the official Pine County website.

### Veteran Services

<u>Expenditure Category</u>	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Budget	2018 Budget	Dollar Change	% Change
Staff (FTE)		1.25	1.5	1.5	1.5	1.5		
Revenue	10,000	10,000	10,000	10,000	10,000	10,000	-	0.0%
Personnel Services	75,757	81,431	75,266	92,493	94,218	111,793	1,725	1.9%
Services and charges	5,252	10,113	6,614	6,899	9,900	10,550	3,001	43.5%
Supplies and Materials	549	1,885	1,123	1,062	1,350	1,150	288	27.1%
Capital Expenditures	-	-	-	-	-	-	-	
Other Expenditures	-	-	-	-	-	-	-	
Total Expenditures	81,558	93,430	83,003	100,454	105,468	123,493	5,014	5.0%
Net Expenditures	71,558	83,430	73,003	90,454	95,468	113,493	5,014	5.5%

## **Sheriff Operations**

The Pine County Sheriff's Office operates under the direction of the Sheriff who is an elected official. Jeff Nelson is the Sheriff in Pine County.

Currently the Sheriff's Office operates as follows: Sheriff, Chief Deputy, three patrol sergeants, four investigators (one of whom is assigned to the drug task force) and 23 patrol officers. Of this, three officers are assigned as School Resource Officers to the Pine City, Hinckley-Finlayson and East Central School Districts during the school year. The Sheriff's Office provides contract law enforcement services for the cities of Pine City, Hinckley and Sandstone. In addition to patrol duties, the Sheriff's Office is responsible for: jail, court security, dispatch, and records management. The Sheriff's Office also performs water patrol, atv, snowmobile patrol and search and rescue functions as well.

In 2016, the Sheriff's Office responded to over 28,000 calls for service. The main office for the Sheriff is located in the courthouse at Pine City. The Sheriff's Office maintains substations in Hinckley (attached to city hall) and Sandstone (in the Land Office building).

Sheriff (Operations)

<u>Expenditure Category</u>	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Budget	2018 Budget	Dollar Change	% change
Staff (FTE)		38	37	38.5	39	39		
Revenue	954,148	899,104	1,004,020	952,415	959,470	1,085,642	126,172	13.2%
Personnel Services	2,636,661	2,730,410	2,840,957	3,343,130	3,344,806	3,545,610	200,804	6.0%
Services and charges	254,965	217,632	291,524	289,638	245,100	245,100	0	0.0%
Supplies and Materials	167,247	198,932	213,925	208,352	235,200	235,200	0	0.0%
Capital Expenditures	130,082	128,869	156,592	3,074	16,000	16,000	0	0.0%
Other Expenditures	4,693	1,936	586	959				
Total Expenditures	3,193,649	3,277,778	3,503,583	3,845,153	3,841,106	4,041,910	200,804	5.2%
Net Expenditures	2,239,501	2,378,674	2,499,563	2,892,738	2,881,636	2,956,268	74,632	2.6%

Sheriff's Contingency	\$1,787	\$3,083	\$4,885	\$3,304
Sheriff Posse/Horse/ K-9	\$836	\$836	\$836	\$13,709

**Sheriff's Office-Dispatch**

The Pine County Dispatch center is operated 24 hours a day, 365 days a year. The center is responsible for all 911 and non-emergency calls received from within Pine County. Dispatch provides radio communication as well as paging services for law enforcement-both Pine County Sheriff and Mille Lacs Band Tribal, medical, and fire calls for Pine County. Pine County currently has 11 volunteer fire departments and one primary ambulance service. The dispatch center also works with surrounding counties and outside agencies for mutual aid when requested for any emergency service needed in or near the county, this includes State Patrol, DNR and multiple ambulance services.

Sheriff-Dispatch

<u>Expenditure Category</u>	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2017 Budget	2018 Budget	Dollar Change	% change
Staff (FTE)		8.25	8.25	7 FT 4PT	7 FT 4 PT	8 FT 4PT		
Revenue	-	-						
Personnel Services	485,561	497,283	534,767	551,778	585,618	699,136	113,518	19.4%
Services and Charges	162	260	-	707	3,000	3,000	0	0.0%
Supplies and Materials	-	-	-	262	-	-		
Capital Expenditures		-	-	-	-			
Other Expenditures	-	-	-	-	-			
<b>Total Expenditures</b>	<b>485,723</b>	<b>497,542</b>	<b>534,767</b>	<b>552,747</b>	<b>588,618</b>	<b>702,136</b>	<b>113,518</b>	<b>19.3%</b>
<b>Net Expenditures</b>	<b>485,723</b>	<b>497,542</b>	<b>534,767</b>	<b>552,747</b>	<b>588,618</b>	<b>702,136</b>	<b>113,518</b>	<b>19.3%</b>

Sheriff-Gun Permits

<u>Expenditure Category</u>	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Budget	2018 Budget	Dollar Change	% Change
Staff (FTE)								
Revenue	48,650	37,670	31,455	53,280	30,000	32,400	2,400	8.0%
Personnel Services	68,351	17,673	106	789	22,200	22,000	(200)	-0.9%
Services and Charges	5,107	2,860	3,050	5,025	2,800	5,400	2,600	92.9%
Supplies and Materials	11,777	1,587	4,273	3,422	5,000	5,000	0	0.0%
Capital Expenditures	-	-	-	-				
Other Expenditures	-	-		-				
Total Expenditures	85,236	22,120	7,429	9,236	30,000	32,400	2,400	8.0%
Net Expenditures	36,586	-15,550	-24,026	-44,044	0	0	0	0.0%

Gun Permits Fund Balance	\$15,630	\$30,380	\$54,406	\$98,450
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Enhanced 911

<u>Expenditure Category</u>	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Budget	2018 Budget	Dollar Change	% Change
Staff (FTE)								
Revenue	109,110	97,754	106,641	106,641	100,000	100,000	0	0.0%
Personnel Services								
Services and charges	85,854	4,488	5,342	19,302			0	0.0%
Supplies and Materials	109	109		23			0	0.0%
Capital Expenditures	29,145	104,640	78,212	72,977	100,000	100,000	0	0.0%
Other Expenditures	-	-	-	-				
Total Expenditures	115,108	109,237	83,554	92,302	100,000	100,000	0	0.0%
Net Expenditures	5,998	11,483	-23,087	-14,339	0	0	0	0.0%

**Medical Examiner**

Medical Examiner services are provided through a contract with the Anoka County Medical Examiner’s office. Resolution 2015-35 appointed Dr. A. Quinn Strobl as medical examiner through December 31, 2018. The contract for services includes an annual fee of \$50,000 for autopsy services.

In addition to the contract payment, this department includes \$10,000 for the transportation of remains to the medical examiner’s office.

