

2018 Aitkin County Preliminary Budget & Levy

September 12, 2017

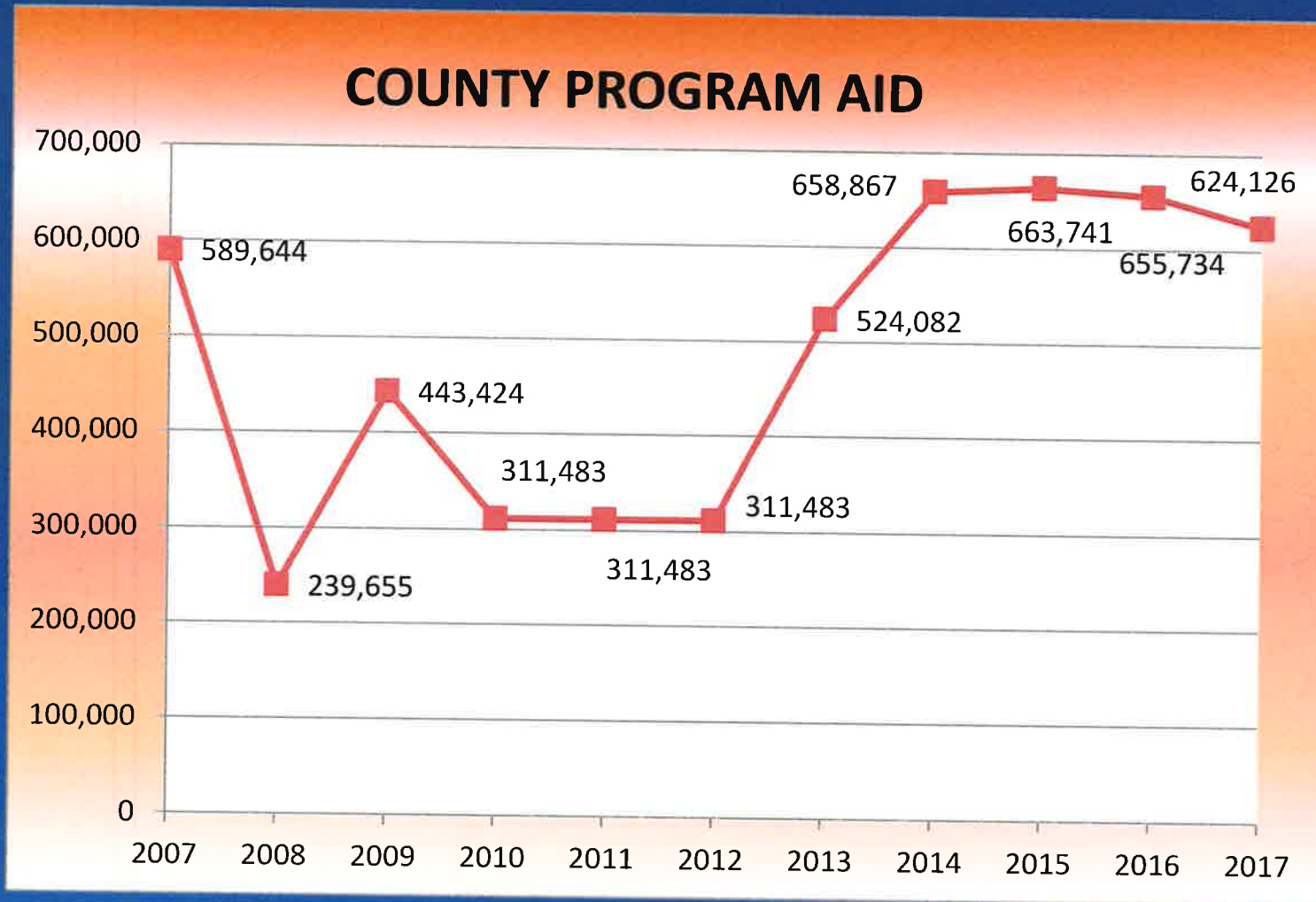
Historical Perspective

- CPA
- Budget
- Levy
- Fund Balances
- Staffing

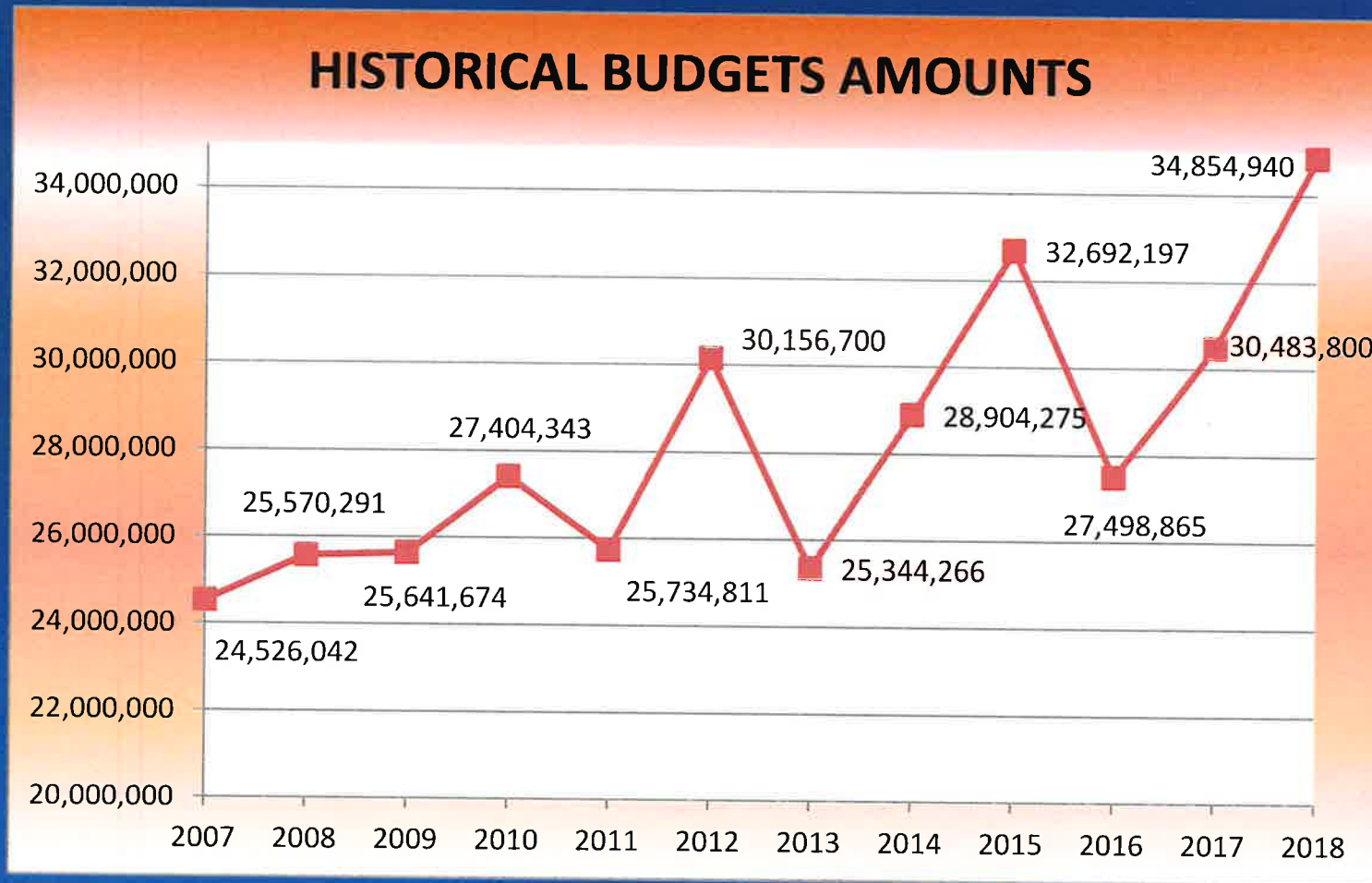
Historical CPA – Budget - Levy

	CPA	Actual	Difference	Market Value Credit Reductions	Total Budget \$	Levy \$	Levy %	Budgeted Use Change of Fund Balance	Tax Rate
2007	589,644	589,644			24,526,042	10,249,096	5.31%		43.995
2008	423,888	239,655	184,233		25,570,291	10,559,104	3.02%	87,341	38.740
2009	578,320	443,424	134,896		25,641,674	10,767,275	1.97%	11,167	34.940
2010	585,362	311,483	273,879	211,728	27,404,343	10,999,199	2.15%	-1,110,877	32.934
2011	528,130	311,483	216,647	108,672	25,734,811	10,999,199	0.00%	77,783	34.690
2012	311,483	311,483		0 Program Discontinued	30,156,700	11,384,171	3.50%	-2,899,056	38.896
2013	524,082	524,082	0		25,344,266	11,725,696	3.00%	-108,038	41.242
2014	658,867	658,867	0		28,904,275	11,725,696	0.00%	-2,813,424	42.908
2015	663,741	663,741	0		32,692,197	11,999,900	2.34%	-4,924,171	44.534
2016	655,734	655,734	0		27,498,865	12,448,000	3.73%	-423,119	46.147
2017	624,126	624,126	0		30,483,800	12,882,929	3.49%	-1,280,132	46.849
2018	766,339				34,854,940	13,588,574	5.48%	-873,406	49.116
			\$1,143,118.00	\$320,400					

