Aitkin County

Budget Hearing

For Fiscal Year 2015

Compiled by Aitkin County Administration

Presented December 9, 2014

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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.

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.

Date	**Activity**
July 8, 2014	Obtain budget guidance from the County Board
July 9, 2014	The following are delivered to Department Heads: Budget guidance Personnel and insurance projections Budget preparation and submission documents (line items) 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 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 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

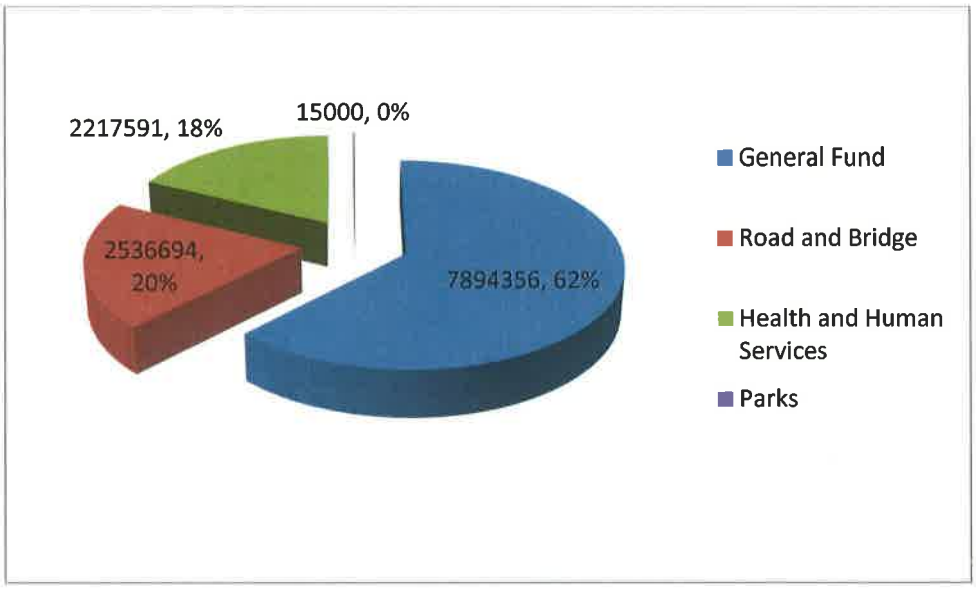
Aitkin County – 2015 Budget and Levy	Adopted 2013	Adopted 2014	Proposed 2015
Funds			
General Fund	$11,549,657	$11,331,372	$11,923,682
Parks ('11, '12, & '13 w/General)	$0	$567,519	$521,226
Road and Bridge	$7,251,050	$10,477,148	$13,735,822
Health and Human Services	$6,133,684	$6,121,986	$6,171,551
Debt Service (Jail Bonds)	$409,875	$406,250	$343,375
GF Transfer to R&B			
Total Expenditures	**$25,344,266**	**$28,904,275**	**$32,695,656**
	-	-	-
Revenues	$12,986,450	$13,706,288	$15,109,439
County Program Aid	-$524,082	-$658,867	-$663,741
	-	-	-
Levy	$11,725,696	$11,725,696	$11,999,900
Total of Other Funding Options	-$607,608	$0	$0
Reserves Used in Dept Budgets	$499,570	-$2,813,424	-$4,922,576
		-	-
Total Revenues	**$25,344,266**	**$28,904,275**	**$32,695,656**
Calculations			
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 2012	Adopted 2013	Adopted 2014	Proposed 2015
Tax Rate	38.867%	41.564%	43.304%	44.568%
Residential				
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
Residential over $500K				
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
Commercial				
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