Medical Examiner

<u>Expenditure Category</u>	2013 Budget	2014 Actual	2015 Actual	2016 Actual	2017 Budget	2018 Budget	Dollar Change	% Change
Staff (FTE)								
Revenue	-	-	-	-	-	-		
Personnel Services	-	-	-	-	-	-		
Services and Charges	64,757	54,925	65,400	61,650	60,000	62,000	2,000	3.3%
Supplies and Materials								
Capital Expenditures								
Other Expenditures								
Total Expenditures	64,757	54,925	65,400	61,650	60,000	62,000	2,000	3.3%
Net Expenditures	64,757	54,925	65,400	61,650	60,000	62,000	2,000	3.3%

## **Sheriff's Office – Jail Division**

**Location:** The Pine County Jail is located in Pine City, within the courthouse complex.

**Authority:** The jail is operated under the authority of the Sheriff and the delegated responsibility and control of the Jail Administrator and/or Assistant Jail Administrator in accordance with Minnesota Department of Corrections Chapter 2911, Jail Facilities.

**Facility:** The Pine County Jail is a Class III secure detention facility used to confine sentenced and pre-trial adult males and females and juveniles up to the limits prescribed by Minnesota Statutes. The facility is licensed by the State of Minnesota to house up to 131 inmates at an 85% fill rate (111 inmates). Housing units are separated into two male housing units, one female housing unit, four male segregation units and one female segregation unit. Aside from these housing units, the jail's intake processing unit will hold 17 inmates in 5 individual holding areas.

**Staffing:** The Pine County Jail is designed as a Direct Supervision facility staffed by 42 Corrections Officers which include, 5 Sergeants, 27 Corrections Officers, 2 Programs staff, 1 Systems Coordinator, 1 Court Holding Officer, and 1 Transport Officer all under the direction of a Jail Administrator and Assistant Jail Administrator.

**Programming:** A core component of the direct supervision philosophy is jail programming. These programs and services assist jail staff with inmate management by keeping offenders occupied in a positive manner. Jail Programs manages the Inmate Worker program inside the jail, putting inmates to work in laundry, janitorial cleaning, and working in the jail kitchen. Program staff manages the STS / Huber work release program putting inmates to work in the community. The Jail Programs unit inside the jail has a library, computer lab (no internet usage), and several self help opportunities including Alcoholics Anonymous, Narcotics Anonymous, Cognitive Thinking, Anger Management and religion-based groups that are facilitated by approximately 84 program volunteers and class facilitators from the community. Programs and services offered at the Pine County Jail are designed to help inmates with tools necessary to become productive citizens upon re-entry into the community.

**Statistics:** In 2017, the Jail admitted 2,479 adults (1,836 adult males and 643 adult females) and 57 juveniles (37 males and 20 females). The average daily population of the jail was 93 inmates with an average stay of 13 days. The 2017 per diem rate to house an inmate in the Pine County Jail was at \$100 per inmate.

**Mental Health:** Mental health continues to be a challenge for Pine County. All inmates entering the jail are given a brief mental health screening by trained Corrections Officers and reviewed by the jail medical unit. Of those inmates screened in 2017, 43 inmates were referred to the jail's mental health care provider for continued mental health care needs.

**Contract Services:** The jail contracts onsite inmate medical and mental health services engaging the services of a Health Authority / Responsible Physician, 2 fulltime RN's, 1 casual RN's, 1 LPN

and a Clinical Nurse Specialist in Adult Psychiatric & Mental Health through Nystroms & Associates LLC.

The jail contracts onsite inmate food services employing a kitchen manager and 4 kitchen staff. Kitchen staff prepares meals in compliance with MNDOC food service guidelines, utilizing a fully equipped jail kitchen facility and manages the inmate commissary. Inmate commissary generates revenue which is dedicated money to be used for inmate services and programming. This revenue generated helps to offset costs the jail would be spending to provide the required inmate services and programming.

**Revenue / Expenditures:** In 2017 the jail experienced a significant increase in the number of inmates boarded in from MNDOC and surrounding counties. The increase of inmates boarded-in along with the reduction of inmates boarded-out resulted in a significant positive financial impact on the jail.

**Mission:** It is the mission of the Pine County Jail to protect the public while providing a safe, clean well-managed environment for employees, inmates and visitors. The jail provides those incarcerated with education, behavior management and various program opportunities designed to improve their ability to return as productive members of society.

*Additional information is available on the Pine County website*

County Jail

	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Budget	2018 Budget	Dollar Change	% Change
<u>Expenditure Category</u>								
Staff (FTE)		43.64	41.8	43.4	FT 37 PT 9	FT 37 PT 9		
Revenue	473,628	833,827	831,131	775,250	376,750	422,500	45,750	12.1%
Personnel Services	2,515,896	2,526,958	2,493,593	2,873,302	2,790,863	2,848,531	57,668	2.1%
Services and charges	473,338	515,461	529,546	591,250	678,050	506,650	-171,400	-25.3%
Supplies and Materials	369,203	406,761	510,636	468,000	495,211	468,200	-27,011	-5.5%
Capital Expenditures	3,905	7,257	3,194	6,000	6,000	6,000	0	0.0%
Other Expenditures	-	-	-	-	-			
Total Expenditures	3,362,341	3,456,438	3,536,969	3,938,552	3,970,124	3,829,381	(140,743)	-3.5%
Net Expenditures	2,888,714	2,622,611	2,705,838	3,163,302	3,593,374	3,406,881	(186,493)	-5.2%

**Sheriff’s Office – Court Security**

**Authority:** Pine County Court Security is a division of the Pine County Sheriff’s Office under the authority of the Sheriff and the delegated responsibility and control of the Chief Deputy and Jail Administration.

**Staffing:** Pine County, Court Security Division is staffed with one fulltime Court Security Officer and five part time Court Security Officers. Court Security Officers provide Bailiff Services for the courts and security for the court house through active observation and security checks of the interior & exterior of the building.

**Function:** This position exists to ensure the protection of judges, court officers, witnesses, jurors and civilians in the courtroom and adjacent waiting areas. They are also responsible for:

- Escorting incarcerated persons.
- The security of evidence used in court.
- Screening members of the public who seek admittance to the courtrooms.
- Searching courtrooms for contraband.
- Providing for security of litigants, attorneys, judges, court staff, suspects, jurors and spectators.
- Providing security for hallways and adjacent offices.
- Taking extraordinary security measures for multi-defendant or high-risk trials.
- Using restraints in the courtroom and with inmates when appropriate.

