

ADJOURNED MEETING OF THE COUNTY BOARD OF COMMISSIONERS July 28, 2015 – BOARD AGENDA

- 9:00 1) J. Mark Wedel, County Board Chairperson
- A) Call to Order
 - B) Pledge of Allegiance
 - C) Board of Commissioners Meeting Procedure
 - D) Approval of Agenda
- 9:05 E) Health & Human Services (see separate HHS agenda)
- 10:00 Break
- 10:15 F) **Citizens' Public Comment** – Comments from visitors must be informational in nature and not exceed (5) minutes per person. The County Board generally will not engage in a discussion or debate in those five minutes but will take the information and find answers if that is appropriate. As part of the County Board protocol, it is unacceptable for any speaker to slander or engage in character assassination at a public Board meeting.
- 2) **Consent Agenda** – All items on the Consent Agenda are considered to be routine and have been made available to the County Board at least two days prior to the meeting; the items will be enacted by one motion. There will be no separate discussion of these items unless a Board member or citizen so requests, in which event the item will be removed from this Agenda and considered under separate motion.
- A) Correspondence File July 14, 2015 – July 27, 2015
 - B) Approve July 14, 2015 County Board Minutes
 - C) Approve Commissioner Warrants
 - D) Approve Auditor Warrants - June Sales & Use Tax
 - E) Accept \$200 Donation to STS from Malmo Township
 - F) Accept \$202 Donation to Sobriety Court from Brat Sale
 - G) Approve Out of State Travel Request – County Engineer
 - H) Adopt Personnel, Financial, and General Operations Policies
 - I) Adopt Data Practices Policy
- 10:17 3) John Welle, County Engineer
- A) Adopt Resolution - Award Bid SAP 001-599-037/038
- 10:30 4) Terry Neff, Environmental Services Director
- A) Approve MN Geological Atlas for Aitkin County
- 10:40 5) Lori Grams, Treasurer
- A) 2nd Quarter Investment Report
- 10:55 6) Nathan Burkett, County Administrator
- A) 2nd Quarter Financial Report
 - B) Health Insurance
- 11:30 7) Committee Updates
- 12:30 Adjourn

AITKIN COUNTY BOARD

July 14, 2015

The Aitkin County Board of Commissioners met this 14th day of July, 2015 at 9:04 a.m. with the following members present: Chairperson J. Mark Wedel, Commissioners Laurie Westerlund, Don Niemi, and Brian Napstad. County Administrator Nathan Burkett, and Administrative Assistant Sue Bingham were also present. Commissioner Anne Marcotte arrived late.

Motion by Commissioner Westerlund, seconded by Commissioner Niemi and carried (4-0 Marcotte absent), all members voting yes to approve the July 14, 2015 agenda.

Motion by Commissioner Napstad, seconded by Commissioner Niemi and carried (4-0 Marcotte absent), all members voting yes to approve the amended Consent Agenda as follows: A) Correspondence File: June 23, 2015 to July 13, 2015; B) Approve County Board Minutes: June 23, 2015; C) Approve Auditor Warrants – May/June Real Estate Tax Settlements: Agency \$3,301,687.94; D) Approve Real Estate Tax Overpays: Taxes & Penalties \$10,334.87; E) Approve June Manual Warrants: General Fund \$15,670.54, Road & Bridge \$626,217.84, Health & Human Services \$1,900.71, State \$156,881.42, Trust \$-90.00, Forest Development \$57.59, Taxes & Penalties \$104,698.94, Long Lake Conservation Center \$1,470.72, Parks \$31.00 for a total of \$906,838.76; F) Approve Commissioner Warrants: General Fund \$85,807.85, Road & Bridge \$66,762.80, Special Revenue \$2,311.35, Health & Human Services \$2,035.96, Trust \$16,999.17, Forest Development \$4,448.05, Long Lake Conservation Center \$8,441.27, Parks \$4,281.75 for a total of \$191,088.20; G) Approve Commissioner Warrants: General Fund \$215,437.29, Road & Bridge \$234,713.40, State \$480.00, Trust \$4,927.83, Forest Development \$10,783.13, Long Lake Conservation Center \$12,551.61, Parks \$3,243.40 for a total of \$482,136.66; H) Approve Purchase of Rear Mount Brush Mower – Land Department; I) Approve Payment Processing Service Agreement – Environmental Services; J) Accept \$150 Donation to STS from Workman Township; K) Approve Corrected County Engineer and Health & Human Services Director Classifications, Pay Ranges, and Salary Changes; L) Adopt Resolution – LG240B Jacobson Landing Recreation Area; M) Approve Equipment Purchase – Highway Department

Under the consent agenda, motion by Commissioner Napstad, seconded by Commissioner Niemi and carried (4-0 Marcotte absent), all members voting yes to approve Land Department's budgeted purchase of Diamond RBM-CT-17-ft. boom mower w/ 50" rotary cutter and joy stick controller (demo) - \$18,562.00.

Under the consent agenda, motion by Commissioner Napstad, seconded by Commissioner Niemi and carried (4-0 Marcotte absent), all members voting yes to approve Environmental Services Department agreement with Value Payment Systems, LLC for credit card payment services at no cost to the County.

Under the consent agenda, motion by Commissioner Napstad, seconded by Commissioner Niemi and carried (4-0 Marcotte absent), all members voting yes to approve corrected salary adjustments for Health & Human Services Director and County Engineer. Both positions are correctly classified at E81, Grade 18. Tom Burke, H&HS Director and John Welle, County Engineer salary adjustments are correct at \$116,064 for 2015 with back pay due, retroactive to January 1, 2015 (minus the \$250.00 lump sum previously paid to each).

CALL TO ORDER

**APPROVED
AGENDA**

**CONSENT
AGENDA**

**REAR MOUNT
BRUSH MOWER
– LAND DEPT.**

**CREDIT CARD
PAYMENT
SERVICES**

**SALARY
ADJUSTMENTS -
H&HS DIRECTOR
AND COUNTY
ENGINEER**

Under the consent agenda, motion for a resolution by Commissioner Napstad, seconded by Commissioner Niemi and carried (4-0 Marcotte absent), all members voting yes to adopt resolution – LG240B Jacobson Landing Recreation Area:

BE IT RESOLVED, the Aitkin County Board of Commissioners agrees to approve the Application to Conduct Excluded Bingo - Form LG240B - of the Jacobson Landing Recreation Area, at the Jacobson Landing Recreation Area, which has an address of Hwys 65 & 200, Jacobson, MN 55752 – Ball Bluff Township. (Note: Date of activity for Bingo – August 29th, 2015)

Under the consent agenda, motion by Commissioner Napstad, seconded by Commissioner Niemi and carried (4-0 Marcotte absent), all members voting yes to approve Highway Department's budgeted purchase of 2007 Ford F-150 pickup truck at a cost of \$15,850 from Aitkin Motor Company, and to authorize sale of Unit #449 through an on-line auction.

Commissioner Anne Marcotte arrived at 9:07 a.m.

The Board recognized the following employee for her years of service:

- Ruth Sundermeyer, Child Support Supervisor in the Health & Human Services Department, for 35 years of service.

Motion by Commissioner Westerlund, seconded by Commissioner Niemi and carried (5-0), all members voting that the Aitkin County Board as the Animal Control Authority finds that the evidence presented requesting to rescind the dangerous dog designation for the dog named "Theo" is sufficient. The Animal Control Authority therefore reduces the dangerous dog designation for the dog named "Theo" to potentially dangerous dog.

Nathan Burkett, County Administrator, discussed the options available to the Board for appointing an Animal Control Authority other than the County Board. Jim Ratz, County Attorney, and Sheriff Scott Turner also offered opinions. The issue was remanded to the Ordinance Committee.

Senator Carrie Ruud and Representative Dale Lueck discussed legislative issues with the Board.

Kirk Peysar, County Auditor held a Public Hearing on the Wine/Strong Beer Ordinance. The Public Hearing began at 10:19 a.m. and closed at 10:36 a.m. Public comment was heard from Steve Kulifaj of The Red Door Resort. This issue was remanded to the Ordinance Committee.

**RESOLUTION
07142015-039
FORM LG240B
JACOBSON
LANDING
RECREATION**

**USED PICKUP
TRUCK
PURCHASE –
HIGHWAY DEPT.**

**MARCOTTE
ARRIVED**

**EMPLOYEE
RECOGNITION**

**DANGEROUS
DOG PUBLIC
HEARING**

**ANIMAL
CONTROL
AUTHORITY**

**LEGISLATIVE
UPDATES**

**PUBLIC
HEARING – WINE
/ STRONG BEER
ORDINANCE**

AITKIN COUNTY BOARD

July 14, 2015

Motion for a resolution by Commissioner Westerlund, seconded by Commissioner Napstad and carried, all members voting yes to adopt resolution – Award S.P. 001-628-012:

WHEREAS, Contract No. 20152 is for construction of S.P. 001-628-012 for bituminous mill and overlay on CSAH 28, and

WHEREAS, sealed bids were opened for this project at 2:00 p.m. on Monday, June 29, 2015 with a total of three bids received, and

WHEREAS, Central Specialties, Inc. was the lowest responsible bidder in the amount of \$2,124,193.72.

NOW, THEREFORE, BE IT RESOLVED, that Central Specialties, Inc. be awarded Contract No. 20152.

BE IT FURTHER RESOLVED, that the chairperson of the Aitkin County Board and the Aitkin County Auditor are hereby authorized and directed to enter into a contract on behalf of Aitkin County with said low bidder upon presentation of proper contract documents.

The Board asked John Welle, County Engineer to schedule an hour long ditch discussion with the Board at a future meeting.

Break: 10:52 a.m. to 11:04 a.m.

Motion by Commissioner Niemi, seconded by Commissioner Napstad and carried (3-2 Marcotte/Wedel) to approve a \$2,000.00 appropriation to Arrowhead Transit, for 2015 only, in support of the Rural Rides Program in Aitkin.

Nathan Burkett, County Administrator reviewed proposed Personnel Policy updates with the Board.

Sheriff Scott Turner discussed Emergency Management with the Board.

The Board reported on the following: McGregor Airport, NCLUCB, Enbridge Energy, AIS, WCCO ATV Ride, ECRL, Extension, TZD, Historical Society, and Aitkin Airport.

Commissioner Anne Marcotte left at 12:28 p.m.

**RESOLUTION
07142015-040
AWARD
S.P. 001-628-012**

DITCHES

BREAK

**ARROWHEAD
TRANSIT RURAL
RIDES
PROGRAM**

**PERSONNEL
POLICY
DISCUSSION**

**EMERGENCY
MANAGEMENT**

**BOARD
DISCUSSION**

MARCOTTE LEFT

Commissioner Don Niemi left at 12:40 p.m.

NIEMI LEFT

Motion by Commissioner Napstad, seconded by Commissioner Westerlund and carried (3-0 Marcotte/Niemi absent), all members voting yes to adjourn the meeting at 12:43 p.m. until Tuesday, July 28, 2015 at 9:00 a.m.

ADJOURN

J. Mark Wedel, Chairperson
Aitkin County Board of Commissioners

Nathan Burkett, County Administrator

Print List in Order By: 2 1 - Fund (Page Break by Fund) Page Break By: 1 1 - Page Break by Fund
2 - Department (Totals by Dept) 2 - Page Break by Dept
3 - Vendor Number
4 - Vendor Name

Explode Dist. Formulas N

Paid on Behalf Of Name
on Audit List?: N

Type of Audit List: D D - Detailed Audit List
S - Condensed Audit List

Save Report Options?: N

Aitkin County



Audit List for Board COMMISSIONER'S VOUCHERS ENTRIES

Vendor No.	Name Account/Formula	Rpt Accr	Amount	Warrant Description Service Dates	Invoice # Paid On Bhf #	Account/Formula Description On Behalf of Name
1	DEPT			Commissioners		
8175	Centurylink 01-001-000-0000-6250		7.03	Local Phone	313645966	Telephone
8175	Centurylink		7.03		1 Transactions	
9048	Napstad/Brian 01-001-000-0000-6250		49.95	Internet-2/16-3/15		Telephone
	01-001-000-0000-6250		49.95	Internet-3/16-4/15		Telephone
	01-001-000-0000-6250		49.95	Internet -04/16/15-05/15/15		Telephone
	01-001-000-0000-6250		49.95	Internet -05/16/15-06/15/15		Telephone
	01-001-000-0000-6330		719.90	Mileage Reimbursement	1252@.575	Transportation & Travel & Parking
				04/07/2015 05/21/2015		
	01-001-000-0000-6330		1,109.18	Mileage Reimbursement	1929@.575	Transportation & Travel & Parking
				02/05/2015 03/23/2015		
9048	Napstad/Brian		2,028.88		6 Transactions	
6097	Verizon Wireless 01-001-000-0000-6250		63.00	COMM. MONTHLY IPAD CHARGE		Telephone
				07/02/2015 08/01/2015		
	01-001-000-0000-6250		31.05	CELL PHONE	286287802	Telephone
				06/07/2015 07/06/2015		
	01-001-000-0000-6250		31.49-	ipad broadband refund	786663881	Telephone
	01-001-000-0000-6250		26.02	monthly ipad broadband	786663881	Telephone
6097	Verizon Wireless		88.58		4 Transactions	
1	DEPT Total:		2,124.49	Commissioners	3 Vendors	11 Transactions
12	DEPT			Court Administration		
8175	Centurylink 01-012-000-0000-6250		112.46	Local Phone	313645966	Telephone
8175	Centurylink		112.46		1 Transactions	
10185	Centurylink Communications Inc 01-012-000-0000-6250		47.72	LD Phone Q3	320146217	Telephone
10185	Centurylink Communications Inc		47.72		1 Transactions	
11634	Gammello,Qualley & Pearson PLLC 01-012-000-0000-6232		37.50	Fees 01JV-09-1134	48807	Attorney Services
	01-012-000-0000-6232		555.00	Fees 01JV-15-337	48944	Attorney Services

Aitkin County



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Vendor	Name	Accr	Rpt	Amount	Warrant Description	Invoice #	Account/Formula Description
No.	Account/Formula				Service Dates	Paid On Bhf #	On Behalf of Name
	01-012-000-0000-6232			46.00	Costs 01JV-15-337	48944	Attorney Services
11634	Gammello,Qualley & Pearson PLLC			638.50			3 Transactions
2650	Kingsley/Marlene E						
	01-012-000-0000-6252			60.00	Fees 01P2 06 330		Witnesses
	01-012-000-0000-6252			20.00	Mileage 01P2 06 330		Witnesses
	01-012-000-0000-6252			20.00	Mileage PR 15 552		Witnesses
	01-012-000-0000-6252			60.00	Fees PR 15 552		Witnesses
2650	Kingsley/Marlene E			160.00			4 Transactions
2810	Larson/Shari S						
	01-012-000-0000-6232			3,262.50	Fees		Attorney Services
					06/30/2015	07/06/2015	
	01-012-000-0000-6232			519.80	Costs		Attorney Services
					06/30/2015	07/06/2015	
2810	Larson/Shari S			3,782.30			2 Transactions
12	DEPT Total:			4,740.98	Court Administration		5 Vendors 11 Transactions
40	DEPT				Auditor		
783	Canon Financial Services, Inc						
	01-040-000-0000-6231			220.24	Contract Charge-026	15087794	Services, Labor, Contracts
783	Canon Financial Services, Inc			220.24			1 Transactions
8175	Centurylink						
	01-040-000-0000-6250			49.17	Local Phone	313645966	Telephone
	01-040-021-0000-6250			300.14	Local Phone	314154028	License Center-Phone
8175	Centurylink			349.31			2 Transactions
10185	Centurylink Communications Inc						
	01-040-000-0000-6250			9.88	LD Phone	320146217	Telephone
10185	Centurylink Communications Inc			9.88			1 Transactions
1457	CPS Technology Solutions, Inc						
	01-040-000-0000-6231			26.40	AUGUST MAINT.	368629	Services, Labor, Contracts
1457	CPS Technology Solutions, Inc			26.40			1 Transactions
3165	MDRA						
	01-040-021-0000-6241			30.00	annual registrar meeting reg.	9/18/15	Registration Fee

Aitkin County



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Vendor No.	Name Account/Formula	Rpt Accr	Amount	Warrant Description Service Dates	Invoice # Paid On Bhf #	Account/Formula Description On Behalf of Name
3165	MDRA		30.00		1 Transactions	
86290	Mn Counties Information Systems					
	01-040-000-0000-6231		3,485.00-	Finance 2013 Qtrly Adjust.	1011	Services, Labor, Contracts
	01-040-000-0000-6231		391.00-	iSeries 2013 Qtrly Adjust.	1011	Services, Labor, Contracts
	01-040-000-0000-6231		2,695.00	Payroll 2015 Q3 Support	1011	Services, Labor, Contracts
	01-040-000-0000-6231		2,485.00	Finance 2015 Q3 Support	1011	Services, Labor, Contracts
	01-040-000-0000-6231		247.00	IFS 2015 Q3 Tech Support	1012	Services, Labor, Contracts
	01-040-000-0000-6231		30.00	IFS 2015 Q3 Golden Support	1012	Services, Labor, Contracts
	01-040-000-0000-6231		2,768.00	OPEB 2015 Share	1012	Services, Labor, Contracts
86290	Mn Counties Information Systems		4,349.00		7 Transactions	
86235	The Office Shop Inc					
	01-040-021-0000-6405		68.95	STAMP-UC	279630-0	Office & Computer Supplies
86235	The Office Shop Inc		68.95		1 Transactions	
40	DEPT Total:		5,053.78	Auditor	7 Vendors	14 Transactions
42	DEPT			Treasurer		
8175	Centurylink					
	01-042-000-0000-6250		28.12	Local Phone	313645966	Telephone
8175	Centurylink		28.12		1 Transactions	
10185	Centurylink Communications Inc					
	01-042-000-0000-6250		3.94	LD Phone	320146217	Telephone
10185	Centurylink Communications Inc		3.94		1 Transactions	
4173	Grams/Lori					
	01-042-000-0000-6330		106.38	MILEAGE/DOR MEETING	185@.575	Transportation & Travel
	01-042-000-0000-6332		93.27	HOTEL/DOR MEETING	7/22/15	Hotel / Motel Lodging
4173	Grams/Lori		199.65		2 Transactions	
9878	Hughes/Julie					
	01-042-000-0000-6330		28.50	Mileage-MSIC meeting	60@.475	Transportation & Travel
9878	Hughes/Julie		28.50		1 Transactions	
86235	The Office Shop Inc					
	01-042-000-0000-6405		15.87	Pica dater	279637-0	Office & Computer Supplies

Aitkin County



Audit List for Board COMMISSIONER'S VOUCHERS ENTRIES

Vendor No.	Name Account/Formula	Rpt Accr	Amount	Warrant Description Service Dates	Invoice # Paid On Bhf #	Account/Formula Description On Behalf of Name
86235	The Office Shop Inc		15.87		1 Transactions	
42	DEPT Total:		276.08	Treasurer	5 Vendors	6 Transactions
43	DEPT			Assessor		
783	Canon Financial Services, Inc 01-043-000-0000-6231		171.11	Copier contract-021	15062203	Services, Labor, Contracts
	01-043-000-0000-6231		12.00	Print Kit-024	15062205	Services, Labor, Contracts
783	Canon Financial Services, Inc		183.11		2 Transactions	
8175	Centurylink 01-043-000-0000-6250		77.32	Local Phone	313645966	Telephone
8175	Centurylink		77.32		1 Transactions	
10185	Centurylink Communications Inc 01-043-000-0000-6250		10.55	LD Phone	320146217	Telephone
10185	Centurylink Communications Inc		10.55		1 Transactions	
1457	CPS Technology Solutions, Inc 01-043-000-0000-6231		46.20	AUGUST MAINT.	368629	Services, Labor, Contracts
1457	CPS Technology Solutions, Inc		46.20		1 Transactions	
2386	Information Systems Corp 01-043-000-0000-6625		1,159.00	Cannon Document Scanner	23881	Office Equipment
2386	Information Systems Corp		1,159.00		1 Transactions	
86235	The Office Shop Inc 01-043-000-0000-6405		28.35	pencils, sharpie	986070-0	Office, Film & Computer Supplies
	01-043-000-0000-6405		30.56	pen refl, envelopes, staples	986291-0	Office, Film & Computer Supplies
86235	The Office Shop Inc		58.91		2 Transactions	
6128	Tire Barn 01-043-000-0000-6511		53.99	oil change/rotate tires-jeep	31585	Gas And Oil
6128	Tire Barn		53.99		1 Transactions	
6097	Verizon Wireless 01-043-000-0000-6250		76.98	monthly cellular charges	680690882	Telephone
6097	Verizon Wireless		76.98		1 Transactions	

Aitkin County



Audit List for Board COMMISSIONER'S VOUCHERS ENTRIES

Vendor No.	Name Account/Formula	Rpt Accr	Amount	Warrant Description Service Dates	Invoice # Paid On Bhf #	Account/Formula Description On Behalf of Name
43	DEPT Total:		1,666.06	Assessor	8 Vendors	10 Transactions
44	DEPT			Central Services		
783	Canon Financial Services, Inc 01-044-000-0000-6231		326.43	Copier Contract-031	15087798	Services, Labor, Contracts
783	Canon Financial Services, Inc		326.43		1 Transactions	
10185	Centurylink Communications Inc 01-044-000-0000-6250		0.97	LD Phone	320146217	Telephone
	01-044-000-0000-6250		0.47	Toll Free Phone	320295974	Telephone
10185	Centurylink Communications Inc		1.44		2 Transactions	
9867	Government Management Group Inc 01-044-000-0000-6231		3,600.00	2014 Cost Allocation Plan	1401	Services, Labor, Contracts
9867	Government Management Group Inc		3,600.00		1 Transactions	
44	DEPT Total:		3,927.87	Central Services	3 Vendors	4 Transactions
49	DEPT			Information Technologies		
5245	Bennett/Steve 01-049-000-0000-6330		232.75	mileage-MNCITLA conf.	490@.475	Transportation & Travel & Parking
5245	Bennett/Steve		232.75		1 Transactions	
8175	Centurylink 01-049-000-0000-6250		35.14	Local Phone	313645966	Telephone
8175	Centurylink		35.14		1 Transactions	
10185	Centurylink Communications Inc 01-049-000-0000-6250		3.67	LD Phone	320146217	Telephone
10185	Centurylink Communications Inc		3.67		1 Transactions	
86290	Mn Counties Information Systems 01-049-000-0000-6231		13,802.00	Prop.Tax 2015 Q3 Support	1011	Programming, Services, Contracts
	01-049-000-0000-6231		5,926.00	Prop.Tax 2015 Q3 Support	1011	Programming, Services, Contracts
	01-049-000-0000-6231		2,386.00	Prop.Tax 2013 Qtrly Adjust.	1011	Programming, Services, Contracts
	01-049-000-0000-6231		844.00	Prop.Tax 2013 Qtrly Adjust.	1011	Programming, Services, Contracts
	01-049-000-0000-6231		13.00-	Network 2013 Qtrly Adjust.	1011	Programming, Services, Contracts

Aitkin County



Audit List for Board COMMISSIONER'S VOUCHERS ENTRIES

Vendor No.	Name Account/Formula	Accr	Rpt Amount	Warrant Description Service Dates	Invoice # Paid On Bhf #	Account/Formula Description On Behalf of Name
86290	Mn Counties Information Systems		22,945.00		5 Transactions	
6097	Verizon Wireless 01-049-000-0000-6231		26.02	renewal	386695110	Programming, Services, Contracts
6097	Verizon Wireless		26.02		1 Transactions	
49	DEPT Total:		23,242.58	Information Technologies	5 Vendors	9 Transactions
52	DEPT			Administration/Personnel Dept		
86222	Aitkin Independent Age 01-052-000-0000-6230		88.20	position vacancies 6/3/15	1483	Printing, Publishing & Adv
	01-052-000-0000-6230		88.20	position vacancies 6/17/15	1483	Printing, Publishing & Adv
86222	Aitkin Independent Age		176.40		2 Transactions	
8175	Centurylink 01-052-000-0000-6250		42.17	Local Phone	313645966	Telephone
8175	Centurylink		42.17		1 Transactions	
10185	Centurylink Communications Inc 01-052-000-0000-6250		18.65	LD Phone	320146217	Telephone
10185	Centurylink Communications Inc		18.65		1 Transactions	
13412	Pemberton, Sorlie, Rufer & Kershner PLLF 01-052-000-0000-6232		84.00	LEGAL ASST SERVICES	.8@105	Attorney Services
	01-052-000-0000-6232		75.00	LAW CLERK SVCS	1.75@42.86	Attorney Services
	01-052-000-0000-6232		357.00	PARTNER SERVICES	2.1@170.00	Attorney Services
13412	Pemberton, Sorlie, Rufer & Kershner PLLF		516.00		3 Transactions	
6097	Verizon Wireless 01-052-000-0000-6250		26.02	monthly ipad broadband	786663881	Telephone
6097	Verizon Wireless		26.02		1 Transactions	
52	DEPT Total:		779.24	Administration/Personnel Dept	5 Vendors	8 Transactions
60	DEPT			Elections		
11051	Department of Human Services 01-060-000-0000-6405		80.73	postage for mailing services	A300IC01148I	Office & Computer Supplies

Aitkin County



Audit List for Board COMMISSIONER'S VOUCHERS ENTRIES

Vendor No.	Name Account/Formula	Rpt Accr	Amount	Warrant Description Service Dates	Invoice # Paid On Bhf #	Account/Formula Description On Behalf of Name
11051	Department of Human Services		80.73		1 Transactions	
60	DEPT Total:		80.73	Elections	1 Vendors	1 Transactions
90	DEPT			Attorney		
783	Canon Financial Services, Inc 01-090-000-0000-6625		355.45	Contract Charges-028	15103622	Office Equipment
783	Canon Financial Services, Inc		355.45		1 Transactions	
10378	Carver County 01-090-000-0000-6234		70.00	Subpoena 01CR 14808	201500000638	Co Sheriff Services
10378	Carver County		70.00		1 Transactions	
8175	Centurylink 01-090-000-0000-6250		63.26	Local Phone	313645966	Telephone
8175	Centurylink		63.26		1 Transactions	
10185	Centurylink Communications Inc 01-090-000-0000-6250		15.65	LD Phone	320146217	Telephone
	01-090-000-0000-6250		3.63	Toll Free Phone	320295974	Telephone
10185	Centurylink Communications Inc		19.28		2 Transactions	
10855	Culligan 01-090-000-0000-6213		55.20	monthly water supply	150X00761700	Drug & Forfeiture Ms387.213
10855	Culligan		55.20		1 Transactions	
5173	West Payment Center 01-090-000-0000-6406		1,118.83	Information Charges 06/01/2015	832083776	Law Publ. & Subscriptions
	01-090-000-0000-6406		427.50	Subscription charges 06/05/2015	832190957	Law Publ. & Subscriptions
5173	West Payment Center		1,546.33		2 Transactions	
90	DEPT Total:		2,109.52	Attorney	6 Vendors	8 Transactions
100	DEPT			Recorder		
8175	Centurylink 01-100-000-0000-6250		21.09	Local Phone	313645966	Telephone

Aitkin County



Audit List for Board COMMISSIONER'S VOUCHERS ENTRIES

Vendor No.	Name Account/Formula	Rpt Accr	Amount	Warrant Description Service Dates	Invoice # Paid On Bhf #	Account/Formula Description On Behalf of Name
8175	Centurylink		21.09		1 Transactions	
10185	Centurylink Communications Inc 01-100-000-0000-6250		13.64	LD Phone	320146217	Telephone
10185	Centurylink Communications Inc		13.64		1 Transactions	
3951	Pro West & Associates, Inc 01-100-195-0000-6231		175.00	GIS Tech Support Service 06/01/2015 06/30/2015	15071401	Services, Labor, Contracts-Land Records
3951	Pro West & Associates, Inc		175.00		1 Transactions	
10930	Tidholm Productions 01-100-000-0000-6405		240.00	#10 Reg. Envelopes	7830 5031	Office & Computer Supplies
10930	Tidholm Productions		240.00		1 Transactions	
100	DEPT Total:		449.73	Recorder	4 Vendors	4 Transactions
110	DEPT			Courthouse Maintenance		
8239	Ameripride Linen & Apparel Services 01-110-000-0000-6422		35.65	tissue, towels, mop	2200667597	Janitorial Supplies
8239	Ameripride Linen & Apparel Services		35.65		1 Transactions	
8175	Centurylink 01-110-000-0000-6250		14.06	Local Phone	313645966	Phone
8175	Centurylink		14.06		1 Transactions	
10185	Centurylink Communications Inc 01-110-000-0000-6250		3.53	LD Phone	320146217	Phone
10185	Centurylink Communications Inc		3.53		1 Transactions	
7525	Hometown Bldg Supply 01-110-000-0000-6590		140.40	#156 CHEYENNE CEIL TILE	68476	Repair & Maintenance
7525	Hometown Bldg Supply		140.40		1 Transactions	
12927	Midwest Machinery Co. 01-110-000-0000-6610		399.00	2015 HONDA PUSH MOWER	03594936	Equipment
12927	Midwest Machinery Co.		399.00		1 Transactions	
9692	Minnesota Energy Resources Corporation					

Aitkin County



Audit List for Board COMMISSIONER'S VOUCHERS ENTRIES

Vendor No.	Name	Account/Formula	Rpt	Accr	Amount	Warrant Description	Service Dates	Invoice #	Paid On Bhf #	Account/Formula Description	On Behalf of Name
		01-110-000-0000-6254			45.00	GAS-COURTHOUSE		4323328-7		Utilities & Heating	
		01-110-000-0000-6254			5.63-	GAS-CREDIT		4911601-5		Utilities & Heating	
9692	Minnesota Energy Resources Corporation				39.37		2 Transactions				
86235	The Office Shop Inc										
		01-110-000-0000-6405			57.98	2 PRINTER CARTRIDGES		279780-0		Office Supplies	
86235	The Office Shop Inc				57.98		1 Transactions				
6097	Verizon Wireless										
		01-110-000-0000-6250			31.05	CELL PHONE		286287802		Phone	
						06/07/2015	07/06/2015				
6097	Verizon Wireless				31.05		1 Transactions				
110	DEPT Total:				721.04	Courthouse Maintenance		8 Vendors		9 Transactions	
120	DEPT					Service Officer					
8175	Centurylink										
		01-120-000-0000-6250			7.03	Local Phone		313645966		Telephone	
8175	Centurylink				7.03		1 Transactions				
10185	Centurylink Communications Inc										
		01-120-000-0000-6250			25.27	LD Phone		320146217		Telephone	
		01-120-000-0000-6250			3.16	Toll Free Phone		320295974		Telephone	
10185	Centurylink Communications Inc				28.43		2 Transactions				
4669	Sterling Solutions, Inc										
		01-120-000-0000-6300			450.00	VIMS annual Maintenance		02036-045		Maintenance-Service Contracts	
						09/01/2015	08/31/2016				
4669	Sterling Solutions, Inc				450.00		1 Transactions				
120	DEPT Total:				485.46	Service Officer		3 Vendors		4 Transactions	
122	DEPT					Planning & Zoning					
86222	Aitkin Independent Age										
		01-122-000-0000-6230			137.25	BOA hearing 7/1		1482		Printing, Publishing & Adv	
86222	Aitkin Independent Age				137.25		1 Transactions				
783	Canon Financial Services, Inc										

Aitkin County



Audit List for Board COMMISSIONER'S VOUCHERS ENTRIES

Vendor No.	Name Account/Formula	Rpt Accr	Amount	Warrant Description Service Dates	Invoice # Paid On Bhf #	Account/Formula Description On Behalf of Name
783	Canon Financial Services, Inc 01-122-000-0000-6231		248.73 248.73	Copier Contract-029 1 Transactions	15087796	Services, Labor, Contracts, Programming
8175	Centurylink 01-122-000-0000-6250		49.20	Local Phone	313645966	Telephone
8175	Centurylink		49.20	1 Transactions		
10185	Centurylink Communications Inc 01-122-000-0000-6250		42.80	LD Phone	320146217	Telephone
10185	Centurylink Communications Inc		42.80	1 Transactions		
13066	Hargrave/Bryan 01-122-000-0000-6231		3,500.00	CONTRACT INSPECTIONS 07/13/2015 07/24/2015	10@350	Services, Labor, Contracts, Programming
13066	Hargrave/Bryan		3,500.00	1 Transactions		
3334	MCIT 01-122-000-0000-6241		60.00	LAND USE WKSHP-KUNZ 09/16/2015 09/16/2015	ST CLOUD	Registration Fee
	01-122-000-0000-6241		60.00	LAND USE WKSHP-SUIHKONEN 09/16/2015 09/16/2015	ST CLOUD	Registration Fee
	01-122-000-0000-6241		60.00	LAND USE WKSHP-GANSEN 09/16/2015 09/16/2015	ST CLOUD	Registration Fee
3334	MCIT		180.00	3 Transactions		
86235	The Office Shop Inc 01-122-000-0000-6405		66.24	OFFICE SUPPLIES	987047-0	Office, Computer, Film, & Field Supplies
86235	The Office Shop Inc		66.24	1 Transactions		
6097	Verizon Wireless 01-122-000-0000-6250		39.78	CELL PHONE 06/07/2015 07/06/2015	380690138	Telephone
6097	Verizon Wireless		39.78	1 Transactions		
122	DEPT Total:		4,264.00	Planning & Zoning	8 Vendors	10 Transactions
123	DEPT 3987 Ramsey County Medical Examiner 01-123-000-0000-6260		1,400.00	Coroner ME-15-1213		Autopsies--Pathologist, Xrays, Etc

Aitkin County



Audit List for Board COMMISSIONER'S VOUCHERS ENTRIES

Vendor No.	Name Account/Formula	Accr	Rpt Amount	Warrant Description Service Dates	Invoice # Paid On Bhf #	Account/Formula Description On Behalf of Name
3987	Ramsey County Medical Examiner		1,400.00		1 Transactions	
4192	Regions Hospital 01-123-000-0000-6260		106.00	ME-15-1213		Autopsies--Pathologist, Xrays, Etc
4192	Regions Hospital		106.00		1 Transactions	
123	DEPT Total:		1,506.00	Coroner	2 Vendors	2 Transactions
200	DEPT			Enforcement		
10442	Bureau Of Crim.Apprehension 01-200-039-0000-6425		480.00	NEW & RENEWALS	01-000045	Gun Permit Expenses
10442	Bureau Of Crim.Apprehension		480.00		1 Transactions	
8175	Centurylink 01-200-000-0000-6250		182.75	Local Phone	313645966	Telephone
	01-200-000-0000-6250		56.23	Local Phone-PROBATION	313645966	Telephone
8175	Centurylink		238.98		2 Transactions	
10185	Centurylink Communications Inc 01-200-000-0000-6250		67.79	LD Phone-PROBATION	320146217	Telephone
	01-200-000-0000-6250		54.47	LD Phone	320146217	Telephone
	01-200-000-0000-6250		9.14	Toll Free Phone	320295974	Telephone
10185	Centurylink Communications Inc		131.40		3 Transactions	
10405	Digital Ally,Inc. 01-200-000-0000-6409		395.00	wireless mic #209	1078734	Deputy Supplies
10405	Digital Ally,Inc.		395.00		1 Transactions	
13415	Essentia Health 01-200-000-0000-6231		1,171.50	SANE facility cost	14-4640	Services & Labor (Incl Contracts)
13415	Essentia Health		1,171.50		1 Transactions	
2375	Intoximeters Inc 01-200-000-0000-6405		95.00	AlcoSensor Mouthpieces	503153	Office Supplies
2375	Intoximeters Inc		95.00		1 Transactions	
2925	L & M Supply,Inc. 01-200-019-0000-6409		21.97	dog treats	7044599	Supplies

Aitkin County



Audit List for Board COMMISSIONER'S VOUCHERS ENTRIES

Vendor Name	Rpt	Warrant Description	Invoice #	Account/Formula Description		
No. Account/Formula	Accr	Amount	Service Dates	Invoice #	Account/Formula Description	On Behalf of Name
2925 L & M Supply, Inc.		21.97	1 Transactions			
10567 Lake Country Auto Center Of Aitkin						
01-200-000-0000-6302		49.29	oil change #209	20771		Car Maintenance
01-200-000-0000-6302		35.32	oil change #200	20818		Car Maintenance
10567 Lake Country Auto Center Of Aitkin		84.61	2 Transactions			
252 Lynn Peavey Company						
01-200-000-0000-6405		80.00	evidence processing supplies	304891		Office Supplies
252 Lynn Peavey Company		80.00	1 Transactions			
8791 Menards Baxter						
01-200-000-0000-6625		53.88	Evidence room supplies	93481		Office Equipment
8791 Menards Baxter		53.88	1 Transactions			
13416 Nartec, Inc						
01-200-000-0000-6409		95.25	meth test kit	7876		Deputy Supplies
13416 Nartec, Inc		95.25	1 Transactions			
6057 Nate's Towing						
01-200-000-0000-6359		182.00	Tow Chev.Equinox 15-2640	7/9/15		Wrecker Service
6057 Nate's Towing		182.00	1 Transactions			
3760 Palisade Cooperative Oil Assoc						
01-200-000-0000-6511		25.44	Gas #209	315728		Gas And Oil
3760 Palisade Cooperative Oil Assoc		25.44	1 Transactions			
4681 Streichers						
01-200-000-0000-6409		131.93	STINGER SPIKES(BACKUPS)	11161460		Deputy Supplies
4681 Streichers		131.93	1 Transactions			
13005 Tactical Solutions						
01-200-000-0000-6231		341.00	radar certification	5061		Services & Labor (Incl Contracts)
13005 Tactical Solutions		341.00	1 Transactions			
86235 The Office Shop Inc						
01-200-000-0000-6405		23.34	office supplies	986406-0		Office Supplies
86235 The Office Shop Inc		23.34	1 Transactions			

Aitkin County



Audit List for Board COMMISSIONER'S VOUCHERS ENTRIES

Vendor No.	Name Account/Formula	Rpt Accr	Amount	Warrant Description Service Dates	Invoice # Paid On Bhf #	Account/Formula Description On Behalf of Name
11351	ULINE 01-200-000-0000-6625		285.81	EVIDENCE LOCKER	73247677	Office Equipment
11351	ULINE		285.81	1 Transactions		
5066	Visa 01-200-000-0000-6405		55.61	ribbon for evidence printer	3082 #2	Office Supplies
	01-200-000-0000-6405		90.91	CD-R	3082 #2	Office Supplies
	01-200-000-0000-6405		81.03	evidence locker supplies	3082 #2	Office Supplies
	01-200-000-0000-6405		41.64	Evidence totes	5738 #1	Office Supplies
	01-200-003-0000-6332		207.60	Hotel/MSA conference-Drahota 06/12/2015 06/12/2015	5738 #1	Hotels / Motels
5066	Visa		476.79	5 Transactions		
9642	WEX BANK 01-200-000-0000-6511		4,326.08	Fuel for squads	0424007043961	Gas And Oil
9642	WEX BANK		4,326.08	1 Transactions		
200	DEPT Total:		8,639.98	Enforcement	19 Vendors	27 Transactions
202	DEPT			Boat & Water		
86467	Auto Value Aitkin 01-202-000-0000-6302		94.99	trailer light kit B&W	40067380	B&W Maintenance
86467	Auto Value Aitkin		94.99	1 Transactions		
10567	Lake Country Auto Center Of Aitkin 01-202-000-0000-6302		60.66	ROTATE TIRES-B&W DODGE	20815	B&W Maintenance
	01-202-000-0000-6302		69.29	oil change/rotate-B&W Siverado	20835	B&W Maintenance
10567	Lake Country Auto Center Of Aitkin		129.95	2 Transactions		
4010	Rasley Oil Company 01-202-000-0000-6511		557.73	JUNE GAS	AITCOB&WS	Gas And Oil
4010	Rasley Oil Company		557.73	1 Transactions		
13630	Schneider/Mark 01-202-000-0000-5840		2.00	RAFT PERMIT REFUND	wrong cnty	Misc Receipts
13630	Schneider/Mark		2.00	1 Transactions		
9642	WEX BANK 01-202-000-0000-6511		367.67	Fuel	0424007043961	Gas And Oil

Aitkin County



Audit List for Board COMMISSIONER'S VOUCHERS ENTRIES

Vendor Name	Rpt	Warrant Description	Invoice #	Account/Formula Description
No. Account/Formula	Accr	Amount	Service Dates	On Behalf of Name
			Paid On Bhf #	
9642 WEX BANK		367.67	1 Transactions	
202 DEPT Total:		1,152.34	Boat & Water	5 Vendors 6 Transactions
204 DEPT			ATV	
9642 WEX BANK				
01-204-000-0000-6511		78.09	Fuel	0424007043961 Gas And Oil
9642 WEX BANK		78.09	1 Transactions	
204 DEPT Total:		78.09	ATV	1 Vendors 1 Transactions
252 DEPT			Corrections	
5658 Amerigas				
01-252-000-0000-6254		57.00	tank rental	802397158 Utilities & Heating
5658 Amerigas		57.00	1 Transactions	
86467 Auto Value Aitkin				
01-252-000-0000-6302		5.99	power steering fluid-xport	40068231 Car Maintenance
86467 Auto Value Aitkin		5.99	1 Transactions	
783 Canon Financial Services, Inc				
01-252-000-0000-6231		96.07	Dispatch Copier-032 IR4225	15087791 Services & Labor (Incl Contracts)
783 Canon Financial Services, Inc		96.07	1 Transactions	
10083 Cedarbrook Lumber Comp				
01-252-000-0000-6590		6.60	CEILING GRID-DISPATCH	71192 Repair & Maintenance Supplies
10083 Cedarbrook Lumber Comp		6.60	1 Transactions	
8175 Centurylink				
01-252-000-0000-6250		112.46	Local Phone	313645966 Telephone
8175 Centurylink		112.46	1 Transactions	
10185 Centurylink Communications Inc				
01-252-000-0000-6250		108.00	LD Phone	320146217 Telephone
01-252-000-0000-6250		9.14	Toll Free Phone	320295974 Telephone
10185 Centurylink Communications Inc		117.14	2 Transactions	
88628 Dalco				

Aitkin County



Audit List for Board COMMISSIONER'S VOUCHERS ENTRIES

Vendor No.	Name Account/Formula	Rpt Accr	Amount	Warrant Description Service Dates	Invoice # Paid On Bhf #	Account/Formula Description On Behalf of Name
88628	Dalco 01-252-000-0000-6422		408.36	jail paper products	2907686	Janitorial Supplies
			408.36	1 Transactions		
1598	Ferrara's Htg Air Cond & Refrig Inc 01-252-000-0000-6590		363.65	refridgerent in jail freezer	7691	Repair & Maintenance Supplies
	01-252-000-0000-6590		210.00	clean sanyo condensing unit	7696	Repair & Maintenance Supplies
	01-252-000-0000-6590		140.00	purge circ line/start pumps	7699	Repair & Maintenance Supplies
1598	Ferrara's Htg Air Cond & Refrig Inc		713.65	3 Transactions		
1754	Garrison Disposal Company, Inc 01-252-000-0000-6231		65.00	dispose of 42" T.V.	862582	Services & Labor (Incl Contracts)
1754	Garrison Disposal Company, Inc		65.00	1 Transactions		
2186	Hillyard Inc - Kansas City 01-252-000-0000-6422		1,521.26	Janitorial	601690749	Janitorial Supplies
2186	Hillyard Inc - Kansas City		1,521.26	1 Transactions		
5503	Keefe Supply Company 01-252-000-0000-6418		127.20	Groceries	572635	Groceries
5503	Keefe Supply Company		127.20	1 Transactions		
3160	Mille Lacs Energy Coop-Albert Lea 01-252-000-0000-6254		699.07	shelter/tower	34-54-015-01	Utilities & Heating
3160	Mille Lacs Energy Coop-Albert Lea		699.07	1 Transactions		
89765	Minnesota Elevator, Inc 01-252-000-0000-6231		160.63	July monthly service	629201	Services & Labor (Incl Contracts)
89765	Minnesota Elevator, Inc		160.63	1 Transactions		
9692	Minnesota Energy Resources Corporation 01-252-000-0000-6254		18.69	GAS-STG	4058862-6	Utilities & Heating
	01-252-000-0000-6254		453.44	GAS JAIL	4244670-8	Utilities & Heating
	01-252-000-0000-6254		33.35	GAS JAIL	4334475-3	Utilities & Heating
9692	Minnesota Energy Resources Corporation		505.48	3 Transactions		
3638	Northern Air Plumbing & Heating, Inc 01-252-000-0000-6590		187.18	locate/repair jail water leak	21998	Repair & Maintenance Supplies
3638	Northern Air Plumbing & Heating, Inc		187.18	1 Transactions		

Aitkin County



Audit List for Board COMMISSIONER'S VOUCHERS ENTRIES

Vendor Name	Rpt	Warrant Description	Invoice #	Account/Formula Description
No. Account/Formula	Accr	Service Dates	Paid On Bhf #	On Behalf of Name
	Amount			
3712 Office Depot 01-252-000-0000-6405	277.39	toner/printer cartridges	777644780001	Office & Computer Supplies
3712 Office Depot	277.39	1 Transactions		
3789 Pan-O-Gold Baking Company 01-252-000-0000-6418	216.87	Groceries	010024518309	Groceries
01-252-000-0000-6418	166.06	Groceries	010024519021	Groceries
01-252-000-0000-6418	31.08	Groceries	010024519122	Groceries
01-252-000-0000-6418	143.18	groceries	010024519724	Groceries
3789 Pan-O-Gold Baking Company	557.19	4 Transactions		
11947 Phoenix Supply 01-252-000-0000-6424	28.61	inmate supplies	7175	Inmate Supplies
11947 Phoenix Supply	28.61	1 Transactions		
9499 Reliance Telephone Systems, Inc 01-252-252-0000-6406	1,500.00	Phone Cards	D-15451	Phone Card Prisoner Welfare
9499 Reliance Telephone Systems, Inc	1,500.00	1 Transactions		
4761 Sysco Minnesota Inc 01-252-000-0000-6418	3,537.81	Groceries	507090917	Groceries
01-252-000-0000-6418	2,738.16	Groceries	507161283	Groceries
4761 Sysco Minnesota Inc	6,275.97	2 Transactions		
86235 The Office Shop Inc 01-252-000-0000-6405	23.35	office supplies	986406-0	Office & Computer Supplies
86235 The Office Shop Inc	23.35	1 Transactions		
11608 Thrifty White Pharmacy-Mcgregor 01-252-000-0000-6262	2,193.16	June prescriptions	52914536063080	Medical Expenses & Supplies - Inmates
11608 Thrifty White Pharmacy-Mcgregor	2,193.16	1 Transactions		
9642 WEX BANK 01-252-000-0000-6330	330.97	Fuel	0424007043961	Prisoner Transportation & Travel
9642 WEX BANK	330.97	1 Transactions		
252 DEPT Total:	15,969.73	Corrections	23 Vendors	32 Transactions

Aitkin County



Audit List for Board COMMISSIONER'S VOUCHERS ENTRIES

Vendor No.	Name Account/Formula	Rpt Accr	Amount	Warrant Description Service Dates	Invoice # Paid On Bhf #	Account/Formula Description On Behalf of Name
8175	Centurylink 01-253-000-0000-6250		7.03	Local Phone	313645966	Telephone
8175	Centurylink		7.03		1 Transactions	
10185	Centurylink Communications Inc 01-253-000-0000-6250		3.44	LD Phone	320146217	Telephone
10185	Centurylink Communications Inc		3.44		1 Transactions	
13439	Ideal Sharpening 01-253-000-0000-6231		64.00	SHARPEN CHIPPER KNIVES	3922	Services, Labor, Contracts
13439	Ideal Sharpening		64.00		1 Transactions	
12927	Midwest Machinery Co. 01-253-000-0000-6405		53.29	chainsaw service	1086581	Operating Supplies
	01-253-000-0000-6405		16.47	3/16 box, flat files	1099301	Operating Supplies
	01-253-000-0000-6405		16.00	bar oil	1099310	Operating Supplies
	01-253-000-0000-6405		114.17	chainsaw supplies	1099515	Operating Supplies
	01-253-000-0000-6405		30.08	fuel-pick-up, plug	1100495	Operating Supplies
	01-253-000-0000-6405		16.00	bar oil	1101416	Operating Supplies
	01-253-000-0000-6405		18.10	fuel hose	1101431	Operating Supplies
12927	Midwest Machinery Co.		264.11		7 Transactions	
5551	Unclaimed Freight North 01-253-000-0000-6405		7.98	sun cream	36246	Operating Supplies
5551	Unclaimed Freight North		7.98		1 Transactions	
253	DEPT Total:		346.56	Aitkin Co Community Corrections	5 Vendors	11 Transactions
254	DEPT			Enhanced 911 System		
10877	Mactek Systems Inc 01-254-000-0000-6231		2,690.00	call recording system-maint. 03/12/2015 03/11/2016	1726	Services, Labor, Contracts
10877	Mactek Systems Inc		2,690.00		1 Transactions	
254	DEPT Total:		2,690.00	Enhanced 911 System	1 Vendors	1 Transactions
255	DEPT			General Crime Victim Grant		
8175	Centurylink					

Aitkin County



Audit List for Board COMMISSIONER'S VOUCHERS ENTRIES

Vendor	Name	Rpt	Warrant Description	Invoice #	Account/Formula Description	
No.	Account/Formula	Accr	Amount	Service Dates	Paid On Bhf #	On Behalf of Name
	01-255-000-0000-6250		7.03	Local Phone	313645966	Telephone
8175	Centurylink		7.03	1 Transactions		
10185	Centurylink Communications Inc					
	01-255-000-0000-6250		1.25	LD Phone	320146217	Telephone
10185	Centurylink Communications Inc		1.25	1 Transactions		
255	DEPT Total:		8.28	General Crime Victim Grant	2 Vendors	2 Transactions
257	DEPT			Sobriety Court		
88879	Central Mn Community Corrections-DT					
	01-257-022-0000-6406		730.30	drug testing not grant covered		Sobriety Crt Expenses
	01-257-000-0000-6330		144.33	MAY MILES REIMBURSEMENT	251@.575	Transportation/Travel/Parking
	01-257-000-0000-6330		273.12	APRIL MILES REIMB.	475@.575	Transportation/Travel/Parking
	01-257-000-0000-6330		488.75	MARCH MILES REIMB.	850@.575	Transportation/Travel/Parking
88879	Central Mn Community Corrections-DT		1,636.50	4 Transactions		
8175	Centurylink					
	01-257-000-0000-6250		7.03	Local Phone	313645966	Telephone
8175	Centurylink		7.03	1 Transactions		
13056	McKenzie/Jill					
	01-257-022-0000-6406		70.40	candy for incentives	Costco	Sobriety Crt Expenses
13056	McKenzie/Jill		70.40	1 Transactions		
257	DEPT Total:		1,713.93	Sobriety Court	3 Vendors	6 Transactions
280	DEPT			Emergency Management		
8175	Centurylink					
	01-280-000-0000-6250		14.06	Local Phone-GIS	313645966	Telephone
8175	Centurylink		14.06	1 Transactions		
10185	Centurylink Communications Inc					
	01-280-000-0000-6250		1.59	Toll Free Phone	320295974	Telephone
10185	Centurylink Communications Inc		1.59	1 Transactions		
280	DEPT Total:		15.65	Emergency Management	2 Vendors	2 Transactions

Aitkin County



Audit List for Board COMMISSIONER'S VOUCHERS ENTRIES

Vendor No.	Name Account/Formula	Rpt Accr	Amount	Warrant Description Service Dates	Invoice # Paid On Bhf #	Account/Formula Description On Behalf of Name
390	DEPT			Environmental Health (FBL)		
12445	BrandI Chevrolet, Buick GMC 01-390-000-0000-6302		79.44	Impala-replace air/eng. filter	215252	Car Maintenance
12445	BrandI Chevrolet, Buick GMC		79.44	1 Transactions		
8175	Centurylink 01-390-000-0000-6250		7.03	Local Phone	313645966	Telephone
8175	Centurylink		7.03	1 Transactions		
10185	Centurylink Communications Inc 01-390-000-0000-6250		8.81	LD Phone	320146217	Telephone
10185	Centurylink Communications Inc		8.81	1 Transactions		
390	DEPT Total:		95.28	Environmental Health (FBL)	3 Vendors	3 Transactions
391	DEPT			Solid Waste		
8175	Centurylink 01-391-000-0000-6250		7.03	Local Phone	313645966	Telephone
8175	Centurylink		7.03	1 Transactions		
10185	Centurylink Communications Inc 01-391-000-0000-6250		4.25	LD Phone	320146217	Telephone
10185	Centurylink Communications Inc		4.25	1 Transactions		
13619	Dynamic Recycling 01-391-000-0000-6231		2,571.39	E-waste collection items	I-10880	Services, Labor, & Minor Contracts
13619	Dynamic Recycling		2,571.39	1 Transactions		
2763	J & H Transfer Station-Lakes Sanitary 01-391-060-0000-6360		701.10	Monthly recycling contract		Recycling Contract
2763	J & H Transfer Station-Lakes Sanitary		701.10	1 Transactions		
3334	MCIT 01-391-000-0000-6241		60.00	LAND USE WKSHP-NEFF 09/16/2015 09/16/2015	ST CLOUD	Registration Fee
3334	MCIT		60.00	1 Transactions		
6097	Verizon Wireless 01-391-000-0000-6250		58.48	monthly cellular charges	286252299	Telephone

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Audit List for Board COMMISSIONER'S VOUCHERS ENTRIES

Vendor Name	Rpt	Warrant Description	Invoice #	Account/Formula Description
No. Account/Formula	Accr	Amount	Service Dates	On Behalf of Name
6097 Verizon Wireless		58.48	1 Transactions	
391 DEPT Total:		3,402.25	Solid Waste	6 Vendors 6 Transactions
392 DEPT			Water Wells	
405 A.W. Research Laboratories, Inc. 01-392-000-0000-6231		21.00	Arsenic sampling	31907 Services, Labor, Contracts
01-392-000-0000-6231		21.00	Arsenic sampling	31908 Services, Labor, Contracts
405 A.W. Research Laboratories, Inc.		42.00		2 Transactions
12214 Shopko Store Operating Co. LLC 01-392-000-0000-6405		30.49	isopropyl alcohol /swabs	2367 Office & Film Supplies
12214 Shopko Store Operating Co. LLC		30.49		1 Transactions
392 DEPT Total:		72.49	Water Wells	2 Vendors 3 Transactions
500 DEPT			Library And Historical Society	
90 Aitkin Co Historical Society 01-500-501-0000-6801		7,750.00	2nd 1/2 2015 Appropriation	Historical Society Appropriations
90 Aitkin Co Historical Society		7,750.00		1 Transactions
500 DEPT Total:		7,750.00	Library And Historical Society	1 Vendors 1 Transactions
600 DEPT			Ag Society, Soil & Water, Ag Inspect	
89856 Aitkin Co Agricultural Society 01-600-550-0000-6801		5,000.00	2nd 1/2 2015 Appropriation	Ag Society Appropriations
01-600-550-0000-6843		5,000.00	2nd 1/2 2015 Appropriation	Ag Society Capital Improvements
89856 Aitkin Co Agricultural Society		10,000.00		2 Transactions
600 DEPT Total:		10,000.00	Ag Society, Soil & Water, Ag Inspect	1 Vendors 2 Transactions
601 DEPT			Extension	
8175 Centurylink 01-601-000-0000-6250		7.03	Local Phone	313645966 Telephone
8175 Centurylink		7.03		1 Transactions
10185 Centurylink Communications Inc 01-601-000-0000-6250		4.34	LD PHONE	320146217 Telephone

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Audit List for Board COMMISSIONER'S VOUCHERS ENTRIES

Vendor No.	Name Account/Formula	Accr	Rpt Amount	Warrant Description Service Dates	Invoice # Paid On Bhf #	Account/Formula Description On Behalf of Name
10185	Centurylink Communications Inc		4.34		1 Transactions	
601	DEPT Total:		11.37	Extension	2 Vendors	2 Transactions
700	DEPT			Promotion,AEOA Tran,Airport,RC&D,To		
5403	Aitkin Airport Commission 01-700-903-0000-6800		7,053.50	2nd 1/2 2015 Appropriation		Aitkin Airport Appropriation
5403	Aitkin Airport Commission		7,053.50		1 Transactions	
175	City Of Mcgregor 01-700-903-0000-6801		6,950.00	2nd 1/2 2015 Appropriation		Mcgregor Airport Appropriation
175	City Of Mcgregor		6,950.00		1 Transactions	
3105	McGregor Chamber Of Commerce 01-700-909-0000-6801		1,000.00	#160-For Gov.fishing opener	6/23/15 board	Appropriations-Grant
3105	McGregor Chamber Of Commerce		1,000.00		1 Transactions	
11458	MSPN 01-700-909-0000-6800		1,993.75	N.Woods ATV Trail Ad		Tourism Miscellaneous
11458	MSPN		1,993.75		1 Transactions	
12718	Up North Riders 01-700-909-0000-6801		1,000.00	#161 Kiosk signage-ATV Trail	6/23/15 Board	Appropriations-Grant
12718	Up North Riders		1,000.00		1 Transactions	
700	DEPT Total:		17,997.25	Promotion,AEOA Tran,Airport,RC&D,T	5 Vendors	5 Transactions
711	DEPT			Economic Development		
8175	Centurylink 01-711-000-0000-6250		7.03	Local Phone	313645966	Telephone
8175	Centurylink		7.03		1 Transactions	
10185	Centurylink Communications Inc 01-711-000-0000-6250		9.12	LD Phone	320146217	Telephone
10185	Centurylink Communications Inc		9.12		1 Transactions	
711	DEPT Total:		16.15	Economic Development	2 Vendors	2 Transactions

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Audit List for Board COMMISSIONER'S VOUCHERS ENTRIES

1 General Fund

<u>Vendor Name</u>	<u>Rpt</u>	<u>Warrant Description</u>	<u>Invoice #</u>	<u>Account/Formula Description</u>	
<u>No. Account/Formula</u>	<u>Accr</u>	<u>Amount</u>	<u>Service Dates</u>	<u>Paid On Bhf #</u>	<u>On Behalf of Name</u>
1 Fund Total:		121,386.91	General Fund		223 Transactions

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7/24/15 3:43PM
3 Road & Bridge

Aitkin County



Audit List for Board COMMISSIONER'S VOUCHERS ENTRIES

	<u>Vendor Name</u>	<u>Rpt</u>	<u>Warrant Description</u>	<u>Invoice #</u>	<u>Account/Formula Description</u>	
	<u>No. Account/Formula</u>	<u>Accr</u>	<u>Amount</u>	<u>Service Dates</u>	<u>Paid On Bhf #</u>	<u>On Behalf of Name</u>
0	DEPT			Undesignated		
	13621 Enberg/Gary					
	03-000-000-0000-5857		500.00	CULVERT DEPOSIT REFUND 070915		Culverts
	13621 Enberg/Gary		500.00	1 Transactions		
0	DEPT Total:		500.00	Undesignated	1 Vendors	1 Transactions
301	DEPT			R&B Administration		
	783 Canon Financial Services, Inc					
	03-301-000-0000-6300		212.26	CONTRACT CHARGE 071315	15087793	Service Contracts
	783 Canon Financial Services, Inc		212.26	1 Transactions		
	10855 Culligan					
	03-301-000-0000-6400		48.30	WATER 071015	378044	Supplies And Materials
	03-301-000-0000-6400		10.50	JULY RENTAL FEE 063015	STATEMENT	Supplies And Materials
	10855 Culligan		58.80	2 Transactions		
	5097 Welle/John Thomas					
	03-301-000-0000-6296		4.25	PARKING-CO SAFTEY PLANT 062915		Meeting Expense/Physicials
	5097 Welle/John Thomas		4.25	1 Transactions		
301	DEPT Total:		275.31	R&B Administration	3 Vendors	4 Transactions
303	DEPT			R&B Highway Maintenance		
	50 Aitkin Body Shop, Inc					
	03-303-000-0000-6298		125.82	SHOP SUPPLIES 072215	544	Shop Maintenance
	50 Aitkin Body Shop, Inc		125.82	1 Transactions		
	170 Aitkin Motor Company					
	03-303-000-0000-6590		3.86	REPAIR PART 071515	10961	Repair & Maintenance Supplies
	170 Aitkin Motor Company		3.86	1 Transactions		
	195 Aitkin Tire Shop					
	03-303-000-0000-6590		40.00	LABOR 071015	54836	Repair & Maintenance Supplies
	195 Aitkin Tire Shop		40.00	1 Transactions		
	13620 American Door Works					
	03-303-000-0000-6298		647.46	AITKIN SHOP REPAIRS 063015	0029037-IN	Shop Maintenance

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Audit List for Board COMMISSIONER'S VOUCHERS ENTRIES

<u>Vendor Name</u>	<u>Rpt</u>	<u>Warrant Description</u>	<u>Invoice #</u>	<u>Account/Formula Description</u>
<u>No. Account/Formula</u>	<u>Accr</u>	<u>Amount</u>	<u>Service Dates</u>	<u>On Behalf of Name</u>
			<u>Paid On Bhf #</u>	
13620 American Door Works		647.46	1 Transactions	
8693 ASV, LLC				
03-303-000-0000-6590		504.07	REPAIR PARTS 070715	414534 Repair & Maintenance Supplies
8693 ASV, LLC		504.07	1 Transactions	
8175 Centurylink				
03-303-000-0000-6254		31.31	FAX: HWY OFFICE 071115	Utilities
8175 Centurylink		31.31	1 Transactions	
10185 Centurylink Communications Inc				
03-303-000-0000-6254		37.65	LD Phone	320146217 Utilities
10185 Centurylink Communications Inc		37.65	1 Transactions	
11411 Charter Comuncations				
03-303-000-0000-6254		140.25	PHONE: HWY OFFICE 070915	Utilities
11411 Charter Comuncations		140.25	1 Transactions	
1200 Cummings Oil, Inc				
03-303-000-0000-6513		1,625.44	PALISADE 060815	3703 Motor Fuel & Lubricants
03-303-000-0000-6513		1,074.09	SWATARA 060815	3703 Motor Fuel & Lubricants
03-303-000-0000-6513		839.26	JACOBSON 060815	3703 Motor Fuel & Lubricants
03-303-000-0000-6513		10,506.91	MCGREGOR 060915	42933 Motor Fuel & Lubricants
03-303-000-0000-6513		3,630.91	MCGRATH 060915	42934 Motor Fuel & Lubricants
1200 Cummings Oil, Inc		17,676.61	5 Transactions	
8500 Diamond Mowers, Inc				
03-303-000-0000-6590		237.83	REPAIR PARTS 070315	0099792-IN Repair & Maintenance Supplies
8500 Diamond Mowers, Inc		237.83	1 Transactions	
7060 Federated Co-Ops Inc.				
03-303-000-0000-6297		224.78	MCGRATH PROPANE 071515	23159 Shop Fuel
03-303-000-0000-6297		169.83	MCGREGOR PROPANE 070915	59-47224 Shop Fuel
7060 Federated Co-Ops Inc.		394.61	2 Transactions	
13468 G & K Services				
03-303-000-0000-6298		17.40	SHOP LAUNDRY 071315	1043235415 Shop Maintenance
03-303-000-0000-6298		17.40	SHOP LAUNDRY 072015	1043240902 Shop Maintenance

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Audit List for Board COMMISSIONER'S VOUCHERS ENTRIES

Vendor Name	Rpt	Warrant Description	Invoice #	Account/Formula Description
No. Account/Formula	Accr	Service Dates	Paid On Bhf #	On Behalf of Name
	Amount			
13468 G & K Services				
	34.80		2 Transactions	
1880 Gravelle Plumbing & Heating, Inc				
03-303-000-0000-6298	2.96	JACOBSON SHOP COUPLING 062515	69527	Shop Maintenance
03-303-000-0000-6298	10.80	JACOBSON SHOP CAP 062515	69535	Shop Maintenance
1880 Gravelle Plumbing & Heating, Inc				
	13.76		2 Transactions	
13228 Hardrives, Inc.				
03-303-000-0000-6517	1,385.87	1/2 MIX 060115	10934	Asphalt,Crackfiller,Tack Oil,Etc
13228 Hardrives, Inc.				
	1,385.87		1 Transactions	
7525 Hometown Bldg Supply				
03-303-000-0000-6521	4.50	CONCRETE MIX 070915	72858	Maintenance Supplies
7525 Hometown Bldg Supply				
	4.50		1 Transactions	
91187 Lake Country Power				
03-303-000-0000-6254	65.24	JACOBSON SHOP 070615	1400073000	Utilities
03-303-000-0000-6254	77.93	SWATARA 070815	140946401	Utilities
91187 Lake Country Power				
	143.17		2 Transactions	
11407 Lightning Motor Sports				
03-303-000-0000-6590	282.78	REPAIR SUPPLIES 070615	13165	Repair & Maintenance Supplies
03-303-000-0000-6590	196.00	REPAIR LABOR 070615	13165	Repair & Maintenance Supplies
11407 Lightning Motor Sports				
	478.78		2 Transactions	
12626 Lubrication Technologies, Inc.				
03-303-000-0000-6298	140.00	SHOP SUPPLIES 071315	656758	Shop Maintenance
03-303-000-0000-6513	594.00	MOTOR OIL 071315	656758	Motor Fuel & Lubricants
03-303-000-0000-6590	928.11	REPAIR SUPPLIES 071315	656758	Repair & Maintenance Supplies
12626 Lubrication Technologies, Inc.				
	1,662.11		3 Transactions	
3160 Mille Lacs Energy Coop-Albert Lea				
03-303-000-0000-6254	104.88	POWER: PALISADE 071015	18-52-026-01	Utilities
03-303-000-0000-6254	46.98	169 & CSAH 3 071015	19-23-010-01	Utilities
03-303-000-0000-6254	25.00	GUN LAKE 071015	27-56-029-03	Utilities
03-303-000-0000-6254	107.19	POWER: MCGREGOR 071015	29-53-003-01	Utilities
03-303-000-0000-6254	846.79	POWER: AITKIN 071015	33-52-007-02	Utilities
03-303-000-0000-6254	56.11	169 & CSAH 28 071015	39-62-022-01	Utilities
03-303-000-0000-6254	36.61	CSAH 12 071015	40-06-000-01	Utilities

Vendor Name	Rpt	Warrant Description	Invoice #	Account/Formula Description
No. Account/Formula	Accr	Service Dates	Paid On Bhf #	On Behalf of Name
3160 Mille Lacs Energy Coop-Albert Lea		47 & CSAH 2 071015	54-51-104-01	Utilities
	1,274.56	8 Transactions		
10701 Northern Safety Technology Inc		REPAIR PARTS 071415	39217	Repair & Maintenance Supplies
10701 Northern Safety Technology Inc	231.12	1 Transactions		
10720 Nuss Truck & Equipment		REPAIR PARTS 072215	3139310P	Repair & Maintenance Supplies
10720 Nuss Truck & Equipment	231.12	1 Transactions		
4010 Rasley Oil Company				
03-303-000-0000-6513	38.65	GASOLINE 060115	42848	Motor Fuel & Lubricants
03-303-000-0000-6513	32.60	GASOLINE 060215	42894	Motor Fuel & Lubricants
03-303-000-0000-6513	62.07	GASOLINE 060215	42916	Motor Fuel & Lubricants
03-303-000-0000-6513	48.47	GASOLINE 060415	42981	Motor Fuel & Lubricants
03-303-000-0000-6513	46.41	GASOLINE 060415	42982	Motor Fuel & Lubricants
03-303-000-0000-6513	52.95	GASOLINE 060415	42986	Motor Fuel & Lubricants
03-303-000-0000-6513	76.87	GASOLINE 060415	45317	Motor Fuel & Lubricants
03-303-000-0000-6513	30.47	GASOLINE 060815	45441	Motor Fuel & Lubricants
03-303-000-0000-6513	26.03	GASOLINE 060815	45452	Motor Fuel & Lubricants
03-303-000-0000-6513	52.49	GASOLINE 060915	45514	Motor Fuel & Lubricants
03-303-000-0000-6513	42.59	GASOLINE 060915	45515	Motor Fuel & Lubricants
03-303-000-0000-6513	35.81	GASOLINE 060915	45528	Motor Fuel & Lubricants
03-303-000-0000-6513	35.60	GASOLINE 061015	45582	Motor Fuel & Lubricants
03-303-000-0000-6513	23.39	GASOLINE 061015	45585	Motor Fuel & Lubricants
03-303-000-0000-6513	68.04	GASOLINE 061015	45612	Motor Fuel & Lubricants
03-303-000-0000-6513	78.91	GASOLINE 061115	45624	Motor Fuel & Lubricants
03-303-000-0000-6513	24.91	GASOLINE 061115	45631	Motor Fuel & Lubricants
03-303-000-0000-6513	33.24	GASOLINE 061115	45663	Motor Fuel & Lubricants
03-303-000-0000-6513	16.52	GASOLINE 061515	45807	Motor Fuel & Lubricants
03-303-000-0000-6513	50.62	GASOLINE 061615	45854	Motor Fuel & Lubricants
03-303-000-0000-6513	22.06	GASOLINE 061615	45869	Motor Fuel & Lubricants
03-303-000-0000-6513	21.88	GASOLINE 061615	45881	Motor Fuel & Lubricants
03-303-000-0000-6513	91.92	GASOLINE 061615	45899	Motor Fuel & Lubricants
03-303-000-0000-6513	50.46	GASOLINE 061515	45906	Motor Fuel & Lubricants
03-303-000-0000-6513	65.62	GASOLINE 061815	45982	Motor Fuel & Lubricants
03-303-000-0000-6513	49.80	GASOLINE 061815	45986	Motor Fuel & Lubricants
03-303-000-0000-6513	54.62	GASOLINE 061815	46012	Motor Fuel & Lubricants

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<u>Vendor Name</u>	<u>Rpt</u>	<u>Warrant Description</u>	<u>Invoice #</u>	<u>Account/Formula Description</u>	
<u>No. Account/Formula</u>	<u>Accr</u>	<u>Amount</u>	<u>Service Dates</u>	<u>Paid On Bhf #</u>	<u>On Behalf of Name</u>
03-303-000-0000-6513		68.42	GASOLINE 061815	46017	Motor Fuel & Lubricants
03-303-000-0000-6513		82.90	GASOLINE 061915	46069	Motor Fuel & Lubricants
03-303-000-0000-6513		71.01	GASOLINE 061915	46074	Motor Fuel & Lubricants
03-303-000-0000-6513		21.91	GASOLINE 062215	46259	Motor Fuel & Lubricants
03-303-000-0000-6513		34.34	GASOLINE 062315	46471	Motor Fuel & Lubricants
03-303-000-0000-6513		60.89	GASOLINE 062315	46484	Motor Fuel & Lubricants
03-303-000-0000-6513		38.58	GASOLINE 062415	46531	Motor Fuel & Lubricants
03-303-000-0000-6513		78.98	GASOLINE 062415	46536	Motor Fuel & Lubricants
03-303-000-0000-6513		74.48	GASOLINE 062515	46669	Motor Fuel & Lubricants
03-303-000-0000-6513		31.62	GASOLINE 062915	46857	Motor Fuel & Lubricants
03-303-000-0000-6513		41.51	GASOLINE 062915	46879	Motor Fuel & Lubricants
03-303-000-0000-6513		50.19	GASOLINE 063015	46911	Motor Fuel & Lubricants
03-303-000-0000-6513		48.21	GASOLINE 063015	46924	Motor Fuel & Lubricants
03-303-000-0000-6513		51.37	GASOLINE 063015	46934	Motor Fuel & Lubricants
4010 Rasley Oil Company		1,987.41			41 Transactions
10257 Sadie Llama Designs					
03-303-000-0000-6590		59.90	TRUCK DOOR DECALS 071515	84400.6749	Repair & Maintenance Supplies
10257 Sadie Llama Designs		59.90			1 Transactions
90805 Temco					
03-303-000-0000-6590		4.40	REPAIR PARTS 070715	18828	Repair & Maintenance Supplies
03-303-000-0000-6590		10.00	REPAIR LABOR 070715	18828	Repair & Maintenance Supplies
90805 Temco		14.40			2 Transactions
13622 TrueNorth Steel					
03-303-000-0000-6515		1,965.60	15" ANNULAR CULVERT 070715	BL0000003524	Culverts
03-303-000-0000-6515		2,158.40	24" ANNULAR CULVERT 070715	BL0000003524	Culverts
03-303-000-0000-6515		790.92	30" ANNULAR CULVERT 070715	BL0000003524	Culverts
03-303-000-0000-6515		946.44	36" ANNULAR CULVERT 070715	BL0000003524	Culverts
03-303-000-0000-6515		1,366.68	48" ANNULAR CULVERT 070715	BL0000003524	Culverts
03-303-000-0000-6515		2,150.96	60" ANNULAR CULVERT 070715	BL0000003524	Culverts
03-303-000-0000-6515		3,308.04	72" ANNULAR CULVERT 070715	BL0000003524	Culverts
03-303-000-0000-6515		39.00	12" CULVERT BAND 070715	BL0000003524	Culverts
03-303-000-0000-6515		123.60	24" CULVERT BAND 070715	BL0000003524	Culverts
03-303-000-0000-6515		117.06	30" CULVERT BAND 070715	BL0000003524	Culverts
03-303-000-0000-6515		280.92	36" CULVERT BAND 070715	BL0000003524	Culverts
03-303-000-0000-6515		338.08	48" CULVERT BAND 070715	BL0000003524	Culverts
03-303-000-0000-6515		267.92	60" CULVERT BAND 070715	BL0000003524	Culverts

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Audit List for Board COMMISSIONER'S VOUCHERS ENTRIES

Vendor Name	<u>Rpt</u>	Warrant Description	Invoice #	Account/Formula Description
<u>No.</u> <u>Account/Formula</u>	<u>Accr</u>	<u>Amount</u> <u>Service Dates</u>	<u>Paid On Bhf #</u>	<u>On Behalf of Name</u>
03-303-000-0000-6515		159.98 72" CULVERT BAND 070715	BL0000003524	Culverts
03-303-000-0000-6515		5,225.04 12" ANNULAR CULVERT 070715	BL0000003537	Culverts
03-303-000-0000-6515		473.20 15" ANNULAR CULVERT 070715	BL0000003537	Culverts
03-303-000-0000-6515		1,933.36 30" ANNULAR CULVERT 070715	BL0000003537	Culverts
03-303-000-0000-6515		1,787.72 36" ANNULAR CULVERT 070715	BL0000003537	Culverts
03-303-000-0000-6515		1,757.16 48" ANNULAR CULVERT 070715	BL0000003537	Culverts
03-303-000-0000-6515		522.72 15" APRON 070715	BL0000003537	Culverts
03-303-000-0000-6515		336.00 18" APRON 070715	BL0000003537	Culverts
03-303-000-0000-6515		504.00 24" APRON 070715	BL0000003537	Culverts
13622 TrueNorth Steel		26,552.80		22 Transactions
6097 Verizon Wireless				
03-303-000-0000-6250		268.13	DEPT CELL PHONES 070115	9748268364 Telephone
6097 Verizon Wireless		268.13		1 Transactions
4988 Viking Industrial Center				
03-303-000-0000-6298		91.69	AITKIN SHOP SUPPLIES 070115	3052743 Shop Maintenance
4988 Viking Industrial Center		91.69		1 Transactions
13313 Wilkie/Gary L.				
03-303-000-0000-6411		145.00	WORK BOOTS REIMBURSEMEN 062115	Safety Footwear
13313 Wilkie/Gary L.		145.00		1 Transactions
8279 Winzer Corporation				
03-303-000-0000-6298		185.37	AITKIN SHOP SUPPLIES 063015	5374522 Shop Maintenance
8279 Winzer Corporation		185.37		1 Transactions
5295 Ziegler Inc				
03-303-000-0000-6590		176.82	REPAIR PARTS 071715	PC190047520 Repair & Maintenance Supplies
03-303-000-0000-6590		15.24	REPAIR PARTS 071715	PC190047521 Repair & Maintenance Supplies
5295 Ziegler Inc		192.06		2 Transactions
303 DEPT Total:		54,678.60	R&B Highway Maintenance	30 Vendors 111 Transactions
307 DEPT			R&B Capital Infrastructure	
86222 Aitkin Independent Age				
03-307-000-0000-6230		168.75	AD FOR BID 070115	Printing & Publishing
03-307-000-0000-6230		168.75	AD FOR BID 070115	Printing & Publishing

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Audit List for Board COMMISSIONER'S VOUCHERS ENTRIES

Vendor No.	Name Account/Formula	Accr	Rpt	Amount	Warrant Description Service Dates	Invoice # Paid On Bhf #	Account/Formula Description On Behalf of Name
86222	Aitkin Independent Age			337.50		2 Transactions	
13623	Heman/Barbara J. & Jerome E. 03-307-000-0000-6362			1,040.97	LAND R-W 071615	PARCEL NO 61	Right Of Way
	03-307-000-0000-6362			209.03	DAMAGES R-W 071615	PARCEL NO 61	Right Of Way
13623	Heman/Barbara J. & Jerome E.			1,250.00		2 Transactions	
307	DEPT Total:			1,587.50	R&B Capital Infrastructure	2 Vendors	4 Transactions
308	DEPT				R&B Equipment & Facilities		
5128	Widseth Smith & Nolting Inc 03-308-000-0000-6600			1,231.25	JACOBSON SHOP ADDITION 071715	104364	Capital Outlay-Facilities
5128	Widseth Smith & Nolting Inc			1,231.25		1 Transactions	
308	DEPT Total:			1,231.25	R&B Equipment & Facilities	1 Vendors	1 Transactions
3	Fund Total:			58,272.66	Road & Bridge		121 Transactions

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 4 Special Revenue(Unorg R&

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Audit List for Board COMMISSIONER'S VOUCHERS ENTRIES

Vendor Name	Rpt	Warrant Description	Invoice #	Account/Formula Description
No. Account/Formula	Accr	Service Dates	Paid On Bhf #	On Behalf of Name
423 DEPT		Unorganized Cemetary		
3116 Mcneil,Treas/Delpha				
04-423-000-0000-6801		360.07	May/June Settlement 51-27	Appropriations
04-423-000-0000-6801		350.98	May/June Settlement 52-27	Appropriations
3116 Mcneil,Treas/Delpha		711.05	2 Transactions	
3757 Packer-Treasurer/Warren				
04-423-000-0000-6801		947.64	Unorg.50-25 Apportionment	Appropriations
3757 Packer-Treasurer/Warren		947.64	1 Transactions	
423 DEPT Total:		1,658.69	Unorganized Cemetary	2 Vendors 3 Transactions
4 Fund Total:		1,658.69	Special Revenue(Unorg R&B,Fir	3 Transactions

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Audit List for Board COMMISSIONER'S VOUCHERS ENTRIES

Vendor No.	Name	Account/Formula	Rpt Accr	Amount	Warrant Description Service Dates	Invoice # Paid On Bhf #	Account/Formula Description On Behalf of Name
400	DEPT				Public Health Department		
8175	Centurylink	05-400-440-0410-6250		63.26	Local Phone-PH	313645966	Telephone
		05-400-440-0410-6250		11.60	Local Phone-HHS/ACCT	313645966	Telephone
8175	Centurylink			74.86			2 Transactions
10185	Centurylink Communications Inc	05-400-440-0410-6250		0.86	LD Phone	320146217	Telephone
		05-400-440-0410-6250		3.64	LD Phone-HHS	320146217	Telephone
		05-400-440-0410-6250		37.16	LD Phone-PH	320146217	Telephone
		05-400-440-0410-6250		7.39	Toll Free Phone	320295974	Telephone
10185	Centurylink Communications Inc			49.05			4 Transactions
1457	CPS Technology Solutions, Inc	05-400-440-0410-6300		10.56	AUGUST MAINT.	368629	Maintenance/Service Contracts
1457	CPS Technology Solutions, Inc			10.56			1 Transactions
6097	Verizon Wireless	05-400-410-0413-6250		46.92	SMART PHONE MONTHLY CHARGE-WIC 07/02/2015 08/01/2015		Telephone
		05-400-410-0413-6402		20.02	WIC MIFI AIR CARD 07/02/2015 08/01/2015		Computer/Technology Supplies
		05-400-430-0408-6250		41.74	SMART PHN MONTHLY CHG-PH HV/FP 07/02/2015 08/01/2015		Telephone
		05-400-440-0410-6250		1.05-	ANDROID CREDIT-TB 07/02/2015 08/01/2015		Telephone
		05-400-440-0410-6250		7.51	SMART PHONE MONTHLY CHARGE-TB 07/02/2015 08/01/2015		Telephone
		05-400-440-0410-6250		7.00-	ANDROID CREDIT-EM 07/02/2015 08/01/2015		Telephone
		05-400-440-0410-6250		12.00	AGENCY DATA BUNDLE MONTHLY CHG 07/02/2015 08/01/2015		Telephone
6097	Verizon Wireless			120.14			7 Transactions
400	DEPT Total:			254.61	Public Health Department	4 Vendors	14 Transactions
420	DEPT				Income Maintenance		
8175	Centurylink	05-420-600-4800-6250		70.29	Local Phone-IM	313645966	Telephone

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Audit List for Board COMMISSIONER'S VOUCHERS ENTRIES

