

**AITKIN COUNTY**  
**Budget Hearing Meeting Agenda**  
**December 9, 2014**  
**6:05 p.m. in Courtroom One**  
**Third Floor**

1. **J. Mark Wedel, County Board Chair**
  - A) Call to Order
  - B) Pledge of Allegiance
  - C) Board of Commissioners Meeting Procedure
  - D) Introductions
  - E) Budget Comments
  
2. **Nathan Burkett, County Administrator**
  - A) Aitkin County Budget Hearing for Year Payable 2015
  
3. **Questions, Comments by Taxpayers**
  - A) Each Taxpayer has 5 minutes
  
4. **J. Mark Wedel, County Board Chair**
  - A) Adjourn

**Adopt final property tax levy on December 23, 2014**

**The purpose of this meeting is to present the 2015 proposed County budget and 2015 proposed property tax levy. Changes in valuation and classification are NOT part of this presentation.**

# Aitkin County Budget Hearing



For Fiscal Year 2015

Compiled by Aitkin County Administration

Presented December 9, 2014

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## BUDGET DEVELOPMENT PROCESS

The County Board is required by law to hold this public hearing prior to adoption of the annual county budget. However, the best time to get involved in the budget process is by attending County Board meetings earlier in the year. During preparation of the 2015 budget, the County Board discussed the budget on July 8, September 10, November 11 and November 23. Any of those Board meetings would have been ideal opportunities for citizens to get involved in the process. The County Board invites and requests public input on the budget development process, and look forward to the opportunity for such during the 2016 budget development process. A tentative schedule will be published early in 2015.

| <b>Date</b>                     | <b>Activity</b>  |
|---------------------------------|--|
| July 8, 2014                    | Obtain budget guidance from the County Board   |
| July 9, 2014                    | The following are delivered to Department Heads:<br><br>Budget guidance<br><br>Personnel and insurance projections<br><br>Budget preparation and submission documents (line items)<br><br>Department Heads will determine if they desire to present a unified budget to the County Board through collaborative preparation |
| July 25, 2014                   | Appropriation letter responses due<br><br>Department proposals due to Administration (extensions of up to 2 weeks available upon request)  |
| July 26 – August 25, 2014       | Budget conferences   |
| August 26, 2014                 | Draft budget delivered to County Board   |
| September 9, 2014               | County Board adopts preliminary budget and levy  |
| September 10, 2014              | Special County Board meeting – Budget presentations  |
| September 10 – October 27, 2014 | Additional budget conferences as necessary   |

|                   |  |
|-------------------|--|
| November 11, 2014 | Final Draft budget delivered to County Board<br>Board approves date for 2015 budget hearing and notice published |
| November          | Board directed budget review and conference  |
| December 9, 2014  | Evening Board Meeting and Budget Hearing   |
| December 23, 2014 | Final Budget approval  |

## SUMMARY OF PROPOSED CHANGES

### Personnel

- Add one public health nurse in health and human services to support maternal child health.
  - Operational impact: HHS has been working to reduce spending on out of home placements, this position is intended to continue to control these costs which are largely the responsibility of the County. This position will help HHS to take a more proactive approach to potential child welfare concerns.
  - Financial impact: This position is a revenue generating position, the estimated costs and associated revenues have been budgeted and it will not increase the levy/local expense to the County.
- Remove one Assistant County Attorney I position and Add one Assistant County Attorney II
  - Operational impact: This change recognizes the importance, workload and supervisory responsibilities of the incumbent.
  - Financial impact: None in 2015. The Assistant County Attorney has a higher ceiling on the pay grid, but costs exceeding the Assistant County Attorney I position are next expected for at least 3 - 4 years depending upon future wage increases.
- Add funds for one additional contracted inspector in Environmental Services.
  - Operational impact: Due to the increased number of permits and applications being authorized in the County, and the reduction in staff several years ago, it is necessary to support the current operation to ensure more timely inspections.
  - Financial impact: Estimated at \$22,000.

### Programmatic

- There are no major programmatic changes from 2014 - 2015

### Services and Charges

- Decreased reliance on outside counsel for human resources matters.
  - Operational impact: None.
  - Financial impact: Greater than \$20,000 savings.
- Increased capital expense in Road and Bridge due to County Road 3 Project.
  - Operational impact: Greater workload for engineering staff.
  - Financial impact: Approximately \$3.9 million out of fund balance which is dedicated to the project.
- Proposed structural modifications to the Health and Human Services basement
  - Operational impact: Provides much needed meeting space for departments in the Courthouse block. The room will be accessible without having to go through secure areas of the HHS building.
  - Financial impact: Approximately \$25,000 increased expense.

## **Purchases**

- Increase purchase of motor pool vehicles from 1 – 2
  - Operational impact: None.
  - Financial impact: \$20,000 increased capital expense. Estimated long term decrease in expense due to better fuel economy and decreased maintenance expenses.
- Technology purchases to improve storage capacity
  - Operational impact: Long term benefits to allow greater use of technologies such as digital documents and maintaining backup on our servers.
  - Financial impact: Increase of \$20,000 over 2014.

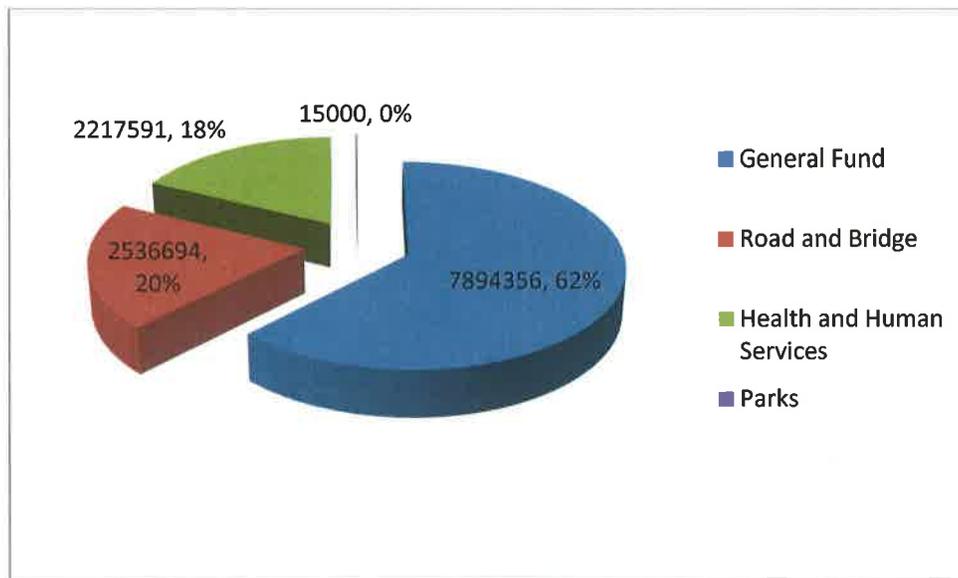
**PROPOSED 2015 LEVY**

| Aitkin County – 2015 Budget and Levy                 |                     |                     |                     |
|--|---------------------|---------------------|---------------------|
|  | Adopted<br>2013     | Adopted<br>2014     | Proposed<br>2015    |
| <b>Funds</b>   |                     |                     |                     |
| General Fund   | \$11,549,657        | \$11,331,372        | \$11,923,682        |
| Parks ('11, '12, & '13 w/General)                    | \$0                 | \$567,519           | \$521,226           |
| Road and Bridge                                      | \$7,251,050         | \$10,477,148        | \$13,735,822        |
| Health and Human Services                            | \$6,133,684         | \$6,121,986         | \$6,171,551         |
| Debt Service (Jail Bonds)                            | \$409,875           | \$406,250           | \$343,375           |
| GF Transfer to R&B                                   |                     |                     |                     |
| <b>Total Expenditures</b>                            | <b>\$25,344,266</b> | <b>\$28,904,275</b> | <b>\$32,695,656</b> |
|  | -                   | -                   | -                   |
| Revenues   | \$12,986,450        | \$13,706,288        | \$15,109,439        |
| County Program Aid                                   | -\$524,082          | -\$658,867          | -\$663,741          |
|  | -                   | -                   | -                   |
| <b>Levy</b>  | <b>\$11,725,696</b> | <b>\$11,725,696</b> | <b>\$11,999,900</b> |
| Total of Other Funding Options                       | -\$607,608          | \$0                 | \$0                 |
| Reserves Used in Dept Budgets                        | \$499,570           | -\$2,813,424        | -\$4,922,576        |
|  | -                   | -                   | -                   |
| <b>Total Revenues</b>                                | <b>\$25,344,266</b> | <b>\$28,904,275</b> | <b>\$32,695,656</b> |
| <b>Calculations</b>                                  |                     |                     |                     |
| Levy Increase – Dollars                              | \$341,525           | \$0                 | \$274,204           |
| Levy Increase – Percentage                           | 3.0%                | 0.0%                | 2.3%                |
| Tax Capacity-(2015 estimate)                         | \$28,211,079        | \$27,077,480        | \$26,924,873        |
| Estimated Tax Rate (before Disparity Aid Adjustment) | 41.564%             | 43.304%             | 44.568%             |

