



Board of County Commissioners Agenda Request

2A
Agenda Item #

Requested Meeting Date: December 6, 2016

Title of Item: 2017 Budget Hearing

<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) <i>*provide copy of hearing notice that was published</i>	<input type="checkbox"/> Direction Requested <input checked="" type="checkbox"/> Discussion Item <input type="checkbox"/> Hold Public Hearing*
Submitted by: Patrick Wussow		Department: Administration
Presenter (Name and Title): Patrick Wussow, Interim County Administrator		Estimated Time Needed:
Summary of Issue: Please see the attached memo		
Alternatives, Options, Effects on Others/Comments:		
Recommended Action/Motion:		
Financial Impact: <i>Is there a cost associated with this request?</i> <input type="checkbox"/> Yes <input 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>		

AITKIN COUNTY ADMINISTRATION

Aitkin County Courthouse
Patrick Wussow, Interim County Administrator
217 Second Street N.W. Room 134
Aitkin, MN 56431
218-927-3093
Fax: 218-927-7374

To: Aitkin County Board of Commissioners

From: Patrick Wussow, Interim County Administrator

Date: December 1, 2016

Re: 2017 Budget Hearing

In September the County Board adopted the preliminary levy and set the 2017 Budget Hearing date for Tuesday, December 6th at 6:05 p.m. Staff has been working to finalize union contracts of which several have already been approved by the County Board. Additionally, open enrollment for insurance has taken place and taken a substantial amount of staff time, but for budgetary purposes that is calculated into numbers already presented to the County Board.

At Tuesday night's Budget Hearing staff will present to the public the information the County Board approved back in September. At tonight's meeting the Board will receive public comment and at their December 20th board meeting, the final meeting for the year, the Board will take action based upon the information presented by staff and that received from the public at the hearing.

III. 2017 BUDGET OPERATIONAL SUMMARY

A. Personnel Changes

Description	Fiscal Impact
Reduce Maintenance FT staffing from 4 – 3, no layoff or involuntary reduction required, increase PT budget by 15k	(\$15,000)
No funding for vacant Computer Specialist position in IT department, position eliminated, plan to replace in late 2017 or 2018 with higher level, higher skilled position	(\$40,000)
Reduce FTE in assessor's department by 1, retain personnel slot for Assistant County Assessor with plans TBD	(\$75,000)
Reduce PT budget in Environmental Services, removed to Services and Charges line item to contract with Aitkin SWCD	-0-

B. Purchasing Changes

Description	Fiscal Impact
Reduce IT Capital spending, likely needs to be increased in subsequent years	(\$43,500)
Increase capital spending for elections machines, remains net reduction in elections budget because of non-election year in 2017	(\$50,000)
Decrease capital spending for buildings and facilities (general fund/courthouse)	(\$36,000)
Adjust Recorder's Technology and Compliance fund to align accounting with statutory requirements (set aside statutorily designated revenue for appropriate purposes, no true fiscal impact, just dedicates more funds to the appropriate fund balances at the end of the year)	\$60,000

IV. 2017 BUDGET FINANCIAL SUMMARY

A. All Budgeted Funds

Major Object	2014	2015	2016 ACT	2016 BUD	2017 PROP
Taxes	(10,940,513)	(11,293,953)	(6,761,542)	(12,448,000)	(12,882,929)
Special Assessments	(142,883)	(170,835)	(52,828)	(117,450)	(117,450)
Licenses And Permits	(372,702)	(368,369)	(290,388)	(466,455)	(344,905)
Shared Revenues	(2,478,397)	(2,405,497)	(1,223,763)	(1,432,734)	(1,452,734)
Intergovernmental Charges	(3,261,445)	(3,698,135)	(2,788,605)	(3,199,709)	(3,346,172)
State Grants	(2,013,516)	(2,116,934)	(1,505,965)	(2,275,031)	(2,326,661)
Federal Grants	(2,401,164)	(2,214,334)	(1,478,880)	(2,391,618)	(2,362,892)
Charges For Services	(1,926,431)	(2,096,270)	(1,511,785)	(1,900,738)	(2,116,496)
Fines and Forfeitures	(21,011)	(20,031)	(32,185)	(20,607)	(22,612)
Gifts and Contributions	(356,086)	(305,096)	(196,542)	(342,500)	(324,000)
Miscellaneous	(6,241,164)	(11,028,600)	(9,415,358)	(5,788,249)	(7,095,928)
Other Financing Services	(14,633)	(1,111,163)	(14,639)	-	-
REVENUE SUBTOTAL	(30,169,945)	(36,829,217)	(25,272,480)	(30,383,091)	(32,392,779)
Public Assistance	1,635,623	1,719,529	1,377,374	1,626,794	1,619,246
Salaries and Wages	11,662,334	12,276,046	8,797,861	13,274,903	13,694,847
Employee Benefits	3,558,870	3,725,858	2,444,639	3,939,614	4,082,519
Services and Charges	4,374,747	10,132,674	5,852,363	5,420,470	7,590,408
Repair and Maintenance Services	145,659	237,921	133,384	151,022	136,256
Travel	163,231	177,360	94,644	176,638	196,532
Rentals and Service Agreements	1,932	4,729	6,996	22,470	35,155
Other Charges	574,426	600,933	503,825	564,801	734,232
Interdepartmental Charges	1,120	1,636	688	1,500	1,500
Direct Materials and Supplies	741,107	779,376	589,123	727,315	595,032
Road and Bridge Supplies and Materials	1,235,518	1,127,017	742,500	1,245,765	1,188,570
Repair and Maintenance Supplies	405,841	366,983	363,941	319,600	303,456
Capital Outlay	1,968,274	1,745,988	4,293,219	1,052,701	1,161,221
Other Expenditures	2,352,952	2,691,799	2,647,025	2,393,844	2,339,757
Other Financing Uses	231,565	1,111,163	114,970	60,000	60,000
EXPENDITURE SUBTOTAL	29,053,199	36,699,012	27,962,552	30,977,437	33,738,731
(PLANNED)/USE OF FUND BALANCE	(1,116,746)	(130,205)	2,690,072	594,346	1,345,952