Vendor No.	Name	Account/Formula	Rpt Accr	Amount	Warrant Description	Service Dates	Invoice #	Paid On Bhf #	Account/Formula Description	On Behalf of Name
		05-420-600-4800-6250		27.06	Local Phone-HHS/ACCT		313645966		Telephone	
		05-420-640-4800-6250		49.20	Local Phone-CS		313645966		Telephone	
8175	Centurylink			146.55				3 Transactions		
10185	Centurylink Communications Inc									
		05-420-600-4800-6250		2.02	LD Phone		320146217		Telephone	
		05-420-600-4800-6250		8.48	LD Phone-HHS		320146217		Telephone	
		05-420-600-4800-6250		105.98	LD Phone-IM		320146217		Telephone	
		05-420-640-4800-6250		47.85	LD Phone-CS		320146217		Telephone	
		05-420-600-4800-6250		17.27	Toll Free Phone		320295974		Telephone	
10185	Centurylink Communications Inc			181.60				5 Transactions		
1457	CPS Technology Solutions, Inc									
		05-420-600-4800-6300		24.64	AUGUST MAINT.		368629		Maintenance/Service Contracts	
		05-420-640-4800-6300		35.20	AUGUST MAINT.		368629		Maintenance/Service Contracts	
1457	CPS Technology Solutions, Inc			59.84				2 Transactions		
6097	Verizon Wireless									
		05-420-600-4800-6250		2.45-	ANDROID CREDIT-TB				Telephone	
					07/02/2015 08/01/2015					
		05-420-600-4800-6250		17.51	SMART PHONE MONTHLY CHARGE-TB				Telephone	
					07/02/2015 08/01/2015					
		05-420-600-4800-6250		28.00	AGENCY DATA BUNDLE MONTHLY CHG				Telephone	
					07/02/2015 08/01/2015					
		05-420-640-4800-6402		26.02	CS MIFI AIR CARD				Computer Supplies	
					07/02/2015 08/01/2015					
6097	Verizon Wireless			69.08				4 Transactions		
420	DEPT Total:			457.07	Income Maintenance			4 Vendors		14 Transactions
430	DEPT				Social Services					
8175	Centurylink									
		05-430-700-4800-6250		38.66	Local Phone-HHS/ACCT		313645966		Telephone	
		05-430-700-4800-6250		182.75	Local Phone-SS		313645966		Telephone	
8175	Centurylink			221.41				2 Transactions		
10185	Centurylink Communications Inc									
		05-430-700-4800-6250		2.89	LD Phone		320146217		Telephone	
		05-430-700-4800-6250		12.12	LD Phone-HHS		320146217		Telephone	

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Audit List for Board COMMISSIONER'S VOUCHERS ENTRIES

Vendor No.	Name	Account/Formula	Accr	Rpt	Amount	Warrant Description	Service Dates	Invoice #	Paid On Bhf #	Account/Formula Description	On Behalf of Name
		05-430-700-4800-6250			205.49	LD Phone-SS		320146217		Telephone	
		05-430-700-4800-6250			24.67	Toll Free Phone		320295974		Telephone	
10185	Centurylink Communications Inc				245.17		4 Transactions				
1457	CPS Technology Solutions, Inc	05-430-700-4800-6300			35.20	AUGUST MAINT.		368629		Maintenance/Service Contracts	
1457	CPS Technology Solutions, Inc				35.20		1 Transactions				
6097	Verizon Wireless	05-430-700-4800-6250			3.50-	ANDROID CREDIT-TB				Telephone	
		05-430-700-4800-6250			25.02	SMART PHONE MONTHLY CHARGE-TB	07/02/2015 08/01/2015			Telephone	
		05-430-700-4800-6250			40.00	AGENCY DATA BUNDLE MONTHLY CHG	07/02/2015 08/01/2015			Telephone	
6097	Verizon Wireless				61.52		3 Transactions				
430	DEPT Total:				563.30	Social Services		4 Vendors			10 Transactions
5	Fund Total:				1,274.98	Health & Human Services					38 Transactions

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Audit List for Board COMMISSIONER'S VOUCHERS ENTRIES

	<u>Vendor Name</u>	<u>Rpt</u>	<u>Warrant Description</u>	<u>Invoice #</u>	<u>Account/Formula Description</u>	
	<u>No. Account/Formula</u>	<u>Accr</u>	<u>Amount</u>	<u>Service Dates</u>	<u>Paid On Bhf #</u>	<u>On Behalf of Name</u>
0	DEPT			Undesignated		
	1091 Commissioner Of Revenue					
	09-000-000-0000-2044		3,337.32	Current severed Mineral		20% Severed Mineral Tax
	1091 Commissioner Of Revenue		3,337.32	1 Transactions		
	4580 Mn Dept Of Finance					
	09-000-000-0000-2051		347.00	May/June TIF Admin Fee		State Share Of Tif Tax
	4580 Mn Dept Of Finance		347.00	1 Transactions		
0	DEPT Total:		3,684.32	Undesignated	2 Vendors	2 Transactions
9	Fund Total:		3,684.32	State		2 Transactions

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Audit List for Board COMMISSIONER'S VOUCHERS ENTRIES

Vendor No.	Name Account/Formula	Rpt Accr	Amount	Warrant Description Service Dates	Invoice # Paid On Bhf #	Account/Formula Description On Behalf of Name
921	DEPT			Co. Development		
10185	Centurylink Communications Inc 10-921-000-0000-6250		0.94	LD Phone-GIS	320146217	Telephone
	10-921-000-0000-6250		0.72	LD Phone-Surveyor	320146217	Telephone
10185	Centurylink Communications Inc		1.66	2 Transactions		
921	DEPT Total:		1.66	Co. Development	1 Vendors	2 Transactions
923	DEPT			Forfeited Tax Sales		
783	Canon Financial Services, Inc 10-923-000-0000-6231		390.94	Copier Contract-022	15062204	Services, Labor, Contracts
783	Canon Financial Services, Inc		390.94	1 Transactions		
8175	Centurylink 10-923-000-0000-6250		56.23	Local Phone	313645966	Telephone
	10-923-000-0000-6250		7.03	Local Phone-Surveyor	313645966	Telephone
	10-923-000-0000-6250		7.03	Local Phone-GIS	313645966	Telephone
8175	Centurylink		70.29	3 Transactions		
10185	Centurylink Communications Inc 10-923-000-0000-6250		3.00	LD Phone	320146217	Telephone
10185	Centurylink Communications Inc		3.00	1 Transactions		
1754	Garrison Disposal Company, Inc 10-923-000-0000-6231		160.00	dispose of 8 mattresses	862562	Services, Labor, Contracts
1754	Garrison Disposal Company, Inc		160.00	1 Transactions		
3352	Mn Pie 10-923-000-0000-6208		165.00	pesticide workshop-Voller	11/18-Blaine	Training/Education
	10-923-000-0000-6208		165.00	pesticide workshop-Gordon	11/18-Blaine	Training/Education
	10-923-000-0000-6208		165.00	pesticide workshop-Kangas	11/18-Blaine	Training/Education
3352	Mn Pie		495.00	3 Transactions		
4711	Sunnys Citgo 10-923-000-0000-6511		119.47	gas charges-grader		Gas And Oil
4711	Sunnys Citgo		119.47	1 Transactions		
6128	Tire Barn 10-923-000-0000-6590		43.35	LOF	31594	Repair & Maintenance Supplies

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Audit List for Board COMMISSIONER'S VOUCHERS ENTRIES

Vendor No.	Name Account/Formula	Rpt Accr	Amount	Warrant Description Service Dates	Invoice # Paid On Bhf #	Account/Formula Description On Behalf of Name
6128	Tire Barn		43.35		1 Transactions	
923	DEPT Total:		1,282.05	Forfeited Tax Sales	7 Vendors	11 Transactions
926	DEPT			Law Library		
8175	Centurylink 10-926-000-0000-6250		7.03	Local Phone	313645966	Telephone
8175	Centurylink		7.03		1 Transactions	
86235	The Office Shop Inc 10-926-000-0000-6408		29.45	"Property of aitkin Law" stamp	986334-0	Law Books
86235	The Office Shop Inc		29.45		1 Transactions	
5173	West Payment Center 10-926-000-0000-6408		1,108.72	Information Charges 06/01/2015 06/30/2015	832083777	Law Books
5173	West Payment Center		1,108.72		1 Transactions	
926	DEPT Total:		1,145.20	Law Library	3 Vendors	3 Transactions
10	Fund Total:		2,428.91	Trust		16 Transactions

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Audit List for Board COMMISSIONER'S VOUCHERS ENTRIES

Vendor No.	Name Account/Formula	Rpt Accr	Amount	Warrant Description Service Dates	Invoice # Paid On Bhf #	Account/Formula Description On Behalf of Name
924	DEPT			Forest Resource		
6097	Verizon Wireless 11-924-000-0000-6250		75.44	June cell phone service 06/02/2015 07/01/2015	580683827	Telephone
6097	Verizon Wireless		75.44	1 Transactions		
924	DEPT Total:		75.44	Forest Resource	1 Vendors	1 Transactions
925	DEPT			Reforestation		
195	Aitkin Tire Shop 11-925-000-0000-6590		1,070.00	tractor tires and tubes	54765	Repair & Maintenance Supplies
195	Aitkin Tire Shop		1,070.00	1 Transactions		
505	Ben Meadows Co Inc 11-925-000-0000-6590		88.95	repair compass	SI01719101	Repair & Maintenance Supplies
505	Ben Meadows Co Inc		88.95	1 Transactions		
9354	Kangas Enterprises, Inc 11-925-000-0000-6231		90.00	Lawler Trail Head Parking Lot	11312	Services, Labor, Contracts
	11-925-000-0000-6231		90.00	McGreg. Trail Head Parking Lot	11312	Services, Labor, Contracts
	11-925-000-0000-6231		90.00	City of McGrath/Soo Line	11312	Services, Labor, Contracts
9354	Kangas Enterprises, Inc		270.00	3 Transactions		
13617	Landrus/Matthew John 11-925-000-0000-6231		420.00	Beaver Trapping	14@30.00	Services, Labor, Contracts
13617	Landrus/Matthew John		420.00	1 Transactions		
11407	Lightning Motor Sports 11-925-000-0000-6590		181.85	2008 Polaris sportsmans 400	13075	Repair & Maintenance Supplies
11407	Lightning Motor Sports		181.85	1 Transactions		
8050	Liljenquist Sewer & Excavating 11-925-000-0000-6231		3,440.00	partial rd work-#21-2	409	Services, Labor, Contracts
8050	Liljenquist Sewer & Excavating		3,440.00	1 Transactions		
90805	Temco 11-925-000-0000-6406		145.25	repair trailer	18829	Field Supplies
90805	Temco		145.25	1 Transactions		

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 11 Forest Development

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Audit List for Board COMMISSIONER'S VOUCHERS ENTRIES

	<u>Vendor Name</u>	<u>Rpt</u>	<u>Warrant Description</u>	<u>Invoice #</u>	<u>Account/Formula Description</u>	
	<u>No. Account/Formula</u>	<u>Accr</u>	<u>Amount</u>	<u>Service Dates</u>	<u>Paid On Bhf #</u>	<u>On Behalf of Name</u>
	12788 Timmer Implement of Aitkin 11-925-000-0000-6590		69.98	coupler	IA04170	Repair & Maintenance Supplies
	12788 Timmer Implement of Aitkin		69.98	1 Transactions		
925	DEPT Total:		5,686.03	Reforestation	8 Vendors	10 Transactions
934	DEPT			Memorial Forest		
	13222 Outback & Yonder 11-934-000-0000-6273		682.00	TSI brushing site #4 23-49-27	6.2ac@110.00	Timber Improvement
	13222 Outback & Yonder		682.00	1 Transactions		
934	DEPT Total:		682.00	Memorial Forest	1 Vendors	1 Transactions
935	DEPT			Forest Road		
	4711 Sunnys Citgo 11-935-000-0000-6511		62.85	gas charges-grader		Gas And Oil
	4711 Sunnys Citgo		62.85	1 Transactions		
935	DEPT Total:		62.85	Forest Road	1 Vendors	1 Transactions
11	Fund Total:		6,506.32	Forest Development		13 Transactions

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Audit List for Board COMMISSIONER'S VOUCHERS ENTRIES

Vendor No.	Name Account/Formula	Rpt Accr	Amount	Warrant Description Service Dates	Invoice # Paid On Bhf #	Account/Formula Description On Behalf of Name
930	DEPT 90081 ARDC			ARDC		
	12-930-000-0000-6801		26,170.63	May/June Settlement		Apportionments
	12-930-000-0000-6801		59.80	Wildlife Revenue Sharing		Apportionments
	12-930-000-0000-6801		0.50	alloc.of uncashed RE tax cks		Apportionments
	90081 ARDC		26,230.93		3 Transactions	
930	DEPT Total:		26,230.93	ARDC	1 Vendors	3 Transactions
931	DEPT 5838 Nw Carlton Co Ambulance District			Towns		
	12-931-162-0000-2045		0.47	alloc.of uncashed RE tax cks		Nw Carlton Co Ambulance District
	12-931-162-0000-2045		900.32	Ambulance District Levy		Nw Carlton Co Ambulance District
	5838 Nw Carlton Co Ambulance District		900.79		2 Transactions	
931	DEPT Total:		900.79	Towns	1 Vendors	2 Transactions
12	Fund Total:		27,131.72	Agency		5 Transactions

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Audit List for Board COMMISSIONER'S VOUCHERS ENTRIES

Vendor No.	Name Account/Formula	Rpt Accr	Amount	Warrant Description Service Dates	Invoice # Paid On Bhf #	Account/Formula Description On Behalf of Name
521	DEPT			LLCC Administration		
12710	Adventure Publications 19-521-000-0000-6400		260.82	Books for Canteen	403396	Commissary Items
12710	Adventure Publications		260.82	1 Transactions		
85003	Aitkin County DAC 19-521-000-0000-6231		250.00	Cleaning service 6/1, 6/3		Services, Labor, Contracts
85003	Aitkin County DAC		250.00	1 Transactions		
86222	Aitkin Independent Age 19-521-000-0000-6405		33.00	subscription	1081	Office & Computer Supplies
86222	Aitkin Independent Age		33.00	1 Transactions		
10056	Brent's Clean Sweep 19-521-000-0000-6231		200.00	chimney inspect/cleaning(3)	12480	Services, Labor, Contracts
	19-521-000-0000-6231		292.00	new raincaps (2)	12480	Services, Labor, Contracts
10056	Brent's Clean Sweep		492.00	2 Transactions		
783	Canon Financial Services, Inc 19-521-000-0000-6231		126.47	Contract Charges-020	15062206	Services, Labor, Contracts
783	Canon Financial Services, Inc		126.47	1 Transactions		
13475	Carlson/Wendie 19-521-000-0000-6400		12.76	Group Camp Photos	CVS	Commissary Items
	19-521-000-0000-6400		31.90	Group Camp Photos	CVS	Commissary Items
13475	Carlson/Wendie		44.66	2 Transactions		
2340	Hyytinen Hardware Hank 19-521-000-0000-6405		4.49	packaging tape	1260430	Office & Computer Supplies
2340	Hyytinen Hardware Hank		4.49	1 Transactions		
3160	Mille Lacs Energy Coop-Albert Lea 19-521-000-0000-6254		75.13	DIRECTORS RESIDENCE	27-13-004-01	Utilities
	19-521-000-0000-6254		236.48	ENERGY CENTER	27-13-005-02	Utilities
	19-521-000-0000-6254		615.71	DINING HALL	27-13-006-01	Utilities
	19-521-000-0000-6254		410.51	NORTH STAR LODGE	27-13-007-03	Utilities
	19-521-000-0000-6254		50.50	PARKING LOT	27-13-008-01	Utilities
3160	Mille Lacs Energy Coop-Albert Lea		1,388.33	5 Transactions		

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Audit List for Board COMMISSIONER'S VOUCHERS ENTRIES

Vendor Name	<u>Rpt</u>	<u>Warrant Description</u>	<u>Invoice #</u>	<u>Account/Formula Description</u>
No. Account/Formula	Accr	Amount	Service Dates	On Behalf of Name
			Paid On Bhf #	
12560 Rian/Scott				
19-521-000-0000-6330		15.00		Transportation/Travel/Parking
19-521-000-0000-6340		112.26		Meals Reimbursed Non-Taxable
			06/10/2015 06/13/2015	
12560 Rian/Scott		127.26	2 Transactions	
4425 Shirts Plus				
19-521-000-0000-6400		219.00	61923	Commissary Items
19-521-000-0000-6400		1,118.20	61923	Commissary Items
19-521-000-0000-6400		242.95	61923	Commissary Items
4425 Shirts Plus		1,580.15	3 Transactions	
521 DEPT Total:		4,307.18	LLCC Administration 10 Vendors	19 Transactions
522 DEPT			LLCC Education	
13475 Carlson/Wendie				
19-522-000-0000-6416		5.01	wet wipes CVS	Education Supplies
13475 Carlson/Wendie		5.01	1 Transactions	
2340 Hyytinen Hardware Hank				
19-522-000-0000-6416		13.59	pipe foam 1265187	Education Supplies
19-522-000-0000-6416		54.95	PVC for arrow quivers 1265187	Education Supplies
19-522-000-0000-6416		15.99	batteries 1267091	Education Supplies
2340 Hyytinen Hardware Hank		84.53	3 Transactions	
9273 Reichert Enterprises, Inc				
19-522-000-0000-6224		540.00	Forkhorn II to Wealthwood rang 98716	Permits/License/Field Trips
9273 Reichert Enterprises, Inc		540.00	1 Transactions	
522 DEPT Total:		629.54	LLCC Education 3 Vendors	5 Transactions
523 DEPT			LLCC Food	
5662 McGregor Dairy, Inc				
19-523-000-0000-6418		111.44	Groceries 24121	Groceries-Students
19-523-000-0000-6418		108.57	Groceries 24149	Groceries-Students
5662 McGregor Dairy, Inc		220.01	2 Transactions	
4968 Upper Lakes Foods, Inc				

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Vendor	Name	Rpt	Warrant Description	Invoice #	Account/Formula Description	
No.	Account/Formula	Accr	Amount	Service Dates	Paid On Bhf #	On Behalf of Name
	19-523-000-0000-6418		23.73	Groceries	538357-00	Groceries-Students
	19-523-000-0000-6420		1,036.85	Supplies	538357-00	Food Service Supplies
	19-523-000-0000-6420		891.35	Supplies	541577-00	Food Service Supplies
4968	Upper Lakes Foods, Inc		1,951.93			3 Transactions
523	DEPT Total:		2,171.94	LLCC Food		2 Vendors 5 Transactions
524	DEPT			LLCC Maintenance		
2340	Hyytinen Hardware Hank					
	19-524-000-0000-6422		6.89	power strip	1260430	Janitorial Services/Supplies
	19-524-000-0000-6422		59.90	softener salt	1265187	Janitorial Services/Supplies
2340	Hyytinen Hardware Hank		66.79			2 Transactions
3760	Palisade Cooperative Oil Assoc					
	19-524-000-0000-6511		72.00	Fuel	315245-LLCC	Gas And Oil
3760	Palisade Cooperative Oil Assoc		72.00			1 Transactions
5174	Voss Lighting					
	19-524-000-0000-6422		69.88	4 ballasts	15268763	Janitorial Services/Supplies
5174	Voss Lighting		69.88			1 Transactions
524	DEPT Total:		208.67	LLCC Maintenance		3 Vendors 4 Transactions
525	DEPT			LLCC Capital Improvement		
13618	Rural Renewable Energy Alliance					
	19-525-000-0000-6601		655.00	disconnect upgrades	11398	Capital Outlay-Non Marcum House
13618	Rural Renewable Energy Alliance		655.00			1 Transactions
525	DEPT Total:		655.00	LLCC Capital Improvement		1 Vendors 1 Transactions
19	Fund Total:		7,972.33	Long Lake Conservation Center		34 Transactions

Aitkin County



Audit List for Board COMMISSIONER'S VOUCHERS ENTRIES

Vendor No.	Name Account/Formula	Rpt Accr	Amount	Warrant Description Service Dates	Invoice # Paid On Bhf #	Account/Formula Description On Behalf of Name
520	DEPT			Parks		
85003	Aitkin County DAC					
	21-520-000-0000-6231		300.00	May Jacobson campground	3@\$100	Services, Labor, Contracts
	21-520-000-0000-6231		300.00	May SR campground	3@\$100	Services, Labor, Contracts
	21-520-000-0000-6231		400.00	May Aitkin campground	4@\$100	Services, Labor, Contracts
85003	Aitkin County DAC		1,000.00		3 Transactions	
8175	Centurylink					
	21-520-000-0000-6250		7.03	Local Phone	313645966	Telephone
8175	Centurylink		7.03		1 Transactions	
10618	Erik's Lawn Service					
	21-520-000-0000-6231		150.00	Round Lake Beach -June	5@30.00	Services, Labor, Contracts
	21-520-000-0000-6231		460.00	Berglund Park-June	5@92.00	Services, Labor, Contracts
10618	Erik's Lawn Service		610.00		2 Transactions	
9354	Kangas Enterprises, Inc					
	21-520-000-0000-6231		120.00	Snake River Campground pump.	11312	Services, Labor, Contracts
9354	Kangas Enterprises, Inc		120.00		1 Transactions	
3160	Mille Lacs Energy Coop-Albert Lea					
	21-520-000-0000-6254		145.26	ELECTRICITY BERGLUND PARK	18-51-106-02	Utilities
3160	Mille Lacs Energy Coop-Albert Lea		145.26		1 Transactions	
13627	Wruck Sewer and Portable Rental					
	21-520-000-0000-6231		100.00	May Swatara Satellites	183	Services, Labor, Contracts
	21-520-000-0000-6231		150.00	May Lone Lake Satellites	183	Services, Labor, Contracts
	21-520-000-0000-6231		150.00	May Round Lake Satellites	183	Services, Labor, Contracts
	21-520-000-0000-6231		100.00	May Blind Lake Satellites	183	Services, Labor, Contracts
	21-520-000-0000-6231		100.00	June Blind Lake Satellites	219	Services, Labor, Contracts
	21-520-000-0000-6231		150.00	June Round Lake Satellites	219	Services, Labor, Contracts
	21-520-000-0000-6231		150.00	June Lone Lake Satellites	219	Services, Labor, Contracts
	21-520-000-0000-6231		100.00	June Swatara Satellites	219	Services, Labor, Contracts
13627	Wruck Sewer and Portable Rental		1,000.00		8 Transactions	
520	DEPT Total:		2,882.29	Parks	6 Vendors	16 Transactions
21	Fund Total:		2,882.29	Parks		16 Transactions

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21 Parks

Aitkin County



Audit List for Board COMMISSIONER'S VOUCHERS ENTRIES

<u>Vendor Name</u>	<u>Rpt</u>	<u>Warrant Description</u>	<u>Invoice #</u>	<u>Account/Formula Description</u>
<u>No. Account/Formula</u>	<u>Accr</u>	<u>Service Dates</u>	<u>Paid On Bhf #</u>	<u>On Behalf of Name</u>
Final Total:		233,199.13	258 Vendors	471 Transactions

Aitkin County

Audit List for Board COMMISSIONER'S VOUCHERS ENTRIES



Recap by Fund	<u>Fund</u>	<u>AMOUNT</u>	<u>Name</u>	
	1	121,386.91	General Fund	
	3	58,272.66	Road & Bridge	
	4	1,658.69	Special Revenue(Unorg R&B,Fire	
	5	1,274.98	Health & Human Services	
	9	3,684.32	State	
	10	2,428.91	Trust	
	11	6,506.32	Forest Development	
	12	27,131.72	Agency	
	19	7,972.33	Long Lake Conservation Center	
	21	2,882.29	Parks	
	All Funds	233,199.13	Total	Approved by,
			
			

2D



Aitkin County

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Audit List for Board AUDITOR'S VOUCHERS ENTRIES

Print List in Order By:	2	1 - Fund (Page Break by Fund)	Page Break By:	1	1 - Page Break by Fund
		2 - Department (Totals by Dept)			2 - Page Break by Dept
		3 - Vendor Number			
		4 - Vendor Name			

Explode Dist. Formulas N

Paid on Behalf Of Name
on Audit List?: N

Type of Audit List: D D - Detailed Audit List
S - Condensed Audit List

Save Report Options?: N

June Sales & Use Tax

Aitkin County



Audit List for Board AUDITOR'S VOUCHERS ENTRIES

Vendor	Name	Rpt	Warrant Description	Invoice #	Account/Formula Description
No.	Account/Formula	Accr	Service Dates	Paid On Bhf #	On Behalf of Name
40	DEPT		Auditor		
89991	Bremer Bank				
	01-040-000-0000-5517		0.19	Receipt Nbr 1185 06/08/2015	Fees For Services
	01-040-000-0000-5517		0.19	Receipt Nbr 1186 06/11/2015	Fees For Services
	01-040-000-0000-5517		0.19	Receipt Nbr 1190 06/25/2015	Fees For Services
	01-040-000-0000-5517		0.19	Receipt Nbr 1191 06/29/2015	Fees For Services
	01-040-000-0000-5840		0.02	Receipt Nbr 1189 06/19/2015	Misc Receipts
	01-040-000-0000-5840		0.01	Receipt Nbr 1189 06/19/2015	Misc Receipts
	01-040-000-0000-5840		0.02	Receipt Nbr 1189 06/19/2015	Misc Receipts
	01-040-000-0000-5840		0.01	Receipt Nbr 1189 06/19/2015	Misc Receipts
	01-040-000-0000-5840		0.01	Receipt Nbr 1189 06/19/2015	Misc Receipts
	01-040-000-0000-5840		0.01	Receipt Nbr 1189 06/19/2015	Misc Receipts
	01-040-000-0000-5840		0.01	Receipt Nbr 1189 06/19/2015	Misc Receipts
	01-040-021-0000-5840		3.18	Receipt Nbr 1027 06/08/2015	Misc Receipts
	01-040-021-0000-5840		1.29	Receipt Nbr 1030 06/15/2015	Misc Receipts
	01-040-021-0000-5840		0.51	Receipt Nbr 1030 06/15/2015	Misc Receipts
	01-040-000-0000-6405		1.00-	June sales tax adjustment	Office & Computer Supplies
89991	Bremer Bank		4.82	14 Transactions	
40	DEPT Total:		4.82	Auditor	1 Vendors 14 Transactions
42	DEPT		Treasurer		
89991	Bremer Bank				
	01-042-000-0000-5840		0.26	Receipt Nbr 3744 06/01/2015	Misc Receipts
	01-042-000-0000-5840		0.11	Receipt Nbr 3746 06/02/2015	Misc Receipts
	01-042-000-0000-5840		0.03	Receipt Nbr 3748 06/03/2015	Misc Receipts
	01-042-000-0000-5840		0.13	Receipt Nbr 3752 06/09/2015	Misc Receipts
	01-042-000-0000-5840		0.06	Receipt Nbr 3756 06/11/2015	Misc Receipts
	01-042-000-0000-5840		0.06	Receipt Nbr 3757 06/15/2015	Misc Receipts
	01-042-000-0000-5840		0.06	Receipt Nbr 3760 06/19/2015	Misc Receipts
	01-042-000-0000-5840		0.06	Receipt Nbr 3764 06/24/2015	Misc Receipts
89991	Bremer Bank		0.77	8 Transactions	
42	DEPT Total:		0.77	Treasurer	1 Vendors 8 Transactions
43	DEPT		Assessor		
89991	Bremer Bank				
	01-043-000-0000-5840		0.26	Receipt Nbr 888 06/22/2015	Misc Receipts
	01-043-000-0000-5840		1.61	Receipt Nbr 888 06/22/2015	Misc Receipts

Aitkin County

Audit List for Board AUDITOR'S VOUCHERS ENTRIES



Vendor	Name	Rpt	Warrant Description	Invoice #	Account/Formula Description
No.	Account/Formula	Accr	Service Dates	Paid On Bhf #	On Behalf of Name
89991	Bremer Bank				
		1.87		2 Transactions	
43	DEPT Total:	1.87	Assessor	1 Vendors	2 Transactions
90	DEPT		Attorney		
89991	Bremer Bank				
	01-090-000-0000-5840	1.29	Receipt Nbr 1573 06/02/2015		Misc Receipts
	01-090-000-0000-5840	1.29	Receipt Nbr 1575 06/05/2015		Misc Receipts
	01-090-000-0000-5840	1.29	Receipt Nbr 1576 06/05/2015		Misc Receipts
	01-090-000-0000-5840	1.29	Receipt Nbr 1577 06/09/2015		Misc Receipts
	01-090-000-0000-5840	0.64	Receipt Nbr 1578 06/09/2015		Misc Receipts
	01-090-000-0000-5840	1.29	Receipt Nbr 1581 06/19/2015		Misc Receipts
	01-090-000-0000-5840	1.29	Receipt Nbr 1582 06/19/2015		Misc Receipts
	01-090-000-0000-5840	0.64	Receipt Nbr 1583 06/24/2015		Misc Receipts
	01-090-000-0000-5840	1.29	Receipt Nbr 1584 06/24/2015		Misc Receipts
	01-090-000-0000-5840	1.93	Receipt Nbr 1585 06/24/2015		Misc Receipts
	01-090-000-0000-5840	1.29	Receipt Nbr 1586 06/24/2015		Misc Receipts
	01-090-000-0000-5840	6.43	Receipt Nbr 1587 06/24/2015		Misc Receipts
89991	Bremer Bank	19.96		12 Transactions	
90	DEPT Total:	19.96	Attorney	1 Vendors	12 Transactions
100	DEPT		Recorder		
89991	Bremer Bank				
	01-100-000-0000-6311	93.61	June copies sales tax		Sales Tax
	01-100-000-0000-6312	0.39	June sales tax adjustment		Sales Tax Adjustment
89991	Bremer Bank	94.00		2 Transactions	
100	DEPT Total:	94.00	Recorder	1 Vendors	2 Transactions
252	DEPT		Corrections		
89991	Bremer Bank				
	01-252-252-0000-5872	121.95	Receipt Nbr 2692 06/03/2015		Phone Card Prisoner Welfare(Taxable)
	01-252-252-0000-5872	106.14	Receipt Nbr 2705 06/18/2015		Phone Card Prisoner Welfare(Taxable)
	01-252-252-0000-5872	150.66	Receipt Nbr 2710 06/30/2015		Phone Card Prisoner Welfare(Taxable)
	01-252-252-0000-5885	23.50	Receipt Nbr 2692 06/03/2015		Commissary Sales Taxable
	01-252-252-0000-5885	19.36	Receipt Nbr 2700 06/12/2015		Commissary Sales Taxable
	01-252-252-0000-5885	35.28	Receipt Nbr 2705 06/18/2015		Commissary Sales Taxable

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 1 General Fund

Aitkin County

Audit List for Board AUDITOR'S VOUCHERS ENTRIES



<u>Vendor Name</u>		<u>Rpt</u>	<u>Warrant Description</u>	<u>Invoice #</u>	<u>Account/Formula Description</u>
<u>No.</u>	<u>Account/Formula</u>	<u>Accr</u>	<u>Service Dates</u>	<u>Paid On Bhf #</u>	<u>On Behalf of Name</u>
	01- 252- 252- 0000- 5885		Receipt Nbr 2710 06/30/2015		Commissary Sales Taxable
89991	Bremer Bank		7 Transactions		
252	DEPT Total:		487.01	Corrections	1 Vendors 7 Transactions
1	Fund Total:		608.43	General Fund	45 Transactions

Aitkin County

Audit List for Board AUDITOR'S VOUCHERS ENTRIES



Vendor	Name	Rpt	Warrant Description	Invoice #	Account/Formula Description
No.	Account/Formula	Accr	Service Dates	Paid On Bhf #	On Behalf of Name
0	DEPT		Undesignated		
89991	Bremer Bank				
	03-000-000-0000-5855		1.93 Receipt Nbr 2277 06/03/2015		Charges- Individuals
	03-000-000-0000-5855		1.93 Receipt Nbr 2278 06/03/2015		Charges- Individuals
	03-000-000-0000-5855		1.93 Receipt Nbr 2279 06/03/2015		Charges- Individuals
	03-000-000-0000-5855		1.93 Receipt Nbr 2289 06/10/2015		Charges- Individuals
	03-000-000-0000-5855		5.79 Receipt Nbr 862 06/12/2015		Charges- Individuals
	03-000-000-0000-5855		11.58 Receipt Nbr 862 06/12/2015		Charges- Individuals
	03-000-000-0000-5855		6.88 Receipt Nbr 862 06/12/2015		Charges- Individuals
	03-000-000-0000-5855		20.26 Receipt Nbr 862 06/12/2015		Charges- Individuals
	03-000-000-0000-5855		0.64 Receipt Nbr 862 06/12/2015		Charges- Individuals
	03-000-000-0000-5855		1.93 Receipt Nbr 2291 06/12/2015		Charges- Individuals
	03-000-000-0000-5855		0.26 Receipt Nbr 864 06/15/2015		Charges- Individuals
	03-000-000-0000-5855		1.93 Receipt Nbr 2293 06/16/2015		Charges- Individuals
	03-000-000-0000-5855		5.79 Receipt Nbr 865 06/19/2015		Charges- Individuals
	03-000-000-0000-5855		1.93 Receipt Nbr 865 06/19/2015		Charges- Individuals
	03-000-000-0000-5855		0.13 Receipt Nbr 865 06/19/2015		Charges- Individuals
	03-000-000-0000-5855		1.93 Receipt Nbr 2311 06/26/2015		Charges- Individuals
	03-000-000-0000-5855		1.93 Receipt Nbr 867 06/30/2015		Charges- Individuals
	03-000-000-0000-5855		9.65 Receipt Nbr 867 06/30/2015		Charges- Individuals
	03-000-000-0000-5857		26.97 Receipt Nbr 865 06/19/2015		Culverts
	03-000-000-0000-5857		34.94 Receipt Nbr 867 06/30/2015		Culverts
89991	Bremer Bank		140.26		20 Transactions
0	DEPT Total:		140.26	Undesignated	1 Vendors 20 Transactions
303	DEPT			R&B Highway Maintenance	
8410	Bremer Bank				
	03-303-000-0000-6513		826.22	June Diesel Tax	Motor Fuel & Lubricants
8410	Bremer Bank		826.22		1 Transactions
303	DEPT Total:		826.22	R&B Highway Maintenance	1 Vendors 1 Transactions
3	Fund Total:		966.48	Road & Bridge	21 Transactions

Aitkin County



Audit List for Board AUDITOR'S VOUCHERS ENTRIES

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5 Health & Human Services

Vendor Name	Rpt	Warrant Description	Invoice #	Account/Formula Description
<u>No.</u> <u>Account/Formula</u>	<u>Accr</u>	<u>Amount</u> <u>Service Dates</u>	<u>Paid On Bhf #</u>	<u>On Behalf of Name</u>
430 DEPT		Social Services		
89991 Bremer Bank				
05- 430- 700- 0000- 5832		0.19 Receipt Nbr 2785 06/17/2015		Ss Administrative Recoveries
89991 Bremer Bank		0.19 1 Transactions		
430 DEPT Total:		0.19 Social Services	1 Vendors	1 Transactions
5 Fund Total:		0.19 Health & Human Services		1 Transactions

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Audit List for Board AUDITOR'S VOUCHERS ENTRIES

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9 State

Vendor	Name	Rpt	Warrant Description	Invoice #	Account/Formula Description
No.	Account/Formula	Accr	Service Dates	Paid On Bhf #	On Behalf of Name
0	DEPT		Undesignated		
4580	Mn Dept Of Finance				
	09-000-000-0000-2022		132.00	June Birth	Birth/Death Surcharges
	09-000-000-0000-2022		440.00	June Death	Birth/Death Surcharges
	09-000-000-0000-2024		99.00	June Childrens	St Share Of Birth Cert.- Children
	09-000-000-0000-2031		25.50	June Torrens	Real Estate Assurance (Was 5874 And 627
	09-000-000-0000-2036		5,386.50	June State General Fund	Recording Surcharges (Was 5871 & 6281)
	09-000-000-0000-2036		330.00	June State General Fund	Recording Surcharges (Was 5871 & 6281)
4580	Mn Dept Of Finance		6,413.00	6 Transactions	
3375	Mn Dept Of Health				
	09-000-000-0000-2027		1,317.50	June State Well	State Well Cert Fees (Was 5097 & 6203)
3375	Mn Dept Of Health		1,317.50	1 Transactions	
0	DEPT Total:		7,730.50	Undesignated	2 Vendors 7 Transactions
9	Fund Total:		7,730.50	State	7 Transactions

Aitkin County



Audit List for Board AUDITOR'S VOUCHERS ENTRIES

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10 Trust

Vendor	Name	Rpt	Warrant Description	Invoice #	Account/Formula Description
No.	Account/Formula	Accr	Service Dates	Paid On Bhf #	On Behalf of Name
921	DEPT		Co. Development		
89991	Bremer Bank				
	10-921-000-0000-5840		1.29	Receipt Nbr 2294 06/16/2015	Misc Receipts
	10-921-000-0000-5840		140.16	Receipt Nbr 2305 06/23/2015	Misc Receipts
	10-921-000-0000-5840		1.61	Receipt Nbr 2306 06/23/2015	Misc Receipts
89991	Bremer Bank		143.06	3 Transactions	
921	DEPT Total:		143.06	Co. Development	1 Vendors 3 Transactions
923	DEPT		Forfeited Tax Sales		
89991	Bremer Bank				
	10-923-000-0000-6311		1.29	June sales tax on gravel	Sales Tax
89991	Bremer Bank		1.29	1 Transactions	
923	DEPT Total:		1.29	Forfeited Tax Sales	1 Vendors 1 Transactions
10	Fund Total:		144.35	Trust	4 Transactions

Aitkin County



Audit List for Board AUDITOR'S VOUCHERS ENTRIES

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11 Forest Development

	<u>Vendor Name</u>	<u>Rpt</u>	<u>Warrant Description</u>	<u>Invoice #</u>	<u>Account/Formula Description</u>
	<u>No. Account/Formula</u>	<u>Accr</u>	<u>Amount</u>	<u>Service Dates</u>	<u>Paid On Bhf #</u> <u>On Behalf of Name</u>
925	DEPT				
	89991 Bremer Bank				
	11- 925- 000- 0000- 6312		0.29-	June sales tax adjustment	Sales Tax Adjustment
	89991 Bremer Bank		0.29-	1 Transactions	
925	DEPT Total:		0.29-	Reforestation	1 Vendors 1 Transactions
11	Fund Total:		0.29-	Forest Development	1 Transactions

Aitkin County



Audit List for Board AUDITOR'S VOUCHERS ENTRIES

DKB1
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19 Long Lake Conservation C

Vendor Name	Rpt	Warrant Description	Invoice #	Account/Formula Description
No. Account/Formula	Accr	Service Dates	Paid On Bhf #	On Behalf of Name
521 DEPT		LLCC Administration		
89991 Bremer Bank				
19- 521- 000- 0000- 5885		2.74 Receipt Nbr 1069 06/02/2015		Commissary Sales Taxable
19- 521- 000- 0000- 5885		6.99 Receipt Nbr 1070 06/02/2015		Commissary Sales Taxable
19- 521- 000- 0000- 5885		4.56 Receipt Nbr 1071 06/04/2015		Commissary Sales Taxable
19- 521- 000- 0000- 5885		8.85 Receipt Nbr 1072 06/08/2015		Commissary Sales Taxable
19- 521- 000- 0000- 5885		0.82 Receipt Nbr 1074 06/09/2015		Commissary Sales Taxable
19- 521- 000- 0000- 5885		48.72 Receipt Nbr 1078 06/19/2015		Commissary Sales Taxable
19- 521- 000- 0000- 5885		0.58 Receipt Nbr 1083 06/30/2015		Commissary Sales Taxable
89991 Bremer Bank		73.26	7 Transactions	
521 DEPT Total:		73.26	LLCC Administration	1 Vendors 7 Transactions
19 Fund Total:		73.26	Long Lake Conservation Center	7 Transactions

Aitkin County



Audit List for Board AUDITOR'S VOUCHERS ENTRIES

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21 Parks

Vendor Name	Rpt	Warrant Description	Invoice #	Account/Formula Description
No. Account/Formula	Accr	Service Dates	Paid On Bhf #	On Behalf of Name
520 DEPT		Parks		
89991 Bremer Bank				
21-520-000-0000-5510	21.23	Receipt Nbr 2274 06/01/2015		Co. Parks Campground Fees
21-520-000-0000-5510	7.98	Receipt Nbr 2275 06/03/2015		Co. Parks Campground Fees
21-520-000-0000-5510	3.54	Receipt Nbr 2275 06/03/2015		Co. Parks Campground Fees
21-520-000-0000-5510	1.16	Receipt Nbr 2276 06/03/2015		Co. Parks Campground Fees
21-520-000-0000-5510	6.95	Receipt Nbr 2276 06/03/2015		Co. Parks Campground Fees
21-520-000-0000-5510	5.15	Receipt Nbr 2282 06/08/2015		Co. Parks Campground Fees
21-520-000-0000-5510	2.57	Receipt Nbr 2286 06/09/2015		Co. Parks Campground Fees
21-520-000-0000-5510	1.16	Receipt Nbr 2286 06/09/2015		Co. Parks Campground Fees
21-520-000-0000-5510	5.79	Receipt Nbr 2287 06/09/2015		Co. Parks Campground Fees
21-520-000-0000-5510	1.16	Receipt Nbr 2287 06/09/2015		Co. Parks Campground Fees
21-520-000-0000-5510	2.32	Receipt Nbr 2288 06/09/2015		Co. Parks Campground Fees
21-520-000-0000-5510	1.29	Receipt Nbr 2290 06/10/2015		Co. Parks Campground Fees
21-520-000-0000-5510	0.32	Receipt Nbr 2290 06/10/2015		Co. Parks Campground Fees
21-520-000-0000-5510	3.47	Receipt Nbr 2290 06/10/2015		Co. Parks Campground Fees
21-520-000-0000-5510	1.93	Receipt Nbr 2292 06/12/2015		Co. Parks Campground Fees
21-520-000-0000-5510	0.71	Receipt Nbr 2295 06/16/2015		Co. Parks Campground Fees
21-520-000-0000-5510	5.15	Receipt Nbr 2297 06/16/2015		Co. Parks Campground Fees
21-520-000-0000-5510	3.86	Receipt Nbr 2298 06/16/2015		Co. Parks Campground Fees
21-520-000-0000-5510	1.16	Receipt Nbr 2298 06/16/2015		Co. Parks Campground Fees
21-520-000-0000-5510	0.96	Receipt Nbr 2298 06/16/2015		Co. Parks Campground Fees
21-520-000-0000-5510	1.93	Receipt Nbr 2299 06/19/2015		Co. Parks Campground Fees
21-520-000-0000-5510	1.93	Receipt Nbr 2299 06/19/2015		Co. Parks Campground Fees
21-520-000-0000-5510	3.86	Receipt Nbr 2300 06/19/2015		Co. Parks Campground Fees
21-520-000-0000-5510	1.93	Receipt Nbr 2300 06/19/2015		Co. Parks Campground Fees
21-520-000-0000-5510	3.86	Receipt Nbr 2301 06/19/2015		Co. Parks Campground Fees
21-520-000-0000-5510	2.32	Receipt Nbr 2301 06/19/2015		Co. Parks Campground Fees
21-520-000-0000-5510	2.57	Receipt Nbr 2301 06/19/2015		Co. Parks Campground Fees
21-520-000-0000-5510	8.04	Receipt Nbr 2302 06/19/2015		Co. Parks Campground Fees
21-520-000-0000-5510	3.86	Receipt Nbr 2302 06/19/2015		Co. Parks Campground Fees
21-520-000-0000-5510	41.17	Receipt Nbr 2302 06/19/2015		Co. Parks Campground Fees
21-520-000-0000-5510	0.26	Receipt Nbr 2302 06/19/2015		Co. Parks Campground Fees
21-520-000-0000-5510	26.18	Receipt Nbr 2302 06/19/2015		Co. Parks Campground Fees
21-520-000-0000-5510	10.61	Receipt Nbr 2302 06/19/2015		Co. Parks Campground Fees
21-520-000-0000-5510	4.63	Receipt Nbr 2303 06/23/2015		Co. Parks Campground Fees
21-520-000-0000-5510	5.79	Receipt Nbr 2307 06/23/2015		Co. Parks Campground Fees
21-520-000-0000-5510	1.16	Receipt Nbr 2308 06/23/2015		Co. Parks Campground Fees
21-520-000-0000-5510	3.86	Receipt Nbr 2310 06/26/2015		Co. Parks Campground Fees

Aitkin County



Audit List for Board AUDITOR'S VOUCHERS ENTRIES

DKB1
7/13/15 12:06PM
21 Parks

Vendor Name	<u>Rpt</u>	<u>Warrant Description</u>	<u>Invoice #</u>	<u>Account/Formula Description</u>
<u>No.</u> <u>Account/Formula</u>	<u>Accr</u>	<u>Amount</u>	<u>Service Dates</u>	<u>On Behalf of Name</u>
			<u>Paid On Bhf #</u>	
21-520-000-0000-5510		7.72	Receipt Nbr 2310 06/26/2015	Co. Parks Campground Fees
21-520-000-0000-5510		5.79	Receipt Nbr 2313 06/29/2015	Co. Parks Campground Fees
21-520-000-0000-5510		2.89	Receipt Nbr 2313 06/29/2015	Co. Parks Campground Fees
21-520-000-0000-5510		2.57	Receipt Nbr 2314 06/29/2015	Co. Parks Campground Fees
21-520-000-0000-5510		1.93	Receipt Nbr 2317 06/30/2015	Co. Parks Campground Fees
21-520-000-0000-5510		5.15	Receipt Nbr 2318 06/30/2015	Co. Parks Campground Fees
21-520-000-0000-5510		3.22	Receipt Nbr 2320 06/30/2015	Co. Parks Campground Fees
21-520-000-0000-5510		11.90	Receipt Nbr 2320 06/30/2015	Co. Parks Campground Fees
21-520-000-0000-5510		10.29	Receipt Nbr 2320 06/30/2015	Co. Parks Campground Fees
21-520-000-0000-5510		0.45	Receipt Nbr 2320 06/30/2015	Co. Parks Campground Fees
21-520-000-0000-5510		28.50	Receipt Nbr 2320 06/30/2015	Co. Parks Campground Fees
21-520-000-0000-5510		4.57	Receipt Nbr 2320 06/30/2015	Co. Parks Campground Fees
21-520-000-0000-5510		3.00-	camping sales tax overpay	Co. Parks Campground Fees
89991 Bremer Bank		283.80	50 Transactions	
520 DEPT Total:		283.80	Parks	1 Vendors 50 Transactions
21 Fund Total:		283.80	Parks	50 Transactions
Final Total:		9,806.72	16 Vendors	136 Transactions

Aitkin County

Audit List for Board AUDITOR'S VOUCHERS ENTRIES



<u>Recap by Fund</u>	<u>Fund</u>	<u>AMOUNT</u>	<u>Name</u>
	1	608.43	General Fund
	3	966.48	Road & Bridge
	5	0.19	Health & Human Services
	9	7,730.50	State
	10	144.35	Trust
	11	-0.29	Forest Development
	19	73.26	Long Lake Conservation Center
	21	283.80	Parks
All Funds		9,806.72	Total

Approved by,
.....
.....



Board of County Commissioners Agenda Request

2 E
Agenda Item #

Requested Meeting Date: July 28, 2015

Title of Item: STS Donation

<input type="checkbox"/> REGULAR AGENDA	Action Requested:	<input type="checkbox"/> Direction Requested
<input checked="" type="checkbox"/> CONSENT AGENDA	<input checked="" type="checkbox"/> Approve/Deny Motion	<input type="checkbox"/> Discussion Item
<input type="checkbox"/> INFORMATION ONLY	<input type="checkbox"/> Adopt Resolution (attach draft)	<input type="checkbox"/> Hold Public Hearing* <i>*provide copy of hearing notice that was published</i>

Submitted by: Sheriff Scott Turner	Department: Sheriff's Office
--	--

Presenter (Name and Title): Sheriff Scott Turner	Estimated Time Needed:
--	-------------------------------

Summary of Issue:

In appreciation for their assistance, Malmo Township has made a generous donation of \$200.00 to our STS program.

Alternatives, Options, Effects on Others/Comments:

Recommended Action/Motion:

Accept donation.

Financial Impact:

Is there a cost associated with this request? Yes No

What is the total cost, with tax and shipping? \$

Is this budgeted? Yes No *Please Explain:*



Board of County Commissioners Agenda Request

2F

Agenda Item #

Requested Meeting Date: July 28,, 2015

Title of Item: Donation to Sobriety Court

<input type="checkbox"/> REGULAR AGENDA <input checked="" type="checkbox"/> CONSENT AGENDA <input type="checkbox"/> INFORMATION ONLY	Action Requested: <input checked="" type="checkbox"/> Approve/Deny Motion <input type="checkbox"/> Adopt Resolution (attach draft)	<input type="checkbox"/> Direction Requested <input type="checkbox"/> Discussion Item <input type="checkbox"/> Hold Public Hearing* <small>*provide copy of hearing notice that was published</small>
Submitted by: Jill McKenzie		Department: Sobriety Court
Presenter (Name and Title):		Estimated Time Needed:
Summary of Issue: On July 17, 2014, the Aitkin County Sobriety Court clients hosted a bratwurst sale in conjunction with Paulbeck's County Market. The clients would like to donate the profit of that sale to Aitkin County Sobriety Court with a cash donation of \$202.00. Sincerely, Jill McKenzie, Coordinator Sobriety Court		
Alternatives, Options, Effects on Others/Comments:		
Recommended Action/Motion: Accept donation.		
Financial Impact: <i>Is there a cost associated with this request?</i> <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <i>What is the total cost, with tax and shipping? \$</i> <i>Is this budgeted?</i> <input type="checkbox"/> Yes <input type="checkbox"/> No <i>Please Explain:</i>		



Board of County Commissioners Agenda Request

26
Agenda Item #

Requested Meeting Date: 7-28-15

Title of Item: Authorize Out-of-State Travel Request - MAASHTO

<input type="checkbox"/> REGULAR AGENDA	Action Requested:	<input type="checkbox"/> Direction Requested
<input checked="" type="checkbox"/> CONSENT AGENDA	<input checked="" type="checkbox"/> Approve/Deny Motion	<input type="checkbox"/> Discussion Item
<input type="checkbox"/> INFORMATION ONLY	<input type="checkbox"/> Adopt Resolution (attach draft)	<input type="checkbox"/> Hold Public Hearing* <i>*provide copy of hearing notice that was published</i>

Submitted by: John Welle	Department: Highway
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Presenter (Name and Title): NA	Estimated Time Needed: NA
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Summary of Issue:
The 106th Annual Meeting of the Mid-America Association of State Highway Transportation Officials (MAASHTO) will take place in Kansas City, Kansas from August 10, 2015 through August 13, 2015. The MnDOT Office of State Aid for Local Transportation annually invites the Vice President and President of the Minnesota County Engineers Association to this Meeting.

Alternatives, Options, Effects on Others/Comments:
None.

Recommended Action/Motion:
Authorize out-of-state travel request for John Welle to MAASHTO from August 10, 2015 through August 13, 2015.

Financial Impact:
Is there a cost associated with this request? Yes No
What is the total cost, with tax and shipping? \$
Is this budgeted? Yes No *Please Explain:*
 All travel costs including airfare, lodging, and registration fees, and meals will be paid by MnDOT.



Board of County Commissioners Agenda Request



Requested Meeting Date: July 28, 2015

Title of Item: Adopt Personnel, Financial and General Operations Policies

<input type="checkbox"/> REGULAR AGENDA <input checked="" type="checkbox"/> CONSENT AGENDA <input type="checkbox"/> INFORMATION ONLY	Action Requested: <input checked="" type="checkbox"/> Approve/Deny Motion <input type="checkbox"/> Adopt Resolution (attach draft) <i>*provide copy of hearing notice that was published</i>	<input type="checkbox"/> Direction Requested <input type="checkbox"/> Discussion Item <input type="checkbox"/> Hold Public Hearing*
Submitted by: Nathan Burkett, County Administrator		Department: Administration
Presenter (Name and Title): Nathan Burkett, County Administrator		Estimated Time Needed:
Summary of Issue: On July 7, 2015 the board was presented with changes to personnel policy. The only additional change being made is the removal of the unenforceable provision of setting Commissioner salaries by July 31 of each year. The current personnel policy contains elements that belong in a finance or operations policy, therefore, the current language of those sections has been removed to new documents titled finance or operations policy. There are no changes to the policy language. The removal of these sections and adoption of the new policies maintains the status quo. It is anticipated that there will be future updates to the finance and general ops policy.		
Alternatives, Options, Effects on Others/Comments:		
Recommended Action/Motion: approve and adopt policies as submitted, retain section 8.12, 8.14, and 8.15 of current personnel policy until superseded by future updates.		
Financial Impact: Is there a cost associated with this request? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No What is the total cost, with tax and shipping? \$ Is this budgeted? <input type="checkbox"/> Yes <input type="checkbox"/> No <i>Please Explain:</i>		

Legally binding agreements must have County Attorney approval prior to submission.

Aitkin County

Personnel Policy

Adopted: July 28, 2015



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ARTICLE I INTRODUCTION

Section A. Purpose

It is the purpose of this Personnel Policies and Procedures Manual to provide a uniform, comprehensive and effective system of personnel administration in Aitkin County and to establish procedures which will serve as a guide to administrative action concerning personnel activities and transactions.

It is the further purpose of this Personnel Policies and Procedures Manual to ensure:

- (a) A spirit of confidence and cooperation between the Board and its employees.
- (b) That all appointments and promotions to positions in the County service shall be made on the basis of job-related qualifications.
- (c) That position classification and compensation plans shall be adopted which will conform to the principle of like compensation for like work.
- (d) That the citizens of Aitkin County can be assured that their best interests are being served by the employment of the most qualified personnel available.
- (e) Fair treatment of applicants and employees in all aspects of personnel administration without regard to race, color, creed, religion, national origin, citizenship, sex, marital status, pregnancy, disability, public assistance status, age, sexual orientation, political affiliation, veteran status, genetic information, local human rights commission activity, or other protected-class status, and with proper regard for the privacy and constitutional rights of applicants and employees.

Section B. Adoption

Subd. (1) This Personnel Policies and Procedures Manual was approved by the County Board of Commissioners at a regular board meeting on July 28, 2015, or on the revised date that appears on the policy. Any changes in the content of the Personnel Policies and Procedures Manual must be approved by the Board of County Commissioners.

Subd. (2) Upon approval by the County Board, this Personnel Policies and Procedures Manual shall supersede all existing policies or rules that in any way conflict with these Personnel Policies and Procedures. The 2015 Non-union Compensation Guidelines shall become null and void and are also superseded by this policy update.

Subd. (3) To the extent that federal or state statutes or regulations change, this Personnel Policies and Procedures Manual shall be construed as consistent with those changes.

Section C. Administration Of The Manual

Subd. (1) Copies of this Personnel Policies and Procedures Manual shall be made available to all employees, appointing authorities, and interested union representatives. Copies of this Manual shall be on file in the Administration Department, Human Resources Office, and shall be available for public review upon request.

Subd. (2) The Aitkin County Board of Commissioners, through the County Administrator shall administer this Personnel Policies and Procedures Manual.

Subd. (3) The County Administrator or designee shall provide the necessary forms and reports for all personnel changes in the County under this Personnel Policies and Procedures Manual.

Subd. (4) This Manual may be amended whenever such an amendment is deemed necessary. Changes to the manual may be initiated by:

- (a) The County Board
- (b) The County Administrator
- (c) A Department Head
- (d) The Labor Management Committee

Subd. (5) All proposed changes shall be referred to the County Administrator who shall make a recommendation to the County Board within a reasonable amount of time. Upon receipt of the County Administrator's recommendation, the County Board may approve or reject the changes. The initiator of the change will be informed in writing of the status of the proposed change and anticipated time frame for a County Board response.

Section D. Savings Clause

In the event any provision of this Personnel Policies and Procedures Manual shall be held to be contrary to law by a court of competent jurisdiction, from whose final judgment or decree no appeal has been taken within the time provided, or is contrary to an administrative ruling or is in violation of legislation or administrative regulations, such provision shall be null and void. All other provisions shall continue in full force and effect.

Section E. Departmental Rules

Subd. (1) In accordance with this Personnel Policies and Procedures Manual, each Department Head may establish a set of rules. Such rules shall be established for the purpose of handling personnel matters particular to the department concerned and shall be governed by this Personnel Policies and Procedures Manual.

Subd. (2) The Department Head is responsible to ensure that departmental rules remain in compliance with County policies and procedures, including but not limited to this Personnel Policies and Procedures Manual.

Subd. (3) Insofar as departmental personnel administration rules do not conflict with this Personnel Policies and Procedures Manual, they may be approved by the Department Head with the advice and consent of the County Administrator. Departmental rules which conflict with this Manual, but are necessary for the efficient and effective operations of the Department, may be presented to the County Board for consideration. The County Board must approve rules which conflict with this Manual prior to their implementation.

Section F. Collective Bargaining Agreements

Subd. (1) Employees who are subject to collective bargaining agreements as negotiated in accordance with the Public Employment Labor Relations Act, Minnesota Chapter 179A shall be exempt from those provisions of this Manual which are inconsistent with the provisions of such collective bargaining agreements.

Subd. (2) Aitkin County collective bargaining agreements recognized by the Minnesota Bureau of Mediation Services include:

- (a) Teamsters General Local Union No. 346 (Supervisory Unit)
- (b) Teamsters General Local Union No. 346 (Licensed Essential Unit)
- (c) Teamsters General Local Union No. 346 (Non-Licensed Essential Unit)
- (d) American Federation of State, County and Municipal Employees, AFL-CIO, Local Union No. 667 (Courthouse Unit)
- (e) American Federation of State, County and Municipal Employees, AFL-CIO, Local Union No. 1283 (Health & Human Services Unit)
- (f) International Union of Operating Engineers, Local #49

Section G. Other Agreements:

Employees who are subject to an individual agreement with the County Board shall be exempt from those provisions of this Manual which are inconsistent with the provisions of such an agreement.

Section H. Management Rights

The County Board retains the full and unrestricted right to operate and manage all personnel, facilities, and equipment; to establish functions and programs; to set and amend budgets; to determine the utilization of technology; to establish work schedules, and to perform any inherent managerial function not specifically limited to by current collective bargaining agreements, this

Personnel Policies and Procedures Manual, County Board resolutions, and state and federal statutes.

ARTICLE II DEFINITION OF TERMS

The following words and phrases in the Personnel Policies and Procedures Manual shall have the meaning as indicated.

Anniversary Date – The first day of work with the County shall be the employee’s date of hire and shall become the employee’s anniversary date. This date is used for the determination of eligibility for benefits and some benefit levels. An employee’s anniversary date will remain the same, unless he or she has an unpaid leave of absence from work of 31 calendar days or more. If an employee has such a leave of absence, his or her anniversary date will be adjusted forward by the number of days leave beyond 30 calendar days. The new date will become the employee’s “adjusted” anniversary date. The employee’s date of hire will remain the same, regardless of any time away from work. A leave of absence of 30 calendar days or less will not affect the employee’s anniversary date. An employee’s anniversary date may also be adjusted when he or she is promoted, demoted, or transferred to a new job classification within the County. Employees who terminate, and are rehired at a later date, will start their employment over with a new hire date and anniversary date.

Arbitration - The process of submitting a dispute or an unresolved grievance to an impartial third party for a binding decision.

At-Will Employee - The employer is free to terminate an employee for any reason, or for no reason at all, as long as it is not an unlawful reason. The employee is also free to terminate employment at any time.

Background Check - Verification of information provided on application, resume, or during an interview and a review of criminal records. The individual must sign a release of information form.

Bargaining Unit - A group of employees with a clear and identifiable community of interests who are represented by a labor union in collective bargaining and other dealings with management. The bargaining unit is defined and set forth in the Certification of Exclusive Representative issued by the Minnesota Bureau of Mediation Services.

Class - One or more positions sufficiently similar with respect to duties and responsibilities; that the descriptive title may be used with clarity to designate each position allocated to the class; that the same general performance qualifications are applicable or that the same level of compensation can be applied.

Classification - The act of grouping positions into classes with regard to duties, educational requirements, and responsibilities.

Compensatory Time Off - Paid time off given to reimburse an employee for extra time or effort expended in lieu of overtime pay.

Confidential Data on Individuals - Data made not public by statute or federal law applicable to the data and are inaccessible to the individual subject of those data.

Confidential Employee - An employee who as part of the employee's job duties: (1) is required to access and use labor relations information; or (2) actively participates in the meeting and negotiating on behalf of the public employer.

County Board - The elected Aitkin County Board of Commissioners.

Department Head - A director of a County department as designated by the Board of Commissioners or elected to a County office by the public. Department Heads are considered exempt from the requirements of the Fair Labor Standards Act and are excluded from the Minnesota Veterans Preference Act in discipline, discharge or job elimination. Department Heads are defined as follows:

Appointed: County Administrator County Assessor County Engineer Economic Development/Forest Industry Coordinator Environmental Services Director Health and Human Services Director Human Resources Director IT Director Land Commissioner	Elected: County Attorney County Auditor County Recorder County Sheriff County Treasurer <i>Elected officials are excluded from provisions of this Personnel Policies and Procedures Manual, such as Employee Benefits, except for insurance, and other provisions as noted within as well as any section pre-empted by their duties and privileges in accordance with Minnesota Statutes.</i>
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Employee - A person holding a paid position within the County.

Employer - County of Aitkin.

Essential Employee - Firefighters, peace officers subject to licensure under Minnesota Statutes Sections §626.84 to §626.863, 911 system and police and fire department public safety dispatchers, guards at correctional facilities, confidential employees, supervisory employees, assistant County attorneys, assistant city attorneys, principals, and assistant principals.

Exempt Employee - All bona fide professional, administrative, and executive employees who do not receive overtime and are exempt from the requirements of the Fair Labor Standards Act.

Exit Interview - A structured interview conducted at the time of separation from employment.

Flex Schedule - A scheduling plan that permits employees to provide input regarding their work hours while meeting the needs of the County and with Department Head approval.

Full-time - Employees scheduled to work the normal workweek of the organization.

Job Description – See Position Description.

Job Evaluation - A systematic way of determining the value of a job in relation to other jobs in the organization for the purpose of establishing a rational pay structure. The position description is the basis for a job evaluation. The result consists of assigning jobs to salary grades.

Layoff - Dismissal or suspension of an employee due to lack of work or budgeting constraints. The layoff they can be temporary or permanent.

Long-Term Disability Insurance - An insurance policy with benefits that begin for covered employees on the 91st day of a qualifying disability and are payable for injury, sickness or pregnancy up to the employee's normal retirement age, as defined by Social Security. (Teamsters and L49 members have separate disability insurance included with their union Health Fund plan; refer to the union's plan documents for disability insurance information.)

Minimum Qualifications - The minimum requirements and experience necessary to perform and/or obtain a given job.

Near Miss - A potentially serious situation or series of events that could have resulted in injury.

Non-exempt - Employees who are subject to minimum wage and overtime requirements under the Fair Labor Standards Act (FLSA).

Organizational Chart - A diagram showing the relationships between various positions within the organization.

Orientation - Introduction given to new employees regarding the organization's strategic vision, environment, policies and procedures.

Overtime - Hours worked in excess of a regular work day or a work day under a flexible schedule.

Part-time - Employees scheduled to work less than a full-time work schedule.

Performance Management - An ongoing process of communication between a supervisor and an employee that occurs throughout the year, in support of accomplishing the strategic objectives of the organization.

Personnel Committee – Comprised of two Commissioners appointed by the Board, County Administrator, and Human Resources Director. The purpose of the Personnel Committee is to ensure Board oversight of administrative personnel activities. The Personnel Committee is not a decision-making body and may only make recommendations to the County Board or County Administrator. The Personnel Committee has wide latitude to request information and reports related to personnel from Administration and Human Resources.

Position Description – A written summary of information and tasks necessary to perform a job which includes, but is not limited to, a job summary, essential functions, minimum qualifications, knowledge, skills and abilities required, physical activity requirements, FLSA status, and other relevant job information.

Private Data - Data which is made by statute or federal law applicable to the data: (a) not public; and (b) accessible to the individual subject of that data.

Probationary Period - A period of time during which a new employee is required to demonstrate a satisfactory capability of performing the duties of the position.

Professional - Occupations that require specialized knowledge acquired through college training, other related training, or through work experience.

Public Data - Data which is accessible to the public in accordance with the provisions of Minnesota Statutes §13.03.

Regular Full-time Employee - A full-time employee who has successfully completed the probationary period.

Regular Part-time Employee - An employee who works less than the standard work hours and was hired for service duration in excess of one year, and who has successfully completed the probationary period.

Resignation - The voluntary termination of employment by an employee.

Salary - Fixed compensation paid bi-weekly.

Seasonal Employee - A temporary employee hired to cover increased workloads due to peak business demands. Seasonal employees are not eligible for benefits and the position duration is generally not for more than 67 working days in any calendar year; or not for more than 100 working days in any calendar year if the employee is under the age of 22 and is a full-time student enrolled in a nonprofit or public educational institution prior to being hired by the employer, and have indicated, either in an application for employment or by being enrolled at an educational institution for the next academic year or term, an intention to continue as a student during or after their temporary employment with the County.

Short-Term Disability Insurance – A voluntary insurance policy with benefits that begin on the 15th day of a qualifying disability and are payable for accident or sickness up to 11 weeks or until LTD begins, whichever is earlier. (Teamsters and L49 members have separate disability insurance included with their union Health Fund plan; refer to the union’s plan documents for disability insurance information.)

Supervisor - An employee delegated responsibility for the day to day administration of a work unit.

Suspension - A forced leave of absence with or without pay for disciplinary purposes or pending investigation of specific charges made against an employee.

Temporary Employee - An employee hired for a pre-established period of time which may not exceed twelve months. Temporary employees work standard work hours but are not seasonal. Temporary employees are not eligible for benefits.

Termination - a voluntary resignation, involuntary discharge, or discontinuation of employment with the County.

Transfer - A lateral movement from one job to another of the same grade level. A transfer can include moving from one department to another department.

Veteran - Applicants and employees who are entitled to veteran's preference as defined by Minnesota Chapter 196.

ARTICLE III EMPLOYMENT

Section A. Equal Employment Opportunity Policy Statement

Purpose: To affirm Aitkin County's policy of providing Equal Opportunity to all employees and applicants for employment in accordance with all applicable Equal Employment Opportunity/Affirmative Action laws, directives and regulations of Federal, State and Local governing bodies or agencies thereof, specifically Minnesota Statutes §363.

Aitkin County will not discriminate against or harass any employee or applicant for employment because of race, color, creed, religion, national origin, citizenship, sex, marital status, pregnancy, disability, public assistance status, age, sexual orientation, political affiliation, veteran status, genetic information, local human rights commission activity, or other protected-class status.

Aitkin County will take Affirmative Action to ensure that all employment practices are free of such discrimination. Such employment practices included, but are not limited to, the following: hiring, promotion, demotion, transfer, recruitment or recruitment advertising, selection, layoff, disciplinary action, termination and rates of pay or other forms of compensation.

Aitkin County will use its best effort to afford minority and female business enterprises with the maximum practicable opportunity to participate in the performance of subcontracts for construction projects that this County engages in.

Aitkin County fully supports incorporation of non-discrimination and Affirmative Action rules and regulations into contracts.

Any employee of this County, who does not comply with the Equal Employment Opportunity Policies and Procedures as set forth in this statement, will be subject to disciplinary action. Any subcontractor not complying with all applicable Equal Employment Opportunity/Affirmative Action laws, directives and regulations of the Federal, State and Local governing bodies or agencies thereof, specifically Minnesota Statutes §363 will be subject to appropriate legal sanctions.

If any employee or applicant for employment believes he/she has been discriminated against, he/she should contact the County Administrator or the Human Resources Office, Aitkin County Courthouse, 217 2nd Street NW, Room 134, Aitkin, MN 56431 or (218) 927-7306.

Chairperson – Aitkin County Board of Commissioners

Date

Section B. Recruitment Procedures

Purpose: To ensure consistent procedures are utilized to recruit the best possible candidate in the most efficient way possible for each position.

Subd. (1) Roles and Responsibilities

- (a) The Human Resources Director or designee has the primary responsibility for coordinating recruitment, screening, interviewing and facilitating hiring recommendations of new employees. The Human Resource Director or designee will be the primary point of contact for all applicants until a conditional job offer has been made.
- (b) The Department Head or supervisory designee is responsible for making the final recommendation on all job offers.
- (c) The County Administrator must approve the recommendation for a previously budgeted position.
- (d) The Aitkin County Board of Commissioners must approve the recommendation for a newly created or unbudgeted position.

Subd. (2) All County Job Openings will be Posted

- (a) All job openings will be posted internally and advertised externally simultaneously, unless the County is precluded from doing so by a collective bargaining agreement. Each notice will include the posting date, job title, department, position description, pay range, and closing date. Qualified County employees who apply will be given consideration.
- (b) All bargaining unit job openings will be posted according to applicable collective bargaining agreements.
- (c) All employees (probationary and non-probationary) are eligible to apply for internal vacancies or transfers, unless an applicable collective bargaining agreement provides otherwise.
- (d) If applicable, employees must be Merit System eligible. All HHS Department positions are hired from Merit System registers, except the HHS Director position which is exempted from merit personnel system coverage (5 CFR 900.602). Minnesota Merit System's online application center and hiring practices shall apply where applicable.

Section C. Hiring Practices

Purpose: To fill newly created or vacant County positions.

Subd. (1) County Application

Application forms and position descriptions are available in the Administration Department, Human Resources Office. Completed application forms are to be submitted to the Human Resources Director or designee before the published deadline. Late applications will be considered as allowed by law.

Subd. (2) Designation of Data (§13.43, Subd. 3)

Except for applicants to undercover law enforcement officer positions, the following personnel data on current and former applicants for employment by the County is public data:

- (a) Names of applicants when determined to be eligible for appointment to a vacancy or when applicants are considered by the appointing authority to be finalists for a position. For purposes of this section, "finalist" means an individual who is selected to be interviewed by the appointing authority prior to selection.
- (b) Veteran status.
- (c) Relevant test scores.
- (d) Rank on eligible list.
- (e) Job history.
- (f) Education and training.
- (g) Work availability.
- (h) Personnel examinations and answer keys are nonpublic data, except pursuant to valid court order.

Subd. (3) Applications For and the Filling of Vacancies

The following procedure will be followed:

- (a) Aitkin County will afford employment to the applicant possessing the best qualifications that fit the requirements of the job regardless of race, color, creed, religion, national origin, citizenship, sex, marital status, pregnancy, disability, public assistance status, age, sexual orientation, political affiliation, veteran status, genetic information, local human rights commission activity, or other protected-class status.
- (b) Job requirements will be posted and included on the position description.
- (c) A high school diploma or equivalent is generally required as consideration for employment.

- (d) Any testing requirements will be conducted by the Human Resources Director or designee or by the Minnesota Merit System and will only be used for testing skills specifically required for the job.
- (e) Where applicable, Minnesota Merit System's online application center and hiring practices will be used.
- (f) All applications will be required to be completed on the Aitkin County official application forms, including candidates selected for interview from the Minnesota Merit System register. Resumes may be requested on a case by case bases, but must be attached to the completed application form.
- (g) When an opening exists or is contemplated for a bargaining unit position, applicable provisions from a collective bargaining agreement shall be followed.
- (h) Job applications are to be submitted for a designated position and must be received before the published deadline, if applicable.

Subd. (4) Advertisement for External Applicants:

Sources for recruiting employees from outside are listed below:

- (a) Advertising will be placed on the County's website, in the officially designated County newspaper, and sent to the Grand Rapids WorkForce Center, Aitkin WorkForce Center, Brainerd WorkForce Center, and the Director of the Mille Lacs Band of Ojibwe. The advertisement of any County position will appear in the designated County newspaper twice, two editions. Additional advertisements may be placed as recommended by the Department Head, Human Resources Director, County Administrator and/or County Board.
- (b) Job applications from the general public for employment will only be accepted in the event that there are position vacancies.

Subd. (5) Position Description

- (a) If the Department Head or County Administrator determines that the position description needs to be reviewed and updated, the Human Resources Director or designee will assist the Department Head to make revisions.
- (b) The County Administrator may approve revisions to the position description provided the classification of the position will not increase due to the updates.
- (c) The County Board must approve revisions to the position description if the revisions will result in an increase in classification.
- (d) The final position description shall be in place prior to any external advertising.

Subd. (6) Screening Process

- (a) All applications will be reviewed and screened by the Human Resources Director or designee for minimum qualifications. All candidates listed on the Minnesota Merit System Register are deemed to meet minimum qualifications.
- (b) The hiring Department Head or designee may review qualified applications for further screening, if desired. The hiring Department Head or designee may request to view all applications received for the position, regardless of qualifications.
- (c) The Department Head will choose the candidates for interview, or will delegate this responsibility to a supervisor in the department and/or to an HR representative.

Subd. (7) Interview

- (d) The Human Resources Director or designee is responsible for coordination of interviews. Best practices for interviews will be followed, as determined by legal counsel, the County Administrator, and Human Resources Director.
- (e) The interview teams for all positions will include at least one employee of the county who has attended training on employment law and best practices related to interviews, the Supervisor, and the Department Head or designated representative. County Board representative(s) may participate in the interview portion of the hiring process if the opening is for a Department Head position. The Human Resources Director or designee will participate in the interview portion of the hiring process at the request of the Supervisor or Department Head, as periodically requested by the County Administrator, and when there is no one on the interview team who has attended a training on employment law and best practices related to interviews as conducted by the county's labor attorney.
- (f) Any candidate not receiving an interview will be notified in writing or via email. If a candidate is interviewed, but not selected for the position, the Human Resources Director or designee shall notify the candidate. The Human Resources Director or designee shall be responsible for notification to the candidates.

Subd. (8) Conditional Job Offer

- (a) The Human Resources Director will bring the recommendation of the Department Head to hire to the County Administrator or County Board (whichever is applicable) for final approval.
- (b) The Human Resources Director or designee and the Department Head or designee will review and evaluate the experience and qualifications of the applicants for a position and may assign experience credit deemed reasonable. This will be the starting salary proposed to the County Administrator for approval of the applicant.
- (c) Once a candidate is selected for the position, a conditional job offer will be made by the Human Resources Director or designee.

Subd. (9) Reference and Background Checks

- (a) Employment references will be checked on all candidates conditionally offered employment with Aitkin County.
- (b) Criminal background checks will be done by the HR Director or designee, through a firm specializing in background investigation and pre-employment screening services, by the Bureau of Criminal Apprehension, and/or by the Aitkin County Sheriff's Department on the candidate conditionally offered employment with Aitkin County and in accordance with the law.

Subd. (10) Pre-Employment Physical

- (a) Candidates in selected job classes who have received a conditional offer of employment will be required to pass a Health Screening/Pre-Employment Physical.
- (b) The Health Screening/Pre-Employment Physical shall be conducted by a local medical facility, at no cost to the applicant.
- (c) The Human Resources Director or County Administrator may approve an alternate pre-employment physical site when deemed necessary.

Subd. (11) Hiring Of Relatives

- (a) The employment of relatives in the same area of an organization may cause conflicts. In addition to claims of partiality in treatment at work, personal conflicts from outside the work environment may be carried into day-to-day working relationships.
- (b) Relatives of persons currently employed by Aitkin County may be hired only if they will not be working directly for or supervising a relative within the organization. This policy applies to any person, higher or lower in the organization, who has the authority to review employment decisions. Aitkin County employees cannot be transferred into such a reporting relationship.
- (c) For the purposes of this section, a relative includes: child, step-child, parent, step-parent, sibling, step-sibling, grandparent, grandchild, the employee's fiancé, spouse, spouse's parent, spouse's step-parent, spouse's sibling, spouse's step-sibling and any other person whom the employee has been declared legal guardian.

Subd. (12) Employee Relationships outside of the workplace

Aitkin County desires to avoid misunderstandings, actual or potential conflicts of interest, complaints of favoritism, possible claims of sexual harassment and the employee morale and dissension problems that can potentially result from intimate relationships involving managerial and supervisory employees in the County or certain other employees in the County.

Accordingly, Department Heads and Supervisors are discouraged from fraternizing or becoming romantically involved with any subordinate employee in the department.

All employees should also remember that the County maintains a strict policy against unlawful harassment of any kind, including sexual harassment. The County will vigorously enforce this policy consistent with all applicable federal, state, and local laws.

Section D. Orientation

Purpose: To clarify a new employee's role in the organization as a whole and to explain applicable personnel policies and procedures and/or provisions of the applicable collective bargaining agreement. The Human Resources Director or designee, the Payroll Technician, and the individual's immediate Supervisor share the responsibility for orientation.

Subd. (13) The orientation of a new employee is the final step in the hiring process. The County has a three-phase orientation program for all new employees:

- (a) Phase I Payroll and Benefits Orientation (Payroll Technician)
- (b) Phase II General Orientation, Policies, and Training (HR Director or designee)
- (c) Phase III Position, Department, and Social Orientation (Immediate Supervisor)

Section E. Probationary Period

Purpose: To provide a time frame for the employee's supervisor to observe the employee's fitness for continued employment with the County. The probationary period shall be utilized by supervisors to closely observe the employee to determine whether the employee will be able to meet the Department demands and become a contributing member to the County's workforce or whether it is necessary to remove the employee whose performance does not meet the required work standards.

Subd. (1) All County employees will serve and successfully complete a probationary period.

Subd. (2) All newly hired or promoted non-union employees will be on a probationary period for six (6) calendar months unless specified otherwise by statute (Veterans Preference §197.46 or other). Employment may be terminated for any reason during this period unless specified otherwise by statute. Upon request of the Department Head, the County Administrator may extend the probationary period by up to 6 months. Under no circumstances may a probationary period exceed 12 months. The employee will be notified in writing and informed of performance deficiencies and offered assistance to improve performance.

Subd. (3) If the employee takes a leave of absence while on probation, the probationary period shall be extended by a period of time equal to the total number of calendar days on leave.

Subd. (4) Union employees will follow the probationary periods as they are defined in the applicable collective bargaining agreement.

Subd. (5) Probationary employees are eligible to apply for other positions for which they are qualified.

Section F. Access To Personnel Files

Purpose: Aitkin County maintains a personnel file on each employee. Personnel files are the property of Aitkin County. Aitkin County allows access to personnel files in accordance with applicable law.

Subd. (1) Personnel files are kept in the Administration Department, Human Resources Office. Payroll files are kept in the County Auditor's Office.

Subd. (2) Access

Employees are permitted reasonable access to their personnel files, including medical, workers' compensation, and immigration files, by appointment during regular business hours. A request for access by an employee must be submitted in writing to the Human Resources Director or designee.

Subd. (3) Copies

Employees may receive a copy of any information in their personnel file at the expense of the County.

Subd. (4) Additions and Corrections

Employees are permitted to propose the addition of material and changes to any information in their personnel files. A proposal to add information or change information is subject to review by the immediate supervisor and the Human Resources Director. If there is a dispute between the supervisor and the employee concerning any added or corrected information, a meeting will be set up with the employee, supervisor and Human Resources Director to resolve the disagreement.

Subd. (5) Access by Other Employees And Supervisors

(a) Personnel records and medical, workers' compensations, and immigration files of employees may be accessed by other employees and supervisors on a need-to-know basis in the course of performing their job functions and in accordance with applicable laws.

(b) In other situations, personnel records and other data on employees may only be accessed pursuant to the Minnesota Government Data Practices Act, Minn. Stat. §13.01 et seq.

Subd. (6) Access by Former Employees

Former employees may have reasonable access to their personnel records in accordance with applicable laws.

Subd. (7) Documents Contained in the Personnel File

Employees shall be notified of any entry to their personnel file concerning performance evaluations or discipline. Payroll records, such as Forms I-9, W-2, and timesheets, shall be maintained in the Auditor's Office. Employee medical information will be kept in a separate medical file. Workers' compensation information will be kept in a separate workers' compensation file.

Section G. Hours Of Work

Purpose: To define the schedule of work hours for Aitkin County employees as determined by operational needs and demands of Aitkin County. Hours of work generally include all of the time an employee is on duty at the employer's establishment or at a prescribed work place, as well as all other time during which the employee is suffered or permitted to work for the employer.

Subd. (1) The normal workweek of the organization is Monday through Friday, 8:00 a.m. to 4:30 p.m.; however, it is expected that all staff will provide service necessary to carry out the functions of their position which includes weekends and evenings as required. Department Heads are authorized to establish schedules to meet the business needs of their department.

Subd. (2) Flexible Schedules

- (a) Flexible hours for non-exempt staff may be arranged with the Department Head or designee provided the normal scheduled hours worked fall between 6:00 a.m. and 7:00 p.m.
- (b) A flexible schedule is an agreed upon schedule that meets the business needs of the Department and meets with the approval of the employee which is outside of the normal business day. The expectation under a flexible schedule is that employees are accountable to begin and conclude work for the day at the agreed upon, scheduled time.
- (c) Flexible schedules may not include scheduled work days longer than 10 hours and should generally not incur overtime pay.

Subd. (3) Alternate Work Sites and Telecommuting

- (a) Utilizing alternate work sites and telecommuting is an administrative option not an employee benefit. Upon agreement of the department head an employee may be allowed to report to an alternate work site or to telecommute but the decision to allow it will be based on the business needs of the County and the Department.

- (b) Alternate work sites and telecommuting requires support from the Department Head and approval of the County Administrator. Alternate work sites and telecommuting is not appropriate for every job at the County. Alternate work sites and telecommuting agreements may be revoked by management at any time for any reason.
- (c) The necessary tools, technology and services must be readily available at the alternate work site. The County will provide the necessary technology equipment to perform necessary duties. The County will not assume responsibility for operating costs, home maintenance or other costs incurred by the employee in the use of a residence for telecommuting. (i.e. if an employee voluntarily opts to accept a telecommuting agreement; the County will not reimburse costs).
- (d) An employee's compensation and benefits, and the terms and conditions of employment will not change as a result of alternate work location or telecommuting. An employee who works from an alternate location or telecommutes is still accountable to all county policies, departmental rules and work direction. Employees at alternate work sites must maintain communications with supervisors as directed.

(e) Work Schedules

- (i) Alternate work sites or telecommuting scheduling should be in accordance with the regular work day or under an approved flexible schedule.
- (ii) All work rules regarding overtime, comp time, etc... apply to employees under this section.

(f) Requirements

- (i) An agreement must be signed by the County Administrator, Supervisor, Department Head and employee prior to beginning any alternate work site or telecommuting.
- (ii) There must be clear and mutually understood methods that are documented in the agreement for measuring and evaluating the work of and holding accountable an employee who is working at an alternate site or telecommuting.
- (iii) All employees must be required to have at least 8 hours per week of time reporting to the normal work site.

Subd. (4) Meal Periods

The employee must be completely relieved from duty for the purpose of eating regular meals. The employee is not relieved if he or she is required to perform any duties, whether active or inactive, while eating. If the employee is not completely relieved from duty, the meal period must be counted as hours worked. For example, an employee who is required to remain at his/her desk while eating lunch and regularly answers the telephone and refers callers is working. This time must be counted and paid as compensable hours worked because the employee has not been completely relieved from duty.