## Property Tax Impacts of Proposed Levy

|   | Adopted<br>2012 | Adopted<br>2013 | Adopted<br>2014 | Proposed<br>2015 |
|---|-----------------|-----------------|-----------------|------------------|
| <b>Tax Rate</b>   | 38.867%         | 41.564%         | 43.304%         | 44.568%          |
| <b>Residential</b>  |                 |                 |                 |                  |
| 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   | \$278.91        | \$275.61        | \$269.21        | \$277.07         |
| 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   | \$702.56        | \$706.01        | \$699.69        | \$720.11         |
| 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   | \$1,549.86      | \$1,566.80      | \$1,560.65      | \$1,606.20       |
| <b>Residential over \$500K</b>  |                 |                 |                 |                  |
| 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   | \$2,429.19      | \$2,441.89      | \$2,420.71      | \$2,491.36       |
| <b>Commercial</b>   |                 |                 |                 |                  |
| 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   | \$3,595.21      | \$3,844.68      | \$4,005.64      | \$4,122.55       |
| * This calculation represents only Aitkin County's share of the property taxes. |                 |                 |                 |                  |

## Levy Distribution by Fund



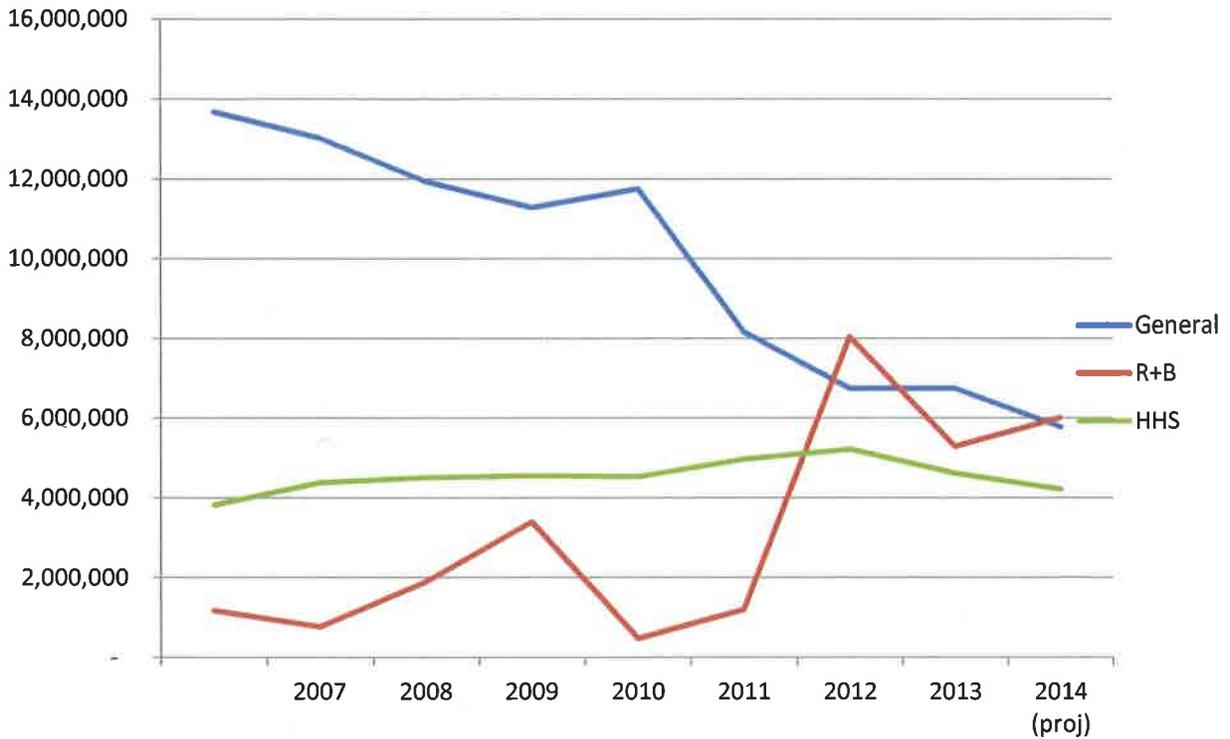
- Levy distribution is similar to 2014 all levies are within .5% of 2014 levels by proportional distribution.

## RESERVE FUNDING

| Fund             | Surplus/<br>(Deficit) | Dedicated Sources           |                          |                              | Reserves                     | Add to<br>Reserves |
|------------------|-----------------------|-----------------------------|--------------------------|------------------------------|------------------------------|--------------------|
|                  |                       | E-911<br>Dedicated<br>funds | 232<br>Turnback<br>Funds | Other<br>Dedicated<br>Source | Allocate<br>from<br>Reserves |                    |
| General          | 255,000               | (255,000)                   |                          |                              |                              |                    |
| Road & Bridge    | 3,993,200             |                             | (3,993,200)              |                              |                              |                    |
| Unorg Twp        | 0                     |                             |                          |                              |                              |                    |
| HHS              | 400,000               |                             |                          |                              | (400,000)                    |                    |
| Debt Svc         | 343,375               |                             |                          |                              | (343,375)                    |                    |
| Trust            | 69,448                |                             |                          | (69,448)                     |                              |                    |
| Forest Dev       | 152,958               |                             |                          | (152,958)                    |                              |                    |
| Aitkin Co Collab | 17,050                |                             |                          | (17,050)                     |                              |                    |
| Env Trust Fund   | 0                     |                             |                          |                              |                              |                    |
| LLCC             | 23,927                |                             |                          |                              | (23,927)                     |                    |
| Parks            | (68,999)              |                             |                          |                              |                              | 68,999             |
| <b>Totals</b>    | <b>5,185,959</b>      | <b>(255,000)</b>            | <b>(3,993,200)</b>       | <b>(239,456)</b>             | <b>(767,302)</b>             | <b>68,999</b>      |

- Decreasing reliance on reserve funding should be a goal of the County Board. Administration recommends a 3 year plan to ensure operations are funded with ongoing revenues.
- Reserve funding for dispatch center comes from E-911 funds, which can only be used for emergency communications purposes.
- Reserve funding for County Road 3 (232 Turnback) is dedicated to that project. These funds were received from the State of Minnesota in a transfer agreement.
- Reserve funding used for Health and Human Services is decreased from \$600,000 to \$400,000. It is likely that due to ongoing efforts to control costs and obtain outside revenues that this amount will not be needed. Primary concerns are out of home placements, in the event of a high cost event.
- Reserve funding from the Debt Service account is available. The 2015 payment is the final payment on the bonds.
- Reserve funding from the Trust and Forest development accounts is to maintain the accounts at reasonable levels. Reserve funds have historically been used to maintain an even long term financial plan.
- Reserves for LLCC are due to unknown factors related to the number of events and participants in those events at the Center. The long term goal is to ensure that the LLCC is financially self sufficient.

## FUND BALANCES



- Fund balances have been on the decrease since 2006. Due primarily to capital spending on roads and the ARMER system.
- The spike in the Road and Bridge fund in 2012 is due to receipt of 232 turnback funds from the State of Minnesota.

