

AITKIN COUNTY
Budget Hearing Meeting Agenda
December 4, 2012
6:05 p.m. in Court Room 1

1. **J. Mark Wedel, County Board Chair**
 - A) **Call to Order**
 - B) **Pledge of Allegiance**
 - C) **Board of Commissioners Meeting Procedure**
 - D) **Introductions**

2. **Patrick Wussow, County Administrator**
 - A) **Explanation of how budgets are developed for the purpose of the Budget and Levy meeting**
 1. **Invitation for citizen involvement in the spending decisions**
 2. **Opportunity for County to explain the necessity for expenditures**

3. **J. Mark Wedel, County Board Chair**
 - A) **Budget Comments**

4. **Kirk Peysar, County Auditor**
 - A) **Breakdown of Specific Programs and Changes from 2012 to 2013**
 - B) **Source of Revenue for County**
 - C) **Comparison of Levies for Pay 2012 and 2013 Taxes**

5. **Questions, Comments by Taxpayers**
 - A) **Each Taxpayer has 5 minutes to state their case**

6. **J. Mark Wedel, County Board Chair**
 - A) **Adjourn**

Adopt final property tax levy on December 18, 2012

The purpose of this meeting is to present the 2013 proposed County budget and 2013 proposed property tax levy. Changes in valuation and classification are NOT part of this presentation. The Assessor's Office is open at this time to address your questions.

AITKIN COUNTY ADMINISTRATION

Aitkin County Courthouse
217 Second Street N.W. Room 130
Aitkin, MN 56431
218-927-7276
Fax: 218-927-7374

TO: Aitkin County Board of Commissioners

FROM: Patrick Wussow, County Administrator

RE: 2013 Budget – Follow Up

DATE: November 28, 2012

This memo is intended to follow up on the County Board's process for adopting the 2013 County Budget. Below is a time line of events to remind Commissioners and the public of how the County Board is in its current position.

2013 Budget time lines

- May 2012 – State Legislature Adjourned – no significant changes adopted
- June 1, 2012 – County Board held the first of two emergency meetings relating to flooding in Aitkin County
- June 6, 2012 – Board provided budget direction for the 2013 Budget
- August 14, 28 & September 4, 2012 – Budget Presentations from Department Heads to the County Board
- September 11, 2012 – Adopted Preliminary Budget and Levy
- October 9, 2012 – Board reviewed Appropriations/Dues expenditures
- November 6, 2012 – Board took action to reduce budget/levy
- November 27, 2012 – Additional budget discussion and reduction to 4%
- December 4, 2012 @ 6:05 p.m. – Budget Hearing
- December 11, 2012 – Review discussions and comments from citizens from Budget hearing. Board will provide directives for final budget.
- December 18, 2012 – Adopt final Budget and Levy.

Please contact me if you have questions.

Aitkin County Budget Hearing For Year Payable 2013

Compiled by the Aitkin County Auditor's Office

Presented December 4, 2012

Kirk Peysar, County Auditor
209 2nd Street NW Rm 202
Aitkin MN 56431
218-927-7354

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Notice of Proposed Total Budget and Property Taxes

The Aitkin County Board of Commissioners will hold a public hearing on its budget and on the amount of property taxes it is proposing to collect to pay for the costs of services the county will provide in 2013.

SPENDING: The total budget amounts below compare the county's 2012 total actual budget with the amount the county proposes to spend in 2013.

2012 Total <u>Actual Budget</u>	Proposed 2013 <u>Budget</u>	Change from <u>2012-2013</u>
\$30,156,700	\$25,400,916	-15.8%

TAXES: The property tax amounts below compare that portion of the current budget levied in property taxes in Aitkin County for 2012 with property taxes the county proposes to collect in 2013.

2012 Property <u>Taxes</u>	Proposed 2013 <u>Property Taxes</u>	Change from <u>2012 – 2013</u>
\$11,384,171	\$11,900,000	4.5%

LOCAL TAX RATE COMPARISON: The following compares the county's current local tax rate, the county's tax rate for 2013 if no tax levy increase is adopted, and the county's proposed tax rate for 2013.

2012 <u>Tax Rate</u>	2013 Tax Rate if <u>NO Levy Increase</u>	2013 Proposed <u>Tax Rate</u>
38.860%	39.976%	41.805%

Attend the Public Hearing

All Aitkin County residents are invited to attend the public hearing of the county board to express their opinions on the budget and on the proposed amount of 2013 property taxes. The hearing will be held on:

Tuesday, December 4th, at 6:05 p.m.
Aitkin County Courthouse
209 Second Street Northwest
Aitkin, Minnesota 56431

If discussion of the budget cannot be completed, a time and place for continuing the discussion will be announced at the hearing. You are also invited to send your written comments to:

Aitkin County Board, Aitkin County Courthouse
209 Second Street Northwest, Aitkin, MN 56431

AITKIN COUNTY
Budget and Levy Hearing Meeting Agenda
December 4, 2012
6:05 P.M.

The purpose of this meeting is to discuss the 2013 proposed county budget and the 2013 proposed property tax levy. Changes in valuation and classification are NOT part of this discussion.

1. Introductions
2. Explanation of how budgets are developed for the purpose of the Budget and Levy meeting.
 - a. Invitation for citizen involvement in the spending decisions.
 - b. Opportunity for County to explain the necessity for expenditures.
3. J. Mark Wedel, County Board Chair, budget comments
4. Breakdown of specific programs and changes from 2012 to 2013.
5. Source of revenue for County.
6. Comparison of levies for pay 2012 and pay 2013 taxes.
7. Questions, comments by taxpayers. Each taxpayer has 5 minutes to state their case.
8. Adopt final 2013 property tax levy on December 18, 2012.