Subd. (5) Lectures, Meetings and Training Programs

Attendance at lectures, meetings, training programs and similar activities are not counted as working time if four criteria are met, namely: it is outside normal hours, it is voluntary, not job related, and no other work is concurrently performed.

Subd. (6) Travel Time

The principles which apply in determining whether time spent in travel is compensable time depends upon the kind of travel involved. The County will observe all FLSA standards related to travel time and compensation. Compensation for travel time is typically at the discretion of the Department Head.

Subd. (7) Rest Break

Employees scheduled to work four (4) or more continuous hours shall be allowed a paid fifteen-minute break within each four (4) hour period at times designated by their supervisor.

Subd. (8) Break Time for Nursing Mothers

In accordance with MN Statute 181.939 and in recognition of the well documented health advantages of breastfeeding for infants and mothers, nursing mothers shall be provided reasonable break time to breastfeed or express milk using their normal breaks and meal times. For time that may be needed beyond the usual break times, employees may use personal leave or make up the time as negotiated with their supervisor. A lactation space, other than a restroom, that is private and sanitary, includes an electrical outlet and has a lock will be provided and identified by Department Head for breastfeeding employees.

- (a) Expressed milk may be stored in County refrigerators as long as the milk is properly stored and labeled.
- (b) Employees may contact a Public Health Nurse to review equipment and other resources available for Aitkin County breastfeeding employee use. Interested employees are expected to arrange for this during their personal time.
- (c) Employees who wish to express milk during the work period shall keep their supervisors, department heads and HR Department advised of any necessary requests to ensure that appropriate accommodations can be made to satisfy the needs of both the employee and the County.

Subd. (9) Compensatory Time

Employees are not eligible for accrual of compensatory time, unless otherwise provided by a collective bargaining agreement.

Section H. FLSA Safe Harbor For Exempt Employees

Subd. (1) Department Heads or Supervisors may require exempt employees to work a schedule, to record daily attendance, and to record and track hours for billing or other business related purposes that are directly related to the exempt employees' job duties. Department Heads and supervisors will familiarize themselves with FLSA rules and regulations to ensure no exempt employee's FLSA protections are infringed upon.

Subd. (2) The County will observe all FLSA rules and regulations as they apply to exempt employees.

Section I. Performance Management

Purpose: To provide communication between the employee and the immediate supervisor relating to job performance, work standards, the employee's performance strengths, and developmental needs.

Subd. (1) Once the performance appraisal process is completed, the evaluation will be sent to the Administration Department, Human Resources Office, and placed in the employee's personnel file.

Subd. (2) Probationary Employees

(a) Performance appraisals will be conducted on all probationary employees during and prior to completion of the probationary period, typically at 3 months and 6 months.

(b) The Department head or immediate supervisor is responsible for the appraisal.

(c) The performance appraisal will be completed according to Aitkin County's Performance Appraisal Program form.

Subd. (3) Employees

The Department head or immediate supervisor will conduct the performance appraisal process for supervisors and non-management employees on an annual basis.

Subd. (4) Department Heads

The County Administrator will conduct the performance appraisal process for appointed Department heads on an annual basis.

Subd. (5) County Administrator

The County Board will conduct the performance appraisal process for the County Administrator on an annual basis.

Section J. Disciplinary Action

Purpose: To establish standard disciplinary procedures for employees who violate rules, regulations, or perform unsatisfactorily.

Subd. (1) The progressive disciplinary system will be used as defined by Aitkin County's Disciplinary Action policy. The severity of the infraction will dictate the level of the first action taken, which may include, but not be limited to, verbal reprimand, written reprimand, demotion, suspension or termination.

Subd. (2) Disciplinary Measures

Different types of disciplinary measures may be used depending on the offense. Disciplinary measures include:

- (a) Personal Discussions - This measure is to be used when a problem arises that can be handled in an informal manner through discussions between the employee and the immediate supervisor.
- (b) Verbal Warning - This measure will be used when personal discussions have not resolved the matter. A statement by the immediate supervisor that the warning was given shall be placed in the employee's personnel file.
- (c) Written Warning - This measure involves a written statement to the employee referencing previous warnings and/or discussions regarding the problem, what the employee must do to resolve the problem to the supervisor's satisfaction, and indication of the consequences for not resolving the problem. The employee and supervisor shall sign written reprimands. If an employee refuses to sign a written reprimand, a notation of such shall be made on the reprimand. A copy of all written reprimands shall be placed in the employee's personnel file and retained therein.
- (d) Suspension - An employee may be suspended with or without pay for a period of up to thirty (30) calendar days and may be extended for cause as determined by the employer. A suspension may be used when previous disciplinary measures have been used and were then unsuccessful in resolving the problem, or when a problem or situation arises that may warrant an immediate suspension due to the seriousness of the offence.
- (e) Termination - This disciplinary measure may be used when attempts at resolving the problem have failed or the seriousness of the offense warrants termination. The termination notice with the reasons for termination will be stated in writing to the employee.
- (f) Authority to conduct discipline up to and including termination is delegated as follows:

County Board	All disciplinary action up to and including termination of all personnel
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County Administrator	All disciplinary action up to and including termination of all personnel below department head level and all disciplinary action up to termination of department head level positions. County Board approval is required for termination of department heads.
Department Head	All disciplinary action up to written reprimand of personnel under the department head's authority
Supervisor	Personal discussion, verbal warning and counseling statements of personnel under the supervisor's authority

Subd. (3) General Guidelines

- (a) As a general rule, at the first notice of a complaint, the immediate supervisor shall handle the problem or concern informally and orally. If the problem is not corrected within a reasonable period of time, a written reprimand shall be issued. This shall be documented and kept in the employee's personnel file. The employee shall receive, by hand delivery, a copy of this document. If the problem is still not corrected, more severe forms of disciplinary action shall be used, up to and including termination. In some situations, more severe initial disciplinary measures may be used including termination.
- (b) All disciplinary actions will be in conformity with the applicable collective bargaining agreement and applicable laws, including, but not limited to PELRA and Veteran's Preference laws.

Section K. Termination Of Employment

Purpose: To make the separation of employment with Aitkin County as amicable as possible for both the employee and the County.

Subd. (1) If a Department Head elects to terminate employment, at least twenty (20) working days' notice shall be given to Aitkin County. All other employees who elect to terminate employment shall give at least fifteen (15) working days' notice.

Subd. (2) An employee may be temporarily suspended or immediately terminated by the appropriate authority for just cause. The employee shall be notified of the action and the reason in writing at the time of the suspension or termination. If the employee feels that he or she has been suspended or terminated without just cause or that the period of suspension was unwarranted, the employee shall have the right to appeal under the grievance procedure, provided that objection is made in writing within ten (10) calendar days of written notice of the suspension or termination.

Subd. (3) Involuntary Separations: Employees who are involuntarily separated, including layoff and discharge, shall be paid in full according to Minnesota Statute §181.13.

Subd. (4) Voluntary Separations: Employees who are voluntarily separated from employment shall be paid in full no later than the next regular payday.

Subd. (5) General Procedures

(c) Accrued benefits and/or severance pay may be granted in accordance with applicable collective bargaining agreements and pursuant to law.

(d) Employees will receive their final pay check in the same manner as previously received.

(e) It is the responsibility of the separating employee's immediate supervisor to assure that the employee returns all County property, keys and/or equipment, prior to the employee's receipt of the final paycheck. All expenses and credit cards should also be balanced and returned prior to the employee's receipt of the final paycheck.

Section L. Grievance Procedure

Purpose: To provide a method for the prompt and equitable resolution of disputes relating to the administration of the Personnel Policies and Procedures Manual.

Subd. (1) Union Contract Provisions

The grievance procedures found in applicable collective bargaining agreements shall be followed.

Subd. (2) Grievance Procedure for Employees Not Covered by a Collective Bargaining Agreement

It is the policy of the County to adjust all grievances promptly and fairly. To expedite resolution, two or more Steps may be combined by the parties, through mutual agreement, in writing. Grievances related to terminations shall start at Step 3.

(a) Step 1: An employee claiming a violation concerning the interpretation or application of these Personnel Policies and Procedures shall, within ten (10) calendar days after the employee, through the use of reasonable diligence, should have had knowledge of the occurrence that gave rise to the grievance, present such grievance in writing to the employee's Department Head. A response to the grievance shall be issued within ten (10) calendar days following a meeting with the Department Head or designee. Any grievance not appealed in writing to Step 2 by the employee within ten (10) calendar days shall be considered waived.

(b) Step 2: If appealed, the written grievance shall be presented by the employee and discussed with the Human Resources Director within ten (10) calendar days. A response to the grievance shall be issued within ten (10) calendar days following a meeting with the HR Director. Any grievance not appealed in writing to Step 3 by the employee within ten (10) calendar days shall be considered waived.

(c) Step 3: If appealed, the written grievance shall be presented by the employee and discussed with the County Administrator within ten (10) calendar days. A response to the grievance shall be issued within ten (10) calendar days following a meeting with the County Administrator. The decision of the County Administrator shall be final.

Section M. Exit Interviews

Purpose: To provide a separating County employee the opportunity to express an opinion with regard to employment issues with Aitkin County.

Subd. (1) Every employee separating from County employment is to be offered the courtesy of a final interview with the Human Resources Director or designee. The Exit Interview Form will be completed by the employee or interviewer and retained on file in the Administration Department, Human Resources Office, separate from the employee's personnel file. In the event an exit interview is not possible, the Human Resources Director or designee will email or mail the exit interview form to the exiting employee, with a self-addressed stamped envelope if sent by U.S. Mail.

Subd. (2) The separating employee will be advised of separation matters by payroll including but not limited to final pay, vacation pay, and COBRA benefits.

Subd. (3) Exit Interview information will be compiled and reviewed by the Human Resources Director to determine trends or corrective action that may be necessary. When necessary, this information will be shared with the County Board, County Administrator, and/or Department Head.

ARTICLE IV WAGES AND SALARIES

Section A. Elected and Appointed Officials; Employees Not Already Set By Agreement

Purpose: To establish and administer a compensation system for Aitkin County elected officials, appointed officials, and other county employees who are not already covered by a collective bargaining agreement. This policy shall provide:

- (a) Compliance with Minnesota Statutes relative to setting compensation levels for elected officials and is specifically intended to ensure compensation levels are formally established and publicly announced well in advance of the opening of filings for elected offices.
- (b) A defined process for establishing compensation levels for employees who are not already covered by a collective bargaining agreement.

Subd. (1) Elected Officials

~~(a) The salaries of Aitkin County Commissioners (\$375.055) elected from the I, II, III, IV & V districts shall be set by resolution of the County Board by July 31 of each year, prior to the year in which the salary is to be paid.~~

(b) The salaries of Aitkin County Attorney (\$388.18), County Auditor (\$384.151), County Recorder (\$386.015), County Sheriff (\$387.20), and County Treasurer (\$385.373), shall each be set by resolution of the County Board in December of each year, prior to the year in which the salary is to be paid.

(c) A payroll holdback shall be used for all elected officials in accordance with the Pay Procedure Policy, Article IV, Section F.

Subd. (2) Appointed Positions

The salaries for appointed positions, including County Assessor (\$273.061, Subd. 6), County Highway Engineer (\$163.07, Subd. 2), Veterans Service Officer (\$197.60, Subd. 3), and Land Commissioner (\$282.13) shall be payable in accordance with Article IV, Section A, Subd. (3).

Subd. (3) Other Employees

The salaries for appointed and other employees not already covered by a collective bargaining agreement shall be adjusted according to the following procedures:

- (a) The supervisor is responsible for completing the employee's annual performance evaluation by December 15th of each year in accordance with the Performance Management Policy in Article III, Section H.
- (b) After the annual performance review has been completed and the employee has received a satisfactory or higher performance evaluation, the employee shall receive a wage or salary adjustment based upon the County Board adopted compensation schedule referred to in Appendix A. In no event shall an employee's wage or salary be adjusted to exceed the maximum of the appropriate salary range.
- (c) An employee's salary may not exceed the range maximum. If an employee's salary currently exceeds the maximum of their pay scale, their salary will be frozen until the pay scale catches up.
- (d) Pay days for all employees shall be bi-weekly on a Friday.
- (e) At the end of each year, all non-union employees shall remain at their rate of pay until a new wage scale, Appendix A, is adopted by the Board. Employees who terminate employment prior to the date of County Board approval of the annual non-union wage scale shall not be eligible for retroactive wage adjustments.
- (f) Promotion Pay: A FLSA non-exempt employee who is promoted to a higher paid classification would be placed within range **or on the step** that results in at least a \$0.25 per hour increase. A FLSA exempt employee who is promoted to a higher paid classification would be placed within the higher pay range resulting in at least a \$520.00/year increase (pro-rated if promotion occurs mid-year).
- (g) Any special benefits or conditions of employment negotiated with an individual employee prior to this policy adoption shall be in addition to the rights and benefits covered by these guidelines.

Section B. Job Reclassification Pay

A FLSA non-exempt employee whose (DBM) job classification is upgraded will be placed in the new pay range that results in at least a \$0.75 per hour increase. A FLSA exempt employee whose (DBM) job classification is upgraded will be placed in the new pay range that results in at least a \$1,560.00/year increase (pro-rated if reclassification occurs mid-year).

Section C. Overtime Pay

Purpose: To follow the Fair Labor Standards Act for non-exempt employees as it relates to hours worked in excess of the regular work day or an approved flexible schedule, or an amount set forth in an applicable collective bargaining agreement.

Subd. (1) General Procedures

- (a) Employees will flex their schedules to the greatest extent possible to avoid incurring overtime.

- (b) No employee shall be allowed to accrue compensatory time off unless otherwise provided by a collective bargaining agreement.
- (c) All overtime hours worked shall be authorized in advance by the Department Head or designee, unless a departmental rule states otherwise. All records of overtime hours worked must be maintained and reported on the employee's timesheet.
- (d) Upon approval of the Department Head, FLSA non-exempt employees are eligible for overtime compensation at the rate of one and one-half (1-1/2) times their regular base wage for hours worked in excess of a normal work day or an approved flexible schedule day. Within the constraints of FLSA, this policy shall not be construed to limit the ability of the Department Head to request or require that employees flex their schedule in a given week, or employees to request flex time in recognition of hours worked in excess of a normal work day.
- (e) Overtime hours that are approved by the Department Head or designee and submitted on a timesheet may be paid without Board approval.
- (f) When an employee is required to travel in connection with a temporary assignment, payment of overtime during this period is to be determined by the immediate supervisor on the basis of the circumstances involved and in accordance with applicable law.
- (g) Supervisors will not permit employees to work off the clock without recording the time as hours worked.

Subd. (2) Exempt employees are those who are exempt from the overtime and minimum wage requirements of the Fair Labor Standards Act (FLSA). Exempt employees are not eligible for overtime compensation or accrual of compensatory time.

Section D. Payroll Deductions

Purpose: To make deductions from an employee's wage in accordance with applicable laws and, where required, the employee's consent.

Subd. (1) General Deductions

Deductions will be made from employees' wages in the following order:

- (a) Federal and State income taxes
- (b) FICA or Medicare (Social Security)
- (c) Public Employees Retirement Association (eligible employees)
- (d) Union Dues in accordance with applicable collective bargaining agreement and PELRA

Subd. (2) Employees shall be required to complete all applicable forms necessary for deductions as may be required by law.

Subd. (3) No deduction from an employee's wages for any period shall cause the employee's wages for any such period to be less than the wage required to be paid by the County pursuant to applicable law. i.e. garnishment exemptions, etc.

Subd. (4) Employees are to be notified of all deductions. If the employee objects to a deduction, such as a garnishment or child support order, the dispute will be referred to the legal counsel.

Subd. (5) Deductions Requiring Written Consent

Employees must consent in writing to the following deductions:

- (a) Payment of group health, dental, life, long-term disability, short-term disability, long-term care insurance, and any other voluntary benefits elected
- (b) Contributions to a retirement plan
- (c) Contributions to deferred compensation plans
- (d) Contributions to a flexible spending account
- (e) Contributions to a health savings account (HSA)

Section E. Pay Procedure

Purpose: To define the County-wide guidelines, policies and procedures governing payroll and to ensure relevance, accuracy, and consistency of payroll procedures across all departments.

Subd. (1) General Procedures

- (a) The payroll period shall be biweekly. Aitkin County employees shall be paid biweekly on Friday for work performed during the previous pay period. All pay periods are regular cycle pay periods with the exception to the end of the year pay period. There are 26 pay periods in one year.
- (b) Funds will be distributed from the Treasurer's Office following the completion of payroll processing.
- (c) Aitkin County implements a two-week holdback on wages/salaries.

Subd. (2) Automatic Payroll Deposit

This policy is effective for all departments.

- (d) Those employees who began employment prior to September 10, 1999 and are not participating in automatic deposit will have their payroll checks mailed. All new employees hired after September 10, 1999 will be required to utilize automatic payroll deposit.
- (e) All exceptions to this policy and employees with special circumstances must request exemption for approval to the County Administrator in writing.
- (f) All County employees will have their payroll check deposited into a checking account or savings account.

Section F. Market Rate Adjustments

Purpose: Although the County considers internal compensation relationships of primary importance in maintaining pay equity, it may be necessary to recognize the external compensation relationships through market attraction/retention wage scales and/or market rate adjustments.

- Subd. (1) Market rate adjustments may be considered and external market relationships examined when:
 - (a) A salary range is insufficient to attract qualified candidates for employment; or
 - (b) A continuing pattern of turnover in a given position can be directly linked to established compensation levels; or
 - (c) A given position deviates from the market rate by a substantial percentage.
 - (d) The County Administrator deems that a specific external market relationship must be examined.
- Subd. (2) All market rate adjustments must be recommended by the County Administrator and approved by the Board.

ARTICLE V EMPLOYEE BENEFITS AND SERVICES

Section A. Group Insurance

Purpose: To provide medical, life and long term disability insurance to eligible employees of Aitkin County.

Subd. (1) Summary

- (a) Full time (probationary and non-probationary) employees who work a minimum of thirty (30) hours per week are entitled to health and life insurance provided by Aitkin County. Some exclusions apply for LLCC staff. See Subd. (1) e) below. Those who are eligible for medical insurance and can prove that they are already covered by a different policy are not required to sign up for a plan provided by Aitkin County.
- (b) Select voluntary benefits are also available for full-time employees to purchase, including dental insurance, supplemental life insurance, short-term disability insurance, long-term disability insurance, long-term care insurance, and critical illness voluntary insurance policies.
- (c) Some agreements entitle employees to Long-Term Disability benefits after six (6) months of continuous employment with Aitkin County.
- (d) The effective date of coverage shall be based upon the specific policy.
- (e) The County offers health insurance to substantially all full-time employees, which is defined under the Affordable Care Act as 95% of employees working 30 or more hours per week on average or 130 or more hours per month on average. The County is not subject to a penalty if 5% of employees working 30 or more hours per week on average or 130 or more hours per month on average are not offered health care coverage. The Affordable Care Act offers limited exemptions and the County Administrator may authorize use of those exemptions as needed.

Refer to applicable agreements for additional details and employer contribution rates.

Section B. Health Insurance

- Subd. (1) Health insurance coverage will be provided in accordance with the County's insurance policy. The employee and employer premium contributions and VEBA/HSA contributions shall be established by the County Board and calculated in the same manner as defined in the Agreement between Aitkin County and AFSCME Council 65, Local Union #667 (Courthouse Unit).

Subd. (2) All eligible employees will receive a County VEBA contribution prorated on a quarterly basis for all quarters in which work is performed.

(a) The County's VEBA account contribution shall be made as part of the first warrant cycle of the year. In the event that an employee leaves employment for any reason other than death, the employee shall be required to reimburse the County for the VEBA contribution prorated on a quarterly basis for any full quarter that remains. The County shall have the right to deduct this amount from the employee's final paycheck.

(b) Employees may elect to receive the county's VEBA contribution on a quarterly basis as a part of the first warrant cycle of the quarter rather than on a yearly basis by submitting a written request to the Auditor's office. Said election must be made prior to the start of the plan year. If an employee has eligible expenses that exceed the County's year to date deductible contribution, the employee may request advance payment up to the remainder allocation for the plan year.

Section C. Life Insurance

The County Board agrees to provide and pay for a life insurance policy of \$15,000 for all full-time employees, and to provide life insurance coverage in the amount of \$10,000 for their spouses and dependents up to age 26.

Section D. Long Term Disability Insurance

Subd. (1) All employees covered by a collective bargaining agreement shall follow the LTD provisions contained in the applicable union agreement.

Subd. (2) Part-time, seasonal and temporary employees are not eligible for LTD insurance.

Subd. (3) The County shall provide Long Term Disability Insurance for full-time non-union employees based on current salaries. Said insurance shall take effect for new employees upon completion of the Probationary Period. LTD monthly premiums will be paid by the employees via payroll deduction.

(a) Non-union employees whose annual wages are below the maximum salary range will be reimbursed for the monthly premium.

(b) Non-union employees whose annual wages are at the maximum of the salary range shall select one of the following two options:

(i) The employee shall not be reimbursed for the monthly premium and instead shall receive 1 personal day per year, provided that their wage remains at the maximum of the salary range. Said personal day shall be separate from vacation and PTO and shall not be cumulative; or

- (c) in lieu of receiving the 1 additional personal day per year (as described in option a), the county will provide long-term disability insurance at no cost to the employee, provided that their wage remains at the maximum of the salary range.
- (d) In option (i), the premiums are paid with after tax dollars, so the LTD benefit would not be taxable income to the employee. In option (ii), with the county paying the premiums, the LTD benefit would be taxable income to the employee.

Section E. Affordable Care Act (ACA) Policy:

In March 2010, Congress enacted and President Obama signed major reform legislation – the Patient Protection and Affordable Care Act (commonly called PPACA, ACA, or “Obamacare”) (Pub.L. 111-148), as amended by the Health Care and Education Reconciliation Act of 2010 (Pub. L. 111-152). This represents the most significant regulatory overhaul of the U.S. healthcare system since the passage of Medicare and Medicaid in 1965. The law includes hundreds of new requirements packed into thousands of pages of rules that affect the delivery and administration of employer-sponsored group health plans. The rules, as applied to employer-sponsored group health plans, generally fall into one of seven general categories, namely: 1) effective dates and grandfathering; 2) qualifying coverage mandates (insurance reforms); 3) employer mandates (play-or-pay provisions); 4) reporting and disclosure requirements; 5) individual mandates; 6) tax issues (revenue generating rules); and 7) the exchange program.

To the extent that federal statute or regulations change, this policy shall be construed as consistent with those changes.

Purpose: To comply with requirements of the Affordable Care Act and to offer health care coverage to “substantially all” full-time employees, effective January 1, 2015.

Subd. (1) ACA Policy Definitions

- (a) Employer: Aitkin County
- (b) Full-time Employee: For purposes of this Affordable Care Act (ACA) policy, full-time means an employee working 30 or more hours per week on average or 130 or more hours per month on average.
- (c) Variable Hour Employee: For purposes of the Affordable Care Act (ACA), variable hour employee means an employee working in a position classified as part-time, seasonal, temporary, or intermittent. The employer will use a look back period to determine each variable hour employee’s full-time status by looking back 12 months to analyze whether the employee worked an average of 30 or more hours per week on average or 130 or more hours per month on average.
- (d) Substantially All: Substantially all full-time employees is defined as 95% of employees working 30 or more hours per week on average or 130 or more hours per month on average. The employer is not subject to a penalty if 5% of employees working 30 or more hours per week on average or 130 or more hours per month on average are not offered health care coverage.

Subd. (2) Measurement Periods

- (a) Standard measurement period, 12 months (October 15 – October 14)
- (b) Administrative period not to exceed 90 days (October 15 – December 31)
- (c) Stability period, 12 months (January 1 – December 31)

Subd. (3) For Positions Classified as Full-time: Employees who are expected to be full-time, working 30 or more hours per week on average or 130 or more hours per month on average, during the standard measurement period will be offered health coverage under the employer's health insurance plan during new hire orientation.

Subd. (4) For Positions Classified as Variable Hour (aka Part-time, Seasonal, Temporary or Intermittent): The employer will implement a standard measurement period of 12 calendar months to determine whether or not a variable hour employee is eligible for health coverage under the employer's health insurance plan. The standard measurement period will be from October 15th through October 14th of each calendar year.

Subd. (5) If an employee is determined to be full-time during the standard measurement period, they will be treated as full-time during a subsequent stability period, regardless of the number of hours they work during the stability period. The employer will implement a stability period of 12 calendar months during which a variable hour employee, determined to be full-time in the standard measurement period, will be eligible for health coverage under the employer's health insurance plan. The stability period will be from January 1st through December 31st of each calendar year.

Subd. (6) If an employee is determined to be eligible for health insurance coverage through the standard measurement period, the employer has up to 90 days to enroll the employee in the employer's health insurance plan. An administrative period will be used to determine eligibility and to facilitate notification and enrollment of employees. This administrative period will be from October 15th through December 31st of each calendar year. During this period, eligible variable hour employees will be given a two-week open enrollment period to enroll in health coverage under the employer's health insurance plan which will be in effect for the upcoming stability period/plan year. (Note: Variable hour employees are not eligible for other insurance benefits, such as dental, life, long-term or short-term disability, long-term care insurance, or FSA plan enrollment.)

Subd. (7) Unless mandated otherwise by the Local 49 or Teamsters Health Fund agreement, all eligible variable hour employees will be offered coverage on one plan, the BCBS \$5,000/\$10,000 HDHP, during the stability period. The employee and employer contributions towards this plan shall be established by the County Board and calculated in the same manner as defined in the agreement between Aitkin County and AFSCME Council 65, Local Union #667 (Courthouse Unit). In the event the health insurance provisions or contribution rates fail to meet the requirements of the Affordable Care Act and its related regulations or cause the Employer to be subject to a penalty, tax or fine, the Employer may amend contribution rates or implement alternative provisions so as to comply with the Act and avoid any penalties, taxes or fines for the Employer.

Subd. (8) If funds are not available in a department's budget to cover the cost of health insurance, the Department Head may submit a written request to the County Administrator to reduce the employee's work hours to less than 30 hours per week or less than 130 hours per month to avoid the obligation to offer health care coverage. Said request will generally be approved if it is not prohibited by the terms of a collective bargaining agreement.

Subd. (9) Rehired Seasonal Employees

- (a) Seasonal employees work up to 67 days per calendar year. For ease of recordkeeping, seasonal employees will be required to be inactive (zero hours of work) for a period of 26 consecutive weeks between work seasons.
- (b) An employee who is rehired and had no active service with the employer for a period of 26 consecutive weeks will be treated as a new employee and will be evaluated by the employer during the standard measurement period to determine if the employee is eligible for health insurance benefits during a subsequent stability period.
- (c) Active service is based on all hours combined with the employer and is not separated or tracked individually by department.

Subd. (10) Opt-out Health Insurance Waivers: Employees who elect to waive coverage will be required to do so in writing. The employer does not provide a cash in-lieu of health insurance benefit.

Section F. Holidays

Subd. (1) Full-time (probationary and non-probationary) employees shall be entitled to the following paid 8-hour holidays:

- (a) New Year's Day
- (b) Martin Luther King Day
- (c) President's Day
- (d) Memorial Day

- (e) 4th of July
- (f) Labor Day
- (g) Veteran's Day
- (h) Thanksgiving Day
- (i) Friday after Thanksgiving
- (j) Christmas Day

Subd. (2) When any of the above named holidays fall on a Sunday, the following day shall be observed as the holiday. When the holiday falls on a Saturday, it shall be observed on the preceding Friday.

Subd. (3) Part-time (probationary and non-probationary) employees shall be entitled to holiday pay on a pro-rated basis. (Eff. 1/1/2014.) Seasonal and temporary employees are not eligible for holiday pay.

Subd. (4) LLCC non-exempt employees who are required to work on any of these holidays shall be paid at time and one half (1 ½) rates in addition to their base wage.

Subd. (5) Non-exempt employees who are required to work on a holiday shall receive compensation at the rate of one and one-half (1-1/2) times the employee's regular straight time hourly rate of pay.

Subd. (6) When a paid holiday falls during an employee's paid leave of absence or vacation (PTO) period, they shall receive holiday pay for that day.

Subd. (7) Employees will not receive pay for holidays occurring while on an unpaid leave of absence.

Subd. (8) When an employee does not work on any of the above-named holidays, the holiday shall nevertheless count as eight (8) hours worked for the purpose of computing overtime for hours worked in excess of forty (40) in any such week. When necessary, the Department Head and/or County Board may require an employee to work on a holiday.

Section G. Paid Time Off (PTO)

Subd. (1) Employees will receive PTO that will accrue on a per payroll period basis. Full-time (probationary and non-probationary) employees shall accrue PTO benefits based on the following table:

Annual Completed Years of Service	Rate of Accumulation PTO Days per Month	Annual Days of PTO
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0	1.75	21
3	2.00	24
5	2.25	27
10	2.50	30
15+	2.75	33

Subd. (2) Employees who have used at least twelve (12) PTO days in the previous twelve-month period may elect pay in lieu of PTO for up to ten (10) days once in any calendar year.

Subd. (3) Employees may not accrue more than 34 days (272 hours) at any time.

Subd. (4) Upon separation of service, the employee will be paid for any unused PTO, up to the maximum accrued amount, unless the employee is terminated because of an illegal act regardless of whether any legal remedies are pursued or whether any conviction results. In the event of the death of an employee, the employee's accumulated vacation credits shall be paid to the employee's estate.

Subd. (5) Employees are allowed to transfer any accrued PTO over the maximum accrual amount to the sick leave bank where there is no severance payment upon separation of service. At no time can the sick leave bank exceed 720 hours (90 working days). PTO that has been transferred to the sick leave bank can only be used in accordance with the sick leave provisions in Article V, Section H.

Subd. (6) Part-time employees shall be entitled to PTO benefits on a pro-rated basis, up to a total of 40 hours PTO. (Eff. 1/1/2014.) Seasonal and temporary employees are not eligible to accrue PTO benefits.

Subd. (7) PTO benefits shall only accrue when an employee is in a paid status or on an approved military leave. PTO benefits shall not be earned by any employee during a leave of absence without pay, suspension without pay, or time otherwise not paid.

Subd. (8) In order to assure the orderly performance and continuity of services provided, employees wishing to schedule a vacation should request PTO as far in advance as reasonably possible, but usually at least one (1) week in advance of the requested vacation period. Requests for PTO usage shall be granted by the Department Head or designee unless it is determined that such absence would adversely affect and interfere with the orderly performance and continuity of services. It may be necessary to limit the number of employees taking vacation at the same time or during an event or particular period of time. Such requests, however, shall not arbitrarily be denied. Requests for vacation will be processed giving preference to the order in which the requests are received. In the event requests are received at the same time for the same vacation period, then time-in-department will be the determining factor.

Subd. (9) Probationary non-union employees may use accrued PTO with supervisory approval.

Section H. Extended Sick Leave Bank / Care Of Relatives

Subd. (1) Accrued sick leave may be used when an employee cannot perform work duties due to but not limited to the following: personal illness or injury; necessity for medical or dental treatment or examination, where such treatment cannot be scheduled outside of working hours; emergency, illness or injury of the employee's immediate family member which requires the employee's attendance and care; quarantine directed by a medical physician; disability; pre and postnatal care. For the purpose of this paragraph, immediate family is defined as; spouse, child, step child, adult child, parent, step parent, mother-in-law, father-in-law, or grandchild. To the extent that state statute (§181.9413) or regulations change, this policy shall be construed as consistent with those changes.

Sick leave may be used because of illness of the employee's sibling or grandparent as well. For siblings and grandparents, use is limited to 160 hours all combined per calendar year.

Subd. (2) An employee must notify the employee's supervisor of sick leave usage prior to the employee's starting time, unless an emergency prevents the employee from doing so. Failure to give such notice may be cause for disciplinary action.

Subd. (3) The County reserves the right to require written medical certification from an employee.

Subd. (4) In the event of three (3) consecutive days of absence or in cases of the repeated and systematic absence of an employee the Department Head may require a medical statement from an appropriate medical authority before granting sick leave, as well as verification that an employee is able to perform the duties of employment before the employee is allowed to return to work.

Section I. Personal Leave

Subd. (1) Full-time (probationary and non-probationary) employees shall be granted four (4) personal leave days (32 hours) each year; such leave shall not be cumulative. Personal leave days shall be granted on a pro-rated basis.

Subd. (2) Part-time (probationary and non-probationary) employees shall be entitled to personal leave on a pro-rated basis. (Eff. 1/1/2014.) Seasonal and temporary employees are not entitled to personal leave with pay.

Section J. Workers Compensation Procedures

Subd. (1) Reporting A Work-Related Injury or Illness

An employee who experiences a work-related injury or illness should immediately notify his/her supervisor of the injury/illness. The employee should fill out a First Report of Injury form and forward it to the HR as soon as possible. The employee should also complete an Accident Report and submit it to his/her immediate supervisor. These forms are available for download from the intranet, or by calling HR.

Subd. (2) Workers' Compensation Notification

- (a) After receiving the report of a work-related injury or illness, the County's workers' compensation administrator, MCIT, will send the employee written notification at their home address regarding the acceptance or denial of their workers' compensation claim. If the employee's claim has been accepted and a loss of time is involved, the workers' compensation administrator will make no payment for lost work time for the first three calendar days after the disability commenced. If the disability continues for ten calendar days or longer, the compensation is computed from the commencement of the disability.
- (b) The workers' compensation administrator will pay up to 66-2/3% of the injured employee's gross average weekly wages based on a 26-week period prior to the date of injury. This payment is made directly from MCIT and none of the usual payroll deductions are taken from it (e.g. taxes, insurance premiums, etc.).

Subd. (3) Supplementing Workers' Compensation with Accrued Benefits

- (c) Pursuant to Minnesota Statute §176.021, Subd. 5, Aitkin County will allow its employees to supplement their workers' compensation benefits when unable to perform their job duties for an extended period of time due to a work-related injury or illness.
- (d) It is the practice of Aitkin County to allow employees who have accrued benefits at the time of their injury to use these benefits to supplement the difference between the payment from the workers' compensation administrator and their average weekly wage at the time of the injury. The additional payments shall not result in the payment of a combined total weekly rate of compensation that exceeds the average weekly wage of the employee on the date of injury.

- (e) The employee is responsible for continuing to pay any applicable union dues, flex plan contributions, group health insurance premiums, and other employee-elected benefit costs, including any changes to such premiums. In instances where the dues, contributions, and premiums exceed the amount the employee is getting paid from his/her accrued benefit account(s), he/she is responsible for issuing a payment for the balance due to the Auditor's Office by the 1st of each month for that month's coverage. The County shall have no obligation to maintain the group coverage if the employee's premium payment is more than 30 days late.
- (f) The process for issuing payment to an employee who has chosen to use accrued benefits (i.e. sick, comp time, vacation) under these conditions shall be as follows:
 - (i) The County shall issue the employee a check in the amount of one-third of their pre-injury/illness compensation (using the average rate that the employee was earning based on a 26-week period prior to the time of the injury/illness) in a normal bi-weekly pay period.
- (g) The check issued by Aitkin County shall be treated like a regular payroll check, in that it will have Federal, State, and Social Security tax; PERA deduction; and any other deductions that would normally be taken out of the employee's paycheck (e.g., employee's portion of health, dental, or life premiums; flex plan contributions; union dues; etc.) subtracted from the gross amount.
- (h) The combined amount of the workers' compensation wage loss check and the accrued benefit check from Aitkin County shall not exceed the employee's average weekly wage prior to the date of injury/illness.
- (i) If an employee elects to be paid accrued benefits, Aitkin County shall issue the accrued benefits by deducting monetary amounts from each available plan (i.e. sick, personal leave, comp time, vacation) until exhausted; and shall typically exhaust the available benefit plans in the following order: 1) sick and/or personal leave at the employee's discretion, 3) comp time, and 4) vacation.

Subd. (4) Tracking Absences That Are Work-Related

Regardless of whether an employee chooses to use accrued benefits when absent from work due to a work-related injury or illness, such absences should be noted on the employee's timesheet as work comp related.

Subd. (5) Employee Status during Workers' Compensation Leave

Employees will cease to accrue paid benefits during an unpaid workers' compensation leave of absence. If the injury or illness is FMLA-qualifying, the employee will be placed on FMLA status and will not be responsible for the employer portion of health insurance benefit payments during the FMLA. If the injury or illness is not FMLA-qualifying, the employee will be notified of his/her rights under COBRA and will be required to pay the full amount of the health insurance premiums.

Section K. Family And Medical Leave

Purpose: The FMLA entitles eligible employees to take unpaid, job-protected leave for specified family and medical reasons with continuation of group health insurance coverage under the same terms and conditions as if the employee had not taken leave. Eligible employees are entitled to:

Twelve workweeks of leave in a 12-month period for:

- (a) the birth of a child and to care for the newborn child within one year of birth;
- (b) the placement with the employee of a child for adoption or foster care and to care for the newly placed child within one year of placement;
- (c) to care for the employee's spouse, child, or parent who has a serious health condition;
- (d) a serious health condition that makes the employee unable to perform the essential functions of his or her job;
- (e) any qualifying exigency arising out of the fact that the employee's spouse, son, daughter, or parent is a covered military member on "covered active duty;" **or**
- (f) Twenty-six workweeks of leave during a single 12-month period to care for a covered servicemember with a serious injury or illness if the eligible employee is the servicemember's spouse, son, daughter, parent, or next of kin (military caregiver leave).

Section L. Funeral Leave

Purpose: To provide employees with time off for bereavement due to the death of a member of their immediate family.

Subd. (1) Full-time (probationary and non-probationary) employees will be allowed a maximum of three (3) days (24 hours) leave without loss of pay when a death occurs in an employee's family, namely: husband, wife, son, daughter, step sibling, father, mother, sister, brother, sister in law, brother in law, father in law, mother in law, daughter in law, son in law, grandparents, grandchildren, step children and step parents. Two (2) additional days (16 hours) may be allowed if necessary subject to the approval of the Department Head. Additional time, if needed, may be allowed by the County Board, but such additional time in excess of five (5) days (40 hours) indicated above shall be deducted from the employee's sick leave bank, personal leave, or PTO.

Subd. (2) Part-time (probationary and non-probationary) employees employed 20 or more hours per week on average shall be entitled to funeral leave on a pro-rated basis.

Subd. (3) General Procedures

- (a) Up to three (3) days paid funeral leave will be granted to an employee when a death occurs in their immediate family for the purpose of attending the funeral and related matters.

(b) An additional leave of up to two (2) days absence may be granted if necessary and must be approved by the Department Head.

(c) Temporary and seasonal employees shall not be eligible for funeral leave benefits.

Section M. Military Leave

Purpose: To grant military leave as required by law and to provide certain benefits to employees who are granted such a leave.

Subd. (1) General Procedures

(d) Any regular employee who enlists, is drafted, or is called to active duty shall notify their department head and shall be granted a leave of absence from the County.

(e) Requests for military leave will be honored in accordance with Minnesota Statutes.

(f) Requests must be made in advance of and supported by submitting a copy of the orders to report for military duty. The effective date of the military leave shall be the specified date on the orders. The employee shall submit a copy of their Orders upon receipt to the Department Head, HR Director, and Payroll Technician.

Subd. (2) Leave Without Pay

(a) An employee who enlists or is inducted into the United States military service for an extended period of active duty shall be granted a military leave without pay.

(b) Where the employee shall serve an extended period of active duty, all accumulated vacation benefits will be paid for in a lump sum at the first payroll period following the beginning of said military leave without pay.

(c) An employee who has been on a military leave without pay will be returned to County employment provided the following conditions are met:

(i) The employee shall make written application for return to their position within thirty (30) days after the termination of military service or thirty (30) days after the termination of hospitalization which followed and is a result of such service.

(d) The employee is physically and mentally capable of satisfactorily performing the duties of their position.

(e) The employee shall submit proof of an honorable discharge or other form of release indicating their military service was satisfactory.

Subd. (3) Leave With Pay

Employees who are members of an organized Military Reserve Component and are ordered to active duty for a temporary or indefinite period, shall be granted a Military leave with pay for up to a maximum of 15 days in any one calendar year. After completion of the 15 days' paid leave, the employee shall be granted military leave without pay for the remainder of the active period.

Section N. Jury Duty Or Witness Pay

Purpose: To allow full-time employees summoned to serve on a jury or testify as a witness for County-related business.

Subd. (4) The County will pay the full-time employee's full, regular salary, and benefits while serving time on jury duty. Employees must reimburse County per diem salary paid for jury duty. Employees shall keep expenses reimbursed to them by the court for jury duty service. If employee is excused from jury duty, and not on vacation or leave, employee shall report back to work and suffer no loss in pay for the day.

Subd. (5) Full time employees required to be absent in response to a court order or subpoena in which they are personally involved shall have the option of taking such time off as PTO or without pay.

Subd. (6) Part time, temporary, or seasonal employees shall not be eligible for jury duty or witness pay benefits.

Section O. Personal Leaves Of Absence

Purpose: To establish a uniform policy for processing requests for leaves.

Subd. (1) Personal Leave of Absence

(a) An employee requesting a leave of absence other than Family & Medical Leave (see Article V, Section J) or Military Leave (see Article V, Section L) shall apply for same in writing. Leaves of absence of ten (10) work days or less may be approved by the employee's Department Head. Leaves of absence of more than ten (10) work days are subject to approval by the County Administrator. The request shall include the length of leave requested and the reason for said leave.

(b) Employees who are on a leave of absence shall receive no pay or benefits as apply to holidays, vacations, etc.

Section P. Leave Donation Policy

Purpose: To allow employees the option to donate their accrued, unused vacation and/or personal leave to other county employees who are on unpaid leave status for medical emergencies or a serious health condition. Effective on the date this Manual is adopted, a serious health condition shall be defined under this Leave Donation Policy to mean an illness, injury, impairment, or physical or mental condition that is covered under the Family and Medical Leave Act and shall include any period of incapacity of the employee due to pregnancy, or for prenatal care.

Subd. (1) General Procedures

- (a) Each calendar year, employees may voluntarily donate up to 50 percent, with a maximum of 40 hours, of their accrued, unused vacation and/or personal leave time in increments of eight (8) hours to any other county employee to be used for a medical emergency or a serious health condition. All unused donations are revoked and returned to the donor upon the recipient returning to full time status.
- (b) The employee donating the leave shall notify the Auditor's Office in writing of their voluntary donation. The notice shall include the name of the donor, the name of the recipient, the number of hours donated in increments of eight (8), the effective date of the donation, and whether the hours should be deducted from the donor's vacation and/or personal accrued leave bank. Upon receipt, the Auditor's Office shall verify that the donating employee has sufficient accrued leave on the books in the amount necessary to cover the donation and then notify the recipient and his/her supervisor of the donation.
- (c) The value of the leave that is donated shall be based upon the donor's rate of pay that is in effect on the day of the donation. The value of the leave that is received shall be based upon the recipient's rate of pay that is in effect on the day of the donation. The amount paid to the recipient of the donated leave shall be considered wages. That amount shall be included as gross income of the recipients and shall be subject to social security, Medicare, FUTA taxes, and income tax withholding. The amount donated shall not be included or reported as income for the donor of the leave.
- (d) Information relating to the donation and use of said leave is subject to the MN Government Data Practices Act.

Section Q. Continuing Education

- Subd. (1) Continuing education will be established in conjunction with the individual's Performance Appraisal and utilized to improve performance in the current position and/or prepare the employee for advancement within County Government. This will be in addition to training required to maintain licenses and certifications. Training expenses may be paid by the County as outlined below in the Educational Tuition section.
- Subd. (2) If the continuing education provided results in a certification, accreditation or diploma not specifically required by the County an employee must remain in the employment of Aitkin County for at least one year following completion of the course or they shall reimburse the County for any costs incurred by the County related to the course.

Section R. Educational Tuition

- Subd. (1) The cost of participation in formalized courses of study will be reimbursed to an employee who has permanent status in the amount equal to one-third (1/3) of the tuition cost provided:

- (e) That the course is germane to the duties of the employee's job.
- (f) That the employee satisfactorily completes the course and receives either a "P" in a Pass/No Pass course, or at least a "B-" in an A-F course.
- (g) That the employee remains in the employment of Aitkin County for a period of one year following completion of the course, or they shall reimburse the County for any costs incurred by the County because of such schooling.
- (h) That the course be approved by the Department Head and the County Board prior to taking the course.
- (i) It shall be noted that the cost of "tuition" is covered; this does not include books or other assessed administrative fees.

ARTICLE VI EMPLOYEE COMMUNICATIONS

Section A. Bulletin Boards

Purpose: To notify employees and the public of County required postings and notices.

Subd. (1) Any required state, federal, or local notices and/or required posting notices will be posted on Aitkin County's official bulletin boards and/or Intranet as applicable.
Official Bulletin Boards:

- (a) Outside the Aitkin County Board of Commissioner's Meeting Room, located in the West Courthouse Annex, main floor.
- (b) Basement of the Courthouse, on the wall to the left of the entrance to the County Assessor's Office.
- (c) East wall of the Health & Human Services lunchroom.
- (d) Road & Bridge Department
- (e) Long Lake Conservation Center staff break room
- (f) Courthouse main entrance
- (g) License Center

ARTICLE VII SAFETY AND HEALTH

Section B. Safety Committee

Purpose: To develop a committee as defined by state statute, to oversee Aitkin County's safety and health issues as they relate to employees and the public.

Subd. (1) The Human Resources Director is designated as the Safety Coordinator who coordinates the Safety Committee. Members of the Safety Committee include a representative from the following departments:

- (a) Administration
- (b) Building Maintenance
- (c) Courthouse
- (d) Health & Human Services
- (e) Road & Bridge
- (f) Land Department
- (g) Long Lake Conservation Center
- (h) Sheriff's Office

Subd. (2) The Safety Committee will meet on a regular, as-needed basis to review injury claims and safety concerns brought forth by County employees and the public. The Safety Committee will review:

- (a) Accident frequencies and losses
- (b) Overall compliance with the safety program
- (c) Areas in the program that may require broader development
- (d) Status of any outstanding safety recommendations

Subd. (3) These reviews ensure the continued direction of the County program. Recommendations by the Safety Coordinator will be brought to the Aitkin County Board of Commissioners for direction and/or action. Meeting minutes will be posted on the Intranet.

Subd. (4) See also the Aitkin County Emergency Action Plan for Employees which covers designated actions Department Heads and Employees must take to ensure employee safety from fires, severe thunderstorms, tornados, floods, and other emergencies. This includes the County's AWAIR/Safety Policy, Workplace Violence Policy, Incident/Injury/Accident Report Form, Media Procedures, Evacuation Procedures, Lock-down Procedures, Bomb Threat Procedures, Bloodborne Pathogens, Lockout/Tagout, and other safety and emergency policies and procedures.

ARTICLE VIII ORGANIZATIONAL STANDARDS AND RULES

Section A. Code Of Ethics

Purpose: To define conflict of interest to Aitkin County employees.

CODE OF ETHICS FOR AITKIN COUNTY EMPLOYEES

(Conflict of Interest)

Subd. (1) Definitions

For the purpose of this policy the following definitions shall apply:

- (a) Business means any corporation, partnership, proprietorship, firm, enterprise, franchise, association, organization, self-employed individual or any other legal entity that engages either in nonprofit or profit making activities.
- (b) Confidential information means any information obtained under government authority which has not become part of the body of public information and which, if released prematurely or in non-summary form, may provide unfair economic advantage or adversely affect the competitive position of any individual or a business.
- (c) Private interest means any interest, including but not limited to a financial interest, which has not become part of the body of public information and which, if released prematurely or in non-summary form, may provide unfair economic advantage or adversely affect the competitive position of any individual or a business.
- (d) Immediate family means spouse, child, parent, grandparent and spouse of such persons.
- (e) Employee shall include elected officials and all County employees, including department heads.

Subd. (2) Acceptance of Gifts Or Favors

Employees of the County of Aitkin in the course of or in relation to their official duties, shall not directly or indirectly receive or agree to receive any payment of expense, compensation, gift, reward, gratuity, favor, service or promise of future employment or other future benefit from any source, except the County, for any activity related to the duties of the employee unless otherwise provided by law. The provisions of Minn.Stat. §471.87 and the exceptions set forth in Minn. Stat. . §471.88 shall apply. The acceptance of any of the following shall not be in violation of this Section:

- (a) Plaques or similar mementos recognizing individual services in a field of specialty or to a charitable cause;
- (b) Honoraria or expenses paid for papers, talks, demonstrations or appearances made by employees on their own time for which they are not compensated by the County of Aitkin.

Subd. (3) Use of Confidential Information

An employee of the County of Aitkin shall not use confidential information to further the employee's private interest, and shall not accept outside employment or involvement in a business or activity that will require the employee to disclose or use confidential information.

Subd. (4) Use of Property

An employee shall not use or allow the use of County time, supplies, or County owned or leased property and equipment for the employee's private interest or any other use not in the interest of the County, except as provided by law and/or the County's Information Systems' Policy.

Subd. (5) Conflicts of Interest

The following actions by an employee of the County of Aitkin shall be deemed a conflict of interest and subject to disciplinary action as appropriate:

- (a) Use or attempted use of the employee's official position to secure benefits, privileges, exceptions or advantages for the employee or the employee's immediate family or an organization with which the employee is associated, which are different from those available to the public; or
- (b) Acceptance of other employment, engagement in private business or in the conduct of a profession during the hours for which the employee is employed to work for the County, or outside such hours in a manner, that would affect the employee's usefulness as an employee of the County or affect the employee's independent judgement in exercise of the employee's official duties; or
- (c) Actions as an agent or attorney in any action or matter pending before the County of Aitkin, except in the proper discharge of official duties or on the employee's behalf, or as a member of a local labor bargaining unit.

Subd. (6) Determination of Conflict of Interest

When an employee believes that the potential for a conflict of interest exists, it is the employee's duty to report the matter to his/her supervisor, or if there is not a supervisor, to the County Board. Such report shall be made within 7 days after the potential for a conflict becomes known. A conflict of interest shall be deemed to exist when a review of the occurrence by the employee or the employee's supervisor (or the County Board if there is no supervisor) determines that this code of ethics has not been complied with.

Subd. (7) Resolution of Conflict of Interest

If either the employee or the employee's supervisor determines that a conflict of interest exists, the County Board shall handle resolution of the conflict. NOTE: In the case of conflict of interest involving a County Commissioner, the County Attorney shall handle the resolution.

Subd. (8) Acceptance of Advantage By County Employee

(a) No employee of the County in direct contact with suppliers or potential suppliers of the County, or who may directly or indirectly influence a purchased product or products, evaluation contracted services, or otherwise has official involvement in the purchasing or contracting process shall:

(i) Have any financial interest or have any personal beneficial interest directly or indirectly on contracts or purchase orders for goods or services used by, or purchased for resale or furnished to the county; or

(b) Accept directly from a person, firm or corporation to which a contract or purchase order has been or may be awarded, a rebate gift, money, or anything of value other than as defined in Section B. No such employee may further accept any promise, obligation or contract for future reward.

Subd. (9) Complaints

If a fellow employee or a non-employee makes a complaint about an employee's compliance with this Policy, the complaint should be initially brought to the attention of his/her department head in private. The department head will notify the subject of the complaint regarding the complaint within 7 days and before addressing the complaint at a public meeting as allowed by law.

Subd. (10) Violations

Violation of the provisions of this policy shall be grounds for disciplinary action against an employee, up to and including termination of employment.

Subd. (11) Annual Confirmation

Department Heads will sign an annual confirmation that they have received, read and understood the Aitkin County Code of Ethics Policy and that they are not aware of any violations of such policy. Such confirmation will be filed with the Human Resources Director.

Section B. Harassment Policy, Including Sexual Harassment and General Harassment

Purpose: To provide a work environment free of harassment in any form.

Subd. (1) Policy Statement

- (a) It is the policy of Aitkin County to maintain a work environment free of harassment and any form of sex discrimination in employment prohibited by Title VII of the Civil Rights Act of 1964 and the Minnesota Human Rights Act. Sexual harassment is unacceptable and will not be permitted. Threats, threatening language or other acts of aggression, harassment, or violence made toward or by any County employee will not be tolerated. For purposes of this policy, a threat includes any verbal or physical harassment or abuse, any attempt at intimidating or instilling fear in others, menacing gestures, flashing of weapons, stalking or any other hostile, aggressive, injurious or destructive action undertaken for the purpose of domination or intimidation. Any employee found to have acted in violation of this policy will be subject to disciplinary action, up to and including discharge from employment.

Subd. (2) General Harassment

- (a) It is Aitkin County's expectation that all employees will be treated with dignity and respect. The County will not in any instance tolerate harassment. Employees found in violation of this policy will be disciplined, up to and including termination.
- (b) Harassment may be intentional or unintentional. However the intention of the alleged harassment is irrelevant. It is the effect of the behavior upon the individual which is important. Aitkin County considers the following types of behavior examples of harassment:
- (ii) Shouting at an individual in public and/or in private.
 - (iii) Using verbal or obscene gestures.
 - (iv) Personal insults and use of offensive nicknames.
 - (v) Public humiliation in any form.
 - (vi) Unwanted physical contact, physical abuse or threats of abuse to an individual or an individual's property (defacing or marking up property).
- (c) Work direction, constructive criticism, performance management and disciplinary actions are not to be construed as harassment.

Subd. (3) Definition from Minnesota Human Rights Act (§363A.03, Subd. 43.)

- (a) "Sexual harassment" includes unwelcome sexual advances, requests for sexual favors, sexually motivated physical contact or other verbal or physical conduct or communication of a sexual nature when:
- (i) Submission to that conduct or communication is made a term or condition, either explicitly or implicitly, of obtaining employment;

- (b) Submission to or rejection of that conduct or communication by an individual is used as a factor in decisions affecting that individual's employment; or
- (c) That conduct or communication has the purpose or effect of substantially interfering with an individual's employment, or creating an intimidating, hostile or offensive employment environment; and the employer knows or should know of the existence of the harassment and fails to take timely and appropriate action.

Subd. (4) Definition from Title VII of the Civil Rights Act of 1964

- (a) Harassment on the basis of sex is a violation of Section 703 of Title VII. Sexual harassment is defined as unwelcome sexual advances, requests for sexual favors, and other verbal or physical conduct of a sexual nature when:
 - (i) Submission to such conduct is made either explicitly or implicitly a term or condition of an individual's employment;
 - (b) Submission to or rejection of such conduct by an individual is used as the basis for employment decisions affecting such individual; or
 - (c) Such conduct has the purpose or effect of unreasonably interfering with the individual's work performance or creating an intimidating, hostile, or offensive working environment.

Subd. (5) Examples of behavior or conduct which may constitute harassment or sexual harassment may include, but are not limited to the following:

- (a) Verbal
 - (i) Verbal bullying – slandering, ridiculing or maligning a person or his or her family; persistent name calling which is hurtful, insulting or humiliating; using a person as the butt of jokes; abusive and offensive remarks;
 - (ii) Unwelcome sexual comments, innuendoes, or suggestions about an individual's body, clothing or sexual activity;
- (b) Discussion of sexual topics, sexual practices, sexual preferences, sexual experiences, sexual jokes and stories;
- (c) Requesting or demanding sexual favors, explicit or implicit suggestions that there is a positive or negative connection between sexual behavior or sexual compliance and any term or condition of employment; or
- (d) Language of an obscene or sexual connotation and stereotypical terms such as "sweetheart," "slut," "stud," or "hunk."
- (e) Non-Verbal

- (i) Gesture bullying – non-verbal threatening gestures.
 - (ii) Exclusion – socially or physically excluding or disregarding a person in work-related activities.
 - (iii) The display or posting of sexually explicit or graphic pictures, objects or items in the work place such as a “girlie calendar” or cartoons depicting sexual jokes or sexual acts;
- (f) The use of suggestive facial expressions or gestures of a sexual nature; or
- (g) Unwelcome visits to an individual’s home, hotel room or areas considered private or outside the work premises.
- (h) Physical
- (i) Physical bullying – pushing, shoving, kicking, poking, tripping, assault, or threat of physical assault or violence, damage to a person’s work area or property.
 - (ii) Kissing, touching, patting, pinching or brushing against a person’s body;
 - (iii) Sexual contact; or
 - (iv) Assault and battery.
- (i) This list of examples is not intended to be exhaustive. Other types of behavior or conduct, which are not included in this list, may constitute sexual harassment and be in violation of County policy.

Subd. (6) Responsibilities

- (a) All County employees and elected officials are required to conduct themselves in a manner consistent with the spirit and intent of this policy.
- (b) Any person who believes he or she has been subjected to harassment or sexual harassment by an employee, officer, agent of the County, or any third person with knowledge or belief of conduct which may constitute harassment or sexual harassment, must report the alleged acts immediately to an appropriate County official. (See Article 8B(4)).
- (c) Department Heads, supervisors, and elected officials are responsible for:
 - (i) Establishing and maintaining a climate in the work unit that encourages all employees to communicate questions or concerns regarding this policy;
- (d) Recognizing incidents which they believe may be harassment or sexual harassment;

- (e) Immediately notifying the Human Resources Director or designee, or County Administrator in writing of harassment allegations so that investigatory procedures may be implemented. The failure of a department head and/or supervisor to report a complaint of harassment may result in disciplinary action; and
- (f) Taking corrective action to eliminate substantiated incidents of harassment or sexual harassment.
- (g) Retaliation against a person who makes a complaint of harassment or participates, testifies or assists in the investigation of a harassment complaint is prohibited. Retaliation includes but is not limited to, any form of intimidation, reprisal or harassment. Retaliation will not be tolerated and may, in and of itself, result in disciplinary action, up to and including discharge from employment.
- (h) The Human Resources Director or designee is responsible for:
 - (i) Informing department heads and supervisors of their obligations under this policy;
 - (i) Informing employees of the County's policy regarding harassment, including providing training and posting of this policy; and
 - (j) Investigating harassment allegations and ensuring that appropriate disciplinary action is consistently and fairly administered.

Subd. (7) Internal Complaint System and Discipline Procedure

- (a) Reporting: Any person who believes he or she has been subjected to harassment or sexual harassment by an employee, officer, agent of the County, or any third person with knowledge or belief of conduct which may constitute harassment or sexual harassment, must report the alleged acts immediately to an appropriate County official as designated below.
- (b) Appropriate County officials to whom complaints of harassment or sexual harassment should be made include:
 - (c) Your supervisor and/or department head;
 - (d) The harasser's supervisor and/or department head;
 - (e) The Human Resources Director or designee;
 - (f) The County Administrator.

If the individual engaging in harassment is an employee's supervisor and/or department head, the aggrieved employee should contact the County Administrator/Human Resources Director or designee. If the individual engaging in harassment is the County Administrator/Human Resources Director or designee, the aggrieved employee should contact a member of the Aitkin County Board.

REPORT IT—DO NOT IGNORE IT!

Subd. (8) Investigation

- (a) Upon notice of an allegation of harassment or sexual harassment, the Human Resources Director or designee, or someone they designate, will conduct a prompt, fair, and thorough investigation of the complaint. Fair consideration will be given to all the facts presented. All complaints will be handled in a confidential manner to the extent possible pursuant to applicable laws.
- (b) Normally, as the first step of investigation, the individual alleging a violation of this policy will be interviewed to discuss the nature of the allegations. The investigator will attempt to obtain the following information:
 - (i) A description of the incident(s), including date(s), time(s), and place(s);
 - (c) Corroborating evidence;
 - (d) A list of witnesses; and
 - (e) Identification of the offender(s).

Subd. (9) Prevention of Harassment

Aitkin County will:

- (a) Post notices of County policy and procedures;
- (b) Provide training activities in-house;
- (c) Provide counseling or support services to victims, or arrange for such services provided outside the County.

Section C. Smoke-Free And Tobacco-Free Policy

Purpose: To provide a smoke-free and tobacco-free working environment for Aitkin County employees and citizens.

- Subd. (10) The Aitkin County Board of Commissioners acknowledges the Minnesota Clean Indoor Air Act, House File #79, Chapter 211, Laws, 1975, Enacted August 1, 1975, Minnesota Statutes §144.411 to §144.417 regarding "Smoking in Public Places."
 - (a) All Aitkin County buildings will be smoke-free and tobacco-free; e-cigs are also prohibited. Additionally, there is no smoking or use of tobacco allowed in any county vehicle, equipment, or on lawn mowers or other ride-on equipment.
 - (b) Smoking is prohibited 25 feet from any building entrance or exit.

- (c) The responsibility for the enforcement of the smoke-free and tobacco-free policy is delegated to the individual Department Heads, both elected and appointed.

Section D. Drug Free Workplace Policy

Purpose: To provide a drug and alcohol free working environment for Aitkin County employees and citizens.

Subd. (1) Introduction

- (a) Aitkin County recognizes that drug use creates significant social problems that have the potential for causing severe effects to Aitkin County's workforce. Aitkin County has the responsibility to maintain a drug-free workplace and ensure that its employees perform their jobs efficiently, safely and in a professional manner. In order to achieve these objectives, Aitkin County employees must be able to work in a drug-free work environment, and themselves be free from the effects of drugs while at work.
- (b) The County intends to focus on education, prevention and assistance measures in striving to maintain a drug-free workplace as well and providing a safe and productive work environment. The purpose of this policy is to set forth the County's rules regarding drug use and possession of such in the workplace.

Subd. (2) Scope Of Coverage

The Aitkin County Policy on a Drug-Free Workplace is applicable to all Aitkin County employees, independent contractors and volunteers or any individual who is representing Aitkin County in any capacity. It will be the responsibility of every County Department to enforce all provisions of this policy. Questions regarding this policy should be referred to the Aitkin County Central Service Department. The coverage and intent of this policy is in accordance with the provisions as set forth in the Federal Drug-Free Workplace Act of 1988.

Subd. (3) Definitions

- (a) "Work Related Drug Use" is defined as the use of mood-altering drugs, including all forms of alcohol, narcotics, depressants, stimulants, hallucinogens, marijuana or the use of prescription drugs when resulting behavior or appearance adversely affects work performance.
- (b) "Adversely Affects Work Performance" and "Under the influence" is determined to be present if the employee is perceptibly impaired; has impaired alertness, coordination, reaction, responses or effort; if the employee's condition threatens the safety of him/herself or others; or unprofessional or irresponsible conduct detrimental to the County.
- (c) "Controlled Substances" means those substances whose distribution is controlled by regulation or statute including, but not limited to, narcotics, depressants, stimulants, hallucinogens and cannabis.

- (d) "Mood-altering" or "Alert" means those substances whose distribution is controlled by regulation or statute including, but not limited to, narcotics, depressants, stimulants, hallucinogens and cannabis.
- (e) "Reasonable Suspicion" means a basis for forming a belief based on specific facts and rational inferences drawn from those facts.

Subd. (4) County Employee Assistance Program

Employees may seek assistance through the county in a professional and confidential, out-of-work setting. Employees who may have an alcohol or other drug use problem are encouraged to seek a professional assessment before the problem affects their employment status. The Human Resources Director or designee will act as a confidential liaison between the employee and service provider if assistance is needed with setting up the initial appointment. Participation in this program is voluntary and confidential, except as may be required pursuant to Public Law 100-690, Title V, Subtitled D.

Subd. (5) Consequence Of Violations

Violations of this policy may constitute grounds for discipline, up to and including discharge. Each situation will be evaluated on a case-by-case basis depending upon the severity and circumstances involved.

Subd. (6) Prohibitions

- (a) No employee shall report to work under the influence of alcohol, controlled substances, or other drugs which affect his/her alertness, coordination, reaction, response, judgment, decision-making or safety.
- (b) No employee shall operate, use or drive any equipment, machinery or vehicle of the County while under the influence of alcohol, controlled substances, or other mood-altering drugs. Such employee is under an affirmative duty to immediately notify his/her supervisor that he/she is not in appropriate mental or physical condition to operate, use or drive county equipment.
- (c) No employee shall unlawfully manufacture, distribute, dispense, possess, transfer, or use alcohol or a controlled substance in the workplace or wherever the County's work is being performed.
- (d) During work hours or while on the County's premises, no employee shall use, sell, possess or transfer alcoholic beverages, with the following exceptions:
 - (i) Consumption, possession, sale or purchases of alcohol when authorized by a Commissioner under separate statutory or executive agency authority.
- (e) Possession of alcohol while being transported in a County vehicle in compliance with applicable statutory requirements.

- (f) Possession of alcohol while in an employee's personal vehicle on the county's premises in compliance with applicable statutory requirements.
- (g) Possession of alcohol incidental to an investigation or court proceeding authorized by the Sheriff or County Attorney.
- (h) Additionally, employees shall not participate in these activities during rest breaks or during overtime work.
- (i) Engaging in off-duty sale, purchase, transfer, use or possession of alcohol or controlled substances may have a negative effect on an employee's ability to perform his/her work for the county. In such circumstances, the employee is subject to discipline.
- (j) When an employee is taking medically authorized drugs or other substances which may alter job performance, as defined in III-D above, the employee is under an affirmative duty to notify the appropriate supervisor of his/her temporary inability to perform the job duties of his/her position.
- (k) Agencies shall notify the appropriate law enforcement agency when they have reasonable suspicion, as defined in III-E above, to believe that an employee may have alcohol or controlled substances in his/her possession at work or on county premises. Where appropriate, agencies shall also notify licensing boards.
- (l) Employees are restricted from consuming alcoholic beverages or controlled substances during lunch or dinner meals when returning immediately thereafter to perform work on behalf of the county. Employees are advised that in any situation subsequent to the intake of alcohol or a controlled substance where the employee must continue conducting the county's business, any employee whose condition or behavior adversely affects his/her work performance shall be subject to possible discipline, up to and including discharge.

Subd. (7) Supplemental Policies

County departments may promulgate supplemental policies, which are not in conflict with this policy, including prohibiting the use or consumption of alcohol and/or controlled substances within a specified time period before the commencement of work. Such pre-work abstinence must be restricted to employees involved in sensitive security, treatment, or equipment operation and written notice must be disseminated to affected employees. Further, policies may be adopted only after meet and confer sessions are held with exclusive representatives and approval of the Minnesota Department of Employee Relations.

Subd. (8) Data Disclosure

Disclosure of information regarding employee alcohol and other drug use in the workplace must be consistent with applicable collective bargaining agreements and law. Questions in this area should be directed to the Employment and Labor Law Section of the Attorney General's Office or to the Department of Employee Relations, Labor Relations Bureau.

Subd. (9) Federal Grant Employees

Each employee engaged in the performance of work on federal grants or contracts is required to notify their department head of any criminal drug statute conviction for a violation occurring in the workplace no later than five (5) days after such conviction.

Subd. (10) Drug/Alcohol Testing

Any alcohol and/or other drug testing undertaken by Appointing Authorities shall be in accordance with Minnesota Statutes §181.950-957, the Minnesota Drug and Alcohol Testing in the Workplace Act. Individual department drug and alcohol testing policies must be in written form and must be reviewed by the Minnesota Department of Employee Relations prior to implementation.

Section E. Job Classification

Subd. (1) Classification Plan

Job classifications are shown in Appendix B.

Subd. (2) These policies and procedures express the Aitkin County Board of Commissioners' intent to maintain a County-wide plan which conforms with Comparable Worth standards found in Minnesota Statute §471.991-§471.999 related to local governments in Minnesota.

Subd. (3) The County Job Classification Plan provides a way for individual County jobs to be evaluated and classified according to their comparable work value. Each County job shall be evaluated and placed in a specific classification and pay grade to ensure compliance with pay equity requirements. The County Administrator shall provide a consistent format for position descriptions throughout the County, and a consistent process for evaluating jobs and assigning them to the appropriate pay grade.

Subd. (4) It is the inherent right of management to redesign jobs, restructure jobs, and create new jobs in meeting the objectives of the County. From time to time, management will need to create new classifications to better respond to the needs and challenges of Aitkin County. The Plan shall be developed and maintained so that positions substantially similar with respect to knowledge and skills, supervisory authority, and working conditions, are included within the same class; and that the same schedules of compensation shall apply to all positions in the job class, as allowed by collective bargaining agreements.

Subd. (5) Position Descriptions: Each job in the County shall have a corresponding position description. The position description shall define the following elements of each position:

- (a) Objective or summary of the position;
- (b) Essential job duties and responsibilities;

- (c) Supervisory authority of the position, if any;
- (d) Required Knowledge, Skills, and Abilities;
- (e) Required education, work experience, licenses and certifications;
- (f) Physical demands and working conditions;
- (g) Minimum or preferred qualifications; and
- (h) Fair Labor Standards Act (FLSA) status.

Subd. (6) Position Reclassification

- (a) Position reclassification becomes necessary when a significant change takes place in the scope of the position.
- (b) The County shall review the Classification Plan periodically to ascertain whether or not it corresponds with existing conditions in the County service, and to make any revisions, where necessary.
 - (i) Department heads or their designees are encouraged to review position descriptions during annual performance appraisals and to inform the Human Resources Director of any revisions necessary in the position description, noting if there is a significant change in the nature or scope of the work performed in the job classification. The Human Resources Director is responsible for assisting the Department Head to make revisions. The County Administrator will approve position description revisions if the revisions will result in a lower grade level. County Board approval is required when positions are reclassified to higher grade levels.
- (c) Consideration for job classifications that experience significant change will be handled on a case-by-case basis with the department head notifying the Human Resources Director of the changes and reasons for the changes.
- (d) The County Administrator shall determine whether a position description substantially matches an existing classification. Position descriptions that do not substantially match an existing classification will be forwarded to the consultant or other authority responsible for evaluating positions in accordance with the County's classification plan. The evaluation shall include an objective methodology to evaluate the jobs, the assignment of points and pay grades accordingly, the documentation to support the decision, and notification to the Human Resources Director of the decisions. The Human Resources Director shall notify the affected employee(s) and department head of the result of the evaluation, the effective dates of any change in pay grade, and actual salary.

- (e) A FLSA non-exempt employee whose job classification is upgraded, within the DBM classification system, will be placed in the new pay range that results in at least a \$0.75 per hour increase. A FLSA exempt employee whose job classification is upgraded, within the DBM classification system, will be placed in the new pay range that results in at least a \$1,560.00/year increase (pro-rated if reclassification occurs mid-year).
- (f) If a position is evaluated at a lower pay grade, within the DBM classification system, the employee will be placed on their current step in the new lower grade, and the employee's salary shall be frozen until such time when their grade and step placement exceeds their current pay rate.
- (g) Pay adjustments due to position reclassification will be applied prospectively, not retroactively. The effective date of any pay adjustment shall be January 1st or the first day of the first pay period following Board approval of the classification change. Agreement with the exclusive representative will be sought prior to Board action when necessary and changes must comply with the provisions of the union contract.

Subd. (7) Periodic Classification Review

- (h) In the event that an employee requests a classification review and the department head elects to not bring the request to the Human Resources Director, the employee may appeal his or her classification by presenting facts to the Human Resources Director within ten (10) working days following the department head's response to the employee. The appeal to the Human Resources Director will be in writing and will include the department head's response.
- (i) The Human Resources Director will review the facts and respond to the employee within sixty (60) calendar days of receipt of the appeal. If the Human Resources Director agrees with the department head, the decision made by the Human Resources Director will submit the facts to the County Administrator for resolution. If the Human Resources Director agrees with the employee, the facts will be submitted to the County Administrator for resolution, and the decision made by the County Administrator will be final.
- (j) Periodic classification reviews can be requested by employee(s) of a particular job class, to their department head, once every 24 months when significant change has occurred to the job.

Subd. (8) Classification Changes Initiated By the Human Resources Director

The Human Resources Director, when he or she deems appropriate, may re-classify the grade of a position up or down one grade after documenting the reason in writing and discussing with the supervisor and/or Department Head and obtaining the approval of the County Administrator. This action may be accomplished in cases where internal rankings do not conform to practiced lines of authority (i.e., office hierarchy or supervisory authority) but may also account for market relationships as well. This recommendation would be presented to the County Board for approval.

Subd. (9) New Positions

If a new position classification is created, it will be the responsibility of management to define and determine essential requirements and duties of the position. The Human Resources Director will work with department heads and supervisors to develop the position description in a format consistent with all position descriptions. The position description will be assigned to a classification under the classification plan and to an appropriate pay grade in the compensation plan. Final approval of any new position classifications will require County Board approval.

Section F. Employee Recognition Service Awards

Purpose: To formally recognize employees who have completed 25, thereafter in increments of 5, years of service by presenting them with an award for their achievement.

Subd. (1) In appreciation of their contribution, Aitkin County employees shall receive a service award for reaching 25, 30, and 35 years of service. The Labor-Management Committee shall coordinate the selection, purchasing and presentation of the awards.

Subd. (2) The dollar value of each award will also be based upon the years of service:

- | | |
|-------------------------|-------|
| (a) 25 years of service | \$ 50 |
| (b) 30 years of service | \$100 |
| (c) 35 years of service | \$150 |

ARTICLE IX FORMS AND ATTACHMENTS

Section A. Appendix A, Salary Schedule

Employees covered by these compensation guidelines shall receive an annual salary or wage as approved by the Aitkin County Board of Commissioners. Salary increases will take effect January 1, 2015, for all positions.

2015 NON-UNION FLSA EXEMPT			2015 NON-UNION FLSA NON-EXEMPT		
Grade	MIN/YR	MAX/YR	Grade	MIN/HR	MAX/HR
20	\$ 83,824	\$ 125,424	20	\$ 40.30	\$ 60.30
19	\$ 80,704	\$ 120,744	19	\$ 38.80	\$ 58.05
18	\$ 77,584	\$ 116,064	18	\$ 37.30	\$ 55.80
17	\$ 74,464	\$ 111,384	17	\$ 35.80	\$ 53.55
16	\$ 71,344	\$ 106,704	16	\$ 34.30	\$ 51.30
15	\$ 68,224	\$ 102,024	15	\$ 32.80	\$ 49.05
14	\$ 65,104	\$ 97,344	14	\$ 31.30	\$ 46.80
13	\$ 61,984	\$ 92,664	13	\$ 29.80	\$ 44.55
12	\$ 58,864	\$ 87,984	12	\$ 28.30	\$ 42.30
11	\$ 55,744	\$ 83,304	11	\$ 26.80	\$ 40.05
10	\$ 52,624	\$ 78,624	10	\$ 25.30	\$ 37.80
9	\$ 49,504	\$ 73,944	9	\$ 23.80	\$ 35.55
8	\$ 46,384	\$ 69,264	8	\$ 22.30	\$ 33.30
7	\$ 43,264	\$ 64,584	7	\$ 20.80	\$ 31.05
6	\$ 40,144	\$ 59,904	6	\$ 19.30	\$ 28.80

5	\$	37,024	\$	55,224	5	\$	17.80	\$	26.55
4	\$	33,904	\$	50,544	4	\$	16.30	\$	24.30
3	\$	30,784	\$	45,864	3	\$	14.80	\$	22.05
2	\$	27,664	\$	41,184	2	\$	13.30	\$	19.80
1	\$	24,544	\$	36,504	1	\$	11.80	\$	17.55

[insert the 2015-2016 temporary employee wage scale here and include authority for the County Administrator to make deviations from it as deemed necessary]

Section B. Appendix B, Job Classifications

Non-union Job Classifications	Grade
ACCOUNTANT (Highway Dept.)	10
ADMINISTRATIVE ASSISTANT (County Administrator's Office)	5
ADMINISTRATIVE COORD.-LLCC	5
ASST. COUNTY ASSESSOR	9
ASST. COUNTY ATTORNEY I	11
ASST. COUNTY ATTORNEY II	13
ASST. COUNTY ENGINEER	13
ASST. HWY. MAINT. FOREMAN	6
ASST. LAND COMMISSIONER	10
ASST. ZONING ADMINISTRATOR	10
BUILDING & GROUNDS SUPERVISOR	7
CHILD SUPPORT SUPERVISOR	10
COMPLIANCE OFFICER/WETLAND SPE	9
COMPUTER SPECIALIST/ Iseries	3
COMPUTER SPECIALIST/ WEB	4
CONFIDENTIAL SECRETARY (Sheriff's Office)	4
COOK -LLCC	1
COOK-HOUSEKEEPER - LLCC	1

COUNTY ADMINISTRATOR	20
COUNTY ASSESSOR	14
COUNTY ENGINEER	18
CRIME VICTIM COORDINATOR	6
CUSTODIAN	2
DEPUTY AUDITOR / PAYROLL TECHNICIAN	6
ECONOMIC DEV/FOREST IND. COORD	10
ENVIRONMENTAL HEALTH SPEC.	9
ENVIRONMENTAL SERVICE DIR	14
FINANCIAL ASSISTANCE SUPERVISOR (HHS)	10
FINANCIAL ASSISTANT (Auditor's Office)	10
FISCAL SUPERVISOR / COLLECTIONS OFFICER (HHS)	10
FOOD SERVICE COORD.-LLCC	3
GIS COORDINATOR	9
HEALTH AND HUMAN SERVICES DIRECTOR*	18
HEALTH EDUCATOR	9
HUMAN RESOURCES DIRECTOR	14
HUMAN RESOURCES SPECIALIST	5
HWY. MAINT. FOREMAN	10
INSTRUCTION COORD.-LLCC	10
IT DIRECTOR	14
LAND COMMISSIONER	14
LAND SURVEY COORDINATOR	9

LLCC BUSINESS AND MARKETING MANAGER	12
MAINTENANCE COORD.-LLCC	3
NETWORK ADMINISTRATOR	9
NETWORK APPLICATION SUPPORT SPECIALIST	7
OFFICE ASSISTANT IV (Highway)	4
OFFICE MANAGER / LEAD PARALEGAL	8
OFFICE SUPPORT SPECIALIST, SR.	4
PUBLIC HEALTH NURSE	10
PUBLIC HEALTH SUPERVISOR	13
REGISTERED NURSE	9
RIGHT OF WAY / PERMITTING AGENT	9
SCHOOL YEAR INSTRUCTOR NATURALIST-LLCC	5
SOCIAL SERVICES SUPERVISOR	13
SR. ASST. COUNTY ATTORNEY	17
VETERANS SERVICES OFFICER	9

* indicates individuals who have an individual contract.

Section C. Appendix C, Christmas Eve

December 9, 2014

Excerpt from Aitkin County Board Minutes

Motion by Commissioner Niemi, seconded by Commissioner Marcotte and carried, all members voting yes to approve closing the County Offices on Christmas Eve 2014 and authorizing non-union employees to be absent with pay.

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ARTICLE I INTRODUCTION

Section A. Purpose

It is the purpose of this General Operations Manual to provide a uniform, comprehensive and effective system of general administration in Aitkin County and to establish procedures which will serve as a guide to administrative action.

It is the further purpose of this General Operations Manual to insure:

- (a) Administration and Departments have clear policy guidance related to the general operations of the County.
- (b) Fair treatment of applicants and employees in all aspects of personnel administration without regard to race, color, creed, religion, sex, national origin, marital status, status with regard to public assistance, disability, sexual orientation, veterans status, political affiliation, age, or other protected-class status, and with proper regard for the privacy and constitutional rights of applicants and employees.

Section B. Adoption

- (a) This General Operations Manual was approved by the County Board of Commissioners at a regular board meeting on the date that appears on each policy.
- (b) Any changes in the content of the General Operations Manual must be approved by the Board of County Commissioners.
- (c) Upon approval by the County Board, this General Operations Manual shall supersede all existing policies or rules that in any way conflict with these General Operations policies.

Section C. Administration of the Manual

Copies of this General Operations Manual shall be made available to all employees, appointing authorities, and interested union representatives. Copies of this Manual shall be on file in the County Administrator and shall be available for public review upon request.

- (a) The Aitkin County Board of Commissioners and the County Administrator shall administer this General Operations Manual.
- (b) The County Administrator shall provide the necessary forms and reports for all personnel changes in the County under this General Operations Manual.
- (c) This Manual may be amended whenever such an amendment is deemed necessary. Changes to the manual may be initiated by:
 - (i) The County Board
 - (ii) The County Administrator

(iii) A Department Head

(d) All proposed changes shall be referred to the County Administrator who shall make a recommendation to the County Board within a reasonable amount of time. Upon receipt of the County Administrator's recommendation, the County Board may approve or reject the changes. The initiator of the change will be informed in writing of the status of the proposed change and anticipated time frame for a County Board response.

Section D. Savings Clause

If any provision, section or article of this General Operations Manual is held invalid, the remainder of the Manual Policies shall not be affected thereby.

Section E. Departmental Rules

In accordance with this General Operations Manual, each Department Head or division authority may establish a set of rules. Such rules shall be established for the purpose of handling personnel matters particular to the department concerned and shall be governed by this General Operations Policy.

Before departmental rules can be implemented, they shall be subject to the advice and consent of the County Administrator.

The Department Head is responsible to oversee that the department policies remain in compliance with County policies and procedures, including but not limited to this General Operations Manual.

Section F. Collective Bargaining Agreements

Employees who are subject to collective bargaining agreements as negotiated in accordance with the Public Employment Labor Relations Act, Minnesota Chapter 179A shall be exempt from those provisions of this Manual which are inconsistent with the provisions of such collective bargaining agreements.

Aitkin County collective bargaining agreements recognized by the Minnesota Bureau of Mediation Services include:

- (a) General Drivers, Dairy Employees, Warehousemen, Helpers and Inside Employees Local Union No. 346 (Supervisory Unit)
- (b) General Drivers, Warehousemen, Helpers and Inside Employees Local Union No. 346 (Licensed Essential Unit)
- (c) General Drivers, Warehousemen, Helpers and Inside Employees Local Union No. 346 (Non-Licensed Essential Unit)
- (d) Employees, American Federation of State, County and Municipal Employees, AFL-CIO, Local Union #667 (Courthouse Unit)

(e) American Federation of State, County and Municipal Employees, AFL-CIO, Local Union #667 (Health & Human Services Unit)

(f) International Union of Operating Engineers, Local #49

Section G. Other Agreements

Employees who are subject to an individual agreement with the County Board shall be exempt from those provisions of this Manual which are inconsistent with the provisions of such an agreement.

Section H. Management Rights

The County Board retains the full and unrestricted right to operate and manage all personnel, facilities, and equipment; to establish functions and programs; to set and amend budgets; to determine the utilization of technology; to establish work schedules, and to perform any inherent managerial function not specifically limited to by current collective bargaining agreements, this General Operations Manual, County Board resolutions, and state and federal statutes.