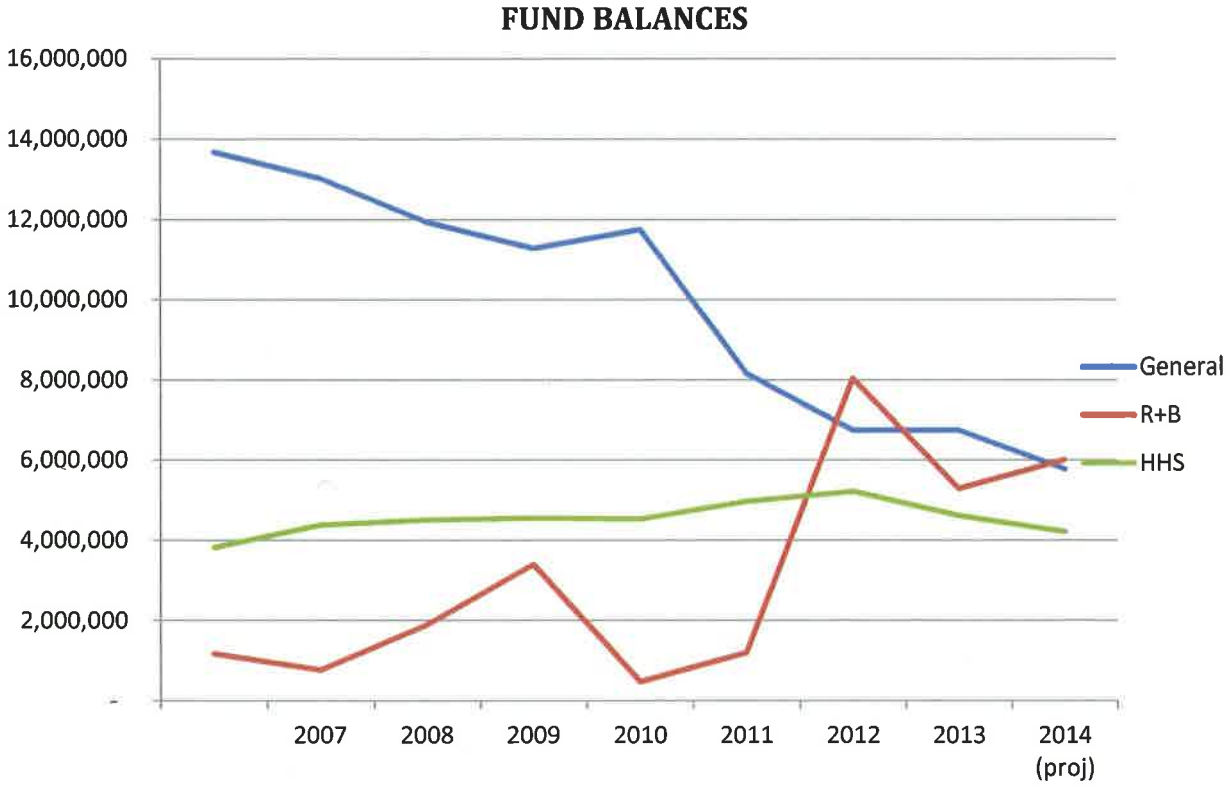


- Levy distribution is similar to 2014 all levies are within .5% of 2014 levels by proportional distribution.

RESERVE FUNDING

Fund	Surplus/ (Deficit)	Dedicated Sources: E-911 Dedicated funds	Dedicated Sources: 232 Turnback Funds	Dedicated Sources: Other Dedicated Source	Reserves: Allocate from Reserves	Add to 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
Totals	**5,185,959**	**(255,000)**	**(3,993,200)**	**(239,456)**	**(767,302)**	**68,999**

- 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 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.