REVENUES BY DEPARTMENT - Minus Tax Levy

Page 1

REVENUE FUND

<u>Department</u>	<u>2011 Adopted</u>	<u>2012 Final</u>	<u>2013 Proposed</u>	<u>2012 to 2013 Difference</u>	<u>Percent of Change</u>
Commissioners	0	0	0	0	0.0%
Court Administration	0	150	0	(150)	0.0%
County Auditor	256,830	283,830	281,630	(2,200)	-0.8%
County Treasurer	31,900	31,900	32,900	1,000	3.1%
County Assessor	166,432	169,496	179,498	10,002	5.9%
Central Services	1,909,500	1,592,000	1,308,500	(283,500)	-17.8%
Motor Pool	38,500	38,500	36,000	(2,500)	-6.5%
MIS	13,374	39,574	48,674	9,100	23.0%
Administration	0	0	0	0	0.0%
Elections	0	650	0	(650)	0.0%
County Attorney	46,940	56,707	65,181	8,474	14.9%
County Recorder	219,231	234,231	275,889	41,658	17.8%
Courthouse Maintenance	20,000	20,000	20,000	0	0.0%
County Buildings	65,000	65,000	0	(65,000)	-100.0%
Veteran Service Officer	9,200	9,200	12,200	3,000	32.6%
Planning & Zoning Office	238,994	260,954	256,348	(4,606)	-1.8%
Enforcement	226,400	197,700	200,200	2,500	1.3%
Sheriff Contingency	0	0	0	0	0.0%
Snowmobile Grant	6,777	6,757	6,430	(327)	-4.8%
Boat & Water Safety	30,700	30,700	31,000	300	1.0%
ATV	7,082	14,165	14,165	0	0.0%
Forfeitures	0	0	0	0	0.0%
Corrections	333,800	324,400	324,700	300	0.1%
Community Corrections	0	33,443	33,693	250	0.0%
Enhanced 911 System	88,000	96,000	96,000	0	0.0%
Crime Victim Grant	43,172	43,372	42,647	(725)	-1.7%
Sobriety Court	0	0	0	0	0.0%
Emergency Management	21,800	21,000	19,300	(1,700)	-8.1%
Environmental Health	71,000	72,000	72,000	0	0.0%
Solid Waste	58,550	59,700	59,700	0	0.0%
Water Wells	5,745	5,745	5,745	0	0.0%
County Parks	519,000	535,000	563,000	28,000	5.2%
Extension	3,000	3,000	250	(2,750)	-91.7%
Economic Development	49,630	49,630	49,630	0	0.0%
Total	4,480,557	4,294,804	4,035,280	(259,524)	-6.0%

ROAD & BRIDGE FUND

	6,527,800	7,987,540	5,383,680	(2,603,860)	-32.6%
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HEALTH & HUMAN SERV FUND

All Departments	3,276,908	3,279,646	3,377,490	97,844	3.0%
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GRAND TOTAL	14,285,265	15,561,990	12,796,450	(2,765,540)	-17.8%
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EXPENDITURES BY DEPARTMENT**REVENUE FUND**

<u>Department</u>	<u>2011 Adopted</u>	<u>2012 Final</u>	<u>2013 Final</u>	<u>2012 to 2013 Difference</u>	<u>Percent of Change</u>
Commissioners	220,428	229,108	239,298	10,190	4.4%
Court Administration	76,000	100,000	108,500	8,500	8.5%
County Auditor	518,302	554,761	569,073	14,312	2.6%
Internal Audit	63,000	65,000	65,000	0	0.0%
County Treasurer	210,894	219,794	226,654	6,860	3.1%
County Assessor	731,082	755,914	782,466	26,552	3.5%
Central Services	236,174	226,981	251,431	24,450	10.8%
Motor Pool	30,243	28,571	29,861	1,290	4.5%
MIS	463,052	509,495	528,764	19,269	3.8%
Administration	308,911	317,936	339,616	21,680	6.8%
Elections	66,389	138,678	78,760	(59,918)	-43.2%
County Attorney	844,353	844,480	869,681	25,201	3.0%
County Recorder	220,799	223,619	272,179	48,560	21.7%
Courthouse Maintenance	333,680	340,992	340,928	(64)	0.0%
County Buildings	65,000	65,000	0	(65,000)	-100.0%
Veteran Service Officer	78,434	80,641	90,137	9,496	11.8%
Housing & Redevelopment	1,500	1,500	1,600	100	6.7%
Planning & Zoning Office	359,976	364,077	372,637	8,560	2.4%
County Coroner	50,000	50,000	58,000	8,000	16.0%
Enforcement	1,858,587	1,991,237	2,049,630	58,393	2.9%
Sheriff's Contingency	0	0	0	0	0.0%
Boat & Water Safety	89,101	74,511	76,286	1,775	2.4%
Snowmobile	41,188	30,636	32,314	1,678	5.5%
ATV	22,461	21,528	21,813	285	1.3%
Corrections	2,183,535	2,199,605	2,242,415	42,810	1.9%
Community Corrections	248,290	310,032	276,110	(33,922)	-10.9%
Enhanced 911 System	42,290	42,200	42,200	0	0.0%
Crime Victim Grant	58,132	59,805	61,935	2,130	3.6%
Sobriety Court	21,500	4,000	4,000	0	0.0%
Emergency Management	56,628	58,054	58,201	147	0.3%
Environmental Health	72,431	74,897	73,785	(1,112)	-1.5%
Solid Waste	250,009	243,296	247,637	4,341	1.8%
Water Wells	5,745	5,745	5,745	0	0.0%
Library & Historical Society	245,218	246,892	249,797	2,905	1.2%
County Parks	508,246	549,638	557,707	8,069	1.5%
Ag. Soc / S&W / Ag. Insp.	107,988	127,988	123,188	(4,800)	-3.8%
County Extension	70,883	70,888	68,429	(2,459)	-3.5%
Promotion, Airport	43,222	42,722	42,822	100	0.2%
Economic Development	84,922	86,314	88,619	2,305	2.7%
Total	10,888,593	11,356,535	11,547,218	190,683	1.7%