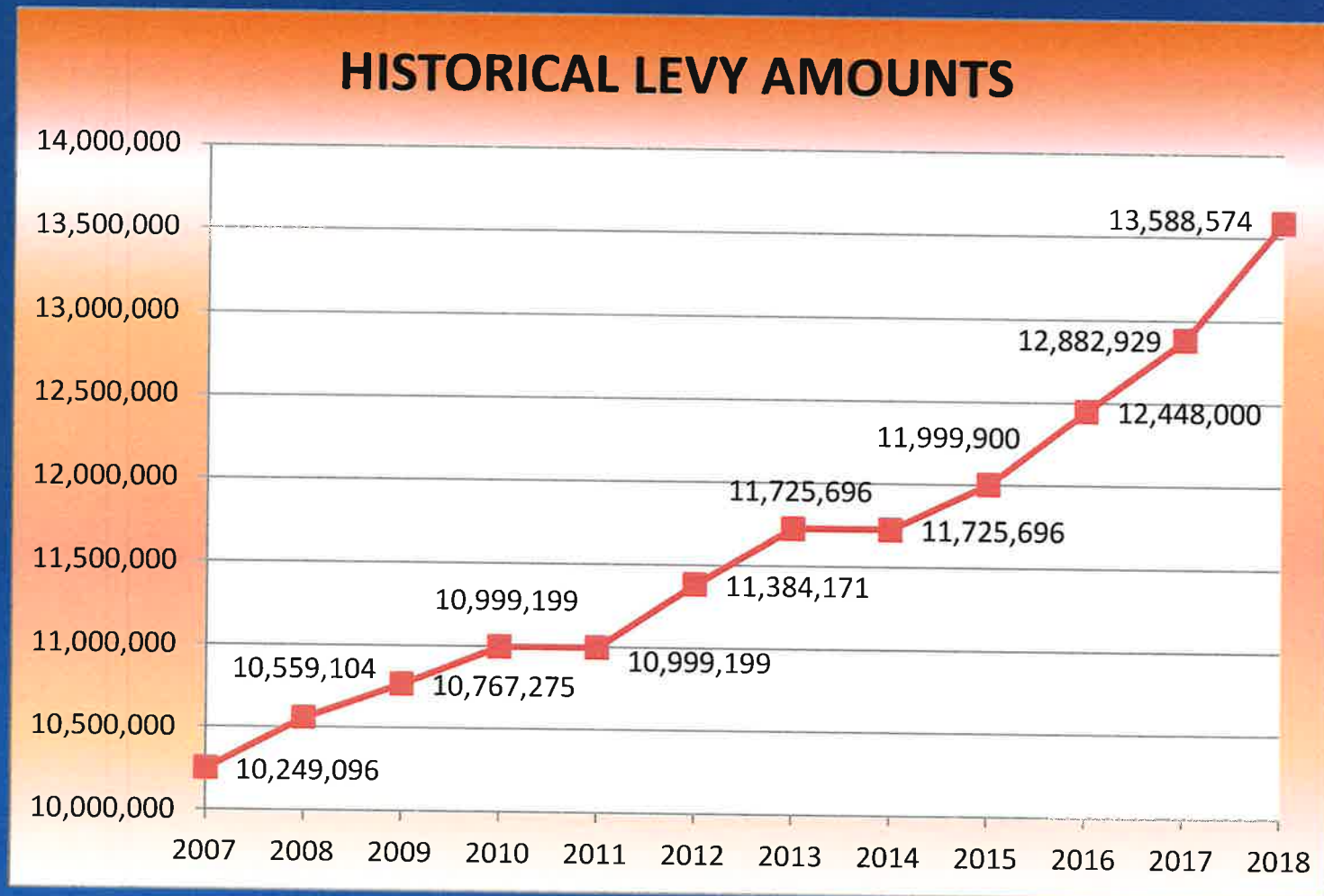
County Program Aid - CPA



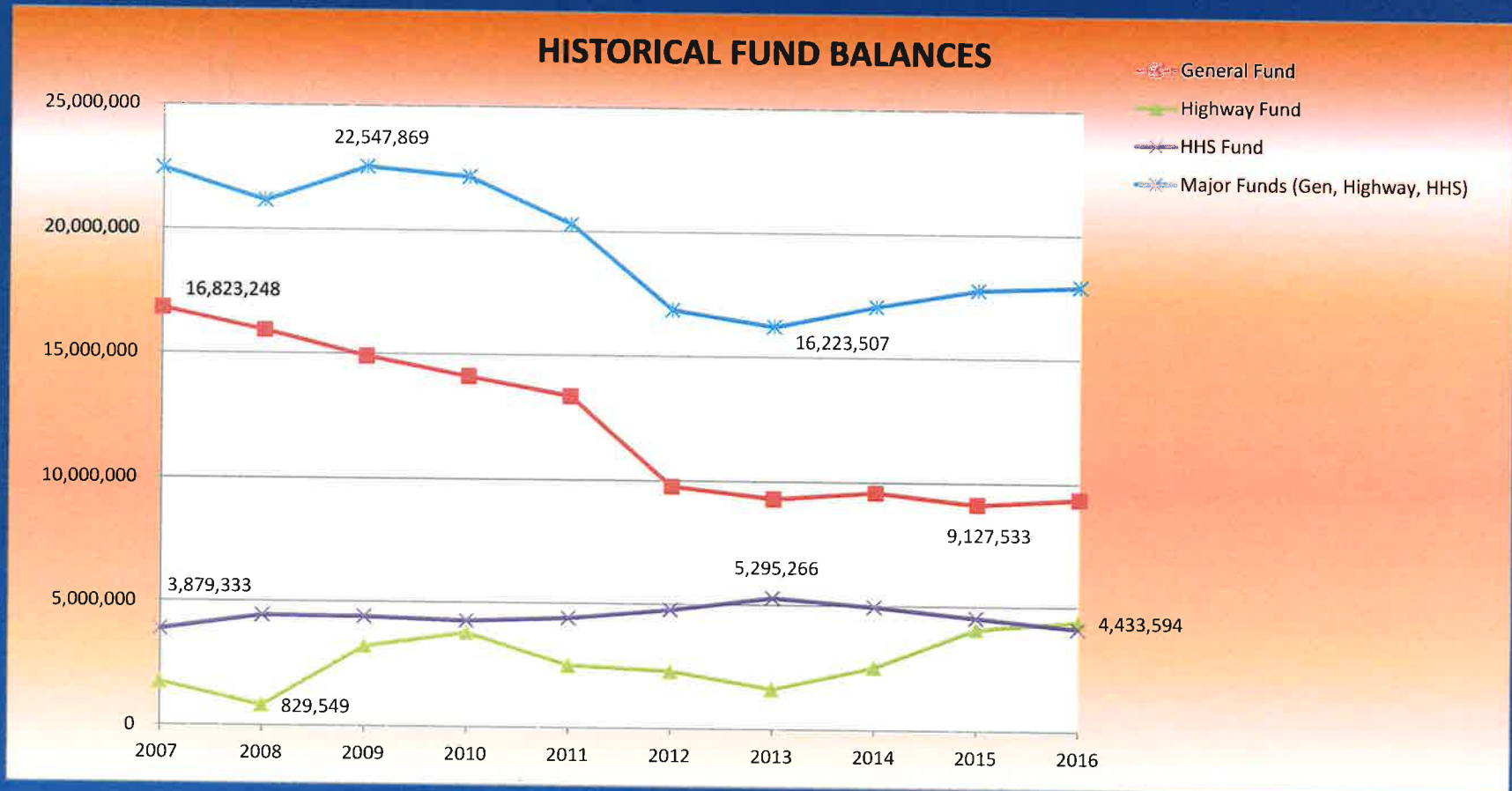
Historical Budget Amounts



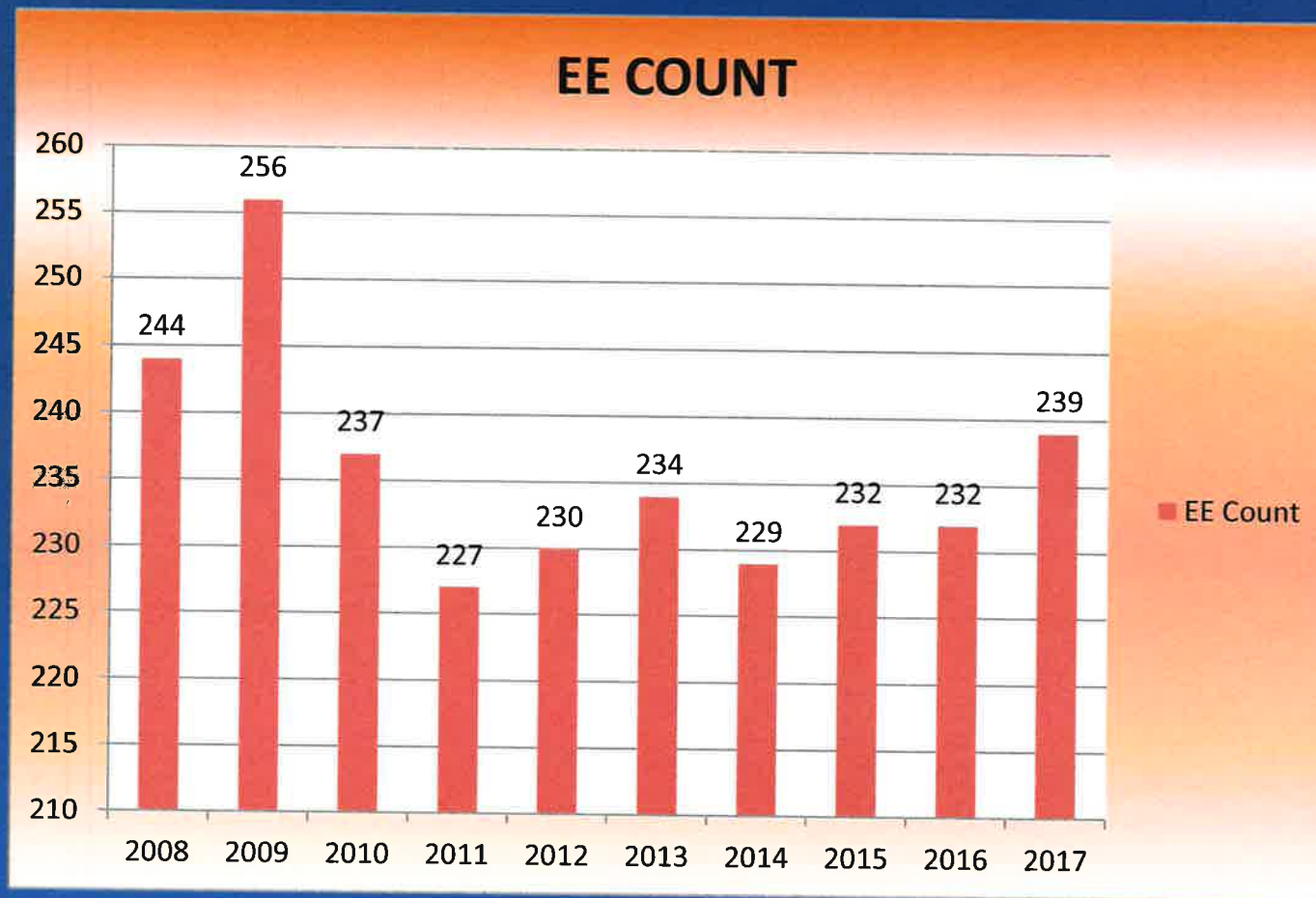
Historical Levy Amounts



Historical Fund Balances



Historical Staffing – Employee Counts



Historical Staffing - Expenditures