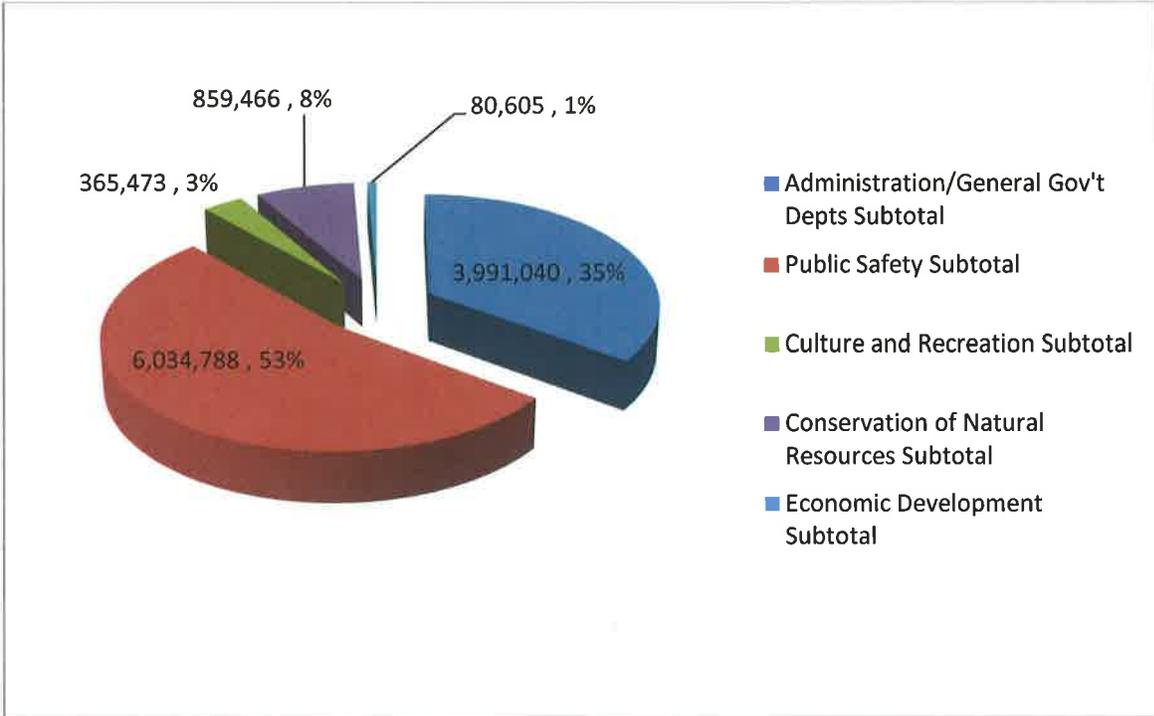
## GENERAL FUND

### Summary by Major Object

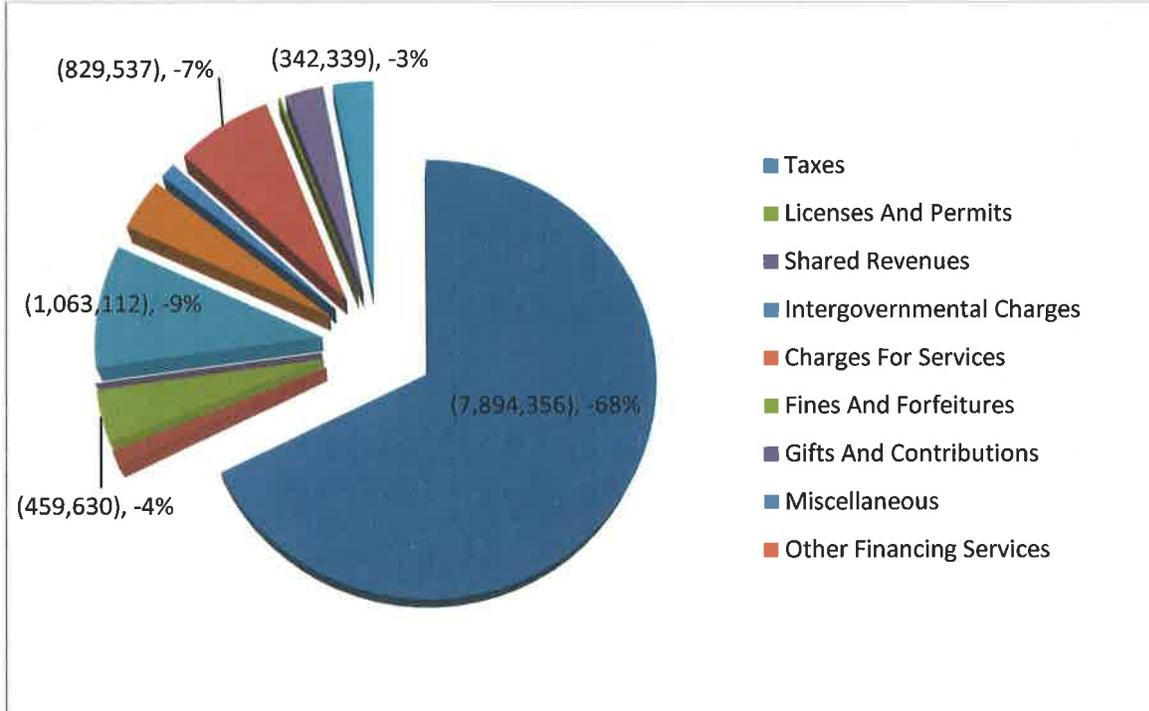
|  | 2012 ACT            | 2013 ACT            | 2014 BUD            | 2014 ACT           | 2015 PROP           |
|--|---------------------|---------------------|---------------------|--------------------|---------------------|
| Taxes                                  | (5,677,536)         | (6,020,534)         | (7,714,872)         | (3,886,614)        | (7,894,356)         |
| Special Assessments                    | (170,205)           | (153,331)           | (109,900)           | (55,775)           | (137,400)           |
| Licenses And Permits                   | (316,123)           | (368,274)           | (459,630)           | (331,657)          | (459,630)           |
| Shared Revenues                        | (643,660)           | (807,329)           | 0                   | (424,076)          | 0                   |
| Intergovernmental Charges              | (911,000)           | (1,058,118)         | (1,063,112)         | (1,083,308)        | (1,063,112)         |
| State Grants                           | (1,024,364)         | (772,284)           | (441,345)           | (581,594)          | (455,797)           |
| Federal Grants                         | (430,772)           | (50,634)            | (135,000)           | (106,096)          | (135,000)           |
| Charges For Services                   | (1,097,973)         | (934,608)           | (874,469)           | (1,031,983)        | (829,537)           |
| Fines And Forfeitures                  | (27,380)            | (23,775)            | (13,037)            | (19,015)           | (21,511)            |
| Gifts And Contributions                | (299,467)           | (299,608)           | (330,000)           | (328,796)          | (330,000)           |
| Miscellaneous                          | (570,397)           | (558,236)           | (269,382)           | (364,492)          | (342,339)           |
| Other Financing Services               | (11,132)            | (14,638)            | 0                   | (14,633)           | 0                   |
| <b>Total All Revenues</b>              | <b>(11,180,007)</b> | <b>(11,061,368)</b> | <b>(11,410,747)</b> | <b>(8,228,038)</b> | <b>(11,668,682)</b> |
| Public Assistance                      | 0                   | 0                   | 0                   | 0                  | 0                   |
| Salaries And Wages                     | 5,884,830           | 5,875,706           | 6,136,784           | 5,577,825          | 6,324,509           |
| Employee Benefits                      | 1,815,751           | 1,825,040           | 1,931,728           | 1,720,949          | 1,949,162           |
| Services And Charges                   | 1,103,245           | 1,191,874           | 1,243,254           | 1,254,823          | 1,384,690           |
| Repair And Maintenance Services        | 364,955             | 179,654             | 83,960              | 122,436            | 78,500              |
| Travel                                 | 59,241              | 49,303              | 60,264              | 55,115             | 64,036              |
| Rentals And Services Agreements        | 1,655               | 1,119               | 3,875               | 1,827              | 3,480               |
| Other Charges                          | 306,614             | 273,115             | 297,630             | 294,544            | 306,612             |
| Interdepartmental Charges              | 0                   | 0                   | 0                   | 0                  | 0                   |
| Direct Materials And Supplies          | 470,253             | 384,910             | 391,045             | 453,545            | 326,945             |
| Road And Bridge Supplies And Materials | 129,857             | 112,939             | 134,250             | 113,622            | 132,650             |
| Repair And Maintenance Supplies        | 33,407              | 30,359              | 30,600              | 36,826             | 31,600              |
| Capital Outlay                         | 2,133,726           | 846,837             | 349,714             | 687,214            | 638,658             |
| Debt Services                          | 0                   | 0                   | 0                   | 0                  | 0                   |
| Other Expenditures                     | 941,945             | 655,265             | 668,268             | 645,277            | 682,840             |
| Other Financing Uses                   | 1,510,000           | 0                   | 0                   | 0                  | 0                   |
| <b>Total All Expenditures</b>          | <b>14,755,481</b>   | <b>11,426,120</b>   | <b>11,331,372</b>   | <b>10,964,004</b>  | <b>11,923,682</b>   |
| <b>Net(+/-)</b>                        | <b>3,575,474</b>    | <b>364,752</b>      | <b>(79,375)</b>     | <b>2,735,966</b>   | <b>255,000</b>      |

- General fund spending in each of these functional areas is similar to the 2014 budget. All functional areas are within .5% as a proportion of total general fund spending.