ROAD & BRIDGE FUND

	2011	2012	2013	2012 to 2013	Percent of
<u>Department</u>	<u>Adopted</u>	<u>Proposed</u>	<u>Proposed</u>	<u>Difference</u>	<u>change</u>
Administration	443,921	460,570	470,902	10,332	2.2%
Engineering/Construction	468,822	491,496	508,628	17,132	3.5%
Highway Maintenance	2,586,626	2,725,050	2,716,170	(8,880)	-0.3%
Capital Infrastructure	4,473,000	7,075,600	3,105,400	(3,970,200)	-56.1%
Equipment & Facilities	314,000	362,250	473,500	111,250	30.7%
Total	8,286,369	11,114,966	7,274,600	(3,840,366)	-34.6%

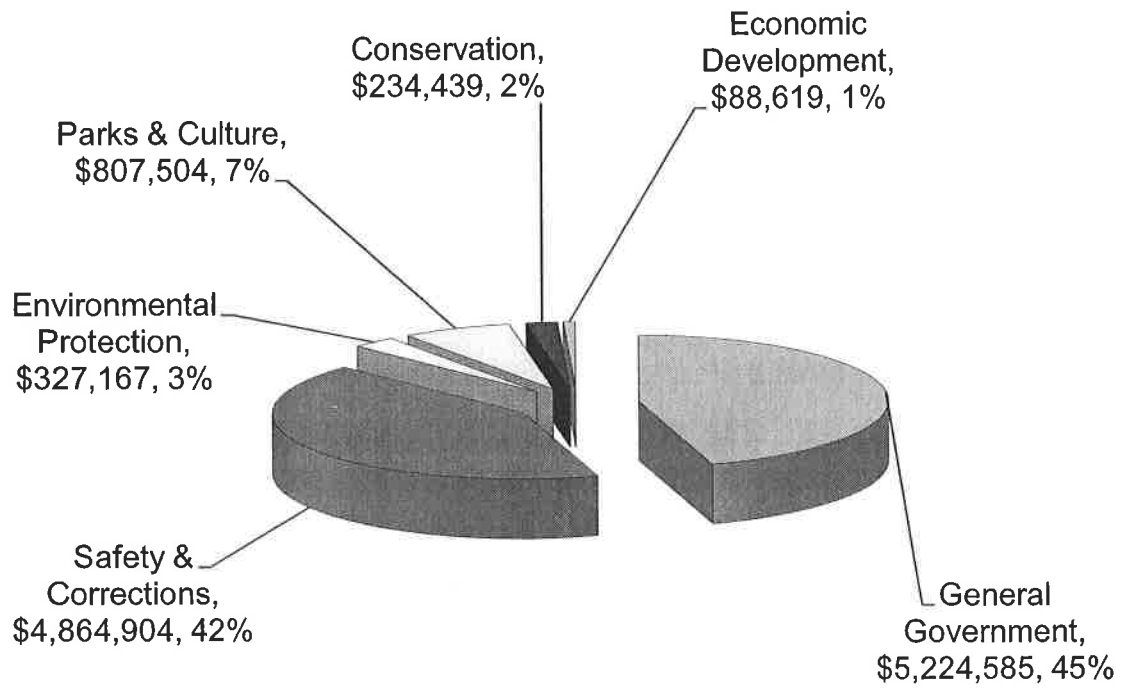
HEALTH & HUMAN SERV FUND

<u>Department</u>					
All Departments	6,150,099	6,027,449	6,169,223	141,774	2.4%
Total	6,150,099	6,027,449	6,169,223	141,774	2.4%