ARTICLE II EMPLOYEE TRAVEL, CONFERENCES AND TRAINING

Section A. Purpose

This policy conforms with Minnesota Statutes 471.38, 471.96(1), and 471.97 governing expenses incurred by employees in the conduct of County business. This policy is designed to provide the basis for determining whether there is authority for County expenditure, the expenditure serves a public purpose, and the expenditure is necessary and directly related to the betterment of the County.

Section B. Application And Administration

This policy applies to all employees and elected officials of Aitkin County. In the event that this policy conflicts with an applicable collective bargaining agreement, the latter controls. Should there be any conflict between this policy and State or Federal law, the latter controls.

Section C. Travel Requests And Approval

- (a) The Aitkin County Board of Commissioners shall approve all travel costs through the annual budget process.
- (b) All travel for personnel requires the approval of the Department Head.
- (c) Furthermore, all travel that is not budgeted requires the approval of the County Board.
- (d) Additionally, all out-of-state travel requiring County Board approval, shall be through the consent agenda prior to attendance and payment.

Section D. Funds Available

The Department Head is responsible to see that funds are available to pay for all expenses that they approve.

Section E. Billing

- Subd. (1) Whenever possible, employees will make travel and accommodation arrangements in advance and request that the County be billed. All authorized travel expenses, which are not billed directly to the County, are paid by the employee subject to reimbursement upon approval of a travel expense claim. All employee claims subject to reimbursement should not reflect personal account numbers.

Subd. (2) In the event of an extreme emergency situation, cash advances may be issued with the approval of the Department Head. Such requests are the exception to normal practice and are documented in detail as to the nature of the emergency, purpose of travel, and amount needed. Any money not used must be returned to the County immediately. Receipts will be required.

Section F. Travel Guidelines

Subd. (1) County vehicles are for the exclusive use of employees and other individuals involved in County business. Transportation of individuals, who are not involved in County business, in County vehicles is prohibited.

Subd. (2) The County Board reimburses employees for traveling on official County business with a private automobile at the set mileage rate. Mileage is paid on the most reasonable direct route.

Subd. (3) County vehicles and equipment are to be used for County related business only. However, assigned County vehicles may be used to a limited extent for the conduct of personal business when traveling out of town.

Subd. (4) When traveling from the normal work location and then returning to it, the mileage allowance is the actual miles traveled.

Subd. (5) When traveling to an alternate work site (client, meeting, conference, training) the County will reimburse mileage at the current rate per mile for actual miles incurred between the employee's residence and the alternate work site or from the normal work site to the alternate work site, whichever is the lesser of the two.

Subd. (6) The normal work location for employees assigned to multiple work locations is the work location scheduled for the day on which the expense was incurred.

Subd. (7) When an employee is required to attend a County approved work-related training session or conference during regular working hours, the employee shall be compensated for all hours of actual participation in the training session or conference, except meal periods and rest or sleep periods. The employee shall also be compensated for travel time and mileage to and from the conference or training session in excess of time and mileage to the employee's usual work site. If an employee uses a County vehicle or car pools with another conference participant, actual travel compensation shall exclude mileage.

Subd. (8) When using a County vehicle, seat belts will be worn at all times and all laws followed.

Subd. (9) No operation of County vehicles after consumption of alcohol.

Subd. (10) No smoking is allowed in any County vehicle.

Section G. Reimbursements

- Subd. (1) The amount of compensation to be paid for mileage reimbursement shall be consistent with the current rate set by the Aitkin County Board of Commissioners.
- Subd. (2) Reimbursement for extended travel is paid on the basis of the prevailing mileage allowance rate or tourist air fares, whichever is less. When personal vehicles are used for extended travel not available by commercial transportation, travel reimbursement is made on an actual mileage basis. This excludes mileage for personal use. When two or more employees are traveling in one car, reimbursement is made to one employee.
- Subd. (3) Reimbursement for out-of-County meals, lodging, parking and other related County expenses will occur only upon submittal of receipts. Non-overnight meal expense reimbursement will be subject to Internal Revenue Service tax deduction.
- Subd. (4) Employees using private automobiles are reimbursed on the actual expense basis for parking when that parking is related to County business at other than your normal location. Receipts for such payments must be submitted with the expense reimbursement request.
- Subd. (5) When an employee chooses to use his or her own vehicle for travel instead of an available vehicle from the Motor Pool, the mileage reimbursement will be made at \$0.10 less than the current mileage rate.

Section H. Airline Travel

Any Aitkin County employee or elected official who uses airline travel for County business must report the receipt of any credits or other benefits to the County by notifying the Auditor's Office within 30 days of receipt of any such benefits or credit. Any employee or elected official may accrue credits or other benefits to be used by the individual for additional airline travel for County business only. Credits or other benefits accrued to an employee or elected official who uses airline travel for County business cannot be used for personal gain.

Section I. Travel Time

- Subd. (1) County employees may be authorized time for travel the day prior to and/or the day following the convention or meeting date(s) when extended travel is required by the Department Head.
- Subd. (2) If an employee's family members accompany them on County business trips, the portion of the expenses attributable to the family member(s) is not reimbursable.

Section J. Travel Expenses

Subd. (1) Expense claim sheets must be prepared after return from travel and presented to the responsible authority for approval within a reasonable period of time. The claims shall be presented to the County Board for approval at County Board meetings in a manner and form as approved by the County Board.

Section K. Liability Insurance/Driver's License

Subd. (1) Employees shall not drive vehicles on County business without a valid Minnesota driver's license of the appropriate classification. Driving records of County employees who use vehicles for County business may be checked on an annual basis.

Subd. (2) It is the employee's responsibility to notify his/her supervisor if their license has been revoked or if there is any other reason why they cannot drive a vehicle.

Subd. (3) Employees are required to have liability insurance in effect on all personal vehicles used for County purposes or while performing County business. The County may at any time require proof of such insurance.

Section L. Car Pooling

Subd. (1) Definition: When two or more County employees attend the same meeting, workshop, training or conference and ride together in an employee's personal vehicle or County vehicle.

Subd. (2) Car pooling and the use of the County Motor Pool/Department vehicle is required to save on travel related expenses.

Subd. (3) When car pooling and the use of the County Motor Pool/Department vehicle is not feasible, the use of personal vehicles to travel for the performance of job duties will be reimbursed at the County approved rate. Documentation will include date, function, site traveled to and a portal to portal mileage total.

Section M. Situations Not Specifically Covered

Situations periodically arise which require flexibility and common sense. Department Heads are authorized to make decisions on situations not specifically covered by this policy, provided the decisions are made within the general intent of this policy.

Section N. How Automobile Liability Coverage Applies

It is a fundamental rule of automobile liability coverage that the primary responsibility to respond falls first upon the coverage in effect on the vehicle involved in the accident. The second priority is any coverage in effect covering the operator of the vehicle. Other coverages respond after these first two.

Subd. (1) Member-owned vehicle - In this instance, since the vehicle is owned by the member, the primary responsibility to respond rests with MCIT. The operator's personal coverage may come into play as excess insurance if the MCIT limits prove insufficient to cover all the damages caused.

Subd. (2) Personal vehicle - The personal vehicle being used could be a vehicle owned by the operator, a vehicle leased to the operator on a long term basis, or a vehicle owned by someone else and loaned to the operator. In this instance, the primary responsibility to respond rests with the policy applicable to the vehicle. A vehicle on a long-term lease is treated as though the leasee owns it. The second priority would be the policy applicable to the operator (if different). The MCIT coverage document would respond last.

Subd. (3) Short-term leased (rental) vehicle - Travelers frequently need to rent cars. Uniformly, rental agreements provide state minimum coverages that will be primary over all other applicable coverages. The second priority for coverage will be the renter/operator's personal automobile policy. The MCIT coverage would be in excess. Under a vehicle rental contract, the renter becomes responsible for any damage occurring to the rented vehicle. In Minnesota, automobile policies automatically include coverage for damage to rental cars. It is not necessary to purchase additional collision damage coverage from the rental company.

Section O. County Vehicle Usage

Subd. (1) Purpose: To define the criteria for using a County vehicle from the motor pool vehicles.

(a) All employees who engage in the use of County vehicles are required to have a valid and appropriate driver's license. It is the employee's responsibility to notify his/her supervisor if the employee's license has been revoked or suspended or if there is any other reason why the employee cannot drive a vehicle.

(b) County vehicles and equipment are to be used for County-related business only. However, assigned County vehicles may be used to a limited extent for the conduct of personal business when traveling out-of-town or for meal purposes during lunch hours. All passengers in County vehicles must be employees of the County or have an official County business function.

(c) Periodically situations arise which require flexibility and common sense. Department Heads are authorized to make decisions relating to matters not specifically covered by this Policy, provided the decisions are made within the general intent of this Policy. (Board approved 7/30/90)

Section P. Meal Reimbursement

Subd. (1) Purpose: To define the meal reimbursement procedures for County employees, elected officials, and authorized representatives for expenses incurred while conducting business on behalf of Aitkin County as required by the County.

Subd. (2) Aitkin County will provide reimbursement for meal expenses when such expenses are necessarily incurred while conducting County business. The Department Head must approve all requests prior to incurring reimbursable expenses. The actual cost of meals, not to exceed \$46.00 per day, while traveling outside of the County will be reimbursed. The following daily amounts shall be followed:

Breakfast: \$11.00

Lunch: \$14.00

Dinner: \$21.00

Subd. (3) Conditions

- (a) Employees who meet the eligibility requirements for two (2) or more consecutive meals, shall be reimbursed for the actual cost of the meals up to the combined maximum reimbursement amount.
- (b) Reimbursements may be claimed by the individual if they depart from the work location in an assigned travel status before 6:00 a.m. or if the individual is away from home overnight.
- (c) Individuals may claim reimbursement if they are not within the County boundaries during the regular scheduled lunch period.
- (d) Reimbursement may be claimed by the individual if they are away from their normal work location in a travel status overnight or required to remain in a travel status until after 7 p.m.
- (e) The Department Head must authorize meetings with a meal charge in excess of the approved meal allowance.
- (f) When meals are part of a tuition or registration fee, no additional reimbursement request for such meals can be claimed.
- (g) Expenses for alcoholic beverages are not reimbursable.
- (h) Tips or gratuities are only reimbursable up to 20% of the meal allowance when dictated by a restaurant receipt.
- (i) The reimbursement for meals, lodging, parking, and other related County expenses will occur only upon submittal of receipts. Pursuant to federal law, meal reimbursement without overnight lodging will be included as income and subject to income tax withholding and FICA deduction. Reimbursement for out of state travel shall be made at the Federal CONUS rate at the time of travel.
- (j) If meals are included as part of a conference, seminar fee, or airline ticket and are not separately identified, they are not taxable income.

Section Q. Conference/Seminar Requests

Subd. (1) Purpose: Define the criteria for attending required and discretionary training.

Subd. (2) Conference/Seminar Request Procedure:

Aitkin County employees must keep up to date with changes being made outside the county which affect the way county business is performed. It is also the intent of Aitkin County to encourage development of its staff to the fullest extent possible. Two areas that are used for this are "required" and "discretionary" training.

Subd. (3) Required Training

- (a) Training requirements prescribed by governing authorities, or by an approved employee development program. (For example, Child Protection currently requires 15 hours of professional training per year.)

Subd. (4) Discretionary Training

- (a) Training requirements that allow staff to attend workshop/seminar activities related to their current position or an approved individual development plan.
- (b) Aitkin County will reimburse or pay directly for registration fees, meals, lodging, and transportation to and from an approved session as defined in the county's travel and meal reimbursement policies.
- (c) The attached request form must be completed and approved by the Department Head prior to attendance of any type of training session. An approved copy of the request form must be forwarded to Human Resources for inter-department coordination purposes.
- (d) A copy of the completion certificate or similar notification will be provided to the Human Resources Department for inclusion in the employee's personnel file. This will provide a permanent record of all formal employees training at a central location.

Subd. (5) Out of State Travel

- (a) Air Transportation - Any employee, traveling on County business shall be reimbursed for their travel expense by coach airfare rates. Airfare should be billed to the County at the lowest available rate based on inquiries to travel or ticket agents.
- (b) Extended Vehicle Use -When a personal vehicle is used for extended travel, reimbursement is paid on the basis of the prevailing mileage allowance rate or coach class air fare, whichever is less. When two or more people are traveling in one vehicle, reimbursement is made to one person.

- (c) Taxi/Bus - Payment for taxi, bus, or limousine service is authorized when no private vehicle is available. Reimbursement will be for whichever form of transportation has the lowest available rate.
- (d) Airline Travel Benefits - Any employee or elected official may accrue credits or other benefits to be used for additional airline travel for County business only. Credits or other benefits accrued by an employee or elected official who uses airline travel for County business cannot be used for personal gain.
- (e) The Department Head must authorize out of state travel. Permission must be then be received from the County Board before traveling outside of the State of Minnesota on county business, except when traveling to cities that directly border Minnesota. The Department Head is responsible to see that funds are available to cover the approved expense.

ARTICLE III INFORMATION SYSTEMS AND TECHNOLOGY

Section A. Purpose

The purpose of these policies is to provide clear guidelines to all employees regarding appropriate use of and access to County Information Systems, to protect Aitkin County Information Systems' security and assets, to manage Aitkin County Information Systems and to protect the right of appropriate access to public data under the Minnesota Government Data Practices Act, Minn. Stat. §13.01 et seq., and the Government Records Administration Act, Minn. Stat. § 138.17.

Subd. (1) In this document, the following terms shall be defined as follows:

- (a) 1. "Employee(s)" means full-time, part-time, temporary and seasonal employees, elected and appointed officials, volunteers and interns.
- (b) 2. "Information Systems" means all Aitkin County desktop, laptop, mobile and central computers, computer hardware, computer software, internal and external networks, bulletin boards, electronic mail, modems, facsimile systems, and on-line services.
- (c) 3. "Electronic mail" or "e-mail" mean any internal or external electronic mail system available to Aitkin County employees or authorized persons.
- (d) 4. "Online services" means computer services including, but not limited to, the Internet, the World Wide Web, America Online, and CompuServe.

Section B. Introduction

Subd. (1) The County's Information Systems are County-owned and publicly-funded. The County's Information Systems and the information conveyed thereon are the property of the County. Access to and use of the County's Information Systems are restricted by the Information Systems' Policies. Aitkin County expects that employees will use of all Information Systems responsibly.

Subd. (2) Equipment that is the property of another entity, but used by County employees in the course of their work, is also encompassed by these policies. The County's expectations regarding employee's use of Information Systems apply to use within Aitkin County facilities and to remote access of County Information Systems from a non-County facility.

Subd. (3) The responsibility of compliance with the Information Systems' Policies lies exclusively with the individual employee. Failure to comply with these policies, including failure to report known violations of the Information Systems' Policies, may subject the individual to appropriate disciplinary action, up to and including termination from employment.

Subd. (4) In addition to the application of disciplinary action, violations of these policies may subject the individual to expulsion from access to the County's Information Systems and appropriate criminal prosecution or legal action. For example, under U.S. copyright law, illegal reproduction of software may result in civil damages of as much as \$50,000 and criminal penalties, including fines and imprisonment. Unauthorized access of data contained on Aitkin County storage media may result in the revocation of Information Systems' access privileges and/or criminal prosecution.

Subd. (5) Human Resources, Department Heads and the MIS Coordinator will review alleged violations of these policies on a case-by-case basis.

Subd. (6) All employees will be given copies of these policies. All new employees will be given a copy of these policies by the Human Resources Manager as part of their orientation. Upon distribution of these policies, the County will collect signed copies of the Employee Acknowledgement for Information Systems' Usage found in Subject 9.10.

Section C. Hardware And Software

Subd. (1) Purpose

- (a) Only Aitkin County employees are authorized to use Aitkin County Information Systems. Aitkin County permits supervised use of Information Systems by other authorized persons when such use is pre-approved by the appropriate Department Head.

Subd. (2) Hardware

- (a) If an employee needs to use computer equipment in a department other than the one to which he or she is assigned, the employee must obtain prior approval from the employee's Department Head and the Department Head in the other department. Data Processing and MIS personnel are exempt from this provision if such use is necessary to perform required work duties.

Subd. (3) Software

- (a) Use of Aitkin County Information Systems, including but not limited to software applications, must be in accordance with the license agreements that govern the use of each software application.
- (b) Aitkin County employees may not reproduce or copy licensed software to any storage media unless for backup or archival purposes or when authorized by the software developer or manufacturer.

(c) The MIS Department will hold and protect the original master diskettes for all authorized network software, including any business application software purchased by Aitkin County. Aitkin County permits shareware if it is authorized software consistent with the policy statements contained in this document and is purchased pursuant to the County Purchasing Policy.

(d) All software developed by the MIS Department or other County personnel as part of their work duties is County property, available to all departments, and may not be released or sold without County Board approval.

Section D. Purchasing Policy

Subd. (1) All computer hardware and software purchases must be for County business purposes only. The following procedures are to be followed when a department desires to purchase hardware and/or software:

Subd. (2) The requesting department, when applicable, is responsible for securing County Board/Department Head authorization to proceed with the purchase.

Subd. (3) After County Board approval, MIS Department staff will assist with preparation of specifications, which will be used for the procurement process.

Subd. (4) The County's purchasing guidelines will be followed to procure the computer hardware and/or software.

Subd. (5) Updates to software for word processing and spreadsheets will be Microsoft Office products, unless specific and compelling reasons can be demonstrated to purchase another brand. MIS will be trained in and support Microsoft Office products. Other software products will not be supported with training as aggressively as Microsoft Office products.

Section E. Computer Virus Protection

Subd. (1) Computers assigned to employees must be protected against virus protection to the extent possible. Every computer file received from any outside source must be scanned for computer viruses when applicable.

Subd. (2) When virus protection programs are on computer equipment, the program must not be disabled or tampered with in any way to compromise active scan on all storage media.

Subd. (3) Virus protection program updates and signature files will be downloaded by MIS staff on a regular basis and distributed to Department Heads for department-wide installation. Department Heads will notify MIS of update compliance.

Subd. (4) If a virus is detected, the disk, CD or downloaded file must be set aside. The disk, CD or downloaded file must not be used until the MIS Department certifies such action as safe.

Section F. Downloading From Bulletin Boards And Online Services

The access of remote bulletin boards or any online service for downloading software using Aitkin County Information Systems is strictly prohibited, unless the MIS Coordinator authorizes the downloading of such software. All downloaded software, documents, graphics or data shall be:

- (a) Business oriented; and
- (b) Immediately scanned for viruses.

Section G. Retention And System Back-Ups

Subd. (1) Retention

- (a) Retention schedules, based on content of messages, are the same regardless of the medium – paper, voice or electronic.
- (b) All e-mail and/or facsimile messages should be deleted from the electronic mail system or fax services system within 30 days of receipt. E-mail or faxed messages kept in the systems beyond 30 days may be deleted by the MIS Department without notifying the recipient or sender. If retention is needed beyond 30 days, the message(s) should be moved to a permanent storage area, such as a network subdirectory, local hard disk or floppy disk.
- (c) All data stored on Aitkin County storage media should be deleted or archived to a permanent medium, including CD-ROM or tape, if immediate access is no longer needed. The deletion or archiving schedule is dependent on federal and state laws and Aitkin County retention policies. Departments are expected to delete or archive files that no longer require immediate access and/or are eligible for deletion and archiving pursuant to data retention laws or policies. The MIS staff or department designees will periodically check for files that are eligible for deletion and archiving.

Subd. (2) System Back-Ups

- (a) Individual computers will be backed-up in accordance with departmental guidelines.
- (b) The MIS Department will back-up the Courthouse, SSIS and Sheriff's Office servers, as well as all AS400 data.

Section H. Appropriate Use, Inappropriate Use And Personal Use Of Information Systems

Subd. (1) The County's Information Systems are provided to County employees, where applicable, as a resource to employees and the County. Use of these resources must be in accordance with County policies and applicable laws and regulations.

Subd. (2) Appropriate Use

- (a) Appropriate use of the County's Information Systems includes a commitment to good judgment. As with any form of communication, the rules of reasonableness, respect, courtesy, common sense and compliance with laws, regulations and policies apply to electronic communication.
- (i) Employees must:
 - (ii) Use resources only for authorized purposes.
 - (iii) Protect user ID, password and system from unauthorized use. Employees are responsible for all activities on the employee's user ID, password and all activities that originate from the employee's computer.
 - (iv) Only access information that is publicly available or information to which the employee has been given authorization to access.
 - (v) Use only legal versions of copyrighted software in compliance with license requirements.
 - (vi) Be considerate in the use of shared resources, refrain from monopolizing systems, overloading networks, degrading services or wasting computer time, disk space, printer paper, manuals or other resources.
 - (vii) Employees should be aware that they might receive inappropriate and unsolicited e-mail messages. Any such message(s) should be reported immediately to the employee's supervisor and any other designated official within the employee's department. An employee's report may be relevant if County monitoring activities determines that an employee has received offensive, obscene, sexist or racist information through the County's Information System.

Subd. (3) Inappropriate Use

Inappropriate use of the County's Information Systems includes, but is not limited to, the following:

- (a) Illegal activities.
- (b) Wagering, betting or selling chances.
- (c) Fund-raising for any non-County purpose.
- (d) Commercial activities. For example, personal for-profit business activities.
- (e) Promotion of private causes or activities.
- (f) Distribution of unsolicited or personal advertising.
- (g) Harassment and discrimination.

- (h) Receipt, storage or transmission of information that is or could reasonably be considered to be offensive to another on the basis of gender, race, age, sex, sexual orientation, religious or political beliefs, national origin, disability or other protected class status.
- (i) Receipt, storage or transmission of information that is or could reasonably be considered to be obscene, threatening, abusive or harassing.
- (j) Downloading software not intended for business purposes. For example, games, music files, etc.
- (k) Transmission of any material in violation of federal, state or local regulations.
- (l) Making or attempting to make an unauthorized entry to computer communication systems.
- (m) Vandalizing, damaging or disabling the property of another person, entity or organization.
- (n) Propagation of computer worms or viruses.
- (o) The unauthorized use of another person's user ID or password.
- (p) Violations of copyright laws or other unauthorized use another person's intellectual property without their prior approval, including the downloading or exchanging of pirated software.
- (q) Access to any sites that incur unauthorized financial obligations to the County.
- (r) Intentionally intercepting, eavesdropping, recording, reading, altering or receiving another person's e-mail messages without proper authorization.
- (s) Participating in any forums, chat groups, or other online service unless prior authorization is granted and documented by the Department Head.
- (t) Excessive personal use as determined by the employee's Department Head.

Subd. (4) Personal Use

- (a) Incidental and occasional personal use of County computer resources is permitted only as determined by individual Department Heads. However, such use will be in accordance with this and other County policies.
- (b) The personal use privilege will be limited such that it:
- (c) Must be done on an employee's personal time;
- (d) Does not interfere with business usage;

- (e) Does not interfere with the employee's job activities;
- (f) Does not interfere with other employees' job activities;
- (g) Is not for political, religious, personal financial profit, or other promotional activities, or does not result in consumption of County resources;
- (h) Does not result in incremental expense for the County; and
- (i) Does not contain or infer offensive, threatening, obscene, abusive, racist, sexist or harassing language, data, information, graphics or messages.
- (j) EMPLOYEES USING THE COUNTY'S INFORMATION SYSTEMS FOR PERSONAL USE WAIVE ANY CLAIMS TO PRIVACY.
- (k) Excessive personal use will be determined by the employee's Department Head and may subject the employee to disciplinary action, up to and including termination from employment.

Section I. Monitoring

Subd. (1) Aitkin County, and its Department Heads in conjunction with the MIS Department, reserve the right to access, inspect, review, intercept, and monitor employees' use of County Information Systems at any time. Such action on the part of Aitkin County may include overriding employees' user ID, passwords and codes.

Subd. (2) BY USING THE COUNTY'S INFORMATION SYSTEMS, EMPLOYEES VOLUNTARILY CONSENT TO BEING MONITORED.

Subd. (3) Computer monitoring software will be in place to facilitate, ensure and enforce compliance with these policies. Monitoring can determine and demonstrate:

- (a) Who is using the County's computer resources.
- (b) When the activity occurs.
- (c) Who is downloading information.
- (d) What is downloaded.
- (e) The Internet sites visited by users.
- (f) Electronic forms of electronic mail. These forms always exists and can be traced. All messages sent and received using electronic mail have the potential to be viewed.

Subd. (4) If the County, and its Department Heads in conjunction with the MIS Department requests employees' password(s), the password(s) must be disclosed.

Subd. (5) Data Processing will provide monitoring reports monthly to Department Heads and quarterly to the County Board.

Subd. (6) The MIS Department may, during routine maintenance of or service to Information Systems, see the contents of employees' files or messages. The MIS Department is restricted from willfully looking at the contents of files or disclosing information garnered as part of their job duties unless such action is part of monitoring activities authorized by this policy, necessary to serve a business purpose, or is warranted by other Information Systems' Policies.

Subd. (7) Monitoring information will be used to analyze network performance and measure productivity. This information may also be used and distributed in conjunction with enforcement of County policies. Aitkin County reserves the right to disclose information demonstrating or relating to an employee's use the County's Information Systems to the following:

- (a) Individuals within the County whose work assignments reasonable require access to the information.
- (b) Any persons, entities or agencies authorized by state or federal law to have access to the information, including, but not limited to, law enforcement agencies, contracting parties, and County Attorney Office or other legal representative.
- (c) If such information results in disciplinary action, the information may become available to the public as documentation supporting final disciplinary action.

Section J. Harassment

Aitkin County is committed to creating and maintaining a workplace that is free from harassment. Use of any Aitkin County Information Systems to harass others is strictly prohibited. Employees shall not create, send or download any documents, graphics or data that would constitute harassment as defined in the Aitkin County policy on sexual harassment.

Section K. Employee Acknowledgement For Information Systems' Usage

This memorandum is to highlight certain provisions of the County's Information Systems' Policies.

If an employee has questions, concerns, or uncertainties about issues regarding Information Systems' use, the employee is expected to discuss these concerns with their Department Head who will act as the employee's first point of contact.

1. All data collected, stored, processed or disseminated by County employees is governed by the Minnesota Government Data Practices Act and other applicable statutes. Therefore, the gathering, use and dissemination of such information through computers must be done pursuant to the Data Practices Act and other applicable statutes.
2. Because the duplication of licensed software, except for backup or archival purposes or when authorized by the developer or manufacturer, is a violation of federal law, the terms of software license agreements must be strictly observed.
3. Protect the computer assigned to you against virus infection.
4. The use of the County's Information Systems to receive, send, store or propagate offensive, obscene, threatening, racist, sexist or harassing messages, data or graphics is strictly prohibited.
5. Employee's use of the County's Information Systems may be accessed, inspected, reviewed, intercepted, and monitored at any time. **BY USING THE COUNTY'S INFORMATION SYSTEMS, EMPLOYEES VOLUNTARILY CONSENT TO BEING MONITORED.** Computer monitoring software will be in place to facilitate, ensure and enforce compliance with the Information Systems' Policies.

I have read this memorandum and am fully aware of the Aitkin County Information Systems' Policies. I am also aware that violation of these policies may result in disciplinary action, up to and including termination from employment. cc: Personnel File

Employee Signature

Date

ARTICLE IV FINANCE AND ACCOUNTING

This article is reserved for future use.

ARTICLE V FACILITIES

This article is reserved for future use.

ARTICLE VI GENERAL GOVERNMENT

This article is reserved for future use.

ARTICLE VII ENVIRONMENT, NATURAL RESOURCES AND LAND MANAGEMENT

This article is reserved for future use.

ARTICLE VIII PUBLIC HEALTH AND WELLBEING

This article is reserved for future use.

ARTICLE IX INFRASTRUCTURE

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ARTICLE X PUBLIC SAFETY

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Board of County Commissioners Agenda Request



Requested Meeting Date: July 28, 2015

Title of Item: Adopt Data Practices Policy

<input type="checkbox"/> REGULAR AGENDA <input checked="" type="checkbox"/> CONSENT AGENDA <input type="checkbox"/> INFORMATION ONLY	Action Requested: <input checked="" type="checkbox"/> Approve/Deny Motion <input type="checkbox"/> Adopt Resolution (attach draft)	<input type="checkbox"/> Direction Requested <input type="checkbox"/> Discussion Item <input type="checkbox"/> Hold Public Hearing* <i>*provide copy of hearing notice that was published</i>
Submitted by: Nathan Burkett, County Administrator		Department: Administration
Presenter (Name and Title): Nathan Burkett, County Administrator		Estimated Time Needed:
Summary of Issue: MN Statute 13.025 subd(2) requires the County adopt updates to the data practices policy each year by August 1. The name of the County Recorder was updated on Pages 35 and 42.		
Alternatives, Options, Effects on Others/Comments:		
Recommended Action/Motion: approve and adopt Aitkin County Data Practices policy.		
Financial Impact: Is there a cost associated with this request? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No What is the total cost, with tax and shipping? \$ Is this budgeted? <input type="checkbox"/> Yes <input type="checkbox"/> No <i>Please Explain:</i>		

**AITKIN COUNTY
GUIDELINES AND PROCEDURES
FOR
MINNESOTA
GOVERNMENT DATA PRACTICES ACT**



Adopted by the Aitkin County Board of Commissioners
July 28, 2015

To the extent that the Minnesota Government Data Practices Act changes, these guidelines and procedures shall be construed as consistent with those changes.

MINNESOTA GOVERNMENT DATA PRACTICES ACT

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MINNESOTA GOVERNMENT DATA PRACTICES ACT

Introduction

These guidelines and procedures provide direction in complying with those portions of the MGDPA that relate to *public access to government data* and to the *rights of subjects of data*.

The public access requirements are:

- The presumption that all government data are public unless classified as not public by state or federal statute;
- The right of any person to know what kinds of data are collected by the government entity and how that data is classified;
- The right of any person to inspect, at no charge, all public government data at reasonable times and places;
- The right of any person to have public data explained in an understandable way;
- The right of any person to get copies of public government data at a reasonable cost;
- The right of any person to an appropriate and prompt response from the government entity when exercising these rights; and
- The right of any person to be informed of the authority by which an entity can deny access to government data.

A BRIEF OVERVIEW OF THE MINNESOTA GOVERNMENT DATA PRACTICES ACT

The Minnesota Government Data Practices Act regulates the management of all government data that are created, collected, received, or released by a government entity, no matter what form the data are in, or how they are stored or used.

Briefly, the Act regulates:

- what data can be collected;
- who may see or get copies of the data;
- the classification of specific types of government data;
- the duties of government personnel in administering the Act;
- procedures for access to the data;
- procedures for classifying data as not public;
- civil penalties for violation of the Act; and
- the charging of fees for copies of government data.

Government data is either *data on individuals* or *data not on individuals*. Data on individuals are classified as either public, private, or confidential. Data not on individuals are classified as public, nonpublic, or protected nonpublic. This classification system determines how government data are handled (see chart below).

Data on Individuals	Meaning of Classification	Data <i>Not</i> on Individuals
Public	Available to anyone for any reason	Public
Private	Available only to the data subject and to anyone authorized by the data subject or by law to see it	Nonpublic
Confidential	Not available to the public or the data subject	Protected Nonpublic

I. COLLECTION OF GOVERNMENT DATA

What is the Minnesota Government Data Practices Act?

The Minnesota Government Data Practices Act (MGDPA), which is Chapter 13 of Minnesota Statutes, is a state law that controls how government data are collected, created, stored, maintained, used, and disseminated.

What are government data?

Government data are all data maintained in any recorded form by government entities, including counties. As long as data are recorded in some way by a government entity, they are government data, no matter what physical form they are in, or how they are stored or used. Government data may be stored on paper forms/records/files, in electronic form, on audio or video tape, on charts, maps, etc. Government data normally do not include mental impressions.

Persons or entities licensed or funded by, or under contract to, a government entity are subject to the MGDPA to the extent specified in the licensing, contract, or funding agreement.

Official records must be kept. MINN. STAT. § 15.17, subd. 1 requires all officers and agencies of the state, and all officers and agencies of the counties, cities, and towns to make and keep all records necessary for a full and accurate knowledge of their official activities. Requirements for collecting, creating, maintaining, storing, and disseminating data are found in MINN. STAT. CH. 13 AND MINN. R. 1205, the Minnesota Government Data Practices Act and Rules. Links for locating the governing statute and rules are shown below.

Minnesota Statutes

Chapter 13. Government Data Practices

<https://www.revisor.mn.gov/statutes/?id=13>

Minnesota Administrative Rules, Chapter 1205, Data Practices

<https://www.revisor.mn.gov/rules/?id=1205>

- A. The collection and storage of public, private, and confidential data on individuals are limited to that necessary for the administration and management of programs specifically authorized or mandated by the state, local governing body, or the federal government.

B. DEFINITIONS

1. **Data Inventory** - The public document required by MINN. STAT. § 13.025, subd. 1, containing the name of the responsible authority and the individual designee, title and address, and a description of each category of record, file, or process relating to private or confidential data on individuals maintained by the government entity. The responsible authority shall update the inventory annually and make any changes necessary to maintain the accuracy of the inventory.

2. **Authorized Representative** - The individual, entity, or person authorized to act on behalf of another individual, entity or person. For the purposes of the Act, the authorized representative may include, but is not limited to: (a) in the case of a minor, a parent, or guardian, (see Section IX.B, Notification to Minors); (b) an attorney acting on behalf of an individual when the individual has given written informed consent (see page 30-31); (c) any other individual entity, or person given written authorization by the data subject; or (d) an insurer or its representative, provided that the data subject has given informed consent (see page 30-31) for the release of the information, (e) court appointed guardian/conservator.
3. **Court Order** - The direction of a judge, or other appropriate presiding judicial officer made or entered in writing, or on the record in a legal proceeding.
4. **Data** - All data collected, created, received, maintained, or disseminated by a government entity regardless of its physical form, storage media, or conditions of use, including, but not limited to, paper records and files, microfilm, computer media, or other processes.
5. **Data Subject** - The individual or person about whom the data is created or collected.
6. **Designee** - Any person designated by a responsible authority (a) to be in charge of individual files or systems containing government data and (b) to receive and comply with requests for government data.
7. **Government Entity** – A state agency, statewide system, or political subdivision.
8. **Individual** - A natural person. In the case of a minor or an individual adjudged mentally incompetent, “individual” includes a parent or guardian or an individual acting as a parent or guardian in the absence of a parent or guardian, except that the responsible authority shall withhold data from parents or guardians or individuals acting as parents or guardians in the absence of parents or guardians, upon request by the minor if the responsible authority determines that withholding the data would be in the best interest of the minor.
9. **Informed Consent** (see page 30-31) - The written consent that must be given by a data subject to allow disclosure of private data about the individual.
10. **Person** - Any individual, partnership, corporation, association, business trust, or legal representative of an organization.
11. **Political Subdivision** - Any county, statutory or home rule charter city, school district, special district, any town exercising powers under Minn. Stat. 368 and located in a metropolitan area, and any board, commission, district or authority created pursuant to law, local ordinance, or charter provision. It includes any nonprofit corporation which is a community action agency organized to qualify for public funds, or any nonprofit social service agency which performs services under

contract to a government entity to the extent that the nonprofit social service agency or nonprofit corporation collects, stores, disseminates, and uses data on individuals because of a contractual relationship with a government entity.

- 12. Representative of the Decedent** - The personal representative of the estate of the decedent during the period of administration, or if no personal representative has been appointed, or after discharge, the surviving spouse, any child of the decedent, or, if there are no surviving spouse or children, the parents of the decedent.
- 13. Requestor** - The individual, entity, or person requesting access and/or copies of the government data.
- 14. Responsible Authority - Counties** - Each elected official of the county shall be the responsible authority of the respective office. An individual who is an employee of the county shall be appointed by the County Board to be the responsible authority for any data administered outside the departments of elected officials. For a statewide system, the responsible authority is the commissioner of any state department, or any executive officer designated by statute or executive order as responsible for such system.
- 15. Rules** - "The Rules Governing the Enforcement of the Minnesota Government Data Practices Act." Minn. R., Chap. 1205. .
- 16. State Agency** - The state, the University of Minnesota, and any office, officer, department, division, bureau, board, commission, authority, district, or agency of the state.
- 17. Statewide System** - Any recordkeeping system in which government data is collected, stored, disseminated, and used by means of a system common to one or more state agencies or more than one of its political subdivisions or any combination of state agencies and political subdivisions.
- 18. Temporary Classification** - An application by a state agency, statewide system, or political subdivision, pursuant to MINN. STAT. § 13.06 which has been approved by the Commissioner of Administration to classify government data not classified by state statute or federal law as either private or confidential for data on individuals, or nonpublic or protected nonpublic for data not on individuals.
- 19. Tennessen Warning (see page 28-29)** - Those rights, as contained in Section IX.A, communicated to an individual asked to supply private or confidential data concerning himself or herself.

II. CLASSIFICATION OF GOVERNMENT DATA

For the purposes of these guidelines, government data is divided into four types; (a) data on individuals, which is classified as either public, private, or confidential; (b) data not on individuals, which is classified as either public, nonpublic, or protected nonpublic; (c) statistical or summary data derived from data on individuals in which individuals are not identified; and (d) data on decedents. These classifications, the criteria for classification, and the description of who has access are as follows:

A. DATA ON INDIVIDUALS

1. Public Data on Individuals

- a. **Definition:** All data on individuals is public, unless classified as private or confidential.
- b. **Data on Individuals is Public if:**
 - 1) A statute or federal law requires or allows the collection of the data and does not classify the data as private or confidential.
 - 2) An application for Temporary Classification for private or confidential data on individuals is disapproved by the Commissioner of Administration.
 - 3) The data is summary or statistical data derived from data on individuals.
 - 4) Private or confidential data becomes public in order to comply with either judicial or administrative rules pertaining to the conduct of legal action. (For example: Private or confidential data which is presented in court and made public by the court.)
- c. **Access:** All public data on individuals is accessible by any person regardless of their interest in that data.

2. Private Data on Individuals

- a. **Definition:** Private data on individuals is data which is not accessible to the public, but is accessible to the individual subject of the data.
- b. **Tennessee Warning (see page 28-29):** Except for law enforcement investigations, a Tennessee Warning must be given when private data is collected from the subject of the data (Section IX.A describes the Tennessee Warning.)

A Tennessee Warning need not be given when private data is collected from someone other than the subject of the data.

c. Data on Individuals is Private if:

- 1) A state statute or federal law expressly classifies the data as not accessible to the public, but accessible to the subject of the data.
- 2) A Temporary Classification of private has been approved by the Commissioner of Administration and has not expired.
- 3) If data is classified as both private and confidential by state or federal law, the data is private.

d. Access: Private data on individuals is accessible to:

- 1) The individual subject of the data or the representative as authorized in writing (if the subject is a minor, usually by the subject's parent or guardian).
- 2) Individuals, entities, or persons who have been given express written permission by the data subject. (Section IX.C describes Informed Consent.)
- 3) Personnel within the entity whose work assignment requires access as determined by the responsible authority or designee.
- 4) Individuals, entities, or persons who used, stored, and disseminated government data collected prior to August 1, 1975, with the condition that use, storage, and dissemination was not accessible to the public, but accessible to the data subject. Use, storage, and dissemination of this data is limited to the purposes for which it was originally collected.
- 5) Individuals, entities, or persons for which a state, local, or federal law authorizes new use or new dissemination of the data.
- 6) Individuals, entities, or persons subsequent to the collection of the data and subsequent to the communication of the Tennessean Warning, when specifically approved by the Commissioner of Administration, as necessary, to carry out a function assigned by law.
- 7) Pursuant to a court order.
- 8) Individuals, entities, or persons as otherwise provided by law.

3. Confidential Data on Individuals

- a. **Definition:** Data on individuals is confidential if it is made by statute or federal law not accessible by the public and not accessible to the individual subject of the data.
- b. **Tennessean Warning (see page 28-29):** Except for law enforcement

investigations, a Tennessee Warning must be given when confidential data is collected from the subject of the data.

A Tennessee Warning is not given when confidential data is collected from someone other than the subject of the data.

c. Data on Individuals is Confidential if:

- 1) A state or federal statute expressly provides that: (a) the data shall not be available to either the public or to the data subject, or (b) the data shall not be available to anyone except those agencies which need the data for agency purposes.
- 2) A Temporary Classification of confidential has been approved by the Commissioner of Administration and has not expired.

d. Access: Confidential data on individuals is accessible to:

- 1) Individuals, entities, or persons who are authorized by state, local, or federal law to gain access.
- 2) Personnel within the entity whose work assignment requires access as determined by the responsible authority, or the designee.
- 3) Individuals, entities, or persons who used, stored, and disseminated government data collected prior to August 1, 1975, with the condition that the data was not accessible to the individual subject of the data.
- 4) Individuals, entities, or persons for which a state or federal law authorizes a new use or new dissemination of the data.
- 5) Individuals, entities, or persons subsequent to the collection of the data and communication of the Tennessee Warning when specifically approved by the Commissioner of Administration, as necessary, to carry out a function assigned by law.
- 6) Pursuant to a court order.
- 7) Individuals, entities, or persons as otherwise provided for by law.

B. PUBLIC, NONPUBLIC, OR PROTECTED NONPUBLIC DATA NOT ON INDIVIDUALS

1. Public Data Not on Individuals

- a. **Definition:** Public data not on individuals means data not on individuals which is accessible to the public.

b. Data Not on Individuals is Public if:

- 1) A statute or federal law does not expressly classify the data as not public.
- 2) An application for Temporary Classification for data as nonpublic or protected nonpublic is not approved by the Commissioner of Administration.
- 3) A statute requires the data to be made available to the public.

c. **Access:** Public data not on individuals is accessible to any person regardless of their interest in the data.

2. Nonpublic Data Not on Individuals

a. **Definition:** Nonpublic data not on individuals means data which is not public, but is accessible to the subject of the data, if any. As used here, the subject of the data means a person as defined in Section I.C., paragraph 10.

b. Data Not on Individuals is Nonpublic if:

- 1) A state statute or federal law classifies the data as not public, but accessible to the subject of the data, if any.
- 2) A Temporary Classification of data as nonpublic has been approved by the Commissioner of Administration.

c. **Access:** Nonpublic data not on individuals is accessible to:

- 1) The subject of the data, if any.
- 2) Personnel within the entity whose work assignment requires access as determined by the responsible authority or designee.
- 3) Individuals, entities, or persons authorized by statute or federal statute to gain access.
- 4) It is reasonable to conclude that access to the data should be limited to entities or persons who have the legal authority to do so, and to entity staff on a need-to-know basis, that a representative of the organization which is the subject of the data may access the nonpublic data and may consent to its release.
- 5) Pursuant to court order.
- 6) Individuals, entities, or persons as otherwise provided by law.

3. Protected Nonpublic Data Not on Individuals

a. **Definition:** Protected nonpublic data not on individuals means data which is

not public and not accessible to the subject of the data, if any. As used here, the subject data means a person as defined in Section I.C., paragraph 10.

b. Data Not on Individuals is Protected Nonpublic if:

- 1) A state statute or federal law classifies the data as not accessible to the public and not accessible to the data subject.
- 2) A Temporary Classification of government data as protected nonpublic has been approved by the Commissioner of Administration.

c. Access: Protected nonpublic data not on individuals is accessible to:

- 1) Personnel within the entity whose work assignment requires access as determined by the responsible authority or the designee.
- 2) Individuals, entities, or persons authorized by statute or federal law to gain access.
- 3) Pursuant to a court order.
- 4) Individuals, entities, or persons as otherwise provided by law.

C. SUMMARY DATA

1. **Definition:** Summary data means statistical records and reports derived from data on individuals, but in which the individuals are not identified and neither their identities nor other characteristics that could uniquely identify the individual is ascertainable.
2. **Data is Summary Data if:**
 - a. All data elements that could link the data to a specific individual have been removed; AND,
 - b. Any list of numbers or other data which could uniquely identify an individual is separated from the summary data and is not available to persons who gain access to or possess summary data.
3. **Access:** Unless classified by a Temporary Classification, summary data is public and may be requested by and made available to any individual or person, including a governmental entity.

D. DATA ON DECEDENTS

1. Private Data on Decedents

a. **Definition.** Upon death, private and confidential data on an individual shall become, respectively, private data on decedents and confidential data on decedents.

b. **Access:**

1) Access is available to the personal representative of the estate during the administration or if no personal representative, the surviving spouse, any child of the decedent, or if no spouse or children, to the parent of the decedent.

2) A trustee appointed in a wrongful death action also has access to appropriate private data on decedents concerning the data subject.

2. Confidential Data on Decedents.

a. **Definition.** Confidential data on decedents means data which, prior to the death of the data subject, was classified by statute, federal law, or temporary classification as confidential data.

b. **Access.** Access to the data is the same as access to confidential data on individuals.

c. The representative of the decedent may exercise all rights which are conferred by the Act on individuals who are the subjects of confidential data, in the case of confidential data on decedents.

3. Release of private data on a decedent or confidential data on a decedent may also be obtained from a court following the procedure outlined in the statute. Any person may bring an action in the district court located in the county where the data is being maintained or, in the case of data maintained by state agency, in any county, to authorize release of private data on decedents or confidential data on decedents. The court must examine the data and consider whether the harm to the surviving spouse, children, or next-of-kin of the decedent, the harm to any other individual identified in the data, or the harm to the public outweighs the benefit to the person bringing the action or the benefit of the public.

4. Private data on decedents and confidential data on decedents shall become public when ten years have elapsed from the actual or presumed death of the individual and 30 years have elapsed from the creation of the data. For purposes of this determination, an individual is presumed to be dead if either 90 years elapsed since the creation of the data, or 90 years have elapsed since the individual's birth,

whichever is earlier, except that an individual is not presumed to be dead if readily available data indicates that the individual is still living.

III. REQUEST FOR GOVERNMENT DATA

Refer to Section V, the Public Data Request form (see page 33-37), and/or Data Request by Subject of Data form (see page 38-43) when copies are requested. No fee shall be charged for the actual costs of retrieving data or for viewing data.

A. REQUEST FOR DATA - GENERAL - Upon request to the responsible authority or designee, an authorized person shall be permitted to inspect government data at reasonable times and places, and if the party requests, they shall be informed of the meaning of the data. If the data requested is public data, no form is necessary. Upon request, public data may be disclosed over the telephone.

Regardless of where the data originates, if it is in your possession, it is government data and subject to the access provisions of the law.

The Public Data Request form (see page 33-37) or Request by Subject of Data form (see page 38-43) shall be completed for all requests by the public for government data which is classified as other than public.

B. REQUESTS FOR DATA ON INDIVIDUALS BY THE DATA SUBJECT

1. Upon request and when access or copies are authorized, the designee shall provide copies of the private or public data on an individual to the subject of the data or authorized representative. See Minn. R. 1205.0500 if data subject is a minor.
2. The designee shall comply immediately, if reasonably possible, or within ten (10) working days of the date of request, if immediate compliance is not reasonably possible.
3. After an individual has been shown the private data and informed of its meaning, the data need not be disclosed to that individual for six (6) months, unless a dispute or action is pending (concerning accuracy of data), or additional information has been obtained on that individual.

C. REQUESTS FOR SUMMARY DATA

1. Unless classified by a Temporary Classification, summary data derived from private or confidential data on individuals is public and the responsible authority or designee shall provide the summary data upon the written request of any individual or person.
2. Within ten (10) days of receipt of such request, the responsible authority or designee shall inform the requestor of the costs of preparing the summary data, if any.

3. The responsible authority or the designee shall:
 - a. Provide the summary data requested **OR**
 - b. Provide a written statement to the requestor describing a time schedule for preparing the requested data, including reasons for any delays; **OR**
 - c. Provide access to the requestor to the private or confidential data so that the requestor can compile the summary data. Such access will be provided only when the requestor signs a non-disclosure agreement (see page 27); **OR**
 - d. Provide a written statement to the requestor stating reasons why the requestor's access would compromise the private or confidential data.
4. A non-disclosure agreement (see page 27) is used to protect the confidentiality of government data when the requestor of the summary data prepares the summary by accessing private or confidential data on individuals. A non-disclosure agreement shall contain at least the following:
 - a. A general description of the private or confidential data which is being used to prepare summary data.
 - b. The purpose for which the summary data is being prepared.
 - c. A statement that the requestor understands that the requestor may be subject to the civil or criminal penalty provisions of the Act.
 - d. The signature of the requestor and the responsible authority, designee, or representative.

D. REQUESTS FOR GOVERNMENT DATA BY OTHER GOVERNMENT AGENCIES.

1. A responsible authority shall allow another responsible authority access to data classified as private, confidential, nonpublic, or protected nonpublic only when the access is authorized or required by state or federal statute.
2. An agency that supplies government data under this section may require the requesting agency to pay the actual cost of supplying the data when the requested data is not provided in the normal course of business and not required by state or federal statute.
3. In most cases, data shall have the same classification in the hands of the agency receiving it as it had in the agency providing it, unless the classification is required to change to meet judicial or administrative requirements. When practical and necessary, the agency providing the requested information shall indicate the classification of the information.

4. When practical and necessary, the requesting agency not listed on the Tennessee Warning (see page 28-29) shall obtain the informed consent (see page 30-31) from the data subject(s) for information classified as private or confidential.

E. HOW DATA PRACTICES APPLIES TO CONTRACTUAL LICENSING AND FUNDING RELATIONSHIP WITH GOVERNMENT ENTITIES.

1. Pursuant to MINN. STAT. § 13.05, subd. 6, if a person **receives not public data on individuals from a government entity because that person has a contract with that entity**, the person must administer the data in a manner that is consistent with the MGDPA.
2. Pursuant to MINN. STAT. § 13.05, subd. 11, if a private person **collects, receives, stores, uses, maintains or disseminates data because the person has a contract with a government entity to perform any of the entity's functions**, all of the data are subject to the requirements of the MGDPA and the contractor must comply with the MGDPA requirements. The contractor may be sued under Sec. 13.08, civil remedies. The contract must clearly inform the contractor of these responsibilities.
3. Pursuant to Minn. Stat. § 13.02, subd. 11, if the data is **collected by a nonprofit social services entity which performs services under contract to a government entity**, and the data is collected and used because of that contract, access to the data is regulated by the MGDPA.
4. If a third party is **licensed by a government entity and the licensure is conditioned upon compliance with the MGDPA, or if the party has another type of contract with a government entity**, the party is subject to the MGDPA to the extent specified in the contract or the licensing agreement.

IV. DATA REQUEST FORM (see page 33-37) AND DATA REQUEST FORM FOR SUBJECT OF DATA (see page 38-43)

A. DATA REQUEST FORM (see page 33-37) AND DATA REQUEST FORM FOR SUBJECT OF DATA (see page 38-43). These forms provide a record of the requestor identification information and the government data requested, as well as the action taken by the responsible authority, or the designee, and any financial transaction which occurs.

B. WHEN COMPLETED. The Data Request form or Data Request form for Subject of Data should be completed for all requests by the public for government data classified as private, confidential, nonpublic, and protected nonpublic and for all requests by other government agencies for which the not public data is not routinely shared or provided in the normal course of business.

V. FEES FOR COPIES OF GOVERNMENT DATA.

Pursuant to the Minnesota Government Data Practices Act and Aitkin County Board

resolution and unless otherwise provided for by federal law, state statute or rule, fees for copies of government data shall be determined by departments based on the costs of providing such service as set forth in Section V.E. Fees shall be reasonable and consistent. If the fee for fulfilling the request is greater than \$5.00, pre-payment shall be required.

NOTE: FEES SHALL NOT BE CHARGED TO THOSE INDIVIDUALS WHO ONLY WISH TO VIEW DATA.

NOTE: FEES MAY NOT BE CHARGED FOR SEPARATING PUBLIC FROM NONPUBLIC DATA.

A. COPIES PROVIDED AT NO CHARGE. When access is authorized, copies may be provided at no charge:

1. When another government agency or responsible authority requires or requests the record/document copies as part of the administration and management of an authorized program and the copies are usually provided as part of the normal course of business.
2. When records, documents, brochures, pamphlets, books, reports, or other similar publications are produced for free distribution to the public. A charge may be assessed if an individual request exceeds normal distribution.
3. When the court orders the requesting party to proceed in forma pauperis.

B. COPIES PROVIDED WITH CHARGE. When access is authorized, copies shall be provided at the applicable rate in the following circumstances:

1. Other government agencies or responsible authorities who require or request record documents or publication copies which are not usually provided or reproduced as part of the normal course of business.
2. Records, documents, brochures, pamphlets, books, reports, or other similar publications that are not normally provided or reproduced for distribution to the public.
3. Public data on individuals and public data not on individuals, particularly when the requestor is not the subject of the data.

C. COPYING FEES. Copying fees shall be charged in accordance with the Fee Schedule for those records, documents, and publications covered in Section B above.

1. When copies are mailed, postage costs shall be added to the rates listed in Appendix C, unless alternative arrangements have been made.

D. COLLECTION OF COPYING FEES. Fees shall be collected before releasing copies unless prior arrangements have been made.

E. FEE SCHEDULE.

See Appendix C

F. DISPOSITION OF FEES. Copying fees collected shall be deposited in the appropriate account with the county treasurer.

VI. ASSIGNMENT OF DESIGNEE.

The responsible authority may assign, in writing, one or more designees. The designee is the person in charge of individual files or systems containing government data and who receives and complies with the requests for government data. Additionally, the designee shall implement the provisions of the Act, the rules, and these guidelines and procedures as directed by the responsible authority. All duties outlined as duties of the responsible authority may be delegated to the designee.

VII. DUTIES OF THE RESPONSIBLE AUTHORITY OR DESIGNEE.

A. DATA INVENTORY

1. The responsible authority shall prepare an inventory containing the authority's name, title, address, and a description of each category of record, file, or process relating to private or confidential data on individuals maintained by the authority's government entity. Forms used to collect private and confidential data may be included in the inventory.
2. The responsible authority shall update the inventory annually and make any changes necessary to maintain the accuracy of the inventory..
3. The responsible authority shall supply the document to the Commissioner of Administration, State of Minnesota, if requested by the Commissioner.

B. PROCEDURES FOR DISSEMINATION OF DATA.

1. The responsible authority shall ensure that each department establishes procedures to manage the dissemination of data. Collection, storage, use, and dissemination of private and confidential data shall be limited to what is necessary for the administration and management of programs authorized or mandated by the state, local governmental body, or the federal government.
2. Data cannot be collected, stored, used, or disseminated for any purpose other than the purpose stated to the individual when the data was originally collected unless:
 - a. The data was collected prior to 1975, in which case the data can be used for the original purpose for which it was collected or for an additional purpose approved by the Commissioner of Administration.

- b. There is specific authorization for the use in state, local, or federal law.
- c. The additional use has been approved by the Commissioner of Administration, as necessary, to carry out a function designated by law.
- d. The individual data subject has given an informed consent for the additional use of the data (see Informed Consent, Section IX., subd. C).

C. DATA PROTECTION.

The responsible authority shall establish procedures to assure that all data on individuals is accurate, complete, and current for the purpose for which it was collected, and establish appropriate security safeguards for all records containing data on individuals.

VIII. ACCESS TO GOVERNMENT DATA

A. WHO CAN MAKE A DATA REQUEST?

Anyone may exercise the right to access public government data by making a data request.

B. TO WHOM MUST A DATA REQUEST BE MADE?

1. A data request must be made to the responsible authority or to the appropriate designee(s).
2. The responsible authority for an entity must prepare summary data upon the request of any person if the request is in writing and the requestor pays for the cost to prepare the data.
3. The responsible authority may delegate the preparation of summary data to anyone outside of the entity, including the requestor, if
 - a. That person's purpose is set forth in writing and the person agrees not to release any of the private or confidential data used to prepare the summary data; and
 - b. If the entity reasonably determines that the access will not compromise private or confidential data on individuals.
4. The entity may require the requestor to prepay the cost of preparing summary data.

IX. RIGHTS OF DATA SUBJECT

A. TENNESSEN WARNING - Rights of Subjects of Data (see page 28-29)

1. Except for law enforcement investigations, every department that collects private and confidential data from an individual concerning that individual shall, prior to collecting the data, inform the individual of their rights as a subject of data. The notice must be given whenever:
 - a. A government *entity requests* data;
 - b. The data is requested from an *individual*;
 - c. The data requested are *private or confidential*; **and**,
 - d. The data is *about the individual* from whom it is requested.

All four of these conditions must be present before a Tennessean warning notice (see page 28-29) must be given. These rights are referred to as the Tennessean Warning.

A Tennessean Warning is not required when private and confidential data is collected from an individual who is not the subject of the data.

2. The Tennessean Warning consists of the following information that must be communicated to the individual from whom private or confidential data concerning the individual is collected.
 - a. The purpose and intended use of the data. This is why the data are requested and how they will be used within the collecting entity.
 - b. Whether the individual may refuse, or is legally required to supply the data. The subject has the right to know whether or not she/he is required by law to provide the data requested.
 - c. Any consequences to the individual of either supplying or refusing to supply the data. The entity is required to state the consequences known to the entity at the time when the notice is given; **and**
 - d. The identity of other persons or entities that are authorized by law to receive the data. The notice must specifically identify recipients that are known to the entity at the time the notice is given.

NOTE: In accordance with the Federal Privacy Act of 1974, any federal, state, or local agency which requests an individual to disclose their social security account number shall inform that individual whether that disclosure is mandatory or voluntary, by what statutory or other authority such number is

solicited, and what uses will be made of it.

3. Tennesen Warnings may be either oral or written.
 - a. An oral communication. This is not the preferred method of communicating the Tennesen Warning. However, it may be necessary under some circumstances. If an oral communication is necessary, the specific language communicated must be in written form and contained in the departmental data practices procedures and the situation documented.
 - b. A written communication requiring the signature of the data subject (i.e., a signature attesting that the individual from whom private or confidential data is collected has read and understands their rights pertaining to the requested data). The Tennesen Warning may be included on the form that collects the private or confidential data.
4. A sample format for a Notice of Rights Tennesen Warning is on page 29.

B. NOTIFICATION TO MINORS

A minor has the right to request that the entity withhold private data about her/him from the parent or guardian. The entity may require that the request be in writing. A written request must include the reasons for withholding the data from the parents and must be signed by the minor.

Upon receipt of the request, the responsible authority must determine whether honoring the request is in the best interests of the minor. The responsible authority must consider, at a minimum:

1. Whether the minor is old and mature enough to explain the reasons for the request and to understand the consequences of making the request;
2. Whether denying access to the data may protect the minor from physical or emotional harm;
3. Whether there is a reason to believe that the minor's reasons for denying access to the parent(s) are reasonably accurate; and
4. Whether the nature of the data is such that disclosing the data to the parents could lead to physical or emotional harm to the minor. Minn. Rule 1205.0500 contains the procedures for the release of data about minors.

C. INFORMED CONSENT (see page 30-31)

1. Private data on individuals may be used by and disseminated to any individual or person by the responsible authority, or the designee, if the individual subject or subjects of the data have given their informed consent.

NOTE: Informed consent cannot authorize a new purpose or a new use of confidential data on individuals.

2. Private data may be used by and disseminated to any entity (e.g., political subdivision, government agency, etc.) if the individual subject or subjects have given their informed consent.
3. All informed consents shall be in writing. (See page 30-31)
4. Informed consent shall not be deemed to have been given by an individual subject of the data by the signing of any statement authorizing any person or agency to disclose information about the individual to an insurer or its authorized representative, unless the statement is:
 - a. In plain language;
 - b. Dated;
 - c. Specific in designating the particular persons or agencies the data subject is authorizing to disclose information about the data subject;
 - d. Specific as to the nature of the information the subject is authorizing to be disclosed;
 - e. Specific as to the persons or agencies to whom the subject is authorizing information to be disclosed;
 - f. Specific as to the purpose or purposes for which the information may be used by any of the parties named in clause (e), both at the time of the disclosure and at any time in the future; and
 - g. Specific as to its expiration date which should be within a reasonable period of time, not to exceed one year, except in the case of authorizations given in connection with applications for life insurance or noncancellable or guaranteed renewable health insurance and identified as such, two years after the date of the policy.
5. The informed consent for the disclosure of alcohol and drug abuse patient records may be made only if the consent is in writing and expressly states the fact that the request is for alcohol or drug abuse patient records. It should contain the following:
 - a. The name of the program which is to make the disclosure;
 - b. The name or title of the person or organization to which disclosure is to be made;
 - c. The name of the patient;

- d. The purpose or nature of information to be disclosed;
- e. The extent or nature of information to be disclosed;
- f. A statement that the consent is subject to revocation at any time, except to the extent that action has been taken in reliance thereon, and a specification of the data, event, or condition upon which it will expire without express revocation;
- g. The date on which the consent is signed; and
- h. The signature of the patient and, when required, of a person authorized to give consent.

6. A sample format is on page 31.

D. PROCEDURES FOR COMPLYING WITH DATA REQUESTS FROM AN INDIVIDUAL

The responsible authority shall ensure that each department establishes procedures to comply with requests for government data in an appropriate and prompt manner.

1. Upon request to the responsible authority, an individual shall be informed whether they are the subject of stored data on individuals, and whether it is classified as public, private, or confidential.
 - a. The responsible authority shall provide access to the private or public data upon request by the individual subject of the data.
 - b. An individual may contest the accuracy, current status, or completeness of public or private data. If the individual notifies the responsible authority in writing as to the nature of the disagreement with the data, the responsible authority shall, within 30 days, either correct the data and attempt to notify past recipients of inaccurate, incomplete, or out of date data, including recipients named by the individual, or notify the individual that the responsible authority believes the data to be correct. Subsequently, data in dispute shall be disclosed only if the individual's statement of disagreement is included with the disclosed data.
2. The responsible authority shall prepare a public document, setting forth in writing the rights of the data subject and specific procedures in effect in the county for access by the data subject to public or private data on individuals.
 - a. When a request is denied, the responsible authority must inform the requestor orally at the time of the request, and in writing, as soon thereafter as possible, and shall cite the statute, temporary classification, or federal law on which the determination is based.

- b. The responsible authority shall require the requestor to pay the actual costs of making and certifying copies of the data requested, except those exempted in Section V., subd. A. The requestor may not be charged for separating private or confidential data from public data.
- c. The responsible authority shall inform the requestor of the data's meaning, if asked to do so.

E. IF AN ENTITY DETERMINES THAT CHALLENGED DATA ARE ACCURATE AND/OR COMPLETE, AND THE DATA SUBJECT DISAGREES WITH THAT DETERMINATION, THE SUBJECT HAS THE RIGHT TO APPEAL THE ENTITY'S DETERMINATION TO THE COMMISSIONER OF ADMINISTRATION.

1. The subject has the right to take this step *only* after both the subject and the entity have properly completed all the steps in the data challenge process. The subject may appeal only the entity's determination about the accuracy and/or completeness of data.
2. The requirements for filing an appeal are set out at Minnesota Rules Section 1205.1600.
3. Procedure when data is not accurate or complete.
 - a. An individual subject of the data may contest the accuracy or completeness of public or private data. To exercise this right, an individual shall notify, in writing, the responsible authority describing the nature of the disagreement. The responsible authority shall, within 30 days, either:
 - 1) Correct the data found to be inaccurate or incomplete and attempt to notify past recipients of inaccurate or incomplete data, including recipients named by the individual; or
 - 2) Notify the individual that the authority believes the data to be correct. Data in dispute shall be disclosed only if the individual's statement of disagreement is included with the disclosed data.
4. The determination of the responsible authority may be appealed pursuant to the provisions of the Administrative Procedure Act, MINN. STAT. § 14.57 to 14.62 and Minn. R. 1205.1600, relating to contested cases. Upon receipt of an appeal by an individual, the commissioner of administration shall, before issuing the order and notice of a contested case hearing required by Chapter 14, try to resolve the dispute through education, conference, conciliation, or persuasion. If the parties consent, the commissioner may refer the matter to mediation. Following these efforts, the commissioner shall dismiss the appeal or issue the order and notice of hearing.

- a. Data on individuals that have been successfully challenged by an individual must be completed, corrected, or destroyed by a state government entity without regard to the requirements of Section 138.17.
- b. After completing, correcting, or destroying successfully challenged data, a state agency, political subdivision, or statewide system may retain a copy of the Commissioner of Administration's order issued under Chapter 14 or, if no order were issued, a summary of the dispute between the parties that does not contain any particulars of the successfully challenged data.

X. ROLE OF THE COMMISSIONER OF ADMINISTRATION.

- A. Pursuant to Section 13.06, subdivision 6a, the Commissioner of the Minnesota Department of Administration is given the authority to approve new uses and disseminations of private and confidential data on individuals.
- B. Section 13.06 of the Minnesota Government Data Practices Act (MGDPA) gives to the Commissioner certain powers with regard to approving temporary classifications of data.
- C. Section 13.072 of the MGDPA gives the Commissioner authority to issue advisory opinions concerning the rights-of-data-subjects and the classification of government data. Commissioner's opinions may be found on the World Wide Web at www.ipad.state.mn.us

XI. CONSEQUENCES FOR NOT COMPLYING WITH THE MGDPA.

- A. Pursuant to Section 13.08 of the MGDPA, a government entity may be sued for violating any of the Act's provisions.
- B. Section 13.09 provides criminal penalties and disciplinary action as extreme as dismissal from public employment, for anyone who willfully (knowingly) violates a provision of the MGDPA.

XII. WHERE MORE INFORMATION CAN BE FOUND.

- A. *Government entities always must look to their legal advisor(s) for guidance and legal advice on data practices issues.* Only the legal advisor for an entity has the authority and responsibility to provide specific legal advice about the provisions of the MGDPA, and other laws, as they relate to that entity.
 - 1. Minnesota Statutes Chapter 13 (the MGDPA) may be found on the website of the Revisor of Statutes at: www.leg.state.mn.us/leg/statutes.asp.
 - 2. Minnesota Rules, Chapter 1205, The Rules Governing Data Practices, promulgated by the Minnesota Department of Administration, also may be found at the website of the Revisor of Statutes at: www.revisor.leg.state.mn.us/arule/1205.

AITKIN COUNTY

Non-Disclosure Agreement

1. General description of the private or confidential data which is being used to prepare summary data:

2. Purpose for which summary data is being prepared:

3. I, _____, representing _____
have requested the data described above and for the purposes stated and fully understand that I may be subject to the civil or criminal penalty provision of the Minnesota Data Practices Act in the event that the private or confidential data is disclosed.

Minn. Stat. § 13.09. Any person who willfully violates the provisions of Minnesota Statutes Chapter 13, or any rules adopted or regulation promulgated there under is guilty of a misdemeanor. Any willful violation of Minnesota Statutes Chapter 13 by any public employee constitutes just cause for suspension without pay or dismissal of the public employee.

Requestor of Data

Date

Responsible Authority/Designee

Date

THE NOTICE OF RIGHTS TENNESSEN WARNING INSTRUCTION GUIDE

Minnesota Statutes Section 13.04, subdivision 2

<p>The notice must be given when:</p>	<ol style="list-style-type: none">1. An individual2. Is asked to supply3. Private or confidential data4. Concerning self <p>All four conditions must be present to trigger the notice requirement.</p>
<p>Statements must be included from the individual that inform the individual:</p>	<ul style="list-style-type: none">• Why the data is being collected and how the entity intends to use the data;• Whether the individual may refuse or is legally required to supply the data;• Any consequences to the individual of either supplying or refusing to supply the data; and• The identity of other persons or entities authorized by law to receive the data.
<p>Consequences of giving the notice are:</p>	<p>Private or confidential data on individuals may be collected, stored, used, and released as described in the notice without liability to the entity.</p>
<p>Consequences on <i>not</i> giving the notice are:</p>	<p>Private or confidential data on individuals cannot be collected, stored, used, or released for any purposes other than those stated in the notice unless:</p> <ul style="list-style-type: none">• The individual subject of the data gives informed consent;• The Commissioner of Administration gives approval; or• A state or federal law subsequently authorizes or requires the new use or release.

**“NOTICE OF RIGHTS”
SAMPLE FORMAT FOR TENNESSEN WARNING**

In accordance with the Minnesota Government Data Practices Act, Aitkin County is required to inform you of your rights as they pertain to the private information collected from you. Your personal information we collect from you is private. Access to this information is available only to you and the agency collecting the information and other statutorily authorized agencies, unless you or a court authorize its release.

The Minnesota Government Data Practices Act requires that you be informed that the following information, which you are asked to provide, is considered private.

The purpose and intended use of the requested information is:

Authorized persons or agencies with whom this information may be shared include:

Furnishing the above information is voluntary, but refusal to supply the requested information will mean:

Name

Date

MINN. STAT. § 13.04(2)

INFORMED CONSENT INSTRUCTION GUIDE

- A. Enter the complete name and address of the entity that maintains the information. Include any relevant program names, staff names, titles and telephone numbers.
- B. Identify, as specifically as possible, the reports, record names, or types of information or records that will be released.
- C. Identify the entity or agencies to which the information will be released. Include the name and address of the entity. Include relevant staff names and titles. Be specific.
- D. Describe specifically and completely the purpose(s) for seeking the client's informed consent and the new use(s) to which the information will be put.
- E. Describe specifically and completely the known consequences of releasing the information.

Describe specifically and completely the known consequences of *not* releasing the information.

- G. Instruct the person to sign the consent and enter the date on which the consent is signed.
- H. As a general rule, a parent or guardian's signature should be obtained when the subject is under the age of 18 or has a legally appointed guardian; however, specific requirements for obtaining consent to release data in these circumstances vary. **Instructions for completing this portion of the form within your particular entity should be developed in consultation with the County Attorney's office.**

INFORMED CONSENT FOR THE RELEASE OF INFORMATION

I, _____
(Name of individual authorizing release)
authorize _____
(Name of individual, entity, or person holding record)
to disclose
to _____
(Name of individual, entity, or person to receive the information)
the following information:

for the purpose of:

I understand that my records are protected under state and/or federal privacy laws and cannot be disclosed without my written consent unless otherwise provided for by state or federal law. I understand that once this data is released that it may be subject to further disclosure without my written consent. I also understand that I may revoke this consent at any time except to the extent that action has been taken in reliance on it and that in any event, this consent expires automatically in one year or as described below, whichever is earlier.

Specification of the date or condition upon which this consent expires:

Executed
this _____ day of _____, 20 _____.

(Signature of individual authorizing release)

(Signature of witness)

*(Signature of parent, guardian, or
authorized representative, when required)*

DATA PRACTICES NOTICE

I have been subpoenaed to testify before this court. I have been advised by the Office of the Aitkin County Attorney to provide the following information to the Court.

“The data I have been requested to provide includes data which is classified as private data as defined by Minn. Statute Chapter 13, the Minnesota Government Data Practices Act. Pursuant to Minnesota Statute 13.03 and Minnesota Rule 1205.0100, Subp, 5, the Court’s attention is called to this classification. The Data Practices Act requires that I may disclose this data only if the data subject has given written consent, a statute allows disclosure, or a court orders disclosure. If this court orders me to provide this private data, I will do so.”

AITKIN COUNTY

PUBLIC DATA REQUEST FORM (APPENDIX A)

Right to Access Public Data

According to the Data Practices Act (Minnesota Statutes, Chapter 13), all government data are presumed to be public unless a state or federal law says otherwise. Government data is a term that means all the recorded information a government entity has, including paper, email, CDROMs, photographs, etc.

The Data Practices Act also provides that Aitkin County must keep all government data in a way that makes it easy for you, as a member of the public, to access. You have the right to look at all public data that we keep, free of charge; to get copies of public data, for which the Data Practices Act allows us to charge; and to look at the data, free of charge, before deciding to request copies.

How to Make a Data Request

To look at data or request copies of data that Aitkin County keeps, you must make a request directly to the department that maintains the data you are requesting. You may make your request by phone; or by mail, fax, or email using the Data Request Form (attached).

If you choose not to use the data request form, your request should include the following:

- State that you, as a member of the public, are making a request for data under the Data Practices Act, Minnesota Statutes, Chapter 13;
- Indicate whether you would like to look at the data, get copies of the data, or both; and
- Provide a clear description of the data you would like to inspect or have copied.

Aitkin County cannot require you, as a member of the public, to identify yourself or explain the reason for your data request. However, depending on how you want us to process your request (if, for example, you want us to mail you copies of data), we may need some information about you, such as your name and address. If you choose not to give us any identifying information, we will provide you with contact information so you may check on the status of your request. However, please keep in mind that if we do not understand your request and have no way to contact you, we will not be able to begin processing your request.

How We Respond to a Data Request

Upon receiving your request, we will begin to process it.

- If we do not have the data, we will notify you as soon as reasonably possible.
- If we have the data, but the data are not public, we will notify you as soon as reasonably possible, and state which specific law says the data are not public.
- If we have the data, and the data are public, we will respond to your request appropriately and within a reasonable amount of time, by doing one of the following:
 - arrange a date, time, and place for you to inspect data, at no charge, if your request is to look at the data, or
 - provide you with copies of the data as soon as reasonably possible. You may choose to pick up your copies, or we will mail or fax them to you. If you want us to send you the copies, you will need to provide us with an address or fax number. We will provide electronic copies (such as email or CD-ROM), upon request, if we keep the data in electronic format. Information about copy charges can be found in the County's current fee schedule, located on the County website. If the fee for fulfilling the request is greater than \$5.00, pre-payment shall be required.

If you do not understand some of the data (technical terminology, abbreviations, or acronyms), please contact the person who provided it, so that he/she can explain it.

The Data Practices Act does not require us to create or collect new data in response to a data request, or to provide data in a specific form or arrangement if we do not keep the data in that form or arrangement. (For example, if the data you request are on paper only, we are not required to create electronic documents in response to your request.) If we do agree to create data for you, we will work with you on the details of your request, including cost and response time.

Requests for Summary Data

Summary data are statistical records or reports that are prepared by removing all identifying information from private or confidential data on individuals. The preparation of summary data is not a means to gain access to private or confidential data. Aitkin County will prepare summary data if you make your request in writing – you may use the Data Request Form attached – and pay for the cost of creating the data. We will respond within ten business days of receiving your written request with details of when the data will be ready, and how much we will charge for the data.

Data Practices Contacts

The following table provides contact information for the individuals who are responsible for responding to requests for data. The Responsible Authority is the individual responsible for establishing and overseeing data access processes. The Data Practices Compliance Official is the individual to whom questions about, or problems related to, data practices should be directed.

Office	Responsible Authority, Data Practices Compliance Official and Designees
County Attorney	Jim Ratz, County Attorney <i>Designee: Lisa Rakotz, Sr. Assistant County Attorney</i> 217 2 nd Street NW, Room 231, Aitkin, MN 56431 218-927-7347; Fax 218-927-7365 jratz@co.aitkin.mn.us
County Auditor	Kirk Peysar, County Auditor <i>Designee: Donna Boyer, Financial Assistant</i> 209 2 nd Street NW, Room 202, Aitkin, MN 56431 218-927-7354; Fax 218-927-7324 kpeysar@co.aitkin.mn.us
County Recorder	Michael Moriarty, County Recorder <i>Designee: Roxy Hoppe, Chief Deputy Recorder</i> 209 2 nd Street NW, Room 205, Aitkin, MN 56431 218-927-7336; Fax 218-927-7324 mick.moriarty@co.aitkin.mn.us
County Treasurer	Lori Grams, County Treasurer <i>Designee: Julie Hughes, Chief Deputy Treasurer</i> 209 2 nd Street NW, Room 203, Aitkin, MN 56431 218-927-7325; Fax 218-927-7357 lgrams@co.aitkin.mn.us
Sheriff	Scott Turner, County Sheriff <i>Designee: John Drahota, Undersheriff</i> 217 2 nd Street NW, Room 185, Aitkin, MN 56431 218-927-7435; Fax 218-927-7359 scott.turner@co.aitkin.mn.us
All other County offices	<i>Responsible Authority and Data Practices Compliance Official:</i> Nathan Burkett, County Administrator 217 2 nd Street NW, Room 130, Aitkin, MN 56431 218-927-7276; Fax 218-927-7374 nathan.burkett@co.aitkin.mn.us

All other County offices, cont.

Designees:

Assessor's Office

Mike Dangers, County Assessor
209 2nd Street NW, Room 111, Aitkin, MN 56431
218-927-7327, Fax 218-927-7379
mike.dangers@co.aitkin.mn.us

Environmental Services / Planning & Zoning Department

Terry Neff, Environmental Services Director
209 2nd Street NW, Room 100, Aitkin, MN 56431
218-927-7342; Fax 218-927-4372
tneff@co.aitkin.mn.us

Economic Development

Ross Wagner, Economic Development/Forestry Industry Coord.
217 2nd Street NW, Room 131, Aitkin, MN 56431
218-927-7305; Fax 218-927-7374
rwagner@co.aitkin.mn.us

Health and Human Services Department

Tom Burke, HHS Director
204 1st Street NW, Aitkin, MN 56431
218-927-7200; Fax 218-927-7461
tom.burke@co.aitkin.mn.us

Highway Department

John Welle, County Engineer
1211 Air Park Drive, Aitkin, MN 56431
218-927-3741; Fax 218-927-2356
jwelle@co.aitkin.mn.us

Human Resources Department

Bobbie Danielson, HR Manager
217 2nd Street NW, Room 134, Aitkin, MN 56431
218-927-7306; Fax 218-927-7374
bobbie.danielson@co.aitkin.mn.us

Information Technology

Steve Bennett, IT Director
209 2nd Street NW, Room 118, Aitkin, MN 56431
218-927-7345; Fax 218-927-7369
sbennett@co.aitkin.mn.us

Land & Parks Department and Long Lake Conservation Center

Mark Jacobs, Land Commissioner
209 2nd Street NW, Room 206, Aitkin, MN 56431
218-927-7364; Fax 218-927-7249
mjacobs@co.aitkin.mn.us

All other County offices, cont.

Designees, continued:

Veterans Services Office

Penny Harms, Veterans Services Officer
217 2nd Street NW, Room 130, Aitkin, MN 56431
218-927-7320; Fax 218-927-7374
penny.harms@co.aitkin.mn.us

AITKIN COUNTY

DATA REQUEST FORM
Members of the Public

Date of request: _____

I am requesting access to data in the following way:

Inspection Copies Both inspection and copies

Note: Inspection is free, but there is a charge for copies. If the fee for fulfilling the request is greater than \$5.00, pre-payment shall be required.

These are the data I am requesting:

Note: Describe the data you are requesting as specifically as possible. If you need more space, please use the back of this form.

Contact Information:

Name: _____

Address: _____

City: _____ State: _____ Zip: _____

Phone number: _____ Email: _____

Note: You do not have to provide any of the above contact information. However, if you want us to mail your requested data, we will need some type of contact information. In addition, if we do not understand your request and need to get clarification from you, without contact information, we will be unable to begin processing your request.

Aitkin County will respond to your request as soon as reasonably possible.

<i>(For office use)</i>	
Department /Division:	Request handled by / Ext.:
Method of response:	
Charges:	
Amt Due:	Received by / Ext.:

Additional Information:

AITKIN COUNTY

DATA REQUEST BY SUBJECT OF DATA (APPENDIX B)

Data about You

According to the Data Practices Act (Minnesota Statutes, Chapter 13), data subjects have certain rights related to a government entity collecting, creating, and keeping government data about them. You are the subject of data when you can be identified from the data. Government data is a term that means all recorded information a government entity has, including paper, email, CDROMs, photographs, etc.

Classifications of Data about You

The Data Practices Act presumes that all government data are public, unless a state or federal law says otherwise. Data that is about you may be classified by state law as public, private, or confidential.

Public data: We must give public data to anyone who asks for it (e.g., the assessed value of your home is public data).

Private data: We cannot give private data to the general public, but you may have access when the data is about you (e.g., your Social Security number is private data). We may share your private data with you, with someone who has your written permission, with Aitkin County staff who need the data to perform an official function or duties, and as otherwise permitted by law or required by court order.

Confidential data: Confidential data have the most protection. Neither the public nor you can get access even when the confidential data are about you (e.g., if you register a complaint with a government entity concerning violations of state laws or local ordinances concerning the use of real property, your identity is confidential). We may share confidential data about you with Aitkin County staff who need the data to perform an official function or duty, and with others as permitted by law or court order. We cannot give you access to confidential data about you.

Your Rights under the Data Practices Act

Aitkin County must keep all government data about you in a way that makes it easy for you to access. We can collect and keep only that data about you that we need for administering and managing programs that are permitted by law.

As a data subject, you have the right to look at the public and private data that we keep about you, free of charge; the right to get copies of public and private data about you, for which the Data Practices Act allows us to charge an appropriate fee; and the right to look at data, free of charge, before deciding to request copies. If you ask, we will tell you whether we keep data about you and whether the data are public, private, or confidential.

As a parent, you have the right to look at and get copies of public and private data about your minor children (under the age of 18). As a legally appointed guardian, you have the right to look at and get copies of public and private data about an individual for whom you are appointed guardian. Minors have the right to ask Aitkin County not to give data about them to their parent(s) or guardian. If you are a minor, we will tell you that you have this right. We will ask you to put your request in writing and to include the reasons why we should deny your parents/guardian access to the data. Aitkin County will make the final decision about your request based on your best interests.

The Data Practices Act requires us to protect your data. We have established appropriate safeguards to ensure that your data are safe.

When we ask you to provide data about yourself that are not public, we must give you a data privacy notice (sometimes referred to as a Tennessean warning). This notice controls what we do with the data that we collect from you. Usually, we can use and release the data only in the ways described in the notice.

We will ask for your written permission if we need to use or release private data about you in a different way, or if you ask us to release the data to another person. If you want us to release data to another person, written authorization to do so must be provided to us.

When your data are inaccurate and/or incomplete, you have the right to challenge the accuracy and/or completeness of public and private data about you. You also have the right to appeal our decision. If you are a minor, your parent or guardian has the right to challenge the accuracy or completeness of data about you.

How to Make a Data Request

To look at data or request copies of data that Aitkin County keeps, you must make a written request directly to the department who maintains the data you are requesting. You may make your written request for data by mail, fax, or email, using the Data Request Form (copy attached).

If you choose not to use the Data Request Form, your written request must include:

- A statement that you are making a request for data under the Data Practices Act, Minnesota Statutes, Chapter 13, as a data subject, or as the parent/guardian of the data subject;
- Whether you would like to look at the data, get copies of the data, or both;
- A clear description of the data you would like to inspect or have copied; and
- Identifying information that proves you are the data subject, or the data subject's parent/guardian, as listed below.