Court Security

	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2017 Budget	2018 Budget	Dollar Change	% Change
<u>Expenditure</u>								
<u>Category</u>								
Staff (FTE)					1 FT 5PT	1 FT 5 PT		
Revenue								
Personnel Services					134,628	163,695	29,067	21.6%
Services and Charges						400	400	
Supplies and Materials					1,200	1,700	500	41.7%
Capital Expenditures					300	500	200	66.7%
Other Expenditures								
Total Expenditures					136,128	166,295	30,167	22.2%
Net Expenditures					136,128	166,295	30,167	22.2%

## **PINE COUNTY PROBATION**

Staff includes the probation director, six corrections agents, case aide, and administrative assistant. The probation director and agents serve at the pleasure of the 10<sup>th</sup> Judicial District Court and are at-will employees.

The office provides supervision for all juvenile probation cases, adult misdemeanor and gross misdemeanor cases and pre-trial services. A snapshot taken on December 27<sup>th</sup>, 2017 showed that there were 890 open clients and 1017 open cases. The number of clients on probation has risen from 876 last year.

Pine County receives state reimbursement for probation services through the CPO (County Probation Officer) funding statute (MS 244.19). The 2018 projection is \$155,000. These funds reimburse a percentage of staff salaries and benefits.

The county continues to receive approximately \$59,000 in caseload/workload funding from the state, which pays for the salary/benefits of one probation agent.

Driving with Care Level II cognitive education program for 2<sup>nd</sup> time or subsequent DWI offenders began in 2017. This has enabled offenders to get this level of programming locally, and the department gaining revenue, as each client pays \$200 to enroll in the course. The L.E.A.D. (Local Education for Accountable Decisions) DWI education program continues for first-time offenders.

The C-5 Victim-Offender Conferencing program has been fully operational since June, 2016. This restorative justice program allows victims of crime to meet face-to-face with the offenders who victimized them and work together to repair the harm done to them and the community. The probation director serves as the program's coordinator, as well as one of the facilitators. To date, 35 offenders have been referred to the program.

A department supervisory position was created in 2017, replacing the Team Leader designation. This position operates in a middle management role and assists the director with office management and budgetary duties. This position also supervises a high-risk juvenile caseload. The Pine County probation department continues to work closely with their tribal partners from the Mille Lacs Band of Ojibwe. A Cultural Community Coach will begin employment as a contracted position in 2018. This was made possible with the approval of half the position being funded by Pine County, and a \$25,000 grant from the MLBO. They will assist children and families to ensure that they are receiving culturally sensitive programming which acknowledges differences in cultures, and ensures cultural values and standards are being applied. Pine County & the MLBO were recently awarded a Local Government Innovation Award for their partnership and success with the C-5 program.

The Pine County Probation Director completed a School-Justice Partnership Certificate Program at the Center for Juvenile Justice Reform at Georgetown University's McCourt School of Public Policy in September, 2017. This was part of a team comprised of the Pine County Attorney, HHS Director, East Central School district officials, and a member of the MLBO. The capstone project

entitled, “Project R.I.S.E. (Restorative Investment for Student Empowerment) was submitted on December 23<sup>rd</sup>, 2017. Upon approval, the team will enlist other community partners, as well as the District Court, in developing a M.O.U. to look at ways of working with children differently to break the “school-to-prison pipeline.”

A Domestic Violence Impact Panel was implemented in 2017. This is another restorative approach to justice that looks to educate domestic violence offenders, while also empowering survivors. This is of no cost to the participants.

Probation

	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Budget	2018 budget	Dollar Change	% Change
<u>Expenditure</u> <u>Category</u>								
Staff (FTE)		9	9.4	9.4	9	9		
Revenue	269,856	241,619	300,073	290,067	292,206	293,056	2,139	0.7%
Personnel Services	634,931	651,261	669,108	700,135	741,436	707,483	41,301	5.9%
Services and Charges	34,421	27,154	34,165	35,624	46,912	48,187	11,288	31.7%
Supplies and Materials	2,532	3,396	3,140	4,065	5,900	5,900	1,835	45.1%
Capital Expenditures	-	-	-	-	-	-	-	
Other Expenditures	-	-	-	-	-	-	-	
Total Expenditures	671,883	681,811	706,413	739,824	794,248	761,570	54,424	7.4%
Net Expenditures	402,027	440,193	406,340	449,757	502,042	468,514	52,285	11.6%

## **Sheriff's Office – Sentence-to-Serve (STS)**

The Sentence-to-Serve (STS) program operates out of the Pine County Jail under the authority of the Sheriff and direction of Jail Administration. Eligible inmates are approved by Jail Programs and allows for inmates to leave the jail and perform community service work under the supervision of the STS Crew Leader to shorten their sentences or assist in paying of fines.

The Pine County Sentence to Service Program (STS) is a county-operated program that operates out of the jail under the authority of the Sheriff and direction of Jail Administration. The program gives convicted offenders the opportunity to work in Community Service for credit. Earned credits are applied to offender fines or applied to the sentencing on a day-for-day basis.

The crew consists of men and women who have been sentenced to serve time in the Pine County Jail. Before being allowed on the crew, the Pine County Court and Jail Administrator determine an offender's eligibility based on charges and behavior. Felons and offenders convicted of violent crimes are not eligible for the STS program.

The STS crew is available to work for non-profit organizations in Pine County on projects that do not have funding or require volunteer work. Projects usually take 1-3 days to complete and can include tasks such as yard work, painting, and general maintenance. Non-profit organizations are required to provide the materials and the STS crew provides the labor. Crews work Monday - Thursday from 8:00 a.m. to 4:30 p.m. Crew size varies (from 2-8 offenders) depending on the project and the number of offenders qualified to participate in the program.

*Additional information is available on the Pine County website*

Sentence to Serve

	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Budget	2018 budget	Dollar Change	% Change
<u>Expenditure Category</u>								
Staff (FTE)		1	1	1	1	1		
Revenue	-	200						
Personnel Services	56,756	59,087	59,690	76,175	66,281	70,189	3,908	5.9%
Services and Charges	492	856	426	1,110	2,100	2,100	0	0.0%
Supplies and Materials		150	267	1,999	3,000	3,000	0	0.0%
Capital Expenditures								
Other Expenditures								
Total Expenditures	57,248	60,093	60,383	79,284	71,381	75,289	3,908	5.5%
Net Expenditures	57,248	59,893	60,383	79,284	71,381	75,289	3,908	5.5%

**Emergency Management**

Pine County Emergency Management’s duty is to build, maintain and improve our county’s capability to mitigate, prepare, respond, and recover from disasters, whether natural or man-made. Emergency Management requires strong partnerships with local, state and federal agencies. We have developed these relationships working through many preparedness plans and actively using our resources to better our emergency response when needed.