2018 Budget

- Retain Current Service Levels
- Key Changes
- Structural Deficit
- Tax Capacity - Examples
- Comparisons

2018 Budget Summary

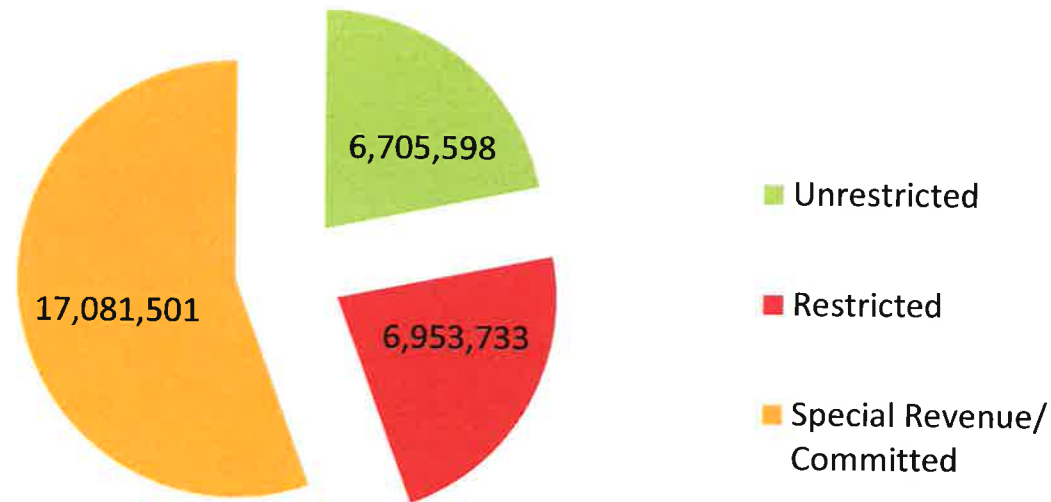
Levy		
	Adopted 2017	Proposed 2018
Funds		
General Fund	\$12,956,289	\$13,867,623
Parks	\$509,939	\$470,839
Road and Bridge	\$10,214,538	\$13,339,370
Health and Human Services	\$6,803,034	\$7,177,108
Options - Additions/Reductions		
Total Expenditures	\$30,483,800	\$34,854,940
Revenues	\$16,320,739	\$20,392,960
	\$0	\$0
Levy	\$12,882,929	\$13,588,574
Total of Other Funding Options	\$0	\$0
Reserves Used in Dept Budgets	\$1,280,132	\$873,406
Total Revenues	\$30,483,800	\$34,854,940
Calculations		
Levy Increase - Dollars	\$434,299	\$705,645
Levy Increase - Percentage	3.49%	5.48%
Tax Capacity-(2018 estimate)	\$27,173,169	\$27,329,105
Fiscal Disparity Distribution	\$152,876	\$165,633
Estimated Tax Rate (before Disparity Aid Adjustment)	46.848%	49.116%