B. Major (Levy) Funds (General, Highway, HHS, Parks)

Major Object	2014	2015	2016 ACT	2016 BUD	2017 PROP
Taxes	(10,940,513)	(11,293,953)	(6,761,542)	(12,448,000)	(12,882,929)
Special Assessments	(142,883)	(170,835)	(52,828)	(117,450)	(117,450)
Licenses And Permits	(372,177)	(367,569)	(289,713)	(465,455)	(343,905)
Shared Revenues	(2,014,752)	(2,025,315)	(883,342)	(1,040,734)	(1,060,734)
Intergovernmental Charges	(1,227,047)	(1,348,925)	(1,404,333)	(1,228,796)	(1,234,197)
State Grants	(1,936,613)	(2,067,515)	(1,448,923)	(2,237,031)	(2,288,661)
Federal Grants	(2,401,164)	(2,214,334)	(1,478,880)	(2,391,618)	(2,362,892)
Charges For Services	(1,336,024)	(1,535,993)	(1,133,571)	(1,282,029)	(1,521,807)
Fines and Forfeitures	(21,011)	(20,031)	(32,185)	(20,607)	(22,612)
Gifts and Contributions	(334,312)	(286,556)	(188,421)	(330,000)	(311,500)
Miscellaneous	(6,177,145)	(10,934,589)	(9,363,937)	(5,732,749)	(7,035,728)
Other Financing Services	(14,633)	(1,111,163)	(14,639)	-	-
REVENUE SUBTOTAL	(26,918,274)	(33,376,778)	(23,052,314)	(27,294,469)	(29,182,415)
Public Assistance	1,635,623	1,719,529	1,377,374	1,626,794	1,619,246
Salaries and Wages	10,502,070	11,098,949	7,946,204	12,053,590	12,427,979
Employee Benefits	3,240,709	3,426,885	2,237,718	3,649,479	3,786,117
Services and Charges	4,129,128	9,869,350	5,656,415	5,177,220	7,242,166
Repair and Maintenance Services	139,796	237,226	132,146	149,572	135,506
Travel	158,535	171,672	91,347	170,888	191,032
Rentals and Service Agreements	1,857	4,536	6,932	22,120	34,805
Other Charges	528,904	529,255	456,523	490,626	641,413
Interdepartmental Charges	1,120	1,636	688	1,500	1,500
Direct Materials and Supplies	577,002	616,313	469,070	576,565	477,817
Road and Bridge Supplies and Materials	1,187,603	1,093,017	725,802	1,205,015	1,148,070
Repair and Maintenance Supplies	320,679	290,506	278,743	264,600	268,456
Capital Outlay	1,949,024	1,683,463	4,239,813	1,002,701	1,161,221
Other Expenditures	1,589,487	1,545,521	1,389,867	1,466,724	1,319,220
Other Financing Uses	163,266	1,096,530	-	-	-
EXPENDITURE SUBTOTAL	26,124,803	33,384,388	25,008,642	27,857,394	30,454,548
(PLANNED)/USE OF FUND BALANCE	(793,471)	7,610	1,956,328	562,925	1,272,133