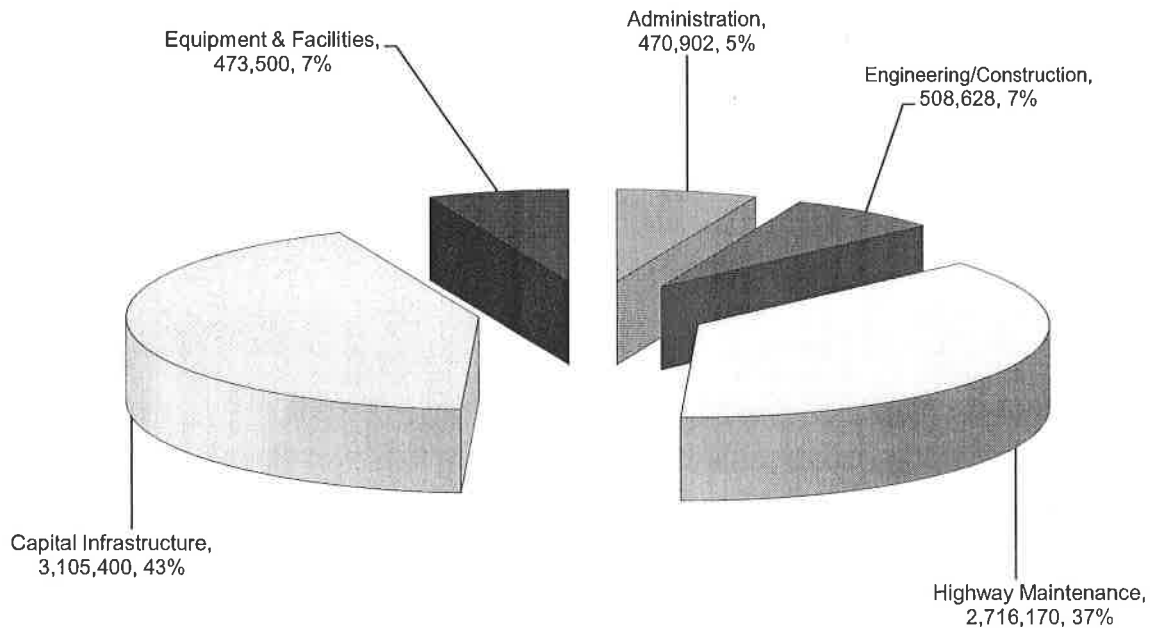
DEBT SERVICE FUND

<u>Department</u>					
General	409,750	412,750	409,875	(2,875)	-0.7%
Inter Fund Transfer		1,245,000	0	(1,245,000)	
Grand Total	25,734,811	30,156,700	25,400,916	(4,755,784)	-15.8%

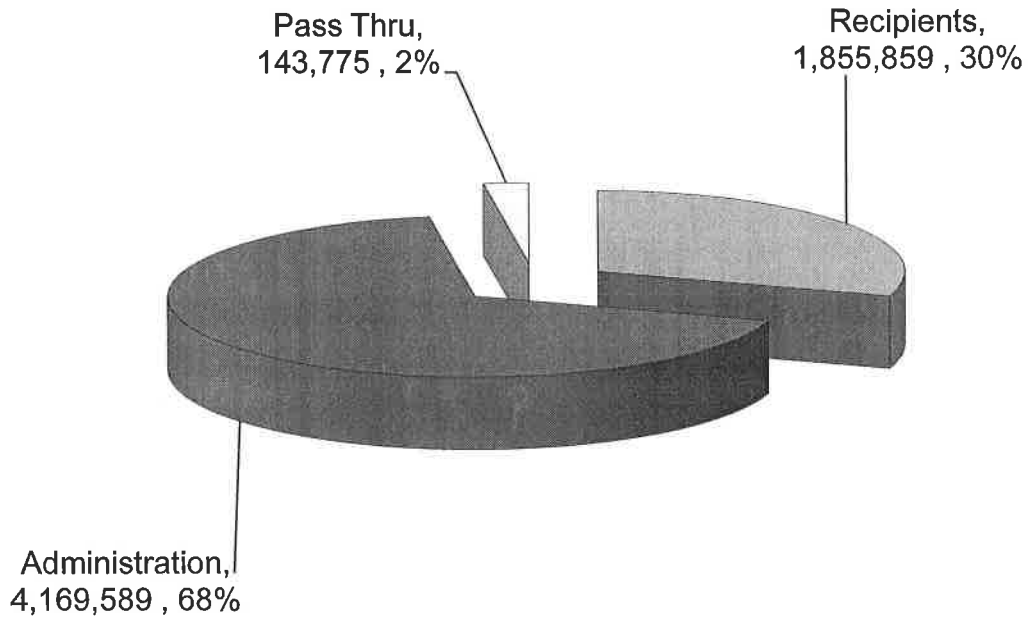
General Revenue Fund Expenditures



Road & Bridge Expenditures



Health & Human Services Expenditures



REVENUES TO EXPENDITURES - BY DEPARTMENT

REVENUE FUND

<u>Department</u>	<u>Adopted 2012</u>		<u>Proposed 2013</u>	
	<u>Revenues</u>	<u>Expenditures</u>	<u>Revenues</u>	<u>Expenditures</u>
Commissioners	0	229,108	0	239,298
Court Administration	150	100,000	0	108,500
County Auditor	283,830	554,761	281,630	569,073
Internal Audit	0	65,000	0	65,000
County Treasurer	31,900	219,794	32,900	226,654
County Assessor	169,496	755,914	179,498	782,466
Central Services	1,592,000	226,981	1,308,500	251,431
Motor Pool	38,500	28,571	36,000	29,861
MIS	39,574	509,495	48,674	528,764
Administration	0	317,936	0	339,616
Elections	650	138,678	0	78,760
County Attorney	56,707	844,480	65,181	869,681
County Recorder	234,231	223,619	275,889	272,179
Courthouse Maintenance	20,000	340,992	20,000	340,928
County Buildings	65,000	65,000	0	0
Veteran Service Officer	9,200	80,641	12,200	90,137
Housing & Redevelopment	0	1,500	0	1,600
Planning & Zoning Office	260,954	364,077	256,348	372,637
County Coroner	0	50,000	0	58,000
Enforcement	197,700	1,991,237	200,200	2,049,630
Sheriff Contingency	0	0	0	0
Snowmobile Grant	6,757	74,511	6,430	32,314
Boat & Water Safety	30,700	30,636	31,000	76,286
ATV	14,165	21,528	14,165	21,813
Forfeitures	0	0	0	0
Corrections	324,400	2,199,605	324,700	2,242,415
Community Corrections	33,443	310,032	33,693	276,110
Enhanced 911 System	96,000	42,200	96,000	42,200
Crime Victim Grant	43,372	59,805	42,647	61,935
Juvenile Diversion Project	0	0	0	0
Sobriety Court	0	4,000	0	4,000
Emergency Management	21,000	58,054	19,300	58,201
Environmental Health	72,000	74,897	72,000	73,785
Solid Waste	59,700	243,296	59,700	247,637
Water Wells	5,745	5,745	5,745	5,745
Library & Historical Society	0	246,892	0	249,797
County Parks	535,000	549,638	563,000	557,707
Ag. Soc / S&W / Ag. Insp.	0	127,988	0	123,188
County Extension	3,000	70,888	250	68,429
Promotion, Airport	0	42,722	0	42,822
Economic Development	49,630	86,314	49,630	88,619
Total	4,294,804		4,035,280	
Tax Levy	6,198,467		6,865,091	
Total	10,493,271	11,356,535	10,900,371	11,547,218