Levy Change Comparisons

County	2012-'13	2013-'14	2014-'15	2015-'16	2016-'17
Aitkin	3.0%	0.0%	2.3%	3.7%	3.5%
Cass	0.0%	0.0%	0.7%	4.2%	3.5%
Carlton	2.9%	6.1%	4.9%	3.5%	4.6%
Crow Wing	-0.4%	0.0%	-0.6%	-0.1%	-0.1%
Itasca	4.0%	4.6%	5.5%	7.0%	5.3%
Kanabec	-1.1%	0.0%	0.0%	1.1%	2.1%
Morrison	2.0%	2.3%	2.2%	3.0%	3.2%
Mille Lacs	0.0%	0.0%	3.0%	2.3%	-5.8%
Pine	0.0%	3.0%	4.8%	4.9%	6.5%

Current Fund Balance (7/31)

FUND BALANCE BY DESIGNATION

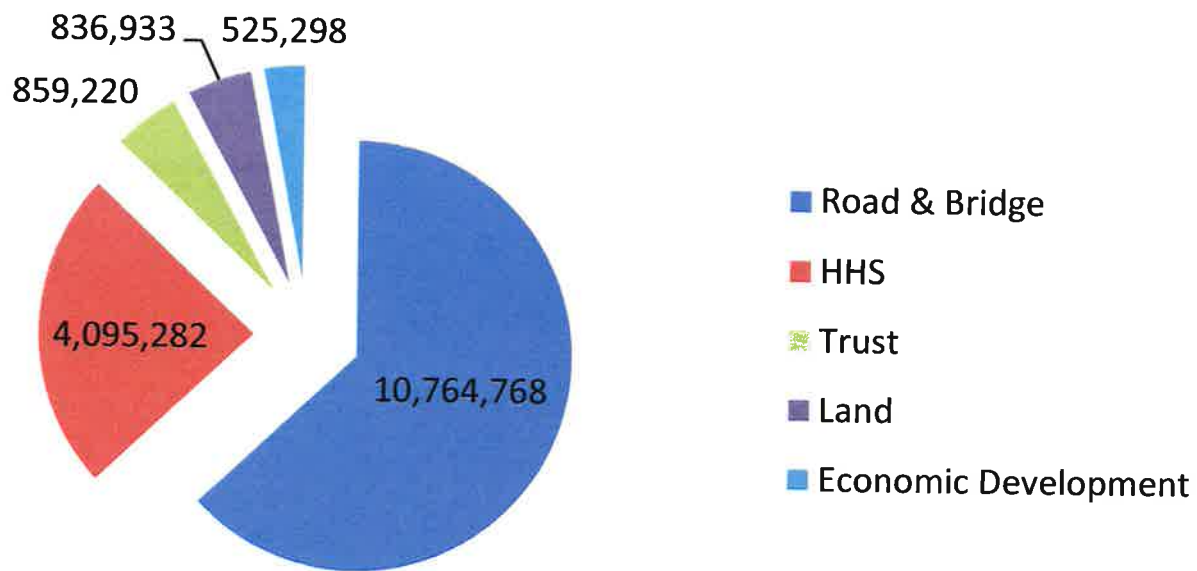


TOTAL - \$30,740,832

Aitkin Co. policy states 42% of General Fund, HHS & R&B expenditures will be kept on hand. In 2018, this totals \$14,639,074. At year end 2016, this total was \$20,666,102. July 31, 2017 balance is \$23,787,099.