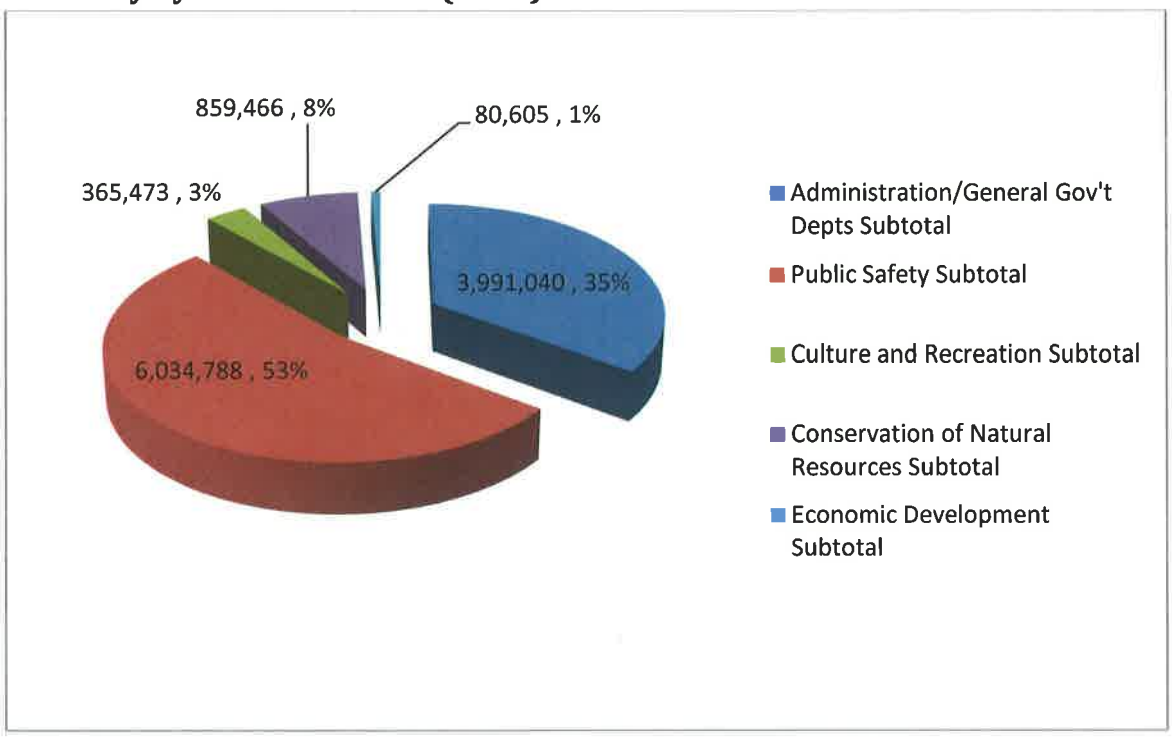
GENERAL FUND

Summary by Major Object

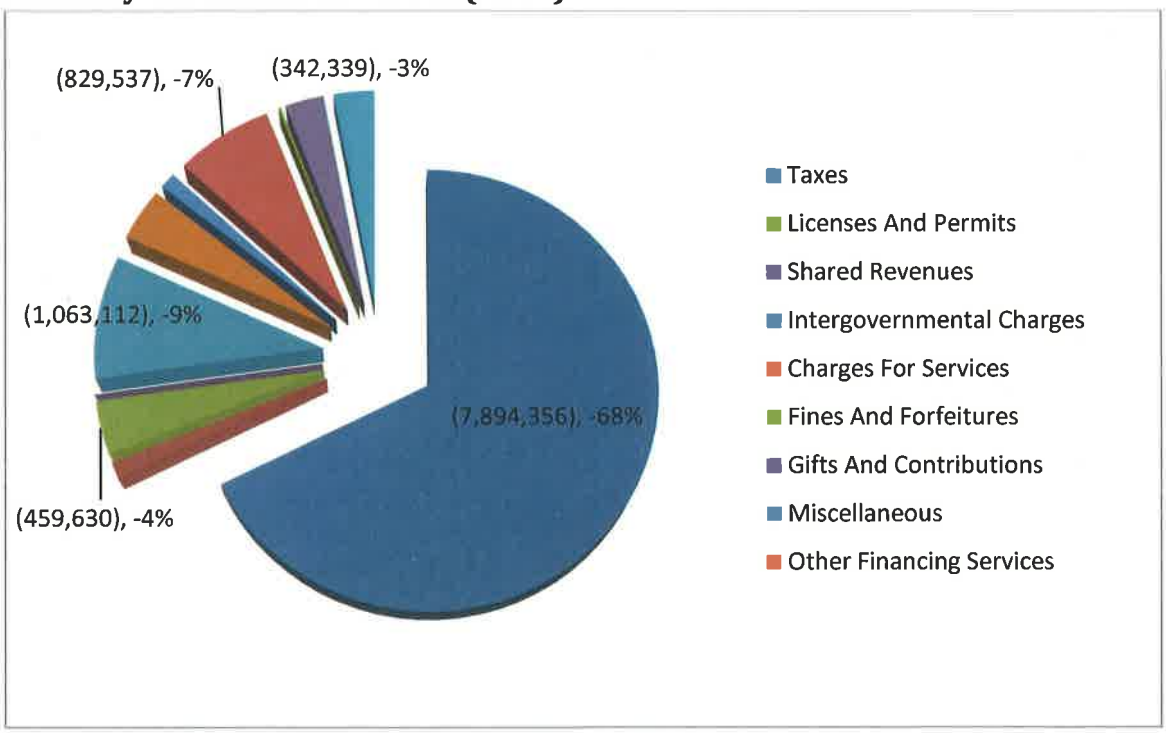
	2012 ACT	2013 ACT	2014 BUD	2014 ACT	2015 PROP
Taxes	(5,677,536)	(6,020,534)	(7,714,872)	(3,886,614)	(7,894,356)
Special Assessments	(170,205)	(153,331)	(109,900)	(55,775)	(137,400)
Licenses And Permits	(316,123)	(368,274)	(459,630)	(331,657)	(459,630)
Shared Revenues	(643,660)	(807,329)	0	(424,076)	0
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
Total All Revenues	**(11,180,007)**	**(11,061,368)**	**(11,410,747)**	**(8,228,038)**	**(11,668,682)**
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
Total All Expenditures	**14,755,481**	**11,426,120**	**11,331,372**	**10,964,004**	**11,923,682**
Net(+)/-	**3,575,474**	**364,752**	**(79,375)**	**2,735,966**	**255,000**

- 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.