1. General Fund

Major Object	2014	2015	2016 ACT	2016 BUD	2017 PROP
Taxes	(6,797,662)	(7,037,576)	(3,984,519)	(7,315,377)	(7,642,501)
Special Assessments	(142,883)	(170,835)	(52,828)	(117,450)	(117,450)
Licenses And Permits	(372,177)	(367,569)	(289,713)	(465,455)	(343,905)
Shared Revenues	(1,113,510)	(1,088,594)	(347,374)	(655,734)	(655,734)
Intergovernmental Charges	(1,091,996)	(1,146,959)	(1,178,598)	(1,086,080)	(1,086,080)
State Grants	(589,028)	(536,137)	(228,447)	(672,786)	(867,037)
Federal Grants	(131,674)	(129,828)	(97,209)	(133,000)	(128,000)
Charges For Services	(1,114,177)	(1,249,806)	(883,247)	(1,013,229)	(1,171,107)
Fines and Forfeitures	(21,011)	(20,031)	(32,185)	(20,607)	(22,612)
Gifts and Contributions	(334,312)	(286,556)	(188,421)	(330,000)	(311,500)
Miscellaneous	(428,578)	(423,111)	(246,844)	(329,935)	(317,254)
Other Financing Services	(14,633)	(14,633)	(14,639)	-	-
REVENUE SUBTOTAL	(12,151,641)	(12,471,635)	(7,544,024)	(12,139,653)	(12,663,180)
Salaries and Wages	6,063,354	6,330,026	4,513,304	6,737,799	6,963,657
Employee Benefits	1,874,902	2,015,875	1,229,303	2,110,443	2,218,259
Services and Charges	1,287,871	1,320,528	1,048,793	1,372,478	1,559,668
Repair and Maintenance Services	127,898	186,415	94,817	84,197	85,906
Travel	57,311	61,591	55,258	76,181	82,200
Rentals and Service Agreements	1,857	1,658	4,161	19,480	31,930
Other Charges	296,813	317,387	286,476	319,729	316,439
Interdepartmental Charges	-	-	-	-	-
Direct Materials and Supplies	491,929	480,798	369,734	407,040	358,340
Road and Bridge Supplies and Materials	115,317	77,773	45,689	112,850	105,200
Repair and Maintenance Supplies	37,578	46,767	22,103	29,600	31,600
Capital Outlay	699,032	369,874	121,159	399,625	436,170
Other Expenditures	667,101	625,237	554,622	622,774	488,920
Other Financing Uses	163,266	1,096,530	-	-	-
EXPENDITURE SUBTOTAL	11,884,229	12,930,459	8,345,419	12,292,196	12,678,289
(PLANNED)/USE OF FUND BALANCE	(267,412)	458,824	801,395	152,543	15,109

2. Highway Fund

Major Object	2014	2015	2016 ACT	2016 BUD	2017 PROP
Taxes	(2,240,963)	(2,260,098)	(1,400,974)	(2,586,942)	(2,507,026)
Special Assessments	-	-	-	-	-
Licenses And Permits	-	-	-	-	-
Shared Revenues	(629,851)	(655,900)	(444,072)	(370,000)	(390,000)
Intergovernmental Charges	(25,678)	(20,051)	(24,515)	-	-
State Grants	(39,584)	-	-	-	-
Federal Grants	(100,871)	-	-	-	-
Charges For Services	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Gifts and Contributions	-	-	-	-	-
Miscellaneous	(5,433,045)	(10,118,576)	(8,833,634)	(5,122,000)	(6,439,311)
Other Financing Services	-	(1,096,530)	-	-	-
REVENUE SUBTOTAL	(8,469,992)	(14,151,155)	(10,703,195)	(8,078,942)	(9,336,337)
Salaries and Wages	1,593,350	1,623,679	1,160,128	1,752,028	1,755,911
Employee Benefits	501,696	520,749	354,593	551,622	568,790
Services and Charges	2,470,784	8,133,444	4,331,113	3,484,100	5,351,200
Repair and Maintenance Services	11,718	14,171	8,518	12,000	12,000
Travel	-	21	-	-	-
Rentals and Service Agreements	-	-	-	-	-
Other Charges	182,211	164,003	124,002	118,293	270,521
Interdepartmental Charges	-	-	-	-	-
Direct Materials and Supplies	8,299	12,842	8,896	14,190	13,190
Road and Bridge Supplies and Materials	1,060,429	1,015,244	677,599	1,077,165	1,027,870
Repair and Maintenance Supplies	276,627	218,013	181,062	235,000	236,856
Capital Outlay	1,218,726	1,256,545	4,111,886	509,900	555,200
Other Expenditures	373,577	367,062	432,615	403,000	423,000
Other Financing Uses	-	-	-	-	-
EXPENDITURE SUBTOTAL	7,697,417	13,325,773	11,390,412	8,157,298	10,214,538
(PLANNED)/USE OF FUND BALANCE	(772,575)	(825,382)	687,217	78,356	878,201