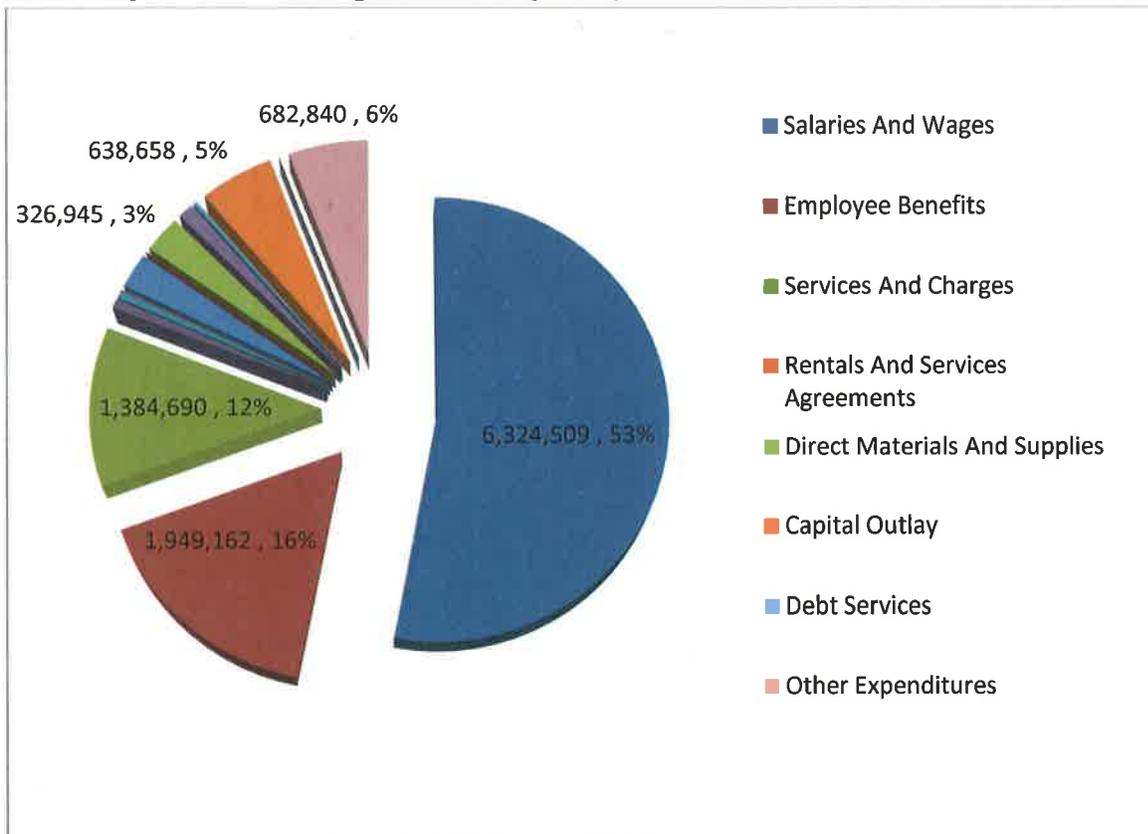
### Summary by Functional Area (2015)



### Summary of Planned Revenues (2015)



## Summary of Planned Expenditures (2015)



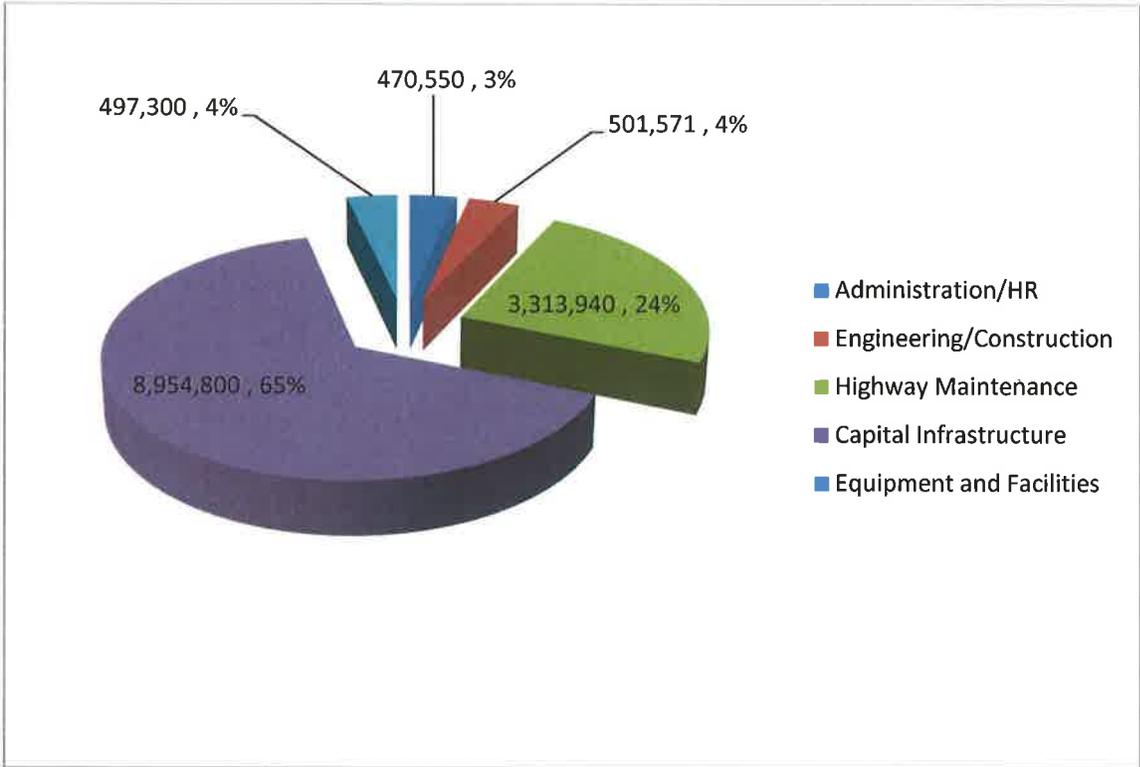
## ROAD AND BRIDGE FUND

### Summary by Major Object

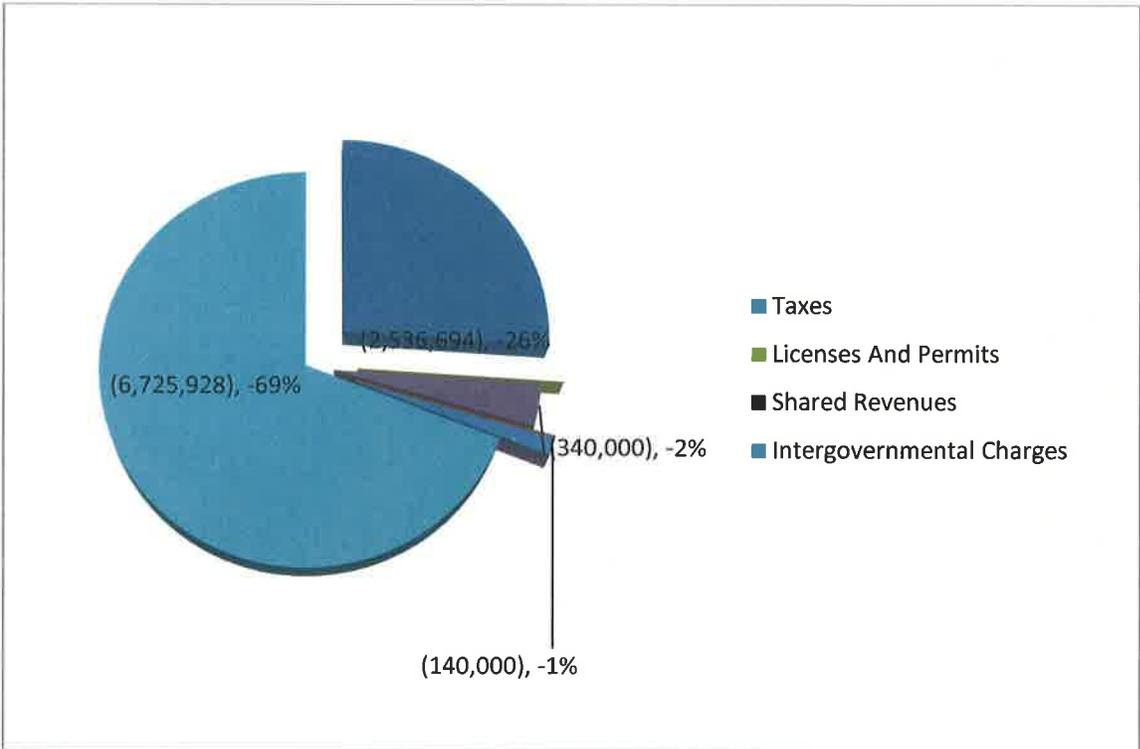
|  | 2012 ACT            | 2013 ACT           | 2014 BUD           | 2014 ACT           | 2015 PROP          |
|--|---------------------|--------------------|--------------------|--------------------|--------------------|
| Taxes                                  | (2,330,103)         | (2,125,639)        | (2,537,100)        | (1,279,816)        | (2,536,694)        |
| Special Assessments                    | 0                   | 0                  | 0                  | 0                  | 0                  |
| Licenses And Permits                   | 0                   | 0                  | 0                  | 0                  | 0                  |
| Shared Revenues                        | (337,019)           | (511,533)          | (360,000)          | (408,653)          | (340,000)          |
| Intergovernmental Charges              | 0                   | (16,016)           | 0                  | (22,821)           | 0                  |
| State Grants                           | (39,571)            | 0                  | 0                  | (39,584)           | 0                  |
| Federal Grants                         | (138,952)           | (100,606)          | 0                  | (100,871)          | (140,000)          |
| Charges For Services                   | 0                   | 0                  | 0                  | 0                  | 0                  |
| Fines And Forfeitures                  | 0                   | 0                  | 0                  | 0                  | 0                  |
| Gifts And Contributions                | 0                   | 0                  | 0                  | 0                  | 0                  |
| Miscellaneous                          | (15,464,569)        | (6,015,842)        | (5,697,048)        | (4,152,495)        | (6,725,928)        |
| Other Financing Services               | (1,510,000)         | 0                  | 0                  | 0                  | 0                  |
| <b>Total All Revenues</b>              | <b>(19,820,213)</b> | <b>(8,769,636)</b> | <b>(8,594,148)</b> | <b>(6,004,240)</b> | <b>(9,742,622)</b> |
| Public Assistance                      | 0                   | 0                  | 0                  | 0                  | 0                  |