Emergency Management

<u>Expenditure Category</u>	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Budget	2018 Budget	Dollar Change	% Change
Staff (FTE)								
Revenue	18,308	23,128	43,317	0	21,026	21,026	0	0.0%
Personnel Services						75,085	75,085	
Services and Charges	25,877	5,820	21,655	21,605	21,026	23,926	2,900	13.8%
Supplies and Materials								
Capital Expenditures	1,299							
Other Expenditures								
Total Expenditures	27,175	5,820	21,655	21,605	21,026	99,011	77,985	370.9%
Net Expenditures	8,867	-17,308	-21,662	21,605		77,985	77,985	

**Solid Waste**

The Solid Waste Department is responsible for administering the Pine County Solid Waste Ordinance and Solid Waste Management Plan. These activities includes licensing the waste haulers and transfer station, subsidizing the recycling program at the transfer station which allows county residents to recycle tires, mattresses, and electronics at a 50% discount.

The revenues in this department come from the licenses fees of the waste haulers and the transfer station. The expenses include .5 FTE staff to manage the programs, and only reflect the slight increase in personnel costs (1.5% COLAs and annual step increases per the union contract).

Solid Waste

<u>Expenditure Category</u>	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2017 Budget	Dollar Change	% Change
Staff (FTE)		0.5	0.5	0.5	0.5		
Revenue	700	3,800	3,200	2,800	2,800	-	0.0%
Personnel Services	60,034	31,605	31,513	27,264	33,722	6,458	23.7%
Services and Charges	347	381	202	400	800	400	100.0%
Supplies and Materials	249	-	-	-	-	-	
Capital Expenditures	-	-	-	-	-	-	
Other Expenditures	1,157	11,218	17,210	14,000	14,000	-	0.0%
Total Expenditures	61,786	43,204	48,925	41,664	48,522	6,858	16.5%
Net Expenditures	61,086	39,404	45,725	38,864	45,722	6,858	17.6%

## **SCORE Recycling**

The Pine County Solid Waste Department annually completes the SCORE (Select Commission on Recycling and the Environment) report as part of Minnesota's Waste Management Act and provides counties with a funding source to develop waste reduction, recycling, and solid waste management programs.

The revenues in this department are based on the SCORE report grant which the county receives from the State of Minnesota, the Solid Waste Administration Fee enacted by the County Board in 2015, Household Hazardous waste grant, Fees for Services, and license fees of waste haulers. For 2018, the Solid Waste Administration Fee is \$6 per improved taxable parcel.

This expenses include running a seasonal Household Hazardous Waste Facility, operating the recycling shed/roll-off program, subsidizing the recycling program at the transfer station which allows county residents to recycle tires, mattresses, and electronics at a 50% discount, and opening and operating a canister transfer station in the Willow River area during 2018.

While it appears the expenses within the department of increasing dramatically for 2018, this actually represents a plan to spend the normally collected revenues and reserves within the department. During 2017, a pilot program canister transfer station was operated in Willow River. This project was a success, therefore in 2018, the county plans to open a permanent site.

SCORE Recycling

<u>Expenditure Category</u>	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Budget	2018 Budget	Dollar Change	% Change
Staff (FTE)								
Revenue	72,798	81,305	87,871	204,943	205,690	246,476	40,786	19.8%
Personnel Services	-	-	-	-		36,326	36,326	
Services and Charges	115,268	72,730	120,659	161,221	173,858	178,200	4,342	2.5%
Supplies and Materials	4,511	-	302	2,829	1,000	15,000	14,000	1400.0%
Capital Expenditures	-	41	770	32,589	44,000	49,000	5,000	11.4%
Other Expenditures	-	-	-	27,753		27,000	27,000	
Total Expenditures	119,779	72,772	121,731	224,392	218,858	305,526	86,668	39.6%
Net Expenditures	46,981	-8,534	33,860	19,449	13,168	59,050	45,882	348.4%

**East Central Regional Library**

Pine County is a member of the East Central Regional Library Association (ECRL) created under Minnesota Statute §134.20. The ECRL is a consolidated library system with 14 libraries and outreach van service to seven communities and two library link sites. ECRL serves residents in the counties of Aitkin, Chisago, Isanti, Kanabec, Mille Lacs, and Pine. The East Central Regional Library headquarters is in the Cambridge Public Library. The association is governed by a board of directors appointed by the member counties.

East Central Regional Library

	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2017 Budget	2018 Budget	Dollar Change	% Change
Expenditure Category								
Staff (FTE)								
Revenue								
Personnel Services	1,250	1,650	300	0	1,200	1,200	0	0.0%
Services and Charges								
Supplies and Materials								
Capital Expenditures								
Other Expenditures	303,010	303,992	302,911	301,025	308,851	306,480	-2,371	-0.8%
Total Expenditures	304,260	305,642	303,211	301,025	310,051	307,680	-2,371	-0.8%
Net Expenditures	304,260	305,642	303,211	301,025	310,051	307,680	-2,371	-0.8%

## **Historical Society**

This department accounts for an appropriation to the Pine County Historical Society.

The Museum is a Non-Profit Organization (501c3) with the mission of *Protecting, Preserving and Disseminating the History of Pine County*. It is run by a Board of Directors and a staff of volunteers.

Founded in 1948 with charter members from throughout the county, the Pine County Historical Society has had its physical home in Askov since sometime in the 1960s when: 1st) it made its home on Askov Main Street in the building now known as Lena's and 2nd) the Burlington Northern Railroad gave the Askov depot to the Society which then became known as the Depot Museum. Subsequently the Society acquired the old service station that came to be known as the Farm Museum, and the Presbyterian Church which was renamed the Pine County History Center.

In 2011 BNRR requested that the Society relocate the depot, and the acquisition of the old Askov high school building became a reality. Consolidation of all the artifacts from the three sites began in the school in spring of 2012, and the new Pine County Historical Museum opened its doors at the beginning of June 2012.

The Society has approximately 550 memberships and averages about 2,500 recorded visitors per year.

Historical Society

<u>Expenditure Category</u>	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2017 Budget	2018 Budget	Dollar Change	% Change
Staff (FTE)								
Revenue								
Personnel Services								
Services and Charges								
Supplies and Materials								
Capital Expenditures								
Other Expenditures	10,000	15,000	15,000	15,000	20,000	20,000	0	0.0%
Total Expenditures	10,000	15,000	15,000	15,000	20,000	20,000	5,000	33.3%
Net Expenditures	10,000	15,000	15,000	15,000	20,000	20,000	5,000	33.3%

## **Soil and Water Conservation District**

The Soil and Water Conservation District (SWCD) operates under MS §103C with an elected board of directors. The SWCD conducts two specific activities on behalf of the county: 1) Administration of the Wetland Conservation Act, and 2) Responsibility for the county's comprehensive water plan.

Prior to 2015, the SWCD appeared in three separate budget departments:

1. Soil and Water Conservation District. The department accounts for the general county appropriation.
2. SWCD Water Plan. This department accounts for the state grant for the water plan and the appropriation to the SWCD for the activity.
3. Wetland Expense. This department accounts for the state grant for the administration of the Wetland Conservation Act.