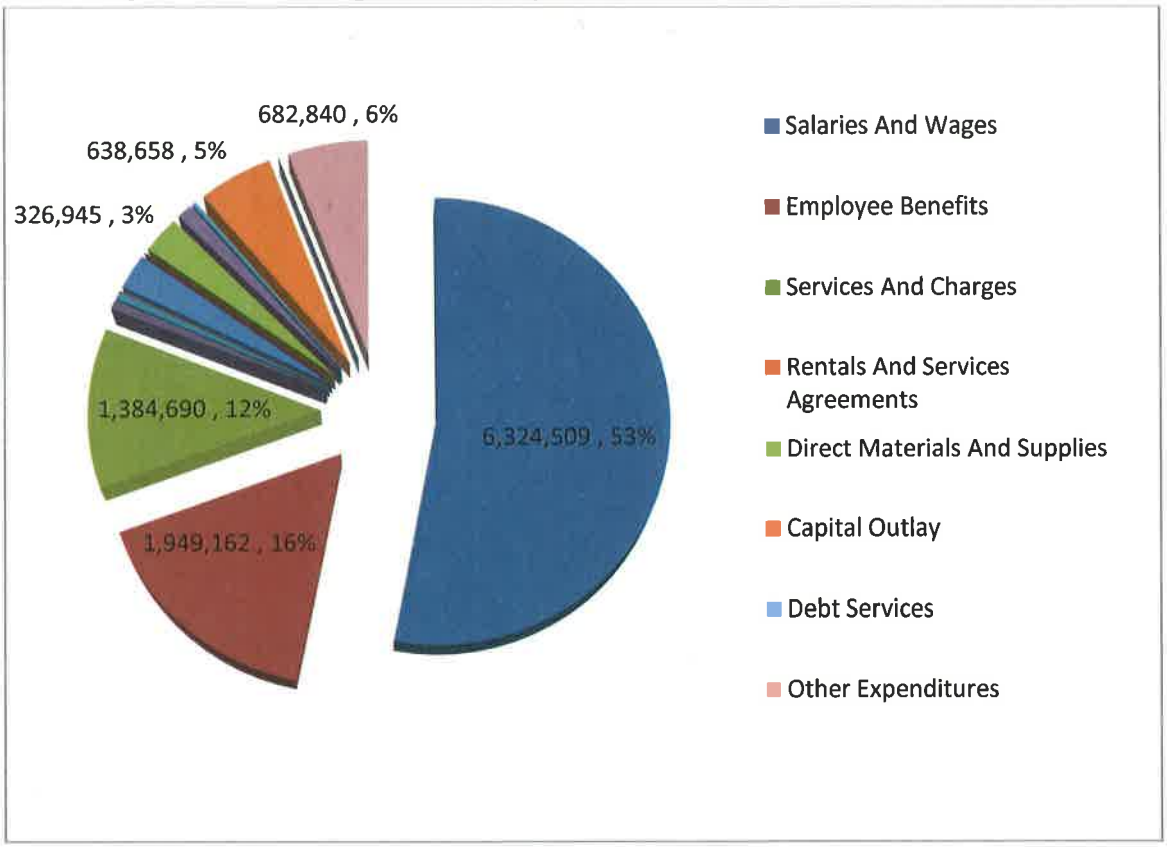
Summary by Functional Area (2015)



Summary of Planned Revenues (2015)



Summary of Planned Expenditures (2015)