Standards for Verifying Identity

- An **adult individual** must provide a valid photo ID, such as a state driver's license, a military ID, a passport, a state ID, or a state tribal ID
- A **minor individual** must provide a valid photo ID, such as a state driver's license, a military ID, a passport, a state ID, a state tribal ID, or a state school ID
- The **parent or guardian of a minor** must provide a valid photo ID *and either* a certified copy of the minor's birth certificate *or* a certified copy of documents that establish the parent or guardian's relationship to the child, such as: a court order relating to divorce, separation, custody, or foster care; a foster care contract; or an affidavit of parentage
- The **legal guardian for an individual** must provide a valid photo ID *and* a certified copy of appropriate documentation of formal or informal appointment as guardian, such as court order(s) or valid power of attorney
- An **attorney** requesting information on your behalf must send a request on his/her letterhead along with your express written consent; the request should be signed by both you and the attorney

Note: Individuals who do not exercise their data practices rights in person must provide *either* notarized or certified copies of the documents that are required *or* an affidavit of ID. (*This requirement does not apply to attorneys requesting data on your behalf.*)

How We Respond to a Data Request

Upon receiving your written request, we will begin to process it. If it is not clear what data you are requesting, we will ask you for clarification. If we do not have the data, we will notify you within 10 business days. If we have the data but the data are confidential, we will notify you within 10

business days, and state which specific law says you cannot access the data. If we have the data, and the data are public or private data about you, we will respond to your request within 10 business days. If your request is to look at the data, we will arrange a date, time, and place to inspect data.

After we have provided you with access to data about you, we do not have to show you the same data again for 6 months, unless there is a dispute or we collect or create new data about you. If you do not understand some of the data (technical terminology, abbreviations, or acronyms), please contact the person who provided it, so that he/she can explain it.

The Data Practices Act does not require us to create or collect new data in response to a data request, or to provide data in a specific form or arrangement if we do not keep the data in that form or arrangement. (For example, if the data you request are on paper only, we are not required to create electronic documents in response to your request.) If we do agree to create data for you, we will work with you on the details of your request, including cost and response time.

Charges for Copies of Data

We may only charge you the actual cost of making copies of data about you. This charge may include the following: employee time* to prepare and make copies (i.e. removing staples and paper clips, sorting data, labeling data, taking data to a copier and actually producing copies); actual cost of media used (e.g., paper, CD ROMs, DVDs, etc.); and mailing costs if you request the copies be mailed to you. We *may not* charge you the cost of searching for and retrieving the data, redacting confidential data or private data about others from your data, or sorting of data that is not necessary for copying of your data. The amount that is charged will be the same regardless of whether the request is made by you as the data subject, your parent/guardian, or by a representative to whom you have granted authorization to access your data.

* Employee time is calculated based upon the average wage of the lowest-paid Aitkin County employee who could complete the tasks necessary, plus the base cost of insurance benefits for that employee.

Data Practices Contacts

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Office	Responsible Authority, Data Practices Compliance Official and Designees
County Attorney	Jim Ratz, County Attorney <i>Designee: Lisa Rakotz, Sr. Assistant County Attorney</i> 217 2 nd Street NW, Room 231, Aitkin, MN 56431 218-927-7347; Fax 218-927-7365 jratz@co.aitkin.mn.us
County Auditor	Kirk Peysar, County Auditor <i>Designee: Donna Boyer, Financial Assistant</i> 209 2 nd Street NW, Room 202, Aitkin, MN 56431 218-927-7354; Fax 218-927-7324 kpeysar@co.aitkin.mn.us
County Recorder	Michael Moriarty, County Recorder <i>Designee: Roxy Hoppe, Chief Deputy Recorder</i> 209 2 nd Street NW, Room 205, Aitkin, MN 56431 218-927-7336; Fax 218-927-7324 mick.moriarty@co.aitkin.mn.us
County Treasurer	Lori Grams, County Treasurer <i>Designee: Julie Hughes, Chief Deputy Treasurer</i> 209 2 nd Street NW, Room 203, Aitkin, MN 56431 218-927-7325; Fax 218-927-7357 lgrams@co.aitkin.mn.us
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All other County offices	<p><i>Responsible Authority and Data Practices Compliance Official:</i> Nathan Burkett, County Administrator 217 2nd Street NW, Room 130, Aitkin, MN 56431 218-927-7276; Fax 218-927-7374 nathan.burkett@co.aitkin.mn.us</p> <p><i>Designees:</i></p> <p><u>Assessor's Office</u> Mike Dangers, County Assessor 209 2nd Street NW, Room 111, Aitkin, MN 56431 218-927-7327, Fax 218-927-7379 mike.dangers@co.aitkin.mn.us</p> <p><u>Environmental Services / Planning & Zoning Department</u> Terry Neff, Environmental Services Director 209 2nd Street NW, Room 100, Aitkin, MN 56431 218-927-7342; Fax 218-927-4372 tneff@co.aitkin.mn.us</p>

All other County offices, cont.

Designees, continued:

Economic Development

Ross Wagner, Economic Development/Forestry Industry Coord.
217 2nd Street NW, Room 131, Aitkin, MN 56431
218-927-7305; Fax 218-927-7374
rwagner@co.aitkin.mn.us

Health and Human Services Department

Tom Burke, HHS Director
204 1st Street NW, Aitkin, MN 56431
218-927-7200; Fax 218-927-7461
tom.burke@co.aitkin.mn.us

Highway Department

John Welle, County Engineer
1211 Air Park Drive, Aitkin, MN 56431
218-927-3741; Fax 218-927-2356
jwelle@co.aitkin.mn.us

Human Resources Department

Bobbie Danielson, HR Manager
217 2nd Street NW, Room 134, Aitkin, MN 56431
218-927-7306; Fax 218-927-7374
bobbie.danielson@co.aitkin.mn.us

Information Technology

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Land & Parks Department and Long Lake Conservation Center

Mark Jacobs, Land Commissioner
209 2nd Street NW, Room 206, Aitkin, MN 56431
218-927-7364; Fax 218-927-7249
mjacobs@co.aitkin.mn.us

Veterans Services Office

Penny Harms, Veterans Services Officer
217 2nd Street NW, Room 130, Aitkin, MN 56431
218-927-7320; Fax 218-927-7374
penny.harms@co.aitkin.mn.us

AITKIN COUNTY

DATA REQUEST FORM
Subject of Data

Date of request: _____

I am requesting access to data in the following way:

Inspection Copies Both inspection and copies

Note: Inspection is free, but there is a charge for copies. If the fee for fulfilling the request is greater than \$5.00, pre-payment shall be required.

These are the data I am requesting:

Note: Describe the data you are requesting as specifically as possible. If you need more space, please use the back of this form.

To request data as a data subject, you must show a valid state ID, such as a driver's license, military ID, or passport as proof of identity. To request data on behalf of the data subject, you must present proper written permission granting you such access.

Data Subject Name: _____

Address: _____

Phone number: _____ Email: _____

Parent/Guardian Name (if applicable): _____

Signature of Data Subject or Parent/Guardian: _____

Aitkin County will respond to your request within 10 days.

<i>(For office use)</i>	
ID provided:	
Department name:	Request handled by:
Method of response:	
Charges:	
Amt Due:	Received by:
Notes	



Board of County Commissioners Agenda Request

3A
Agenda Item #

Requested Meeting Date: 7-28-15

Title of Item: Award SAP 001-599-037/038

<input checked="" type="checkbox"/> REGULAR AGENDA <input type="checkbox"/> CONSENT AGENDA <input type="checkbox"/> INFORMATION ONLY	Action Requested: <input type="checkbox"/> Approve/Deny Motion <input checked="" type="checkbox"/> Adopt Resolution (attach draft)	<input type="checkbox"/> Direction Requested <input type="checkbox"/> Discussion Item <input type="checkbox"/> Hold Public Hearing* <i>*provide copy of hearing notice that was published</i>
Submitted by: John Welle		Department: Highway Department
Presenter (Name and Title): John Welle, Aitkin County Engineer		Estimated Time Needed: 10 minutes
Summary of Issue: These projects are culvert bridge replacements on a Spencer Township Road and a Morrison Township Road. Bids will be opened on Monday, July 27, 2015. An abstract of received bids and an award resolution will be presented at the Board meeting.		
Alternatives, Options, Effects on Others/Comments:		
Recommended Action/Motion: Recommend award of the contract.		
Financial Impact: Is there a cost associated with this request? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No What is the total cost, with tax and shipping? \$ amount pending bids Is this budgeted? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <i>Please Explain:</i>		

Legally binding agreements must have County Attorney approval prior to submission.



Board of County Commissioners Agenda Request

4A

Agenda Item #

Requested Meeting Date: July 28, 2015

Title of Item: MN Geological Atlas for Aitkin County

<input checked="" type="checkbox"/> REGULAR AGENDA <input type="checkbox"/> CONSENT AGENDA <input type="checkbox"/> INFORMATION ONLY	Action Requested: <input checked="" type="checkbox"/> Approve/Deny Motion <input type="checkbox"/> Adopt Resolution (attach draft)	<input type="checkbox"/> Direction Requested <input type="checkbox"/> Discussion Item <input type="checkbox"/> Hold Public Hearing* <small>*provide copy of hearing notice that was published</small>
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Submitted by: Terry Neff, Environmental Services Director	Department: Environmental Services
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Presenter (Name and Title): Terry Neff, Environmental Services Director; Dale Setterholm, MGS	Estimated Time Needed: 15 min
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Summary of Issue:

The Minnesota Geological Survey (MGS) staff contacted me asking if we would be interested in participating in the creation of a Geological Atlas for Aitkin County. The MGS staff met with GIS Coordinator, Dan Haasken, Assistant Zoning Administrator, Pete Gansen, and myself to discuss the process and what commitment would be required by Aitkin County. Aitkin County would be responsible for determining the approximate location and elevation of an estimated 6500 well locations in Aitkin County. Most of the work should be able to be done in-house using existing aerial photography and maps on the well logs. There will be some onsite visits required to verify locations of wells.

The state on average expends about \$350,000.00 to create a county Geological Atlas (see map of county atlas status). These atlases can be used to interpret approximate aquifer depth, groundwater flow patterns, sensitive soils, bedrock location, etc. when siting industrial activities and for determining approximate well depths.

To accomplish our commitment we would need to hire intern/part-time help to inventory the wells. I expect this person to be able to finish the inventory within the allotted 67 days for a part time person. Approximate cost of \$7,000.00.

I have included a letter from the MGS to Aitkin County Board Chair Mark Wedel.

Alternatives, Options, Effects on Others/Comments:

Alternative would be to postpone the completion of the atlas.

Recommended Action/Motion:

Recommend approving the agreement between Aitkin County Environmental Services and the Minnesota Geological Survey for completion of the Geological Atlas.

Financial Impact:

Is there a cost associated with this request? Yes No

What is the total cost, with tax and shipping? \$ Approximately \$7,000.00

Is this budgeted? Yes No Please Explain:

Legally binding agreements must have County Attorney approval prior to submission.

Aitkin County and the County Geologic Atlas Program

What is a county geologic atlas?

- geologic and hydrologic maps and associated databases essential to managing water
- Part A (Minnesota Geological Survey, University of Minnesota) includes surficial geology, bedrock geology, sand bodies (aquifers) within the glacial deposits, County Well Index (well construction records), **User's Guide**, paper and digital products
- Part B (DNR) includes water levels in aquifers, sensitivity of aquifers to contamination, water composition, water age, paper and digital products

Who benefits from an atlas and how is it used?

- *Citizens*- what aquifers exist beneath a property, how sensitive are they to contamination, who else uses this aquifer, what is the direction of flow in this aquifer, is the water level in this aquifer rising or falling, what is the water composition?
- *Businesses*- where can I locate my business to obtain the water I need, is my business likely to affect the quality of water in the aquifer below?
 - Consultants- use atlas information in contamination clean-up efforts, and in helping cities with wellhead protection, well field design, and source water protection plans
 - Well Contractors- improved service to customers when there is less uncertainty about aquifers and water quality available
- *Townships*- permitting decisions that can impact water should take into account the sensitivity of water resources. **User's Guide** helps non-scientists understand and utilize the information
- *Cities*- cities commonly make use of the atlases to manage their water supply systems. This includes determining where to drill wells, choosing aquifers with the capacity and water characteristics they need, and then protecting the wells from contamination
- *Counties*: atlas information is often incorporated into County Water Plans. Understanding the ground water system across the county enables counties to focus their resources on those areas where the impact will be greatest (ex: septic rehab, well sealing, permitting). Counties can also use the atlas and its portrayal of the water resources to guide land use planning and zoning that will protect and make wise use of those resources.

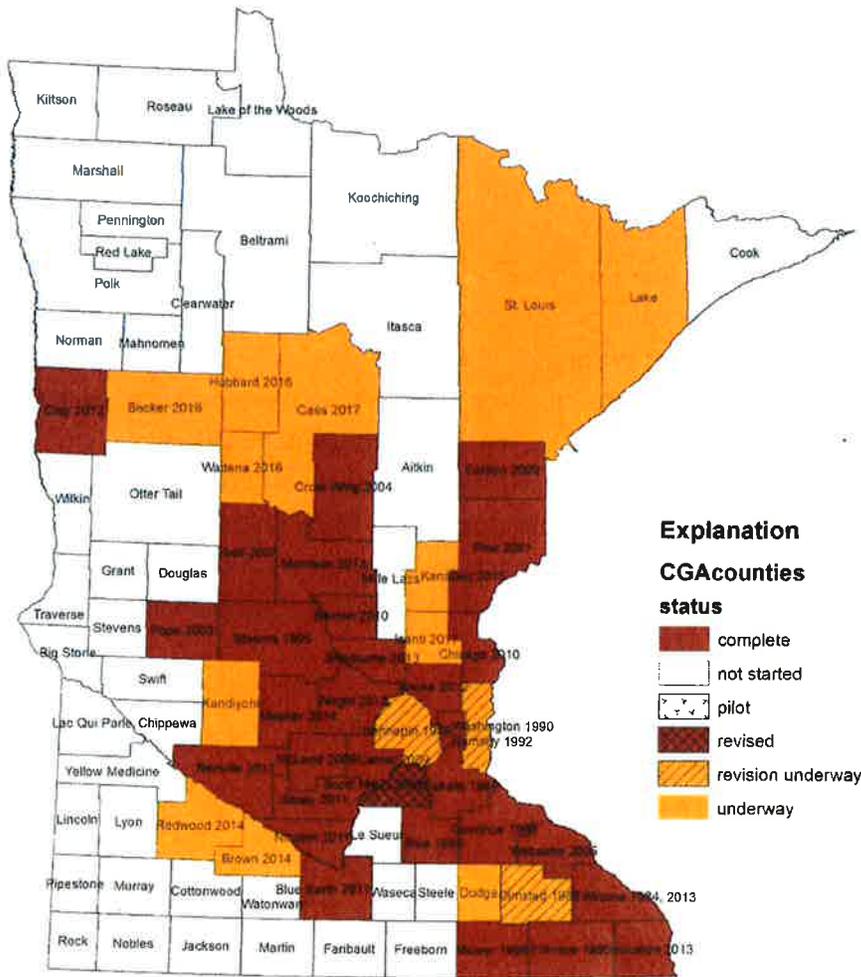
Specific programs and activities that utilize geologic atlas information:

- County water plans
- Planning and zoning
- Wellhead protection, well construction, and well field design
- Source water protection
- Lake level management
- Clean-up of spills and contaminants
- Water appropriation permit decisions
- Aquifer management including monitoring and modeling

How is a geologic atlas initiated and what is required?

- The county must express interest, and agree to establish accurate locations for water wells with construction records. There are about 6,900 such wells in Aitkin County that need accurate locations. Locations have already been established for an additional 964 wells. This work needs to be completed early in the project so that the mapping can utilize this data. No cash is required of the county.
- MGS obtains funding (Clean Water Funds, LCCMR funds, other) and expends about \$350,000 on the project over 3 to 4 years. DNR follows and spends an equal amount over 3 to 4 years.

CGA Part A Status June 2015



UNIVERSITY OF MINNESOTA

Twin Cities Campus

Minnesota Geological Survey

2609 Territorial Road
Saint Paul, MN 55114

Office: 612-626-2969

Website: www.geo.umn.edu/mgs

Email: mgs@umn.edu

July 17, 2015

Mr. J. Mark Wedel
Chairman
Aitkin County Board of Commissioners
217 2nd St NW
Aitkin, MN 56431

Dear Chairman Wedel,

This letter describes our expectations for creating a geologic atlas of Aitkin County. Although this arrangement does not involve any transfer of funds between Aitkin County and the Minnesota Geological Survey (MGS), it will require both parties to expend resources and effort, and both must successfully complete certain tasks to attain the goals of the project.

I wish to be clear that all MGS participation is dependent on funding from the Legislative and Citizen's Commission on Minnesota Resources (LCCMR), or other State sources. If that funding is not provided, or is not sufficient, the project will not be completed. That funding is now in place and I don't anticipate any funding problems.

Your office, other offices of Aitkin County, or other local parties, will establish accurate locations for approximately 6,500 water wells for which construction records are available. Staff of the Minnesota Geological Survey will provide copies of those records, field maps, and training on procedures that will help you complete this task. The locations and the manner in which they are transferred to MGS must meet established standards, and MGS will conduct quality checks to assure the accuracy of the locations. Because many of the project tasks rely on the well information, this work must be completed early in the project.

The MGS will provide comprehensive geologic mapping and associated databases for Aitkin County. This will include maps of the bedrock geology, bedrock topography, surficial geology, thickness of the glacial materials, and also illustrations or other means to describe the glacial materials between the land surface and the bedrock surface. The completeness and resolution of these maps and databases are dependent on the distribution of data, mostly from the water well records. MGS will deliver these products as printed plates, as portable document files (pdfs), and as geographic information system files.

The County Geologic Atlas Program has been continuously funded for over 30 years, and we have no reason to expect a disruption. However, the date of delivery of products is funding dependent. We are generally able to deliver our products in 3 or 4 years. It is also expected that the Department of Natural Resources, Division of Waters, will follow completion of the MGS mapping and create maps and associated databases that describe the distribution, composition, and level of waters contained within the geologic systems of Aitkin County. This is another long-standing aspect of the program, but MGS obviously cannot guarantee participation of another party.

I believe that this project will provide information essential to managing the water and mineral resources of Aitkin County, to the benefit of its citizens. I appreciate your willingness to share this work with us. Please indicate your agreement with the expectations above by signature, and return one copy to me. Upon receipt I will appoint a project manager and they will contact Terry Neff regarding training and other preparations for the well location work. Thank you for your support of this project.

Sincerely,

Dale R. Setterholm
Geologist, Assistant to the Director

Chairman J. Mark Wedel
Aitkin County Board



Board of County Commissioners Agenda Request



Requested Meeting Date: 7/28/15

Title of Item: 2015 2nd Quarter Investment Report

<input checked="" type="checkbox"/> REGULAR AGENDA <input type="checkbox"/> CONSENT AGENDA <input type="checkbox"/> INFORMATION ONLY	Action Requested: <input type="checkbox"/> Approve/Deny Motion <input type="checkbox"/> Adopt Resolution (attach draft)	<input type="checkbox"/> Direction Requested <input checked="" type="checkbox"/> Discussion Item <input type="checkbox"/> Hold Public Hearing* <i>*provide copy of hearing notice that was published</i>
Submitted by: Lori Grams		Department: County Treasurer
Presenter (Name and Title): Lori Grams County Treasurer		Estimated Time Needed: 10 minutes
Summary of Issue: 2015 2nd Quarter Investment report		
Alternatives, Options, Effects on Others/Comments:		
Recommended Action/Motion:		
Financial Impact: Is there a cost associated with this request? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No What is the total cost, <i>with tax and shipping?</i> \$ _____ Is this budgeted? <input type="checkbox"/> Yes <input type="checkbox"/> No <i>Please Explain:*</i>		

Lori Grams, County Treasurer

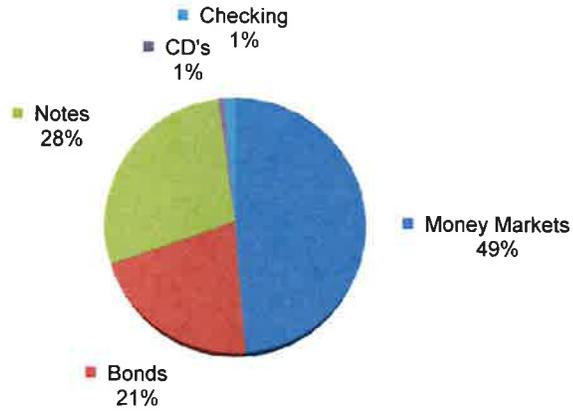
Bank #	Bank	Type of Investment	Purchase Date	Maturity Date	Interest Rate	Total
8	Grand Timber Bank	Money Market	-	-	0.25	7,551.95
15	Federal Reserve	Bond	4/20/1987	4/1/2017	8.00	33.12
104	Magic-General	Money Market	-	-	0.04	11,943,343.89
108	Wells Fargo	Money Market	-	-	0.01	24,836.25
109	Security State	Checking	-	-	0.05	22,607.96
110	Bremer	Checking	-	-	0.01	382,050.48
147	Magic-Ditch 2	Money Market	-	-	0.04	12,327.93
148	Magic-Ditch 30	Money Market	-	-	0.04	27,998.92
177	Magic-Envir Trust	Money Market	-	-	0.04	19,385.82
189	Bremer	Money Market	-	-	0.01	1,360,200.81
323	WFA	Money Market	-	-	0.01	0.00
363	Security State Bank	Money Market	-	-	0.25	849,095.06
414	Magic	Note	3/30/2011	3/9/2018	3.25	2,530,876.39
442	WFA	Note	8/28/2012	8/28/2019	1.65	2,250,000.00
443	WFA	Bond	9/27/2012	9/27/2019	1.66	494,117.65
444	WFA	Note	10/4/2012	10/4/2019	1.72	1,000,000.00
446	WFA	Bond	10/3/2012	10/3/2019	1.65	2,000,000.00
445	WFA	Bond	10/11/2012	10/11/2019	1.69	1,304,347.83
447	WFA	Bond	10/15/2012	10/15/2019	1.63	250,000.00
448	Grand Timber Bank	CD	1/11/2015	1/11/2017	1.25	200,000.00
449	WFA	Bond	1/30/2013	1/30/2020	1.64	1,000,000.00
450	WFA	Note	2/12/2013	2/12/2020	1.67	1,000,000.00
451	WFA	Bond	2/13/2013	2/13/2020	1.73	1,000,000.00
452	WFA	Note	4/17/2013	4/17/2020	1.80	1,000,000.00
453	WFA	Note	6/26/2013	6/26/2020	2.04	500,000.00
456	Neighborhood National Bank	CD	2/11/2015	2/11/2016	0.35	25,000.00
						29,203,774.06

JUNE 2015

INVESTMENT PORTFOLIO DIVERSIFICATION

PORTFOLIO

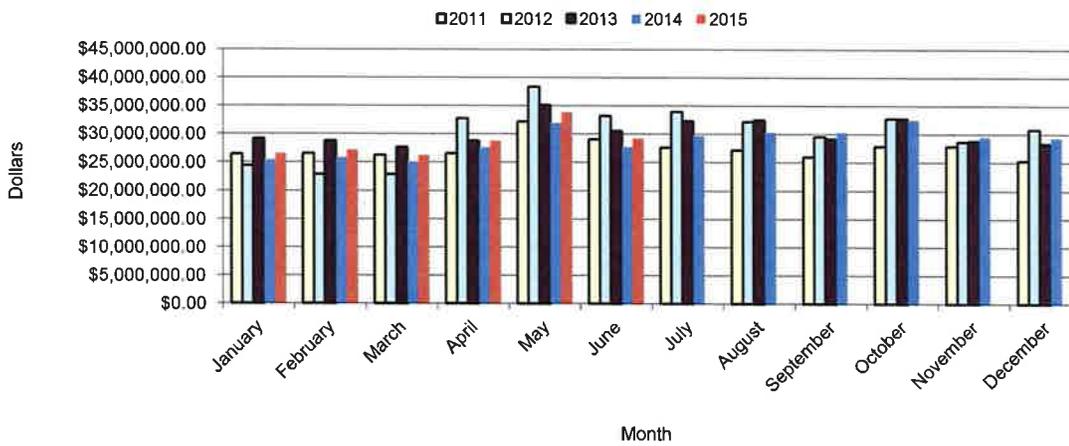
Money Markets	\$14,244,740.63
Bonds	\$6,048,498.60
Notes	\$8,280,876.39
CD's	\$225,000.00
Checking	\$404,658.44
Total	\$29,203,774.06



PORTFOLIO BALANCE

	2011	2012	2013	2014	2015
January	\$26,414,041.13	\$24,367,549.40	\$29,088,294.41	\$25,412,093.97	\$26,612,279.57
February	\$26,547,115.00	\$22,873,046.63	\$28,763,352.90	\$25,861,121.83	\$27,155,630.95
March	\$26,288,864.37	\$22,854,934.11	\$27,609,036.85	\$25,149,483.96	\$26,218,443.65
April	\$26,536,253.86	\$32,720,309.44	\$28,787,188.45	\$27,598,300.21	\$28,744,085.23
May	\$32,170,929.96	\$38,314,598.16	\$35,123,488.24	\$31,918,369.74	\$33,856,148.33
June	\$29,058,120.68	\$33,155,604.57	\$30,534,488.26	\$27,734,491.87	\$29,203,774.06
July	\$27,638,077.10	\$33,946,246.47	\$32,269,580.09	\$29,807,467.71	
August	\$27,200,515.06	\$32,141,928.59	\$32,424,958.90	\$30,319,081.32	
September	\$25,975,141.17	\$29,568,924.83	\$29,111,435.84	\$30,375,578.52	
October	\$27,828,872.25	\$32,703,656.18	\$32,689,893.97	\$32,542,627.19	
November	\$27,828,872.25	\$28,619,875.28	\$28,738,753.69	\$29,564,837.09	
December	\$25,325,566.17	\$30,798,195.43	\$28,332,441.56	\$29,375,220.36	
Average Balance	\$27,401,030.75	\$30,172,072.42	\$30,289,409.43	\$28,804,889.48	\$28,631,726.97

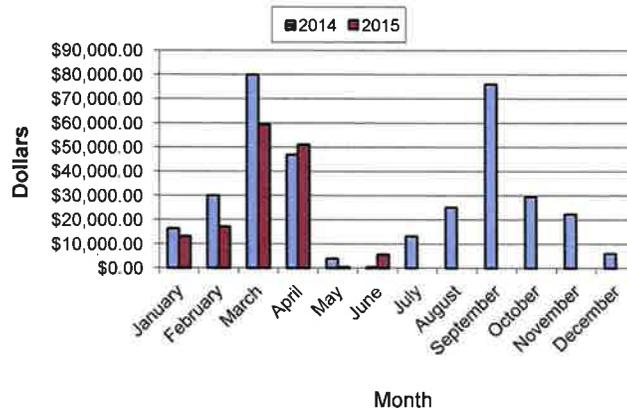
PORTFOLIO BALANCE



INTEREST EARNED

	2014	2015
January	\$16,360.81	\$13,218.32
February	\$30,049.56	\$17,173.38
March	\$79,889.99	\$59,380.97
April	\$46,783.36	\$51,054.69
May	\$3,917.20	\$468.57
June	\$452.46	\$5,590.61
July	\$13,153.39	
August	\$25,051.22	
September	\$75,995.07	
October	\$29,479.75	
November	\$22,310.15	
December	\$5,987.02	
Total	\$349,429.98	\$146,886.54

INTEREST EARNED



Interest Earned

2013	\$314,830.42
2012	\$314,893.06
2011	\$322,490.59



Board of County Commissioners Agenda Request



Requested Meeting Date: July 28, 2015

Title of Item: 2nd Quarter Financial Report

<input checked="" type="checkbox"/> REGULAR AGENDA	Action Requested:	<input type="checkbox"/> Direction Requested
<input type="checkbox"/> CONSENT AGENDA	<input type="checkbox"/> Approve/Deny Motion	<input checked="" type="checkbox"/> Discussion Item
<input type="checkbox"/> INFORMATION ONLY	<input type="checkbox"/> Adopt Resolution (attach draft)	<input type="checkbox"/> Hold Public Hearing* <i>*provide copy of hearing notice that was published</i>

Submitted by: Nathan Burkett	Department: Administration
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Presenter (Name and Title): Nathan Burkett, County Administrator	Estimated Time Needed:
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Summary of Issue:

Attached is the 2nd Quarter Budget Report. More information will be provided at the meeting.

Alternatives, Options, Effects on Others/Comments:

Recommended Action/Motion:

Financial Impact:

Is there a cost associated with this request? Yes No

What is the total cost, with tax and shipping? \$

Is this budgeted? Yes No *Please Explain:*

NWB1
7/21/15 3:36PM

Aitkin County



USER- SELECTED BUDGET REPORT

01 FUND General Fund
001 DEPT Commissioners

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	2012	2013	2014	PROPOSED	2015
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>2015</u>	<u>Actual</u>
		<u>Mo. 01 - 12</u>	<u>Mo. 01 - 12</u>	<u>Mo. 01 - 12</u>		<u>Mo. 01 - 12</u>
01-001-000-0000-6101	Salaries	143,218	143,218	143,218	143,220	77,118
01-001-000-0000-6108	Meals (Not Overnight)	14	19	0	20	20
01-001-000-0000-6124	Medicare- Employer 1.45%	1,819	1,785	1,833	2,149	971
01-001-000-0000-6149	Employer Deduct Contribution- Vet	6,000	6,000	8,256	9,520	8,520
01-001-000-0000-6150	Health Insurance- Employer	43,057	44,802	45,100	56,550	23,100
01-001-000-0000-6152	Life Insurance- Employer	362	312	312	312	156
01-001-000-0000-6162	Pera- Dcp 5%	7,160	7,160	7,160	7,161	3,856
01-001-000-0000-6205	Postage	45	20	17	100	45
01-001-000-0000-6230	Printing, Publishing & Adv	2,203	2,037	2,341	2,500	1,183
01-001-000-0000-6241	Registration Fee	4,020	1,775	3,295	3,000	2,375
01-001-000-0000-6250	Telephone	2,252	1,714	1,853	2,200	2,203
01-001-000-0000-6330	Transportation & Travel & Parking	10,098	11,034	11,269	12,000	6,507
01-001-000-0000-6332	Hotel / Motel Lodging	2,514	3,387	3,699	3,000	2,120
01-001-000-0000-6340	Meals (Overnight)	111	48	237	200	112
01-001-000-0000-6352	Insurance	1,480	1,630	1,476	1,476	1,440
01-001-000-0000-6353	Workers Compensation Insurance	904	672	874	936	885
01-001-000-0000-6405	Office & Computer Supplies	341	1,059	486	750	268
01-001-000-0000-6511	Gas And Oil	135	197	85	100	0
01-001-000-0000-6625	Office Equipment	3,946	507	1,086	1,700	2,049
DEPT 001 Commissioners	Revenue					
	Expend.	229,679	227,379	232,599	246,894	132,926
	Net	229,679	227,379	232,599	246,894	132,926

NWB1
7/21/15 3:36PM

Aitkin County



USER- SELECTED BUDGET REPORT

01 FUND General Fund

Report Basis: Cash

012 DEPT Court Administration

<u>Account Number</u>	<u>Account Description</u>	<u>2012 Actual Mo. 01 - 12</u>	<u>2013 Actual Mo. 01 - 12</u>	<u>2014 Actual Mo. 01 - 12</u>	<u>PROPOSED 2015</u>	<u>2015 Actual Mo. 01 - 12</u>
01- 012- 000- 0000- 5603	Child Support Motion Fee	0	20 -	20 -	0	0
01- 012- 000- 0000- 5840	Misc Receipts	1,330 -	3,068 -	1,621 -	100 -	907 -
01- 012- 000- 0000- 6205	Postage	98 -	1,159 -	74	100	1,270
01- 012- 000- 0000- 6232	Attorney Services	41,568	95,264	45,720	80,000	42,394
01- 012- 000- 0000- 6250	Telephone	178	446 -	41	0	251
01- 012- 000- 0000- 6252	Witnesses	2,283	7,376	11,676	5,000	21,781
DEPT 012 Court Administration	Revenue	1,330 -	3,088 -	1,641 -	100 -	907 -
	Expend.	43,932	101,035	57,510	85,100	65,695
	Net	42,602	97,947	55,869	85,000	64,789

Aitkin County



USER- SELECTED BUDGET REPORT

01 FUND General Fund
040 DEPT Auditor

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	<u>2012 Actual</u> <u>Mo. 01 - 12</u>	<u>2013 Actual</u> <u>Mo. 01 - 12</u>	<u>2014 Actual</u> <u>Mo. 01 - 12</u>	<u>PROPOSED</u> <u>2015</u>	<u>2015 Actual</u> <u>Mo. 01 - 12</u>
01-040-000-0000-5076	Judgement Costs	16,432 -	16,264 -	15,141 -	16,000 -	8,788 -
01-040-000-0000-5081	Mortgage Registry- 3%	10,180 -	9,033 -	6,973 -	9,000 -	4,300 -
01-040-000-0000-5115	Auctioneers Licenses	200 -	200 -	160 -	120 -	40 -
01-040-000-0000-5116	1/2 Beer License	235 -	255 -	220 -	250 -	175 -
01-040-000-0000-5119	Liquor Licenses	46,780 -	54,625 -	53,990 -	52,000 -	16,145 -
01-040-000-0000-5124	Fireworks Permit	10 -	12 -	10 -	10 -	10 -
01-040-000-0000-5125	Precious Metal Licenses	50 -	25 -	25 -	50 -	0
01-040-000-0000-5132	Cigarette License Fees	1,750 -	1,800 -	1,600 -	1,700 -	1,550 -
01-040-000-0000-5517	Fees For Services	2,362 -	1,511 -	4,156 -	2,500 -	1,288 -
01-040-000-0000-5518	Tax Search Ms 297.14	85 -	60 -	60 -	250 -	65 -
01-040-000-0000-5519	Lien Release Ditch & Hwy	300 -	255 -	270 -	250 -	180 -
01-040-000-0000-5590	Auditor Fee- Clerical FTS Sales & Fe	30,000 -	30,000 -	30,000 -	30,000 -	0
01-040-000-0000-5840	Misc Receipts	235 -	474 -	252 -	300 -	285 -
01-040-000-0000-5868	Tint Rmb From Schools/City/Town	7,562 -	5,458 -	8,062 -	6,500 -	804 -
01-040-000-0000-6101	Salaries- Full Time	250,195	260,103	268,353	270,204	148,331
01-040-000-0000-6102	Salaries- - Part Time	152	0	0	0	0
01-040-000-0000-6108	Meals (Not Overnight)	32	21	7	0	1
01-040-000-0000-6109	Overtime- Salaries	7,439	1,316	8,064	1,000	1,811
01-040-000-0000-6124	Medicare- Employer 1.45%	3,700	3,720	3,927	3,932	2,126
01-040-000-0000-6149	Employer Deduct Contribution- Vek	5,167	5,167	5,167	6,080	5,702
01-040-000-0000-6150	Health Insurance- Employer	38,912	40,798	41,754	39,444	20,353
01-040-000-0000-6152	Life Insurance- Employer	299	248	248	312	124
01-040-000-0000-6154	Long Term Disability- Employer	274	203	236	245	146
01-040-000-0000-6159	Pera 7.25%	18,671	18,831	19,914	20,340	11,242
01-040-000-0000-6165	Fica- Employer 6.20%	15,821	15,908	16,793	16,815	9,090
01-040-000-0000-6205	Postage	18,631	19,653	15,442	18,500	5,839
01-040-000-0000-6208	Training/Education	2	78	52	0	0
01-040-000-0000-6230	Printing, Publishing & Adv	21,522	21,357	20,703	22,000	24,261
01-040-000-0000-6231	Services, Labor, Contracts	22,400	37,820	31,521	27,000	7,190
01-040-000-0000-6240	Dues	360	360	360	370	360
01-040-000-0000-6241	Registration Fee	265	390	530	400	65
01-040-000-0000-6250	Telephone	831	762	729	800	429
01-040-000-0000-6330	Transportation & Travel	298	566	490	600	309
01-040-000-0000-6332	Hotels / Motels	360	486	226	800	360
01-040-000-0000-6340	Meals (Overnight)	14	6	0	50	0
01-040-000-0000-6352	Insurance	1,480	1,956	1,508	1,476	1,728

Aitkin County



USER- SELECTED BUDGET REPORT

01 FUND General Fund
040 DEPT Auditor

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	<u>2012 Actual</u> <u>Mo. 01 - 12</u>	<u>2013 Actual</u> <u>Mo. 01 - 12</u>	<u>2014 Actual</u> <u>Mo. 01 - 12</u>	<u>PROPOSED</u> <u>2015</u>	<u>2015 Actual</u> <u>Mo. 01 - 12</u>
01-040-000-0000-6353	Workers Compensation Insurance	891	464	571	622	650
01-040-000-0000-6356	License Fees	12	16	13	0	0
01-040-000-0000-6405	Office & Computer Supplies	3,292	3,675	5,243	3,700	2,041
01-040-000-0000-6511	Gas And Oil	13	63	11	100	23
01-040-000-0000-6625	Office Equipment	1,175	0	3,620	3,000	190
01-040-021-0000-5504	G & F License Fee	1,015 -	1,043 -	1,115 -	1,000 -	477 -
01-040-021-0000-5520	Drivers License Fees	22,875 -	20,310 -	31,967 -	20,000 -	15,624 -
01-040-021-0000-5522	Motor Vehicle License/Tab Fees	118,534 -	115,012 -	116,264 -	120,000 -	65,861 -
01-040-021-0000-5523	DNR/License Tab Fees	18,323 -	17,565 -	14,848 -	17,500 -	9,774 -
01-040-021-0000-5840	Misc Receipts	1,654 -	1,692 -	941 -	1,300 -	650 -
01-040-021-0000-6101	Salaries- Full Time	82,680	82,680	85,026	88,338	47,731
01-040-021-0000-6102	Wages- Part Time	2,511	2,469	3,437	10,000	7,764
01-040-021-0000-6108	Meals (Not Overnight)	5	0	0	50	0
01-040-021-0000-6109	Overtime	5,871	4,545	6,326	6,000	4,896
01-040-021-0000-6124	Medicare- Employer 1.45%	1,151	1,115	1,185	1,339	762
01-040-021-0000-6149	Employer Deduct Contribution- Vet	3,000	3,000	3,432	3,540	2,655
01-040-021-0000-6150	Health Insurance- Employer	21,529	22,357	22,017	22,572	11,286
01-040-021-0000-6152	Life Insurance- Employer	145	125	125	125	62
01-040-021-0000-6159	Pera Co- Or 7.25%	6,420	6,324	6,623	6,926	4,325
01-040-021-0000-6165	Fica- Employer 6.20%	4,923	4,768	5,066	5,725	3,259
01-040-021-0000-6205	Postage	1,000	1,000	1,190	1,000	601
01-040-021-0000-6230	Printing, Publishing & Adv	1,004	1,204	1,468	1,100	1,066
01-040-021-0000-6231	Services, Labor, Contracts	427	475	453	500	492
01-040-021-0000-6240	Dues	253	253	253	300	253
01-040-021-0000-6241	Registration Fee	20	20	140	50	20
01-040-021-0000-6250	License Center- Phone	3,528	3,629	3,527	3,500	2,096
01-040-021-0000-6301	Rentals	9,100	9,000	9,000	9,000	5,250
01-040-021-0000-6330	Transportation/Travel/Parking (Ow	257	88	34	100	29
01-040-021-0000-6340	Meals (Overnight)	0	0	0	20	0
01-040-021-0000-6352	Insurance	592	652	590	591	576
01-040-021-0000-6353	Workers Compensation Insurance	3	200	195	241	213
01-040-021-0000-6405	Office & Computer Supplies	2,656	1,569	1,752	1,800	831
01-040-021-0000-6511	Gas And Oil	0	0	17	0	0
01-040-021-0000-6625	Office Equipment & Other Equipme	1,668	2,148	569	1,200	0
DEPT 040 Auditor	Revenue	278,582 -	275,592 -	286,054 -	278,730 -	126,017 -
	Expend.	560,948	581,586	597,907	601,807	336,536

NWB1
7/21/15 3:36PM

01 FUND General Fund
040 DEPT Auditor

Aitkin County

USER- SELECTED BUDGET REPORT



Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	2012 <u>Actual</u>	2013 <u>Actual</u>	2014 <u>Actual</u>	PROPOSED <u>2015</u>	2015 <u>Actual</u>
	Net	<u>Mo. 01 - 12</u> 282,366	<u>Mo. 01 - 12</u> 305,994	<u>Mo. 01 - 12</u> 311,853	323,077	<u>Mo. 01 - 12</u> 210,519

NWB1
7/21/15 3:36PM

Aitkin County

USER- SELECTED BUDGET REPORT



01 FUND General Fund
041 DEPT Internal Audit

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	<u>2012 Actual</u> <u>Mo. 01 - 12</u>	<u>2013 Actual</u> <u>Mo. 01 - 12</u>	<u>2014 Actual</u> <u>Mo. 01 - 12</u>	<u>PROPOSED 2015</u>	<u>2015 Actual</u> <u>Mo. 01 - 12</u>
01- 041- 000- 0000- 6231	Services, Labor, Etc	29,732	95,468	69,583	65,000	17,250
DEPT 041 Internal Audit	Revenue					
	Expend.	29,732	95,468	69,583	65,000	17,250
	Net	29,732	95,468	69,583	65,000	17,250

Aitkin County



USER- SELECTED BUDGET REPORT

01 FUND General Fund
042 DEPT Treasurer

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	2012	2013	2014	PROPOSED	2015
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>2015</u>	<u>Actual</u>
		<u>Mo. 01 - 12</u>	<u>Mo. 01 - 12</u>	<u>Mo. 01 - 12</u>		<u>Mo. 01 - 12</u>
01-042-000-0000-5079	3% State Deed Tax	8,267 -	7,981 -	8,042 -	7,000 -	4,296 -
01-042-000-0000-5518	Tax Search Ms 297.14	40 -	312 -	131 -	100 -	5 -
01-042-000-0000-5524	Handling Fee (Nfs Check)	645 -	680 -	480 -	400 -	270 -
01-042-000-0000-5840	Misc Receipts	20,287 -	18,357 -	17,353 -	23,000 -	7,493 -
01-042-000-0000-5868	Tint Rmb From Schools/City/Town	2,289 -	1,903 -	2,849 -	2,000 -	284 -
01-042-000-0000-6101	Salaries- Full Time	136,857	138,462	143,923	148,512	79,887
01-042-000-0000-6102	Wages- Part Time	80	0	0	0	0
01-042-000-0000-6108	Meals (Not Overnight)	36	33	59	40	55
01-042-000-0000-6109	Overtime- Salaries	291	195	54	500	159
01-042-000-0000-6124	Medicare- Employer 1.45%	1,829	1,824	1,880	2,161	1,031
01-042-000-0000-6148	Employer Deduct Contribution- HS/	2,000	2,000	3,128	3,260	2,445
01-042-000-0000-6149	Employer Deduct Contribution- Vet	3,000	3,000	3,000	3,540	3,155
01-042-000-0000-6150	Health Insurance- Employer	35,526	36,906	36,956	36,972	18,786
01-042-000-0000-6152	Life Insurance- Employer	180	150	150	188	75
01-042-000-0000-6159	Pera 7.25%	9,943	10,053	10,438	11,176	6,003
01-042-000-0000-6165	Fica- Employer 6.20%	7,819	7,799	8,039	9,238	4,407
01-042-000-0000-6205	Postage	6,934	7,161	7,177	12,200	5,405
01-042-000-0000-6231	Services, Labor, Contracts	3,414	19,616	13,257	8,000	8,418
01-042-000-0000-6240	Dues	360	360	360	400	360
01-042-000-0000-6241	Registration Fee	325	225	615	400	25
01-042-000-0000-6250	Telephone	452	432	395	500	233
01-042-000-0000-6330	Transportation & Travel	492	630	379	600	379
01-042-000-0000-6332	Hotel / Motel Lodging	927	524	453	900	480
01-042-000-0000-6340	Meals (Overnight)	49	90	48	100	54
01-042-000-0000-6352	Insurance	888	978	886	886	864
01-042-000-0000-6353	Workers Compensation Insurance	337	282	293	320	334
01-042-000-0000-6405	Office & Computer Supplies	5,807	7,540	2,864	10,000	2,514
01-042-000-0000-6511	Gas And Oil	0	0	0	50	0
01-042-000-0000-6625	Office Equipment	0	0	2,715	0	0
DEPT 042 Treasurer	Revenue	31,527 -	29,233 -	28,855 -	32,500 -	12,348 -
	Expend.	217,544	238,259	237,069	249,943	135,069
	Net	186,016	209,026	208,215	217,443	122,721

Aitkin County



USER- SELECTED BUDGET REPORT

01 FUND General Fund

Report Basis: Cash

043 DEPT Assessor

<u>Account Number</u>	<u>Account Description</u>	<u>2012 Actual</u> <u>Mo. 01 - 12</u>	<u>2013 Actual</u> <u>Mo. 01 - 12</u>	<u>2014 Actual</u> <u>Mo. 01 - 12</u>	<u>PROPOSED</u> <u>2015</u>	<u>2015 Actual</u> <u>Mo. 01 - 12</u>
01-043-000-0000-5526	Assessor Township Assessment	146,216 -	155,718 -	158,058 -	162,897 -	163,190 -
01-043-000-0000-5840	Misc Receipts	5,509 -	3,626 -	5,964 -	4,100 -	1,801 -
01-043-000-0000-6101	Salaries- Full Time	502,415	504,290	520,491	527,239	292,842
01-043-000-0000-6108	Meals (Not Overnight)	241	151	131	0	60
01-043-000-0000-6109	Overtime- Salaries	0	0	8	100	0
01-043-000-0000-6124	Medicare- Employer 1.45%	6,641	6,713	6,924	7,647	3,854
01-043-000-0000-6148	Employer Deduct Contribution- HS	6,000	6,000	9,384	0	8,150
01-043-000-0000-6149	Employer Deduct Contribution- Vet	10,167	10,167	13,551	24,640	11,652
01-043-000-0000-6150	Health Insurance- Employer	115,365	119,781	118,705	118,644	61,303
01-043-000-0000-6152	Life Insurance- Employer	698	597	597	624	299
01-043-000-0000-6154	Long Term Disability- Employer	580	335	336	395	210
01-043-000-0000-6159	Pera Co- Or 7.25%	36,227	36,362	37,527	39,551	21,847
01-043-000-0000-6165	Fica- Employer 6.20%	28,398	28,705	29,605	32,695	16,481
01-043-000-0000-6205	Postage	8,710	9,270	6,130	9,000	6,064
01-043-000-0000-6208	Training/Education	1,146	2,048	2,524	4,300	3,370
01-043-000-0000-6230	Printing, Publishing & Adv	6,613	6,480	5,681	7,000	950
01-043-000-0000-6231	Services, Labor, Contracts	3,053	2,906	3,024	13,000	5,533
01-043-000-0000-6232	Attorney Services	7,500	5,578	7,023	5,000	750
01-043-000-0000-6240	Dues & License Renewal	1,672	1,526	1,553	1,600	1,770
01-043-000-0000-6250	Telephone	3,744	5,466	4,501	4,800	2,653
01-043-000-0000-6302	Car Maintenance	2,011	920	2,940	1,800	24
01-043-000-0000-6330	Transportation & Travel & Parking	452	539	731	600	233
01-043-000-0000-6332	Hotel / Motel Lodging	360	347	2,427	2,500	175
01-043-000-0000-6340	Meals (Overnight)	94	0	435	700	26
01-043-000-0000-6352	Insurance	5,661	6,076	5,534	5,534	5,968
01-043-000-0000-6353	Workers Compensation Insurance	3,294	2,946	4,119	4,430	5,333
01-043-000-0000-6359	Wrecker Service	219	100	75	200	0
01-043-000-0000-6360	GIS Mapping	0	660	800	0	0
01-043-000-0000-6374	Auto & Trailer License	96	0	80	100	0
01-043-000-0000-6405	Office, Film & Computer Supplies	5,012	8,729	7,192	5,500	4,882
01-043-000-0000-6511	Gas And Oil	5,920	6,297	5,446	6,500	2,389
01-043-000-0000-6590	Repair & Maintenance Supplies	0	0	0	100	0
01-043-000-0000-6620	Auto, Trailers, Snowmobiles	23,427	0	18,124	0	0
01-043-000-0000-6625	Office Equipment	4,167	2,171	4,927	6,300	2,284
DEPT 043 Assessor	Revenue	151,725 -	159,344 -	164,022 -	166,997 -	164,991 -
	Expend.	789,883	775,159	820,527	830,499	459,099

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01 FUND General Fund
043 DEPT Assessor

Aitkin County

USER- SELECTED BUDGET REPORT



Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	2012 <u>Actual</u> <u>Mo. 01 - 12</u>	2013 <u>Actual</u> <u>Mo. 01 - 12</u>	2014 <u>Actual</u> <u>Mo. 01 - 12</u>	PROPOSED <u>2015</u>	2015 <u>Actual</u> <u>Mo. 01 - 12</u>
	Net	638,157	615,815	656,504	663,502	294,109

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Aitkin County



USER- SELECTED BUDGET REPORT

01 FUND General Fund
044 DEPT Central Services

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	<u>2012 Actual</u> <u>Mo. 01 - 12</u>	<u>2013 Actual</u> <u>Mo. 01 - 12</u>	<u>2014 Actual</u> <u>Mo. 01 - 12</u>	<u>PROPOSED</u> <u>2015</u>	<u>2015 Actual</u> <u>Mo. 01 - 12</u>
01-044-000-0000-5204	PERA RATE REIMBURSEMENT	0	0	21,495 -	0	0
01-044-000-0000-5330	State Homeland Security Grant- Arr	0	352,800 -	0	0	0
01-044-000-0000-5403	Cost Allocation Reimbursement	207,859 -	30,749 -	131,674 -	135,000 -	65,538 -
01-044-000-0000-5791	Interest Income	299,467 -	299,608 -	334,312 -	330,000 -	139,562 -
01-044-000-0000-5840	Misc Receipts	24,428 -	23,814 -	3,935 -	23,000 -	237 -
01-044-000-0000-5841	Mcit Dividend	68,615 -	52,646 -	35,317 -	135,000 -	0
01-044-000-0000-5947	Transfer In From Other Funds	11,132 -	14,638 -	14,633 -	0	14,633 -
01-044-000-0000-6101	Salaries- Full Time	12,921	13,435	8,223	0	0
01-044-000-0000-6102	Wages- Part Time	174	5,386	4,942	0	0
01-044-000-0000-6108	Meals (Not Overnight)	2	0	0	0	0
01-044-000-0000-6109	Salaries- Overtime	0	33	5	0	0
01-044-000-0000-6124	Medicare- Employer 1.45%	159	248	190	0	0
01-044-000-0000-6149	Employer Deduct Contribution- Vet	500	500	350	0	0
01-044-000-0000-6150	Health Insurance- Employer	3,606	3,676	1,712	0	0
01-044-000-0000-6152	Life Insurance- Employer	26	22	13	0	0
01-044-000-0000-6154	Long Term Disability- Employer	49	33	20	0	0
01-044-000-0000-6159	Pera Co- Or 7.25%	937	1,350	935	0	0
01-044-000-0000-6165	Fica- Employer 6.20%	679	1,059	814	0	0
01-044-000-0000-6205	Postage	0	0	0	0	0
01-044-000-0000-6208	In Service Training/Education	395	3,475	4,873	0	0
01-044-000-0000-6230	Printing, Publishing & Adv	191	0	0	0	0
01-044-000-0000-6231	Services, Labor, Contracts	19,035	74,713	61,010	207,999	49,509
01-044-000-0000-6240	Central Svcs Dues	14,272	5,000	14,372	2,000	2,100
01-044-000-0000-6250	Telephone	65	43	37	200	16
01-044-000-0000-6299	Employee Training	1,933 -	560	5,175 -	0	505 -
01-044-000-0000-6330	Central Svcs Transport & Travel (C/	177	0	0	0	0
01-044-000-0000-6350	Central Svcs Per Diem (Cac)	70	0	0	0	0
01-044-000-0000-6352	Insurance	11,143	11,512	15,470	15,470	15,277
01-044-000-0000-6353	Workers Compensation Insurance	30	212	7	31	40
01-044-000-0000-6404	Misc. Supplies	0	0	38	0	0
01-044-000-0000-6405	Office & Computer Supplies	923	3,301	1,136	0	2,484
01-044-000-0000-6600	Capital Outlay	1,745,058	424,541	308,354	0	0
01-044-000-0000-6625	Office Equipment & Other Equipme	9,891	1,543	2,587	0	0
01-044-000-0000-6801	Appropriations	1,000	4,000	0	0	0
01-044-000-0000-6803	CARE	35,900	0	0	0	0
01-044-000-0000-6804	ANGELS appropriation	2,000	0	0	0	0

Aitkin County



USER- SELECTED BUDGET REPORT

01 FUND General Fund
044 DEPT Central Services

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	<u>2012 Actual</u> <u>Mo. 01 - 12</u>	<u>2013 Actual</u> <u>Mo. 01 - 12</u>	<u>2014 Actual</u> <u>Mo. 01 - 12</u>	<u>PROPOSED 2015</u>	<u>2015 Actual</u> <u>Mo. 01 - 12</u>
01-044-000-0000-6829	Right of Way Purchase/RE Taxes	0	0	56,008	0	0
01-044-000-0000-6842	Mississippi Headwaters Approp.	1,500	0	0	0	0
01-044-000-0000-6844	MN Rural Counties Caucus	0	0	0	2,100	0
01-044-000-0000-6845	Assoc of MN Counties	0	0	0	9,479	9,479
01-044-000-0000-6846	Arrowhead Counties approp	0	0	0	2,750	0
01-044-000-0000-6900	Transfers	1,510,000	0	163,266	0	0
01-044-044-0000-5840	Employee Health Promo Misc Recei	0	0	74 -	0	0
01-044-044-0000-6405	Employee Health Promo Supplies	0	0	169	0	0
01-044-046-0000-6625	Telephone System Equipment	0	524	3,032	0	0
01-044-048-0000-6205	Postage	1,318 -	4,698 -	1,564	2,000	5,263
01-044-048-0000-6301	Postage Rentals	2,262	2,262	2,828	2,300	1,131
01-044-048-0000-6405	Postage Supplies	797	865	0	0	0
01-044-049-0000-5840	Wellness Grant Receipts	0	1,960 -	1,900 -	0	1,910 -
01-044-100-0000-5001	Property Taxes - Current	5,303,301 -	5,695,448 -	6,484,523 -	5,701,735 -	3,828,897 -
01-044-100-0000-5004	Property Taxes - Delinquent	174,778 -	159,462 -	139,587 -	0	103,364 -
01-044-100-0000-5060	Mobile Home - Current	8,557 -	9,858 -	11,590 -	10,000 -	0
01-044-100-0000-5064	Mobile Home - Delinquent	1,009 -	652 -	1,179 -	0	1,775 -
01-044-100-0000-5065	Severed Mineral - Current	4,857 -	5,072 -	5,542 -	25,000 -	4,700 -
01-044-100-0000-5066	Severed Mineral - Delinquent	11 -	15 -	210 -	0	0
01-044-100-0000-5067	Industrial Minerals- Current	368 -	386 -	430 -	400 -	428 -
01-044-100-0000-5070	Penalty - Current	39,262 -	32,539 -	37,016 -	25,000 -	107 -
01-044-100-0000-5071	Penalty & Interest - Delinquent	81,262 -	71,531 -	56,760 -	45,000 -	33,598 -
01-044-100-0000-5201	Mv Credit Ms Statute 273.1384	71,948 -	74,403 -	83,406 -	0	0
01-044-100-0000-5203	Disaster Abatement Credit	4,686 -	7,739 -	0	0	0
01-044-100-0000-5209	Disparity Reduction Aid	5,407 -	5,640 -	6,403 -	0	0
01-044-100-0000-5210	County Program Aid	159,785 -	280,448 -	400,270 -	0	0
01-044-100-0000-5216	Taconite Credit- Current	306,603 -	320,458 -	369,364 -	0	0
01-044-100-0000-5220	Concon Apport Ms 84 A 51 Intergo	93,788 -	104,136 -	215,418 -	0	0
01-044-100-0000-5250	1/2 Light & Power- Intergovernmen	0	0	0	7,000 -	0
01-044-100-0000-5251	In Lieu Apportionments & Receipts	650,391 -	949,867 -	982,416 -	906,112 -	11,735 -
01-044-100-0000-5252	Forf Tax Sales Apportionment	127,942 -	107,039 -	107,646 -	150,000 -	178,321 -
01-044-100-0000-6800	Tax Abatements	39,816	41,258	15,760	61,650	0
01-044-195-0000-6625	Unallocated Tech. Expense 357.182	54,493	81,322	5,421	0	0
01-044-196-0000-6625	Recorders Equip Fund Exp. 357.18 :	12,656	19,193	24,332	0	0
01-044-904-0000-6231	Flex Services, Labor, Etc	3,627	3,689	4,314	5,000	2,099
01-044-904-0000-6360	Flex Plan Withdrawals	4,876	4,073 -	14,088	0	28,318

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 01 FUND General Fund
 044 DEPT Central Services

Aitkin County

USER- SELECTED BUDGET REPORT



Report Basis: Cash

<u>Account Number</u>		<u>Account Description</u>	2012 <u>Actual</u> <u>Mo. 01 - 12</u>	2013 <u>Actual</u> <u>Mo. 01 - 12</u>	2014 <u>Actual</u> <u>Mo. 01 - 12</u>	PROPOSED <u>2015</u>	2015 <u>Actual</u> <u>Mo. 01 - 12</u>	
DEPT	044	Central Services	Revenue	7,645,454 -	8,600,910 -	9,445,099 -	7,493,247 -	4,384,803 -
			Expend.	3,485,980	694,984	710,694	310,979	115,211
			Net	4,159,474 -	7,905,926 -	8,734,405 -	7,182,268 -	4,269,593 -

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Aitkin County



USER- SELECTED BUDGET REPORT

01 FUND General Fund
045 DEPT Motor Pool

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	2012 <u>Actual</u> <u>Mo. 01 - 12</u>	2013 <u>Actual</u> <u>Mo. 01 - 12</u>	2014 <u>Actual</u> <u>Mo. 01 - 12</u>	PROPOSED <u>2015</u>	2015 <u>Actual</u> <u>Mo. 01 - 12</u>
01-045-000-0000-5840	Misc Receipts	23,961 -	23,661 -	49,812 -	30,000 -	0
01-045-000-0000-5866	Auction Proceeds	0	0	4,320 -	0	0
01-045-000-0000-6101	Salaries- Full Time	8,057	12,520	12,943	0	0
01-045-000-0000-6102	Salaries- - Part Time	34 -	0	0	0	0
01-045-000-0000-6108	Meals (Not Overnight)	1	1	0	0	0
01-045-000-0000-6109	Salaries- Overtime	77	63	18	0	0
01-045-000-0000-6124	Medicare- Employer 1.45%	64	157	159	0	0
01-045-000-0000-6148	Employer Deduct Contribution- HS:	0	0	117	0	0
01-045-000-0000-6149	Employer Deduct Contribution- Vet	73	150	213	0	0
01-045-000-0000-6150	Health Insurance- Employer	623	1,646	2,052	0	0
01-045-000-0000-6152	Life Insurance- Employer	3	10	13	0	0
01-045-000-0000-6154	Long Term Disability- Employer	10	11	15	0	0
01-045-000-0000-6159	Pera Co- Or 7.25%	319	780	761	0	0
01-045-000-0000-6165	Fica- Employer 6.20%	274	672	680	0	0
01-045-000-0000-6231	Services, Labor, Contracts	0	2,216	0	0	0
01-045-000-0000-6250	Telephone	2	1	0	0	0
01-045-000-0000-6302	Car Maintenance	9,472	6,575	3,826	7,500	3,157
01-045-000-0000-6352	Insurance	5,528	4,882	4,882	4,882	5,523
01-045-000-0000-6353	Workers Comp Insurance	331	453	333	379	367
01-045-000-0000-6374	Auto & Trailer License, Taxes, Plate	176	0	192	200	0
01-045-000-0000-6405	Office & Computer Supplies	10	531	0	0	0
01-045-000-0000-6511	Gas And Oil	0	0	0	0	50
01-045-000-0000-6512	Car Equipment	50	0	98	300	54
01-045-000-0000-6621	Auto Replacement	0	0	42,751	40,000	43,622
DEPT 045 Motor Pool	Revenue	23,961 -	23,661 -	54,132 -	30,000 -	0
	Expend.	25,035	30,668	69,052	53,261	52,774
	Net	1,073	7,007	14,920	23,261	52,774

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Aitkin County



USER- SELECTED BUDGET REPORT

01 FUND General Fund

Report Basis: Cash

049 DEPT Information Technologies

<u>Account Number</u>	<u>Account Description</u>	<u>2012 Actual Mo. 01 - 12</u>	<u>2013 Actual Mo. 01 - 12</u>	<u>2014 Actual Mo. 01 - 12</u>	<u>PROPOSED 2015</u>	<u>2015 Actual Mo. 01 - 12</u>	
01-049-000-0000-5525	Label & Listing Sales	1,790 -	673 -	1,343 -	700 -	613 -	
01-049-000-0000-5868	Tint Rmb From Schools/City/Town	100 -	63 -	91 -	100 -	9 -	
01-049-000-0000-6101	Salaries- Full Time	255,364	258,832	261,605	278,721	149,876	
01-049-000-0000-6108	Meals (Not Overnight)	0	0	7	100	0	
01-049-000-0000-6124	Medicare- Employer 1.45%	3,699	3,723	3,722	4,045	2,144	
01-049-000-0000-6149	Employer Deduct Contribution- Vet	5,000	5,000	5,000	7,160	7,160	
01-049-000-0000-6150	Health Insurance- Employer	37,658	38,151	38,974	38,388	19,194	
01-049-000-0000-6152	Life Insurance- Employer	327	259	233	312	119	
01-049-000-0000-6154	Long Term Disability- Employer	1,055	633	409	582	327	
01-049-000-0000-6159	Pera Co- Or 7.25%	18,516	18,529	18,812	20,923	11,222	
01-049-000-0000-6165	Fica- Employer 6.20%	15,818	15,918	15,913	17,296	9,168	
01-049-000-0000-6205	Postage	94	51	16	150	30	
01-049-000-0000-6208	Training/Education	3,420	3,860	1,408	6,500	2,659	
01-049-000-0000-6230	Printing & Advertising	0	0	295	100	0	
01-049-000-0000-6231	Programming, Services, Contracts	84,234	90,846	89,022	131,051	61,787	
01-049-000-0000-6241	Registration Fee	0	0	480	0	0	
01-049-000-0000-6250	Telephone	558	517	479	500	269	
01-049-000-0000-6272	Physical Examinations	0	0	200	0	0	
01-049-000-0000-6330	Transportation & Travel & Parking	510	293	460	1,200	343	
01-049-000-0000-6332	Hotels / Motels	1,000	98	426	1,430	0	
01-049-000-0000-6340	Meals (Overnight)	6	0	0	300	28	
01-049-000-0000-6352	Insurance	1,480	1,630	1,476	1,500	1,440	
01-049-000-0000-6353	Workers Compensation Insurance	633	524	542	670	624	
01-049-000-0000-6402	Computer Supplies & Software	6,043	4,935	5,958	6,500	3,053	
01-049-000-0000-6405	Office Supplies (Non Computer)	694	517	1,042	1,500	372	
01-049-000-0000-6625	As/400, Computer & Office Equip.	4,106 -	7,910	0	82,500	60,542	
DEPT 049	Information Technologies	Revenue	1,890 -	736 -	1,434 -	800 -	622 -
		Expend.	432,001	452,225	446,480	601,428	330,358
		Net	430,111	451,489	445,046	600,628	329,735

Aitkin County



USER- SELECTED BUDGET REPORT

01 FUND General Fund

Report Basis: Cash

052 DEPT Administration/Personnel Dept

<u>Account Number</u>	<u>Account Description</u>	2012 <u>Actual</u> <u>Mo. 01 - 12</u>	2013 <u>Actual</u> <u>Mo. 01 - 12</u>	2014 <u>Actual</u> <u>Mo. 01 - 12</u>	PROPOSED <u>2015</u>	2015 <u>Actual</u> <u>Mo. 01 - 12</u>
01-052-000-0000-5840	Misc Receipts	0	187 -	0	0	0
01-052-000-0000-6101	Salaries- Full Time	209,239	207,511	186,352	256,954	133,822
01-052-000-0000-6102	Salaries- - Part Time	2,343	0	0	0	0
01-052-000-0000-6108	Meals (Not Overnight)	28	43	0	0	44
01-052-000-0000-6109	Overtime	0	100	15	250	16
01-052-000-0000-6124	Medicare- Employer 1.45%	2,841	2,799	2,510	3,730	1,773
01-052-000-0000-6148	Employer Deduct Contribution- HS/	2,000	0	2,229	0	3,260
01-052-000-0000-6149	Employer Deduct Contribution- Vet	3,140	5,100	2,988	9,600	6,340
01-052-000-0000-6150	Health Insurance- Employer	36,772	36,638	31,164	43,944	22,572
01-052-000-0000-6152	Life Insurance- Employer	247	205	192	250	125
01-052-000-0000-6154	Long Term Disability- Employer	451	283	301	621	364
01-052-000-0000-6159	Pera Co- Or 7.25%	15,276	14,968	12,876	19,290	10,039
01-052-000-0000-6165	Fica- Employer 6.20%	12,147	11,969	10,731	15,947	7,581
01-052-000-0000-6205	Postage	471	400	476	500	133
01-052-000-0000-6208	Training/Education	836	604	10,060	16,500	1,395
01-052-000-0000-6230	Printing, Publishing & Adv	49	438	0	0	556
01-052-000-0000-6231	Services, Labor, Contracts	0	2,888	22,919	0	483
01-052-000-0000-6232	Attorney Services	23,848	26,486	31,822	14,000	24,593
01-052-000-0000-6234	Background Check Fee	1,416	1,152	1,965	1,500	1,355
01-052-000-0000-6240	Dues & Subscriptions	753	625	350	1,000	475
01-052-000-0000-6241	Registration Fee	2,114	879	2,008	2,000	2,499
01-052-000-0000-6250	Telephone	1,497	1,423	1,814	1,600	1,440
01-052-000-0000-6272	Physical Examinations	0	0	0	750	0
01-052-000-0000-6299	Employee Training	0	0	0	0	75
01-052-000-0000-6330	Transportation & Travel & Parking	253	863	871	750	1,318
01-052-000-0000-6332	Hotels / Motels	1,947	1,598	308	1,800	473
01-052-000-0000-6340	Meals(Overnight)	222	40	126	100	12
01-052-000-0000-6352	Insurance	1,184	1,304	1,181	1,181	1,152
01-052-000-0000-6353	Workers Compensation Insurance	499	427	448	490	504
01-052-000-0000-6405	Office & Computer Supplies	3,323	2,674	2,641	2,500	622
01-052-000-0000-6511	Gas And Oil	636	595	287	700	129
01-052-000-0000-6625	Office Equipment	983	1,777	3,685	3,000	0
DEPT 052	Administration/Personnel Dept	Revenue	0	187 -	0	0
		Expend.	324,513	323,792	330,318	223,149
		Net	324,513	323,605	330,318	223,149

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 01 FUND General Fund
 060 DEPT Elections

Aitkin County

USER- SELECTED BUDGET REPORT



Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	<u>2012 Actual</u> <u>Mo. 01 - 12</u>	<u>2013 Actual</u> <u>Mo. 01 - 12</u>	<u>2014 Actual</u> <u>Mo. 01 - 12</u>	<u>PROPOSED</u> <u>2015</u>	<u>2015 Actual</u> <u>Mo. 01 - 12</u>
01-060-000-0000-5521	Election Filing Fees	530 -	0	1,040 -	0	0
01-060-000-0000-5840	Misc Receipts	986 -	0	1 -	0	0
01-060-000-0000-6101	Salaries- Full Time	34	0	0	0	0
01-060-000-0000-6102	Salaries- - Part Time	11,757	551	13,680	600	416 -
01-060-000-0000-6109	Overtime	26	0	301	0	0
01-060-000-0000-6124	Medicare- Employer 1.45%	128	8	150	0	5
01-060-000-0000-6159	Pera Co- Or 7.25%	28	0	20	0	0
01-060-000-0000-6165	Fica- Employer 6.20%	548	34	640	0	23
01-060-000-0000-6205	Postage	2,387	2 -	2,462	0	205 -
01-060-000-0000-6230	Printing, Publishing & Adv	6,602	45	6,852	0	68 -
01-060-000-0000-6231	Services, Labor, Contracts	17,677	17,552	17,280	19,000	17,080
01-060-000-0000-6267	Unemployment Compensation	0	0	419	0	877
01-060-000-0000-6301	Rentals	148	0	0	0	0
01-060-000-0000-6330	Transportation & Travel	188	29	323	0	29
01-060-000-0000-6340	Meals	128	0	138	0	0
01-060-000-0000-6353	Workers Compensation Insurance	1	0 -	45	0	1
01-060-000-0000-6405	Office & Computer Supplies	4,663	449	11,054	0	1,395 -
01-060-000-0000-6406	Ballots & Programming	57,427	937	35,611	1,000	13,846
DEPT 060 Elections	Revenue	1,516 -	0	1,041 -	0	0
	Expend.	101,742	19,604	88,974	20,600	29,778
	Net	100,226	19,604	87,934	20,600	29,778

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Aitkin County



USER- SELECTED BUDGET REPORT

01 FUND General Fund
090 DEPT Attorney

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	2012 <u>Actual</u> <u>Mo. 01 - 12</u>	2013 <u>Actual</u> <u>Mo. 01 - 12</u>	2014 <u>Actual</u> <u>Mo. 01 - 12</u>	PROPOSED <u>2015</u>	2015 <u>Actual</u> <u>Mo. 01 - 12</u>
01-090-000-0000-5512	Costs Of Prosecution	19,221 -	12,314 -	11,417 -	12,714 -	5,200 -
01-090-000-0000-5527	Asst Co Atty & Sec Fees	28,666 -	20,103 -	27,596 -	23,170 -	15,623 -
01-090-000-0000-5612	Drug & Forfeiture Ms387.213	17,765 -	20,038 -	8,842 -	14,511 -	3,396 -
01-090-000-0000-5840	Misc Receipts	1,485 -	1,547 -	1,303 -	5,752 -	1,574 -
01-090-000-0000-6101	Salaries- Full Time	588,670	600,157	629,660	653,390	355,666
01-090-000-0000-6108	Meals Reimbursed (Taxable)	0	23	15	0	8
01-090-000-0000-6124	Medicare- Employer 1.45%	8,138	8,318	8,695	9,474	4,881
01-090-000-0000-6149	Employer Deduct Contribution- Vet	11,750	12,000	14,256	16,140	14,235
01-090-000-0000-6150	Health Insurance- Employer	85,121	90,818	93,018	92,316	45,346
01-090-000-0000-6152	Life Insurance- Employer	572	508	512	624	252
01-090-000-0000-6154	Long Term Disability- Employer	1,343	42	608	925	508
01-090-000-0000-6159	Pera Co- Or 7.25%	42,151	43,212	45,573	49,004	25,983
01-090-000-0000-6165	Fica- Employer 6.20%	34,797	35,568	37,177	40,510	20,871
01-090-000-0000-6205	Postage	2,040	1,859	1,965	1,894	1,138
01-090-000-0000-6208	Training/Education	3,285	2,934	2,262	2,000	931
01-090-000-0000-6213	Drug & Forfeiture Ms387.213	2,462	12,251	5,995	500	1,073
01-090-000-0000-6230	Printing, Publishing & Adv	923	1,109	1,818	930	778
01-090-000-0000-6231	Services, Labor, Contracts	1,000	1,094	0	1,000	36
01-090-000-0000-6232	Attorney Services	964	0	0	1,000	0
01-090-000-0000-6233	Court Reporter Services	340	364	155	292	466
01-090-000-0000-6234	Co Sheriff Services	6,433	6,760	7,560	6,786	1,695
01-090-000-0000-6239	Computer Research	0	0	0	13,182	0
01-090-000-0000-6240	Dues & Registration Fee	4,482	4,935	12,282	4,551	2,951
01-090-000-0000-6250	Telephone	1,590	1,502	1,421	1,338	728
01-090-000-0000-6252	Witness/Expert Witness & Travel E	0	0	0	1,000	0
01-090-000-0000-6260	Professional Consulting	0	0	0	500	0
01-090-000-0000-6330	Transportation & Travel & Parking	548	430	1,358	244	242
01-090-000-0000-6332	Hotels / Motels	444	722	639	497	0
01-090-000-0000-6333	Crt.Related Travel Expenses	968	882	290	580	359
01-090-000-0000-6340	Meals	6	26	0	20	0
01-090-000-0000-6352	Insurance	3,256	3,260	2,952	2,952	2,879
01-090-000-0000-6353	Workers Compensation Insurance	1,461	1,191	1,244	1,368	1,446
01-090-000-0000-6405	Office & Computer Supplies	9,275	11,791	10,214	10,259	3,404
01-090-000-0000-6406	Law Publ. & Subscriptions	12,671	15,617	15,719	12,607	10,893
01-090-000-0000-6625	Office Equipment	4,725	10,721	7,745	5,258	3,926
DEPT 090 Attorney	Revenue	67,137 -	54,001 -	49,158 -	56,147 -	25,792 -

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 01 FUND General Fund
 090 DEPT Attorney

Aitkin County

USER- SELECTED BUDGET REPORT



Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	2012 <u>Actual</u> Mo. 01 - 12	2013 <u>Actual</u> Mo. 01 - 12	2014 <u>Actual</u> Mo. 01 - 12	PROPOSED <u>2015</u>	2015 <u>Actual</u> Mo. 01 - 12
	Expend.	829,415	868,094	903,134	931,141	500,694
	Net	762,278	814,093	853,976	874,994	474,902

Aitkin County



USER- SELECTED BUDGET REPORT

01 FUND General Fund
100 DEPT Recorder

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	<u>2012 Actual</u> <u>Mo. 01 - 12</u>	<u>2013 Actual</u> <u>Mo. 01 - 12</u>	<u>2014 Actual</u> <u>Mo. 01 - 12</u>	<u>PROPOSED</u> <u>2015</u>	<u>2015 Actual</u> <u>Mo. 01 - 12</u>
01-100-000-0000-5186	Equip. Fund (Ms 357.18 Sd.4)	0	0	0	135,000 -	0
01-100-000-0000-5529	County Recorder Fees	224,893 -	221,032 -	197,567 -	99,231 -	48,916 -
01-100-000-0000-5840	Misc Receipts	16,681 -	22,075 -	16,636 -	5,000 -	8,839 -
01-100-000-0000-6101	Salaries- Full Time	173,381	185,800	197,183	180,000	88,172
01-100-000-0000-6102	Salaries- - Part Time	4,312	0	0	0	0
01-100-000-0000-6108	Meals Reimbursed (Taxable)	1	0	0	0	1
01-100-000-0000-6109	Overtime- Salaries	33	388	234	450	0
01-100-000-0000-6124	Medicare- Employer 1.45%	2,574	2,698	2,857	2,459	1,277
01-100-000-0000-6149	Employer Deduct Contribution- Vet	3,917	4,167	3,167	5,080	3,202
01-100-000-0000-6150	Health Insurance- Employer	28,257	29,394	25,555	23,244	8,203
01-100-000-0000-6152	Life Insurance- Employer	212	175	186	250	80
01-100-000-0000-6154	Long Term Disability- Employer	48	6	0	0	4
01-100-000-0000-6159	Pera Co- Or 7.25%	12,878	13,455	14,306	12,717	6,594
01-100-000-0000-6165	Fica- Employer 6.20%	11,006	11,538	12,214	10,512	5,459
01-100-000-0000-6205	Postage	1,877	1,909	1,836	1,900	915
01-100-000-0000-6208	Training/Education	2	103	122	500	0
01-100-000-0000-6230	Printing, Publishing & Adv	308	681	432	400	230
01-100-000-0000-6231	Services, Labor, Contracts	428	877	495	1,000	495
01-100-000-0000-6240	Dues	360	360	360	500	420
01-100-000-0000-6241	Registration Fee	0	0	265	1,000	25
01-100-000-0000-6250	Telephone	559	477	422	1,000	245
01-100-000-0000-6301	Rentals	235	235	235	300	235
01-100-000-0000-6311	Sales Tax	1,105	1,407	1,130	1,100	682
01-100-000-0000-6312	Sales Tax Adjustment	2	1 -	1	0	2
01-100-000-0000-6330	Transportation & Travel	3	6	0	500	185
01-100-000-0000-6332	Hotels / Motels	0	154	0	1,000	360
01-100-000-0000-6340	Meals	0	0	0	100	74
01-100-000-0000-6352	Insurance	1,184	978	1,181	1,181	864
01-100-000-0000-6353	Workers Compensation Insurance	459	311	402	437	471
01-100-000-0000-6356	License Fees	12	16	13	0	0
01-100-000-0000-6405	Office & Computer Supplies	943	2,605	1,189	2,000	555
01-100-000-0000-6511	Gas And Oil	409	22	17	100	0
01-100-000-0000-6625	Office Equipment	0	0	175	300	173
01-100-195-0000-5529	Recorder Fees- Land records comp	0	0	0	0	28,457 -
01-100-195-0000-6231	Services, Labor, Contracts- Land Re	0	0	0	0	13,227
01-100-196-0000-5529	Recorder Fees- Recorder's Technol	0	0	0	0	25,870 -

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 01 FUND General Fund
 100 DEPT Recorder

Aitkin County

USER- SELECTED BUDGET REPORT



Report Basis: Cash

<u>Account Number</u>		<u>Account Description</u>	2012 <u>Actual</u> <u>Mo. 01 - 12</u>	2013 <u>Actual</u> <u>Mo. 01 - 12</u>	2014 <u>Actual</u> <u>Mo. 01 - 12</u>	PROPOSED <u>2015</u>	2015 <u>Actual</u> <u>Mo. 01 - 12</u>
01-100-196-0000-6231		Services, Labor, Contracts- Recorde	0	0	0	0	8,967
01-100-196-0000-6625		Office & Other Equipment- Recorde	0	0	0	0	893
DEPT 100	Recorder	Revenue	241,574 -	243,106 -	214,203 -	239,231 -	112,082 -
		Expend.	244,505	257,762	263,975	248,030	142,008
		Net	2,931	14,655	49,773	8,799	29,927

Aitkin County



USER- SELECTED BUDGET REPORT

01 FUND General Fund

Report Basis: Cash

110 DEPT Courthouse Maintenance

<u>Account Number</u>	<u>Account Description</u>	2012 <u>Actual</u> <u>Mo. 01 - 12</u>	2013 <u>Actual</u> <u>Mo. 01 - 12</u>	2014 <u>Actual</u> <u>Mo. 01 - 12</u>	PROPOSED <u>2015</u>	2015 <u>Actual</u> <u>Mo. 01 - 12</u>
01-110-000-0000-5840	Misc Receipts	20,000 -	20,000 -	20,000 -	20,000 -	0
01-110-000-0000-6101	Salaries- Full Time	117,582	104,746	112,309	151,200	65,552
01-110-000-0000-6102	Salaries- - Part Time	35,178	47,267	50,578	30,000	16,753
01-110-000-0000-6108	Meals Reimbursed (Taxable)	5	0	0	0	0
01-110-000-0000-6109	Overtime- Salaries	1,463	1,028	299	800	54
01-110-000-0000-6124	Medicare- Employer 1.45%	2,200	2,246	2,396	3,462	1,195
01-110-000-0000-6149	Employer Deduct Contribution- Vet	4,438	2,900	2,900	4,620	3,850
01-110-000-0000-6150	Health Insurance- Employer	28,210	22,900	23,362	22,716	11,358
01-110-000-0000-6152	Life Insurance- Employer	174	125	146	187	75
01-110-000-0000-6154	Long Term Disability- Employer	182	113	115	126	73
01-110-000-0000-6159	Pera Co- Or 7.25%	10,740	10,404	11,113	17,705	6,127
01-110-000-0000-6165	Fica- Employer 6.20%	9,406	9,604	10,244	14,636	5,111
01-110-000-0000-6208	Training/Education	199	0	0	500	50
01-110-000-0000-6230	Printing, Publishing & Adv	529	182	572	350	0
01-110-000-0000-6231	Services, Labor, Contracts	28,862	16,840	26,401	19,000	24,365
01-110-000-0000-6250	Phone	643	642	586	700	341
01-110-000-0000-6254	Utilities & Heating	45,503	49,166	46,955	52,000	29,799
01-110-000-0000-6255	Garbage	5,845	6,288	6,609	6,500	3,808
01-110-000-0000-6267	Unemployment Compensation	3,526	0	0	0	0
01-110-000-0000-6271	Inspection Fees	220	220	210	500	110
01-110-000-0000-6272	Physical Examinations	1,130	565	765	700	220
01-110-000-0000-6352	Insurance	2,368	2,685	2,508	2,494	2,430
01-110-000-0000-6353	Workers Compensation Insurance	7,734	6,616	8,683	9,385	9,844
01-110-000-0000-6374	Auto & Trailer	32	0	27	20	0
01-110-000-0000-6405	Office Supplies	27	184	262	150	86
01-110-000-0000-6422	Janitorial Supplies	16,803	16,636	14,900	17,000	7,097
01-110-000-0000-6511	Gas And Oil	727	772	1,408	800	299
01-110-000-0000-6590	Repair & Maintenance	9,619	13,190	8,601	9,000	1,259
01-110-000-0000-6610	Equipment	91	0	0	1,500	801
01-110-000-0000-6620	Auto, Trailers, Snowmobiles	0	0	0	0	9,395
DEPT 110 Courthouse Maintenance	Revenue	20,000 -	20,000 -	20,000 -	20,000 -	0
	Expend.	333,434	315,321	331,948	366,051	200,050
	Net	313,434	295,321	311,948	346,051	200,050

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 01 FUND General Fund
 111 DEPT Buildings