Since 2015, these three budget departments have been combined into one budget department and the total funding has been maintained at the 2014 level.

For 2017 the budget includes \$143,202 in the appropriation to the SWCD. Of that amount \$48,481 is from the State of Minnesota for two Natural Resources Block Grants (NRBG) programs—\$13,855 for the water plan (CLMW) and \$34,626 for the Wetland Conservation Act (WCA). Subtracting out the “pass through” NRBG grant funds, the “net” appropriation is \$94,721.

In-kind county contributions to the SWCD include \$14,707 for office space (771 square feet), telephones, computers and a copy machine. Additionally, the county directly budgets for liability and workers compensation insurance through the Minnesota Counties Intergovernmental Trust (MCIT).

Annually the county board appoints a liaison to the SWCD. For 2018 the Liaison is Commissioner Matt Ludwig.

Soil and Water Conservation District

<u>Expenditure Category</u>	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Budget	2018 Budget	Dollar Change	% Change
Staff (FTE)								
Revenue	-	-	48,481	48,481	48,481	48,481	0	0.0%
Personnel Services	1,182	79	1,684	1,149	-			
Services and Charges	2,904	2,976	2,629	3,331	2,500		-2,500	-100.0%
Supplies and Materials	-	-	-	-				
Capital Expenditures	-	-	-	-				
Other Expenditures	29,800	46,240	183,585	143,202	143,202	148,202	5,000	3.5%
Total Expenditures	33,886	49,295	187,898	147,682	145,702	148,202	2,500	1.7%
Net Expenditures	33,886	49,295	139,417	99,201	97,221	99,721	2,500	2.6%

## County Extension

The University of Minnesota Extension Pine County provides practical education and unbiased research resources that county residents can trust. These resources and educational offerings prepare youth and adults, businesses and communities to solve problems, develop resilient skills and build a better future. The University of Minnesota is part of a national network of land-grant institutions with a mission to address critical public issues through teaching, research and outreach. Extension delivers on the University's land grant mission, working with Minnesotans to address important issues, creating a better world for future generations.

The University of Minnesota Extension discovers science-based solutions, delivers practical education and engages Minnesotans to build a better future. In extending that knowledge, Pine County Extension has educational efforts underway for youth and adults in various areas including 4-H, consumer horticulture, and nutrition education. In addition to these efforts, regional & campus educators provide additional education for Pine County residents in the areas of community vitality, agriculture, food, natural resources and family development.

Per Minnesota Statute §38.34, Pine County Extension is a county department that leverages the science base of the university with community effort and knowledge. The Pine County Extension Office is the front door to the university for Pine County residents.

The Pine County Extension department budget is a combination of levy and USDA grant funds allocated to educational programming. The SNAP-Ed health & nutrition educator and budget associated with that programming is funded by a USDA grant authorized in the Farm Bill. The Pine County 4-H Program Coordinator & Master Gardener positions are executed through a MOA/bilateral contract between Pine County and the University of Minnesota.

Minnesota Statute §38.36 requires that counties must have an Extension Committee. Nine county residents serve on the Extension Committee, including two county commissioners and the county auditor (or designee).



### EXTENSION EDUCATION MODEL

RESEARCH	discovering science-based solutions that work
EDUCATION	building a stronger Minnesota and a brighter future
VALUE	helping people develop knowledge and skills to solve problems

County Extension

	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Budget	2018 Budget	Dollar Change	% Change
<u>Expenditure Category</u>								
Staff (FTE)			0.4	0.4	0.4	0.4		
Revenue	1,779	830	3,294	1,233				
Personnel Services	12,613	12,506	14,196	12,991	15,647	15,925	278	1.8%
Services and Charges	72,506	72,898	64,592	75,871	79,939	82,278	2,339	2.9%
Supplies and Materials	245	1,151	1,551	1,286	1,800	1,800	0	0.0%
Capital Expenditures	67	-	-	53	500	500	0	0.0%
Other Expenditures	1,686	264	4,038	1,842	1,600	1,600	0	0.0%
Total Expenditures	87,117	86,820	84,378	92,043	99,486	102,103	2,617	2.6%
Net Expenditures	85,338	85,990	81,084	90,810	99,486	102,103	2,617	2.6%

Agricultural Society

<u>Expenditure Category</u>	2013 Actual	2014 Budget	2015 Actual	2016 Actual	2017 Budget	2018 Budget	Dollar Change	%
Staff (FTE)								
Revenue	-	-	-	-	-		-	
Personnel Services	-	-	-	-	-		-	
Services and Charges	-	-	-	-	-		-	
Supplies and Materials	-	-	-	-	-		-	
Capital Expenditures	-	-	-	-	-		-	
Other Expenditures	10,000	10,000	10,000	10,000	10,000	10,000	10,000	0.0%
Total Expenditures	10,000	10,000	10,000	10,000	10,000	10,000	10,000	0.0%

**Economic Development**

Economic Development

<u>Expenditure Category</u>	2013 Budget	2014 Actual	2015 Budget	2016 Actual	2017 Budget	2018 budget	Dollar Change	% Change
Staff (FTE)				0.4	0.4	0		
Revenue	-	6,819	2,500	1,500				
Personnel Services	-	-	13,762	36,668	32,918		-32,918	100.0%
Services and Charges	-	-	-	1,432	8,950	7,700	-1,250	-14.0%
Supplies and Materials								
Capital Expenditures								
Other Expenditures	-	6,448	13,984	250				
Total Expenditures	-	6,448	27,746	38,350	41,868	7,700	-34,168	-81.6%
Net Expenditures	-	-371	25,246	36,850	41,868	7,700	-34,168	-81.6%

Economic Dev.            \$7,500    \$8,000    \$8,361    \$0

**Snake River Watershed**

The Snake River Watershed Management Board (SRWMB) is a four county non-regulatory joint powers organization. The watershed consists of 1010 square miles, within portions of Aitkin, Chisago, Isanti, Kanabec, Mille Lacs, and Pine Counties. The purpose of the SRWMB is to develop and implement plans for the Snake River Watersheds to:

- Protect property, streams and lakes from sedimentation and pollution
- Maintain and improve the quality of water in streams, lakes, and ground water
- Protect property from flood damages
- Control erosion of land
- Improve recreational and wildlife opportunities

Snake River Watershed Board

<u>Expenditure Category</u>	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Budget	2018 Budget	Dollar Change	% Change
Staff (FTE)								
Revenue								
Personnel Services								
Services and Charges								
Supplies and Materials								
Capital Expenditures								
Other Expenditures	9,968	9,968	9,968	9,968	9,968	9,968	0	0.0%
Total Expenditures	9,968	9,968	9,968	9,968	9,968	9,968	0	0.0%
Net Expenditures	9,968	9,968	9,968	9,968	9,968	9,968	0	0.0%

Pine County Housing Authority

<u>Expenditure Category</u>	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Budget	2018 Budget	Dollar Change	% Change
Staff (FTE)								
Revenue								
Personnel Services	3,000	2,550	2,400	4,100	3,000	3,000	0	0.0%
Services and Charges								
Supplies and Materials								
Capital Expenditures								
Other Expenditures								
Total Expenditures	3,000	2,550	2,400	3,000	3,000	3,000	0	0.0%
Net Expenditures	3,000	2,550	2,400	3,000	3,000	3,000	0	0.0%

**Non-Departmental**

This budget department accounts for resource that are not attributable to any specific department. General revenues such as the property tax levy and county program aid are accounted for here.