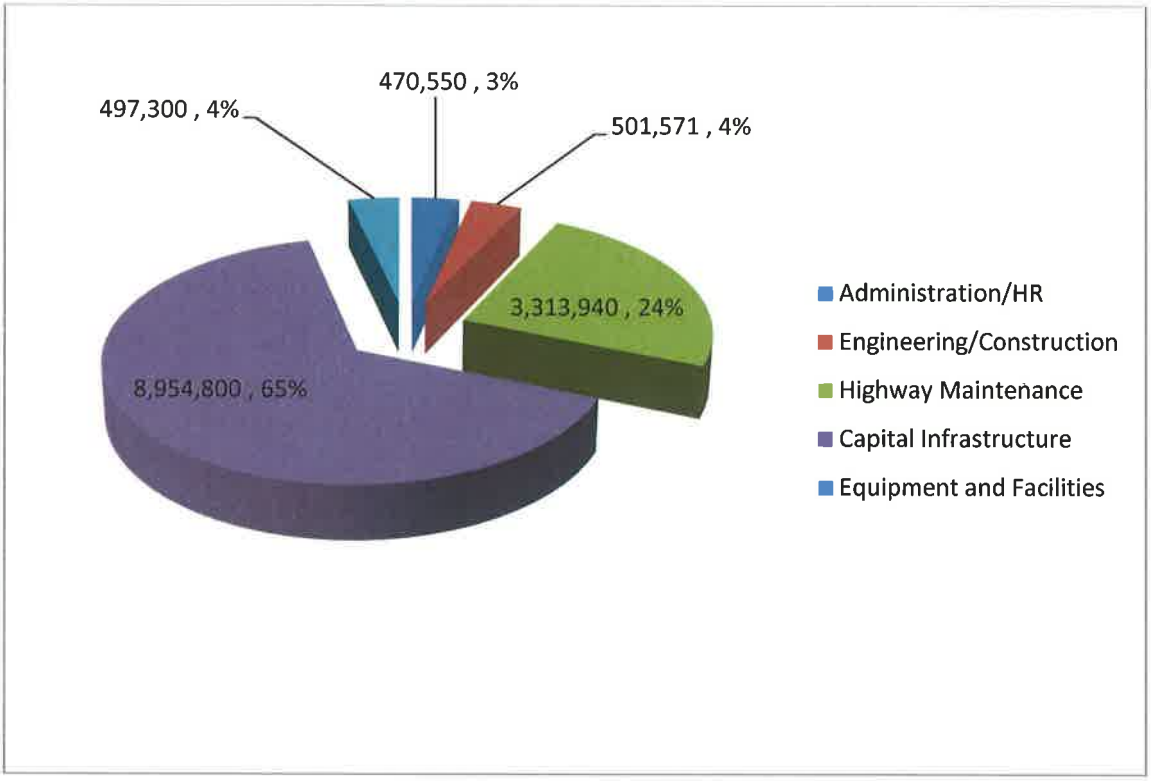
ROAD AND BRIDGE FUND

Summary by Major Object

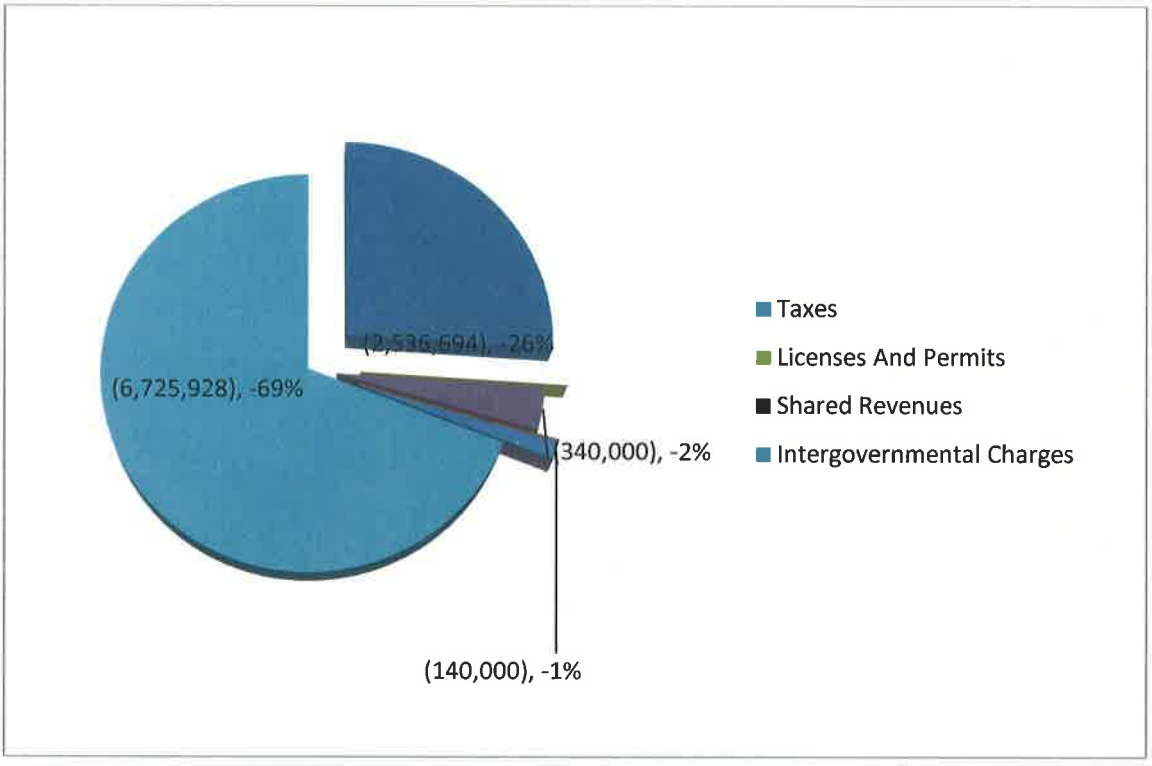
	2012 ACT	2013 ACT	2014 BUD	2014 ACT	2015 PROP
Taxes	(2,330,103)	(2,125,639)	(2,537,100)	(1,279,816)	(2,536,694)
Special Assessments	0	0	0	0	0
Licenses And Permits	0	0	0	0	0
Shared Revenues	(337,019)	(511,533)	(360,000)	(408,653)	(340,000)
Intergovernmental Charges	0	(16,016)	0	(22,821)	0
State Grants	(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
Total All Revenues	**(19,820,213)**	**(8,769,636)**	**(8,594,148)**	**(6,004,240)**	**(9,742,622)**
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
Total All Expenditures	**11,120,040**	**10,966,969**	**10,477,148**	**6,105,257**	**13,738,161**
Net(+)/-	**(8,700,173)**	**2,197,334**	**1,883,000**	**101,017**	**3,995,539**

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

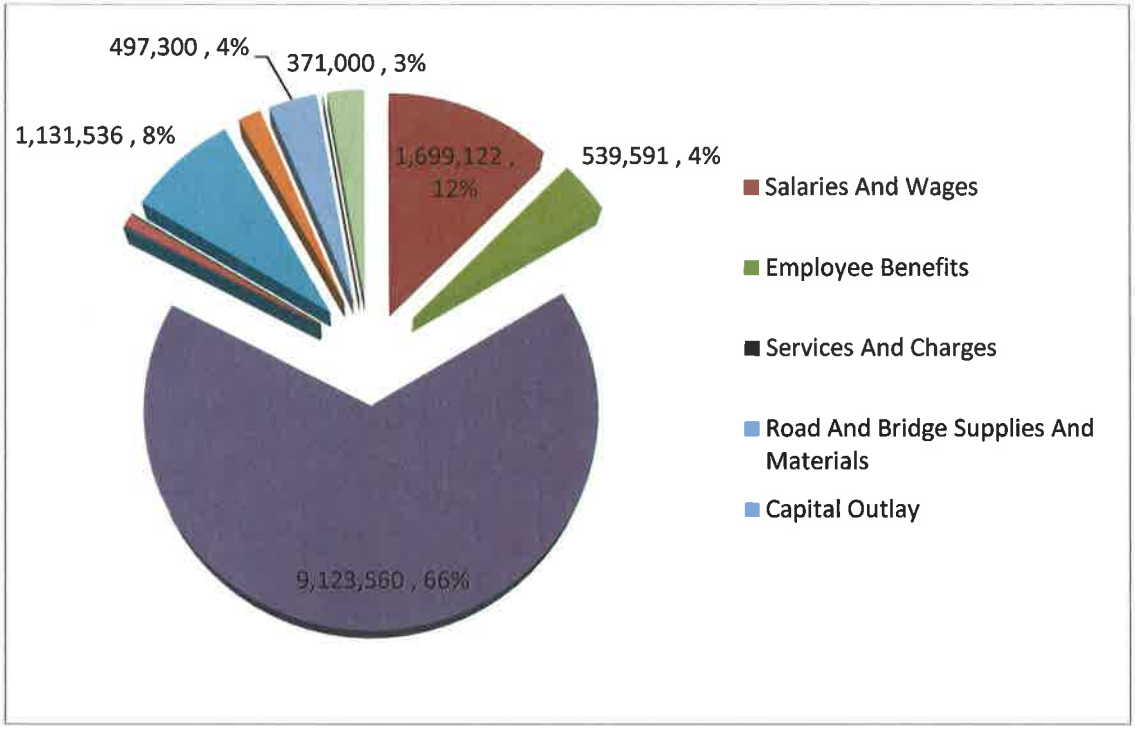
Summary by Functional Area (2015)