Aitkin County

USER- SELECTED BUDGET REPORT



Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	<u>2012 Actual Mo. 01 - 12</u>	<u>2013 Actual Mo. 01 - 12</u>	<u>2014 Actual Mo. 01 - 12</u>	<u>PROPOSED 2015</u>	<u>2015 Actual Mo. 01 - 12</u>
01-111-000-0000-6231	Labor, Services & Contracts	76,300	10,500	0	0	0
01-111-000-0000-6605	Building & Structures	58,405	130,101	59,457	72,000	10,390
DEPT 111 Buildings	Revenue					
	Expend.	134,705	140,601	59,457	72,000	10,390
	Net	134,705	140,601	59,457	72,000	10,390

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Aitkin County



USER- SELECTED BUDGET REPORT

01 FUND General Fund
120 DEPT Service Officer

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	2012 <u>Actual</u> <u>Mo. 01 - 12</u>	2013 <u>Actual</u> <u>Mo. 01 - 12</u>	2014 <u>Actual</u> <u>Mo. 01 - 12</u>	PROPOSED <u>2015</u>	2015 <u>Actual</u> <u>Mo. 01 - 12</u>
01-120-000-0000-5301	Co. Veteran Service Grant	2,298 -	0	10,000 -	10,000 -	0
01-120-000-0000-5840	Misc Receipts	0	0	377 -	200 -	0
01-120-000-0000-5862	Co Service Officer Van Reimbursen	11,316 -	11,207 -	7,902 -	12,000 -	2,973 -
01-120-000-0000-6101	Salaries- Full Time	46,429	49,860	51,741	53,373	28,662
01-120-000-0000-6108	Meals Reimbursed (Taxable)	30	33	40	0	10
01-120-000-0000-6124	Medicare- Employer 1.45%	603	665	703	774	389
01-120-000-0000-6149	Employer Deduct Contribution- Vet	1,000	1,000	1,000	1,540	1,540
01-120-000-0000-6150	Health Insurance- Employer	7,532	7,897	8,056	7,572	3,786
01-120-000-0000-6152	Life Insurance- Employer	72	62	62	63	31
01-120-000-0000-6154	Long Term Disability- Employer	181	125	129	134	78
01-120-000-0000-6159	Pera Co- Or 7.25%	3,243	3,615	3,751	4,003	2,150
01-120-000-0000-6165	Fica- Employer 6.20%	2,579	2,845	3,005	3,310	1,664
01-120-000-0000-6205	Postage	397	327	309	400	164
01-120-000-0000-6208	Training/Education	0	0	104	0	0
01-120-000-0000-6230	Printing, Publishing & Adv	1,172	5,463	4,994	50	6,008
01-120-000-0000-6231	Services, Labor, Contracts	0	0	429	0	420
01-120-000-0000-6240	Dues	160	130	230	200	0
01-120-000-0000-6241	Registration Fee	50	509	100	150	0
01-120-000-0000-6250	Telephone	619	527	553	800	338
01-120-000-0000-6300	Maintenance- Service Contracts	450	450	450	450	0
01-120-000-0000-6302	Car Maintenance	910	1,388	1,210	1,500	1,838
01-120-000-0000-6330	Transportation & Travel	725	836	883	800	340
01-120-000-0000-6332	Hotel / Motel Lodging	196	220	207	600	253
01-120-000-0000-6340	Meals	73	112	60	90	65
01-120-000-0000-6350	Per Diem	8,050	8,400	7,150	9,500	3,750
01-120-000-0000-6352	Insurance	691	704	673	673	637
01-120-000-0000-6353	Workers Compensation Insurance	109	101	98	108	121
01-120-000-0000-6374	Auto & Trailer License	16	0	16	0	0
01-120-000-0000-6405	Office & Computer Supplies	2,398	1,973	2,793	600	1,449
01-120-000-0000-6511	Gas And Oil	5,478	6,103	5,188	6,800	1,733
01-120-000-0000-6625	Office Equipment	0	1,828	1,225	0	204
DEPT 120 Service Officer	Revenue	13,614 -	11,207 -	18,280 -	22,200 -	2,973 -
	Expend.	83,164	95,173	95,158	93,490	55,630
	Net	69,550	83,966	76,878	71,290	52,658

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Aitkin County



USER- SELECTED BUDGET REPORT

01 FUND General Fund

Report Basis: Cash

121 DEPT Housing & Redevelopment

<u>Account Number</u>	<u>Account Description</u>	<u>2012 Actual</u> <u>Mo. 01 - 12</u>	<u>2013 Actual</u> <u>Mo. 01 - 12</u>	<u>2014 Actual</u> <u>Mo. 01 - 12</u>	<u>PROPOSED</u> <u>2015</u>	<u>2015 Actual</u> <u>Mo. 01 - 12</u>
01-121-000-0000-6350	Per Diem	1,960	1,995	1,575	1,600	1,330
DEPT 121	Housing & Redevelopment					
	Revenue					
	Expend.	1,960	1,995	1,575	1,600	1,330
	Net	1,960	1,995	1,575	1,600	1,330

Aitkin County

USER- SELECTED BUDGET REPORT



01 FUND General Fund

Report Basis: Cash

122 DEPT Planning & Zoning

<u>Account Number</u>	<u>Account Description</u>	<u>2012 Actual Mo. 01 - 12</u>	<u>2013 Actual Mo. 01 - 12</u>	<u>2014 Actual Mo. 01 - 12</u>	<u>PROPOSED 2015</u>	<u>2015 Actual Mo. 01 - 12</u>
01-122-000-0000-5133	Legal Workshop Fees	0	1,850 -	0	0	1,900 -
01-122-000-0000-5135	Planning & Zoning Permits	194,301 -	218,840 -	228,735 -	197,500 -	103,175 -
01-122-000-0000-5302	Shoreland State Grant	21,572 -	0	21,572 -	10,786 -	0
01-122-000-0000-5304	P&Z Wetland Conserv. State Grant	33,241 -	0	33,240 -	16,620 -	0
01-122-000-0000-5840	Misc Receipts	23,797 -	1,195 -	145 -	0	100 -
01-122-000-0000-5842	Co Development Funds	0	50,000 -	0	25,000 -	0
01-122-000-0000-6101	Salaries- Full Time	201,118	203,452	211,308	215,575	118,984
01-122-000-0000-6102	Salaries- - Part Time	2,341	2,752	7,850	10,000	3,514
01-122-000-0000-6108	Meals Reimbursed (Taxable)	36	56	54	100	53
01-122-000-0000-6109	Overtime- Salaries	0	89	17	500	134
01-122-000-0000-6124	Medicare- Employer 1.45%	2,900	2,882	3,067	3,133	1,715
01-122-000-0000-6148	Employer Deduct Contribution- HS/	2,000	2,000	3,128	0	2,445
01-122-000-0000-6149	Employer Deduct Contribution- Vet	3,650	3,650	3,775	7,300	3,636
01-122-000-0000-6150	Health Insurance- Employer	41,487	43,277	43,414	42,222	21,979
01-122-000-0000-6152	Life Insurance- Employer	280	234	219	281	99
01-122-000-0000-6154	Long Term Disability- Employer	384	235	214	222	146
01-122-000-0000-6159	Pera Co- Or 7.25%	14,569	14,728	15,475	16,206	8,854
01-122-000-0000-6165	Fica- Employer 6.20%	12,400	12,322	13,114	13,397	7,333
01-122-000-0000-6205	Postage	2,328	2,521	2,668	3,000	1,321
01-122-000-0000-6208	Training/Education	1,707	658	1,706	2,000	549
01-122-000-0000-6230	Printing, Publishing & Adv	1,600	2,084	2,378	2,500	812
01-122-000-0000-6231	Services, Labor, Contracts, Program	48,086	50,101	50,552	77,000	33,641
01-122-000-0000-6240	Ducs	100	50	50	100	50
01-122-000-0000-6241	Registration Fee	0	340	25	150	0
01-122-000-0000-6250	Telephone	1,603	1,494	1,465	1,600	872
01-122-000-0000-6302	Car Maintenance	296	156	1,689	1,200	292
01-122-000-0000-6305	Legal Workshop Costs	0	1,941	0	0	1,812
01-122-000-0000-6330	Transportation & Travel	120	241	113	300	157
01-122-000-0000-6332	Hotel / Motel Lodging	0	159	472	500	524
01-122-000-0000-6340	Meals	0	20	82	100	173
01-122-000-0000-6350	Per Diem	5,310	5,340	5,790	5,500	3,670
01-122-000-0000-6352	Insurance	2,055	1,889	1,305	1,629	1,571
01-122-000-0000-6353	Workers Compensation Insurance	1,064	596	1,066	1,149	1,343
01-122-000-0000-6356	License Fees	53	71	60	70	0
01-122-000-0000-6374	Auto & Trailer License, Taxes, Plate	32	0	32	50	16
01-122-000-0000-6405	Office, Computer, Film, & Field Sup	1,780	3,225	2,667	3,000	560

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Aitkin County

USER- SELECTED BUDGET REPORT



01 FUND General Fund
122 DEPT Planning & Zoning

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	<u>2012 Actual</u> <u>Mo. 01 - 12</u>	<u>2013 Actual</u> <u>Mo. 01 - 12</u>	<u>2014 Actual</u> <u>Mo. 01 - 12</u>	<u>PROPOSED</u> <u>2015</u>	<u>2015 Actual</u> <u>Mo. 01 - 12</u>
01- 122- 000- 0000- 6511	Gas And Oil	1,394	1,472	1,193	1,500	662
01- 122- 000- 0000- 6625	Office Equipment	0	2,131	2,109	2,500	50
01- 122- 000- 0000- 6800	Misc. Promotional	255	251	226	250	0
01- 122- 000- 0000- 6820	Refunds & Reimbursements	600	1,500	3,669	0	450
01- 122- 029- 0000- 5397	MPCA SSTS Upgrade Grant	20,902 -	0	37,900 -	0	0
01- 122- 029- 0000- 5840	MPCA SSTS Base Grant	37,882 -	0	55,100 -	35,100 -	0
01- 122- 029- 0000- 6304	MPCA SSTS Upgrade Grant Expense	0	20,901	10,519	0	7,875
01- 122- 038- 0000- 6330	Boa/Pc Mileage	5,888	6,869	6,585	6,400	4,623
01- 122- 052- 0000- 5840	ISTS AG BMP REVENUE	0	48,280 -	21,777 -	0	0
01- 122- 052- 0000- 6304	ISTS AG BMP EXPENSES	0	48,280	21,777	0	0
01- 122- 055- 0000- 5840	Misc Receipts- Mille Lacs Watershec	7,410 -	10,255 -	0	0	0
DEPT 122 Planning & Zoning	Revenue	339,105 -	330,420 -	398,469 -	285,006 -	105,175 -
	Expend.	355,437	437,969	419,832	419,434	229,913
	Net	16,332	107,549	21,363	134,428	124,738

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Aitkin County



USER- SELECTED BUDGET REPORT

01 FUND General Fund
123 DEPT Coroner

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	2012 <u>Actual</u> <u>Mo. 01 - 12</u>	2013 <u>Actual</u> <u>Mo. 01 - 12</u>	2014 <u>Actual</u> <u>Mo. 01 - 12</u>	PROPOSED <u>2015</u>	2015 <u>Actual</u> <u>Mo. 01 - 12</u>
01-123-000-0000-6231	Coroner Fees	10,000	9,000	10,000	15,000	8,000
01-123-000-0000-6260	Autopsies- - Pathologist, Xrays, Etc	22,993	24,424	21,108	35,000	14,454
01-123-000-0000-6330	Transportation For Autoposy	11,300	4,050	6,980	8,000	4,000
DEPT 123 Coroner	Revenue					
	Expend.	44,293	37,474	38,088	58,000	26,454
	Net	44,293	37,474	38,088	58,000	26,454

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 01 FUND General Fund
 200 DEPT Enforcement

Aitkin County

USER- SELECTED BUDGET REPORT



Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	<u>2012 Actual</u> <u>Mo. 01 - 12</u>	<u>2013 Actual</u> <u>Mo. 01 - 12</u>	<u>2014 Actual</u> <u>Mo. 01 - 12</u>	<u>PROPOSED</u> <u>2015</u>	<u>2015 Actual</u> <u>Mo. 01 - 12</u>
01-200-000-0000-5307	Police State Aid- State Shared Rever	118,663 -	126,069 -	137,088 -	120,000 -	0
01-200-000-0000-5308	Police Officer Training	5,646 -	6,152 -	5,793 -	6,000 -	0
01-200-000-0000-5330	State Grants	13,185 -	0	0	0	0
01-200-000-0000-5425	Federal Grants- FEMA	43,950 -	0	0	0	0
01-200-000-0000-5530	County Sheriff Fees	31,844 -	16,259 -	18,724 -	22,500 -	13,836 -
01-200-000-0000-5531	County Sheriff From Welfare	450 -	683 -	210 -	250 -	113 -
01-200-000-0000-5532	County Sheriff Mileage	15,499 -	11,420 -	11,549 -	14,000 -	5,533 -
01-200-000-0000-5533	Alarm System	2,860 -	3,255 -	4,250 -	3,000 -	1,795 -
01-200-000-0000-5613	Cost Of Restitution	7,773 -	2,189 -	11,052 -	7,000 -	5,303 -
01-200-000-0000-5813	Sale of Squads	0	0	3,022 -	0	0
01-200-000-0000-5840	Misc Receipts	59,732 -	24,087 -	2,103 -	4,000 -	16,729 -
01-200-000-0000-5861	Insurance Proceeds/Reimbursemen	106,483 -	99,882 -	50,170 -	0	5,626 -
01-200-000-0000-6101	Salaries- Full Time	980,926	1,037,369	1,081,540	1,124,000	600,678
01-200-000-0000-6102	Salaries- - Part Time	253	0	42	0	0
01-200-000-0000-6108	Meals Reimbursed (Taxable)	93	144	74	0	107
01-200-000-0000-6109	Overtime- Salaries	38,264	35,671	36,361	45,000	36,043
01-200-000-0000-6110	Holiday Pay	45,010	47,849	47,794	56,000	29,445
01-200-000-0000-6124	Medicare- Employer 1.45%	15,035	15,918	16,653	16,861	9,323
01-200-000-0000-6149	Employer Deduct Contribution- Vet	1,900	1,900	2,000	2,540	2,540
01-200-000-0000-6150	Health Insurance- Employer	168,615	184,176	194,356	197,832	101,886
01-200-000-0000-6152	Life Insurance- Employer	1,186	999	1,015	1,217	516
01-200-000-0000-6154	Long Term Disability- Employer	507	154 -	185	461	119
01-200-000-0000-6159	Pera 15.3%	145,047	152,375	168,664	179,431	103,022
01-200-000-0000-6165	Fica- Employer 6.20%	5,924	6,136	6,430	6,375	3,404
01-200-000-0000-6205	Postage	2,466	2,289	2,120	2,100	1,282
01-200-000-0000-6230	Printing, Publishing & Adv	2,358	1,330	1,011	1,600	225
01-200-000-0000-6231	Services & Labor (Incl Contracts)	33,472	19,312	22,817	17,000	16,903
01-200-000-0000-6240	Dues	4,425	3,316	5,239	6,500	3,100
01-200-000-0000-6241	Registration Fee	0	0	20	600	0
01-200-000-0000-6250	Telephone	16,368	15,092	15,074	19,000	7,783
01-200-000-0000-6254	Utilities	2,596	2,026	2,565	3,000	0
01-200-000-0000-6260	Professional Consulting	200	0	0	1,000	0
01-200-000-0000-6272	Physical Examinations	880	0	0	1,200	0
01-200-000-0000-6302	Car Maintenance	28,944	66,630	36,083	36,000	25,260
01-200-000-0000-6307	Flood Expenses	10,005	0	0	0	0
01-200-000-0000-6314	Radio Maint	17,523	11,073	16,664	8,000	6,761

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Aitkin County

USER- SELECTED BUDGET REPORT



01 FUND General Fund
200 DEPT Enforcement

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	2012 <u>Actual</u> <u>Mo. 01 - 12</u>	2013 <u>Actual</u> <u>Mo. 01 - 12</u>	2014 <u>Actual</u> <u>Mo. 01 - 12</u>	PROPOSED <u>2015</u>	2015 <u>Actual</u> <u>Mo. 01 - 12</u>
01-200-000-0000-6330	Transportation & Travel & Parking	0	6	0	200	17
01-200-000-0000-6332	Hotels / Motels	0	0	0	500	87
01-200-000-0000-6340	Meals	0	0	0	300	13
01-200-000-0000-6352	Insurance	48,567	53,064	51,349	51,500	51,898
01-200-000-0000-6353	Workers Compensation Insurance	32,860	26,725	29,413	31,500	31,963
01-200-000-0000-6359	Wrecker Service	7,101	4,285	2,316	4,000	5,817
01-200-000-0000-6374	Auto & Trailer License	2,902	105	155	1,000	16
01-200-000-0000-6405	Office Supplies	7,373	11,362	10,886	7,500	6,151
01-200-000-0000-6409	Deputy Supplies	4,471	6,505	6,764	10,000	4,165
01-200-000-0000-6410	Clothing Allowance	7,818	1,819	2,047	6,000	1,842
01-200-000-0000-6511	Gas And Oil	78,004	78,229	77,532	98,000	31,132
01-200-000-0000-6610	Equipment & Radios	27,792	26,743	7,591	20,000	1,865
01-200-000-0000-6620	Auto, Trailers, Snowmobiles	109,202	82,683	90,015	120,000	28,083
01-200-000-0000-6625	Office Equipment	5,582	535	18,143	5,000	8,556
01-200-000-0000-6630	Miscellaneous- Capital Outlay	0	0	20,000	0	0
01-200-003-0000-6200	Arlt- Sheriff Training	3,400	0	0	4,000	0
01-200-003-0000-6241	Registration Fee	3,800	7,275	7,944	7,000	6,427
01-200-003-0000-6330	Transportation & Travel & Parking	1,648	466	393	800	48
01-200-003-0000-6332	Hotels / Motels	3,418	2,014	1,664	3,000	819
01-200-003-0000-6340	Meals	498	241	412	500	67
01-200-003-0000-6511	Gas And Oil	68	140	105	200	0
01-200-019-0000-5760	Canine Donations	0	0	0	0	1,100 -
01-200-019-0000-5840	Misc Receipts	0	0	1,000 -	0	0
01-200-019-0000-6231	Services, Labor, Contracts	0	0	1,997	0	1,988
01-200-019-0000-6240	Dues/Assoc Fees	0	0	50	2,400	0
01-200-019-0000-6241	Registration Fee	0	0	185	0	0
01-200-019-0000-6352	Insurance- Vehicles/Equipment/Lia	0	0	305	0	0
01-200-019-0000-6405	Office & Computer Supplies	0	0	54	0	354
01-200-019-0000-6409	Supplies	0	0	5,021	0	1,286
01-200-019-0000-6610	Equipment	0	0	16	0	0
01-200-020-0000-5760	Posse Donations	0	0	0	0	420 -
01-200-020-0000-5840	Misc. Posse Receipts	650 -	100 -	500 -	0	0
01-200-020-0000-6409	Posse Supplies/Training	0	2,368	0	0	0
01-200-039-0000-5517	Fees For Gun Permits	17,170 -	30,115 -	18,150 -	0	8,300 -
01-200-039-0000-6425	Gun Permit Expenses	1,725	8,085	11,222	0	7,809
01-200-040-0000-5333	TZD Dps State Grant	0	0	0	0	7,587 -

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 01 FUND General Fund
 200 DEPT Enforcement

Aitkin County

USER- SELECTED BUDGET REPORT



Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	2012 <u>Actual</u> <u>Mo. 01 - 12</u>	2013 <u>Actual</u> <u>Mo. 01 - 12</u>	2014 <u>Actual</u> <u>Mo. 01 - 12</u>	PROPOSED <u>2015</u>	2015 <u>Actual</u> <u>Mo. 01 - 12</u>
01- 200- 040- 0000- 5840	Misc Receipts- TZD Donation	0	0	175 -	0	0
01- 200- 040- 0000- 6304	TZD Grant Expenses	0	0	2,984	0	8,855
DEPT 200 Enforcement	Revenue	423,903 -	320,211 -	263,785 -	176,750 -	66,341 -
	Expend.	1,868,224	1,916,101	2,005,273	2,099,117	1,147,656
	Net	1,444,321	1,595,890	1,741,489	1,922,367	1,081,315

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Aitkin County



USER-SELECTED BUDGET REPORT

01 FUND General Fund

Report Basis: Cash

201 DEPT Sheriff Contingency For D & A

<u>Account Number</u>		<u>Account Description</u>	2012 <u>Actual</u> <u>Mo. 01 - 12</u>	2013 <u>Actual</u> <u>Mo. 01 - 12</u>	2014 <u>Actual</u> <u>Mo. 01 - 12</u>	PROPOSED <u>2015</u>	2015 <u>Actual</u> <u>Mo. 01 - 12</u>
	01-201-000-0000-5612	Drug & Forfeiture Ms387.213	1,843 -	1,528 -	1,097 -	0	613 -
	01-201-000-0000-6212	Sheriff Contgt Exp Ms387.212	3,607	5,552	0	0	0
DEPT	201	Sheriff Contingency For D & A	Revenue 1,843 -	Revenue 1,528 -	Revenue 1,097 -	0	Revenue 613 -
			Expend. 3,607	Expend. 5,552	Expend. 0	0	Expend. 0
			Net 1,765	Net 4,024	Net 1,097 -	0	Net 613 -

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 01 FUND General Fund
 202 DEPT Boat & Water

Aitkin County

USER- SELECTED BUDGET REPORT



Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	<u>2012 Actual</u> <u>Mo. 01 - 12</u>	<u>2013 Actual</u> <u>Mo. 01 - 12</u>	<u>2014 Actual</u> <u>Mo. 01 - 12</u>	<u>PROPOSED</u> <u>2015</u>	<u>2015 Actual</u> <u>Mo. 01 - 12</u>
01-202-000-0000-5310	State Grants- B & W Ppl (Ot)	1,959 -	9,401 -	5,549 -	0	4,660 -
01-202-000-0000-5315	Boat & Water State Grant	72,617 -	20,074 -	36,828 -	18,750 -	0
01-202-000-0000-5760	Donations	0	0	0	0	500 -
01-202-000-0000-5840	Misc Receipts	332 -	200 -	128 -	250 -	76 -
01-202-000-0000-6101	Salaries- Full Time	27,247	28,518	25,713	29,583	10,692
01-202-000-0000-6102	Salaries- - Part Time	9,092	11,478	11,498	11,000	5,862
01-202-000-0000-6109	Salaries- Overtime	4,142	6,853	4,994	6,500	680
01-202-000-0000-6110	Holiday Pay	973	1,019	1,155	0	301
01-202-000-0000-6124	Medicare- Employer 1.45%	591	686	620	926	249
01-202-000-0000-6150	Health Insurance- Employer	4,860	5,130	5,539	5,299	1,900
01-202-000-0000-6152	Life Insurance- Employer	37	31	31	0	10
01-202-000-0000-6159	Pera	4,550	5,234	4,875	7,363	1,891
01-202-000-0000-6165	Fica- Employer 6.20%	611	714	713	2,125	363
01-202-000-0000-6230	Printing, Publishing & Adv	207	40	517	300	261
01-202-000-0000-6231	Services & Labor (Incl Contracts)	714	0	450	2,500	0
01-202-000-0000-6250	Telephone	345	448	396	350	0
01-202-000-0000-6254	Utilities	200	202	207	300	127
01-202-000-0000-6272	Physical Examinations	0	0	0	400	0
01-202-000-0000-6302	B&W Maintenance	3,638	761	2,343	3,000	597
01-202-000-0000-6314	Radio Maint	599	0	0	400	0
01-202-000-0000-6352	Insurance	1,317	2,529	2,469	2,500	2,401
01-202-000-0000-6353	Workers Compensation Insurance	1,380	157 -	1,380	1,400	1,373
01-202-000-0000-6359	Wrecker Service	224	0	0	0	0
01-202-000-0000-6374	Auto & Trailer License	401	0	16	150	0
01-202-000-0000-6405	Office Supplies	677	233	17	1,200	85
01-202-000-0000-6409	Field Supplies	11	99	285	50	0
01-202-000-0000-6410	Clothing Allowance	60	393	138	500	796
01-202-000-0000-6511	Gas And Oil	7,535	7,234	6,699	4,000	1,589
01-202-000-0000-6610	Equipment	4,318	3,613	4,460	3,000	0
01-202-000-0000-6617	Radio Equipment	0	0	0	500	0
01-202-000-0000-6620	Auto, Trailers, Snowmobiles	45,182	0	0	0	0
DEPT 202 Boat & Water	Revenue	74,908 -	29,675 -	42,505 -	19,000 -	5,236 -
	Expend.	118,910	75,059	74,515	83,346	29,176
	Net	44,002	45,385	32,010	64,346	23,940

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Aitkin County



USER- SELECTED BUDGET REPORT

01 FUND General Fund
203 DEPT Snowmobile

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	2012 <u>Actual</u> <u>Mo. 01 - 12</u>	2013 <u>Actual</u> <u>Mo. 01 - 12</u>	2014 <u>Actual</u> <u>Mo. 01 - 12</u>	PROPOSED <u>2015</u>	2015 <u>Actual</u> <u>Mo. 01 - 12</u>
01-203-000-0000-5315	Snowmobile State Grant	6,362 -	6,362 -	6,145 -	6,145 -	0
01-203-000-0000-5840	Misc Receipts	18 -	40 -	44 -	30 -	38 -
01-203-000-0000-6101	Salaries- Full Time	18,563	19,761	19,764	20,503	15,401
01-203-000-0000-6109	Salaries- Overtime	1,078	546	1,628	0	318
01-203-000-0000-6110	Holiday Pay	1,298	1,198	1,359	0	1,405
01-203-000-0000-6124	Medicare- Employer 1.45%	296	306	320	298	239
01-203-000-0000-6150	Health Insurance- Employer	3,645	3,909	3,951	3,644	3,529
01-203-000-0000-6152	Life Insurance- Employer	27	24	24	21	19
01-203-000-0000-6159	Pera Co- Or 14.4%	3,015	2,953	3,385	3,321	2,774
01-203-000-0000-6231	Services, Labor, Contracts	182	369	744	750	520
01-203-000-0000-6250	Telephone	132	190	254	300	109
01-203-000-0000-6302	Car Maintenance	892	63	84	600	444
01-203-000-0000-6314	Radio Maint	412	0	0	100	250
01-203-000-0000-6352	Insurance	0	0	0	400	0
01-203-000-0000-6353	Workers Comp Insurance	260	277	666	666	664
01-203-000-0000-6374	Auto & Trailer License	0	18	16	30	0
01-203-000-0000-6409	Field Supplies	0	0	0	300	0
01-203-000-0000-6410	Clothing Allowance	0	492	0	100	0
01-203-000-0000-6511	Gas And Oil	1,846	2,622	3,399	2,000	1,323
01-203-000-0000-6610	Equipment	0	0	0	0	37
01-203-003-0000-6332	Hotel/Motel Lodging	0	149	0	0	0
01-203-003-0000-6340	Meals (Overnight)	0	73	0	0	0
DEPT 203 Snowmobile	Revenue	6,380 -	6,402 -	6,189 -	6,175 -	38 -
	Expend.	31,646	32,949	35,595	33,033	27,031
	Net	25,266	26,547	29,406	26,858	26,993

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01 FUND General Fund
204 DEPT ATV

Aitkin County

USER- SELECTED BUDGET REPORT



Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	<u>2012</u> <u>Actual</u> <u>Mo. 01 - 12</u>	<u>2013</u> <u>Actual</u> <u>Mo. 01 - 12</u>	<u>2014</u> <u>Actual</u> <u>Mo. 01 - 12</u>	<u>PROPOSED</u> <u>2015</u>	<u>2015</u> <u>Actual</u> <u>Mo. 01 - 12</u>
01-204-000-0000-5315	ATV State Grant	10,000 -	10,000 -	14,212 -	14,212 -	0
01-204-000-0000-6101	Salaries- Full Time	10,514	11,008	9,762	11,805	2,025
01-204-000-0000-6109	Salaries- Overtime	167	275	148	0	0
01-204-000-0000-6110	Holiday Pay	324	1,165	1,084	0	86
01-204-000-0000-6124	Medicare- Employer 1.45%	156	178	157	171	29
01-204-000-0000-6150	Health Insurance Employer	1,215	1,221	1,310	2,098	271
01-204-000-0000-6152	Life Insurance- Employer	9	7	7	0	1
01-204-000-0000-6159	Pera	1,585	1,792	1,675	1,913	342
01-204-000-0000-6231	Services, Labor, Contracts	105	0	623	750	0
01-204-000-0000-6250	Telephone	99	128	42	150	61
01-204-000-0000-6302	Car Maintenance	484	0	69	1,500	886
01-204-000-0000-6314	Radio Maint	237	0	0	0	275
01-204-000-0000-6352	Insurance	0	0	0	400	0
01-204-000-0000-6353	Workers Compensation Insurance	200	233	340	350	381
01-204-000-0000-6374	Auto & Trailer License	0	0	0	50	0
01-204-000-0000-6409	Field Supplies	0	545	0	1,200	0
01-204-000-0000-6511	Gas And Oil	898	396	937	150	414
01-204-000-0000-6610	Equipment	0	0	3,237	0	279
DEPT 204	ATV	Revenue	10,000 -	10,000 -	14,212 -	14,212 -
		Expend.	15,992	16,950	19,392	20,537
		Net	5,992	6,950	5,180	6,325

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Aitkin County



USER-SELECTED BUDGET REPORT

01 FUND General Fund
206 DEPT Forfeitures

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	2012 <u>Actual</u> <u>Mo. 01 - 12</u>	2013 <u>Actual</u> <u>Mo. 01 - 12</u>	2014 <u>Actual</u> <u>Mo. 01 - 12</u>	PROPOSED <u>2015</u>	2015 <u>Actual</u> <u>Mo. 01 - 12</u>
01-206-000-0000-5840	Revenue/Forfeitures	40,333 -	60,638 -	28,495 -	0	478 -
01-206-000-0000-6409	Forfeiture Supplies	39,800	35,472	29,111	0	35,225
DEPT 206 Forfeitures	Revenue	40,333 -	60,638 -	28,495 -	0	478 -
	Expend.	39,800	35,472	29,111	0	35,225
	Net	533 -	25,166 -	616	0	34,746

Aitkin County



USER-SELECTED BUDGET REPORT

01 FUND General Fund
252 DEPT Corrections

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	<u>2012 Actual</u> <u>Mo. 01 - 12</u>	<u>2013 Actual</u> <u>Mo. 01 - 12</u>	<u>2014 Actual</u> <u>Mo. 01 - 12</u>	<u>PROPOSED 2015</u>	<u>2015 Actual</u> <u>Mo. 01 - 12</u>
01-252-000-0000-5001	Property Taxes - Current	0	0	0	1,996,480 -	0
01-252-000-0000-5530	Corrections Fees	4,998 -	6,029 -	6,632 -	5,000 -	4,431 -
01-252-000-0000-5532	Transport Inmates	2,670 -	3,853 -	4,391 -	3,000 -	1,637 -
01-252-000-0000-5534	Huber	0	0	280 -	0	0
01-252-000-0000-5535	Board Of Prisoners	367,901 -	235,705 -	401,431 -	267,425 -	273,889 -
01-252-000-0000-5536	Inmate Medical (Boarding)	8,943 -	4,419 -	6,396 -	2,500 -	1,051 -
01-252-000-0000-5541	Pay To Stay Incounty Boarding Mn6	9,497 -	11,945 -	30,140 -	12,000 -	22,622 -
01-252-000-0000-5542	Pay To Stay Incounty Medical Mn64	0	0	869 -	0	460 -
01-252-000-0000-5840	Misc Receipts	13,462 -	7,095 -	6,840 -	3,000 -	3,938 -
01-252-000-0000-5861	Medical Co Pay From Inmates	1,175 -	1,144 -	1,228 -	1,000 -	414 -
01-252-000-0000-6101	Salaries- Full Time	1,190,333	1,202,161	1,202,313	1,346,996	686,208
01-252-000-0000-6102	Salaries- - Part Time	36,049	35,429	35,413	0	32,194
01-252-000-0000-6108	Meals Reimbursed (Taxable)	20	0	28	0	0
01-252-000-0000-6109	Overtime- Salaries	48,324	35,721	50,618	38,000	38,391
01-252-000-0000-6110	Holiday Pay	50,125	49,944	51,288	0	29,735
01-252-000-0000-6124	Medicare- Employer 1.45%	18,745	18,891	19,146	20,083	10,886
01-252-000-0000-6149	Employer Deduct Contribution- Vet	4,000	4,000	4,000	4,540	3,405
01-252-000-0000-6150	Health Insurance- Employer	257,331	270,473	279,271	263,712	148,461
01-252-000-0000-6152	Life Insurance- Employer	1,793	1,581	1,532	1,560	765
01-252-000-0000-6154	Long Term Disability- Employer	775	461	374	390	157
01-252-000-0000-6159	Pera 8.75%	115,014	113,710	115,870	122,534	65,561
01-252-000-0000-6165	Fica- Employer 6.20%	78,283	78,543	79,307	83,137	45,072
01-252-000-0000-6205	Postage	127	36	76	100	41
01-252-000-0000-6230	Printing, Publishing & Adv	582	872	1,867	600	833
01-252-000-0000-6231	Services & Labor (Incl Contracts)	42,023	33,690	29,348	35,000	20,558
01-252-000-0000-6234	Huber- Electronic Monitor	0	0	0	1,000	0
01-252-000-0000-6240	Dues	40	0	0	0	0
01-252-000-0000-6241	Registration Fee	0	85	0	100	0
01-252-000-0000-6250	Telephone	3,772	3,583	3,500	4,000	1,943
01-252-000-0000-6254	Utilities & Heating	102,421	108,016	111,093	104,000	55,509
01-252-000-0000-6260	Prof Counseling - Inmates	0	0	0	1,000	0
01-252-000-0000-6262	Medical Expenses & Supplies - Inm.	34,447	24,194	30,182	54,000	12,426
01-252-000-0000-6267	Unemployment Compensation	198	0	0	1,000	5,066
01-252-000-0000-6271	Inspection Fees	0	700	0	500	0
01-252-000-0000-6272	Physical Examinations	763	200	765	600	1,225
01-252-000-0000-6302	Car Maintenance	1,966	1,832	3,682	3,000	2,904

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Aitkin County

USER- SELECTED BUDGET REPORT



01 FUND General Fund
252 DEPT Corrections

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	2012 <u>Actual</u> <u>Mo. 01 - 12</u>	2013 <u>Actual</u> <u>Mo. 01 - 12</u>	2014 <u>Actual</u> <u>Mo. 01 - 12</u>	PROPOSED <u>2015</u>	2015 <u>Actual</u> <u>Mo. 01 - 12</u>
01- 252- 000- 0000- 6330	Prisoner Transportation & Travel	6,284	5,346	10,531	7,500	2,631
01- 252- 000- 0000- 6332	Hotel / Motel Lodging	0	0	113	125	0
01- 252- 000- 0000- 6340	Meals	0	0	43	50	0
01- 252- 000- 0000- 6351	Board Of Prisoners	14,551	165	0	500	0
01- 252- 000- 0000- 6352	Insurance	888	978	3,386	3,400	864
01- 252- 000- 0000- 6353	Workers Compensation Insurance	28,883	24,514	29,583	29,500	30,268
01- 252- 000- 0000- 6374	Auto & Trailer License	32	0	16	50	0
01- 252- 000- 0000- 6405	Office & Computer Supplies	9,004	9,134	9,634	11,000	5,417
01- 252- 000- 0000- 6409	Jail Supplies	3,747	338	122	25,000	0
01- 252- 000- 0000- 6410	Clothing Allowance	4,334	2,527	3,973	5,000	3,990
01- 252- 000- 0000- 6418	Groceries	130,770	114,310	150,476	128,000	105,738
01- 252- 000- 0000- 6420	Kitchen Supplies	1,997	9,088	6,365	3,400	1,426
01- 252- 000- 0000- 6421	Laundry Supplies	64	0	20	40	0
01- 252- 000- 0000- 6422	Janitorial Supplies	27,648	25,568	25,784	22,000	16,801
01- 252- 000- 0000- 6424	Inmate Supplies	3,818	2,783	5,944	4,000	4,892
01- 252- 000- 0000- 6511	Gas And Oil	519	163	136	300	0
01- 252- 000- 0000- 6513	Fuel Oil	0	0	4,519	750	0
01- 252- 000- 0000- 6590	Repair & Maintenance Supplies	17,453	16,935	28,977	21,000	28,026
01- 252- 000- 0000- 6610	Equipment	2,584	69	3,562	0	253
01- 252- 000- 0000- 6625	Office Equipment	1,969	7,259	1,677	3,000	967
01- 252- 003- 0000- 6241	School Registration Fee	2,656	1,361	2,118	4,000	200
01- 252- 003- 0000- 6330	School Tran & Travel & Parking	208	0	408	300	21
01- 252- 003- 0000- 6332	School Hotels / Motels	691	337	206	2,500	288
01- 252- 003- 0000- 6340	Schooling Meals	220	94	69	500	25
01- 252- 003- 0000- 6511	Gas And Oil	208	300	0	300	0
01- 252- 252- 0000- 5870	Prisoner Welfare Account(Non Tax)	772 -	777 -	3,166 -	0	7,266
01- 252- 252- 0000- 5871	Tw Vending Prisoner Welfare(Non T	5,418 -	4,461 -	4,885 -	0	2,553 -
01- 252- 252- 0000- 5872	Phone Card Prisoner Welfare(Taxab	35,413 -	35,443 -	47,159 -	0	18,932 -
01- 252- 252- 0000- 5885	Commissary Sales Taxable	4,325 -	4,292 -	8,146 -	0	6,884 -
01- 252- 252- 0000- 6405	Prisoner Welfare	13,079	7,587	36,521	0	24,586
01- 252- 252- 0000- 6406	Phone Card Prisoner Welfare	25,411	23,804	38,962	0	10,600
01- 252- 252- 0000- 6408	Commissary Supplies	3,808	2,802	4,405	0	2,826
DEPT 252 Corrections	Revenue	454,571 -	315,162 -	521,562 -	2,290,405 -	329,545 -
	Expend.	2,287,955	2,239,584	2,387,225	2,358,067	1,401,159
	Net	1,833,385	1,924,421	1,865,663	67,662	1,071,614

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Aitkin County



USER- SELECTED BUDGET REPORT

01 FUND General Fund

Report Basis: Cash

253 DEPT Aitkin Co Community Corrections

<u>Account Number</u>	<u>Account Description</u>	<u>2012 Actual</u> <u>Mo. 01 - 12</u>	<u>2013 Actual</u> <u>Mo. 01 - 12</u>	<u>2014 Actual</u> <u>Mo. 01 - 12</u>	<u>PROPOSED</u> <u>2015</u>	<u>2015 Actual</u> <u>Mo. 01 - 12</u>
01- 253- 000- 0000- 5315	State Grant Funding	31,043 -	30,118 -	31,910 -	30,443 -	18,488 -
01- 253- 000- 0000- 5760	Donations	0	0	0	0	1,448 -
01- 253- 000- 0000- 5840	Misc Receipts	0	5 -	2,155 -	0	61 -
01- 253- 000- 0000- 5872	Donations- Use 5760	4,550 -	2,875 -	2,975 -	3,000 -	0
01- 253- 000- 0000- 6101	Salaries- Full Time	80,649	80,795	89,166	90,168	49,318
01- 253- 000- 0000- 6108	Meals (Not Overnight)	16	0	0	0	0
01- 253- 000- 0000- 6109	Salaries- Overtime	325	525	1,227	0	102
01- 253- 000- 0000- 6110	Holiday Pay	1,051	800	487	0	0
01- 253- 000- 0000- 6124	Medicare Employer	1,133	1,155	1,259	1,308	667
01- 253- 000- 0000- 6150	Health Insurance Employer	19,440	19,665	21,600	22,080	11,400
01- 253- 000- 0000- 6152	Life Insurance- Employer	145	114	125	125	62
01- 253- 000- 0000- 6154	Long Term Disability- Employer	183	112	112	0	73
01- 253- 000- 0000- 6159	Pera Co- Or	7,177	7,066	7,915	7,890	4,324
01- 253- 000- 0000- 6165	Fica- Employer	4,845	4,938	5,385	5,591	2,851
01- 253- 000- 0000- 6204	Juvenile Detention	21,203	36,274	39,723	0	2,869
01- 253- 000- 0000- 6230	Printing, Publishing & Adv	0	52	0	0	0
01- 253- 000- 0000- 6231	Services, Labor, Contracts	61	404	1,343	500	0
01- 253- 000- 0000- 6250	Telephone	120	110	113	250	68
01- 253- 000- 0000- 6302	Car Maintenance	2,348	3,696	1,453	0	483
01- 253- 000- 0000- 6314	Radio Maint	0	0	0	0	130
01- 253- 000- 0000- 6330	Transportation/Travel/Parking (Ow	0	0	0	200	0
01- 253- 000- 0000- 6332	Hotel/Motel Lodging	0	0	0	250	0
01- 253- 000- 0000- 6340	Meals (Overnight)	0	0	0	50	0
01- 253- 000- 0000- 6352	Insurance	2,075	1,686	1,686	1,700	1,545
01- 253- 000- 0000- 6353	Workers Comp Insurance	1,312	1,972	2,532	2,700	2,586
01- 253- 000- 0000- 6374	Auto & Trailer License	35	29	82	100	0
01- 253- 000- 0000- 6405	Operating Supplies	3,996	5,495	4,231	4,000	2,975
01- 253- 000- 0000- 6409	STS Project Supplies	648	128	0	1,000	0
01- 253- 000- 0000- 6410	Clothing Allowance	0	0	181	300	0
01- 253- 000- 0000- 6511	Gas And Oil	6,808	5,845	5,561	7,000	1,934
01- 253- 000- 0000- 6590	Repair & Maintenance Supplies	24	233	0	1,500	0
01- 253- 000- 0000- 6610	Equipment	975	0	1,600	1,500	0
01- 253- 000- 0000- 6625	Office Equipment	0	0	0	200	0
01- 253- 000- 0000- 6823	County Allocation	140,319	128,689	130,464	149,989	87,494
01- 253- 003- 0000- 6241	Registration Fee	240	240	240	0	0
DEPT 253	Aitkin Co Community Corrections	Revenue 35,593 -	32,998 -	37,039 -	33,443 -	19,997 -

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Aitkin County



USER-SELECTED BUDGET REPORT

01 FUND General Fund
253 DEPT Aitkin Co Community Corrections

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	2012 <u>Actual</u> <u>Mo. 01 - 12</u>	2013 <u>Actual</u> <u>Mo. 01 - 12</u>	2014 <u>Actual</u> <u>Mo. 01 - 12</u>	PROPOSED <u>2015</u>	2015 <u>Actual</u> <u>Mo. 01 - 12</u>
	Expend.	295,126	300,023	316,486	298,401	168,882
	Net	259,532	267,026	279,447	264,958	148,885

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Aitkin County



USER- SELECTED BUDGET REPORT

01 FUND General Fund
254 DEPT Enhanced 911 System

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	<u>2012 Actual</u> <u>Mo. 01 - 12</u>	<u>2013 Actual</u> <u>Mo. 01 - 12</u>	<u>2014 Actual</u> <u>Mo. 01 - 12</u>	<u>PROPOSED</u> <u>2015</u>	<u>2015 Actual</u> <u>Mo. 01 - 12</u>
01-254-000-0000-5310	State 'Shared Revenue'- Enhanced 9	89,253 -	89,190 -	96,622 -	89,150 -	44,595 -
01-254-000-0000-5840	Misc Receipts	0	4,910 -	0	0	0
01-254-000-0000-6205	Postage	10	0	0	0	0
01-254-000-0000-6231	Services, Labor, Contracts	33,531	23,368	158,030	75,000	89,000
01-254-000-0000-6330	Transportation/Travel/Parking	0	0	15	0	0
01-254-000-0000-6405	Office & Computer Supplies	511	1,582	517	1,500	899
01-254-000-0000-6511	Gas And Oil	0	0	0	200	0
01-254-000-0000-6610	Equipment	13,287	9,369	2,566	255,000	0
01-254-000-0000-6625	E- 911 Equipment	0	489	46,170	0	5,046
01-254-003-0000-6241	Registration Fee	50	275	0	0	0
01-254-003-0000-6332	Hotel	734	0	247	0	0
01-254-003-0000-6340	Meals	53	12	0	0	0
01-254-003-0000-6511	Gas & Oil	60	0	45	0	0
DEPT 254	Enhanced 911 System					
	Revenue	89,253 -	94,100 -	96,622 -	89,150 -	44,595 -
	Expend.	48,237	35,096	207,591	331,700	94,945
	Net	41,016 -	59,004 -	110,968	242,550	50,350

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Aitkin County



USER- SELECTED BUDGET REPORT

01 FUND General Fund

Report Basis: Cash

255 DEPT General Crime Victim Grant

<u>Account Number</u>	<u>Account Description</u>	2012 <u>Actual</u> <u>Mo. 01 - 12</u>	2013 <u>Actual</u> <u>Mo. 01 - 12</u>	2014 <u>Actual</u> <u>Mo. 01 - 12</u>	PROPOSED <u>2015</u>	2015 <u>Actual</u> <u>Mo. 01 - 12</u>	
01-255-000-0000-5310	Crime Victims State Grant	42,309 -	39,895 -	54,105 -	42,000 -	23,546 -	
01-255-000-0000-5840	Misc Receipts	1,551 -	830 -	936 -	1,107 -	327 -	
01-255-000-0000-6101	Salaries- Full Time	44,055	44,928	46,511	47,986	25,768	
01-255-000-0000-6108	Meals Reimbursed (Taxable)	10	0	0	0	0	
01-255-000-0000-6124	Medicare- Employer 1.45%	631	643	660	696	360	
01-255-000-0000-6149	Employer Deduct Contribution- Vet	1,000	1,000	1,000	1,000	1,000	
01-255-000-0000-6150	Health Insurance- Employer	7,532	7,897	8,100	8,100	4,050	
01-255-000-0000-6152	Life Insurance- Employer	72	62	62	63	31	
01-255-000-0000-6154	Long Term Disability- Employer	182	112	116	120	70	
01-255-000-0000-6159	Pera Co- Or 7.25%	3,194	3,257	3,372	3,599	1,933	
01-255-000-0000-6165	Fica- Employer 6.20%	2,700	2,747	2,824	2,975	1,539	
01-255-000-0000-6205	Postage	0	0	0	218	0	
01-255-000-0000-6230	Printing, Publishing & Adv	0	0	0	100	0	
01-255-000-0000-6250	Telephone	163	111	117	124	82	
01-255-000-0000-6353	Workers Compensation Insurance	269	210	269	288	278	
01-255-000-0000-6405	Office & Computer Supplies	175	229	26	206	360	
01-255-000-0000-6409	Program Supplies	203	0	472	708	0	
01-255-000-0000-6625	Office Equipment & Other Equipme	0	0	0	1,200	0	
01-255-003-0000-6241	Registration Fee/Training	59	0	0	59	0	
01-255-003-0000-6330	Transportation/Travel/Parking (Ow	0	0	0	60	0	
01-255-031-0000-5840	Emergency Fund Money	425	0	0	500 -	554	
DEPT 255	General Crime Victim Grant	Revenue	43,435 -	40,725 -	55,041 -	43,607 -	23,319 -
		Expend.	60,244	61,196	63,529	67,502	35,470
		Net	16,809	20,471	8,488	23,895	12,151

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Aitkin County

USER- SELECTED BUDGET REPORT



01 FUND General Fund
257 DEPT Sobriety Court

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	<u>2012 Actual</u> <u>Mo. 01 - 12</u>	<u>2013 Actual</u> <u>Mo. 01 - 12</u>	<u>2014 Actual</u> <u>Mo. 01 - 12</u>	<u>PROPOSED</u> <u>2015</u>	<u>2015 Actual</u> <u>Mo. 01 - 12</u>
01- 257- 000- 0000- 6250	Telephone	1	0	69	0	28
01- 257- 000- 0000- 6330	Transportation/Travel/Parking	2,896	3,613	2,341	0	937
01- 257- 000- 0000- 6405	Office & Computer Supplies	14,818	0	0	0	0
01- 257- 022- 0000- 5135	Fees	6,448 -	18,462 -	11,276 -	0	4,543 -
01- 257- 022- 0000- 6406	Sobriety Crt Expenses	12,539	15,744	5,986	7,000	4,387
DEPT 257 Sobriety Court	Revenue	6,448 -	18,462 -	11,276 -	0	4,543 -
	Expend.	30,254	19,357	8,396	7,000	5,352
	Net	23,806	895	2,879 -	7,000	809

Aitkin County



USER- SELECTED BUDGET REPORT

01 FUND General Fund

Report Basis: Cash

280 DEPT Emergency Management

<u>Account Number</u>	<u>Account Description</u>	2012 <u>Actual</u> <u>Mo. 01 - 12</u>	2013 <u>Actual</u> <u>Mo. 01 - 12</u>	2014 <u>Actual</u> <u>Mo. 01 - 12</u>	PROPOSED <u>2015</u>	2015 <u>Actual</u> <u>Mo. 01 - 12</u>
01-280-000-0000-5390	Emergency Service State Grant	17,414 -	19,645 -	34,261 -	22,000 -	31,573 -
01-280-000-0000-5840	Misc Receipts	550 -	549 -	0	0	0
01-280-000-0000-6101	Salaries- Full Time	40,003	34,618	30,762	30,369	13,957
01-280-000-0000-6109	Overtime- Salaries	0	81	0	0	0
01-280-000-0000-6124	Medicare- Employer 1.45%	364	166	0	441	196
01-280-000-0000-6149	Employer Deduct Contribution- Vet	100	100	0	0	0
01-280-000-0000-6150	Health Insurance- Employer	3,183	1,420	225	5,520	1,425
01-280-000-0000-6152	Life Insurance- Employer	25	9	0	32	8
01-280-000-0000-6154	Long Term Disability- Employer	21	38 -	0	0	19
01-280-000-0000-6159	Pera Co- Or 14.4%	3,306	1,492	0	2,658	1,221
01-280-000-0000-6165	Fica- Employer 6.20%	312	171	0	1,883	836
01-280-000-0000-6231	Services, Labor, Etc	653	5,100	21,650	100	400
01-280-000-0000-6240	Dues	180	360	360	200	260
01-280-000-0000-6250	Telephone	211	202	190	750	110
01-280-000-0000-6330	Transportation & Travel & Parking	0	0	70	200	21
01-280-000-0000-6332	Hotel / Motel Lodging	0	0	0	0	117
01-280-000-0000-6352	Insurance	328	358	327	400	316
01-280-000-0000-6353	Workers Compensation Insurance	981	138 -	1,163	1,170	1,015
01-280-000-0000-6374	Auto & Trailer License	0	17	0	0	0
01-280-000-0000-6405	Office Supplies	15	16	561	500	0
01-280-000-0000-6409	Deputy Supplie	10	0	0	1,000	0
01-280-000-0000-6511	Gas And Oil	18	66	83	0	18
01-280-000-0000-6610	Equipment	0	0	2,019	2,000	0
01-280-000-0000-6625	Office Equipment	2,034	0	0	0	0
01-280-003-0000-6241	Registration Fee	725	560	400	0	400
01-280-003-0000-6330	Transporation	214	120	123	0	22
01-280-003-0000-6332	Hotel / Motel Lodging	426	1,191	213	0	202
01-280-003-0000-6340	Meals- Schooling	44	189	99	0	26
01-280-003-0000-6511	Gas & Oil	54	96	25	0	0
DEPT 280	Emergency Management	Revenue 17,964 -	20,194 -	34,261 -	22,000 -	31,573 -
		Expend. 53,207	46,157	58,271	47,223	20,568
		Net 35,243	25,963	24,010	25,223	11,005 -

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Aitkin County

USER- SELECTED BUDGET REPORT



01 FUND General Fund

Report Basis: Cash

390 DEPT Environmental Health (FBL)

		2012	2013	2014	PROPOSED	2015	
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>2015</u>	<u>Actual</u>	
<u>Account Number</u>	<u>Account Description</u>	<u>Mo. 01 - 12</u>	<u>Mo. 01 - 12</u>	<u>Mo. 01 - 12</u>		<u>Mo. 01 - 12</u>	
01-390-000-0000-5136	Fbl Licenses	65,749 -	71,005 -	75,861 -	72,000 -	69,423 -	
01-390-000-0000-5537	Primary/Plan Fe	150 -	0	0	0	0	
01-390-000-0000-5840	Misc Receipts	0	917 -	0	0	0	
01-390-000-0000-6101	Salaries- Full Time	43,953	45,001	46,550	49,504	26,512	
01-390-000-0000-6102	Salaries- - Part Time	0	0	4,158	4,500	3,086	
01-390-000-0000-6108	Meals Reimbursed (Taxable)	9	34	50	100	48	
01-390-000-0000-6109	Overtime- Salaries	0	0	0	1,000	0	
01-390-000-0000-6124	Medicare- Employer 1.45%	639	627	726	828	425	
01-390-000-0000-6149	Employer Deduct Contribution- Vet	1,000	0	0	0	0	
01-390-000-0000-6150	Health Insurance- Employer	6,250	0	0	0	0	
01-390-000-0000-6152	Life Insurance- Employer	51	62	62	62	31	
01-390-000-0000-6154	Long Term Disability- Employer	111	103	116	124	72	
01-390-000-0000-6159	Pera Co- Or 7.25%	3,121	3,262	3,375	3,916	1,988	
01-390-000-0000-6165	Fica- Employer 6.20%	2,732	2,681	3,105	3,350	1,816	
01-390-000-0000-6205	Postage	301	391	322	400	219	
01-390-000-0000-6208	Training/Education	694	542	152	700	485	
01-390-000-0000-6230	Printing, Publishing & Adv	593	132	177	300	238	
01-390-000-0000-6231	Services, Labor, Contracts	2,221	46	246	300	0	
01-390-000-0000-6240	Dues	35	35	35	70	60	
01-390-000-0000-6250	Telephone	268	299	216	300	101	
01-390-000-0000-6302	Car Maintenance	373	58	119	250	377	
01-390-000-0000-6330	Transportation & Travel & Parking	6	0	12	100	50	
01-390-000-0000-6332	Hotel / Motel Lodging	66	85	307	400	453	
01-390-000-0000-6340	Meals	0	17	37	100	30	
01-390-000-0000-6352	Insurance	691	704	1,406	1,450	986	
01-390-000-0000-6353	Workers Compensation Insurance	401	378	431	470	604	
01-390-000-0000-6374	Auto & Trailer License	16	0	16	0	0	
01-390-000-0000-6405	Office, Film, And Field Supplies	887	594	450	600	126	
01-390-000-0000-6511	Gas And Oil	733	1,076	1,367	1,400	428	
01-390-000-0000-6620	Auto, Trailers, Snowmobiles	0	13,908	0	5,000	0	
01-390-000-0000-6625	Office Equipment & Other Equipme	0	0	4,478	1,500	28	
01-390-000-0000-6820	Refunds	200	446	484	0	0	
DEPT 390	Environmental Health (FBL)	Revenue	65,899 -	71,922 -	75,861 -	72,000 -	69,423 -
		Expend.	65,350	70,481	68,396	76,724	38,163
		Net	549 -	1,441 -	7,465 -	4,724	31,261 -

Aitkin County



USER- SELECTED BUDGET REPORT

01 FUND General Fund
391 DEPT Solid Waste

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	2012 <u>Actual</u> <u>Mo. 01 - 12</u>	2013 <u>Actual</u> <u>Mo. 01 - 12</u>	2014 <u>Actual</u> <u>Mo. 01 - 12</u>	PROPOSED <u>2015</u>	2015 <u>Actual</u> <u>Mo. 01 - 12</u>
01-391-000-0000-5001	Taxes	184,459 -	165,624 -	173,552 -	191,087 -	97,572 -
01-391-000-0000-5137	Solid Waste License	600 -	1,200 -	300 -	1,000 -	900 -
01-391-000-0000-5201	Mv Credit Ms Statute 273.1384	1,108 -	2,040 -	2,118 -	0	0
01-391-000-0000-5203	Disaster Abatement Credit	144 -	212 -	0	0	0
01-391-000-0000-5209	Disparity Reduction Aid	0	155 -	163 -	0	0
01-391-000-0000-5210	County Program Aid	0	7,689 -	10,166 -	0	0
01-391-000-0000-5216	Taconite Credit- Current	0	4,407 -	4,707 -	0	0
01-391-000-0000-5251	In Lieu Apportionments & Receipts	0	1,212 -	1,934 -	0	223 -
01-391-000-0000-5330	State Grants- Disaster Funds	59,654 -	6,628 -	0	0	0
01-391-000-0000-5425	Federal Grants- FEMA	178,963 -	19,885 -	0	0	0
01-391-000-0000-5545	Household Hazardous Waste	2,869 -	3,568 -	3,355 -	3,000 -	0
01-391-000-0000-5760	Donations	0	0	0	0	1,755 -
01-391-000-0000-5840	Misc Receipts	4,490 -	2,406 -	2,352 -	0	252 -
01-391-000-0000-6101	Salaries- Full Time	110,959	111,017	115,698	117,926	64,393
01-391-000-0000-6102	Salaries- - Part Time	1,736	2,521	1,537	2,000	0
01-391-000-0000-6108	Meals Reimbursed (Taxable)	123	104	91	150	79
01-391-000-0000-6109	Overtime- Salaries	576	744	1,142	1,000	814
01-391-000-0000-6124	Medicare- Employer 1.45%	1,618	1,656	1,643	1,707	902
01-391-000-0000-6148	Employer Deduct Contribution- HS	0	0	0	0	3,260
01-391-000-0000-6149	Employer Deduct Contribution- Vel	1,500	1,500	3,096	3,760	500
01-391-000-0000-6150	Health Insurance- Employer	11,297	11,845	16,925	18,450	9,525
01-391-000-0000-6152	Life Insurance- Employer	90	75	75	94	38
01-391-000-0000-6154	Long Term Disability- Employer	448	277	284	295	172
01-391-000-0000-6159	Pera Co- Or 7.25%	8,086	8,103	8,381	8,845	4,807
01-391-000-0000-6165	Fica- Employer 6.20%	6,917	7,082	7,026	7,311	3,859
01-391-000-0000-6205	Postage	175	105	393	500	4
01-391-000-0000-6208	Training/Education	1,078	917	962	1,000	0
01-391-000-0000-6230	Printing, Publishing & Adv	1,538	2,135	1,646	1,750	327
01-391-000-0000-6231	Services, Labor, & Minor Contracts	14,315	28,895	14,036	17,500	3,202
01-391-000-0000-6240	Dues	210	160	210	300	225
01-391-000-0000-6241	Registration Fee	375	355	55	500	590
01-391-000-0000-6250	Telephone	828	780	735	900	657
01-391-000-0000-6260	Professional Consulting	0	0	0	500	0
01-391-000-0000-6302	Car Maintenance	0	67	1,865	500	657
01-391-000-0000-6307	Flood Debris	265,130	0	0	0	0
01-391-000-0000-6330	Transportation & Travel & Parking	159	134	296	200	114

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Aitkin County

USER- SELECTED BUDGET REPORT



01 FUND General Fund
391 DEPT Solid Waste

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	2012 <u>Actual</u> <u>Mo. 01 - 12</u>	2013 <u>Actual</u> <u>Mo. 01 - 12</u>	2014 <u>Actual</u> <u>Mo. 01 - 12</u>	PROPOSED <u>2015</u>	2015 <u>Actual</u> <u>Mo. 01 - 12</u>
01- 391- 000- 0000- 6332	Hotel / Motel Lodging	546	593	749	1,200	440
01- 391- 000- 0000- 6340	Meals	60	146	71	100	45
01- 391- 000- 0000- 6352	Insurance	1,512	1,464	1,583	1,600	1,538
01- 391- 000- 0000- 6353	Workers Compensation Insurance	809	738	1,119	1,200	1,497
01- 391- 000- 0000- 6374	Auto & Trailer License	16	0	16	0	0
01- 391- 000- 0000- 6405	Office & Film Supplies	1,239	1,776	995	1,200	366
01- 391- 000- 0000- 6511	Gas And Oil	752	538	701	800	294
01- 391- 000- 0000- 6620	Auto	0	14,387	0	0	0
01- 391- 000- 0000- 6625	Office Equipment	1,188	429	1,504	1,500	0
01- 391- 000- 0000- 6800	Miscellaneous(Promotional)	1,451	1,032	1,000	1,200	278
01- 391- 036- 0000- 6416	EED Expenses/Supplies	2,650	2,445	3,250	0	1,080
01- 391- 060- 0000- 5392	Score State Grant	55,950 -	55,950 -	63,803 -	69,691 -	35,827 -
01- 391- 060- 0000- 6360	Recycling Contract	64,179	76,252	64,961	80,000	46,208
DEPT 391 Solid Waste	Revenue	488,237 -	270,975 -	262,449 -	264,778 -	136,529 -
	Expend.	501,562	278,272	252,045	273,988	145,871
	Net	13,325	7,296	10,404 -	9,210	9,342

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Aitkin County



USER- SELECTED BUDGET REPORT

01 FUND General Fund
392 DEPT Water Wells

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	2012 <u>Actual</u> <u>Mo. 01 - 12</u>	2013 <u>Actual</u> <u>Mo. 01 - 12</u>	2014 <u>Actual</u> <u>Mo. 01 - 12</u>	PROPOSED <u>2015</u>	2015 <u>Actual</u> <u>Mo. 01 - 12</u>
01-392-000-0000-5546	Drinking Water Test Fees	8,262 -	10,011 -	11,488 -	6,150 -	5,053 -
01-392-000-0000-6205	Postage	17	0	0	0	0
01-392-000-0000-6230	Printing, Publishing & Adv	0	133	0	0	0
01-392-000-0000-6231	Services, Labor, Contracts	2,653	1,243	1,131	750	708
01-392-000-0000-6240	Dues	2,650	1,000	0	2,650	0
01-392-000-0000-6405	Office & Film Supplies	4,031	2,202	1,976	2,750	1,300
01-392-000-0000-6820	Refunds	0	20	0	0	0
DEPT 392 Water Wells	Revenue	8,262 -	10,011 -	11,488 -	6,150 -	5,053 -
	Expend.	9,351	4,598	3,107	6,150	2,007
	Net	1,089	5,413 -	8,381 -	0	3,046 -

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Aitkin County

USER- SELECTED BUDGET REPORT



01 FUND General Fund

Report Basis: Cash

500 DEPT Library And Historical Society

<u>Account Number</u>	<u>Account Description</u>	<u>2012 Actual</u> <u>Mo. 01 - 12</u>	<u>2013 Actual</u> <u>Mo. 01 - 12</u>	<u>2014 Actual</u> <u>Mo. 01 - 12</u>	<u>PROPOSED</u> <u>2015</u>	<u>2015 Actual</u> <u>Mo. 01 - 12</u>
01- 500- 500- 0000- 6350	Library Per Diem	735	770	805	1,500	665
01- 500- 500- 0000- 6801	Library Appropriations	224,645	230,242	234,366	231,602	231,602
01- 500- 501- 0000- 6352	Historical Society Insurance	2,845	2,357	2,828	3,000	2,803
01- 500- 501- 0000- 6353	Historical Society Workers Compen	50	50	50	50	50
01- 500- 501- 0000- 6801	Historical Society Appropriations	15,000	15,000	15,000	15,500	7,750
01- 500- 502- 0000- 6848	CARE Approp	0	37,900	37,900	37,900	37,900
01- 500- 502- 0000- 6849	Kinship approp	0	7,000	0	0	0
DEPT 500	Library And Historical Society					
	Revenue					
	Expend.	243,275	293,319	290,949	289,552	280,770
	Net	243,275	293,319	290,949	289,552	280,770

Aitkin County



USER- SELECTED BUDGET REPORT

01 FUND General Fund
520 DEPT Parks

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	<u>2012 Actual</u> <u>Mo. 01 - 12</u>	<u>2013 Actual</u> <u>Mo. 01 - 12</u>	<u>2014 Actual</u> <u>Mo. 01 - 12</u>	<u>PROPOSED 2015</u>	<u>2015 Actual</u> <u>Mo. 01 - 12</u>
01-520-000-0000-5001	Taxes, Aids, In- Lieus, Taconite	14,997 -	0	0	0	0
01-520-000-0000-5201	Mv Credit Ms Statute 273.1384	180 -	0	0	0	0
01-520-000-0000-5203	Disaster Abatement Credit	12 -	0	0	0	0
01-520-000-0000-5252	Forf Tax Sales Apportionment	127,942 -	0	0	0	0
01-520-000-0000-5256	Intgov Rev Dnr- Public Access Main	4,725 -	0	0	0	0
01-520-000-0000-5396	Trail Grants- State	392,283 -	0	0	0	0
01-520-000-0000-5398	Trail Grants- Federal	30,013 -	0	0	0	0
01-520-000-0000-5510	Co Parks Campground Fees	9,368 -	0	0	0	0
01-520-000-0000-5840	Misc Receipts	8,597 -	0	0	0	0
01-520-000-0000-6101	Salaries- Full Time	82,585	0	0	0	0
01-520-000-0000-6102	Salaries- - Part Time	11,372	0	0	0	0
01-520-000-0000-6108	Meals Reimbursed (Taxable)	5	0	0	0	0
01-520-000-0000-6109	Overtime- Salaries	283	0	0	0	0
01-520-000-0000-6124	Medicare- Employer	1,124	0	0	0	0
01-520-000-0000-6149	Employer Deduct Contribution- Vet	3,700	0	0	0	0
01-520-000-0000-6150	Health Insurance- Employer	23,488	0	0	0	0
01-520-000-0000-6152	Life Insurance- Employer	141	0	0	0	0
01-520-000-0000-6159	Pera Co	5,929	0	0	0	0
01-520-000-0000-6165	Fica- Employer	4,806	0	0	0	0
01-520-000-0000-6205	Postage	183	0	0	0	0
01-520-000-0000-6208	Training/Education	27	0	0	0	0
01-520-000-0000-6230	Printing, Publishing & Adv	198	0	0	0	0
01-520-000-0000-6231	Services, Labor, Contracts	39,034	0	10	0	0
01-520-000-0000-6250	Telephone	588	0	0	0	0
01-520-000-0000-6254	Utilities	10,024	0	0	0	0
01-520-000-0000-6311	Sales Tax	11 -	0	0	0	0
01-520-000-0000-6330	Transportation & Travel	1,001	0	0	0	0
01-520-000-0000-6350	Per Diem	1,435	0	0	0	0
01-520-000-0000-6352	Insurance	2,737	0	0	0	0
01-520-000-0000-6353	Workers Compensation Insurance	2,090	0	0	0	0
01-520-000-0000-6374	Auto & Trailer License	256	0	0	0	0
01-520-000-0000-6405	Office Supplies	225	0	0	0	0
01-520-000-0000-6406	Field Supplies	3,005	0	0	0	0
01-520-000-0000-6450	Small Tools	2,764	0	0	0	0
01-520-000-0000-6511	Gas And Oil	16,976	0	0	0	0
01-520-000-0000-6590	Repair & Maintenance Supplies	6,311	0	0	0	0

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 01 FUND General Fund
 520 DEPT Parks

Aitkin County

USER- SELECTED BUDGET REPORT



Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	2012 <u>Actual</u> <u>Mo. 01 - 12</u>	2013 <u>Actual</u> <u>Mo. 01 - 12</u>	2014 <u>Actual</u> <u>Mo. 01 - 12</u>	PROPOSED <u>2015</u>	2015 <u>Actual</u> <u>Mo. 01 - 12</u>
01-520-000-0000-6630	Miscellaneous- Capital Outlay	3,035	0	0	0	0
01-520-000-0000-6802	Trail Grants- State	318,333	0	0	0	0
01-520-000-0000-6820	Refunds & Reimbursements	600	0	0	0	0
DEPT 520 Parks	Revenue	588,117 -	0	0	0	0
	Expend.	542,243	0	10	0	0
	Net	45,874 -	0	10	0	0

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Aitkin County

USER- SELECTED BUDGET REPORT



01 FUND General Fund
600 DEPT Ag Society, Soil & Water, Ag Inspect

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	2012 <u>Actual</u> <u>Mo. 01 - 12</u>	2013 <u>Actual</u> <u>Mo. 01 - 12</u>	2014 <u>Actual</u> <u>Mo. 01 - 12</u>	PROPOSED <u>2015</u>	2015 <u>Actual</u> <u>Mo. 01 - 12</u>
01- 600- 550- 0000- 6352	Ag Society Insurance	4,189	4,130	3,987	1,681	4,188
01- 600- 550- 0000- 6353	Ag Societyworkers Compensation I	50	50	50	75	50
01- 600- 550- 0000- 6801	Ag Society Appropriations	10,000	20,000	20,000	10,000	5,000
01- 600- 550- 0000- 6843	Ag Society Capital Improvements	0	0	0	10,000	5,000
01- 600- 552- 0000- 6350	SRW Per Diem	0	140	245	0	140
01- 600- 552- 0000- 6801	Soil & Water Appropriations	98,034	98,034	99,853	98,034	98,034
01- 600- 552- 0000- 6836	Soil & Water Snake River Watershec	10,079	10,079	10,079	10,079	10,079
01- 600- 552- 0000- 6847	Mississippi Headwaters Board	0	1,500	1,500	1,500	1,500
01- 600- 553- 0000- 6231	Ag Inspector Contracts & Services	9,600	4,800	2,400	4,800	0
DEPT 600	Ag Society, Soil & Water, Ag Inspect					
	Revenue					
	Expend.	131,952	138,733	138,114	136,169	123,991
	Net	131,952	138,733	138,114	136,169	123,991

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01 FUND General Fund
601 DEPT Extension

Aitkin County

USER- SELECTED BUDGET REPORT



Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	<u>2012 Actual Mo. 01 - 12</u>	<u>2013 Actual Mo. 01 - 12</u>	<u>2014 Actual Mo. 01 - 12</u>	<u>PROPOSED 2015</u>	<u>2015 Actual Mo. 01 - 12</u>
01-601-000-0000-5525	Publication Sales	0	760 -	0	0	0
01-601-000-0000-5840	4- H Program Reimbursements	45 -	30 -	0	0	0
01-601-000-0000-6101	Salaries- Full Time	9,191	9,556	9,997	0	0
01-601-000-0000-6108	Meals Reimbursed (Taxable)	1	0	0	50	0
01-601-000-0000-6109	Overtime- Salaries	0	25	4	0	0
01-601-000-0000-6124	Medicare- Employer 1.45%	112	122	131	0	0
01-601-000-0000-6149	Veba Contribution	350	350	300	0	0
01-601-000-0000-6150	Health Insurance- Employer	2,529	2,582	2,363	0	0
01-601-000-0000-6152	Life Insurance- Employer	18	16	16	0	0
01-601-000-0000-6154	Long Term Disability- Employer	35	24	24	0	0
01-601-000-0000-6159	Pera Co- Or 7.25%	667	683	710	0	0
01-601-000-0000-6165	Fica- Employer 6.20%	481	521	561	0	0
01-601-000-0000-6205	Postage	527	521	345	600	278
01-601-000-0000-6230	Printing, Publishing & Adv	0	0	0	100	0
01-601-000-0000-6231	Services & Charges	0	0	0	450	0
01-601-000-0000-6250	Telephone	239	265	151	300	57
01-601-000-0000-6262	Univ Of Minn Contracts	36,506	49,041	49,714	50,648	37,798
01-601-000-0000-6350	Per Diem	735	665	665	800	525
01-601-000-0000-6352	Insurance	506	150	162	162	158
01-601-000-0000-6353	Workers Compensation Insurance	22	18	19	21	23
01-601-000-0000-6360	Extension Comm Expenses (Not Per	109	110	97	150	89
01-601-000-0000-6405	Office Supplies	2,038	561	2,575	2,000	154
01-601-551-0000-5840	4- H Plat Book Sales	700	120	1,000	0	0
DEPT 601 Extension	Revenue	655	670 -	1,000	0	0
	Expend.	54,067	65,210	67,834	55,281	39,082
	Net	54,722	64,540	68,834	55,281	39,082

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Aitkin County



USER-SELECTED BUDGET REPORT

01 FUND General Fund

Report Basis: Cash

603 DEPT Wetland Value Replacement Fund

<u>Account Number</u>		<u>Account Description</u>	2012 <u>Actual</u> <u>Mo. 01 - 12</u>	2013 <u>Actual</u> <u>Mo. 01 - 12</u>	2014 <u>Actual</u> <u>Mo. 01 - 12</u>	PROPOSED <u>2015</u>	2015 <u>Actual</u> <u>Mo. 01 - 12</u>
	01-603-000-0000-5840	Wetland Value Replacement Fee	5,017 -	0	0	0	0
DEPT	603	Wetland Value Replacement Fund	5,017 -	0	0	0	0
		Revenue					
		Expend.					
		Net	5,017 -	0	0	0	0

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USER- SELECTED BUDGET REPORT

01 FUND General Fund

Report Basis: Cash

700 DEPT Promotion,AEOA Tran,Airport,RC&D,Touri

<u>Account Number</u>	<u>Account Description</u>	<u>2012 Actual Mo. 01 - 12</u>	<u>2013 Actual Mo. 01 - 12</u>	<u>2014 Actual Mo. 01 - 12</u>	<u>PROPOSED 2015</u>	<u>2015 Actual Mo. 01 - 12</u>	
01- 700- 554- 0000- 6330	Rc & D Transportation & Travel	360	171	0	0	0	
01- 700- 554- 0000- 6340	Meals Reimbursed Non- Taxable	23	7	0	0	0	
01- 700- 554- 0000- 6350	Rc & D Per Diem	105	105	0	0	0	
01- 700- 903- 0000- 6800	Aitkin Airport Appropriation	7,107	24,107	14,107	14,107	7,054	
01- 700- 903- 0000- 6801	Mcgregor Airport Appropriation	13,900	13,900	13,900	13,900	6,950	
01- 700- 909- 0000- 5840	Pilt Funds To Cover Tourism	0	0	967 -	0	0	
01- 700- 909- 0000- 6241	Tourism Registration Fee	0	0	0	0	301	
01- 700- 909- 0000- 6330	Tourism Transportation & Travel	405	20	0	500	295	
01- 700- 909- 0000- 6350	Per Diem	455	0	0	500	0	
01- 700- 909- 0000- 6800	Tourism Miscellaneous	0	0	1,074	0	103	
01- 700- 909- 0000- 6801	Appropriations- Grant	21,207	20,308	11,711	12,800	2,932	
DEPT 700	Promotion,AEOA Tran,Airport,RC&D,Tourism	Revenue	0	0	967 -	0	0
		Expend.	43,562	58,618	40,792	41,807	17,634
		Net	43,562	58,618	39,825	41,807	17,634

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Aitkin County



USER- SELECTED BUDGET REPORT

01 FUND General Fund

Report Basis: Cash

711 DEPT Economic Development

		2012	2013	2014	PROPOSED	2015	
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>2015</u>	<u>Actual</u>	
<u>Account Number</u>	<u>Account Description</u>	<u>Mo. 01 - 12</u>	<u>Mo. 01 - 12</u>	<u>Mo. 01 - 12</u>		<u>Mo. 01 - 12</u>	
01-711-000-0000-5840	Misc Receipts	3,085 -	6,210 -	7,400 -	1,000 -	0	
01-711-000-0000-6101	Salaries- Full Time	26,501	26,533	27,166	28,014	15,043	
01-711-000-0000-6108	Meals Reimbursed (Taxable)	7	3	14	0	22	
01-711-000-0000-6124	Medicare- Employer 1.45%	384	382	392	409	215	
01-711-000-0000-6149	Employer Deduct Contribution- Vet	400	400	400	400	400	
01-711-000-0000-6150	Health Insurance- Employer	3,013	3,159	3,240	3,240	1,620	
01-711-000-0000-6152	Life Insurance- Employer	29	25	25	25	12	
01-711-000-0000-6154	Long Term Disability- Employer	107	66	68	71	41	
01-711-000-0000-6159	Pera Co- Or 7.25%	1,921	1,924	1,969	2,116	1,128	
01-711-000-0000-6165	Fica- Employer 6.20%	1,640	1,635	1,678	1,749	919	
01-711-000-0000-6205	Postage	189	162	100	150	20	
01-711-000-0000-6208	Mandated Training/Education	0	0	0	100	0	
01-711-000-0000-6230	Printing, Publishing & Adv	0	0	0	200	36	
01-711-000-0000-6240	Dues/Assoc Fees	200	227	540	200	0	
01-711-000-0000-6241	Registration Fee	735	55	50	250	0	
01-711-000-0000-6250	Telephone	187	142	117	400	71	
01-711-000-0000-6303	Mcnight/Blandin Grant Expenses	6,424	1,960	6,947	0	7,219	
01-711-000-0000-6330	Transportation/Travel/Parking (Ow	3	7	0	50	10	
01-711-000-0000-6332	Hotel / Motel Lodging	153	0	0	250	0	
01-711-000-0000-6340	Meals Reimbursed Non- Taxable	55	0	0	100	0	
01-711-000-0000-6352	Insurance	296	326	295	295	288	
01-711-000-0000-6353	Workers Compensation Insurance	159	186	156	173	164	
01-711-000-0000-6405	Office & Computer Supplies	0	10	28	25	0	
01-711-000-0000-6511	Gas And Oil	615	711	458	600	183	
01-711-000-0000-6625	Office & Other Equipment	0	936	80	0	0	
DEPT 711	Economic Development	Revenue	3,085 -	6,210 -	7,400 -	1,000 -	0
		Expend.	43,016	38,848	43,722	38,817	27,391
		Net	39,931	32,638	36,322	37,817	27,391
FUND 01	General Fund	Revenue	11,180,007 -	11,061,368 -	12,151,636 -	11,663,628 -	5,672,994 -
		Expend.	14,755,481	11,426,120	11,884,237	11,918,628	6,709,739
		Net	3,575,474	364,752	267,399 -	255,000	1,036,745

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03 FUND Road & Bridge
000 DEPT Undesignated

Aitkin County

USER- SELECTED BUDGET REPORT



Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	2012 <u>Actual</u> <u>Mo. 01 - 12</u>	2013 <u>Actual</u> <u>Mo. 01 - 12</u>	2014 <u>Actual</u> <u>Mo. 01 - 12</u>	PROPOSED <u>2015</u>	2015 <u>Actual</u> <u>Mo. 01 - 12</u>
03-000-000-0000-5001	Taxes	1,360,853 -	1,045,139 -	1,159,563 -	1,432,394 -	190,331 -
03-000-000-0000-5201	Mv Credit Ms Statute 273.1384	0	26,950 -	28,125 -	0	0
03-000-000-0000-5203	Disaster Abatement Credit	1,806 -	2,803 -	0	0	0
03-000-000-0000-5209	Disparity Reduction Aid	0	2,043 -	2,159 -	0	0
03-000-000-0000-5210	Local Program Aid	0	101,583 -	134,976 -	0	0
03-000-000-0000-5216	Taconite Credit	0	116,078 -	124,560 -	0	0
03-000-000-0000-5227	Twp Road Allotment Gas Tax	335,212 -	262,076 -	340,031 -	340,000 -	363,907 -
03-000-000-0000-5251	In Lieu Apportionments & Receipts	0	16,016 -	25,678 -	0	2,964 -
03-000-000-0000-5330	State Grants- Disaster Funds	39,571 -	0	39,584 -	0	0
03-000-000-0000-5425	Federal Grants- FEMA	138,952 -	0	100,871 -	0	0
03-000-000-0000-5430	FEDERAL FHWA- ER FUNDS	0	100,606 -	0	140,000 -	0
03-000-000-0000-5840	Misc Receipts	202,197 -	182,435 -	199,474 -	40,000 -	13,998 -
03-000-000-0000-5846	St Aid - Town Bridge	0	33,168 -	0	0	0
03-000-000-0000-5848	County Bridge Bonding	0	0	15,255 -	0	0
03-000-000-0000-5850	St Aid- Reg Construction	132,384 -	304,901 -	361,225 -	100,000 -	0
03-000-000-0000-5852	State Aid Reg Maint	1,600,320 -	1,675,326 -	1,723,256 -	1,764,428 -	914,061 -
03-000-000-0000-5853	State Aid Municipal Maint	62,005 -	61,123 -	62,872 -	55,000 -	33,349 -
03-000-000-0000-5854	Charges- Townships	267,359 -	480,073 -	280,746 -	289,100 -	31,312 -
03-000-000-0000-5855	Charges- Individuals	11,829 -	11,619 -	11,013 -	12,800 -	9,759 -
03-000-000-0000-5857	Culverts	7,079 -	10,034 -	4,070 -	5,000 -	1,712 -
03-000-000-0000-5866	Co Auction Proceeds	4,263 -	6,309 -	20,206 -	5,000 -	110 -
03-000-000-0000-5881	Wetland Bank Credits	0	66,669 -	72,155 -	0	10,193 -
DEPT 000 Undesignated	Revenue	4,163,831 -	4,504,950 -	4,705,820 -	4,183,722 -	1,571,695 -
	Expend.					
	Net	4,163,831 -	4,504,950 -	4,705,820 -	4,183,722 -	1,571,695 -