Expenses for this department include the special assessment for the courthouse infrastructure budgeted at \$84,489.

Non-Departmental

<u>Expenditure Category</u>	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Budget	2018 Budget	Dollar Change	% Change
Staff (FTE)								
Revenue	10,877,822	11,656,886	11,721,711	12,127,426	12,783,138	13,146,019	362,881	2.8%
Personnel Services	77,396	56,438	51,104	77,774	216,857	240,000	23,143	10.7%
Services and Charges	131,545	101,402	111,902	103,722	99,600	99,600	0	0.0%
Supplies and Materials								
Capital Expenditures	100,444	96,455	270,295	79,961	84,489	80,500	-3,989	-4.7%
Other Expenditures	313,875	62,178		499,000		3,500	3,500	
Total Expenditures	623,260	316,473	433,301	760,457	400,946	423,600	22,654	5.7%
Net Expenditures	-10,254,563	11,340,413	11,288,410	11,366,969	-12,382,192	12,722,419	340,227	2.7%

Central Minnesota Initiative Foundation

<u>Expenditure Category</u>	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Budget	2018 Budget	Dollar Change	% Change
Staff (FTE)								
Revenue								
Personnel Services								
Services and Charges								
Supplies and Materials								
Capital Expenditures								
Other Expenditures	7,000	7,250	7,250	7,300	7,450	7,450	0	0.0%
Total Expenditures	7,000	7,250	7,250	7,300	7,450	7,450	0	0.0%

## **Health and Human Services (HHS)**

The continued mission of Pine County Health and Human Services (HHS) is to promote and protect the health, well-being and self-sufficiency of all. While daily striving to meet our mission, it is also our goal to provide quality services to Pine County citizens in a courteous, cost-effective and efficient manner. HHS receives allocations and grants from the state and federal governments. Other revenue sources include county tax levy, user fees, third party reimbursements (medical insurance) and other grants from non-governmental sources. HHS aggressively pursues third party funding sources in an attempt to reduce the burden and reliance on the local taxpayer. The HHS budget is comprised of three major areas: Income Maintenance, Social Services, and Public Health. Each area is responsible for implementing numerous programs. Each of these major areas will be reviewed below in greater detail.

### **Income Maintenance**

The Income Maintenance (IM) Unit consists of the child support unit, the eligibility unit (financial workers) and one fraud investigator. Staff members in the child support unit are responsible for obtaining and enforcing child support orders so that children have the financial support of both parents. The child support supervisor also supervises the fraud investigator. The fraud investigator works to ensure that any allegations of welfare fraud are investigated and handled appropriately, which may include criminal penalties or civil sanctions.

Eligibility workers (sometimes known as financial workers) are responsible for ensuring that applications for income-based eligibility programs are processed in a timely manner and that individuals receive financial assistance if they are eligible. There are numerous eligibility programs, with the most utilized programs involving health insurance and food support.

The 2018 budget for the IM Unit is approximately \$130,000 more than 2017, with approximately \$100,000 of that amount coming from county tax levy. There are three main reasons for this increase and they are as follows:

1. Personnel expenses increased as the County implemented a classification and compensation study and implemented the recommendations from the study.
2. Transportation services: HHS intends on contracting with an outside provider for services related to medical transportation for those individuals who are on medical assistance.
3. A 0.5 FTE Office Support Specialist position was added to the unit, so that the Office Support Specialist in Veteran's Services could be a full-time position, increasing capacity of both the Veterans Services Office and HHS to respond to community needs.

Health & Human Services--Income Maintenance

<u>Expenditure Category</u>	2013 Actual	2014 Actual	2015 Budget	2016 Actual	2017 Budget	2018 Budget	Dollar Change	% Change
Staff (FTE)			31	33.5	33	33.5		
Revenue	1,950,813	2,704,545	2,785,939	2,951,713	2,936,955	3,067,943	130,988	4.5%
Public Assistance	434,127	449,530	345,251	542,918	535,502	558,845	23,343	4.4%
Personnel Services	1,761,095	1,772,667	2,020,200	2,137,151	2,105,829	2,215,304	109,475	5.2%
Services and Charges	229,742	235,589	261,675	244,556	243,424	273,094	29,670	12.2%
Supplies and Materials	13,458	11,669	12,575	12,575	15,300	14,350	-950	-6.2%
Capital Expenditures	3,756	23,492	10,750	8,943	36,550	6,000	-30,550	-83.6%
Other Expenditures	189	74	100	100	350	350	0	0.0%
Total Expenditures	2,442,367	2,493,021	2,650,551	2,946,243	2,936,955	3,067,943	130,988	4.5%
Net Expenditures	491,554	-211,524	-135,388	-5,470	0	0	0	

## Social Services

The social services units are responsible for providing mandated social services to children and adults. In 2018, another social services supervisor position was added to the budget due to high supervisor to staff ratios, and due to the increase in the workload because of the changing statutes and laws that have been implemented in social services over the last two years. Some of these law changes revolve around child and adult protection.

The Social Services budget increased by approximately \$665,000 between 2018 and 2017, with approximately \$390,000 increase to the tax levy. Other additional revenue sources that make up the difference include an increase in third party revenues (such as health insurance), an increase in state allocations, and new funding related to the State allowing counties to receive some reimbursement for out of home placement expenses related to children who fall under the protection of the Indian Child Welfare Act (ICWA). The main reasons for the increase in the budget are as follows:

1. Increase in expenditures related to out of home placements. In 2017, out of home placement expenses were significantly over what was predicted. Thus, to accommodate this trend, the placement budget had to be increased. The increase in these line items was approximately \$220,000. When placement expenses increase, the county tax levy burden increases to accommodate for those expenses.
2. A supervisor position was added to the budget for creating better supervisor to staff ratios and making the supervisor workload more manageable and have supervisor to staff ratios that are more aligned with state recommendations.
3. Like the Income Maintenance Unit, the social services unit is now contracting social services transportation responsibilities to an outside agency- the Arrowhead Economic Opportunity Agency (AEOA)- to increase availability of drivers and enhance transportation availability to our clients.
4. Like the Income Maintenance Unit, personnel expenses increased as the county implemented a classification and compensation study and implemented the recommendations from the study.