REVENUES TO EXPENDITURES - BY DEPARTMENT, Cont'd

ROAD & BRIDGE FUND

<u>Department</u>	Adopted 2012		Proposed 2013	
	<u>Revenues</u>	<u>Expenditures</u>	<u>Revenues</u>	<u>Expenditures</u>
General	7,987,540		5,383,680	
Administration		460,570		470,902
Engineering/Construction		491,496		508,628
Highway Maintenance		2,725,050		2,716,170
Capital Infrastructure		7,075,600		3,105,400
Equipment & Facilities		362,250		473,500
Total	7,987,540	11,114,966	5,383,680	7,274,600
Tax Levy	2,312,846		2,397,920	
Total	10,300,386	11,114,966	7,781,600	7,274,600

Health & Human Service Fund

<u>Department</u>				
General	3,279,646		3,377,490	
Recipients		1,813,470		1,855,859
Administration		4,104,479		4,169,589
Pass Thru		109,500		143,775
Total	3,279,646	6,027,449	3,377,490	6,169,223
Tax Levy	2,747,803		2,791,733	
Total	6,027,449	6,027,449	6,169,223	6,169,223

Debt Service Fund

Tax Levy	436,538	412,750	369,338	409,875
Inter Fund Transfer		1,245,000		0
Total All Funds:	27,257,644	30,156,700	25,220,532	25,400,916

**AITKIN COUNTY
COUNTY FUNDS**

Projected 2013 Revenues to Fund 2013 County Expenditures

<u>Source</u>	<u>Revenue Fund</u>	<u>Road & Bridge Fund</u>	<u>Health&Human Service Fund</u>	<u>Debt Service Fund</u>	<u>Total</u>
Property Tax Levy/CPA	6,865,091	2,397,920	2,791,733	369,338	12,424,082
Other Taxes	828,500				828,500
License & Permits	65,130				65,130
Intergovernmental Revenue	1,458,752	5,320,680	2,834,057		9,613,489
Charges for Services	1,269,592	21,000	543,433		1,834,025
Interest on Investments	300,000				300,000
Miscellaneous Collections	113,306	42,000			155,306
Subtotal	4,035,280	5,383,680	3,377,490	0	12,796,450
(To) From Fund Balance	646,847	(507,000)	0	40,537	180,384
Total Levy and Other Taxes & Revenues	11,547,218	7,274,600	6,169,223	409,875	25,400,916
2011 Expenditure Budget	11,547,218	7,274,600	6,169,223	409,875	25,400,916

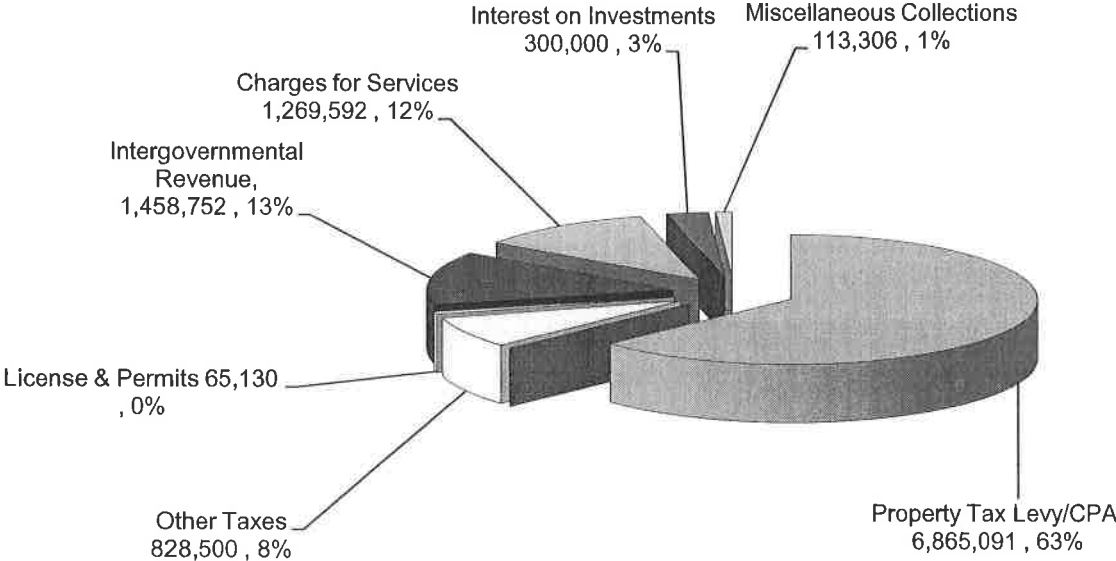
Aikin County Fund Balance Report

Leviable	9/30/2011	9/30/2012	Change
General Fund	\$12,420,534.18	\$9,224,339.50	(\$3,196,194.68)
Road & Bridge Fund	\$1,565,306.71	\$9,189,497.48	\$7,624,190.77
Health & Human Services Fund	\$3,911,935.14	\$4,210,244.94	\$298,309.80
Debt Service	\$375,556.75	\$403,078.48	\$27,521.73
Non-Leviable			
Unorganized Townships	\$536,704.72	\$512,964.47	(\$23,740.25)
Ditches	\$69,723.91	\$67,693.47	(\$2,030.44)
MCIT	\$880,794.72	\$849,580.48	(\$31,214.24)
State and Trust	\$2,995,261.15	\$2,375,205.57	(\$620,055.58)
Taxes Due Other Government Entities	\$2,736,271.54	\$264,026.93	(\$2,472,244.61)
*Taxes and Penalties	\$520,466.19	\$2,360,895.19	\$1,840,429.00
Agency and Enterprise Funds	(\$47,413.84)	\$111,398.32	\$158,812.16
Totals	\$25,965,141.17	\$29,568,924.83	\$3,603,783.66