| Salaries And Wages                     | 1,581,476           | 1,567,759          | 1,676,882          | 1,473,230          | 1,699,122          |
| Employee Benefits                      | 476,869             | 488,040            | 523,589            | 465,410            | 539,591            |
| Services And Charges                   | 6,527,876           | 5,981,827          | 5,915,225          | 2,110,739          | 9,123,560          |
| Repair And Maintenance Services        | 9,259               | 8,685              | 12,000             | 11,718             | 12,000             |
| Travel                                 | 18                  | 31                 | 0                  | 0                  | 0                  |
| Rentals And Services Agreements        | 0                   | 0                  | 0                  | 0                  | 0                  |
| Other Charges                          | 163,995             | 189,778            | 158,052            | 179,139            | 116,052            |
| Interdepartmental Charges              | 0                   | 0                  | 0                  | 0                  | 0                  |
| Direct Materials And Supplies          | 23,094              | 10,822             | 13,500             | 7,345              | 13,000             |
| Road And Bridge Supplies And Materials | 1,072,840           | 1,256,367          | 1,080,500          | 1,001,013          | 1,131,536          |
| Repair And Maintenance Supplies        | 206,264             | 228,569            | 235,000            | 266,845            | 235,000            |
| Capital Outlay                         | 680,914             | 938,515            | 474,400            | 219,871            | 497,300            |
| Debt Services                          | 0                   | 0                  | 0                  | 0                  | 0                  |
| Other Expenditures                     | 377,436             | 296,577            | 388,000            | 369,947            | 371,000            |
| Other Financing Uses                   | 0                   | 0                  | 0                  | 0                  | 0                  |
| <b>Total All Expenditures</b>          | <b>11,120,040</b>   | <b>10,966,969</b>  | <b>10,477,148</b>  | <b>6,105,257</b>   | <b>13,738,161</b>  |
| <b>Net(+)/-</b>                        | <b>(8,700,173)</b>  | <b>2,197,334</b>   | <b>1,883,000</b>   | <b>101,017</b>     | <b>3,995,539</b>   |

