

| <b>Brown County Summary Budget Statement - Expenditures</b> |         |                     |         |                     |         | ANMNPSNL 2014Budget Bud2014exp |
|---|---------|---------------------|---------|---------------------|---------|--------------------------------|
| CP 12-17-2013   |         |                     |         |                     |         | Updated 12-18-2013 Page 1 of 2 |
| <b>EXPENDITURES</b>   | % Gross | <b>Adopted</b>      | % Gross | <b>Adopted</b>      | %       |                                |
| <b>General Government</b>                                   | Levy    | <b>2013 Budget</b>  | Levy    | <b>2014 Budget</b>  | Change  | <b>Comments</b>                |
| 001 Commissioners   | 100%    | \$ 244,770          | 100%    | \$ 255,876          | 4.5%    |                                |
| 011 Court Administrator                                     | 99%     | \$ 71,621           | 98%     | \$ 72,548           | 1.3%    |                                |
| 044 Public Examiner   | 100%    | \$ 50,000           | 100%    | \$ 45,000           | -10.0%  |                                |
| 045 Auditor/Treasurer                                       | 83%     | \$ 589,158          | 84%     | \$ 599,698          | 1.8%    |                                |
| 060 Information Technology                                  | 98%     | \$ 433,153          | 98%     | \$ 455,429          | 5.1%    |                                |
| 061 Central Administration                                  | 100%    | \$ 180,863          | 100%    | \$ 185,118          | 2.4%    |                                |
| 062 Elections   | 99%     | \$ 12,400           | 99%     | \$ 38,600           | 211.3%  |                                |
| 063 HR Human Resources                                      | 100%    | \$ 148,137          | 100%    | \$ 166,798          | 12.6%   |                                |
| 090 County Attorney   | 100%    | \$ 475,118          | 100%    | \$ 484,763          | 2.0%    |                                |
| 100 Recorder-Abstractor                                     | 17%     | \$ 419,617          | 8%      | \$ 456,180          | 8.7%    |                                |
| 101 Assessor  | 64%     | \$ 444,377          | 65%     | \$ 431,048          | -3.0%   |                                |
| 107 Planning & Zoning                                       | 15%     | \$ 127,290          | 34%     | \$ 163,233          | 28.2%   |                                |
| 110 Building - Custodians                                   | 78%     | \$ 563,370          | 78%     | \$ 575,361          | 2.1%    |                                |
| 120 Veterans Services                                       | 98%     | \$ 130,250          | 92%     | \$ 125,832          | -3.4%   |                                |
| 123 Veterans Hosp Shuttle                                   |         | \$ -                |         | \$ 20,256           |         | New account CP 7-16-2013       |
| 141 License Bureau  | 0%      | \$ 174,451          | 0%      | \$ 172,986          | -0.8%   |                                |
| 149 Cost Allocation Plan                                    | 100%    | \$ 3,500            | 100%    | \$ 3,500            | 0.0%    | Based on three-yr contract     |
| 149 Contingency   | 100%    | \$ 118,729          | 100%    | \$ -                | -100.0% | CP 12-17-2013                  |
| 149 Insurance & Bonds                                       | 100%    | \$ 41,077           | 100%    | \$ 49,310           | 20.0%   |                                |
| 149 GIS Remonumentation                                     | 100%    | \$ 20,000           | 100%    | \$ 20,000           | 0.0%    |                                |
| 149 Spfld MAT Tax Abater                                    | 100%    | \$ 8,105            | 100%    | \$ 7,313            | -9.8%   | CP 9-7-2010                    |
| 32 Bond Debt Service  | 0%      | \$ -                | 0%      | \$ -                |         |                                |
| 37 Capital Improvement Fd                                   | 96%     | \$ 21,400           | 75%     | \$ 43,750           | 104%    |                                |
|   |         | <b>\$ 4,277,386</b> |         | <b>\$ 4,372,599</b> | 2.2%    |                                |
| <b>Public Safety</b>  |         |                     |         |                     |         |                                |
| 200 Sheriff   | 92%     | \$ 1,886,969        | 95%     | \$ 2,000,762        | 6.0%    |                                |