Health & Human Services--Social Services

<u>Expenditure Category</u>	2013 Actual	2014 Actual	2015 Budget	2016 Actual	2017 Budget	2018 Budget	Dollar Change	% Change
Staff (FTE)			31	36.3	36	37		12.3%
Revenue	4,341,130	4,667,402	4,649,261	5,308,073	5,414,116	6,081,604	667,488	12.6%
Public Assistance	3,415,155	3,041,127	2,659,477	2,581,746	2,622,231	2,952,675	330,444	10.0%
Personnel Services	1,661,973	1,712,171	1,833,481	2,386,646	2,526,469	2,778,044	251,575	19.3%
Services and charges	230,084	255,210	246,385	257,377	246,716	294,415	47,699	2.6%
Supplies and Materials	9,709	8,776	9,000	13,791	13,400	13,750	350	982.1%
Capital Expenditures	4,312	21,841	6,000	3,190	3,800	41,120	37,320	6.7%
Other Expenditures	14,757	901	3,000	1,500	1,500	1,600	100	12.3%
Total Expenditures	5,335,989	5,040,027	4,757,343	5,244,250	5,414,116	6,081,604	667,488	
Net Expenditures	994,859	372,625	108,082	-63,823	0	0	0	12.3%

## Public Health

In 2017, Public Health experienced its first year as a single community health board, due to the dissolution of the Kanabec-Pine Community Health Board in 2016. Overall, our first year as a single community health board was successful, in terms of both programs and budgeting. In 2018, the overall public health budget decreased by approximately \$27,000 when compared to the 2017 budget. The main reason for the decrease in both revenues and expenses is because the department could better estimate 2018 revenues and expenses based on the actual first six months of the 2017 public health budget. Simply put, both revenues and expenses were lower than what was anticipated in 2017 and appropriate changes were made to the 2018 budget to reflect these changes. There was no increase in the county tax levy portion of the public health budget in 2018. A major area of concentration for the public health team in 2018 will be developing a concrete plan for the use of the Kanabec-Pine Community Health dissolution funds. Pine County received about \$340,000 in dissolution funds that we are required to invest into our family home visiting programs. As 2018 progresses, the department is looking forward to developing and sharing a plan to invest those resources into our family home visiting program areas.

Health & Human Services--Public Health

Expenditure Category	2013 Actual	2014 Actual	2015 Budget	2016 Actual	2017 Budget	2018 Budget	Dollar Change	% Change
Staff (FTE)			16	14	14	21		
Revenue	1,285,470	1,502,482	353,435	360,504	1,848,111	1,727,172	-120,939	-6.5%
Public Assistance	43,610	64,510	-	-	37,375	36,678	-697	-1.9%
Personnel Services	1,079,746	1,022,366	353,435	360,504	1,457,447	1,500,584	43,137	3.0%
Services and charges	153,851	157,583	-	-	198,420	178,741	-19,679	-9.9%
Supplies and Materials	50,533	42,850	-	-	136,781	95,019	-41,762	-30.5%
Capital Expenditures	22,659	15,091	-	-	15,263	7,050	-8,213	-53.8%
Other Expenditures	12,767	67,705	-	-	2,825	2,100	-725	-25.7%
Total Expenditures	1,363,166	1,370,105	353,435	360,504	1,848,111	1,820,172	-27,939	-1.5%
Net Expenditures	77,695	-132,376	-	-	-	93,000	93,000	



The Fleet Services section includes two mechanics and the Fleet Supervisor. Budget includes fuel and maintenance expenses for all county owned vehicles. In addition, \$640,000 is budgeted for Capital Purchases to include a new Tandem Truck, Loader, five (5) fleet vehicles, and five (5) squad cars.

The total Public Works budgeted expenses for 2018 is \$10,874,746 with projected revenues of \$10,874,746. Revenues included the following:

1,879,821	Property Tax
1,375,000	Sales/Wheelage Tax
7,440,075	State
0	Federal
179,850	Fees
<b>10,874,746</b>	<b>Total</b>

### Highway Administration

Expenditure Category	2013 Actual	2014 Actual	2015 Budget	2016 Actual	2017 Budget	2018 Budget	Dollar Change
Staff (FTE)		2	2	2	2	2	
Revenue							
Personnel Services	192,902	195,480	200,433	218,200	225,092	243,754	18,662
Services and charges	114,369	121,240	125,500	116,787	116,250	112,750	(3,500)
Supplies and Materials	3,812	3,356	3,100	3,391	3,600	3,500	(100)
Capital Expenditures	250		500		250	250	
Other Expenditures							
Total Expenditures	311,333	320,076	329,533	338,378	345,192	360,254	15,062
Net Expenditures	311,333	320,076	329,533	338,378	345,192	360,254	15,062

Highway Engineering/Construction

	2013 Actual	2014 Actual	2015 Budget	2016 Actual	2017 Budget	2018 Budget	Dollar Change	% Change
Expenditure Category								
Staff (FTE)		9	9	9	9	8		
Revenue								
Personnel Services	677,880	694,082	703,943	740,474	736,615	737,912	1,297	0.2%
Services and charges	9,021,061	11,239,194	4,389,500	5,240,816	8,758,500	5,744,500	-3,014,000	-34.4%
Supplies and Materials	9,892	16,781	12,000	6,124	15,000	15,000	0	0.0%
Capital Expenditures	13,443	1,305	2,000	2,480	2,000	2,000	0	0.0%
Other Expenditures								
Total Expenditures	9,722,276	11,951,362	5,107,443	5,989,894	9,512,115	6,499,412	(3,012,703)	-31.7%
Net Expenditures	9,722,276	11,951,353	5,107,434	5,989,894	9,512,115	6,499,412	(3,012,703)	-31.7%

Highway Maintenance/Equipment

Expenditure Category	2013 Budget	2014 Actual	2015 Budget	2016 Actual	2017 Budget	2018 Budget	Dollar Change	% Change
Staff (FTE)		16	16	16	16	17		
Revenue								
Personnel Services	959,457	962,127	1,038,551	1,116,973	1,062,770	1,327,038	264,268	24.9%
Services and Charges	656,114	461,242	446,250	899,268	437,250	433,250	-4,000	-0.9%
Supplies and Materials	625,020	603,287	540,000	612,536	540,000	564,000	24,000	4.4%
Capital Expenditures								
Other Expenditures	3,823	3,746	5,000	4,583	5,000	5,250	250	5.0%
Total Expenditures	2,244,413	2,030,402	2,029,801	2,633,360	2,045,020	2,329,538	284,518	13.9%
Net Expenditures	2,244,413	2,030,402	2,029,801	2,633,360	2,045,020	2,329,538	284,518	13.9%