- There is a large increase in the proportion of spending on capital infrastructure due to 232 turnback.
- All other areas are similar to 2014.

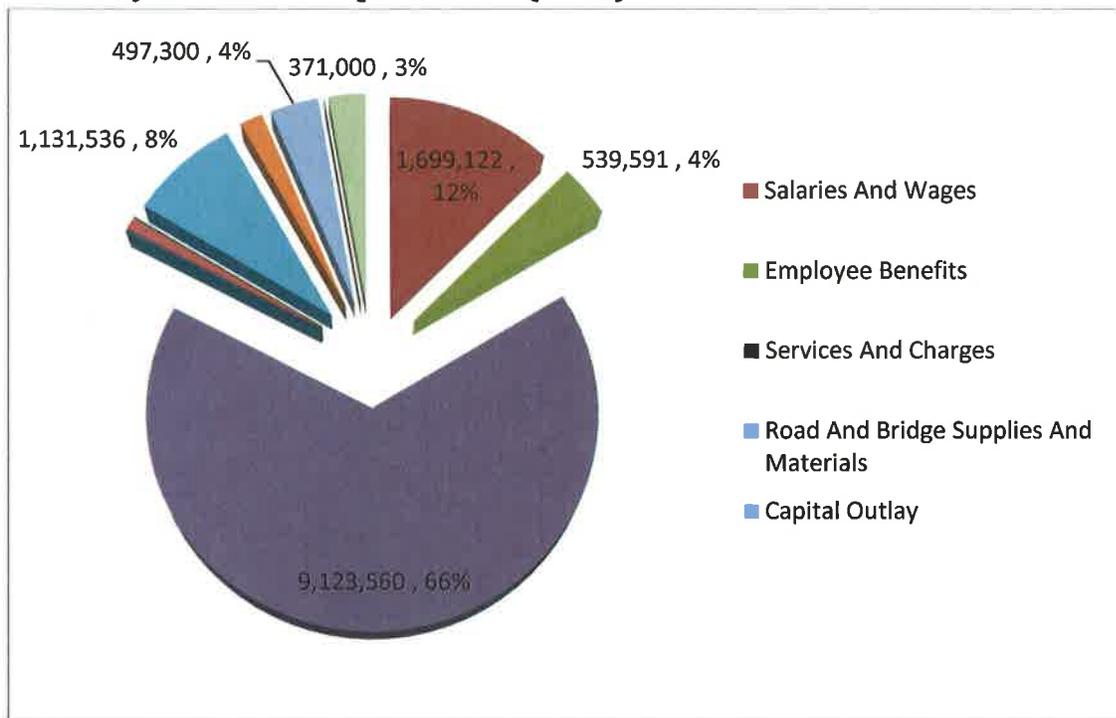
**Summary by Functional Area (2015)**



**Summary of Planned Revenues (2015)**



### Summary of Planned Expenditures (2015)

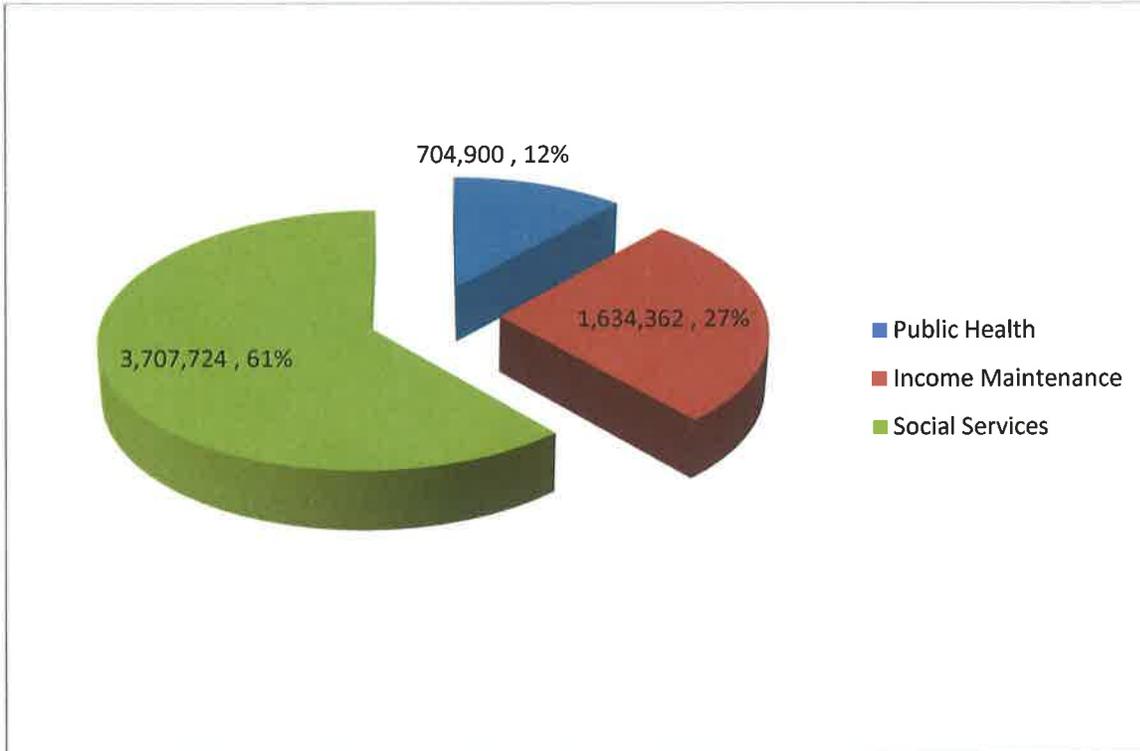


## HEALTH AND HUMAN SERVICES FUND

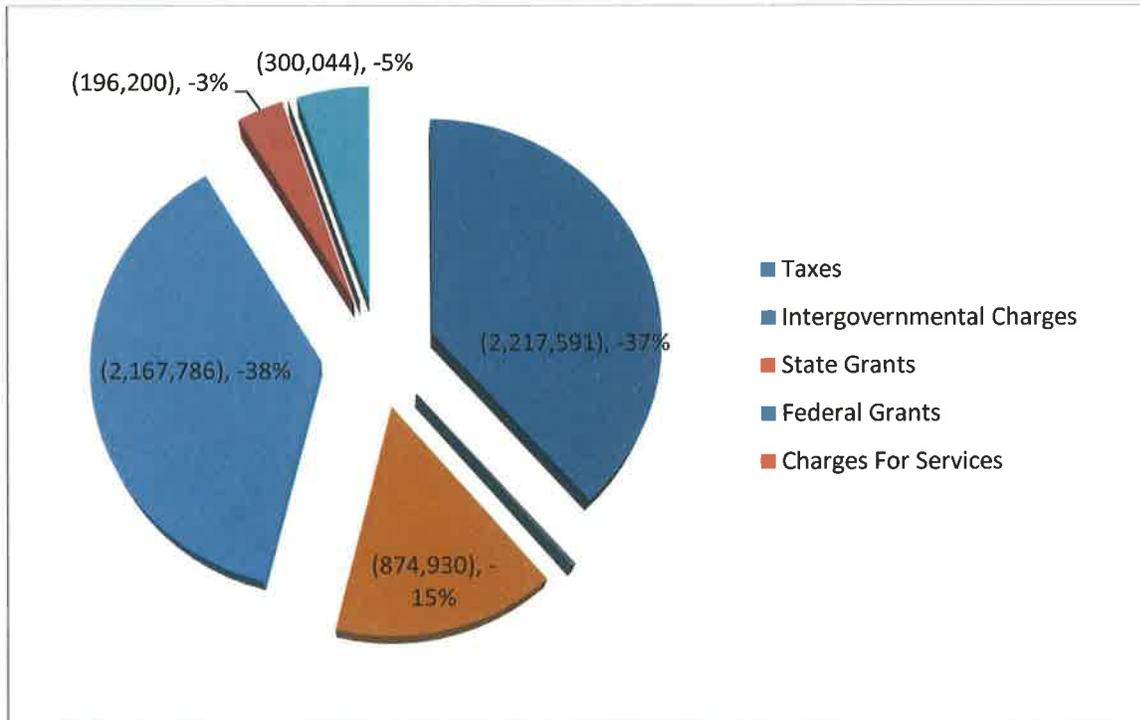
|  | 2012 ACT           | 2013 ACT           | 2014 BUD           | 2014 ACT           | 2015 PROP          |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|
| Taxes                                  | (2,649,351)        | (2,470,280)        | (2,117,591)        | (1,078,907)        | (2,217,591)        |
| Special Assessments                    | 0                  | 0                  | 0                  | 0                  | 0                  |
| Licenses And Permits                   | 0                  | 0                  | 0                  | 0                  | 0                  |
| Shared Revenues                        | (131,276)          | (314,824)          | 0                  | (79,677)           | (15,000)           |
| Intergovernmental Charges              | 0                  | 0                  | 0                  | 0                  | 0                  |
| State Grants                           | (723,462)          | (686,351)          | (674,403)          | (749,735)          | (874,930)          |
| Federal Grants                         | (2,161,389)        | (2,136,553)        | (2,127,289)        | (1,863,759)        | (2,167,786)        |
| Charges For Services                   | (204,217)          | (216,749)          | (210,200)          | (185,399)          | (196,200)          |
| Fines And Forfeitures                  | 0                  | 0                  | 0                  | 0                  | 0                  |
| Gifts And Contributions                | 0                  | 0                  | 0                  | 0                  | 0                  |
| Miscellaneous                          | (451,664)          | (359,291)          | (392,473)          | (259,779)          | (300,044)          |
| Other Financing Services               | 0                  | 0                  | 0                  | 0                  | 0                  |
| <b>Total All Revenues</b>              | <b>(6,321,358)</b> | <b>(6,184,049)</b> | <b>(5,521,956)</b> | <b>(4,217,256)</b> | <b>(5,771,551)</b> |
| Public Assistance                      | 1,604,609          | 1,417,258          | 1,746,008          | 1,475,482          | 1,516,593          |
| Salaries And Wages                     | 2,706,048          | 2,623,340          | 2,851,242          | 2,592,427          | 3,066,364          |
| Employee Benefits                      | 810,407            | 802,509            | 859,017            | 785,706            | 987,669            |
| Services And Charges                   | 397,600            | 423,064            | 296,230            | 301,014            | 253,111            |
| Repair And Maintenance Services        | 550                | 180                | 200                | 180                | 54,114             |
| Travel                                 | 64,153             | 73,778             | 81,960             | 45,911             | 71,414             |
| Rentals And Services Agreements        | 0                  | 0                  | 0                  | 0                  | 1,955              |
| Other Charges                          | 43,014             | 37,426             | 45,755             | 42,269             | 46,415             |
| Interdepartmental Charges              | 1,518              | 1,119              | 1,500              | 1,036              | 1,500              |
| Direct Materials And Supplies          | 33,369             | 61,402             | 41,774             | 69,056             | 88,916             |
| Road And Bridge Supplies And Materials | 0                  | 0                  | 0                  | 0                  | 0                  |
| Repair And Maintenance Supplies        | 0                  | 0                  | 0                  | 0                  | 0                  |
| Capital Outlay                         | 120,759            | 52,492             | 44,200             | 31,266             | 0                  |
| Debt Services                          | 0                  | 0                  | 0                  | 0                  | 0                  |
| Other Expenditures                     | 168,640            | 184,723            | 154,100            | 177,207            | 83,500             |
| Other Financing Uses                   | 0                  | 0                  | 0                  | 0                  | 0                  |
| <b>Total All Expenditures</b>          | <b>5,950,667</b>   | <b>5,677,291</b>   | <b>6,121,986</b>   | <b>5,521,553</b>   | <b>6,171,551</b>   |
| <b>Net(+/-)</b>                        | <b>(370,691)</b>   | <b>(506,758)</b>   | <b>600,030</b>     | <b>1,304,297</b>   | <b>400,000</b>     |

- There is a very slight (less than 1%) decrease in Income Maintenance spending by proportion between 2014 and 2015
- There is a very slight increase (less than 1%) increase in Social Services spending by proportion between 2014 and 2015