3. Health and Human Services Fund

Major Object	2014	2015	2016 ACT	2016 BUD	2017 PROP
Taxes	(1,888,236)	(1,982,478)	(1,367,861)	(2,530,681)	(2,718,402)
Special Assessments	-	-	-	-	-
Licenses And Permits	-	-	-	-	-
Shared Revenues	(270,043)	(279,449)	(91,515)	(15,000)	(15,000)
Intergovernmental Charges	-	-	-	-	-
State Grants	(881,137)	(1,043,278)	(814,409)	(1,164,245)	(1,071,624)
Federal Grants	(2,168,619)	(2,084,506)	(1,381,671)	(2,258,618)	(2,234,892)
Charges For Services	(207,346)	(258,636)	(231,648)	(253,800)	(332,700)
Fines and Forfeitures	-	-	-	-	-
Gifts and Contributions	-	-	-	-	-
Miscellaneous	(315,012)	(388,500)	(270,400)	(280,814)	(279,163)
Other Financing Services	-	-	-	-	-
REVENUE SUBTOTAL	(5,730,393)	(6,036,847)	(4,157,504)	(6,503,158)	(6,651,781)
Public Assistance	1,635,623	1,719,529	1,377,374	1,626,794	1,619,246
Salaries and Wages	2,808,408	3,067,365	2,231,934	3,467,653	3,609,898
Employee Benefits	856,532	867,566	644,110	966,502	977,633
Services and Charges	336,542	307,039	211,553	285,642	296,298
Repair and Maintenance Services	180	36,640	28,811	53,375	37,600
Travel	99,975	109,214	35,077	94,707	108,832
Rentals and Service Agreements	-	2,878	2,771	2,640	2,875
Other Charges	42,468	42,882	41,862	47,104	39,462
Interdepartmental Charges	1,120	1,636	688	1,500	1,500
Direct Materials and Supplies	73,198	110,484	73,797	140,335	91,287
Road and Bridge Supplies and Materials	-	-	-	-	-
Repair and Maintenance Supplies	-	-	-	-	-
Capital Outlay	31,266	38,482	6,768	93,176	159,851
Other Expenditures	180,415	150,933	95,947	90,950	107,300
Other Financing Uses	-	-	-	-	-
EXPENDITURE SUBTOTAL	6,065,727	6,454,648	4,750,692	6,870,378	7,051,782
(PLANNED)/USE OF FUND BALANCE	335,334	417,801	593,188	367,220	400,001

4. Parks Fund

Major Object	2014	2015	2016 ACT	2016 BUD	2017 PROP
Taxes	(13,652)	(13,801)	(8,188)	(15,000)	(15,000)
Special Assessments	-	-	-	-	-
Licenses And Permits	-	-	-	-	-
Shared Revenues	(1,348)	(1,372)	(381)	-	-
Intergovernmental Charges	(109,373)	(181,915)	(201,220)	(142,716)	(148,117)
State Grants	(426,864)	(488,100)	(406,067)	(400,000)	(350,000)
Federal Grants	-	-	-	-	-
Charges For Services	(14,501)	(27,551)	(18,676)	(15,000)	(18,000)
Fines and Forfeitures	-	-	-	-	-
Gifts and Contributions	-	-	-	-	-
Miscellaneous	(510)	(4,402)	(13,059)	-	-
Other Financing Services	-	-	-	-	-
REVENUE SUBTOTAL	(566,248)	(717,141)	(647,591)	(572,716)	(531,117)
Salaries and Wages	36,958	77,879	40,838	96,110	98,513
Employee Benefits	7,579	22,695	9,712	20,912	21,435
Services and Charges	33,931	108,339	64,956	35,000	35,000
Repair and Maintenance Services	-	-	-	-	-
Travel	1,249	846	1,012	-	-
Rentals and Service Agreements	-	-	-	-	-
Other Charges	7,412	4,983	4,183	5,500	14,991
Interdepartmental Charges	-	-	-	-	-
Direct Materials and Supplies	3,576	12,189	16,643	15,000	15,000
Road and Bridge Supplies and Materials	11,857	-	2,514	15,000	15,000
Repair and Maintenance Supplies	6,474	25,726	75,578	-	-
Capital Outlay	-	18,562	-	-	10,000
Other Expenditures	368,394	402,289	306,683	350,000	300,000
Other Financing Uses	-	-	-	-	-
EXPENDITURE SUBTOTAL	477,430	673,508	522,119	537,522	509,939
(PLANNED)/USE OF FUND BALANCE	(88,818)	(43,633)	(125,472)	(35,194)	(21,178)