| 201 Boat and Water Safety                                   | 41%     | \$ 9,152            | 41%     | \$ 9,152            | 0.0%    |                                |
| 205 SC MN Radio Board                                       | 100%    | \$ 1,035            | 100%    | \$ 1,035            |         |                                |
| 221 Coroner   | 100%    | \$ 14,000           | 100%    | \$ 15,000           | 7.1%    |                                |
| 250 Corrections - Jail                                      | 91%     | \$ 1,415,835        | 94%     | \$ 1,406,204        | -0.7%   |                                |
| 251 Probation   | 55%     | \$ 1,575,512        | 60%     | \$ 1,566,215        | -0.6%   |                                |
| 280 Emergency Services                                      | 50%     | \$ 48,051           | 50%     | \$ 44,133           | -8.2%   |                                |
|   |         | <b>\$ 4,950,554</b> |         | <b>\$ 5,042,501</b> | 1.9%    |                                |

| <b>EXPENDITURES</b>                      | % Gross | <b>Adopted</b>       | % Gross | <b>Adopted</b>       | %      |  |
|--|---------|----------------------|---------|----------------------|--------|--|
|  | Levy    | <b>2013 Budget</b>   | Levy    | <b>2014 Budget</b>   | Change | <b>Comments</b>                        |
| <b>Culture &amp; Recreation</b>          |         |                      |         |                      |        |  |
| 500 Appropriations                       | 100%    | \$ 22,579            | 100%    | \$ 22,619            | 0.2%   | Mem;Hum;Cem;MVAC;BBC                   |
| 500 Historical Society                   | 100%    | \$ 82,429            | 100%    | \$ 84,902            | 3.0%   | BCHS general operation                 |
| 500 County Library System                | 100%    | \$ 70,412            | 100%    | \$ 70,412            | 0.0%   |  |
| 600 Agricultural Society                 | 100%    | \$ 28,500            | 100%    | \$ 28,500            | 0.0%   |  |
| 601 Minnesota Extension                  | 99%     | \$ 76,766            | 100%    | \$ 77,687            | 1.2%   |  |
| 700 Culture & Tourism                    | 100%    | \$ 1,595             | 100%    | \$ 1,595             | 0.0%   | SMTA                                   |
| 700 Economic Development                 | 100%    | \$ 9,200             | 100%    | \$ 9,200             | 0.0%   | Initiative Fund; SBDC RLF; BCEDP, Inc. |
| 18 Park Fund                             | 92%     | \$ 143,835           | 86%     | \$ 134,881           | -6.2%  |  |
|  |         | <b>\$ 435,316</b>    |         | <b>\$ 429,796</b>    | -1.3%  |  |
| <b>Conservation of Natural Resources</b> |         |                      |         |                      |        |  |
| 602 Soil & Water Conserv.                | 100%    | \$ 23,011            | 100%    | \$ 25,021            | 8.7%   | Area II; RCRCRA; Rural MN Energy Bd    |
| 602 Soil & Water Cons. Dis               | 100%    | \$ 80,000            | 100%    | \$ 82,400            | 3.0%   | Brown SWCD                             |
| 604 Wetlands Administratic               | 68%     | \$ 26,259            | 67%     | \$ 26,558            | 1.1%   |  |
| 615 Water Plan                           | 26%     | \$ 26,180            | 50%     | \$ 26,786            | 2.3%   |  |
|  |         | <b>\$ 155,450</b>    |         | <b>\$ 160,765</b>    | 3.4%   |  |
| <b>Health</b>                            |         |                      |         |                      |        |  |
| 06 Public Health                         | 31%     | <b>\$ 1,648,711</b>  | 33%     | <b>\$ 1,681,136</b>  | 2.0%   |  |
| <b>Road &amp; Bridge</b>                 |         |                      |         |                      |        |  |
| 10 Road & Bridge                         | 26%     | <b>\$ 10,736,055</b> | 19%     | <b>\$ 10,049,898</b> | -6.4%  |  |
| <b>Human Services</b>                    |         |                      |         |                      |        |  |
| 11 Family Services                       | 30%     | \$ 8,453,504         | 30%     | \$ 8,582,080         | 1.5%   | 4th draft 10-23-2013                   |
| 83 Families First Collabor.              | 0%      | \$ 228,985           | 0%      | \$ 180,583           | -21.1% |  |
|  |         | <b>\$ 8,682,489</b>  |         | <b>\$ 8,762,663</b>  | 0.9%   |  |
| <b>TOTALS</b>                            |         | <b>\$ 30,885,961</b> |         | <b>\$ 30,499,358</b> | -1.3%  | = Overall county budget increase       |