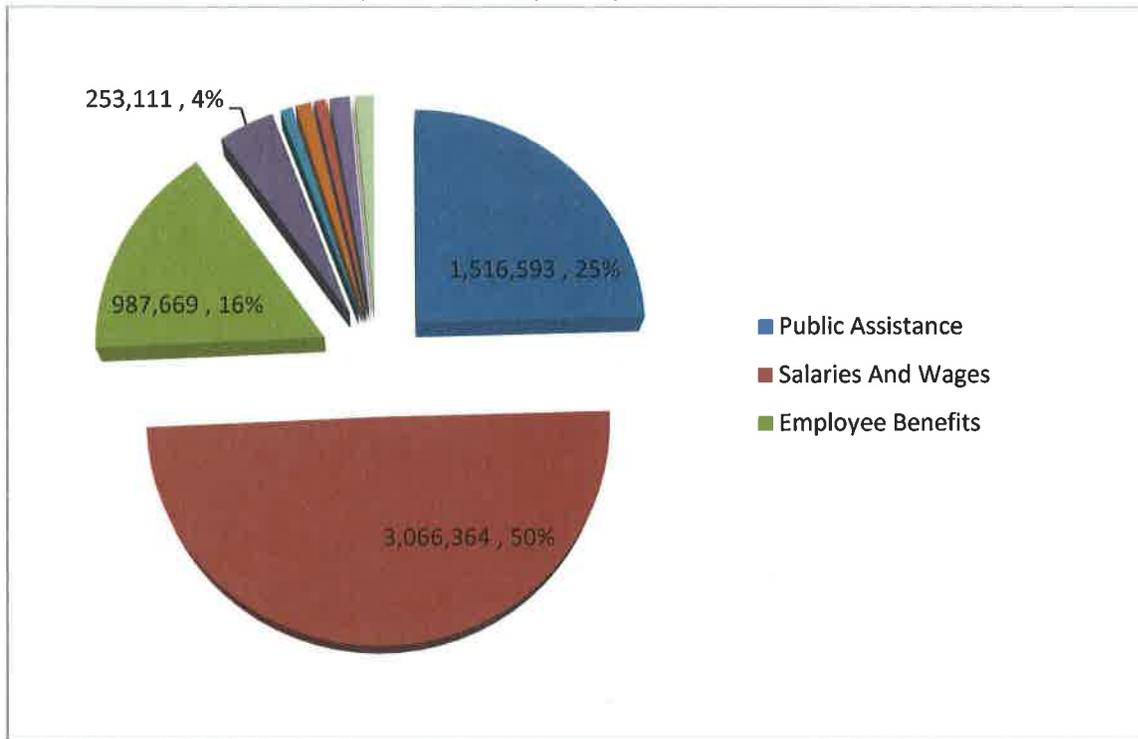
**Summary by Functional Area (2015)**



**Summary of Planned Revenues (2015)**



## Summary of Planned Expenditures (2015)



## REVENUES AND EXPENDITURES BY DEPARTMENT

| Fund Dept  | 2014 Budget         |                   | 2015 Prop           |                   | 2015 % Change +/- |                |
|--|---------------------|-------------------|---------------------|-------------------|-------------------|----------------|
|  | Rev                 | Exp               | Rev                 | Exp               | Rev               | Exp            |
| <b>General Fund</b>                                |                     |                   |                     |                   |                   |                |
| <b>Administration/General Gov't Depts</b>          |                     |                   |                     |                   |                   |                |
| 1 1 Commissioners                                  | 0                   | 238,388           | 0                   | 246,894           |                   | 3.45%          |
| 1 40 Auditor                                       | (281,630)           | 584,648           | (278,730)           | 606,811           | -1.04%            | 3.65%          |
| 1 41 Internal Audit                                | 0                   | 65,000            | 0                   | 65,000            |                   | 0.00%          |
| 1 42 Treasurer                                     | (32,500)            | 230,828           | (32,500)            | 245,066           | 0.00%             | 5.81%          |
| 1 43 Assessor                                      | (182,981)           | 806,421           | (166,997)           | 824,375           | -9.57%            | 2.18%          |
| 1 44 Central Services                              | (7,163,317)         | 252,548           | (7,498,301)         | 250,100           | 4.47%             | -0.98%         |
| 1 45 Motor Pool                                    | (30,000)            | 53,261            | (30,000)            | 53,261            | 0.00%             | 0.00%          |
| 1 49 Information Technologies                      | (700)               | 531,798           | (800)               | 605,130           | 12.50%            | 12.12%         |
| 1 52 Administration/HR                             | 0                   | 339,194           | 0                   | 400,973           |                   | 15.41%         |
| 1 60 Elections                                     | (1,300)             | 128,706           | 0                   | 20,600            |                   | -524.79%       |
| 1 100 Recorder                                     | (280,964)           | 267,114           | (239,231)           | 237,110           | -17.44%           | -12.65%        |
| 1 110 Courthouse Maint                             | (20,000)            | 327,865           | (20,000)            | 418,172           | 0.00%             | 21.60%         |
| 1 111 Buildings                                    | 0                   | 72,000            | 0                   | 72,000            |                   | 0.00%          |
| 1 120 VSO  | (22,200)            | 91,669            | (22,200)            | 94,228            | 0.00%             | 2.72%          |
| 1 121 HRA  | 0                   | 1,600             | 0                   | 1,600             |                   | 0.00%          |
| <b>Administration/General Gov't Depts Subtotal</b> | <b>(8,015,592)</b>  | <b>3,991,040</b>  | <b>(8,288,759)</b>  | <b>4,141,320</b>  | <b>3.30%</b>      | <b>3.63%</b>   |
| <b>Public Safety</b>                               |                     |                   |                     |                   |                   |                |
| 1 12 Court Administration                          | (100)               | 105,100           | (100)               | 85,100            | 0.00%             | -23.50%        |
| 1 90 Attorney                                      | (54,214)            | 884,427           | (56,147)            | 937,405           | 3.44%             | 5.65%          |
| 1 123 Coroner                                      | 0                   | 58,000            | 0                   | 58,000            |                   | 0.00%          |
| 1 200 Enforcement                                  | (190,000)           | 2,054,551         | (176,750)           | 2,094,420         | -7.50%            | 1.90%          |
| 1 201 Sheriff Contingency                          | 0                   | 0                 | 0                   | 0                 |                   |                |
| 1 202 Boat and Water                               | (25,503)            | 79,833            | (19,000)            | 83,346            | -34.23%           | 4.21%          |
| 1 203 Snowmobile                                   | (6,422)             | 33,321            | (6,175)             | 33,033            | -4.00%            | -0.87%         |
| 1 204 ATV  | (10,000)            | 22,294            | (14,212)            | 20,537            | 29.64%            | -8.56%         |
| 1 206 Forfeitures                                  | 0                   | 0                 | 0                   | 0                 |                   |                |
| 1 252 Corrections                                  | (2,324,605)         | 2,328,086         | (2,290,405)         | 2,383,135         | -1.49%            | 2.31%          |
| 1 253 Aitkin Co Community Corrections              | (33,443)            | 281,864           | (33,443)            | 298,401           | 0.00%             | 5.54%          |
| 1 254 Enhanced 911                                 | (89,150)            | 49,200            | (89,150)            | 331,700           | 0.00%             | 85.17%         |
| 1 255 Crime Victim                                 | (42,874)            | 63,661            | (43,607)            | 68,252            | 1.68%             | 6.73%          |
| 1 257 Sobriety Court                               | 0                   | 27,000            | 0                   | 7,000             |                   | -285.71%       |
| 1 280 Emergency Management                         | (19,000)            | 47,451            | (22,000)            | 47,223            | 13.64%            | -0.48%         |
| <b>Public Safety Subtotal</b>                      | <b>(2,795,311)</b>  | <b>6,034,788</b>  | <b>(2,750,989)</b>  | <b>6,447,552</b>  | <b>-1.61%</b>     | <b>6.40%</b>   |
| <b>Culture and Recreation</b>                      |                     |                   |                     |                   |                   |                |
| 1 500 Library & Historical Society                 | 0                   | 296,587           | 0                   | 289,552           |                   | -2.43%         |
| 1 520 Parks  | 0                   | 0                 | 0                   | 0                 |                   |                |
| 1 601 Extension                                    | (250)               | 68,886            | 0                   | 55,281            |                   | -24.61%        |
| <b>Culture and Recreation Subtotal</b>             | <b>(250)</b>        | <b>365,473</b>    | <b>0</b>            | <b>344,833</b>    |                   | <b>-5.99%</b>  |
| <b>Conservation of Natural Resources</b>           |                     |                   |                     |                   |                   |                |
| 1 122 Planning and Zoning                          | (269,907)           | 392,703           | (285,006)           | 422,047           | 5.30%             | 6.95%          |
| 1 390 Environmental Health                         | (72,000)            | 73,426            | (72,000)            | 76,724            | 0.00%             | 4.30%          |
| 1 391 Solid Waste                                  | (250,537)           | 251,018           | (264,778)           | 274,963           | 5.38%             | 8.71%          |
| 1 392 Water Wells                                  | (6,150)             | 6,150             | (6,150)             | 6,150             | 0.00%             | 0.00%          |
| 1 600 Ag Soc, Soil & Water, Ag                     | 0                   | 136,169           | 0                   | 136,169           |                   | 0.00%          |
| 1 603 Wetland Value Repl Fund                      | 0                   | 0                 | 0                   | 0                 |                   |                |
| <b>Conservation of Natural Resources Subtotal</b>  | <b>(598,594)</b>    | <b>859,466</b>    | <b>(627,934)</b>    | <b>916,053</b>    | <b>4.67%</b>      | <b>6.18%</b>   |
| <b>Economic Development</b>                        |                     |                   |                     |                   |                   |                |
| 1 700 Promotion, Tran, Airport,                    | 0                   | 42,622            | 0                   | 41,807            |                   | -1.95%         |
| 1 711 Economic Development                         | (1,000)             | 37,983            | (1,000)             | 39,117            | 0.00%             | 2.90%          |
| <b>Economic Development Subtotal</b>               | <b>(1,000)</b>      | <b>80,605</b>     | <b>(1,000)</b>      | <b>80,924</b>     | <b>0.00%</b>      | <b>0.39%</b>   |
| <b>General Fund</b>                                | <b>(11,410,747)</b> | <b>11,331,372</b> | <b>(11,668,682)</b> | <b>11,930,682</b> | <b>2.21%</b>      | <b>5.02%</b>   |
| <b>Net (+/-)</b>                                   |                     | <b>(79,375)</b>   |                     | <b>262,000</b>    |                   | <b>130.30%</b> |