C. Trust and Other Funds

1. Forfeited Tax Fund

Major Object	2014	2015	2016 ACT	2016 BUD	2017 PROP
Taxes	-	-	-	-	-
Special Assessments	-	-	-	-	-
Licenses And Permits	-	-	-	-	-
Shared Revenues	(321,708)	(238,240)	(198,410)	(250,000)	(250,000)
Intergovernmental Charges	(1,783,070)	(1,934,743)	(903,338)	(1,660,000)	(1,785,000)
State Grants	-	-	(3,200)	-	-
Federal Grants	-	-	-	-	-
Charges For Services	(25,644)	(28,841)	(24,826)	(30,000)	-
Fines and Forfeitures	-	-	-	-	-
Gifts and Contributions	-	-	-	-	-
Miscellaneous	(3,966)	(11,699)	(4,576)	(6,500)	(4,000)
Other Financing Services	-	-	-	-	-
REVENUE SUBTOTAL	(2,134,388)	(2,213,523)	(1,134,350)	(1,946,500)	(2,039,000)
Salaries and Wages	484,696	501,275	415,166	587,178	601,858
Employee Benefits	132,902	138,534	104,965	134,785	138,155
Services and Charges	19,747	55,443	51,776	86,500	136,500
Repair and Maintenance Services	81	92	72	250	250
Travel	1,845	3,535	1,009	4,500	4,500
Rentals and Service Agreements	31	72	41	250	250
Other Charges	15,607	18,709	14,537	17,700	16,882
Interdepartmental Charges	-	-	-	-	-
Direct Materials and Supplies	33,357	38,395	26,121	48,000	18,000
Road and Bridge Supplies and Materials	5,746	15,963	12,785	35,000	35,000
Repair and Maintenance Supplies	12,076	14,598	32,050	35,000	25,000
Capital Outlay	-	-	-	-	-
Other Expenditures	759,068	1,142,995	1,255,056	927,120	1,020,537
Other Financing Uses	53,666	-	100,331	50,000	50,000
EXPENDITURE SUBTOTAL	1,518,822	1,929,611	2,013,909	1,926,283	2,046,932
(PLANNED)/USE OF FUND BALANCE	(615,566)	(283,912)	879,559	(20,217)	7,932

2. Forest Development Fund

Major Object	2014	2015	2016 ACT	2016 BUD	2017 PROP
Taxes	-	-	-	-	-
Special Assessments	-	-	-	-	-
Licenses And Permits	(525)	(800)	(675)	(1,000)	(1,000)
Shared Revenues	(141,937)	(141,942)	(142,011)	(142,000)	(142,000)
Intergovernmental Charges	(251,328)	(414,467)	(480,934)	(310,913)	(326,975)
State Grants	(76,903)	(49,419)	(53,842)	(38,000)	(38,000)
Federal Grants	-	-	-	-	-
Charges For Services	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Gifts and Contributions	-	-	-	-	-
Miscellaneous	(5,774)	(3,877)	(12,612)	(3,000)	(3,000)
Other Financing Services	-	-	-	-	-
REVENUE SUBTOTAL	(476,467)	(610,505)	(690,074)	(494,913)	(510,975)
Salaries and Wages	301,420	283,334	212,850	287,840	295,037
Employee Benefits	95,844	76,274	55,037	75,284	77,168
Services and Charges	139,708	136,165	81,762	80,000	140,000
Repair and Maintenance Services	-	(2)	-	-	-
Travel	2,015	1,172	1,597	-	-
Rentals and Service Agreements	-	-	-	-	-
Other Charges	12,827	35,747	22,656	38,000	57,976
Interdepartmental Charges	-	-	-	-	-
Direct Materials and Supplies	23,404	14,617	18,762	-	-
Road and Bridge Supplies and Materials	39,150	16,777	3,474	5,000	5,000
Repair and Maintenance Supplies	58,070	52,859	39,252	15,000	2,500
Capital Outlay	-	41,666	53,406	50,000	-
Other Expenditures	1,300	700	-	-	-
Other Financing Uses	-	-	-	-	-
EXPENDITURE SUBTOTAL	673,738	659,309	488,796	551,124	577,681
(PLANNED)/USE OF FUND BALANCE	197,271	48,804	(201,278)	56,211	66,706

3. Long Lake Conservation Center Fund

Major Object	2014	2015	2016 ACT	2016 BUD	2017 PROP
Taxes	-	-	-	-	-
Special Assessments	-	-	-	-	-
Licenses And Permits	-	-	-	-	-
Shared Revenues	-	-	-	-	-
Intergovernmental Charges	-	-	-	-	-
State Grants	-	-	-	-	-
Federal Grants	-	-	-	-	-
Charges For Services	(564,763)	(531,436)	(353,388)	(588,709)	(594,689)
Fines and Forfeitures	-	-	-	-	-
Gifts and Contributions	(7,140)	(3,901)	(754)	(2,500)	(2,500)
Miscellaneous	(54,279)	(78,435)	(34,233)	(46,000)	(53,200)
Other Financing Services	-	-	-	-	-
REVENUE SUBTOTAL	(626,182)	(613,772)	(388,375)	(637,209)	(650,389)
Salaries and Wages	374,148	392,488	223,641	346,295	369,973
Employee Benefits	89,415	84,165	46,919	80,066	81,079
Services and Charges	86,164	71,716	62,410	76,750	71,742
Repair and Maintenance Services	5,782	605	1,166	1,200	500
Travel	836	981	691	1,250	1,000
Rentals and Service Agreements	44	121	23	100	100
Other Charges	17,088	17,222	10,109	18,475	17,961
Interdepartmental Charges	-	-	-	-	-
Direct Materials and Supplies	107,344	110,051	75,170	102,750	99,215
Road and Bridge Supplies and Materials	3,019	1,260	439	750	500
Repair and Maintenance Supplies	15,016	9,020	13,896	5,000	7,500
Capital Outlay	19,250	20,859	-	-	-
Other Expenditures	3,097	2,583	2,102	-	-
Other Financing Uses	-	-	-	-	-
EXPENDITURE SUBTOTAL	721,203	711,071	436,566	632,636	649,570
(PLANNED)/USE OF FUND BALANCE	95,021	97,299	48,191	(4,573)	(819)