Summary of Planned Revenues (2015)



Summary of Planned Expenditures (2015)

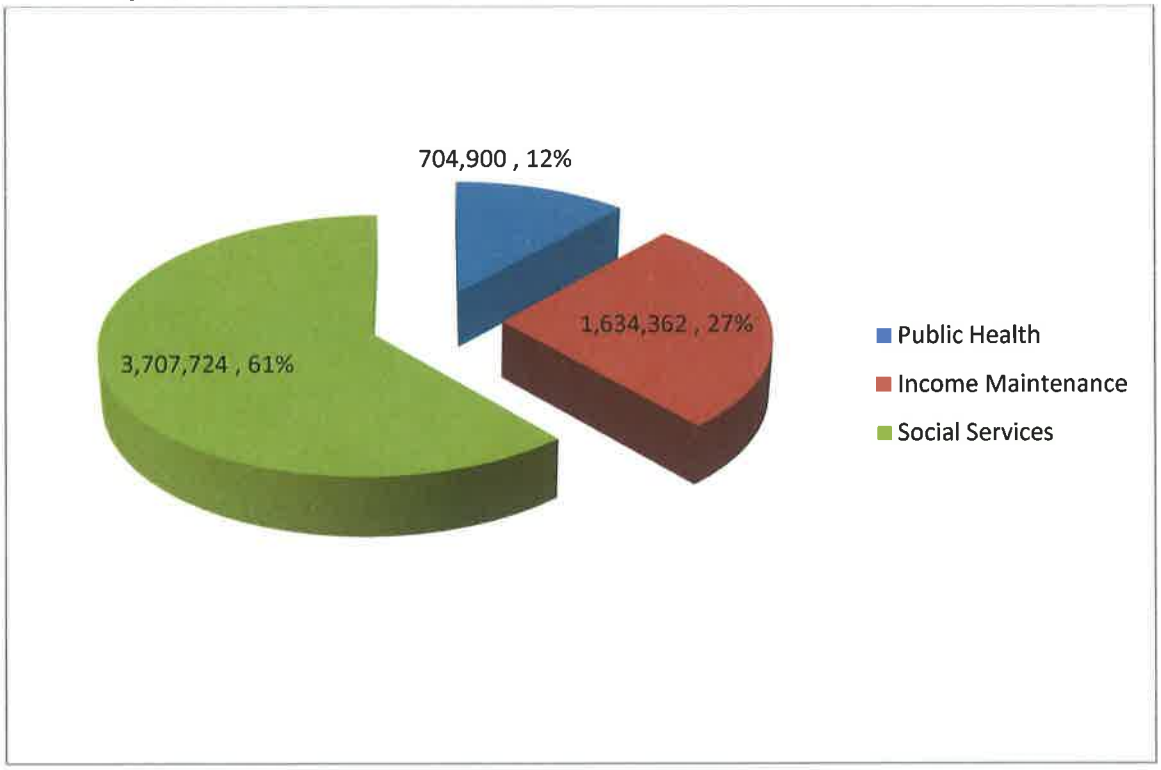


HEALTH AND HUMAN SERVICES FUND

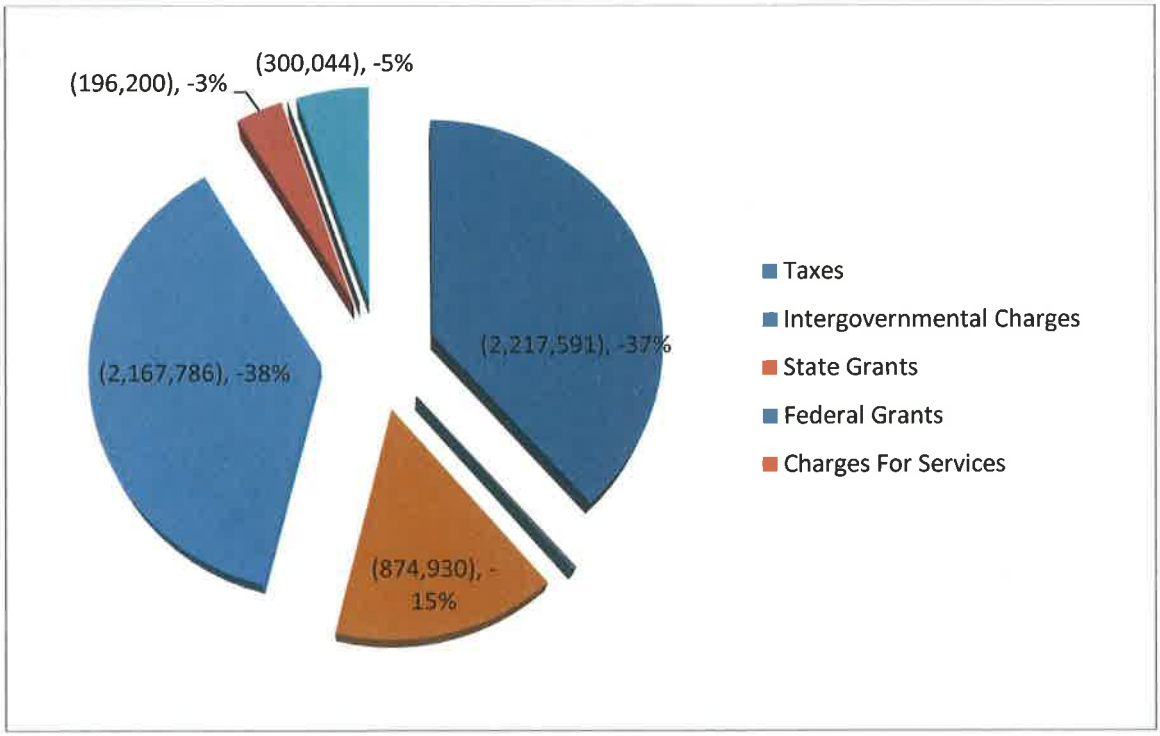
	2012 ACT	2013 ACT	2014 BUD	2014 ACT	2015 PROP
Taxes	(2,649,351)	(2,470,280)	(2,117,591)	(1,078,907)	(2,217,591)
Special Assessments	0	0	0	0	0
Licenses And Permits	0	0	0	0	0
Shared Revenues	(131,276)	(314,824)	0	(79,677)	(15,000)
Intergovernmental Charges	0	0	0	0	0