| Fund Dept                               | 2014 Budget        |                   | 2015 Prop          |                   | 2015 % Change +/- |                |
|---|--------------------|-------------------|--------------------|-------------------|-------------------|----------------|
|   | Rev                | Exp               | Rev                | Exp               | Rev               | Exp            |
| <b>Road and Bridge Fund</b>             |                    |                   |                    |                   |                   |                |
| 3 0                                     | (4,048,748)        | 0                 | (4,183,722)        | 0                 |                   |                |
| 3 301 Administration/HR                 | 0                  | 481,079           | 0                  | 473,917           |                   | -1.51%         |
| 3 302 Engineering/Construction          | 0                  | 491,962           | 0                  | 500,509           |                   | 1.71%          |
| 3 303 Highway Maintenance               | 0                  | 3,175,707         | 0                  | 3,309,296         |                   | 4.04%          |
| 3 307 Capital Infrastructure            | (4,071,000)        | 5,854,000         | (5,061,600)        | 8,954,800         | 19.57%            | 34.63%         |
| 3 308 Equipment and Facilities          | (474,400)          | 474,400           | (497,300)          | 497,300           | 4.60%             | 4.60%          |
| 3 310 232 Turnback                      | 0                  | 0                 | 0                  | 0                 |                   |                |
| <b>Road and Bridge Fund</b>             | <b>(8,594,148)</b> | <b>10,477,148</b> | <b>(9,742,622)</b> | <b>13,735,822</b> | <b>11.79%</b>     | <b>23.72%</b>  |
| <b>Net (+/-)</b>                        |                    | <b>1,883,000</b>  |                    | <b>3,993,200</b>  |                   | <b>52.84%</b>  |
| <b>Unorganized Special Revenue</b>      |                    |                   |                    |                   |                   |                |
| 4 421                                   | (41,000)           | 41,000            | (41,000)           | 41,000            | 0.00%             | 0.00%          |
| 4 422                                   | (25,100)           | 25,100            | (29,450)           | 29,450            | 14.77%            | 14.77%         |
| 4 423                                   | (2,700)            | 2,700             | (2,700)            | 2,700             | 0.00%             | 0.00%          |
| <b>Unorganized Special Revenue Fund</b> | <b>(68,800)</b>    | <b>68,800</b>     | <b>(73,150)</b>    | <b>73,150</b>     | <b>5.95%</b>      | <b>5.95%</b>   |
| <b>Net (+/-)</b>                        |                    | <b>0</b>          |                    | <b>0</b>          |                   |                |
| <b>Health and Human Services Fund</b>   |                    |                   |                    |                   |                   |                |
| 5 0                                     | (75,000)           | 75,000            | 0                  | 0                 |                   |                |
| 5 400 Public Health                     | (619,610)          | 704,900           | (679,163)          | 714,805           | 8.77%             | 1.39%          |
| 5 420 Income Maintenance                | (1,498,504)        | 1,634,362         | (1,595,020)        | 1,742,982         | 6.05%             | 6.23%          |
| 5 430 Social Services                   | (3,328,842)        | 3,707,724         | (3,497,368)        | 3,713,764         | 4.82%             | 0.16%          |
| <b>Health and Human Services Fund</b>   | <b>(5,521,956)</b> | <b>6,121,986</b>  | <b>(5,771,551)</b> | <b>6,171,551</b>  | <b>4.32%</b>      | <b>0.80%</b>   |
| <b>Net (+/-)</b>                        |                    | <b>600,030</b>    |                    | <b>400,000</b>    |                   | <b>-50.01%</b> |
| <b>6 0 Debt Service</b>                 | <b>0</b>           | <b>406,250</b>    | <b>0</b>           | <b>343,375</b>    |                   | <b>-18.31%</b> |
| <b>Net (+/-)</b>                        |                    | <b>406,250</b>    |                    | <b>343,375</b>    |                   | <b>-18.31%</b> |
| <b>Trust Fund</b>                       |                    |                   |                    |                   |                   |                |
| 10 921                                  | (205,000)          | 335,324           | (250,000)          | 314,744           | 18.00%            | -6.54%         |
| 10 922                                  | 0                  | 0                 | 0                  | 0                 |                   |                |
| 10 923                                  | (1,205,000)        | 1,206,823         | (1,455,000)        | 1,459,704         | 17.18%            | 17.32%         |
| 10 926                                  | (30,000)           | 30,000            | (30,000)           | 30,000            | 0.00%             | 0.00%          |
| 10 927                                  | 0                  | 0                 | 0                  | 0                 |                   |                |
| 10 929                                  | (150,000)          | 70,000            | 0                  | 0                 |                   |                |
| <b>Trust Fund</b>                       | <b>(1,590,000)</b> | <b>1,642,147</b>  | <b>(1,735,000)</b> | <b>1,804,448</b>  | <b>8.36%</b>      | <b>8.99%</b>   |
| <b>Net (+/-)</b>                        |                    | <b>52,147</b>     |                    | <b>69,448</b>     |                   | <b>24.91%</b>  |
| <b>Forest Development</b>               |                    |                   |                    |                   |                   |                |
| 11 924                                  | (143,000)          | 221,036           | (142,500)          | 202,320           | -0.35%            | -9.25%         |
| 11 925                                  | (137,000)          | 213,841           | (207,838)          | 253,631           | 34.08%            | 15.69%         |
| 11 934                                  | (85,000)           | 128,592           | (94,575)           | 134,957           | 10.12%            | 4.72%          |
| 11 935                                  | (37,000)           | 48,691            | (37,000)           | 46,963            | 0.00%             | -3.68%         |
| 11 936                                  | (1,500)            | 0                 | (3,000)            | 0                 | 50.00%            |                |
| <b>Forest Development Fund</b>          | <b>(403,500)</b>   | <b>612,160</b>    | <b>(484,913)</b>   | <b>637,871</b>    | <b>16.79%</b>     | <b>4.03%</b>   |
| <b>Net (+/-)</b>                        |                    | <b>208,660</b>    |                    | <b>152,958</b>    |                   | <b>-36.42%</b> |
| <b>Aitkin County Collaborative</b>      |                    |                   |                    |                   |                   |                |
| 15 0                                    | (70,800)           | 0                 | (70,800)           | 0                 | 0.00%             |                |
| 15 450                                  | 0                  | 32,850            | 0                  | 32,850            |                   | 0.00%          |
| 15 451                                  | 0                  | 25,000            | 0                  | 25,000            |                   | 0.00%          |
| 15 452                                  | 0                  | 25,000            | 0                  | 25,000            |                   | 0.00%          |
| 15 453                                  | 0                  | 5,000             | 0                  | 5,000             |                   | 0.00%          |
| <b>Aitkin County Collaborative Fund</b> | <b>(70,800)</b>    | <b>87,850</b>     | <b>(70,800)</b>    | <b>87,850</b>     | <b>0.00%</b>      | <b>0.00%</b>   |
| <b>Net (+/-)</b>                        |                    | <b>17,050</b>     |                    | <b>17,050</b>     |                   |                |

| Fund Dept                                 | 2014 Budget         |                   | 2015 Prop           |                   | 2015 % Change +/- |                |
|---|---------------------|-------------------|---------------------|-------------------|-------------------|----------------|
|   | Rev                 | Exp               | Rev                 | Exp               | Rev               | Exp            |
| <b>18 937 Environmental Trust Fund</b>    | <b>(10,000)</b>     | <b>10,000</b>     | <b>(10,000)</b>     | <b>10,000</b>     | <b>-46.32%</b>    | <b>-46.33%</b> |
| Net (+/-)                                 |                     | 0                 |                     | 0                 |                   |                |
| <b>Long Lake Conservation Center</b>      |                     |                   |                     |                   |                   |                |
| 19 521                                    | (50,500)            | 207,160           | (57,700)            | 237,163           | 12.48%            | 12.65%         |
| 19 522                                    | (618,360)           | 232,366           | (625,610)           | 221,962           | 1.16%             | -4.69%         |
| 19 523                                    | (4,500)             | 156,177           | (4,500)             | 161,525           | 0.00%             | 3.31%          |
| 19 524                                    | 0                   | 78,972            | 0                   | 91,087            |                   | 13.30%         |
| 19 525                                    | 0                   | 0                 | 0                   | 0                 |                   |                |
| <b>Long Lake Conservation Center Fund</b> | <b>(673,360)</b>    | <b>674,675</b>    | <b>(687,810)</b>    | <b>711,737</b>    | <b>2.10%</b>      | <b>5.21%</b>   |
| Net (+/-)                                 |                     | 1,315             |                     | 23,927            |                   | 94.50%         |
| <b>21 520 Parks</b>                       | <b>(564,000)</b>    | <b>567,519</b>    | <b>(590,225)</b>    | <b>521,226</b>    | <b>4.44%</b>      | <b>-8.88%</b>  |
| Net (+/-)                                 |                     | 3,519             |                     | (68,999)          |                   | 105.10%        |
| <b>Grand Total All Funds</b>              | <b>(28,907,311)</b> | <b>31,999,907</b> | <b>(30,834,753)</b> | <b>36,027,712</b> | <b>6.25%</b>      | <b>11.18%</b>  |
| Net (+/-)                                 |                     | 3,092,596         |                     | 5,192,959         |                   | 40.45%         |