D. Departmental Budget Comparison 2016 – 2017

Fund Dept	2016 BUD		2017 PROP		% Change	
	Rev	Exp	Rev	Exp	Rev	Exp
General Fund						
Administration/General Gov't Depts						
1 1 Commissioners	0	266,269	0	265,298		
1 40 Auditor	(284,555)	622,459	(288,355)	619,521	1.3%	-0.5%
1 41 Internal Audit	0	69,500	0	69,500		0.0%
1 42 Treasurer	(29,400)	256,655	(29,400)	266,296	0.0%	3.8%
1 43 Asessor	(173,761)	814,163	(171,000)	806,925	-1.6%	-0.9%
1 44 Central Services	(7,553,074)	138,543	(7,855,198)	232,410	4.0%	67.8%
1 45 Motor Pool	(30,000)	54,573	(30,000)	56,425	0.0%	3.4%
1 49 Information Technologies	(900)	592,448	(500)	515,713	-44.4%	-13.0%
1 52 Administration/HR	0	411,418	0	421,770		2.5%
1 60 Elections	(900)	126,776	0	68,281		-46.1%
1 100 Recorder	(239,912)	211,420	(210,500)	250,630	-12.3%	18.5%
1 110 Courthouse Maint	(20,000)	369,386	(20,000)	327,323	0.0%	-11.4%
1 111 Buildings	0	72,000	0	72,000		0.0%
1 120 VSO	(16,000)	125,034	(17,500)	129,159	9.4%	3.3%
1 121 HRA	0	1,600	0	1,800		12.5%
Administration/General Gov't Depts Subtotal	(8,348,502)	4,132,244	(8,622,453)	4,103,051	3.3%	-0.7%
Public Safety						
1 12 Court Administration	(1,000)	100,100	(1,000)	95,900	0.0%	-4.2%
1 90 Attorney	(56,528)	964,460	(72,326)	998,211	27.9%	3.5%
1 123 Coroner	0	58,000	0	58,000		0.0%
1 200 Enforcement	(198,750)	2,151,665	(207,200)	2,226,244	4.3%	3.5%
1 201 Sheriff Contingency	0	0	0	0		
1 202 Boat and Water	(27,385)	84,830	(27,385)	86,241	0.0%	1.7%
1 203 Snowmobile	(6,175)	32,602	(6,175)	33,711	0.0%	3.4%
1 204 ATV	(14,212)	27,937	(14,212)	28,366	0.0%	1.5%
1 206 Forfeitures	0	0	0	0		
1 252 Corrections	(2,423,780)	2,491,974	(2,432,680)	2,568,305	0.4%	3.1%
1 253 Sentence to Serve	(33,443)	301,090	(31,943)	162,542	-4.5%	-46.0%
1 254 Enhanced 911	(89,189)	80,064	(90,000)	90,000	0.9%	12.4%
1 255 Crime Victim	(67,740)	73,837	(68,817)	69,449	1.3%	-5.9%
1 257 Community Corrections	(218,723)	378,529	(431,145)	726,743	97.1%	92.0%
1 280 Emergency Management	(19,194)	45,013	(19,194)	47,994	0.0%	6.6%
Public Safety Subtotal	(3,156,119)	6,790,101	(3,401,877)	7,191,706	7.8%	5.9%
Culture and Recreation						
1 500 Library & Historical Society	0	277,382	0	283,282		2.1%
1 520 Parks	0	0	0	0		
1 601 Extension	0	58,393	0	62,088		6.3%
Culture and Recreation Subtotal	0	335,775	0	345,370		2.9%
Conservation of Natural Resources						
1 122 Planning and Zoning	(295,816)	430,859	(295,534)	442,437	-0.1%	2.7%
1 390 Environmental Health	(70,500)	74,350	(70,500)	72,176	0.0%	-2.9%
1 391 Solid Waste	(262,816)	303,938	(262,816)	296,635	0.0%	-2.4%
1 392 Water Wells	(5,900)	5,900	(10,000)	6,500	69.5%	10.2%
1 600 Ag Soc, Soil & Water, Ag	0	139,413	0	135,961		-2.5%
1 603 Wetland Value Repl Fund	0	0	0	0		
Conservation of Natural Resources Subtotal	(635,032)	954,460	(638,850)	953,709	0.6%	-0.1%
Economic Development						
1 700 Promotion, Tran, Airport,	0	40,807	0	43,007		5.4%
1 711 Economic Development	0	38,809	0	41,446		6.8%
Economic Development Subtotal	0	79,616	0	84,453		6.1%
General Fund	(12,139,653)	12,292,196	(12,663,180)	12,978,289	4.3%	3.1%
Road and Bridge Fund						
3 0	(4,231,842)	0	(4,276,537)	0	1.1%	