Highway Equipment & Repair Shop

	2013 Actual	2014 Actual	2015 Budget	2016 Actual	2017 Budget	2018 Budget	Dollar Change	% Change
Expenditure Category								
Staff (FTE)		3	3	3	3	3		
Revenue								
Personnel Services	218,226	205,691	221,032	224,996	220,236	225,292	5,056	2.3%
Services and charges	67,249	79,114	91,800	72,748	94,800	98,800	4,000	4.2%
Supplies and Materials	1,032,731	929,717	945,450	766,656	795,450	798,450	3,000	0.4%
Capital Expenditures	789,571	281,340	440,500	432,182	650,500	653,000	2,500	0.4%
Other Expenditures								
Total Expenditures	2,107,778	1,495,863	1,698,782	1,496,582	1,760,986	1,775,542	14,556	0.8%
Net Expenditures	2,107,778	1,495,863	1,698,782	1,496,582	1,760,986	1,775,542	14,556	0.8%

Highway Non-Departmental

	2013 Budget	2014 Actual	2015 Budget	2016 Actual	2017 Budget	2018 Budget	Dollar Change	% Change
<u>Expenditure</u>								
<u>Category</u>								
Staff (FTE)								
Revenue	10,658,386	15,453,313	9,433,440	10,883,761	14,241,222	10,985,389	-3,255,833	-22.9%
Personnel Services	30,447	29,302	27,881	49,750	102,909	110,643	7,734	7.5%
Services and Charges								
Supplies and Materials	95,558			(36,169)				
Capital Expenditures								
Other Expenditures					475,00		-475,000	-100.0%
Total Expenditures	126,005	29,302	27,881	13,581	577,909	110,643	-467,266	-80.9%
Net Expenditures	-10,532,381	-15,424,011	-9,405,559	-10,870,180	-13,663,313	-10,874,746	2,788,567	-20.4%

**Resource Development**

Cost related to the Land/Resource Development Department consists of the procurement of access to tax-forfeited lands, land exchanges with private and public entities, management of the county trail systems, and timber development to meet both short and long-term goals.

Revenues are made up of the sales and repurchase of tax-forfeited lands and the sale of timber on tax-forfeited lands.

Resource Development-Land Use

	2013 Actual	2014 Actual	2015 Budget	2016 Actual	2017 Budget	2018 Budget	Dollar Change	% Change
Expenditure Category								
Staff (FTE)		1.5	1.5	1.5	1.5	2		
Revenue	1,221,570	1,465,829	809,138	1,403,260	857,600	857,600	0	0.0%
Personnel Services	96,817	96,793	97,564	109,523	132,651	114,093	-18,558	-19.0%
Services and Charges	11,672	13,673	14,875	10,280	11,549	12,675	1,126	7.6%
Supplies and Materials	4,384	5,512	5,950	3,226	5,700	5,500	-200	-3.4%
Other	5,273	22,647	5,200	5,200	5,200	5,200	0	0.0%
Expenditures Transfers	1,573,568	1,076,832	685,000	1,199,596	690,000	690,000	0	0.0%
Total Expenditures	1,691,713	1,215,457	808,589	1,327,825	845,100	827,468	-17,632	-2.2%
Net Expenditures	470,143	-250,372	-549	-75,435	-12,500	30,132	42,632	-7765.4%

Resource Development

	2013	2014	2015	2016	2017	2018	Dollar	%
	Actual	Actual	Budget	Actual	Budget	Budget	Change	Change
Expenditure Category Staff (FTE)								
Revenue	3,230	6,981	5,000	7,141	5,000	15,000	10,000	200.0%
Personnel Services								
Services and Charges	3,815	2,497	5,000	4,760	5,000	15,000	10,000	200.0%
Supplies and Materials								
Capital Expenditures								
Other Expenditures								
Total	3,815	2,497	5,000	4,760	5,000	15,000	10,000	200.0%
Expenditures								
Net Expenditures	585	-4,484	0	-2,381	0	0		

Timber Development Account-Resource Development

	2013	2014	2015	2016	2017	2018	Dollar	%
	Actual	Actual	Budget	Actual	Budget	Budget	Change	Change
<u>Expenditure Category</u>								
Staff (FTE)								
Revenue	74,101							
Personnel Services								
Services and Charges								
Supplies and Materials								
Capital Expenditures								
Other Expenditures	1,322	2,636	5,000	4,541	5,000	5,000	0	0.0%
Total Expenditures	1,322	2,636	5,000	4,541	5,000	5,000	0	0.0%
Net Expenditures	-72,778	2,636	5,000	4,541	5,000	5,000	0	0.0%

**Building Fund**

Building Fund								
<u>Expenditure Category</u>	2013 Actual	2014 Actual	2015 Budget	2016 Budget	2017 Budget	2018 Budget	Dollar Change	% Change
Staff (FTE) Revenue		62,178	96,000	75,158	75,000	75,000	0	0.0%
Personnel Services								
Services and Charges	42,319	177,733	66,000	112,033	75,000	75,000	0	0.0%
Supplies and Materials								
Capital Expenditures								
Other Expenditures								
Total Expenditures	42,319	177,733	66,000	112,033	75,000	75,000	0	0.0%
Net Expenditures	-42,319	-115,555	30,000	-36,875	0	0	0	0.0%

**Technology Equipment Fund**

This fund was created in 2016. The purpose of this fund is to account for resources dedicated to significant Information Technology projects.

- For 2016, \$125,000 was levied for a new Record Management System (RMS) for the sheriff’s office.
- For 2017, \$100,000 was levied. The total estimated for the project was estimated at \$500,000, leaving \$275,000 to be funded in future years.
- For 2018, \$100,000 is levied.

Technology Equipment Fund

	2013 Actual	2014 Actual	2015 Budget	2016 Budget	2017 Budget	2018 Budget	Dollar Change	% Change
<u>Expenditure Category</u>								
Staff (FTE) Revenue				122,096	100,000	100,000	0	0.00%
Personnel Services Services and Charges Supplies and Materials								
Capital Expenditures Other Expenditures					100,000	100,000	0	0.0%
Total Expenditures								
Net Expenditures				122,096	0	0	122,096	

Debt

			Expenditures					
Fund	Name	Revenue	Principal	Interest	Service Charge	Total	Net	Maturity Date
39	2005A G.O. Jail Bonds	1,168,775	680,000	428,300	2,800	1,111,100	57,675	2031
40	2012 GO Courthouse Bonds	1,004,640	610,000	334,000	2,800	946,800	57,840	2031
41	2017A G.O. CIP Bonds	344,276	0	97,400	2,800	100,200	-244,076	2033