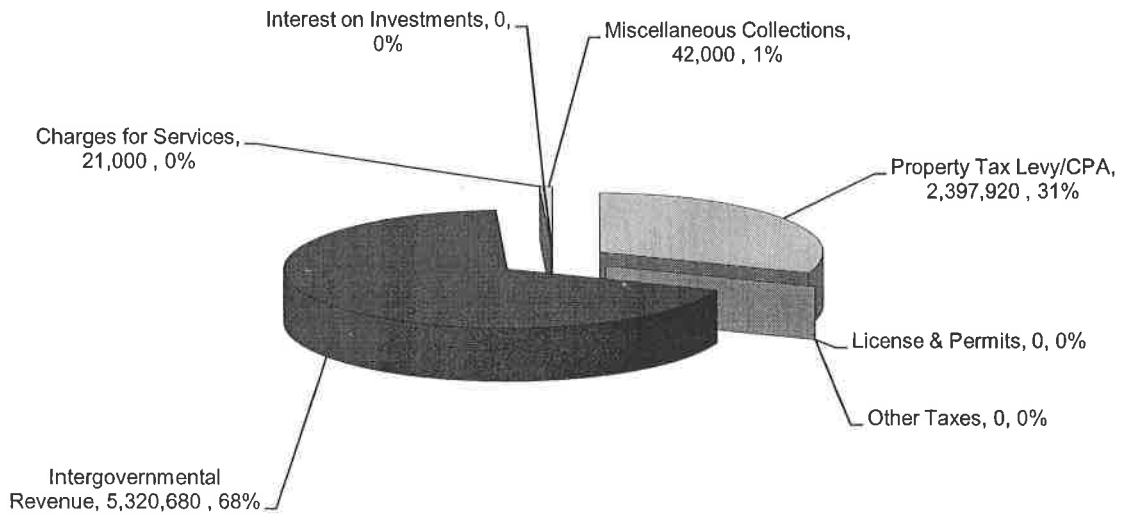
Please note that each of these balances include funds that are reserved or designated.

* - Approximately 50% of the 9/30 balance represents property taxes collected for other local units of government and will be paid out before the end of the calendar year.