3	301	Administration/HR	0	472,173	0	473,917		0.4%
3	302	Engineering/Construction	0	513,703	0	511,643		-0.4%
3	303	Highway Maintenance	0	3,324,322	0	3,290,978		-1.0%
3	307	Capital Infrastructure	(3,337,200)	3,337,200	(4,504,600)	5,382,800	35.0%	61.3%
3	308	Equipment and Facilities	(509,900)	509,900	(555,200)	555,200	8.9%	8.9%
3	310	232 Turnback	0	0	0	0		
Road and Bridge Fund			(8,078,942)	8,157,298	(9,336,337)	10,214,538	15.6%	25.2%
Health and Human Services Fund								
5	0		0	0	0	0		
5	400	Public Health	(745,169)	901,471	(732,384)	940,405	-1.7%	4.3%
5	420	Income Maintenance	(1,848,150)	1,924,122	(1,917,623)	1,933,072	3.8%	0.5%
5	430	Social Services	(3,909,839)	4,044,785	(4,001,774)	4,178,305	2.4%	3.3%
Health and Human Services Fund			(6,503,158)	6,870,378	(6,651,781)	7,051,782	2.3%	2.6%
Parks Fund								
21	520	Parks	(572,716)	537,522	(531,117)	509,939		
Parks Fund			(572,716)	537,522	(531,117)	509,939	-7.3%	-5.1%
Total All Major Funds (Levy Reliant)			(27,294,469)	27,857,394	(29,182,415)	30,454,548	7.1%	9.4%

Aitkin County Budget Appropriations and Dues

	2015	2016	2017	Percent Increase	Approval Status	Other Agreement/ Statute
Dues						
North Counties Land Use Coordinating Board (10-921)	\$2,000	\$2,000	\$2,000	0.0%		
MN Rural Counties Caucus (MRCC) (01-44-6844)	\$2,100	\$2,100	\$2,100	0.0%		
Association of MN Counties (AMC) (01-44-6845)	\$9,479	\$9,574	\$9,718	1.5%		
Arrowhead Counties (01-44-6846)	\$2,750	\$2,750	\$2,750	0.0%		
Joint Powers						
East Central Regional Library (Dept 500-500-6801)	\$231,602	\$219,932	\$225,882	2.7%		
Central MN Corrections (Fund 22) (Dept 253-6823)	\$149,989	\$142,243		-100.0%		
Sobriety Court (01-257-022-6406)	\$4,000	\$20,000		-100.0%		
Airport-McGregor (Dept 700-903-6801)	\$13,900	\$13,900	\$13,900	0.0%		
Snake River Watershed (Dept 600-552-6836)	\$10,079	\$10,079	\$10,079	0.0%		
Airport-Aitkin (Dept 700-903-6800)	\$14,107	\$14,107	\$14,107	0.0%		
Mississippi Headwaters Board (Dept 600-552-6847)	\$1,500	\$1,500	\$1,500	0.0%		
Appropriations						
Soil and Water (Dept 600-552-6801)	\$98,034	\$98,034	\$98,034	0.0%		MS 103C
C.A.R.E. (Dept 500-502-6848)	\$37,900	\$37,900	\$45,900	21.1%		
Historical Society (Dept 500-501-6801)	\$15,500	\$16,500	\$16,500	0.0%		MS 138.052
Historical Society Insurance (Dept 500)	\$3,000	\$3,000	\$3,000	0.0%		MS 138.052
Ag Society (Dept 600-550-6801)	\$10,000	\$10,000	\$10,000	0.0%		MS 38.14
Ag Society Capital Improvement (Dept 600-550-6843)	\$10,000	\$10,000	\$10,000	0.0%		
Ag Society Insurance (Dept 600)	\$5,000	\$5,000	\$5,000	0.0%		
Arrowhead Transit	\$2,000					
Funded through HHS Budget						
North Ambulance-Aitkin (HHS)						X
First Responders (HHS)						
McGregor Area Ambulance (HHS)						X
Hill City Meds 1 (HHS)						X
Isle Ambulance (HHS)						X
Levy Authority						
Arrowhead Regional Development Commission						
Other						
Joint Counties Natural Resource Board		\$1,000	\$1,000	0.0%		