State Grants	(723,462)	(686,351)	(674,403)	(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
Total All Revenues	**(6,321,358)**	**(6,184,049)**	**(5,521,956)**	**(4,217,256)**	**(5,771,551)**
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
Total All Expenditures	**5,950,667**	**5,677,291**	**6,121,986**	**5,521,553**	**6,171,551**
Net(+)/-	**(370,691)**	**(506,758)**	**600,030**	**1,304,297**	**400,000**

- 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

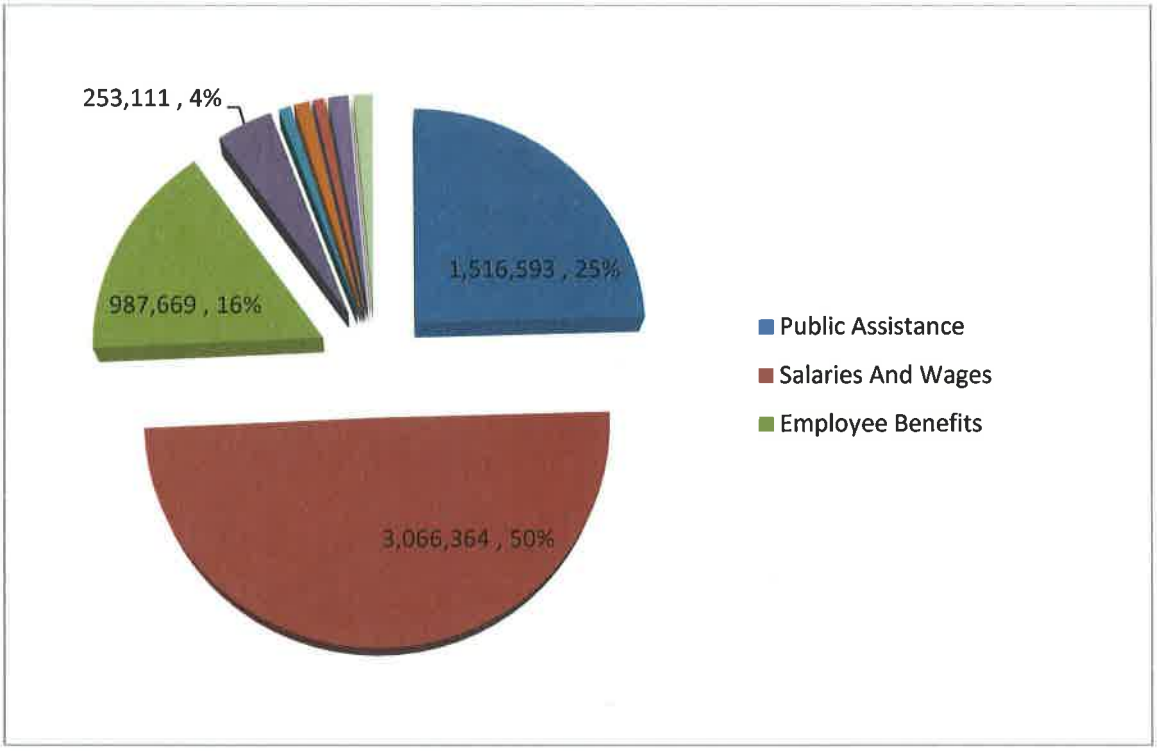
Summary by Functional Area (2015)