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Aitkin County



USER- SELECTED BUDGET REPORT

03 FUND Road & Bridge
301 DEPT R&B Administration

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	2012 <u>Actual</u> <u>Mo. 01 - 12</u>	2013 <u>Actual</u> <u>Mo. 01 - 12</u>	2014 <u>Actual</u> <u>Mo. 01 - 12</u>	PROPOSED <u>2015</u>	2015 <u>Actual</u> <u>Mo. 01 - 12</u>
03-301-000-0000-6101	Salaries- Full Time	316,704	317,352	321,361	328,266	170,086
03-301-000-0000-6102	Wages- Part Time	132	383	618	0	0
03-301-000-0000-6108	Meals Reimbursed (Taxable)	157	193	83	200	122
03-301-000-0000-6109	Overtime	276	0	0	0	0
03-301-000-0000-6124	Medicare- Employer 1.45%	4,440	4,474	4,547	4,760	2,374
03-301-000-0000-6148	Employer Deduct Contribution- HS	2,000	2,000	3,128	0	4,800
03-301-000-0000-6149	Employer Deduct Contribution- Vet	2,150	3,150	3,400	8,111	3,311
03-301-000-0000-6150	Health Insurance- Employer	30,846	39,329	38,505	37,100	18,850
03-301-000-0000-6152	Life Insurance- Employer	263	222	211	221	111
03-301-000-0000-6154	Long Term Disability- Employer	1,190	723	659	1,281	262
03-301-000-0000-6159	Pera Employer 7.25%	21,470	21,654	21,646	24,619	12,198
03-301-000-0000-6165	Fica- Employer 6.20%	18,442	18,788	19,114	20,353	10,150
03-301-000-0000-6205	Postage	1,410	1,236	1,791	1,400	820
03-301-000-0000-6208	Staff Development/Training	0	1,119	0	0	0
03-301-000-0000-6240	Dues	2,498	2,796	2,850	2,860	2,837
03-301-000-0000-6241	Fees/Prof/Misc	1,623	5,471	5,693	1,500	3,201
03-301-000-0000-6250	Telephone	5,547	6,193	5,667	0	44
03-301-000-0000-6296	Meeting Expense/Physicals	2,080	4,061	5,433	4,000	2,932
03-301-000-0000-6300	Service Contracts	9,259	8,685	11,718	12,000	11,431
03-301-000-0000-6330	Highway Travel	18	31	0	0	0
03-301-000-0000-6352	Insurance	15,279	18,728	15,333	15,263	19,827
03-301-000-0000-6353	Workers Compensation Insurance	1,824	1,218	2,973	2,616	3,810
03-301-000-0000-6400	Supplies And Materials	6,708	6,002	5,232	6,000	3,269
DEPT 301 R&B Administration	Revenue					
	Expend.	444,316	463,807	469,964	470,550	270,435
	Net	444,316	463,807	469,964	470,550	270,435

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Aitkin County



USER- SELECTED BUDGET REPORT

03 FUND Road & Bridge

Report Basis: Cash

302 DEPT R&B Engineering/Construction

<u>Account Number</u>	<u>Account Description</u>	<u>2012 Actual Mo. 01 - 12</u>	<u>2013 Actual Mo. 01 - 12</u>	<u>2014 Actual Mo. 01 - 12</u>	<u>PROPOSED 2015</u>	<u>2015 Actual Mo. 01 - 12</u>
03-302-000-0000-6101	Salaries- Full Time	295,247	295,101	301,095	318,567	149,725
03-302-000-0000-6102	Salaries- - Part Time	16,558	15,905	5,898	12,480	2,594
03-302-000-0000-6108	Meals Reimbursed (Taxable)	63	84	41	100	24
03-302-000-0000-6109	Overtime- Salaries	39,247	24,479	13,187	33,080	12,607
03-302-000-0000-6124	Medicare- Employer 1.45%	4,991	4,730	4,503	5,280	2,318
03-302-000-0000-6149	Employer Deduct Contribution- Vet	1,000	1,000	1,000	1,540	1,540
03-302-000-0000-6150	Health Insurance- Employer	55,999	59,647	59,356	64,572	30,386
03-302-000-0000-6152	Life Insurance- Employer	319	263	259	373	134
03-302-000-0000-6154	Long Term Disability- Employer	237	147	150	245	91
03-302-000-0000-6159	Pera Employer 7.25%	24,380	23,146	22,778	26,374	12,143
03-302-000-0000-6165	Fica- Employer 6.20%	21,340	20,223	19,255	22,576	9,910
03-302-000-0000-6296	Meeting Expense/Physicals	28,665	6,923	3,886	5,000	2,487
03-302-000-0000-6353	Workers Compensation Insurance	3,519	3,848	3,248	4,384	3,211
03-302-000-0000-6400	Supplies And Materials	0	207	0	0	0
03-302-000-0000-6411	Safety Footwear	0	0	0	0	356
03-302-000-0000-6449	Rd/Br Engr. Supplies	16,321	4,594	3,067	7,000	2,896
DEPT 302	R&B Engineering/Construction					
	Revenue					
	Expend.	507,885	460,295	437,722	501,571	230,421
	Net	507,885	460,295	437,722	501,571	230,421

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USER- SELECTED BUDGET REPORT



03 FUND Road & Bridge

Report Basis: Cash

303 DEPT R&B Highway Maintenance

<u>Account Number</u>	<u>Account Description</u>	<u>2012 Actual Mo. 01 - 12</u>	<u>2013 Actual Mo. 01 - 12</u>	<u>2014 Actual Mo. 01 - 12</u>	<u>PROPOSED 2015</u>	<u>2015 Actual Mo. 01 - 12</u>
03- 303- 000- 0000- 6101	Salaries- Full Time	829,005	816,807	865,025	910,097	479,282
03- 303- 000- 0000- 6102	Salaries- - Part Time	19,090	21,891	9,338	20,880	592
03- 303- 000- 0000- 6108	Meals Reimbursed (Taxable)	23	5	0	0	0
03- 303- 000- 0000- 6109	Overtime- Salaries	35,879	45,625	45,157	38,621	13,414
03- 303- 000- 0000- 6124	Medicare- Employer 1.45%	12,516	12,581	12,969	14,060	6,951
03- 303- 000- 0000- 6149	Employer Deduct Contribution- Vet	2,000	2,000	2,000	3,080	3,080
03- 303- 000- 0000- 6150	Health Insurance- Employer	184,933	186,613	197,912	208,944	107,223
03- 303- 000- 0000- 6152	Life Insurance- Employer	1,260	1,085	1,072	1,147	537
03- 303- 000- 0000- 6154	Long Term Disability- Employer	504	312	137	515	192
03- 303- 000- 0000- 6159	Pera Employer 7.25%	62,170	62,092	65,188	71,155	36,737
03- 303- 000- 0000- 6165	Fica- Employer 6.20%	53,516	53,797	55,454	60,116	29,721
03- 303- 000- 0000- 6231	Services,Equip.Rental Etc.	34,336	11,721	5,165	0	125
03- 303- 000- 0000- 6250	Telephone	3,350	3,533	2,891	0	0
03- 303- 000- 0000- 6254	Utilities	34,588	43,607	45,115	55,000	31,253
03- 303- 000- 0000- 6296	Meeting Expense/Physicals	1,171	2,242	1,932	2,000	2,084
03- 303- 000- 0000- 6297	Shop Fuel	16,276	21,553	27,682	22,000	18,224
03- 303- 000- 0000- 6298	Shop Maintenance	19,629	5,375	8,934	75,000	34,949
03- 303- 000- 0000- 6352	Insurance	38,005	4,697	5,047	5,047	4,978
03- 303- 000- 0000- 6353	Workers Compensation Insurance	85,217	68,897	79,162	88,742	86,467
03- 303- 000- 0000- 6400	Supplies And Materials	65	19	0	0	0
03- 303- 000- 0000- 6411	Safety Footwear	0	0	0	0	700
03- 303- 000- 0000- 6513	Motor Fuel & Lubricants	336,156	357,063	337,950	344,950	67,008
03- 303- 000- 0000- 6514	Pavement Striping	54,725	50,704	59,185	51,000	50,678
03- 303- 000- 0000- 6515	Culverts	60,598	76,103	68,797	60,000	0
03- 303- 000- 0000- 6516	Signs & Posts	18,926	17,265	23,491	15,000	8,418
03- 303- 000- 0000- 6517	Asphalt,Crackfiller,Tack Oil,Etc	5,059	22,226	23,086	10,000	22,230
03- 303- 000- 0000- 6518	De- Icing Salt	103,488	124,970	160,924	143,850	61,173
03- 303- 000- 0000- 6519	Gravel & Royalties	191,839	235,702	79,520	190,000	27,274
03- 303- 000- 0000- 6520	Calcium Chloride Dust Control	219,728	268,510	240,656	272,736	160
03- 303- 000- 0000- 6521	Maintenance Supplies	10,965	12,124	10,083	24,000	220,709
03- 303- 000- 0000- 6522	Small Tools	194	3,285	283	0	0
03- 303- 000- 0000- 6523	Misc Bldg & Shop Supplies	61,266	62,224	30,251	0	0
03- 303- 000- 0000- 6524	Winter Sand	9,896	26,190	26,203	20,000	0
03- 303- 000- 0000- 6590	Repair & Maintenance Supplies	206,264	228,569	276,627	235,000	119,712
03- 303- 000- 0000- 6820	Approach & Misc Refunds	8,165	6,000	500	3,000	0
03- 303- 000- 0000- 6825	Maintenance Agreements	34,058	28,501	33,046	28,000	2,455

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Aitkin County



USER-SELECTED BUDGET REPORT

03 FUND Road & Bridge

Report Basis: Cash

303 DEPT R&B Highway Maintenance

<u>Account Number</u>	<u>Account Description</u>	<u>2012 Actual Mo. 01 - 12</u>	<u>2013 Actual Mo. 01 - 12</u>	<u>2014 Actual Mo. 01 - 12</u>	<u>PROPOSED 2015</u>	<u>2015 Actual Mo. 01 - 12</u>
03-303-000-0000-6830	Twp Road Allotment Gas Tax	335,212	262,076	340,031	340,000	363,907
DEPT 303	R&B Highway Maintenance					
	Revenue					
	Expend.	3,090,070	3,145,966	3,140,812	3,313,940	1,799,979
	Net	3,090,070	3,145,966	3,140,812	3,313,940	1,799,979

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Aitkin County



USER- SELECTED BUDGET REPORT

03 FUND Road & Bridge

Report Basis: Cash

307 DEPT R&B Capital Infrastructure

<u>Account Number</u>	<u>Account Description</u>	2012 <u>Actual</u> <u>Mo. 01 - 12</u>	2013 <u>Actual</u> <u>Mo. 01 - 12</u>	2014 <u>Actual</u> <u>Mo. 01 - 12</u>	PROPOSED <u>2015</u>	2015 <u>Actual</u> <u>Mo. 01 - 12</u>
03-307-000-0000-5001	Taxes, Aids, Etc.	607,000 -	607,000 -	607,000 -	607,000 -	607,000 -
03-307-000-0000-5840	Misc Receipts	1,105 -	0	0	0	0
03-307-000-0000-5841	Federal Transportation Funds	1,161,840 -	327,027 -	200,485 -	840,000 -	0
03-307-000-0000-5842	State Park Fund	0	8,224 -	0	104,000 -	0
03-307-000-0000-5846	Town Bridge Funds	108,386 -	55,938 -	0	90,200 -	0
03-307-000-0000-5848	Bridge Bonding Funds	527,154 -	406,481 -	253,418 -	0	0
03-307-000-0000-5849	LRIP	375,000 -	0	0	0	0
03-307-000-0000-5850	St Aid- Reg Construction Funds	1,823,827 -	1,658,976 -	1,141,366 -	3,410,200 -	914,246 -
03-307-000-0000-5851	St Aid- Mun Construction Funds	0	167,490 -	87,504 -	0	0
03-307-000-0000-5854	Township/City/Private Funds	21,820 -	560,051 -	0	10,200 -	0
03-307-000-0000-5864	Turnback Revenue	0	0	1,000,000 -	0	800,000 -
03-307-000-0000-5865	DEED Money	250,000 -	0	0	0	0
03-307-000-0000-5947	Transfer In	1,510,000 -	0	0	0	0
03-307-000-0000-6230	Printing & Publishing	1,078	293	328	800	2,494
03-307-000-0000-6260	Professional Services	135,646	85,188	48,492	0	24,735
03-307-000-0000-6262	Contract Payments	6,239,980	5,708,039	2,286,362	8,954,000	695,659
03-307-000-0000-6295	Utility Moves	0	72,477	18,563	0	0
03-307-000-0000-6362	Right Of Way	20,150	92,390	76,448	0	31,878
DEPT 307 R&B Capital Infrastructure	Revenue	6,386,132 -	3,791,186 -	3,289,774 -	5,061,600 -	2,321,246 -
	Expend.	6,396,854	5,958,387	2,430,193	8,954,800	754,766
	Net	10,723	2,167,201	859,581 -	3,893,200	1,566,480 -

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Aitkin County



USER- SELECTED BUDGET REPORT

03 FUND Road & Bridge

Report Basis: Cash

308 DEPT R&B Equipment & Facilities

<u>Account Number</u>		<u>Account Description</u>	<u>2012 Actual</u> <u>Mo. 01 - 12</u>	<u>2013 Actual</u> <u>Mo. 01 - 12</u>	<u>2014 Actual</u> <u>Mo. 01 - 12</u>	<u>PROPOSED</u> <u>2015</u>	<u>2015 Actual</u> <u>Mo. 01 - 12</u>
03-308-000-0000-5001		Taxes, Aids, Etc.	362,250 -	473,500 -	474,400 -	497,300 -	497,300 -
03-308-000-0000-5840		Misc Receipts	8,000 -	0	0	0	0
03-308-000-0000-6600		Capital Outlay- Facilities	680,914	429,608	91,966	497,300	68,528
DEPT 308	R&B Equipment & Facilities	Revenue	370,250 -	473,500 -	474,400 -	497,300 -	497,300 -
		Expend.	680,914	429,608	91,966	497,300	68,528
		Net	310,664	43,892 -	382,434 -	0	428,772 -

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Aitkin County



USER- SELECTED BUDGET REPORT

03 FUND Road & Bridge

Report Basis: Cash

310 DEPT R&B 232 Turnback

<u>Account Number</u>		<u>Account Description</u>	2012 <u>Actual</u> <u>Mo. 01 - 12</u>	2013 <u>Actual</u> <u>Mo. 01 - 12</u>	2014 <u>Actual</u> <u>Mo. 01 - 12</u>	PROPOSED <u>2015</u>	2015 <u>Actual</u> <u>Mo. 01 - 12</u>
	03- 310- 000- 0000- 5864	R&B 232 Turnback	8,900,000 -	0	0	0	0
	03- 310- 000- 0000- 6600	Capital Outlay	0	508,907	1,126,760	0	800,000
DEPT	310	R&B 232 Turnback	Revenue 8,900,000 -	0	0	0	0
			Expend. 0	508,907	1,126,760	0	800,000
			Net 8,900,000 -	508,907	1,126,760	0	800,000
FUND	03	Road & Bridge	Revenue 19,820,213 -	8,769,636 -	8,469,993 -	9,742,622 -	4,390,241 -
			Expend. 11,120,040	10,966,969	7,697,416	13,738,161	3,924,130
			Net 8,700,173 -	2,197,334	772,577 -	3,995,539	466,111 -

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Aitkin County



USER- SELECTED BUDGET REPORT

04 FUND Special Revenue(Unorg R&B,Fire,Cemetary)

Report Basis: Cash

421 DEPT Unorganized Road & Bridge

<u>Account Number</u>	<u>Account Description</u>	2012 <u>Actual</u> <u>Mo. 01 - 12</u>	2013 <u>Actual</u> <u>Mo. 01 - 12</u>	2014 <u>Actual</u> <u>Mo. 01 - 12</u>	PROPOSED <u>2015</u>	2015 <u>Actual</u> <u>Mo. 01 - 12</u>
04- 421- 000- 0000- 5001	Property Taxes- Current	37,853 -	37,656 -	37,710 -	41,000 -	23,752 -
04- 421- 000- 0000- 5004	Property Taxes- Delinquent	1,265 -	803 -	879 -	0	832 -
04- 421- 000- 0000- 5060	Mobile Home- Current	137 -	143 -	142 -	0	0
04- 421- 000- 0000- 5064	Mobile Home- Delinquent	23 -	2 -	0	0	0
04- 421- 000- 0000- 5065	Severed Mineral- Current	76 -	75 -	82 -	0	77 -
04- 421- 000- 0000- 5071	Penalty & Interest - Delinquent	57 -	57 -	71 -	0	67 -
04- 421- 000- 0000- 5116	1/2 Beer License Unorganized	15 -	15 -	15 -	0	15 -
04- 421- 000- 0000- 5201	Mv Credit Ms Statute 273.1384	785 -	697 -	740 -	0	0
04- 421- 000- 0000- 5203	Disaster Abatement Credit	5 -	19 -	0	0	0
04- 421- 000- 0000- 5216	Taconite Credit- Current	1,587 -	1,509 -	1,527 -	0	0
04- 421- 000- 0000- 5251	In Lieu Apportionments & Receipts	714 -	2,602 -	3,262 -	0	1,925 -
04- 421- 000- 0000- 5252	Forf Tax Sales Apportionment	16,973 -	13,376 -	16,352 -	0	26,055 -
04- 421- 000- 0000- 6801	Appropriations	0	0	0	41,000	0
04- 421- 000- 0000- 6818	Unorganized Road & Bridge Work	44,319	129,120	65,713	0	0
04- 421- 143- 0000- 5227	Gasoline Tax	2,424 -	2,099 -	1,751 -	0	2,019 -
04- 421- 143- 0000- 5251	In Lieu Apport/Receipts 52- 22	1,438 -	1,923 -	1,097 -	0	0
04- 421- 144- 0000- 5227	Gasoline Tax	0	2,309 -	2,430 -	0	2,578 -
04- 421- 144- 0000- 5251	In Lieu Apport/Receipts 45- 24	47 -	0	0	0	0
04- 421- 145- 0000- 5227	Gasoline Tax	3,936 -	3,490 -	3,511 -	0	3,821 -
04- 421- 146- 0000- 5227	Gasoline Tax	0	2,181 -	2,249 -	0	2,416 -
04- 421- 146- 0000- 5251	In Lieu Apport/Receipts 52- 24	2,831 -	2,912 -	17,433 -	0	0
04- 421- 147- 0000- 5227	Gasoline Tax	3,203 -	5,235 -	4,683 -	0	4,831 -
04- 421- 147- 0000- 5251	In Lieu Apport/Receipts 50- 25	430 -	124 -	3,517 -	0	0
04- 421- 148- 0000- 5227	Gasoline Tax	0	1,084 -	1,124 -	0	1,190 -
04- 421- 148- 0000- 5251	In Lieu Apport/Receipts 51- 25	1,509 -	2,675 -	2,549 -	0	0
04- 421- 149- 0000- 5251	In Lieu Apport/Receipts 52- 25	1,487 -	2,316 -	10,987 -	0	0
04- 421- 150- 0000- 5227	Gasoline Tax	0	2,169 -	2,247 -	0	2,376 -
04- 421- 150- 0000- 5251	In Lieu Apport/Receipts 50- 26	5,075 -	3,652 -	5,176 -	0	0
04- 421- 151- 0000- 5227	Gasoline Tax	0	2,131 -	2,191 -	0	2,321 -
04- 421- 151- 0000- 5251	In Lieu Apport/Receipts 48- 27	1 -	76 -	198 -	0	0
04- 421- 152- 0000- 5227	Gasoline Tax	0	2,231 -	2,320 -	0	2,464 -
04- 421- 153- 0000- 5227	Gasoline Tax	0	1,080 -	1,119 -	0	1,186 -
04- 421- 153- 0000- 5251	In Lieu Apport/Receipts 50- 27	55 -	24 -	1,481 -	0	0
04- 421- 154- 0000- 5227	Gasoline Tax	0	1,068 -	1,107 -	0	1,328 -
04- 421- 155- 0000- 5227	Gasoline Tax	0	2,038 -	2,094 -	0	2,213 -
DEPT 421 Unorganized Road & Bridge	Revenue	81,925 -	97,771 -	130,043 -	41,000 -	81,466 -

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Aitkin County



USER- SELECTED BUDGET REPORT

04 FUND Special Revenue(Unorg R&B,Fire,Cemetary)

Report Basis: Cash

421 DEPT Unorganized Road & Bridge

<u>Account Number</u>	<u>Account Description</u>	2012 <u>Actual</u> <u>Mo. 01 - 12</u>	2013 <u>Actual</u> <u>Mo. 01 - 12</u>	2014 <u>Actual</u> <u>Mo. 01 - 12</u>	PROPOSED <u>2015</u>	2015 <u>Actual</u> <u>Mo. 01 - 12</u>
	Expend.	44,319	129,120	65,713	41,000	0
	Net	37,606 -	31,349	64,330 -	0	81,466 -

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Aitkin County



USER- SELECTED BUDGET REPORT

04 FUND Special Revenue(Unorg R&B,Fire,Cemetary)

Report Basis: Cash

422 DEPT Unorganized Fire

<u>Account Number</u>	<u>Account Description</u>	<u>2012 Actual Mo. 01 - 12</u>	<u>2013 Actual Mo. 01 - 12</u>	<u>2014 Actual Mo. 01 - 12</u>	<u>PROPOSED 2015</u>	<u>2015 Actual Mo. 01 - 12</u>	
04- 422- 000- 0000- 5001	Property Taxes- Current	18,080 -	18,741 -	23,060 -	29,450 -	19,279 -	
04- 422- 000- 0000- 5004	Property Taxes- Delinquent	414 -	254 -	740 -	0	403 -	
04- 422- 000- 0000- 5060	Mobile Home- Current	28 -	36 -	63 -	0	0	
04- 422- 000- 0000- 5064	Mobile Home - Delinquent	7 -	2 -	0	0	0	
04- 422- 000- 0000- 5065	Severed Mineral- Current	52 -	61 -	69 -	0	70 -	
04- 422- 000- 0000- 5116	1/2 Beer License	5 -	5 -	5 -	0	5 -	
04- 422- 000- 0000- 5201	Mv Credit Ms Statute 273.1384	481 -	451 -	557 -	0	0	
04- 422- 000- 0000- 5203	Disaster Abatement Credit	1 -	10 -	0	0	0	
04- 422- 000- 0000- 5216	Taconite Credit- Current	703 -	702 -	918 -	0	0	
04- 422- 000- 0000- 5251	In Lieu Apportionments & Receipts	230 -	556 -	874 -	0	449 -	
04- 422- 000- 0000- 6801	Appropriations	20,749	26,778	26,819	29,450	27,285	
DEPT 422	Unorganized Fire	Revenue	20,002 -	20,819 -	26,286 -	29,450 -	20,207 -
		Expend.	20,749	26,778	26,819	29,450	27,285
		Net	747	5,960	533	0	7,078

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USER- SELECTED BUDGET REPORT

04 FUND Special Revenue(Unorg R&B,Fire,Cemetary)
423 DEPT Unorganized Cemetary

Report Basis: Cash

		<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>PROPOSED</u>	<u>2015</u>	
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>2015</u>	<u>Actual</u>	
<u>Account Number</u>	<u>Account Description</u>	<u>Mo. 01 - 12</u>	<u>Mo. 01 - 12</u>	<u>Mo. 01 - 12</u>		<u>Mo. 01 - 12</u>	
04-423-000-0000-5001	Property Taxes- Current	1,562 -	1,558 -	2,429 -	2,700 -	1,466 -	
04-423-000-0000-5004	Property Taxes- Delinquent	120 -	42 -	70 -	0	192 -	
04-423-000-0000-5065	Severed Mineral- Current	3 -	3 -	4 -	0	1 -	
04-423-000-0000-5201	Mv Credit Ms Statute 273.1384	43 -	33 -	68 -	0	0	
04-423-000-0000-5216	Taconite Credit- Current	74 -	68 -	74 -	0	0	
04-423-000-0000-5251	In Lieu Apportionments & Receipts	97 -	106 -	116 -	0	0	
04-423-000-0000-6801	Appropriations	1,842	1,187	3,340	2,700	236	
DEPT 423	Unorganized Cemetary	Revenue	1,898 -	1,809 -	2,761 -	2,700 -	1,659 -
		Expend.	1,842	1,187	3,340	2,700	236
		Net	57 -	622 -	579	0	1,423 -
FUND 04	Special Revenue(Unorg R&B,Fire,Cemetary)	Revenue	103,826 -	120,399 -	159,090 -	73,150 -	103,332 -
		Expend.	66,910	157,086	95,872	73,150	27,521
		Net	36,916 -	36,687	63,218 -	0	75,811 -

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Aitkin County



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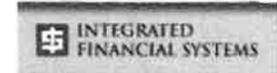
05 FUND Health & Human Services
000 DEPT Undesignated

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	<u>2012 Actual</u> <u>Mo. 01 - 12</u>	<u>2013 Actual</u> <u>Mo. 01 - 12</u>	<u>2014 Actual</u> <u>Mo. 01 - 12</u>	<u>PROPOSED</u> <u>2015</u>	<u>2015 Actual</u> <u>Mo. 01 - 12</u>
05-000-000-0000-5423	Safe Haven Grant - 2011CWAXK02.	82,612 -	97,250 -	90,565 -	0	74,394 -
05-000-000-0000-6800	Safe Haven Grant - 2011CWAXK02.	82,612	97,250	90,565	0	74,394
DEPT 000 Undesignated	Revenue	82,612 -	97,250 -	90,565 -	0	74,394 -
	Expend.	82,612	97,250	90,565	0	74,394
	Net	0	0	0	0	0

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Aitkin County



USER- SELECTED BUDGET REPORT

05 FUND Health & Human Services
400 DEPT Public Health Department

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	2012 <u>Actual</u> <u>Mo. 01 - 12</u>	2013 <u>Actual</u> <u>Mo. 01 - 12</u>	2014 <u>Actual</u> <u>Mo. 01 - 12</u>	PROPOSED <u>2015</u>	2015 <u>Actual</u> <u>Mo. 01 - 12</u>
05-400-000-0000-5001	All Current/Delinquent Taxes	344,416 -	345,839 -	263,516 -	308,619 -	147,340 -
05-400-000-0000-5201	MV Credit MS Statute 273.1384	0	4,380 -	3,052 -	0	0
05-400-000-0000-5203	Disaster Abatement Credit	0	456 -	0	0	0
05-400-000-0000-5205	In- Lieu	17,066 -	3,536 -	3,877 -	2,100 -	337 -
05-400-000-0000-5209	Disparity Reduction Aid	0	332 -	243 -	0	0
05-400-000-0000-5210	County Program Aid	0	16,509 -	15,209 -	0	0
05-400-000-0000-5216	Taconite Credit- Current	0	18,863 -	14,040 -	0	0
05-400-000-0000-5323	MN Recovers Task Force DR- 4069	0	2,481 -	8,522 -	0	0
05-400-000-0000-6800	MN Recovers Task Force Expenditu	0	2,481	8,522	0	0
05-400-400-0402-5313	Lph Grant	0	0	0	0	10,633 -
05-400-400-0402-5422	Public Health Emergency Prepare- F	17,648 -	17,280 -	26,499 -	23,000 -	12,144 -
05-400-400-0402-5801	Ph Immunizations	803 -	360 -	250 -	500 -	340 -
05-400-400-0402-5802	Flu Shots/Pneumvax Fees	55,202 -	20,602 -	25,946 -	25,000 -	17,046 -
05-400-400-0402-5803	Hepatitis B Fees	1,149 -	2,886 -	3,824 -	2,500 -	1,800 -
05-400-400-0402-5804	Mantoux Fees	0	46 -	0	0	0
05-400-400-0402-5832	Misc Immun/Dp&C/Ep/Pan Flu	989 -	1,800 -	868	900 -	10 -
05-400-400-0402-6205	Postage	90	121	87	150	28
05-400-400-0402-6208	Staff Development/Training	112	220	85	50	0
05-400-400-0402-6231	Services/Labor/Contracts	288	748	488	50	506
05-400-400-0402-6241	Meeting/Conference Registration F	0	0	0	150	160
05-400-400-0402-6330	Mileage/Parking	1,700	933	1,355	200	48
05-400-400-0402-6332	Hotel/Lodging	0	0	0	300	333
05-400-400-0402-6335	Gas/Vehicle Fuel Charges	0	0	0	227	107
05-400-400-0402-6340	Meal Reimbursement	0	0	0	80	94
05-400-400-0402-6401	Vaccine Cost	3,913	11,537	14,094	6,000	726
05-400-400-0402-6405	Office Supplies	627	981	443	100	0
05-400-400-0402-6406	PH Program Related Supplies	0	0	0	1,000	0
05-400-400-0402-6430	DP & C - Medical Supplies	0	0	0	600	1,133
05-400-400-0402-6800	Emergency Event - Flooding	240	0	0	0	0
05-400-401-0000-6809	No. Memorial Ambulance- Aitkin	18,720	20,000	19,620	20,000	9,110
05-400-401-0000-6812	Mcgregor Area Ambulance	13,000	13,000	13,000	13,000	8,380
05-400-401-0000-6813	Meds- 1 Hill City Ambulance	1,390	635	1,000	2,000	542
05-400-401-0000-6814	Isle Ambulance/Mille Lacs Health S	1,425	1,800	1,760	2,000	865
05-400-410-0413-5422	Wic Federal Grant	62,312 -	61,229 -	73,153 -	61,000 -	28,308 -
05-400-410-0413-6205	Postage	112	169	117	150	35
05-400-410-0413-6208	Staff Development/Training	0	0	126	0	0

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Aitkin County



USER- SELECTED BUDGET REPORT

05 FUND Health & Human Services
400 DEPT Public Health Department

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	<u>2012 Actual</u> <u>Mo. 01 - 12</u>	<u>2013 Actual</u> <u>Mo. 01 - 12</u>	<u>2014 Actual</u> <u>Mo. 01 - 12</u>	<u>PROPOSED 2015</u>	<u>2015 Actual</u> <u>Mo. 01 - 12</u>
05-400-410-0413-6231	Services/Labor/Contracts	0	0	0	100	0
05-400-410-0413-6250	Telephone	0	0	0	0	141
05-400-410-0413-6301	Wic Space Rentals	550	180	180	200	45
05-400-410-0413-6330	Mileage/Parking	570	1,386	415	50	0
05-400-410-0413-6335	Gas/Vehicle Fuel Charges	0	0	0	300	137
05-400-410-0413-6340	Meal Reimbursement	0	0	0	0	27
05-400-410-0413-6402	Computer/Technology Supplies	0	0	0	313	165
05-400-410-0413-6405	Office Supplies	1,370	976	698	50	34
05-400-410-0413-6406	PH Program Related Supplies	0	0	0	1,815	135
05-400-410-0413-6430	WIC - Medical Supplies	0	0	0	650	112
05-400-430-0403-5328	C & Tc State Share	23,049 -	22,976 -	24,081 -	22,975 -	6,150 -
05-400-430-0403-5422	C & Tc Federal Share	23,049 -	22,976 -	24,081 -	22,976 -	6,150 -
05-400-430-0403-6205	Postage	899	954	821	900	425
05-400-430-0403-6208	Staff Development/Training	0	0	0	30	0
05-400-430-0403-6231	Services/Labor/Contracts	0	0	428	315	0
05-400-430-0403-6330	Mileage/Parking	69	16	67	0	0
05-400-430-0403-6335	Gas/Vehicle Fuel Charges	0	0	0	50	10
05-400-430-0403-6405	Office Supplies	278	2,086	96	50	145
05-400-430-0403-6416	C & TC Outreach Supplies	0	0	0	337	944
05-400-430-0407-6262	Family Planning Services/Methods	5,632	2,965	2,826	3,000	440
05-400-430-0408-5313	LPH Grant	30,875 -	24,699 -	24,699 -	24,699 -	10,633 -
05-400-430-0408-5421	Federal Grants- Family Health- TAN	0	0	0	0	5,001 -
05-400-430-0408-5422	Federal Grants- Family Health- MCF	57,929 -	81,110 -	62,984 -	56,998 -	15,001 -
05-400-430-0408-5423	Federal Grants- Family Health- Peer	0	0	0	0	1,672 -
05-400-430-0408-5500	Family Health- Third Party Reimbui	0	0	0	0	1,121 -
05-400-430-0408-5894	Healthy Starts/Follow A Long	1,118 -	1,200 -	2,726 -	3,814 -	11,163 -
05-400-430-0408-6205	Postage	1,045	1,168	1,129	1,100	475
05-400-430-0408-6208	Staff Development/Training	0	130	95	50	0
05-400-430-0408-6231	Services/Labor/Contracts	0	0	0	0	81
05-400-430-0408-6241	Meeting/Conference Registration F	0	0	0	150	0
05-400-430-0408-6250	Telephone	0	0	0	0	125
05-400-430-0408-6330	Mileage/Parking	991	955	1,328	450	119
05-400-430-0408-6332	Hotel/Lodging	0	0	0	0	642
05-400-430-0408-6335	Gas/Vehicle Fuel Charges	0	0	0	300	200
05-400-430-0408-6340	Meal Reimbursement	0	0	0	0	209
05-400-430-0408-6405	Office Supplies	825	1,398	2,021	0	5

Aitkin County



USER- SELECTED BUDGET REPORT

05 FUND Health & Human Services
400 DEPT Public Health Department

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	2012 <u>Actual</u> <u>Mo. 01 - 12</u>	2013 <u>Actual</u> <u>Mo. 01 - 12</u>	2014 <u>Actual</u> <u>Mo. 01 - 12</u>	PROPOSED <u>2015</u>	2015 <u>Actual</u> <u>Mo. 01 - 12</u>
05-400-430-0408-6406	PH Program Related Supplies	0	0	0	1,200	338
05-400-430-0408-6416	Educational Supplies/Follow A Lon	0	0	0	0	213
05-400-440-0410-5325	MA*STLTSS*LCTS	1,414 -	2,444 -	20,647 -	40,000 -	2,117 -
05-400-440-0410-5425	MA*FELTSS*LCTS	1,414 -	2,444 -	386 -	0	2,602 -
05-400-440-0410-5500	Pca Assessment- Third Party	1,421 -	2,424 -	2,854 -	1,200 -	1,591 -
05-400-440-0410-5805	Misc Revenue (Lcts)	387 -	29,760 -	730 -	500 -	300 -
05-400-440-0410-6101	Gross Salary- Admin	116,487	111,724	107,639	121,906	64,146
05-400-440-0410-6108	Meals Reimbursed Taxable	63	5	41	20	26
05-400-440-0410-6109	Salaries Overtime	0	21	111	25	0
05-400-440-0410-6124	Medicare Employer 1.45%	1,611	1,539	1,366	1,768	795
05-400-440-0410-6148	Employer Deduct Contribution- HS	0	150	215	0	0
05-400-440-0410-6149	Employer Deduct Contribution- Vel	2,403	2,278	1,904	5,780	4,489
05-400-440-0410-6150	Health Insurance Employer	17,794	16,746	22,325	27,311	12,596
05-400-440-0410-6152	Life Insurance- Employer	146	111	125	142	67
05-400-440-0410-6154	Long Term Disability	125	23	133	50	84
05-400-440-0410-6159	Pera Employer- Admin	8,400	7,746	7,669	9,145	4,755
05-400-440-0410-6165	Fica Employer 6.2%	6,888	6,583	5,842	7,560	3,398
05-400-440-0410-6205	Postage	655	517	632	600	272
05-400-440-0410-6208	Staff Development/Training	1,671	692	2,776	0	240
05-400-440-0410-6231	Services/Labor/Contracts	22,972	49,011	36,009	2,710	3,583
05-400-440-0410-6239	Software Fees/License Fees	0	0	0	7,249	498
05-400-440-0410-6240	Membership/Dues/Association Fee	0	0	0	1,318	53
05-400-440-0410-6241	Meeting/Conference Registration F	0	0	0	350	188
05-400-440-0410-6250	Telephone	1,942	1,801	1,672	1,900	1,190
05-400-440-0410-6254	Utilities- Gas and Electric	0	0	515	6,970	2,857
05-400-440-0410-6272	New Employee Physical Examinatio	0	0	0	300	0
05-400-440-0410-6278	H & HS Advisory Committee	0	0	0	1,039	498
05-400-440-0410-6300	Maintenance/Service Contracts	0	0	0	8,950	5,476
05-400-440-0410-6301	Equipment Lease/Space Rental	0	0	0	7,600	2,484
05-400-440-0410-6330	Mileage/Parking	0	0	560	750	295
05-400-440-0410-6332	Hotel/Lodging	0	0	0	800	1,194
05-400-440-0410-6333	Allocated Admin Mileage/Motorporc	5,551	5,458	13,573	3,067	430
05-400-440-0410-6335	Gas/Vehicle Fuel Charges	0	0	0	200	233
05-400-440-0410-6340	Meal Reimbursement	0	0	0	200	111
05-400-440-0410-6352	Insurance- Vehicles/Equipment/Lia	2,118	2,230	2,577	3,237	1,149
05-400-440-0410-6353	Workers Comp Insurance	8,405	7,949	9,215	10,589	11,418

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Aitkin County



USER- SELECTED BUDGET REPORT

05 FUND Health & Human Services

Report Basis: Cash

400 DEPT Public Health Department

<u>Account Number</u>	<u>Account Description</u>	2012 <u>Actual</u> <u>Mo. 01 - 12</u>	2013 <u>Actual</u> <u>Mo. 01 - 12</u>	2014 <u>Actual</u> <u>Mo. 01 - 12</u>	PROPOSED <u>2015</u>	2015 <u>Actual</u> <u>Mo. 01 - 12</u>	
05-400-440-0410-6402	Computer/Technology Supplies	0	0	0	5,440	6,349	
05-400-440-0410-6405	Office Supplies	3,753	6,873	15,162	12,300	841	
05-400-440-0410-6406	PH Program Related Supplies	0	0	0	3,500	280	
05-400-440-0410-6422	Janitorial Services/Supplies	0	0	0	1,156	736	
05-400-440-0410-6450	Small Equipment: Telephones,Chair	0	0	0	850	503	
05-400-440-0410-6605	Building & Structure Related Expen	0	0	0	0	404	
05-400-440-0410-6625	Office & Other Equipment	18,717	19,680	3,933	0	0	
05-400-440-0410-6630	Miscellaneous- Capital Expense	0	0	1,504	0	330	
05-400-440-0411-6101	Ph Staff Salaries	273,931	276,941	311,327	277,337	184,792	
05-400-440-0411-6108	Meals Reimbursed Taxable	45	54	0	75	14	
05-400-440-0411-6109	Salaries- Overtime	849	2,083	164	300	0	
05-400-440-0411-6124	Medicare Employer - Ph Nurse	3,534	3,651	4,233	4,026	2,541	
05-400-440-0411-6149	Employer Deduct Contribution- Vet	7,750	8,000	13,134	14,912	11,215	
05-400-440-0411-6150	Health Insurance Employer - Ph Nu	54,905	59,257	61,562	64,260	30,672	
05-400-440-0411-6152	Life Insurance- Employer - Ph Nurs	362	312	364	375	187	
05-400-440-0411-6154	Long Term Disability	236	146	526	560	453	
05-400-440-0411-6159	Pera Employer- Ph Staff	19,921	20,229	22,532	20,823	13,859	
05-400-440-0411-6165	Fica Employer - Nurse	15,113	15,610	18,100	17,213	10,865	
05-400-450-0451-5313	Lph Grant	30,875 -	24,699 -	24,699 -	24,699 -	0	
05-400-450-0451-5319	Health Ed State Grants	30,543 -	57,836 -	76,895 -	57,483 -	30,620 -	
05-400-450-0451-5832	Misc Health Ed Grants	198 -	227 -	110 -	200 -	4,254 -	
05-400-450-0451-6205	Postage	30	52	1,974	300	162	
05-400-450-0451-6208	Staff Development/Training	350	0	145	0	0	
05-400-450-0451-6231	Services/Labor/Contracts	0	295	5,002	1,000	0	
05-400-450-0451-6241	Meeting/Conference Registration F	0	0	0	50	0	
05-400-450-0451-6250	Telephone	0	0	0	0	4	
05-400-450-0451-6301	Equipment/Space Rentals and Leas	0	0	0	0	50	
05-400-450-0451-6330	Mileage/Parking	760	581	720	150	0	
05-400-450-0451-6332	Hotel/Lodging	0	0	0	100	98	
05-400-450-0451-6335	Gas/Vehicle Fuel Charges	0	0	0	0	114	
05-400-450-0451-6340	Meal Reimbursement	0	0	0	75	9	
05-400-450-0451-6405	Office Supplies	2,116	5,028	5,952	0	56	
05-400-450-0451-6406	PH Program Related Supplies	0	0	0	1,000	5,664	
DEPT 400	Public Health Department	Revenue	701,855 -	769,392 -	702,153 -	679,163 -	316,333 -
		Expend.	653,447	698,215	752,032	714,805	419,958

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Aitkin County



USER-SELECTED BUDGET REPORT

05 FUND Health & Human Services
400 DEPT Public Health Department

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	2012 <u>Actual</u> <u>Mo. 01 - 12</u>	2013 <u>Actual</u> <u>Mo. 01 - 12</u>	2014 <u>Actual</u> <u>Mo. 01 - 12</u>	PROPOSED <u>2015</u>	2015 <u>Actual</u> <u>Mo. 01 - 12</u>
	Net	48,408 -	71,177 -	49,879	35,642	103,625

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Aitkin County



USER- SELECTED BUDGET REPORT

05 FUND Health & Human Services

Report Basis: Cash

420 DEPT Income Maintenance

<u>Account Number</u>	<u>Account Description</u>	2012 <u>Actual</u> Mo. 01 - 12	2013 <u>Actual</u> Mo. 01 - 12	2014 <u>Actual</u> Mo. 01 - 12	PROPOSED <u>2015</u>	2015 <u>Actual</u> Mo. 01 - 12
05-420-000-0000-5001	All Current/Delinquent Taxes	635,844 -	590,774 -	415,412 -	488,881 -	249,345 -
05-420-000-0000-5201	MV Credit MS Statute 273.1384	0	7,508 -	5,164 -	0	0
05-420-000-0000-5203	Disaster Abatement Credit	0	781 -	0	0	0
05-420-000-0000-5209	Disparity Reduction Aid	0	569 -	396 -	0	0
05-420-000-0000-5210	County Program Aid	0	28,300 -	24,785 -	0	0
05-420-000-0000-5216	Taconite Credit- Current	0	30,986 -	22,881 -	0	0
05-420-600-0000-5205	In- Lieu	31,506 -	6,062 -	6,183 -	3,300 -	570 -
05-420-600-0000-5321	State Grants- Admin	835 -	715 -	403 -	1,000 -	1,021 -
05-420-600-0000-5421	TANF Income Maintenance Admin	36,216 -	42,706 -	36,902 -	37,000 -	21,633 -
05-420-600-0000-5422	Title IV- E Income Maintenance Adr	0	941 -	1,589 -	1,000 -	361 -
05-420-600-0000-5832	Misc Recoveries	39 -	0	194 -	30 -	0
05-420-600-4800-6101	Im O/Head Admin Salaries	251,633	249,878	243,928	260,208	133,850
05-420-600-4800-6108	H & Hs Meals	33	12	13	21	38
05-420-600-4800-6109	Salaries- Overtime	0	55	288	0	0
05-420-600-4800-6124	Medicare Employer	3,256	3,291	3,247	3,773	1,763
05-420-600-4800-6148	Employer Deduct Contribution- HS:	0	380	558	0	0
05-420-600-4800-6149	Employer Deduct Contribution- Vet	7,095	8,625	7,683	11,738	9,585
05-420-600-4800-6150	Im O/Head Admin Health Ins	54,343	55,173	49,861	56,455	24,322
05-420-600-4800-6152	Im O/Head Admin Life Ins	351	304	278	309	122
05-420-600-4800-6154	Long Term Disability	625	235 -	61	75	126
05-420-600-4800-6159	Pera Employer	18,103	17,574	17,133	19,516	8,999
05-420-600-4800-6165	Im O/Head Admin Fica	13,922	14,074	13,883	16,133	7,537
05-420-600-4800-6205	Postage	5,889	6,613	6,185	6,200	3,183
05-420-600-4800-6208	Staff Development/Training	1,144	1,343	1,722	0	0
05-420-600-4800-6231	Services/Labor/Contracts	146,465	146,118	77,289	5,580	7,839
05-420-600-4800-6239	Software Fees/License Fees	0	0	0	32,077	18,536
05-420-600-4800-6240	Membership/Dues/Association Fee	0	0	0	658	179
05-420-600-4800-6241	Meeting/Conference Registration F	0	0	0	700	2,606
05-420-600-4800-6250	Telephone	4,304	3,733	3,628	3,800	2,135
05-420-600-4800-6254	Utilities- Gas and Electric	0	0	1,202	14,350	6,665
05-420-600-4800-6263	Contract Legal Services- Fraud	383	64	0	500	0
05-420-600-4800-6265	Sheriff - Fraud Investigation	499	792	210	1,000	113
05-420-600-4800-6278	H & HS Advisory Committee	0	0	0	2,139	1,163
05-420-600-4800-6300	Maintenance/Service Contracts	0	0	0	11,195	1,541
05-420-600-4800-6301	Equipment Lease/Space Rental	0	0	0	3,360	1,301
05-420-600-4800-6330	Mileage/Parking	1,972	3,865	5,398	1,550	5

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Aitkin County



USER- SELECTED BUDGET REPORT

05 FUND Health & Human Services
420 DEPT Income Maintenance

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	2012 <u>Actual</u> <u>Mo. 01 - 12</u>	2013 <u>Actual</u> <u>Mo. 01 - 12</u>	2014 <u>Actual</u> <u>Mo. 01 - 12</u>	PROPOSED <u>2015</u>	2015 <u>Actual</u> <u>Mo. 01 - 12</u>
05-420-600-4800-6332	Hotel/Lodging	0	0	0	4,500	1,610
05-420-600-4800-6333	Allocated Admin Mileage/Motorpoc	2,425	4,667	5,597	1,900	1,003
05-420-600-4800-6335	Gas/Vehicle Fuel Charges	0	0	0	550	247
05-420-600-4800-6340	Meal Reimbursement	0	0	0	700	141
05-420-600-4800-6353	Workers Comp Insurance	1,871	1,715	1,686	1,947	1,954
05-420-600-4800-6402	Computer/Technology Supplies	0	0	0	11,200	1,303
05-420-600-4800-6405	Office Supplies	7,893	13,622	13,330	6,890	1,432
05-420-600-4800-6422	Janitorial Services/Supplies	0	0	0	2,380	1,716
05-420-600-4800-6450	Small Equipment: Telephones,Chair	0	0	0	1,750	760
05-420-600-4800-6605	Building & Structure Related Expen	0	0	0	0	943
05-420-600-4800-6625	Office & Other Equipment	44,287	20,744	1,497	0	0
05-420-600-4800-6630	Miscellaneous- Capital Expense	0	0	3,910	0	769
05-420-600-4800-6800	Other Expenses - Direct Charge	0	0	0	0	386
05-420-600-4820-6101	Im Rms Salaries	324,132	322,669	380,904	382,694	234,579
05-420-600-4820-6108	Meals Reimbursed Taxable	0	9	60	30	0
05-420-600-4820-6109	Salaries- Overtime	438	133	0	0	0
05-420-600-4820-6124	Medicare Employer	4,511	4,477	5,193	5,549	3,170
05-420-600-4820-6148	Employer Deduct Contribution- HS/	4,000	4,000	6,256	3,410	4,890
05-420-600-4820-6149	Employer Deduct Contribution- Vel	8,000	6,250	11,240	19,594	11,685
05-420-600-4820-6150	Im Rms Health Insurance Employer	78,183	85,780	106,493	111,510	52,788
05-420-600-4820-6152	Im Rms Life Insurance- Employer	590	493	595	587	325
05-420-600-4820-6159	Pera Employer - Rms	23,436	23,211	27,615	28,702	17,556
05-420-600-4820-6165	Im Rms Employer Fica	19,288	19,143	22,206	23,727	13,555
05-420-610-0000-5832	Afdc/Mfip Recoveries- Non Maxis	0	0	801 -	0	25 -
05-420-610-0000-5836	Afdc/Mfip Recoveries- Maxis	8,337 -	7,174 -	4,841 -	9,000 -	2,347 -
05-420-610-4100-6011	County Share- Afdc/Mfip	6,481	4,991	4,328	6,500	1,548
05-420-610-4800-6800	Program Expenses- Direct Charge	0	150	0	100	0
05-420-620-0000-5322	State Grants- Programs Ga	1,306 -	456 -	735 -	0	755 -
05-420-620-0000-5832	Ga Recoveries- Non Maxis	50 -	0	0	0	0
05-420-620-0000-5836	Ga Recoveries - Maxis	1,302 -	1,254 -	1,474 -	900 -	651 -
05-420-620-4100-6011	County Share - Ga	714	615	686	600	351
05-420-620-4400-6025	State Share- GAMC	37	20	0	0	0
05-420-620-4800-6804	Other Expenses - Allocated	0	0	100	0	0
05-420-630-0000-5321	State Grants- Admin Fs	0	6,908 -	0	0	0
05-420-630-0000-5421	Food Support Direct Admin Aid	90,398 -	97,845 -	131,330 -	102,500 -	69,653 -
05-420-630-0000-5422	Federal Grants- Bonus Bucks	0	0	0	2,000 -	0

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Aitkin County

USER- SELECTED BUDGET REPORT



05 FUND Health & Human Services
420 DEPT Income Maintenance

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	2012 <u>Actual</u> <u>Mo. 01 - 12</u>	2013 <u>Actual</u> <u>Mo. 01 - 12</u>	2014 <u>Actual</u> <u>Mo. 01 - 12</u>	PROPOSED <u>2015</u>	2015 <u>Actual</u> <u>Mo. 01 - 12</u>
05-420-630-0000-5832	Food Support Recoveries- Non Maxi	0	0	0	0	252
05-420-630-0000-5836	Food Support Recoveries- Maxis	2,977 -	1,831 -	3,342 -	1,500	1,690 -
05-420-630-4100-6011	County Share- Food Support	1,476	995	1,395	6,000	1,883
05-420-630-4800-6800	Other Expenses - Direct Charge	0	0	250	0	41
05-420-630-4800-6801	Bonus Bucks Expenditures	1,475	6,436	2,102	0	335
05-420-640-0000-5321	State Grants- Admin IV- D	29 -	29 -	15 -	0	1,848 -
05-420-640-0000-5328	Child Support Incentives - State	4,074 -	3,139 -	4,253 -	4,000 -	1,040 -
05-420-640-0000-5421	Title IV- D Child Support Admin	379,583 -	370,158 -	319,356 -	350,000 -	145,773 -
05-420-640-0000-5423	Titile IV- D Child Support Incentive	33,898 -	33,032 -	33,527 -	33,500 -	19,600 -
05-420-640-0000-5832	Recoveries Child Support	1,520 -	1,963 -	1,600 -	2,000 -	890 -
05-420-640-4800-6205	Postage	2,837	2,739	3,321	3,000	1,358
05-420-640-4800-6208	Staff Development/Training	825	532	0	0	0
05-420-640-4800-6231	Services/Labor/Contracts	4,900	8,872	5,549	200	2,503
05-420-640-4800-6241	Meeting/Conference Registration F	0	0	0	580	0
05-420-640-4800-6250	Telephone	1,422	1,227	1,147	1,500	733
05-420-640-4800-6263	Contract Legal Services Iv- D	28,284	20,503	26,471	28,000	13,573
05-420-640-4800-6270	Aitkin Co Sheriff Fees Iv- D	700	1,500	1,000	1,500	700
05-420-640-4800-6300	Maintenance/Service Contracts	0	0	0	358	303
05-420-640-4800-6301	Equipment Lease/Space Rental	0	0	0	2,400	789
05-420-640-4800-6330	Mileage/Parking	1,439	3,047	1,764	50	62
05-420-640-4800-6332	Hotel/Lodging	0	0	0	375	0
05-420-640-4800-6333	Allocated Admin Mileage/Motorpoc	0	0	0	195	0
05-420-640-4800-6335	Gas/Vehicle Fuel Charges	0	0	0	350	141
05-420-640-4800-6340	Meal Reimbursement	0	0	0	100	0
05-420-640-4800-6379	Other Iv- D Charges	2,502	2,149	3,199	3,400	1,445
05-420-640-4800-6397	Genetic Tests Iv- D	1,518	1,119	1,120	1,500	992
05-420-640-4800-6402	Computer Supplies	0	0	0	0	52
05-420-640-4800-6405	Office Supplies	1,029	1,250	1,551	1,050	282
05-420-640-4800-6450	Small Equipment: Telephones,Chair	0	0	0	300	0
05-420-640-4800-6625	Office & Other Equipment	1,113	957	0	0	0
05-420-640-4820-6101	Gross Salary	263,431	227,370	223,672	227,613	125,521
05-420-640-4820-6108	Taxable Meals Iv- D	140	203	96	150	85
05-420-640-4820-6109	Salaries- Overtime	0	16	610	0	853
05-420-640-4820-6124	Medicare Employer	3,744	3,225	3,184	3,300	1,798
05-420-640-4820-6148	Employer Deduct Contribution- HS,	0	0	1,432	1,561	1,540
05-420-640-4820-6149	Employer Deduct Contribution- Vet	7,000	5,000	3,708	7,805	4,620

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Aitkin County



USER- SELECTED BUDGET REPORT

05 FUND Health & Human Services
420 DEPT Income Maintenance

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	2012 <u>Actual</u> <u>Mo. 01 - 12</u>	2013 <u>Actual</u> <u>Mo. 01 - 12</u>	2014 <u>Actual</u> <u>Mo. 01 - 12</u>	PROPOSED <u>2015</u>	2015 <u>Actual</u> <u>Mo. 01 - 12</u>
05-420-640-4820-6150	Health Insurance Employer	43,904	37,342	35,471	51,030	18,354
05-420-640-4820-6152	Life Insurance- Employer	398	275	254	275	137
05-420-640-4820-6154	Long Term Disability	318	0	0	0	0
05-420-640-4820-6159	Pera Employer	18,922	16,486	15,982	17,071	9,441
05-420-640-4820-6165	Fica Employer	16,009	13,787	13,614	14,112	7,687
05-420-650-0000-5322	MA Medical Support State Incentive	90,252 -	78,644 -	128,923 -	86,900 -	88,299 -
05-420-650-0000-5421	Medical Assistance Admin Aid	194,466 -	215,007 -	237,406 -	251,509 -	129,517 -
05-420-650-0000-5422	MA Medical Support Fed Incentive	75,210 -	60,534 -	106,770 -	86,900 -	77,218 -
05-420-650-0000-5500	PMAP Mileage Reimbursement	5,199 -	18,209 -	17,566 -	25,000 -	14,923 -
05-420-650-0000-5828	County Burial Recoveries	0	7,319 -	1,999 -	5,000 -	1,707 -
05-420-650-0000-5832	MA Recoveries	85,842 -	5,487 -	17,601 -	10,000 -	4,711 -
05-420-650-0000-5836	MA Estate Recoveries	22,885 -	67,031 -	124,470 -	95,000 -	19,356 -
05-420-650-0000-5838	MN Care Recoveries	0	2,785 -	440 -	1,000 -	0
05-420-650-4400-6020	Medicare Premium Reimbursement	10,346	11,985	16,890	15,500	11,367
05-420-650-4400-6022	MA CEHI Reimbursement	76,404	62,267	157,718	134,000	112,541
05-420-650-4400-6025	State/Fed Share - MA	73,505	72,352	131,954	63,750	58,864
05-420-650-4400-6210	Medical Assistance Access	53,154	0	34	0	0
05-420-650-4400-6212	MA PMAP Access	26,682	20,509	24,694	25,000	12,611
05-420-650-4401-6210	MA Access- Individual(Vested Inter	7,499	27,206	23,366	18,000	19,342
05-420-650-4402-6210	MA Access- Licensed Foster Parent	2,488	2,088	2,514	2,500	1,219
05-420-650-4403-6210	MA Access- Volunteer	4,888	16,349	12,018	13,000	4,095
05-420-650-4404-6210	MA Access- Taxi	0	1,800	11,292	2,500	3,500
05-420-650-4405-6210	MA Access- Meals	534	1,495	1,148	1,600	830
05-420-650-4406-6210	MA Access- Lodging	1,082	2,621	5,240	1,800	11,787
05-420-650-4407-6210	MA Access- Parking	91	346	147	300	122
05-420-650-4800-6800	Program Expenses Direct Charge Ff	13	1,695	0	100	46
05-420-650-4800-6810	County Burials	24,924	23,833	22,501	25,000	4,513
05-420-660-0000-5836	Msa Recoveries - Maxis	81 -	0	0	0	0
05-420-660-4100-6011	County Share - Msa	41	0	7	0	0
05-420-680-0000-5421	Refugee Assistance Admin Aid	73 -	444 -	378 -	100 -	380 -
DEPT 420	Income Maintenance					
	Revenue	1,701,922 -	1,688,592 -	1,650,735 -	1,595,020 -	853,563 -
	Expend.	1,721,339	1,623,923	1,780,674	1,742,982	1,020,384
	Net	19,418	64,669 -	129,939	147,962	166,822

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Aitkin County



USER- SELECTED BUDGET REPORT

05 FUND Health & Human Services
430 DEPT Social Services

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	<u>2012 Actual</u> <u>Mo. 01 - 12</u>	<u>2013 Actual</u> <u>Mo. 01 - 12</u>	<u>2014 Actual</u> <u>Mo. 01 - 12</u>	<u>PROPOSED</u> <u>2015</u>	<u>2015 Actual</u> <u>Mo. 01 - 12</u>
05-430-000-0000-5001	All Current/Delinquent Taxes	1,669,091 -	1,533,667 -	1,209,308 -	1,420,091 -	736,700 -
05-430-000-0000-5201	MV Credit MS Statute 273.1384	0	19,396 -	15,259 -	0	0
05-430-000-0000-5203	Disaster Abatement Credit	0	2,018 -	0	0	0
05-430-000-0000-5209	Disparity Reduction Aid	0	1,470 -	1,162 -	0	0
05-430-000-0000-5210	County Program Aid	0	73,109 -	72,664 -	0	0
05-430-000-0000-5216	Taconite Credit- Current	0	84,889 -	67,085 -	0	0
05-430-700-0000-5205	In- Lieu	82,704 -	15,660 -	18,043 -	9,600 -	1,684 -
05-430-700-0000-5322	LTSS * SSTS*ST57	0	0	76,246 -	70,000 -	52,013 -
05-430-700-0000-5325	VCAA Block Grant - 53	197,967 -	192,802 -	199,452 -	226,811 -	0
05-430-700-0000-5421	MA SSTS Admin*54	164,266 -	133,361 -	81,223 -	163,405 -	39,959 -
05-430-700-0000-5422	MA*LTSS*SSTS67	0	0	76,246 -	70,000 -	52,013 -
05-430-700-0000-5426	TXX SS Block Grant*56	119,555 -	111,408 -	106,917 -	121,583 -	60,792 -
05-430-700-0000-5828	Mh Initiative	21,000 -	33 -	0	21,000 -	0
05-430-700-0000-5832	Ss Administrative Recoveries	4,921 -	2,261 -	1,919 -	2,000 -	602 -
05-430-700-0000-5833	Mh Init- Housing	7,009 -	266 -	307 -	6,500 -	0
05-430-700-0000-5836	Mh Init- Employ Capacity	19,584 -	0	0	20,000 -	0
05-430-700-4800-6101	Allocated Admin Salary	154,764	137,544	142,783	147,956	86,976
05-430-700-4800-6108	Meals Reimbursed Taxable	44	15	16	45	26
05-430-700-4800-6109	Salaries- Overtime	0	54	339	0	0
05-430-700-4800-6124	Medicare Employer	1,969	1,749	1,818	2,145	1,097
05-430-700-4800-6148	Employer Deduct Contribution- HS/	0	470	659	0	0
05-430-700-4800-6149	Employer Deduct Contribution- Vet	4,093	2,938	4,124	6,142	5,608
05-430-700-4800-6150	Allocated Admin Health Ins	26,956	23,489	25,748	28,691	15,036
05-430-700-4800-6152	Allocated Admin Life Ins	174	118	136	144	78
05-430-700-4800-6154	Long Term Disability	439	72	73	72	48
05-430-700-4800-6159	Pera Employer	11,061	9,588	9,935	11,097	6,337
05-430-700-4800-6165	Allocated Admin Fica	8,418	7,480	7,772	9,173	4,689
05-430-700-4800-6205	Postage	4,758	6,106	5,341	6,200	2,612
05-430-700-4800-6208	Staff Development/Training	5,983	8,901	6,144	0	2,174
05-430-700-4800-6231	Services/Labor/Contracts	49,520	74,275	53,827	7,653	8,828
05-430-700-4800-6239	Software Fees/License Fees	0	0	0	8,427	3,760
05-430-700-4800-6240	Membership/Dues/Association Fee	0	0	0	1,753	1,028
05-430-700-4800-6241	Meeting/Conference Registration F	0	0	0	3,500	3,058
05-430-700-4800-6250	Telephone	7,351	6,649	6,409	6,500	4,065
05-430-700-4800-6254	Utilities- Gas and Electric	0	0	1,717	19,680	9,522
05-430-700-4800-6278	H & HS Advisory Committee	0	0	0	2,933	1,662

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USER- SELECTED BUDGET REPORT

05 FUND Health & Human Services
430 DEPT Social Services

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05-430-700-4800-6300	Maintenance/Service Contracts	0	0	0	15,351	2,201
05-430-700-4800-6301	Equipment Lease/Space Rental	0	0	0	4,700	1,859
05-430-700-4800-6330	Mileage/Parking	45,476	47,107	62,369	23,000	11,912
05-430-700-4800-6332	Hotel/Lodging	0	0	0	7,000	5,615
05-430-700-4800-6333	Allocated Admin Mileage/Motorpoc	3,201	5,762	6,829	17,500	1,432
05-430-700-4800-6335	Gas/Vehicle Fuel Charges	0	0	0	7,500	2,684
05-430-700-4800-6340	Meal Reimbursement	0	0	0	800	1,033
05-430-700-4800-6352	Insurance- Vehicles/Equipment/Lia	16,221	15,151	16,985	16,985	18,074
05-430-700-4800-6353	Workers Comp Insurance	11,898	8,232	8,806	10,257	10,053
05-430-700-4800-6402	Computer/Technology Supplies	0	0	0	15,360	3,027
05-430-700-4800-6405	Office Supplies	11,566	17,650	19,851	7,960	2,206
05-430-700-4800-6416	Education Supplies- Social Services	0	0	0	0	306
05-430-700-4800-6422	Janitorial Services/Supplies	0	0	0	3,265	2,452
05-430-700-4800-6450	Small Equipment: Telephones,Chair	0	0	0	2,400	3,128
05-430-700-4800-6605	Building & Structure Related Expen	0	0	0	0	1,347
05-430-700-4800-6625	Office & Other Equipment	56,642	11,112	15,810	0	0
05-430-700-4800-6630	Miscellaneous- Capital Expense	0	0	4,612	0	1,099
05-430-700-4800-6800	Direct Charge Expenses Non Ffp	5,517	5,193	5,698	5,300	5,398
05-430-700-4800-6801	Non Profit Allocations	7,000	0	0	0	0
05-430-700-4800-6802	Mh Init - Lac	1,410	446	251	1,500	626
05-430-700-4800-6803	Mh Int - Consumer Support	1,381	75	750	1,500	2,608
05-430-700-4800-6804	Mh Init - Housing Expense	2,462	2,611	5,981	4,000	1,140
05-430-700-4800-6809	Mh Init - Employability	4,697	5,878	6,512	6,000	5,123
05-430-700-4800-6810	Mh Init - Flex	2,325	3,140	1,803	3,000	648
05-430-700-4800-6811	Restorative Justice Allocation	0	0	0	0	161
05-430-700-4820-6101	Direct Social Service Salaries	1,071,489	1,039,903	1,137,876	1,305,366	691,650
05-430-700-4820-6108	Meals Reimbursed Taxable	503	556	434	600	331
05-430-700-4820-6109	Salaries- Overtime	6,272	10,472	7,331	8,000	4,153
05-430-700-4820-6124	Direct Soc Serv Medicare	14,975	14,531	15,940	19,044	9,632
05-430-700-4820-6148	Employer Deduct Contribution- HS:	0	2,000	1,564	3,410	4,075
05-430-700-4820-6149	Employer Deduct Contribution- Vet	24,500	21,250	24,532	41,446	23,029
05-430-700-4820-6150	Direct Soc Serv Health Ins	171,596	172,956	179,291	215,460	93,895
05-430-700-4820-6152	Direct Soc Serv Life Ins	1,307	1,017	1,133	1,250	582
05-430-700-4820-6154	Long Term Disability	297	77	0	0	210
05-430-700-4820-6159	Pera Employer	77,852	75,738	82,802	98,503	51,343
05-430-700-4820-6165	Direct Soc Serv Fica	64,029	62,130	68,156	81,429	41,183

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USER- SELECTED BUDGET REPORT

05 FUND Health & Human Services
430 DEPT Social Services

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05-430-700-4820-6267	Unemployment Compensation	120	1,839	0	0	0
05-430-700-4821-6101	Direct Ph Salaries	138,794	145,102	134,642	170,678	68,974
05-430-700-4821-6108	Meals Reimbursed Taxable	25	9	12	30	8
05-430-700-4821-6109	Salaries Overtime	135	2	0	0	65
05-430-700-4821-6124	Direct Ph Medicare	1,990	2,049	1,854	2,475	936
05-430-700-4821-6149	Employer Deduct Contribution- Vel	2,410	2,660	2,278	5,432	3,358
05-430-700-4821-6150	Direct Ph Health Ins	17,534	20,349	21,178	31,185	11,301
05-430-700-4821-6152	Direct Ph Life Insurance	156	161	154	218	81
05-430-700-4821-6154	Long Term Disability- Employer	0	0	153	123	107
05-430-700-4821-6159	Pera Employer	9,798	10,406	9,450	12,801	5,159
05-430-700-4821-6165	Direct Ph Fica - Employer	8,508	8,759	7,927	10,582	4,004
05-430-710-0000-5320	Misc State Receipts	0	928 -	1,924 -	500 -	580 -
05-430-710-0000-5321	Relative Custody Asst S02	17,318 -	13,352 -	15,854 -	16,000 -	2,893 -
05-430-710-0000-5322	NORTHSTAR CARE - FISCAL RECOI	0	0	0	0	2,949 -
05-430-710-0000-5323	Family Response State Grant	4,334 -	3,027 -	1,622 -	3,109 -	1,297 -
05-430-710-0000-5324	State Share- CADI/CAC/BI S01	2,959 -	4,826 -	4,710 -	3,000 -	1,562 -
05-430-710-0000-5325	MA_STLTSS_LCTS	0	0	679 -	0	485 -
05-430-710-0000-5330	PSOP Grant Expansion	0	0	12,433 -	11,000 -	6,817 -
05-430-710-0000-5420	Fed- Cadi/Tbi/Ltcc F06	2,959 -	4,827 -	4,711 -	3,000 -	1,597 -
05-430-710-0000-5422	Family Group Dis Making - 08	0	0	679 -	0	0
05-430-710-0000-5423	Title IV- B2 Family Response*65	3,016 -	7,299 -	2,538 -	5,067 -	2,113 -
05-430-710-0000-5425	Title IV- B1 Family Response*65	0	922 -	4,635 -	3,340 -	1,393 -
05-430-710-0000-5429	IV- E Self Grant*04	1,934 -	800 -	2,122 -	2,000 -	863 -
05-430-710-0000-5430	PSOP - CHILDREN'S TRUST FUND	0	0	0	0	2,112 -
05-430-710-0000-5441	IV- E Foster Care*01	61,053 -	91,264 -	68,417 -	60,000 -	25,018 -
05-430-710-0000-5442	IV- E SSTS Admin*02	39,377 -	35,015 -	39,029 -	36,000 -	9,154 -
05-430-710-0000-5453	CW TCM Revenue	113,109 -	106,615 -	126,812 -	110,000 -	34,903 -
05-430-710-0000-5482	IV- E Admin LCTS*07	18,241 -	27,827 -	16,128 -	15,000 -	0
05-430-710-0000-5483	MA Admin LCTS*07	48,383 -	60,064 -	24,538 -	15,000 -	0
05-430-710-0000-5832	Admin Foster Care Recoveries	102,354 -	121,990 -	100,937 -	60,000 -	23,303 -
05-430-710-0000-5833	IV- E Foster Care Recoveries	10,412 -	4,122 -	4,493 -	7,500 -	8,868 -
05-430-710-0000-5840	PSOP Grant - MLB	10,452 -	14,231 -	0	0	0
05-430-710-3040-6020	Child Protect Assess/Investigation	0	9	51	0	0
05-430-710-3070-6020	Child Welfare Assessment	0	0	0	0	69
05-430-710-3080-6020	Family Assessment Response	0	123	0	0	0
05-430-710-3160-6020	Transportation Child Serv	2,230	2,044	4,435	4,000	1,123

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05 FUND Health & Human Services
430 DEPT Social Services

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05-430-710-3160-6057	Foster Care- Transportation	7,438	13,369	9,334	8,500	3,628
05-430-710-3180-6020	Health- Related Services	617	2,368	1,364	2,400	515
05-430-710-3180-6057	Health Related Services- Foster Care	382	111	2,607	2,500	154
05-430-710-3181-6020	Drug Testing - CMCC Juveniles	984	585	256	1,500	152
05-430-710-3190-6020	Court Related Services & Activities	561	12,414	4,201	6,000	1,057
05-430-710-3190-6050	Court Related Services- Txx	0	7	0	0	0
05-430-710-3390-6050	Educational Assistance/Child Txx	0	0	45	0	0
05-430-710-3410-6050	Environment Access/Specialized Sv	0	0	0	0	376
05-430-710-3410-6057	Electronic Monitor/Specialize Supp	352	2,904	0	1,000	0
05-430-710-3440-6050	Housing Services- Child	1,422	3,640	3,036	2,500	875
05-430-710-3450-6020	Social & Recreational/Hippo Therap	265	290	300	0	347
05-430-710-3460-6065	Self Funds - Adolescent Life Skills	1,943	1,946	1,934	2,000	1,419
05-430-710-3470-6020	Independent Living Skills	833	420	0	500	0
05-430-710-3580-6020	PSOP - AI Expenditures	0	135	0	0	0
05-430-710-3620-6020	Family- Based Counseling Services	0	0	0	0	1,292
05-430-710-3630-6020	Family- Based Life Mgmt Skills Serv	312	1,137	59	1,000	54
05-430-710-3640-6020	Family Assessment Response Servi	3,600	3,461	9,061	4,500	5,603
05-430-710-3650-6027	Serv For Concurrent Perm Plan	33	1,350	216	500	3,915
05-430-710-3660-6020	Family Group Decision Making	1,023	23	887	1,500	0
05-430-710-3661-6020	Triple P Activity	0	2,099	2,251	5,000	1,337
05-430-710-3670-6020	PSOP - Parent Support Outreach Se	3,876	6,770	3,356	6,000	895
05-430-710-3710-6050	Shelter- Truancy Program	0	0	656	0	1,019
05-430-710-3710-6053	Shelter- Corrective	6,151	936	1,148	2,500	0
05-430-710-3710-6057	Child Shelter	2,696	2,817	820	5,000	0
05-430-710-3711-6057	Child Shelter- Correctional	0	442	0	0	0
05-430-710-3800-6057	Treatment Foster Care	96,216	79,138	35,418	0	18,757
05-430-710-3810-6057	Family Foster Care	176,317	241,526	158,688	300,000	87,805
05-430-710-3811-6057	Family Foster Care- Correctional	9,783	0	1,998	0	6,119
05-430-710-3812-6057	Family Foster Care- Icwa	92,451	11,382	24,570	0	31,213
05-430-710-3820-6040	Relative Custody Assistance	16,653	12,486	15,177	16,000	5,898
05-430-710-3830-6057	Children's Group Residential Care	7,062	0	100	5,000	12,549
05-430-710-3831-6057	Group Residential Care- Correction	43,317	0	0	0	0
05-430-710-3832-6057	Group Residential Care- Icwa	25,732	7,306	888	0	0
05-430-710-3850-6057	Correctional Facilities	188,662	167,395	292,193	260,000	90,352
05-430-710-3852-6057	Correctional Facilities- Icwa	56,691	21,011	68,770	0	25,982
05-430-710-3860-6057	Detention Placement	200	0	0	0	0

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05-430-710-3880-6057	Supervised Independent Living	0	0	100	0	0
05-430-710-3890-6020	Respite Care - Non Foster Care	556	412	0	150	0
05-430-710-3890-6057	Respite Care- Foster Care	2,345	2,049	0	2,500	1,189
05-430-710-3892-6057	Respite Care- Icwa	1,372	100	0	0	0
05-430-710-3930-6020	General Case Management	392	2,880	268	400	45
05-430-710-3960-6050	Adoptions	5,536	495	0	2,500	0
05-430-710-3970-6064	Collaborative Grant	66,624	87,891	40,666	30,000	0
05-430-710-3980-6020	License & Resource Development	50	150	948	900	158
05-430-720-0000-5322	MFIP Consolidated Fund - State	23,934 -	17,918 -	16,827 -	18,420 -	8,657 -
05-430-720-0000-5326	Child Care MFIP Admin- State 66	3,631 -	1,331 -	1,390 -	2,000 -	366 -
05-430-720-0000-5370	BSF Child Care Admin - State 08	3,584 -	3,047 -	3,589 -	5,654 -	1,948 -
05-430-720-0000-5426	Child Care MFIP Admin- Fed 13	4,245 -	3,425 -	1,663 -	4,250 -	380 -
05-430-720-0000-5432	Employment & Train Serv - F14	185,578 -	148,269 -	145,875 -	186,247 -	61,066 -
05-430-720-0000-5470	BSF Child Care Admin*15	5,871 -	4,354 -	5,139 -	6,911 -	2,524 -
05-430-720-0000-5832	Misc Child Care Recoveries/Fees	4,957 -	4,349 -	2,794 -	3,200 -	1,120 -
05-430-720-3020-6069	Community Ed & Prevent/Advertisi	660	876	786	750	429
05-430-720-3110-6069	Bsf Child Care	4,337	4,337	3,976	4,337	2,530
05-430-720-3140-6020	Other Child Care	2,220	1,936	995	2,400	195
05-430-720-3140-6057	Day Care- Foster Care	0	718	592	500	1,679
05-430-720-3370-6038	Mfip- Employment Services	194,579	157,973	156,325	142,066	71,033
05-430-720-3980-6020	License And Resource Developmen	585	565	515	600	260
05-430-730-0000-5321	CDDF Fund Admin S17	6,727 -	6,491 -	7,477 -	6,100 -	2,797 -
05-430-730-0000-5421	MA Rule 25 Admin SSTS*22	26,667 -	33,526 -	31,071 -	33,000 -	16,764 -
05-430-730-0000-5832	Detox Recoveries	16,893 -	17,608 -	7,674 -	16,000 -	5,946 -
05-430-730-3050-6050	Rule 25 Assessment	0	0	899	0	0
05-430-730-3090-6050	Pre- Petition Screening/Hearing	0	1,035	1,063	1,500	0
05-430-730-3160-6020	Cd Transportation	0	0	487	0	0
05-430-730-3170-6050	Detox Transportation	1,100	1,437	2,201	4,000	127
05-430-730-3590-6072	Ccddf County % State Billings	38,819	60,410	51,377	50,000	18,938
05-430-730-3700-6080	Commitment Costs - Alcoholism	0	0	0	13,000	0
05-430-730-3710-6020	Detoxification - Grand Rapids	29,250	15,925	13,975	20,000	4,769
05-430-730-3710-6080	Detoxification - Other	10,468	10,295	16,770	21,000	5,045
05-430-730-3930-6050	General Case Management	0	0	72	0	0
05-430-730-4800-6800	Other Cd/Detox Fees	50	100	0	0	0
05-430-740-0000-5351	Child MH Combined S63	16,786 -	17,753 -	18,380 -	24,162 -	15,645 -
05-430-740-0000-5437	IV- E MH Foster Care*28	12,498 -	0	4,348 -	0	10,919 -

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430 DEPT Social Services

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05-430-740-0000-5444	MA Rule 5 Foster Care*66	24,369 -	8,501 -	16,684 -	30,000 -	24,376 -
05-430-740-0000-5450	MA CMH TCM*64	39,890 -	39,782 -	35,588 -	40,000 -	18,537 -
05-430-740-0000-5500	Insurance Company Revenue	61,145 -	45,240 -	30,339 -	30,000 -	21,237 -
05-430-740-0000-5832	Misc Child MH Recoveries	35,144 -	7,874 -	6,302 -	8,000 -	0
05-430-740-3020-6050	Community Ed & Prevention	0	0	112	0	0
05-430-740-3050-6020	Child Outpat Assess/Psyc. Testing	12,217	20,649	17,615	18,000	6,813
05-430-740-3070-6020	Early Identification & Intervention	312	0	0	0	0
05-430-740-3100-6020	Child Level of Care Determination	525	0	0	0	0
05-430-740-3160-6020	Child MHTransportation	0	0	140	0	166
05-430-740-3160-6057	Mh Foster Care Transportation	0	760	675	0	500
05-430-740-3300-6020	Other Family Community Support S	71	145	284	200	641
05-430-740-3530-6020	Child Outpatient Psychotherapy	0	120	3,332	600	0
05-430-740-3620-6020	Family Based Services Mh	1,165	1,859	254	0	90
05-430-740-3830-6057	Rule 5- Children's Residential Trmt	99,575	21,835	119,466	100,000	78,246
05-430-740-3832-6057	Rule 5 Chld Residential Trmt- Icwa	0	36,571	0	0	18,947
05-430-740-3890-6020	Child Mh Respite	1,221	3,503	969	1,500	635
05-430-740-3890-6057	Mh Respite - Foster Care	5,467	209	919	2,500	237
05-430-740-3900-6020	Child Rule 79 Case Mgmt	2,160	3,060	3,780	3,060	2,160
05-430-740-3920-6020	Child General Case Mgmt	0	26	0	0	0
05-430-745-0000-5343	Adult MH Rule 78 CSP S25	55,418 -	38,228 -	22,868 -	55,418 -	8,654 -
05-430-745-0000-5421	MA Adult MH TCM*31	68,967 -	68,388 -	46,957 -	68,000 -	24,852 -
05-430-745-0000-5500	Insurance Company Revenue	13,845 -	3,728 -	1,372 -	0	3,430 -
05-430-745-0000-5832	Adult MH - Misc Recoveries	50 -	80 -	0	0	0
05-430-745-3030-6071	Client Outreach - Csp	0	910	4,132	6,000	788
05-430-745-3085-6020	Adult Outpat Diagnostic Assess/Ps	10,509	25,478	14,867	28,000	10,744
05-430-745-3090-6050	Pre- Petition Screening/Hearing	2,863	3,555	1,775	4,000	1,925
05-430-745-3160-6050	Adult Transportation	1,584	4,140	2,524	1,800	725
05-430-745-3340-6071	Psychosocial Rehab/Ind Living Skill	2,160	2,160	540	2,160	0
05-430-745-3430-6050	Housing Subsidy	500	0	238 -	0	198
05-430-745-3520-6050	Adult Outpatient Psychotherapy	0	0	90	0	0
05-430-745-3720-6081	State- Operated Inpatient - Rtc Or C	32,822	19,601	8,492	35,000	0
05-430-745-3721-6081	Commitment Costs - Poor Relief	88,142	118,256	154,804	95,000	143,189
05-430-745-3730-6020	Adult Acute Care Hospital Inpatien	9,862	0	0	0	0
05-430-745-3910-6020	Adult Rule 79 Case Mgmt	4,320	4,320	4,410	4,320	2,250
05-430-750-0000-5321	State Share- DD Screening S37	551 -	298 -	0	0	0
05-430-750-0000-5323	State Share- DD Services S38	65,337 -	65,958 -	74,628 -	65,000 -	42,893 -

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Aitkin County



USER- SELECTED BUDGET REPORT

05 FUND Health & Human Services

Report Basis: Cash

430 DEPT Social Services

<u>Account Number</u>	<u>Account Description</u>	<u>2012 Actual Mo. 01 - 12</u>	<u>2013 Actual Mo. 01 - 12</u>	<u>2014 Actual Mo. 01 - 12</u>	<u>PROPOSED 2015</u>	<u>2015 Actual Mo. 01 - 12</u>
05-430-750-0000-5341	DD Family Support Grant*35	1,191 -	8,506 -	224 -	3,000 -	636 -
05-430-750-0000-5373	DD SILS Program S34	10,150 -	7,103 -	11,166 -	15,000 -	2,631 -
05-430-750-0000-5420	Fed Share- DD Services F38	65,337 -	65,965 -	74,642 -	65,000 -	42,893 -
05-430-750-0000-5421	Federal Share- DD Screening F40	551 -	298 -	0	0	0
05-430-750-0000-5445	MA VA/DD TCM*42	12,433 -	13,188 -	9,969 -	13,500 -	3,758 -
05-430-750-3160-6094	Transportation - Waiver	200	300	300	100	270
05-430-750-3340-6073	Semi- Independent Living Serv (Sils)	15,543	11,671	11,144	20,000	7,847
05-430-750-3350-6020	Family Support Program	2,193	4,893	2,397	3,000	1,368
05-430-750-3380-6050	Extended Supported Employment	11,129	9,207	9,300	9,000	3,441
05-430-750-3890-6020	Respite Care	1,787	0	0	0	0
05-430-750-3950-6020	Public Guardianship Dd	9,342	8,810	6,888	9,500	3,284
05-430-760-0000-5320	State Share - LTCC	7,949 -	6,148 -	0	0	0
05-430-760-0000-5322	State Share - CADI/CAC S44	57,350 -	46,481 -	75,205 -	64,000 -	39,862 -
05-430-760-0000-5323	State Share - EW S44	10,634 -	12,779 -	13,298 -	13,000 -	4,170 -
05-430-760-0000-5324	State Share - AC S45	16,976 -	11,264 -	5,071 -	5,000 -	3,923 -
05-430-760-0000-5325	State Share - TBI S44	4,464 -	2,721 -	2,887 -	5,000 -	1,221 -
05-430-760-0000-5331	State Share - RSC	2,950 -	365 -	1,335 -	1,000 -	210 -
05-430-760-0000-5415	Title III- E Grant - Through ARDC	4,931 -	0	0	0	0
05-430-760-0000-5420	Fed Share - AC F48	0	0	5,024 -	5,000 -	3,924 -
05-430-760-0000-5422	Fed Share - CADI/CAC F47	57,352 -	46,486 -	75,214 -	64,000 -	39,835 -
05-430-760-0000-5423	Fed Share - EW F47	10,636 -	12,781 -	13,300 -	13,000 -	4,170 -
05-430-760-0000-5425	Fed Share - TBI F47	4,464 -	2,721 -	2,888 -	5,000 -	1,221 -
05-430-760-0000-5432	Federal Share - RSC	2,951 -	365 -	1,336 -	1,000 -	210 -
05-430-760-0000-5434	Federal Share - LTCC	7,949 -	6,148 -	0	0	0
05-430-760-0000-5500	Insurance Company Revenue	122,608 -	147,148 -	155,215 -	140,000 -	83,183 -
05-430-760-0000-5810	Co Share - Waivered Services	250 -	479 -	276 -	500 -	9 -
05-430-760-0000-5832	Misc Adult Service Recoveries	1,807 -	1,750 -	830 -	500 -	250 -
05-430-760-0000-5845	LTCC Screening- Nursing Facility	33,951 -	32,523 -	0	0	0
05-430-760-3160-6050	Transportation - Txx	864	1,635	0	0	569
05-430-760-3160-6075	Waiver & Ac Transportation	422	157	105	600	398
05-430-760-3180-6020	Health Related Services	0	0	543	0	20
05-430-760-3190-6020	Court Related Services & Activities	210	0	0	0	0
05-430-760-3230-6075	Chore Services - Waiver	0	0	0	0	85
05-430-760-3250-6050	Homemaking Services/TXX	0	0	0	0	10
05-430-760-3370-6050	Employability - Txx	3,015	3,000	1,200	2,400	0
05-430-760-3410-6075	Environment Access,Adapt,Special	591	1,493	11,031	3,000	8,678