NOTE: ECRL numbers based on Don's ECRL report 8/9/16

	Adopted 2014	Adopted 2015	Adopted 2016	Proposed 2017
Tax Rate	43.304%	44.982%	46.644%	47.348%
<u>Residential</u>				
Incr/Decr in Value		-5%	-4%	0%
Market Value	\$100,000.00	\$95,000.00	\$91,200.00	\$91,200.00
Mkt Exclusion	\$28,240.00	\$28,690.00	\$29,032.00	\$29,032.00
TMV less Exclusion	\$71,760.00	\$66,310.00	\$62,168.00	\$62,168.00
Tax Capacity	\$717.60	\$663.10	\$621.68	\$621.68
*Property Tax	\$310.75	\$298.28	\$289.98	\$294.35
Incr/Decr in Value		-5%	-4%	0%
Market Value	\$200,000.00	\$190,000.00	\$182,400.00	\$182,400.00
Mkt Exclusion	\$19,240.00	\$20,140.00	\$20,824.00	\$20,824.00
TMV less Exclusion	\$180,760.00	\$169,860.00	\$161,576.00	\$161,576.00
Tax Capacity	\$1,807.60	\$1,698.60	\$1,615.76	\$1,615.76
*Property Tax	\$782.77	\$764.07	\$753.65	\$765.02
Incr/Decr in Value		-5%	-4%	0%
Market Value	\$400,000.00	\$380,000.00	\$364,800.00	\$364,800.00
Mkt Exclusion	\$1,240.00	\$3,040.00	\$4,408.00	\$4,408.00
TMV less Exclusion	\$398,760.00	\$376,960.00	\$360,392.00	\$360,392.00
Tax Capacity	\$3,987.60	\$3,769.60	\$3,603.92	\$3,603.92
*Property Tax	\$1,726.80	\$1,695.64	\$1,681.01	\$1,706.37
<u>Residential over \$500K</u>				
Incr/Decr in Value		-5%	-4%	0%
Market Value	\$600,000.00	\$570,000.00	\$547,200.00	\$547,200.00
Mkt Exclusion	\$0.00	\$0.00	\$0.00	\$0.00
TMV less Exclusion	\$600,000.00	\$570,000.00	\$547,200.00	\$547,200.00
Tax Capacity	\$6,250.00	\$5,875.00	\$5,590.00	\$5,590.00
*Property Tax	\$2,706.51	\$2,642.70	\$2,607.39	\$2,646.73
<u>Commercial</u>				
Incr/Decr in Value		0%	0%	0%
Market Value	\$500,000.00	\$500,000.00	\$500,000.00	\$500,000.00
Tax Capacity	\$9,250.00	\$9,250.00	\$9,250.00	\$9,250.00
*Property Tax	\$4,005.64	\$4,160.84	\$4,314.56	\$4,379.65

* This calculation represents only Aitkin County's share of the property taxes.

Aitkin County - 2017 Budget and Levy

	Adopted 2014	Adopted 2015	Adopted 2016	Proposed 2017
Funds				
General Fund	\$11,331,372	\$11,918,628	\$12,292,196	\$12,678,289
Parks	\$567,519	\$520,482	\$537,522	\$509,939
Road and Bridge	\$10,477,148	\$13,738,161	\$8,157,298	\$10,214,538
Health and Human Services	\$6,121,986	\$6,171,551	\$6,870,378	\$7,051,782
Debt Service (Jail Bonds)	\$406,250	\$343,375	\$0	\$0
Total Expenditures	\$28,904,275	\$32,692,197	\$27,857,394	\$30,454,548
Revenues	\$13,706,288	\$15,104,385	\$14,190,735	\$15,643,752
County Program Aid	\$658,867	\$663,741	\$655,734	\$655,734
Levy	\$11,725,696	\$11,999,900	\$12,448,000	\$12,882,929
Total of Other Funding Options	\$0	\$0	\$0	\$0
Reserves Used in Dept Budgets	\$2,813,424	\$4,924,171	\$562,925	\$1,272,133
Total Revenues	\$28,904,275	\$32,692,197	\$27,857,394	\$30,454,548
Funding Options				
Additions				
Removes				
	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0
Calculations				
Levy Increase - Dollars	\$0	\$274,204	\$448,100	\$434,929
Levy Increase - Percentage	0.0%	41.3%	0.0%	3.6%
Tax Capacity-(2015 estimate)	\$27,077,480	\$26,677,074	\$26,687,325	\$27,209,296
Estimated Tax Rate (before Disparity Aid Adjustment)	43.304%	44.982%	46.644%	47.348%