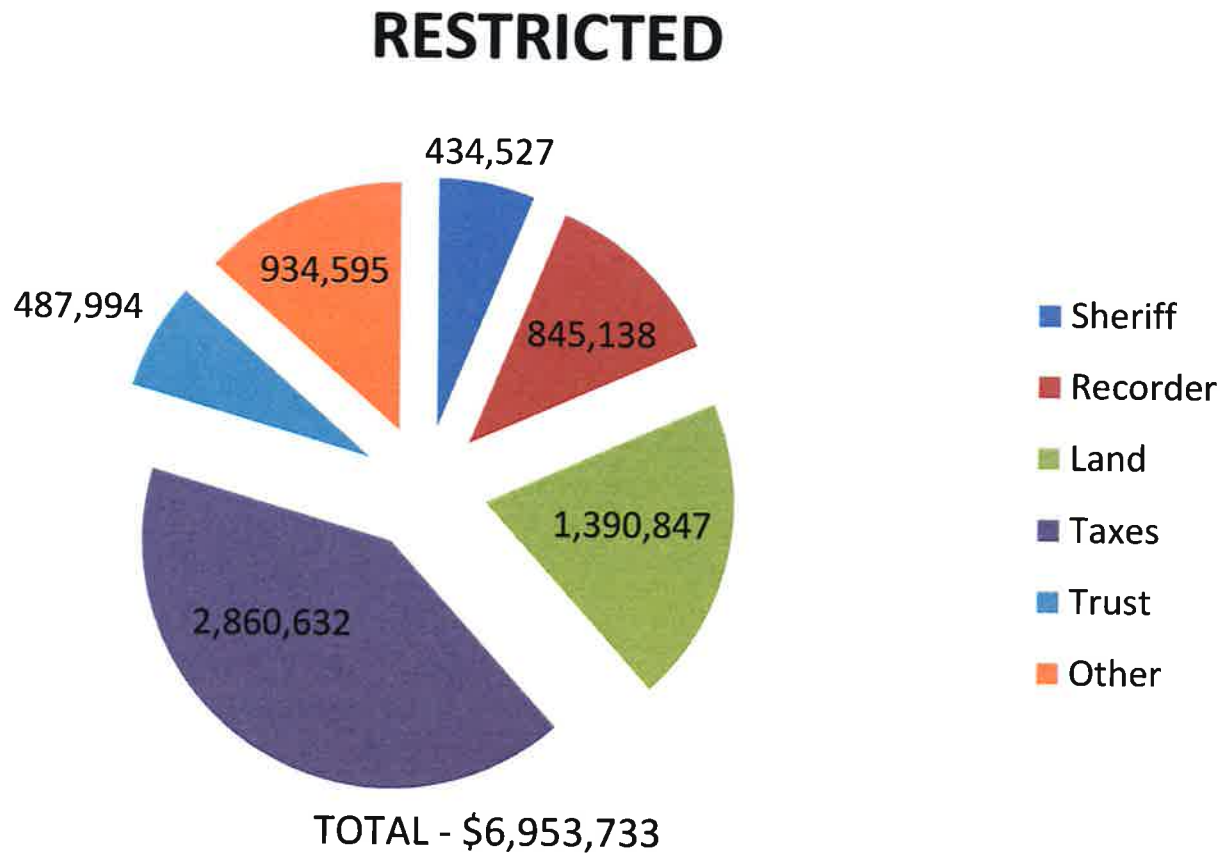
Special Revenue/Committed

SPECIAL REVENUE/COMMITTED



TOTAL - \$17,081,501

Restricted



Planned Use of Reserves

- Recorder's Technology Fund
 - \$50,000
- Health & Human Services
 - \$400,000
- Land Department
 - \$635,143 (operational pass thru)
- Road & Bridge
 - \$3,135,000

Capital Expenditures

	2018	2019	2020	2021	2022
Administration	41,500	41,500	41,500	41,500	41,500
Assessor	14,000	15,000	0	16,000	0
Attorney					
Auditor	50,000	50,000	50,000	50,000	50,000
Corrections				8,000	
Economic Development					
Environmental Services	20,000	3,000	13,000	3,000	3,000
HHS					
Highway					
IT	40,000	26,500	33,300	98,000	45,500
Land	55,000	50,000	55,000	10,000	55,000
Maintenance	72,000	150,000	150,000	150,000	150,000
Recorder	100,000				
Sheriff	30,000	30,000	30,000	30,000	30,000
Treasurer		3,800			
Veterans Services					
Misc.					
TOTALS	422,500	369,800	372,800	406,500	375,000

Considerations Moving Forward

- Capital Expenses
- Bond Payments
- Reduce Reliance on Fund Balance for Operational Expenses
- Reduction of interest

Staff Direction

- Adjustments?
 - Department Focus
 - Program/Category Focus
- Levy for capital improvements?
- Levy for reduction of fund balance use for operational expenses?
- Budget Committee