Summary of Planned Revenues (2015)



Summary of Planned Expenditures (2015)



REVENUES AND EXPENDITURES BY DEPARTMENT

Fund	Dept		2014 Budget Rev	2014 Budget Exp	2015 Prop Rev	2015 Prop Exp	2015 % Change +/- Rev	2015 % Change +/- Exp
General Fund								
		Administration/General Gov't Depts						
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	Asessor	(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%
		Administration/General Gov't Depts Subtotal	*(8,015,592)*	*3,991,040*	*(8,288,759)*	*4,141,320*	*3.30%*	*3.63%*
		Public Safety						
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	Forfetures	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%
		Public Safety Subtotal	*(2,795,311)*	*6,034,788*	*(2,750,989)*	*6,447,552*	*-1.61%*	*6.40%*
		Culture and Recreation						
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%
		Culture and Recreation Subtotal	*(250)*	*365,473*	*0*	*344,833*		*-5.99%*
		Conservation of Natural Resources						
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		
		Conservation of Natural Resources Subtotal	*(598,594)*	*859,466*	*(627,934)*	*916,053*	*4.67%*	*6.18%*
		Economic Development						
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%
		Economic Development Subtotal	*(1,000)*	*80,605*	*(1,000)*	*80,924*	0.00%	0.39%
		General Fund	**(11,410,747)**	**11,331,372**	**(11,668,682)**	**11,930,682**	**2.21%**	**5.02%**
		Net (+)/-		**(79,375)**		**262,000**		**130.30%**

Fund	Dept		2014 Budget Rev	2014 Budget Exp	2015 Prop Rev	2015 Prop Exp	2015 % Change +/- Rev	2015 % Change +/- Exp
Road and Bridge Fund								
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		
		Road and Bridge Fund	**(8,594,148)**	**10,477,148**	**(9,742,622)**	**13,735,822**	**11.79%**	**23.72%**
		Net (+)/-		**1,883,000**		**3,993,200**		**52.84%**
Unorganized Special Revenue								
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%
		Unorganized Special Revenue Fund	**(68,800)**	**68,800**	**(73,150)**	**73,150**	**5.95%**	**5.95%**
		Net (+)/-		**0**		**0**		
Health and Human Services Fund								
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%
		Health and Human Services Fund	**(5,521,956)**	**6,121,986**	**(5,771,551)**	**6,171,551**	**4.32%**	**0.80%**
		Net (+)/-		**600,030**		**400,000**		**-50.01%**
6	**0**	**Debt Service**	**0**	**406,250**	**0**	**343,375**		**-18.31%**
		Net (+)/-		**406,250**		**343,375**		**-18.31%**
Trust Fund								
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		
		Trust Fund	**(1,590,000)**	**1,642,147**	**(1,735,000)**	**1,804,448**	**8.36%**	**8.99%**
		Net (+)/-		**52,147**		**69,448**		**24.91%**
Forest Development								
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%	
		Forest Development Fund	**(403,500)**	**612,160**	**(484,913)**	**637,871**	**16.79%**	**4.03%**
		Net (+)/-		**208,660**		**152,958**		**-36.42%**
Aitkin County Collaborative								
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%
		Aitkin County Collaborative Fund	**(70,800)**	**87,850**	**(70,800)**	**87,850**	**0.00%**	**0.00%**
		Net (+)/-		**17,050**		**17,050**		

Fund	Dept		2014 Budget Rev	2014 Budget Exp	2015 Prop Rev	2015 Prop Exp	2015 % Change +/- Rev	2015 % Change +/- Exp
18	**937**	**Environmental Trust Fund**	**(10,000)**	**10,000**	**(10,000)**	**10,000**	**-46.32%**	**-46.33%**
		Net (+)/-		**0**		**0**		
Long Lake Conservation Center								
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		
		Long Lake Conservation Center Fund	**(673,360)**	**674,675**	**(687,810)**	**711,737**	**2.10%**	**5.21%**
		Net (+)/-		**1,315**		**23,927**		**94.50%**
21	**520**	**Parks**	**(564,000)**	**567,519**	**(590,225)**	**521,226**	**4.44%**	**-8.88%**
		Net (+)/-		**3,519**		**(68,999)**		**105.10%**
		Grand Total All Funds	**(28,907,311)**	**31,999,907**	**(30,834,753)**	**36,027,712**	**6.25%**	**11.18%**
		Net (+)/-		**3,092,596**		**5,192,959**		**40.45%**