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Aitkin County



USER- SELECTED BUDGET REPORT

05 FUND Health & Human Services
430 DEPT Social Services

Report Basis: Cash

		2012	2013	2014	PROPOSED	2015
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>2015</u>	<u>Actual</u>
<u>Account Number</u>	<u>Account Description</u>	<u>Mo. 01 - 12</u>	<u>Mo. 01 - 12</u>	<u>Mo. 01 - 12</u>		<u>Mo. 01 - 12</u>
05-430-760-3440-6050	Housing Services	95	0	0	0	0
05-430-760-3450-6050	Social & Recreational Services	60	0	0	0	0
05-430-760-3930-6020	ADULT- GENERAL CASE MANAGEM	0	1,225	0	0	0
05-430-760-3950-6020	Guardianship/Conservatorship	7,987	5,361	4,881	6,000	2,686
05-430-760-3980-6020	Licensing & Resource Development	0	0	80	0	0
DEPT 430	Social Services					
	Revenue	3,834,969 -	3,628,815 -	3,286,936 -	3,497,368 -	1,573,887 -
	Expend.	3,493,268	3,257,903	3,442,446	3,713,764	1,960,623
	Net	341,701 -	370,912 -	155,510	216,396	386,737
FUND 05	Health & Human Services					
	Revenue	6,321,358 -	6,184,049 -	5,730,389 -	5,771,551 -	2,818,176 -
	Expend.	5,950,667	5,677,291	6,065,718	6,171,551	3,475,360
	Net	370,691 -	506,758 -	335,329	400,000	657,183

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Aitkin County



USER- SELECTED BUDGET REPORT

06 FUND Debt Service
000 DEPT Undesignated

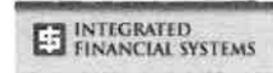
Report Basis: Cash

<u>Account Number</u>		<u>Account Description</u>	<u>2012 Actual</u> <u>Mo. 01 - 12</u>	<u>2013 Actual</u> <u>Mo. 01 - 12</u>	<u>2014 Actual</u> <u>Mo. 01 - 12</u>	<u>PROPOSED</u> <u>2015</u>	<u>2015 Actual</u> <u>Mo. 01 - 12</u>
06-000-000-0000-5001		Current Property Taxes	398,392 -	320,508 -	126 -	0	0
06-000-000-0000-5004		Property Taxes- Delinquent	12,829 -	11,647 -	8,445 -	0	0
06-000-000-0000-5060		Mobile Home- Current	622 -	555 -	0	0	0
06-000-000-0000-5064		Mobile Home - Delinquent	74 -	47 -	73 -	0	0
06-000-000-0000-5065		Severed Mineral- Current	353 -	286 -	0	0	0
06-000-000-0000-5066		Severed Mineral- Delinquent	1 -	1 -	12 -	0	0
06-000-000-0000-5067		Industrial Minerals- Current	27 -	22 -	0	0	0
06-000-000-0000-5201		Mv Credit Ms Statute 273.1384	5,235 -	4,192 -	0	0	0
06-000-000-0000-5203		Disaster Abatement Credit	341 -	436 -	0	0	0
06-000-000-0000-5209		Disparity Reduction Aid	0	318 -	0	0	0
06-000-000-0000-5210		Local Program Aid	0	15,802 -	0	0	0
06-000-000-0000-5216		Taconite Credit- Current	22,297 -	18,052 -	17 -	0	0
06-000-000-0000-5251		In Lieu Apportionments & Receipts	1,002 -	2,487 -	0	0	0
06-000-000-0000-5947		Transfer In From Other Funds	0	0	163,266 -	0	0
06-000-000-0000-6795		Long Term Loans	365,000	380,000	335,000	335,000	0
06-000-000-0000-6796		Interest	54,000	35,750	16,750	8,375	0
DEPT 000 Undesignated		Revenue	441,173 -	374,353 -	171,940 -	0	0
		Expend.	419,000	415,750	351,750	343,375	0
		Net	22,173 -	41,397	179,810	343,375	0
FUND 06 Debt Service		Revenue	441,173 -	374,353 -	171,940 -	0	0
		Expend.	419,000	415,750	351,750	343,375	0
		Net	22,173 -	41,397	179,810	343,375	0

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 07 FUND Ditch
 350 DEPT Ditch 2 (Judicial)

Aitkin County

USER-SELECTED BUDGET REPORT



Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	2012 <u>Actual</u> <u>Mo. 01 - 12</u>	2013 <u>Actual</u> <u>Mo. 01 - 12</u>	2014 <u>Actual</u> <u>Mo. 01 - 12</u>	PROPOSED 2015	2015 <u>Actual</u> <u>Mo. 01 - 12</u>
07-350-000-0000-5791	Interest Income	6 -	5 -	5 -	0	2 -
DEPT 350 Ditch 2 (Judicial)	Revenue	6 -	5 -	5 -	0	2 -
	Expend.					
	Net	6 -	5 -	5 -	0	2 -

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 07 FUND Ditch
 352 DEPT Ditch 30 (County)

Aitkin County

USER- SELECTED BUDGET REPORT



Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	<u>2012 Actual Mo. 01 - 12</u>	<u>2013 Actual Mo. 01 - 12</u>	<u>2014 Actual Mo. 01 - 12</u>	<u>PROPOSED 2015</u>	<u>2015 Actual Mo. 01 - 12</u>
07- 352- 000- 0000- 5791	Interest Income	15 -	11 -	11 -	0	5 -
07- 352- 000- 0000- 6231	Services, Labor, Contracts	173	173	0	0	0
DEPT 352 Ditch 30 (County)	Revenue	15-	11-	11-	0	5-
	Expend.	173	173	0	0	0
	Net	158	161	11-	0	5-

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Aitkin County



USER- SELECTED BUDGET REPORT

07 FUND Ditch
357 DEPT Ditch 34 (County)

Report Basis: Cash

<u>Account Number</u>		<u>Account Description</u>	2012 <u>Actual</u> <u>Mo. 01 - 12</u>	2013 <u>Actual</u> <u>Mo. 01 - 12</u>	2014 <u>Actual</u> <u>Mo. 01 - 12</u>	PROPOSED <u>2015</u>	2015 <u>Actual</u> <u>Mo. 01 - 12</u>
07-357-000-0000-6231		Services, Labor, Contracts	0	0	270	0	0
DEPT 357	Ditch 34 (County)	Revenue					
		Expend.	0	0	270	0	0
		Net	0	0	270	0	0

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 07 FUND Ditch
 362 DEPT Ditch 63 (County)

Aitkin County

USER- SELECTED BUDGET REPORT



Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	2012 <u>Actual</u> <u>Mo. 01 - 12</u>	2013 <u>Actual</u> <u>Mo. 01 - 12</u>	2014 <u>Actual</u> <u>Mo. 01 - 12</u>	PROPOSED <u>2015</u>	2015 <u>Actual</u> <u>Mo. 01 - 12</u>
07- 362- 000- 0000- 5020	Special Assessments	1,513 -	1,523 -	1,510 -	0	0
07- 362- 000- 0000- 6231	Services, Labor, Contracts	526	1,523	2,518	0	0
DEPT 362 Ditch 63 (County)	Revenue	1,513 -	1,523 -	1,510 -	0	0
	Expend.	526	1,523	2,518	0	0
	Net	987 -	0	1,008	0	0

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Aitkin County



USER-SELECTED BUDGET REPORT

07 FUND Ditch
363 DEPT Ditch 66 (County)

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	2012 <u>Actual</u> <u>Mo. 01 - 12</u>	2013 <u>Actual</u> <u>Mo. 01 - 12</u>	2014 <u>Actual</u> <u>Mo. 01 - 12</u>	PROPOSED 2015	2015 <u>Actual</u> <u>Mo. 01 - 12</u>
07-363-000-0000-6231	Services, Labor, Contracts	391	0	0	0	0
DEPT 363	Ditch 66 (County)					
	Revenue					
	Expend.	391	0	0	0	0
	Net	391	0	0	0	0

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 07 FUND Ditch
 371 DEPT Ditch 29

Aitkin County

USER- SELECTED BUDGET REPORT



Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	<u>2012 Actual Mo. 01 - 12</u>	<u>2013 Actual Mo. 01 - 12</u>	<u>2014 Actual Mo. 01 - 12</u>	<u>PROPOSED 2015</u>	<u>2015 Actual Mo. 01 - 12</u>
07- 371- 000- 0000- 6231	Services, Labor, Contracts	0	0	185	0	0
DEPT 371 Ditch 29	Revenue					
	Expend.	0	0	185	0	0
	Net	0	0	185	0	0

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Aitkin County



USER-SELECTED BUDGET REPORT

07 FUND Ditch
373 DEPT Diversion Channel

Report Basis: Cash

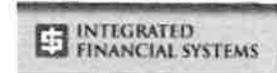
<u>Account Number</u>		<u>Account Description</u>	2012 <u>Actual</u> <u>Mo. 01 - 12</u>	2013 <u>Actual</u> <u>Mo. 01 - 12</u>	2014 <u>Actual</u> <u>Mo. 01 - 12</u>	PROPOSED <u>2015</u>	2015 <u>Actual</u> <u>Mo. 01 - 12</u>	
	07-373-000-0000-5791	Interest Income	11 -	1 -	0	0	0	
	07-373-000-0000-6231	Services Labor & Contracts	21,056	3	0	0	0	
DEPT	373	Diversion Channel	Revenue	11 -	1 -	0	0	
			Expend.	21,056	3	0	0	
			Net	21,045	2	0	0	
FUND	07	Ditch	Revenue	1,545 -	1,540 -	1,526 -	0	7 -
			Expend.	22,146	1,698	2,973	0	0
			Net	20,601	158	1,447	0	7 -

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10 FUND Trust
921 DEPT Co. Development

Aitkin County

USER- SELECTED BUDGET REPORT



Report Basis: Cash

		2012	2013	2014	PROPOSED	2015
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>2015</u>	<u>Actual</u>
<u>Account Number</u>	<u>Account Description</u>	<u>Mo. 01 - 12</u>	<u>Mo. 01 - 12</u>	<u>Mo. 01 - 12</u>		<u>Mo. 01 - 12</u>
10-921-000-0000-5220	Concon Apport Ms 84 A 51 Intergo	140,679 -	151,112 -	321,708 -	160,000 -	0
10-921-000-0000-5251	In Lieu Apportionments & Receipts	46,493 -	85,221 -	85,221 -	85,000 -	0
10-921-000-0000-5396	Trail Grants- State	5,670 -	2,658 -	0	0	0
10-921-000-0000-5398	Trail Grants- Federal	84,916 -	3,493 -	0	0	0
10-921-000-0000-5840	Misc Receipts	1,625 -	12,083 -	1,625 -	5,000 -	6,969 -
10-921-000-0000-6101	Salaries- Full Time	117,364	127,672	131,023	133,318	66,792
10-921-000-0000-6108	Meals (Not Overnight)	10	3	4	0	15
10-921-000-0000-6109	Overtime- Salaries	112	0	0	0	0
10-921-000-0000-6124	Medicare- Employer	1,632	1,560	1,583	1,934	960
10-921-000-0000-6149	Employer Deduct Contribution- Vet	2,525	1,700	1,700	2,902	2,394
10-921-000-0000-6150	Health Insurance- Employer	16,235	13,424	13,735	17,134	7,783
10-921-000-0000-6152	Life Insurance- Employer	138	106	106	138	55
10-921-000-0000-6154	Long Term Disability- Employer	339	137	68	219	84
10-921-000-0000-6159	Pera Co	8,385	7,759	7,908	9,999	4,993
10-921-000-0000-6165	Fica- Employer	6,977	6,668	6,770	8,266	4,103
10-921-000-0000-6205	Postage	16	9	7	0	16
10-921-000-0000-6208	Training/Education	489	93	156	0	100
10-921-000-0000-6231	Services, Labor, Contracts	60,198	3,061	2,110	25,000	7,667
10-921-000-0000-6240	Dues	80	190	106	2,500	50
10-921-000-0000-6250	Telephone	170	88	87	200	121
10-921-000-0000-6330	Transportation/Travel/Parking	509	349	360	0	0
10-921-000-0000-6332	Hotel/Motel Lodging	202	0	234	0	0
10-921-000-0000-6340	Meals Reimbursed Non- Taxable	49	0	31	0	0
10-921-000-0000-6352	Insurance- Vehicles/Equipment/Lia	0	0	0	1,500	0
10-921-000-0000-6353	Workers Compensation Insurance	496	1,005	1,101	0	1,064
10-921-000-0000-6356	License Fees	278	0	54	0	0
10-921-000-0000-6360	Miscellaneous- Services	1,210	34,070	1,337	0	0
10-921-000-0000-6405	Office Supplies	5,164	2,827	3,987	0	1,007
10-921-000-0000-6406	Field Supplies	6,106	1,785	0	0	0
10-921-000-0000-6511	Gas And Oil	15	79	41	0	13
10-921-000-0000-6515	Culverts	9,691	0	5,705	10,000	0
10-921-000-0000-6590	Repair & Maintenance Supplies	1,105	491	416	0	0
10-921-000-0000-6801	Appropriations	33,011	88,011	40,011	100,000	43,011
10-921-000-0000-6802	Trail Grants	25,019 -	0	0	0	0
10-921-000-0000-6820	Refunds	25	0	0	0	0
DEPT 921	Co. Development	Revenue 279,383 -	254,567 -	408,554 -	250,000 -	6,969 -

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 10 FUND Trust
 921 DEPT Co. Development

Aitkin County

USER-SELECTED BUDGET REPORT



Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	2012 <u>Actual</u> <u>Mo. 01 - 12</u>	2013 <u>Actual</u> <u>Mo. 01 - 12</u>	2014 <u>Actual</u> <u>Mo. 01 - 12</u>	PROPOSED <u>2015</u>	2015 <u>Actual</u> <u>Mo. 01 - 12</u>
	Expend.	247,509	291,086	218,640	313,110	140,229
	Net	31,874 -	36,519	189,914 -	63,110	133,260

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Aitkin County



USER- SELECTED BUDGET REPORT

10 FUND Trust

Report Basis: Cash

922 DEPT Cons. Forfeited Tax Sales

<u>Account Number</u>	<u>Account Description</u>	<u>2012 Actual</u> <u>Mo. 01 - 12</u>	<u>2013 Actual</u> <u>Mo. 01 - 12</u>	<u>2014 Actual</u> <u>Mo. 01 - 12</u>	<u>PROPOSED</u> <u>2015</u>	<u>2015 Actual</u> <u>Mo. 01 - 12</u>
10- 922- 000- 0000- 5253	Conservation Forfeited Tax Sales	15,375 -	0	11,575 -	0	7,957 -
10- 922- 000- 0000- 6205	Postage	0	23	3	0	2
10- 922- 000- 0000- 6230	Printing, Publishing & Adv	0	137	0	0	0
10- 922- 000- 0000- 6330	Transportation & Travel	0	37	0	0	0
10- 922- 000- 0000- 6815	Cons. Forfeited Tax Sales	0	13,316	438	0	9,903
10- 922- 000- 0000- 6831	1% Ctfs Receipts	0	1,845	60	0	1,170
DEPT 922	Cons. Forfeited Tax Sales					
	Revenue	15,375 -	0	11,575 -	0	7,957 -
	Expend.	0	15,357	501	0	11,074
	Net	15,375 -	15,357	11,074 -	0	3,118

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Aitkin County

USER- SELECTED BUDGET REPORT



10 FUND Trust
923 DEPT Forfeited Tax Sales

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	<u>2012 Actual</u> <u>Mo. 01 - 12</u>	<u>2013 Actual</u> <u>Mo. 01 - 12</u>	<u>2014 Actual</u> <u>Mo. 01 - 12</u>	<u>PROPOSED 2015</u>	<u>2015 Actual</u> <u>Mo. 01 - 12</u>
10-923-000-0000-5254	Forfeited Tax Sales	1,278,652 -	1,239,896 -	1,686,274 -	1,450,000 -	730,263 -
10-923-000-0000-5840	Misc Receipts	0	2,062 -	722 -	2,500 -	948 -
10-923-000-0000-5866	Co Auction Proceeds	0	0	0	2,500 -	0
10-923-000-0000-6101	Salaries- Full Time	359,812	323,264	333,149	343,793	185,185
10-923-000-0000-6102	Salaries- - Part Time	135	135	467	0	206
10-923-000-0000-6108	Meals (Not Overnight)	20	5	2	0	8
10-923-000-0000-6109	Overtime- Salaries	837	1,217	1,222	0	412
10-923-000-0000-6124	Medicare- Employer	4,964	4,524	4,626	4,985	2,546
10-923-000-0000-6148	Employer Deduct Contribution- HS:	0	1,000	1,564	0	1,223
10-923-000-0000-6149	Employer Deduct Contribution- Vet	9,600	7,100	9,356	11,736	9,664
10-923-000-0000-6150	Health Insurance- Employer	69,105	60,616	59,820	60,635	31,067
10-923-000-0000-6152	Life Insurance- Employer	477	350	350	350	175
10-923-000-0000-6154	Long Term Disability- Employer	709	400	374	466	249
10-923-000-0000-6159	Pera Co	26,035	23,276	23,992	25,785	13,604
10-923-000-0000-6165	Fica- Employer	21,223	19,341	19,779	21,315	10,887
10-923-000-0000-6205	Postage	2,241	1,781	2,601	2,000	827
10-923-000-0000-6208	Training/Education	1,082	467	1,102	1,500	50
10-923-000-0000-6230	Printing, Publishing & Adv	2,326	290	1,308	0	242
10-923-000-0000-6231	Services, Labor, Contracts	31,964	8,014	8,067	20,000	3,311
10-923-000-0000-6240	Dues	1,375	2,295	2,295	1,000	500
10-923-000-0000-6243	License Fee	0	0	120	0	0
10-923-000-0000-6250	Telephone	880	826	793	1,000	420
10-923-000-0000-6254	Utilities	1,602	725	708	1,000	446
10-923-000-0000-6280	State Deed Forfeited Tax Sales	250	500	150	0	300
10-923-000-0000-6282	State Deed Repurchase	100	75	50	0	50
10-923-000-0000-6311	Sales Tax	549	1,597	81	0	44
10-923-000-0000-6330	Transportation & Travel	1,005	419	949	0	485
10-923-000-0000-6332	Hotel / Motel Lodging	98	0	302	500	197
10-923-000-0000-6340	Meals Reimbursed Non- Taxable	0	19	0	0	0
10-923-000-0000-6352	Insurance	10,447	10,320	10,029	10,000	9,732
10-923-000-0000-6353	Workers Compensation Insurance	1,066	2,960	2,910	0	3,627
10-923-000-0000-6356	License Fees	71	95	80	0	0
10-923-000-0000-6374	Auto & Trailer License	96	0	96	100	0
10-923-000-0000-6405	Office Supplies	7,752	10,113	9,385	3,500	8,216
10-923-000-0000-6406	Field Supplies	90	21	116	0	111
10-923-000-0000-6511	Gas And Oil	1,559	13	0	25,000	3,653

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Aitkin County

USER- SELECTED BUDGET REPORT



10 FUND Trust

Report Basis: Cash

923 DEPT Forfeited Tax Sales

<u>Account Number</u>	<u>Account Description</u>	2012 <u>Actual</u> <u>Mo. 01 - 12</u>	2013 <u>Actual</u> <u>Mo. 01 - 12</u>	2014 <u>Actual</u> <u>Mo. 01 - 12</u>	PROPOSED <u>2015</u>	2015 <u>Actual</u> <u>Mo. 01 - 12</u>
10- 923- 000- 0000- 6590	Repair & Maintenance Supplies	10,160	17,824	11,660	30,000	5,881
10- 923- 000- 0000- 6818	Apportionments	730,882	621,385	631,256	785,700	1,038,589
10- 923- 000- 0000- 6820	Refunds & Reimbursements	40,209	61,070	87,303	65,000	26,418
10- 923- 000- 0000- 6901	Incidental Transfers	50,955	51,186	53,666	50,000	0
DEPT 923 Forfeited Tax Sales	Revenue	1,278,652 -	1,241,958 -	1,686,996 -	1,455,000 -	731,212 -
	Expend.	1,389,676	1,233,223	1,279,727	1,465,365	1,358,324
	Net	111,024	8,735 -	407,269 -	10,365	627,112

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Aitkin County

USER- SELECTED BUDGET REPORT



10 FUND Trust
926 DEPT Law Library

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	<u>2012 Actual Mo. 01 - 12</u>	<u>2013 Actual Mo. 01 - 12</u>	<u>2014 Actual Mo. 01 - 12</u>	<u>PROPOSED 2015</u>	<u>2015 Actual Mo. 01 - 12</u>
10-926-000-0000-5548	Law Library Fees	38,364 -	28,333 -	25,644 -	30,000 -	12,340 -
10-926-000-0000-6250	Telephone	89	88	84	0	49
10-926-000-0000-6408	Law Books	22,885	21,398	19,869	30,000	12,102
DEPT 926 Law Library	Revenue	38,364 -	28,333 -	25,644 -	30,000 -	12,340 -
	Expend.	22,974	21,487	19,953	30,000	12,152
	Net	15,390 -	6,846 -	5,691 -	0	188 -

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10 FUND Trust
927 DEPT Missing Heirs

Aitkin County

USER- SELECTED BUDGET REPORT



Report Basis: Cash

<u>Account Number</u>		<u>Account Description</u>	2012 <u>Actual</u> <u>Mo. 01 - 12</u>	2013 <u>Actual</u> <u>Mo. 01 - 12</u>	2014 <u>Actual</u> <u>Mo. 01 - 12</u>	PROPOSED <u>2015</u>	2015 <u>Actual</u> <u>Mo. 01 - 12</u>
10-927-000-0000-5840		Missing Heirs Revenue	0	1,429 -	0	0	0
DEPT 927	Missing Heirs	Revenue	0	1,429 -	0	0	0
		Expend.					
		Net	0	1,429 -	0	0	0

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Aitkin County



USER-SELECTED BUDGET REPORT

10 FUND Trust

Report Basis: Cash

929 DEPT Mn. Trust Insurance Fund

<u>Account Number</u>		<u>Account Description</u>	2012 <u>Actual</u> <u>Mo. 01 - 12</u>	2013 <u>Actual</u> <u>Mo. 01 - 12</u>	2014 <u>Actual</u> <u>Mo. 01 - 12</u>	PROPOSED <u>2015</u>	2015 <u>Actual</u> <u>Mo. 01 - 12</u>
	10-929-000-0000-5840	Dividends And Misc Reimbursemer	4,237 -	3,410 -	1,619 -	0	0
DEPT	929 Mn. Trust Insurance Fund	Revenue	4,237 -	3,410 -	1,619 -	0	0
		Expend.					
		Net	4,237 -	3,410 -	1,619 -	0	0
FUND	10 Trust	Revenue	1,616,011 -	1,529,697 -	2,134,388 -	1,735,000 -	758,477 -
		Expend.	1,660,159	1,561,153	1,518,822	1,808,475	1,521,779
		Net	44,148	31,456	615,566 -	73,475	763,302

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Aitkin County



USER- SELECTED BUDGET REPORT

11 FUND Forest Development

Report Basis: Cash

924 DEPT Forest Resource

<u>Account Number</u>	<u>Account Description</u>	<u>2012 Actual</u> <u>Mo. 01 - 12</u>	<u>2013 Actual</u> <u>Mo. 01 - 12</u>	<u>2014 Actual</u> <u>Mo. 01 - 12</u>	<u>PROPOSED</u> <u>2015</u>	<u>2015 Actual</u> <u>Mo. 01 - 12</u>
11-924-000-0000-5150	Sooline Rr Permits	750 -	485 -	275 -	500 -	125 -
11-924-000-0000-5222	Ms 477- A- Intergovernmental- PILT	141,922 -	141,973 -	141,937 -	142,000 -	0
11-924-000-0000-5396	Trail Grants- State	3,788 -	0	6,302 -	0	0
11-924-000-0000-5840	Misc Receipts	2,188 -	261 -	1,708 -	0	500 -
11-924-000-0000-6101	Salaries- Full Time	66,675	58,409	78,067	100,537	48,792
11-924-000-0000-6109	Overtime- Salaries	0	40	233	0	321
11-924-000-0000-6124	Medicare- Employer	967	1,131	1,434	1,458	708
11-924-000-0000-6149	Employer Deduct Contribution- Vet	1,600	2,250	2,583	3,040	2,548
11-924-000-0000-6150	Health Insurance- Employer	12,050	16,459	19,878	19,722	8,488
11-924-000-0000-6152	Life Insurance- Employer	78	71	92	157	48
11-924-000-0000-6154	Long Term Disability- Empl	0	0	4	0	0
11-924-000-0000-6159	Pera Co	4,834	5,657	7,146	7,540	3,659
11-924-000-0000-6165	Fica- Employer	4,134	4,837	6,133	6,233	3,025
11-924-000-0000-6208	Training/Education	127 -	52	83	0	0
11-924-000-0000-6230	Printing, Publishing & Adv	0	0	196	0	0
11-924-000-0000-6231	Services, Labor, Contracts	46,851	25,311	13,338	20,000	11,485
11-924-000-0000-6241	Registration Fee	0	0	0	1,250	0
11-924-000-0000-6250	Telephone	619	795	1,382	500	1,204
11-924-000-0000-6272	Physical Examinations	0	200	165	0	0
11-924-000-0000-6273	Timber Improvement	0	6,231	17,291	0	0
11-924-000-0000-6330	Transportation & Travel	1,009	1,381	1,236	0	699
11-924-000-0000-6350	Per Diem	1,610	2,135	1,365	2,000	840
11-924-000-0000-6352	Insurance	2,084	2,016	1,380	2,000	1,633
11-924-000-0000-6353	Workers Compensation Insurance	916	932	908	0	699
11-924-000-0000-6360	Miscellaneous- Services	920	0	0	0	0
11-924-000-0000-6361	Road Construction Service	0	0	954	15,000	0
11-924-000-0000-6374	Auto & Trailer License	16	0	16	20	0
11-924-000-0000-6405	Office Supplies	277	133	412	0	36
11-924-000-0000-6406	Field Supplies	4,186	402	2,445	0	5
11-924-000-0000-6450	Small Tools	0	0	0	1,000	0
11-924-000-0000-6511	Gas And Oil	0	835	14,770	20,000	9,948
11-924-000-0000-6590	Repair & Maintenance Supplies	724	2,904	4,753	0	0
11-924-000-0000-6620	Auto, Trailers, Snowmobiles	0	0	0	0	27,208
11-924-000-0000-6820	Refunds & Reimbursements	2,050	450	900	0	200
DEPT 924 Forest Resource	Revenue	148,648 -	142,719 -	150,222 -	142,500 -	625 -
	Expend.	151,473	132,632	177,161	200,457	121,544

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11 FUND Forest Development
924 DEPT Forest Resource

Aitkin County

USER-SELECTED BUDGET REPORT



Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	2012 <u>Actual</u> <u>Mo. 01 - 12</u>	2013 <u>Actual</u> <u>Mo. 01 - 12</u>	2014 <u>Actual</u> <u>Mo. 01 - 12</u>	PROPOSED <u>2015</u>	2015 <u>Actual</u> <u>Mo. 01 - 12</u>
	Net	2,824	10,087 -	26,940	57,957	120,919

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Aitkin County

USER- SELECTED BUDGET REPORT



11 FUND Forest Development
925 DEPT Reforestation

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	<u>2012 Actual Mo. 01 - 12</u>	<u>2013 Actual Mo. 01 - 12</u>	<u>2014 Actual Mo. 01 - 12</u>	<u>PROPOSED 2015</u>	<u>2015 Actual Mo. 01 - 12</u>
11-925-000-0000-5150	Sooline Rr Permits	175	300 -	250 -	500 -	375 -
11-925-000-0000-5252	Forf Tax Sales Apportionment	191,913 -	160,560 -	161,470 -	207,338 -	267,481 -
11-925-000-0000-5396	Trail Grants- State	23,126 -	142,378 -	20,201 -	0	10,431 -
11-925-000-0000-5398	Trail Grants- Federal	0	14,492 -	0	0	0
11-925-000-0000-5840	Misc Receipts	1,124 -	5,252 -	400 -	0	299 -
11-925-000-0000-6101	Salaries- Full Time	121,626	126,327	130,616	136,583	58,013
11-925-000-0000-6102	Salaries- - Part Time	22,797	13,053	8,530	15,000	5,244
11-925-000-0000-6108	Meals (Not Overnight)	0	4	0	0	0
11-925-000-0000-6109	Overtime- Salaries	695	950	916	0	106
11-925-000-0000-6124	Medicare- Employer 1.45%	1,966	1,893	1,884	1,980	857
11-925-000-0000-6148	Employer Deduct Contribution- HS	0	1,000	1,564	0	0
11-925-000-0000-6149	Employer Deduct Contribution- Vet	3,375	2,500	2,500	4,400	2,078
11-925-000-0000-6150	Health Insurance Employer	25,294	26,349	26,578	26,586	9,693
11-925-000-0000-6152	Life Insurance- Employer	181	156	156	156	62
11-925-000-0000-6159	Pera Co- Or 7.25%	9,023	9,242	9,534	10,244	4,331
11-925-000-0000-6165	Fica- Employer 6.20%	8,410	8,095	8,058	8,468	3,663
11-925-000-0000-6205	Postage	0	12	0	0	0
11-925-000-0000-6208	Training/Education	1,659	372	510	1,500	72
11-925-000-0000-6230	Printing, Publishing & Adv	314	14	61	0	0
11-925-000-0000-6231	Services, Labor, Contracts	101,289	54,212	25,859	10,000	10,484
11-925-000-0000-6240	Dues/Assoc Fees	0	0	0	3,100	0
11-925-000-0000-6267	Unemployment Compensation	1,997	4,154	2,506	0	389
11-925-000-0000-6273	Timber Improvement	41,855	624	17,619	15,000	15,000
11-925-000-0000-6312	Sales Tax Adjustment	2	0 -	0 -	0	1 -
11-925-000-0000-6330	Transportation & Travel	107	613	779	750	0
11-925-000-0000-6332	Hotel/Motel Lodging	212	275	0	0	0
11-925-000-0000-6352	Insurance	369	595	159 -	0	0
11-925-000-0000-6353	Workers Compensation Insurance	1,492	1,166	2,613	0	3,406
11-925-000-0000-6361	Road Construction Service	13,419	8,862	2,800	15,000	0
11-925-000-0000-6374	Auto & Trailer License	0	0	16	0	0
11-925-000-0000-6405	Office Supplies	796	6,423	3,873	1,500	646
11-925-000-0000-6406	Field Supplies	13,351	6,921	16,163	2,000	8,996
11-925-000-0000-6511	Gas And Oil	24,941	20,914	7,953	0	0
11-925-000-0000-6515	Culverts	9,691	0	5,705	0	0
11-925-000-0000-6590	Repair & Maintenance Supplies	41,928	29,415	43,703	0	10,228
11-925-000-0000-6620	Auto, Trailers, Snowmobiles	32,013	0	0	0	0

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Aitkin County



USER-SELECTED BUDGET REPORT

11 FUND Forest Development
925 DEPT Reforestation

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	2012 <u>Actual</u> <u>Mo. 01 - 12</u>	2013 <u>Actual</u> <u>Mo. 01 - 12</u>	2014 <u>Actual</u> <u>Mo. 01 - 12</u>	PROPOSED <u>2015</u>	2015 <u>Actual</u> <u>Mo. 01 - 12</u>
11-925-000-0000-6630	Miscellaneous- Capital Outlay	24,086	0	0	0	0
11-925-000-0000-6802	Trail Grants- State	108,496 -	21,721	0	0	0
11-925-000-0000-6820	Refunds & Reimbursements	1,700	250	400	0	500
DEPT 925 Reforestation	Revenue	215,988 -	322,982 -	182,321 -	207,838 -	278,586 -
	Expend.	396,094	346,112	320,737	252,267	133,766
	Net	180,106	23,129	138,416	44,429	144,820 -

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Aitkin County



USER- SELECTED BUDGET REPORT

11 FUND Forest Development
934 DEPT Memorial Forest

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	<u>2012 Actual</u> <u>Mo. 01 - 12</u>	<u>2013 Actual</u> <u>Mo. 01 - 12</u>	<u>2014 Actual</u> <u>Mo. 01 - 12</u>	<u>PROPOSED</u> <u>2015</u>	<u>2015 Actual</u> <u>Mo. 01 - 12</u>
11-934-000-0000-5252	Forf Tax Sales Apportionment	91,173 -	86,186 -	89,858 -	94,575 -	146,986 -
11-934-000-0000-6101	Salaries- Full Time	0	42,783	41,566	44,491	14,654
11-934-000-0000-6109	Overtime- Salaries	0	75	197	0	0
11-934-000-0000-6124	Medicare- Employer	0	539	526	645	164
11-934-000-0000-6149	Employer Deduct Contribution- Vet	0	1,500	1,534	1,500	750
11-934-000-0000-6150	Health Insurance- Employer	0	11,226	11,191	11,550	3,750
11-934-000-0000-6152	Life Insurance- Employer	0	62	51	0	16
11-934-000-0000-6159	Pera Co	0	3,107	2,986	3,337	1,090
11-934-000-0000-6165	Fica- Employer	0	2,304	2,248	2,759	700
11-934-000-0000-6208	Staff Development/Training	0	235	0	0	0
11-934-000-0000-6231	Services, Labor, Contracts	0	19,298	11,537	20,000	60
11-934-000-0000-6273	Timber Improvement	26,853	43,592	49,115	35,000	19,988
11-934-000-0000-6352	Insurance- Vehicles/Equipment/Lia	0	0	0	0	258
11-934-000-0000-6361	Road Construction Service	9,867	18,125	0	15,000	0
11-934-000-0000-6406	Supplies	0	0	511	0	0
11-934-000-0000-6620	Auto, Trailers, Snowmobiles	0	0	0	0	14,458
DEPT 934 Memorial Forest	Revenue	91,173 -	86,186 -	89,858 -	94,575 -	146,986 -
	Expend.	36,720	142,846	121,462	134,282	55,887
	Net	54,454 -	56,660	31,604	39,707	91,099 -

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Aitkin County



USER - SELECTED BUDGET REPORT

11 FUND Forest Development
935 DEPT Forest Road

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	2012 <u>Actual</u> <u>Mo. 01 - 12</u>	2013 <u>Actual</u> <u>Mo. 01 - 12</u>	2014 <u>Actual</u> <u>Mo. 01 - 12</u>	PROPOSED <u>2015</u>	2015 <u>Actual</u> <u>Mo. 01 - 12</u>
11-935-000-0000-5301	Forest Road Grt Lw 1988Ch686	36,980 -	36,824 -	37,812 -	37,000 -	19,944 -
11-935-000-0000-5396	Trail Grants- State	16,450 -	3,913 -	12,588 -	0	691 -
11-935-000-0000-6102	Salaries- - Part Time	25,046	26,507	28,552	22,512	10,945
11-935-000-0000-6109	Overtime	440	200	300	0	44
11-935-000-0000-6124	Medicare- Employer	370	387	418	326	159
11-935-000-0000-6159	Pera Co- Or 7.25%	0	0	0	1,689	0
11-935-000-0000-6165	Fica- Employer	1,580	1,656	1,789	1,396	681
11-935-000-0000-6208	Training/Education	27	490	0	0	0
11-935-000-0000-6250	Telephone	1,066	1,322	46	1,000	0
11-935-000-0000-6353	Workers Compensation Insurance	1,973	2,410	2,902	0	3,376
11-935-000-0000-6374	Auto & Trailer License	0	0	32	40	0
11-935-000-0000-6406	Field Supplies	47	3	0	0	0
11-935-000-0000-6511	Gas And Oil	8,598	13,483	10,722	5,000	3,050
11-935-000-0000-6590	Repair & Maintenance Supplies	18,632	6,484	9,614	15,000	1,865
DEPT 935 Forest Road	Revenue	53,430 -	40,737 -	50,400 -	37,000 -	20,635 -
	Expend.	57,779	52,942	54,374	46,963	20,120
	Net	4,349	12,205	3,974	9,963	515 -

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Aitkin County



USER- SELECTED BUDGET REPORT

11 FUND Forest Development

Report Basis: Cash

936 DEPT Gravel Pit

<u>Account Number</u>		<u>Account Description</u>	2012 <u>Actual</u> <u>Mo. 01 - 12</u>	2013 <u>Actual</u> <u>Mo. 01 - 12</u>	2014 <u>Actual</u> <u>Mo. 01 - 12</u>	PROPOSED <u>2015</u>	2015 <u>Actual</u> <u>Mo. 01 - 12</u>
11- 936- 000- 0000- 5840		Misc Receipts	955 -	1,186 -	3,666 -	3,000 -	0
11- 936- 000- 0000- 6406		Field Supplies	32	0	0	0	0
11- 936- 000- 0000- 6590		Repair & Maintenance Supplies	77	1,362	0	0	0
DEPT 936	Gravel Pit	Revenue	955 -	1,186 -	3,666 -	3,000 -	0
		Expend.	109	1,362	0	0	0
		Net	846 -	177	3,666 -	3,000 -	0
FUND 11	Forest Development	Revenue	510,195 -	593,810 -	476,467 -	484,913 -	446,832 -
		Expend.	642,174	675,893	673,735	633,969	331,318
		Net	131,979	82,084	197,268	149,056	115,514 -

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 12 FUND Agency
 930 DEPT ARDC

Aitkin County

USER- SELECTED BUDGET REPORT



Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	<u>2012</u> <u>Actual</u> <u>Mo. 01 - 12</u>	<u>2013</u> <u>Actual</u> <u>Mo. 01 - 12</u>	<u>2014</u> <u>Actual</u> <u>Mo. 01 - 12</u>	<u>PROPOSED</u> <u>2015</u>	<u>2015</u> <u>Actual</u> <u>Mo. 01 - 12</u>
12-930-000-0000-5001	Property Taxes- Current	42,777 -	43,598 -	44,501 -	0	25,400 -
12-930-000-0000-5004	Property Taxes- Delinquent	1,459 -	1,291 -	1,087 -	0	725 -
12-930-000-0000-5060	Mobile Home- Current	69 -	76 -	80 -	0	0
12-930-000-0000-5064	Mobile Home- Delinquent	8 -	5 -	9 -	0	12 -
12-930-000-0000-5065	Severed Mineral- Current	39 -	39 -	38 -	0	31 -
12-930-000-0000-5066	Severed Mineral- Delinquent	0 -	0 -	2 -	0	0
12-930-000-0000-5067	Industrial Minerals- Current	3 -	3 -	3 -	0	3 -
12-930-000-0000-5216	Taconite Credit- Current	2,474 -	2,454 -	2,536 -	0	0
12-930-000-0000-6801	Apportionments	46,332	29,251	67,718	0	3,314
DEPT 930 ARDC	Revenue	46,830 -	47,466 -	48,255 -	0	26,171 -
	Expend.	46,332	29,251	67,718	0	3,314
	Net	498 -	18,215 -	19,463	0	22,857 -

NWB1
 7/21/15 3:36PM
 12 FUND Agency
 931 DEPT Towns

Aitkin County

USER- SELECTED BUDGET REPORT



Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	<u>2012 Actual Mo. 01 - 12</u>	<u>2013 Actual Mo. 01 - 12</u>	<u>2014 Actual Mo. 01 - 12</u>	<u>PROPOSED 2015</u>	<u>2015 Actual Mo. 01 - 12</u>
12- 931- 000- 0000- 5001	Property Taxes- Current	0	0	0	0	62 -
12- 931- 000- 0000- 5227	Gasoline Tax	2,344 -	68,023 -	3,639 -	0	0
DEPT 931 Towns	Revenue	2,344 -	68,023 -	3,639 -	0	62 -
	Expend.					
	Net	2,344 -	68,023 -	3,639 -	0	62 -

NWB1
 7/21/15 3:36PM
 12 FUND Agency
 932 DEPT Schools

Aitkin County

USER- SELECTED BUDGET REPORT



Report Basis: Cash

		<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>PROPOSED</u>	<u>2015</u>	
<u>Account Number</u>		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>2015</u>	<u>Actual</u>	
		<u>Mo. 01 - 12</u>	<u>Mo. 01 - 12</u>	<u>Mo. 01 - 12</u>		<u>Mo. 01 - 12</u>	
	12-932-000-0000-5001	Property Taxes- Current	2,661,635 -	2,841,800 -	3,073,011 -	0	1,782,184 -
	12-932-000-0000-5004	Property Taxes- Delinquent	132,588 -	108,202 -	90,043 -	0	63,403 -
	12-932-000-0000-5060	Mobile Home- Current	4,295 -	4,754 -	5,069 -	0	0
	12-932-000-0000-5064	Mobile Home- Delinquent	441 -	361 -	637 -	0	986 -
	12-932-000-0000-5065	Severed Mineral- Current	2,775 -	2,929 -	3,036 -	0	2,321 -
	12-932-000-0000-5066	Severed Mineral- Delinquent	2 -	8 -	107 -	0	0
	12-932-000-0000-5067	Industrial Minerals- Current	223 -	239 -	261 -	0	238 -
	12-932-000-0000-5070	Penalty - Current	39,199 -	32,541 -	37,015 -	0	16
	12-932-000-0000-5071	Penalties & Interests- Delinquent	94,729 -	85,488 -	66,548 -	0	39,160 -
	12-932-000-0000-5216	Taconite Credit- Current	57,714 -	46,778 -	44,579 -	0	0
	12-932-000-0000-5251	In Lieu Apportionments & Receipts	187,572 -	201,483 -	428,944 -	0	0
	12-932-000-0000-5252	Forf Tax Sales Apportionment	127,942 -	107,039 -	107,646 -	0	178,321 -
	12-932-000-0000-6801	Appropriations	3,296,369	3,544,063	3,934,510	0	2,268,665
DEPT	932 Schools	Revenue	3,309,115 -	3,431,622 -	3,856,896 -	0	2,066,596 -
		Expend.	3,296,369	3,544,063	3,934,510	0	2,268,665
		Net	12,746 -	112,442	77,614	0	202,070
FUND	12 Agency	Revenue	3,358,289 -	3,547,111 -	3,908,790 -	0	2,092,829 -
		Expend.	3,342,701	3,573,315	4,002,228	0	2,271,980
		Net	15,588 -	26,204	93,438	0	179,151

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Aitkin County



USER- SELECTED BUDGET REPORT

15 FUND Aitkin County Collaborative
000 DEPT Undesignated

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	2012 <u>Actual</u> <u>Mo. 01 - 12</u>	2013 <u>Actual</u> <u>Mo. 01 - 12</u>	2014 <u>Actual</u> <u>Mo. 01 - 12</u>	PROPOSED <u>2015</u>	2015 <u>Actual</u> <u>Mo. 01 - 12</u>
15-000-000-0000-5791	Interest Income	756 -	572 -	467 -	800 -	0
15-000-000-0000-5805	Misc Lcts Revenue	0	0	0	70,000 -	0
15-000-000-0000-5832	Lcts Revenue Earned	66,624 -	87,524 -	40,666 -	0	46,780 -
DEPT 000 Undesignated	Revenue	67,380 -	88,096 -	41,133 -	70,800 -	46,780 -
	Expend.					
	Net	67,380 -	88,096 -	41,133 -	70,800 -	46,780 -

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Aitkin County



USER- SELECTED BUDGET REPORT

15 FUND Aitkin County Collaborative
450 DEPT Collaborative- Aitkin School

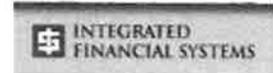
Report Basis: Cash

<u>Account Number</u>		<u>Account Description</u>	2012 <u>Actual</u> <u>Mo. 01 - 12</u>	2013 <u>Actual</u> <u>Mo. 01 - 12</u>	2014 <u>Actual</u> <u>Mo. 01 - 12</u>	PROPOSED <u>2015</u>	2015 <u>Actual</u> <u>Mo. 01 - 12</u>
15- 450- 000- 0000- 6231		Aitkin School Services	32,850	32,850	32,850	32,850	0
DEPT 450		Collaborative- Aitkin School					
		Revenue					
		Expend.	32,850	32,850	32,850	32,850	0
		Net	32,850	32,850	32,850	32,850	0

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Aitkin County

USER- SELECTED BUDGET REPORT



15 FUND Aitkin County Collaborative
451 DEPT Collaborative- Hill City School

Report Basis: Cash

<u>Account Number</u>		<u>Account Description</u>	2012 <u>Actual</u> <u>Mo. 01 - 12</u>	2013 <u>Actual</u> <u>Mo. 01 - 12</u>	2014 <u>Actual</u> <u>Mo. 01 - 12</u>	PROPOSED <u>2015</u>	2015 <u>Actual</u> <u>Mo. 01 - 12</u>
15- 451- 000- 0000- 6231		Hill City School Services	25,000	25,000	25,000	25,000	0
DEPT 451	Collaborative- Hill City School	Revenue					
		Expend.	25,000	25,000	25,000	25,000	0
		Net	25,000	25,000	25,000	25,000	0

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Aitkin County



USER- SELECTED BUDGET REPORT

15 FUND Aitkin County Collaborative
452 DEPT Collaborative- McGregor School

Report Basis: Cash

<u>Account Number</u>		<u>Account Description</u>	2012 <u>Actual</u> <u>Mo. 01 - 12</u>	2013 <u>Actual</u> <u>Mo. 01 - 12</u>	2014 <u>Actual</u> <u>Mo. 01 - 12</u>	PROPOSED <u>2015</u>	2015 <u>Actual</u> <u>Mo. 01 - 12</u>
15- 452- 000- 0000- 6231		Mcgregor School Services	25,000	25,000	25,000	25,000	20,000
DEPT 452		Collaborative- McGregor School					
		Revenue					
		Expend.	25,000	25,000	25,000	25,000	20,000
		Net	25,000	25,000	25,000	25,000	20,000

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Aitkin County

USER- SELECTED BUDGET REPORT



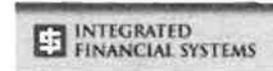
15 FUND Aitkin County Collaborative
453 DEPT Collaborative- Aitkin Co Hlth & Hmn Svs

Report Basis: Cash

<u>Account Number</u>		<u>Account Description</u>	<u>2012 Actual</u> <u>Mo. 01 - 12</u>	<u>2013 Actual</u> <u>Mo. 01 - 12</u>	<u>2014 Actual</u> <u>Mo. 01 - 12</u>	<u>PROPOSED</u> <u>2015</u>	<u>2015 Actual</u> <u>Mo. 01 - 12</u>
	15- 453- 000- 0000- 6231	Ach&Hs Services	0	0	0	5,000	374
DEPT	453	Collaborative- Aitkin Co Hlth & Hmn Svs					
		Revenue					
		Expend.	0	0	0	5,000	374
		Net	0	0	0	5,000	374
FUND	15	Aitkin County Collaborative					
		Revenue	67,380 -	88,096 -	41,133 -	70,800 -	46,780 -
		Expend.	82,850	82,850	82,850	87,850	20,374
		Net	15,470	5,246 -	41,717	17,050	26,406 -

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Aitkin County



USER-SELECTED BUDGET REPORT

18 FUND Environmental Trust Fund
937 DEPT Environmental Trust Fund

Report Basis: Cash

<u>Account Number</u>		<u>Account Description</u>	2012 <u>Actual</u> <u>Mo. 01 - 12</u>	2013 <u>Actual</u> <u>Mo. 01 - 12</u>	2014 <u>Actual</u> <u>Mo. 01 - 12</u>	PROPOSED <u>2015</u>	2015 <u>Actual</u> <u>Mo. 01 - 12</u>
	18-937-000-0000-5791	Interest Income	14,638 -	14,633 -	14,634 -	10,000 -	7,317 -
	18-937-000-0000-6900	Transfers to Other Funds	11,132	14,638	14,633	10,000	14,633
DEPT	937	Environmental Trust Fund					
		Revenue	14,638 -	14,633 -	14,634 -	10,000 -	7,317 -
		Expend.	11,132	14,638	14,633	10,000	14,633
		Net	3,506 -	5	2 -	0	7,315
FUND	18	Environmental Trust Fund					
		Revenue	14,638 -	14,633 -	14,634 -	10,000 -	7,317 -
		Expend.	11,132	14,638	14,633	10,000	14,633
		Net	3,506 -	5	2 -	0	7,315

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19 FUND Long Lake Conservation Center
521 DEPT LLCC Administration

Aitkin County

USER- SELECTED BUDGET REPORT

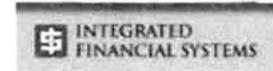


Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	<u>2012 Actual</u> <u>Mo. 01 - 12</u>	<u>2013 Actual</u> <u>Mo. 01 - 12</u>	<u>2014 Actual</u> <u>Mo. 01 - 12</u>	<u>PROPOSED</u> <u>2015</u>	<u>2015 Actual</u> <u>Mo. 01 - 12</u>
19-521-000-0000-5751	Contributions- Unrestricted	7,137 -	847 -	4,615 -	3,500 -	0
19-521-000-0000-5762	Restricted Contributions	450 -	1,600 -	2,525 -	0	1,506 -
19-521-000-0000-5840	Misc Receipts	24,474 -	7,535 -	12,597 -	2,000 -	2,550 -
19-521-000-0000-5861	Insurance Proceeds/Dividends	0	4,050 -	3,856 -	0	0
19-521-000-0000-5867	Rental Income	0	0	0	7,200 -	1,200 -
19-521-000-0000-5884	Commissary Sales Non Taxable	17,095 -	19,271 -	18,783 -	20,000 -	10,832 -
19-521-000-0000-5885	Commissary Sales Taxable	18,475 -	17,706 -	18,771 -	25,000 -	11,140 -
19-521-000-0000-5892	Overpayments	419 -	0	0	0	0
19-521-000-0000-5896	Phone/Postage/Mileage Reimburse	183 -	30 -	98 -	0	0
19-521-000-0000-6101	Salaries- Full Time	41,205	76,314	90,980	101,691	54,094
19-521-000-0000-6109	Salaries- Overtime	157	0	0	0	0
19-521-000-0000-6124	Medicare- Employer 1.45%	516	1,024	1,320	1,475	786
19-521-000-0000-6149	Employer Deduct Contribution- Vet	1,000	2,000	2,250	2,000	3,080
19-521-000-0000-6150	Health Insurance- Employer	7,532	15,137	16,112	17,700	6,941
19-521-000-0000-6152	Life Insurance- Employer	72	120	125	130	57
19-521-000-0000-6154	Long Term Disability- Employer	0	38	187	0	118
19-521-000-0000-6155	Long Term Disability- Employee	0	0	0	480	0
19-521-000-0000-6159	Pera Co- Or 7.25%	2,999	5,533	6,429	7,627	4,057
19-521-000-0000-6165	Fica- Employer 6.20%	2,206	4,378	5,646	6,305	3,361
19-521-000-0000-6205	Postage	1,267	1,178	1,029	1,500	267
19-521-000-0000-6207	Bulk Rate Postage	0	6	0	0	0
19-521-000-0000-6208	Training/Education	0	0	0	0	45
19-521-000-0000-6230	Printing, Publ & Adv Promotion	2,665	2,375	4,034	2,500	3,039
19-521-000-0000-6231	Services, Labor, Contracts	39,643	19,009	17,928	11,500	9,232
19-521-000-0000-6234	Background Check Fee	0	0	0	100	0
19-521-000-0000-6240	Dues/Assoc Fees	35	35	45	180	75
19-521-000-0000-6250	Telephone	6,361	6,041	5,149	5,400	3,013
19-521-000-0000-6254	Utilities	42,293	32,058	47,205	44,500	28,268
19-521-000-0000-6255	Garbage	1,173	1,109	1,109	1,200	647
19-521-000-0000-6272	Physical Examinations	0	0	0	250	0
19-521-000-0000-6330	Transportation/Travel/Parking	109	96	500	750	52
19-521-000-0000-6332	Hotel / Motel Lodging	0	160	336	500	767
19-521-000-0000-6340	Meals Reimbursed Non- Taxable	0	66	44	100	121
19-521-000-0000-6352	Insurance	15,645	10,466	10,606	11,000	10,462
19-521-000-0000-6353	Workers Compensation Insurance	255	51	226	275	184
19-521-000-0000-6374	Auto & Trailer License	0	0	45	0	0

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Aitkin County



USER-SELECTED BUDGET REPORT

19 FUND Long Lake Conservation Center
521 DEPT LLCC Administration

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	2012 <u>Actual</u> <u>Mo. 01 - 12</u>	2013 <u>Actual</u> <u>Mo. 01 - 12</u>	2014 <u>Actual</u> <u>Mo. 01 - 12</u>	PROPOSED <u>2015</u>	2015 <u>Actual</u> <u>Mo. 01 - 12</u>
19-521-000-0000-6400	Commissary Items	21,697	20,664	25,163	19,000	15,011
19-521-000-0000-6405	Office & Computer Supplies	652	2,036	1,424	750	467
19-521-000-0000-6590	Repair & Maintenance Supplies	802	0	1,424	250	27
19-521-000-0000-6600	Capital Outlay	9,080	0	0	0	0
DEPT 521 LLCC Administration	Revenue	68,233 -	51,039 -	61,243 -	57,700 -	27,227 -
	Expend.	197,364	199,892	239,316	237,163	144,171
	Net	129,131	148,852	178,072	179,463	116,944

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19 FUND Long Lake Conservation Center
522 DEPT LLCC Education

Aitkin County

USER- SELECTED BUDGET REPORT



Report Basis: Cash

		2012	2013	2014	PROPOSED	2015
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>2015</u>	<u>Actual</u>
<u>Account Number</u>	<u>Account Description</u>	<u>Mo. 01 - 12</u>	<u>Mo. 01 - 12</u>	<u>Mo. 01 - 12</u>		<u>Mo. 01 - 12</u>
19-522-000-0000-5553	Non School Groups	71,591 -	83,764 -	95,426 -	95,000 -	42,677 -
19-522-000-0000-5557	Adventure Program Pkg Fees	60,249 -	96,187 -	81,039 -	81,850 -	35,250 -
19-522-000-0000-5558	School Program Pkg Fees	382,900 -	369,864 -	383,911 -	448,760 -	217,496 -
19-522-000-0000-5892	Overpayments	1,058 -	1,515 -	174 -	0	0
19-522-000-0000-6101	Salaries- Full Time	90,021	111,120	91,797	52,624	29,120
19-522-000-0000-6102	Wages- Part Time	59,133	45,082	60,584	114,905	62,623
19-522-000-0000-6109	Salaries- Overtime	0	0	981	0	810
19-522-000-0000-6124	Medicare- Employer 1.45%	2,088	2,182	2,177	2,429	1,332
19-522-000-0000-6149	Employer Deduct Contribution- Vet	2,000	2,000	2,846	1,000	1,000
19-522-000-0000-6150	Health Insurance- Employer	13,997	14,505	10,575	8,850	4,050
19-522-000-0000-6152	Life Insurance- Employer	72	62	40	62	13
19-522-000-0000-6154	Long Term Disability- Employer	236	127	82	0	0
19-522-000-0000-6155	Long Term Disability- Employee	0	0	0	240	0
19-522-000-0000-6159	Pera Co- Or 7.25%	9,698	10,377	9,408	12,565	6,716
19-522-000-0000-6165	Fica- Employer 6.20%	8,926	9,330	9,309	10,387	5,696
19-522-000-0000-6208	Training/Education	87	48	0	0	360
19-522-000-0000-6217	Credit Card Fees	1,485	1,727	1,609	1,500	1,029
19-522-000-0000-6224	Permits/License/Field Trips	2,359	2,095	2,140	3,000	120
19-522-000-0000-6230	Printing, Publ & Adv Promotion	0	389	1,254	750	326
19-522-000-0000-6231	Services, Labor, Contracts	298	0	16	0	0
19-522-000-0000-6240	Dues/Assoc Fees	725	725	745	800	750
19-522-000-0000-6241	Registration Fee	588	781	0	0	0
19-522-000-0000-6267	Unemployment Compensation	427	9,897	787	1,000	0
19-522-000-0000-6272	Physical Examinations	165	0	0	0	0
19-522-000-0000-6330	Transportation/Travel/Parking	140	541	0	0	941
19-522-000-0000-6353	Workers Compensation Insurance	1,233	1,341	1,717	2,500	2,389
19-522-000-0000-6374	Auto & Trailer License	75	0	0	100	0
19-522-000-0000-6405	Office & Computer Supplies	127	937	555	500	0
19-522-000-0000-6416	Education Supplies	6,206	11,780	7,931	8,000	2,968
19-522-000-0000-6422	Janitorial Services/Supplies	0	0	157	0	0
19-522-000-0000-6430	Medical Supplies	405	816	281	500	340
19-522-000-0000-6590	Repair & Maintenance Supplies	206	444	0	250	0
19-522-000-0000-6820	Refunds & Reimbursements	3,191	2,890	3,097	0	1,105
DEPT 522 LLCC Education	Revenue	515,797 -	551,330 -	560,551 -	625,610 -	295,423 -
	Expend.	203,891	229,196	208,088	221,962	121,688

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Aitkin County



USER-SELECTED BUDGET REPORT

19 FUND Long Lake Conservation Center
522 DEPT LLCC Education

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	2012 <u>Actual</u> <u>Mo. 01 - 12</u>	2013 <u>Actual</u> <u>Mo. 01 - 12</u>	2014 <u>Actual</u> <u>Mo. 01 - 12</u>	PROPOSED <u>2015</u>	2015 <u>Actual</u> <u>Mo. 01 - 12</u>
	Net	311,907 -	322,134 -	352,463 -	403,648 -	173,735 -

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19 FUND Long Lake Conservation Center
523 DEPT LLCC Food

Aitkin County

USER- SELECTED BUDGET REPORT



Report Basis: Cash

<u>Account Number</u>		<u>Account Description</u>		<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>PROPOSED</u>	<u>2015</u>
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>2015</u>	<u>Actual</u>
		<u>Mo. 01 - 12</u>	<u>Mo. 01 - 12</u>	<u>Mo. 01 - 12</u>	<u>Mo. 01 - 12</u>	<u>Mo. 01 - 12</u>		<u>Mo. 01 - 12</u>
19- 523- 000- 0000- 5543	Special Milk Refunds	4,095 -	4,030 -	4,387 -	4,500 -	1,559 -		
19- 523- 000- 0000- 6101	Salaries- Full Time	45,632	42,165	45,651	43,701	25,458		
19- 523- 000- 0000- 6102	Wages- Part Time	22,301	23,506	24,957	27,760	11,705		
19- 523- 000- 0000- 6109	Salaries- Overtime	2,330	1,962	3,389	2,000	2,798		
19- 523- 000- 0000- 6124	Medicare- Employer 1.45%	1,019	981	1,074	1,036	575		
19- 523- 000- 0000- 6149	Employer Deduct Contribution- Vet	1,000	1,000	1,000	1,000	1,000		
19- 523- 000- 0000- 6150	Health Insurance- Employer	7,532	7,897	8,100	8,850	4,050		
19- 523- 000- 0000- 6152	Life Insurance- Employer	72	62	62	62	31		
19- 523- 000- 0000- 6154	Long Term Disability- Employer	0	0	107	240	65		
19- 523- 000- 0000- 6159	Pera Co- Or 7.25%	5,027	4,812	5,335	4,431	2,905		
19- 523- 000- 0000- 6165	Fica- Employer 6.20%	4,356	4,193	4,591	5,360	2,458		
19- 523- 000- 0000- 6208	Training/Education	0	285	0	0	141		
19- 523- 000- 0000- 6230	Printing, Publishing & Adv	0	74	389	0	133		
19- 523- 000- 0000- 6245	State Wide Hospitality Fee	35	35	35	35	35		
19- 523- 000- 0000- 6267	Unemployment Compensation	4,585	1,666	1,689	1,750	2,289		
19- 523- 000- 0000- 6272	Physical Examinations	0	165	0	0	0		
19- 523- 000- 0000- 6330	Transportation/Travel/Parking	0	0	0	0	86		
19- 523- 000- 0000- 6353	Workers Compensation Insurance	1,387	1,168	1,723	1,800	1,633		
19- 523- 000- 0000- 6416	Education Supplies	0	0	0	0	29		
19- 523- 000- 0000- 6418	Groceries- Students	52,205	56,892	61,637	59,500	33,664		
19- 523- 000- 0000- 6420	Food Service Supplies	1,829	1,796	2,520	2,000	1,526		
19- 523- 000- 0000- 6590	Repair & Maintenance Supplies	1,651	329	5,691	2,000	2,548		
DEPT 523 LLCC Food	Revenue	4,095 -	4,030 -	4,387 -	4,500 -	1,559 -		
	Expend.	150,961	148,988	167,949	161,525	93,129		
	Net	146,866	144,958	163,562	157,025	91,570		

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Aitkin County



USER-SELECTED BUDGET REPORT

19 FUND Long Lake Conservation Center
524 DEPT LLCC Maintenance

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	2012	2013	2014	PROPOSED	2015
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>2015</u>	<u>Actual</u>
		<u>Mo. 01 - 12</u>	<u>Mo. 01 - 12</u>	<u>Mo. 01 - 12</u>		<u>Mo. 01 - 12</u>
19-524-000-0000-5840	Misc Receipts	0	0	0	0	60 -
19-524-000-0000-6101	Salaries- Full Time	37,760	36,361	31,904	35,360	20,129
19-524-000-0000-6102	Wages- Part Time	9,094	10,046	11,084	14,801	12,801
19-524-000-0000-6109	Salaries- Overtime	261	192	524	300	659
19-524-000-0000-6124	Medicare- Employer 1.45%	683	676	630	727	478
19-524-000-0000-6149	Employer Deduct Contribution- Vet	1,000	1,000	1,000	1,000	1,000
19-524-000-0000-6150	Health Insurance- Employer	7,532	7,897	7,425	8,850	4,050
19-524-000-0000-6152	Life Insurance- Employer	72	62	52	62	31
19-524-000-0000-6154	Long Term Disability- Employer	0	0	37	240	38
19-524-000-0000-6159	Pera Co- Or 7.25%	3,416	3,379	3,097	3,762	2,519
19-524-000-0000-6165	Fica- Employer 6.20%	2,921	2,889	2,696	3,110	2,042
19-524-000-0000-6208	Training/Education	0	93	0	0	16
19-524-000-0000-6230	Printing, Publishing & Adv	0	0	256	0	0
19-524-000-0000-6267	Unemployment Compensation	2,392	2,349	745	0	0
19-524-000-0000-6272	Physical Examinations	0	0	0	0	165
19-524-000-0000-6302	Vehicle Maintenance	1,056	1,225	5,782	2,000	600
19-524-000-0000-6353	Workers Compensation Insurance	2,162	2,062	2,762	2,875	3,000
19-524-000-0000-6374	Auto & Trailer License	32	0	9	50	16
19-524-000-0000-6404	Grounds/Landscaping Materials	0	0	0	200	0
19-524-000-0000-6422	Janitorial Services/Supplies	7,061	11,548	7,577	7,500	12,367
19-524-000-0000-6450	Maintenance Small Tools	239	0	99	250	38
19-524-000-0000-6511	Gas And Oil	1,617	1,684	3,019	2,500	674
19-524-000-0000-6590	Repair & Maintenance Supplies	6,346	6,379	7,901	7,500	1,598
19-524-000-0000-6600	Capital Outlay	0	0	1,800	0	0
DEPT 524 LLCC Maintenance	Revenue	0	0	0	0	60 -
	Expend.	83,642	87,841	88,399	91,087	62,220
	Net	83,642	87,841	88,399	91,087	62,160

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Aitkin County



USER- SELECTED BUDGET REPORT

19 FUND Long Lake Conservation Center
525 DEPT LLCC Capital Improvement

Report Basis: Cash

<u>Account Number</u>		<u>Account Description</u>	2012 <u>Actual</u> <u>Mo. 01 - 12</u>	2013 <u>Actual</u> <u>Mo. 01 - 12</u>	2014 <u>Actual</u> <u>Mo. 01 - 12</u>	PROPOSED <u>2015</u>	2015 <u>Actual</u> <u>Mo. 01 - 12</u>
19- 525- 000- 0000- 5840		Capital Improvement Donations	30,641 -	0	0	0	15,734 -
19- 525- 000- 0000- 6601		Capital Outlay- Non Marcum House	140,324	7,895	17,450	0	20,204
19- 525- 050- 0000- 5840		Lccmr Grant Reimbursements	171,569 -	0	0	0	0
DEPT 525	LLCC Capital Improvement	Revenue	202,210 -	0	0	0	15,734 -
		Expend.	140,324	7,895	17,450	0	20,204
		Net	61,886 -	7,895	17,450	0	4,471
FUND 19	Long Lake Conservation Center	Revenue	790,335 -	606,398 -	626,181 -	687,810 -	340,002 -
		Expend.	776,182	673,812	721,201	711,737	441,412
		Net	14,153 -	67,414	95,020	23,927	101,410

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21 FUND Parks
520 DEPT Parks

Aitkin County

USER-SELECTED BUDGET REPORT



Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	<u>2012 Actual</u> <u>Mo. 01 - 12</u>	<u>2013 Actual</u> <u>Mo. 01 - 12</u>	<u>2014 Actual</u> <u>Mo. 01 - 12</u>	<u>PROPOSED</u> <u>2015</u>	<u>2015 Actual</u> <u>Mo. 01 - 12</u>
21-520-000-0000-5001	Taxes	0	13,949 -	13,652 -	15,000 -	7,696 -
21-520-000-0000-5201	MV Credit MS Statute 273.1384	0	170 -	166 -	0	0
21-520-000-0000-5203	Disaster Abatement Credit	0	18 -	0	0	0
21-520-000-0000-5209	Disparity Reduction Aid	0	13 -	13 -	0	0
21-520-000-0000-5210	County Program Aid	0	642 -	799 -	0	0
21-520-000-0000-5216	Taconite Credit- Current	0	371 -	370 -	0	0
21-520-000-0000-5251	In Lieu Apportionments & Receipts	0	101 -	152 -	0	18 -
21-520-000-0000-5252	Forf Tax Sales Apportionment	0	107,040 -	107,646 -	138,225 -	178,321 -
21-520-000-0000-5256	Intgov Rev Dnr- Public Access Main	0	3,150 -	1,575 -	0	1,575 -
21-520-000-0000-5396	Trail Grants- State	0	324,304 -	384,531 -	425,000 -	324,886 -
21-520-000-0000-5398	Trail Grants- Federal	0	7,206 -	42,333 -	0	0
21-520-000-0000-5510	Co. Parks Campground Fees	0	13,775 -	14,501 -	12,000 -	14,074 -
21-520-000-0000-5840	Misc Receipts	0	558 -	510 -	0	4,402 -
21-520-000-0000-6101	Salaries- Full Time	0	63,119	17,385	42,094	30,309
21-520-000-0000-6102	Salaries- Part Time	0	11,378	18,471	15,000	4,398
21-520-000-0000-6109	Overtime- Salaries	0	1,696	35	0	499
21-520-000-0000-6124	Medicare Employer	0	1,099	518	828	479
21-520-000-0000-6148	Employer Deduct Contribution- HS/	0	0	0	0	1,223
21-520-000-0000-6149	Employer Deduct Contribution- Vet	0	1,500	549	1,270	1,155
21-520-000-0000-6150	Health Insurance Employer	0	10,513	4,081	7,836	7,536
21-520-000-0000-6152	Life Insurance- Employer	0	83	17	62	38
21-520-000-0000-6154	Long Term Disability- Empl	0	0	4	0	0
21-520-000-0000-6159	Pera Co	0	4,444	1,263	4,282	2,301
21-520-000-0000-6165	Fica- Employer	0	4,697	2,214	3,540	2,048
21-520-000-0000-6205	Postage	0	121	133	0	73
21-520-000-0000-6208	Training/Education	0	702	75	0	0
21-520-000-0000-6230	Printing, Publishing & Adv	0	47	462	0	224
21-520-000-0000-6231	Services, Labor, Contracts	0	16,556	21,759	20,000	8,008
21-520-000-0000-6243	License Fee	0	1,000	1,000	1,000	1,150
21-520-000-0000-6250	Telephone	0	529	359	5,000	316
21-520-000-0000-6254	Utilities	0	9,757	9,978	10,000	5,060
21-520-000-0000-6272	Physical Examinations	0	0	165	500	0
21-520-000-0000-6312	Sales Tax Adjustment	0	0	0	250	0
21-520-000-0000-6330	Transportation & Travel	0	741	1,249	0	578
21-520-000-0000-6350	Per Diem	0	1,047	1,435	1,000	665
21-520-000-0000-6352	Insurance	0	2,673	2,817	0	2,796

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 21 FUND Parks
 520 DEPT Parks

Aitkin County

USER-SELECTED BUDGET REPORT



Report Basis: Cash

			2012	2013	2014	PROPOSED	2015
			Actual	Actual	Actual	2015	Actual
<u>Account Number</u>			<u>Mo. 01 - 12</u>	<u>Mo. 01 - 12</u>	<u>Mo. 01 - 12</u>		<u>Mo. 01 - 12</u>
21-520-000-0000-6353	Workers Compensation Insurance		0	1,581	2,936	0	3,328
21-520-000-0000-6361	Road Construction Service		0	0	0	5,000	0
21-520-000-0000-6374	Auto & Trailer License		0	0	224	320	0
21-520-000-0000-6405	Office Supplies		0	562	503	1,000	925
21-520-000-0000-6406	Field Supplies		0	8,743	2,478	0	2,815
21-520-000-0000-6450	Small Tools		0	275	595	1,500	13
21-520-000-0000-6511	Gas & Oil		0	14,823	11,857	0	0
21-520-000-0000-6590	Repair & Maintenance Supplies		0	11,115	6,474	0	15,998
21-520-000-0000-6610	Equipment		0	0	0	25,000	0
21-520-000-0000-6802	Trail Grants- State		0	321,300	327,062	375,000	359,463
21-520-000-0000-6805	Trail Grants- Federal		0	7,206	41,332	0	0
21-520-000-0000-6820	Refunds & Reimbursements		0	0	0	0	100
DEPT 520 Parks	Revenue		0	471,297 -	566,248 -	590,225 -	530,971 -
	Expend.		0	497,307	477,430	520,482	451,496
	Net		0	26,011	88,818 -	69,743 -	79,475 -
FUND 21 Parks	Revenue		0	471,297 -	566,248 -	590,225 -	530,971 -
	Expend.		0	497,307	477,430	520,482	451,496
	Net		0	26,011	88,818 -	69,743 -	79,475 -
Final Totals	Revenue		44,224,970 -	33,362,385 -	34,452,416 -	30,829,699 -	17,207,959 -
	Expend.		38,849,441	35,723,882	33,588,864	36,017,378	19,189,741
	Net		5,375,529 -	2,361,497	863,552 -	5,187,679	1,981,782



Board of County Commissioners Agenda Request



Requested Meeting Date: July 28, 2015

Title of Item: Health Insurance

<input checked="" type="checkbox"/> REGULAR AGENDA <input type="checkbox"/> CONSENT AGENDA <input type="checkbox"/> INFORMATION ONLY	Action Requested: <input checked="" type="checkbox"/> Approve/Deny Motion <input type="checkbox"/> Adopt Resolution (attach draft)	<input type="checkbox"/> Direction Requested <input type="checkbox"/> Discussion Item <input type="checkbox"/> Hold Public Hearing* <i>*provide copy of hearing notice that was published</i>
Submitted by: Nathan Burkett		Department: Administration
Presenter (Name and Title): Nathan Burkett, County Administrator		Estimated Time Needed:
Summary of Issue: Please see the attached memo.		
Alternatives, Options, Effects on Others/Comments:		
Recommended Action/Motion: Authorize by consensus or motion for staff to proceed with preparations to adopt a Hybrid Model for employee health insurance benefits, and to present full recommendation to the County Board no later than October 27, 2015.		
Financial Impact: Is there a cost associated with this request? <input type="checkbox"/> Yes <input type="checkbox"/> No What is the total cost, with tax and shipping? \$ Is this budgeted? <input type="checkbox"/> Yes <input type="checkbox"/> No Please Explain:		

Legally binding agreements must have County Attorney approval prior to submission.

AITKIN COUNTY ADMINISTRATION

Aitkin County Courthouse
Nathan Burkett, Administrator
217 Second Street N.W. Room 130
Aitkin, MN 56431
218-927-7276
Fax: 218-927-7374

TO: County Board
FROM: Nathan Burkett 
CC:
DATE: July 23, 2015
RE: Employee Health Insurance Benefits

RECOMMENDATION

Grant approval by consensus or by motion for County staff to proceed with preparations to adopt a Hybrid Model for employee health insurance benefits and to present full recommendation to the County Board no later than October 27, 2015.

This approval does not end the County's participation in North East Service Cooperative at this time.

SUMMARY

During the 2015 budgeting period and negotiations for CYs 2015 and 2016 the County Board directed that the County work to find a solution for employee health benefits that was more affordable for employees and would lead to long term cost control for both employees and the County.

In early 2015 Administration began meeting with AFSCME to discuss insurance. We explored several options and issued a request for proposals (RFP) for health insurance benefits. In June, we added non-union staff to the workgroup and began exploring an option called a "hybrid model".

The Insurance Workgroup is requesting that the County Board authorize the necessary expenditures and effort for the County to set up the Hybrid Model, but not necessarily to adopt it fully at this time.

Insurance rates for the Hybrid Model will not be available until early October. At which time, we will be able to complete the financial analysis, establish proposed financial terms and determine if Aitkin County should opt out of North East Service Co-op for insurance benefits.

As of this writing, it appears as though there are at least two other counties that will also be transitioning to the Hybrid Model in 2016, and several counties that have been using it in the past.

WHAT IS A “HYBRID MODEL”

Due to changes within the Affordable Care Act (ACA) individual insurance plans can now be purchased on the open market and the carriers (such as Blue Cross/Blue Shield) cannot decline coverage or consider anything but an applicant’s age and zip code in setting the rate for a given plan. Plans are also required to meet certain minimum standards that were not in place before the ACA.

The most simple explanation is that in the Hybrid Model the County would purchase individual plans for employees and their eligible dependents on the open market (note: this is similar to but not, MNSure). The risk for any given plan year would be fully transferred to the carrier that the plan is purchased through. In our current plan, NESC takes our payments and pays claims out of the “pot” that Aitkin County and our employees contribute. The risk in any given plan year is on NESC and Aitkin County to cover any catastrophic losses.

How does the Hybrid Model work for Employees?

Employees will see no change in the way their health coverage is used. They will still receive a card from a carrier (BCBS in this case), and be able to access health care coverage in the same way that they have historically.

Open enrollment, which we believe will probably be easier because we are working with NexBen. Nexben is the company that would serve as our broker/agent, and they have developed a point and click technology tool for employees to use to open enroll.

Because of the way the Hybrid Model is set up, and because of the plan offerings, the County would no longer be able to offer a VEBA account to our employees. The employees with VEBA balances would still be able to access them in a more limited way until they leave the employment of the County. The County would still be able to offer an HSA and would still offer flexible benefit accounts (such as those for daycare).

At this time the insurance workgroup believes that to ease the transition we will only offer BCBS plans that have the same network and similar coverage to our VEBA 100 plan or our HDHP plan; but in the future it is possible that more carriers and plan options can be added, increasing employee choice.

How does the Hybrid Model Work for the County?

Administration of the Hybrid Model should be very similar to, if not easier than administration of the current benefit offerings. After the initial transition, there should be no additional administrative work that comes from choosing the Hybrid.

What are the risks of adopting a Hybrid Model?

The biggest risk is that the Hybrid Model has not been fully tested. We have received legal opinions and are continuing to do legal research to ensure that the Hybrid Model is a model that will not expose the county to new or additional risk. The biggest risks at this time is that the ACA will be changed or rules and regulations changed so that this model is no longer legal. These risks are minimized because:

- NexBen carries an insurance policy issued through Travelers Insurance Group that will reimburse the County if the County is subject to any fines because of non-compliance with the ACA.
- In the event we cannot use the Hybrid Model, we will be able to return to our original plans with minimal effort.

The next risk, which is always present in insurance, is that our rates are dependent on the experience of the group. Right now, our insurance rates are dependent upon the health care usage of approximately 240 people who are covered under our plan. Under the Hybrid Model, our rates would be dependent upon the health care usage of approximately 171,000 plan members across the State of Minnesota. Historically, the rates in plans with a greater membership have been more stable and increase in line with changes in the actual cost of health care. In a smaller plan (like our current plan) a couple of catastrophic health events among the plan membership can impact the rate greatly.

What are the benefits of adopting a Hybrid Model?

The biggest benefit is financial. The County will be able to offer a better set of options for employee health benefits at a lower cost. Employees should see a reduction in employee contributions and total deductibles. The County should realize a long term cost containment that will result in lower costs going forward.

In the long run, employees will likely have more options and their health benefits will become more integrated due to the technology platform being offered by NexBen.

FINANCIAL IMPACTS

There are many significant variables that will impact the financial analysis of opting for a Hybrid Plan. Presenting a firm financial analysis at this point is difficult because of these variables:

- BCBS plan rates are unknown until October 1.
- We do not know how many employees will choose single or family plans at this time, and cannot effectively project them with reasonable confidence until we know the rates from BCBS and what the County can offer as employer paid contributions.

Ultimately, we are highly confident that no matter the rates from BCBS and which plan employees choose, we can come up with a solution that reduces out of pocket costs for health care (primarily for our employees that need family insurance). We believe that this is possible without increasing the County's total dollar commitment to employer paid

benefits. We also believe that the long term costs of employee health benefits will stabilize and be much more controlled in to the future, resulting in future cost savings for the County. At this time we are not projecting or guaranteeing that the County will see cost savings in 2016 by switching to the Hybrid Model.



Aitkin County Board of Commissioners Agenda Request Form

7
Agenda Item #

Requested Meeting Date: July 28, 2015

Title of Item: Committee Reports

<input checked="" type="checkbox"/> REGULAR AGENDA	Action Requested by: County Commissioners		
Committee	Freq.	Schedule	Current Board Representatives
Association of MN Counties (AMC) Environment & Natural Resources Policy General Government Health & Human Services Indian Affairs Task Force Public Safety Committee Transportation Policy			Commissioner Brian Napstad Commissioner Anne Marcotte HHS Director Tom Burke HHS Director Tom Burke Commissioner Laurie Westerlund Commissioner Don Niemi
Aitkin Airport Commission	Monthly	1 st Thursday	Wedel
Aitkin County Water Planning Task Force	Bi-monthly	3 rd Wednesday	Wedel
Aitkin Economic Development Administration	As needed		Wedel
Arrowhead Counties Association	8 or 9x yearly	1x a month	Niemi and Marcotte
Arrowhead Economic Opportunity Agency	Quarterly		Westerlund
Arrowhead Regional Development Council	Monthly	3 rd Thursday	Niemi
ATV Committee	As needed		Napstad and Marcotte
Big Sandy Lake Management Plan	Monthly	2 nd Thursday	Napstad, Alt. Marcotte
Central MN Corrections	Monthly	3 rd Wednesday	Wedel, Westerlund
Development Achievement Center	Monthly	3 rd Thursday	Westerlund, Alt. Niemi
East Central Regional Library Board	Monthly	2 nd Monday	Niemi
Economic Development	Monthly	1 st Wednesday	Marcotte and Niemi
Emergency Management	As needed		Wedel
Environmental Assessment Worksheet	As needed		Marcotte and Napstad
Extension	4x year	Monday	Wedel and Westerlund
Facilities	As needed		Wedel and Napstad
Forest Advisory	Every other month	3 rd Tues of even numbered mths	Marcotte and Napstad
H&HS Advisory (Liaison)	Monthly except July	1 st Wednesday	Westerlund and Marcotte
Historical Society (Liaison)	Monthly	4 th Wednesday	Wedel
HRA	Monthly	4 th Wednesday	Westerlund
Insurance	As needed		Wedel and Westerlund
Investment	As needed		All Commissioners
Joint Powers Natural Resource Board	Monthly	Last Monday	Napstad and Land Cmr Jacobs
Labor Management	Quarterly	Varies	Wedel, Alt. Westerlund
Lakes and Pines	Monthly	3 rd Monday	Niemi, Alt. Marcotte
Law Library	Quarterly	Set by Judge	Niemi
McGregor Airport Commission	Monthly	1 st Wednesday	Napstad
Mille Lacs Watershed	Monthly	3 rd Monday	Niemi, Westerlund
Mississippi Headwaters Board	Monthly	3 rd Friday	Napstad
MN Rural Counties Caucus	8x year	Varies	Niemi, Alt. Marcotte
NE MN Office Job Training	As called		Napstad
Northeast MN ATP	2x year		Niemi and Engineer Welle
Northeast Waste Advisory Committee	Quarterly	2 nd Monday	Napstad, Alt. Westerlund
Northern Counties Land Use Coordinating Board	Monthly	1 st Thursday	Napstad, Alt. Marcotte
Ordinance	As needed		Napstad and Marcotte
Park Commission	Monthly	2 nd Monday	Westerlund
Personnel	As needed		Marcotte and Wedel
Planning Commission	Monthly	3 rd Monday	Westerlund
Purchasing/Building	As needed		All Commissioners
Snake River Watershed	Monthly	4 th Monday	Niemi
Sobriety Court	Monthly	3 rd Tuesday	Wedel
Solid Waste Advisory	As needed		Napstad and Westerlund
Toward Zero Deaths	Monthly	2 nd Wednesday	Wedel
Tri-County Community Health Services	Quarterly & as needed	2 nd Thursday	Westerlund