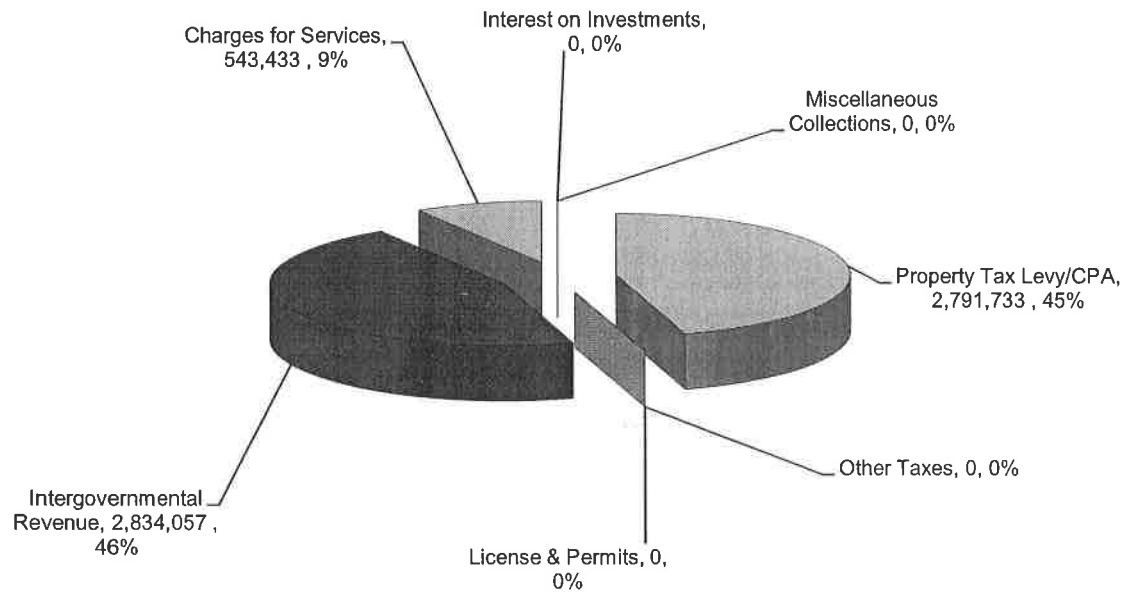
General Revenue Fund Income Source



Road & Bridge Fund Income Source



Health & Human Services Fund Income Source



**Aitkin County
Budgets & Levies**

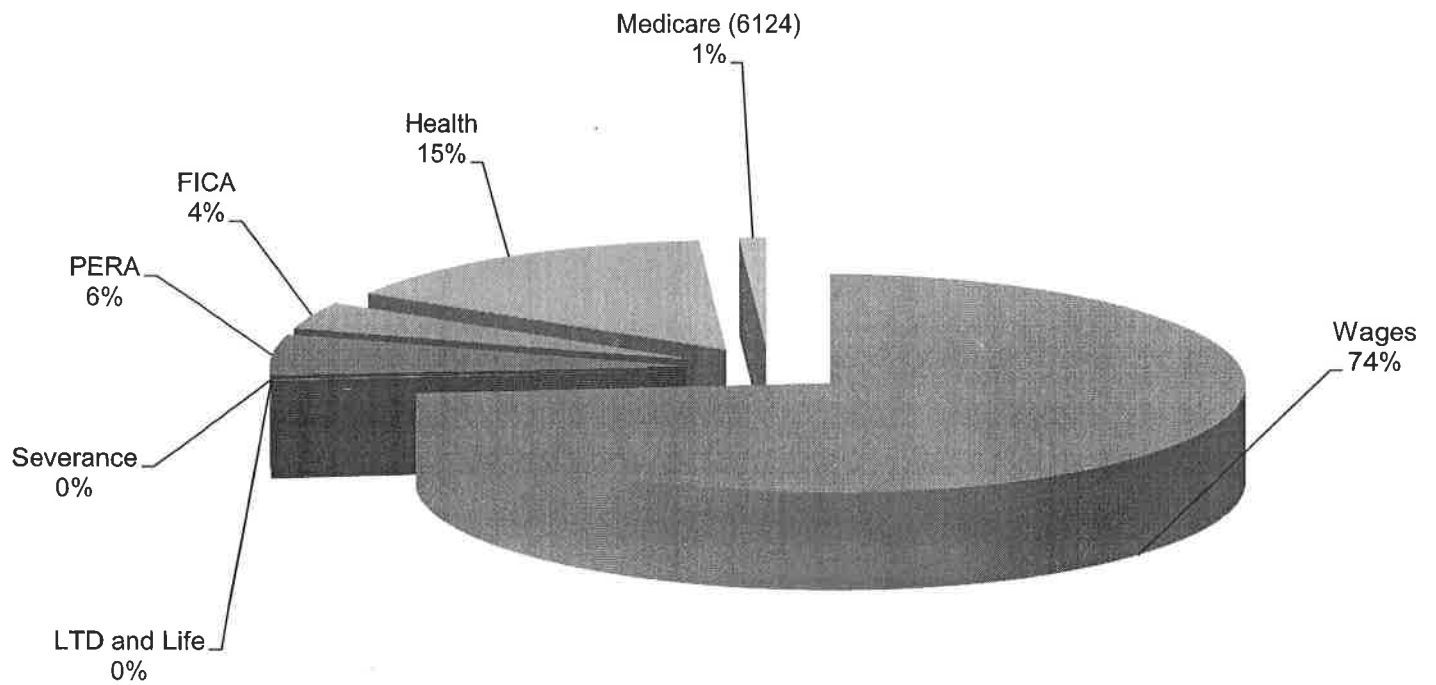
	<u>Adopted 2011</u>	<u>Adopted 2012</u>	<u>Proposed 2013</u>	<u>2012 to 2013 Difference</u>	<u>Percent of Change</u>
A. Budget County					
General Revenue Fund	10,888,593	11,356,535	11,547,218	190,683	1.7%
Road & Bridge	8,286,369	11,114,966	7,274,600	(3,840,366)	-34.6%
Health & Human Services	6,150,099	6,027,449	6,169,223	141,774	2.4%
Debt Service	409,750	412,750	409,875	(2,875)	-0.7%
		1,245,000			
Totals	25,734,811	30,156,700	25,400,916	(4,755,784)	-15.8%
B. Levy County					
General Revenue Fund	6,252,897	6,198,467	6,865,091	666,624	10.8%
Road & Bridge	2,170,569	2,312,846	2,397,920	85,074	3.7%
Health & Human Services	2,663,913	2,747,803	2,791,733	43,930	1.6%
Debt Service	439,950	436,538	369,338	(67,200)	-15.4%
Totals	11,527,329	11,695,654	12,424,082	728,428	6.2%
% of Budget Levy Funded	44.79%	38.78%	48.91%		

OPERATING EXPENSE REVENUE FUND

<u>Department</u>	<u>Salary & Benefits</u>	<u>Other Services & Charges</u>	<u>Supplies</u>	<u>Cap. Out. & Office Equip</u>	<u>Total</u>
Commissioners	206,948	29,500	850	2,000	239,298
Court Administration		108,500		0	108,500
County Auditor	475,648	83,875	5,350	4,200	569,073
Internal Audit		65,000		0	65,000
County Treasurer	206,754	12,850	7,050	0	226,654
County Assessor	710,166	43,900	13,100	15,300	782,466
Central Services	26,551	99,430	8,000	10,400	144,381
Motor Pool	15,011	14,550	300	0	29,861
MIS Department	346,935	126,829	8,000	47,000	528,764
Administration	289,366	44,050	6,200	0	339,616
Elections	0	18,760	60,000	0	78,760
County Attorney	823,118	27,787	15,603	3,173	869,681
County Recorder	260,934	8,645	2,100	500	272,179
Courthouse Maintenance	226,398	89,080	25,350	100	340,928
Buildings				0	0
Veteran Service Officer	67,387	15,550	7,200	0	90,137
Housing & Redvelop Brd		1,600		0	1,600
Planning & Zoning Office	288,347	77,040	4,500	2,500	372,387
County Coroner		58,000		0	58,000
Enforcement	1,565,830	211,800	120,000	152,000	2,049,630
Sheriff Contingency		0		0	0
Boat & Water Safety	56,311	10,775	5,700	3,500	76,286
Snowmobile Safety	28,084	2,230	2,000	0	32,314
ATV Safety	15,858	2,555	3,400	0	21,813
Corrections	1,794,515	243,550	199,350	5,000	2,242,415
Community Corrections	122,871	9,850	12,700	2,000	147,421
E-911		35,500	1,700	5,000	42,200
Crime Victim Grant	61,019	525	391	0	61,935
Sobriety Court		0	4,000		4,000
Emergency Management	50,591	4,010	1,600	2,000	58,201
Environmental Health	61,515	3,470	1,300	7,500	73,785
Solid Waste	145,125	28,112	1,900	2,500	177,637
Water Wells		2,745	3,000		5,745
County Parks	108,257	42,950	31,500	0	182,707
Ag. Soc / S&W / Ag. Insp.		4,800		0	4,800
County Extension	13,916	52,513	2,000	0	68,429
Economic Development	85,628	2,366	625		88,619
Totals	\$8,053,083	\$1,582,697	\$554,769	\$264,673	\$10,455,222
	77%	16%	5%	3%	100%

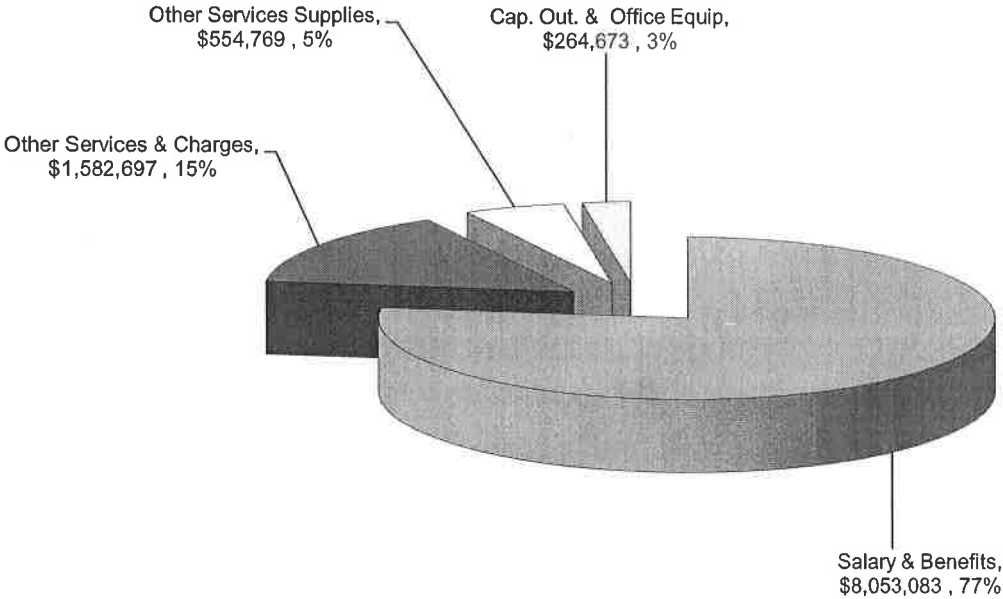
OPERATING EXPENSE ROAD & BRIDGE FUND

<u>Department</u>	<u>Salary & Benefits</u>	<u>Other Services & Charges</u>	<u>Supplies</u>	<u>Cap. Out. & Office Equip.</u>	<u>Total</u>
Administration	418,702	45,200	7,000	0	470,902
Engineering/Construction	491,428	9,200	8,000	0	508,628
Highway Maintenance	1,261,870	219,500	1,234,800	0	2,716,170
Equip & Facilities	0	0	0	473,500	473,500
Totals	\$2,172,000	\$273,900	\$1,249,800	\$473,500	\$4,169,200
	52%	7%	30%	11%	100%
HEALTH & HUMAN SERV	\$3,619,995	\$450,520	\$59,474	\$39,600	4,169,589
	87%	11%	1%	1%	100%
DEBT SERVICE FUND	0	0	409,875	0	409,875

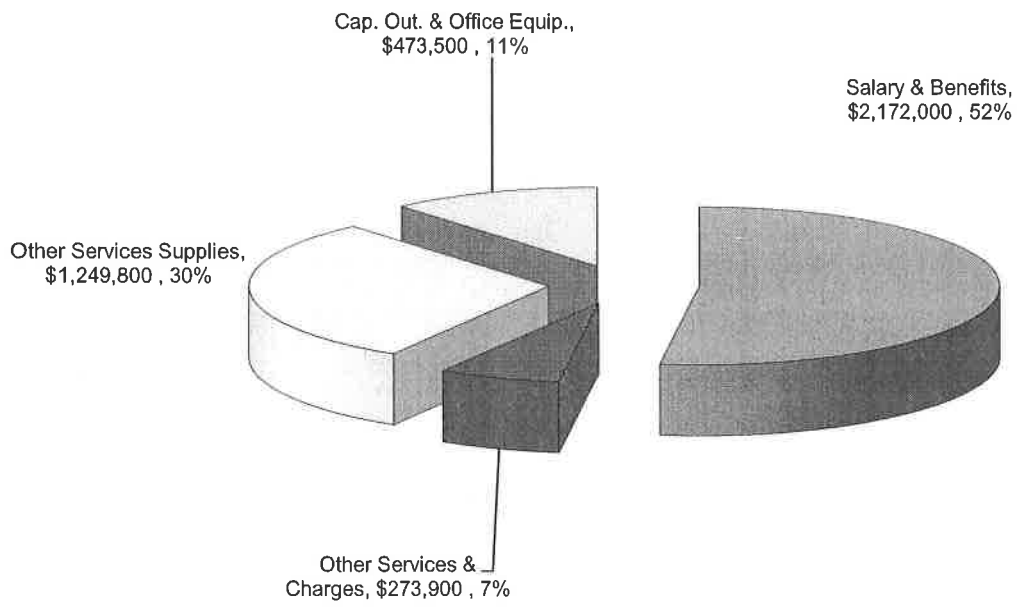


Total Wages and Benefits
\$13,845,078

Revenue Fund Operating Expenses



Road & Bridge Fund Operating Expenses



Health & Human Services Operating Expenses

