

2017 Pine County Budget

Truth in Taxation Hearing December 8, 2016

1. Call to Order (Chair)
2. Welcome/Opening Remarks (Chair)
3. Presentation of Budget (Administrator)
4. Public Comments (Chair)
5. Board Discussion (Chair)
6. Adjourn (Chair)



2017 Budget Goals

- Structural balance for all funds
- Budget revenues realistically/conservatively
- Maintain Service Levels & Maximize Revenue Capture
- Transition Public Health
- Continue dedicated funds—vehicle replacement (Hwy.), buildings, technology



Budget & Fund Structure

- Budget is made up of several funds, each of which must balance with available resources
- 8 budgeted funds:
 - General (Revenue) (#01)
 - Health & Human Services (#12)
 - Highway (Road & Bridge) (#13)
 - Land Management (#22)
 - Building Fund (#38)
 - 2015A G.O. jail bonds (#39)
 - 2012 G.O. courthouse bonds (#40)
 - Equipment (technology) Fund (#43)

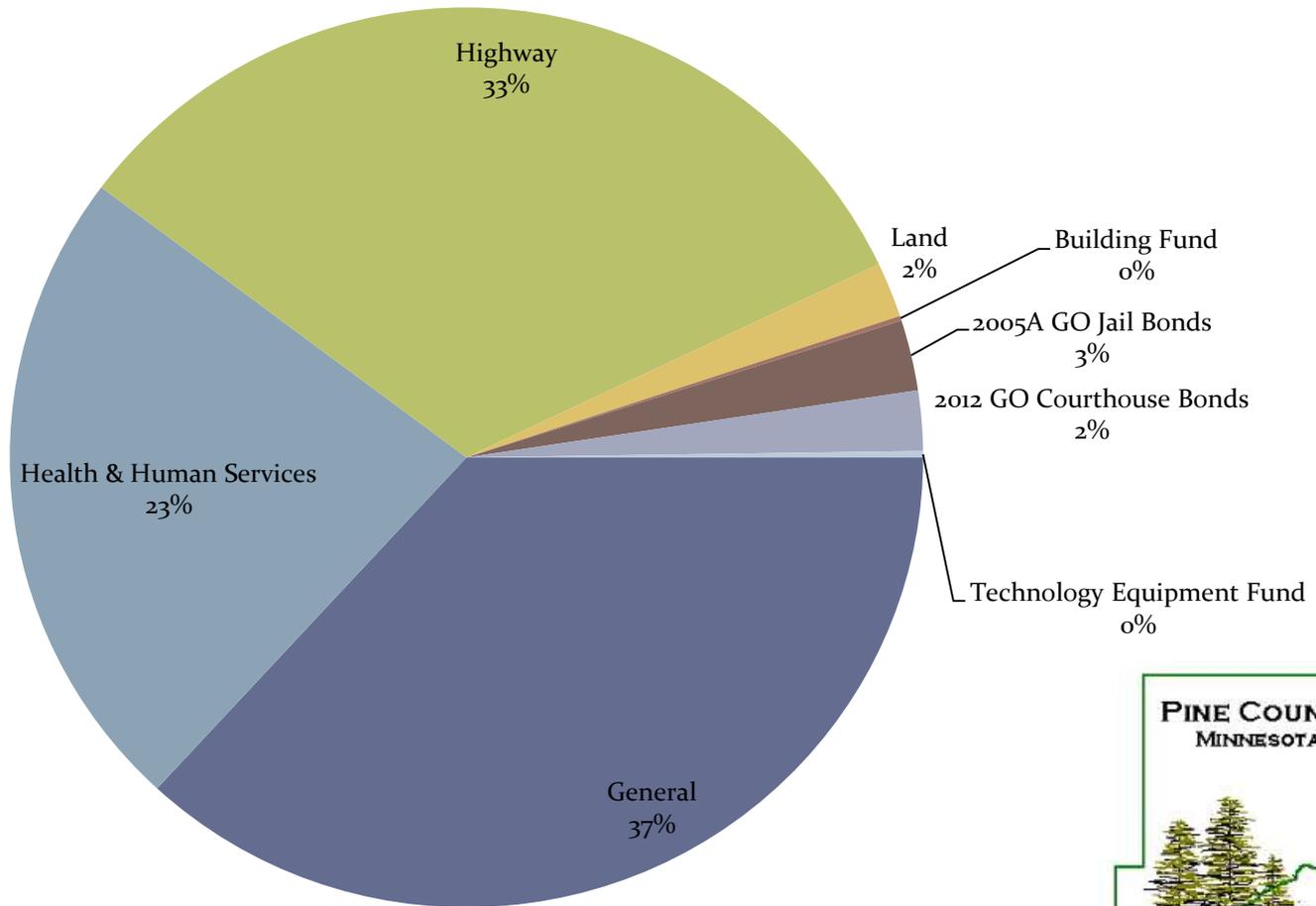




2017 Revenue & Expenditures by Fund

	Revenue	Expenditure	Net
General	\$16,051,437	\$15,964,904	\$86,533
Health & Human Services	\$10,199,182	\$10,199,182	\$0
Highway	\$14,241,222	\$14,241,222	\$0
Land	\$861,100	\$861,100	\$0
Building Fund	\$75,000	\$75,000	\$0
2015A GO Jail Bonds	\$1,174,425	\$1,104,625	\$69,800
2012 GO Courthouse Bonds	\$1,004,010	\$939,100	\$64,910
Technology Equipment Fund	\$100,000	\$100,000	\$0

Total Expenditures as Percent



2015 & 2016 Expenditures by Fund



	2016	2017	Change
General	15,244,626	16,000,837	756,211
Health & Human Services	8,167,785	10,199,182	2,031,397
Highway	9,401,855	14,241,222	4,839,367
Land Mgt.	849,631	861,100	11,469
Building	75,000*	75,000	0
2015A GO Jail Bonds	1,147,256	1,104,625	-42,631
2012 GO Courthouse Bonds	944,175	939,100	-5,075
Technology Equipment	125,000	100,000	-25,000
Grand Total	35,755,328	43,521,066	7,640,738

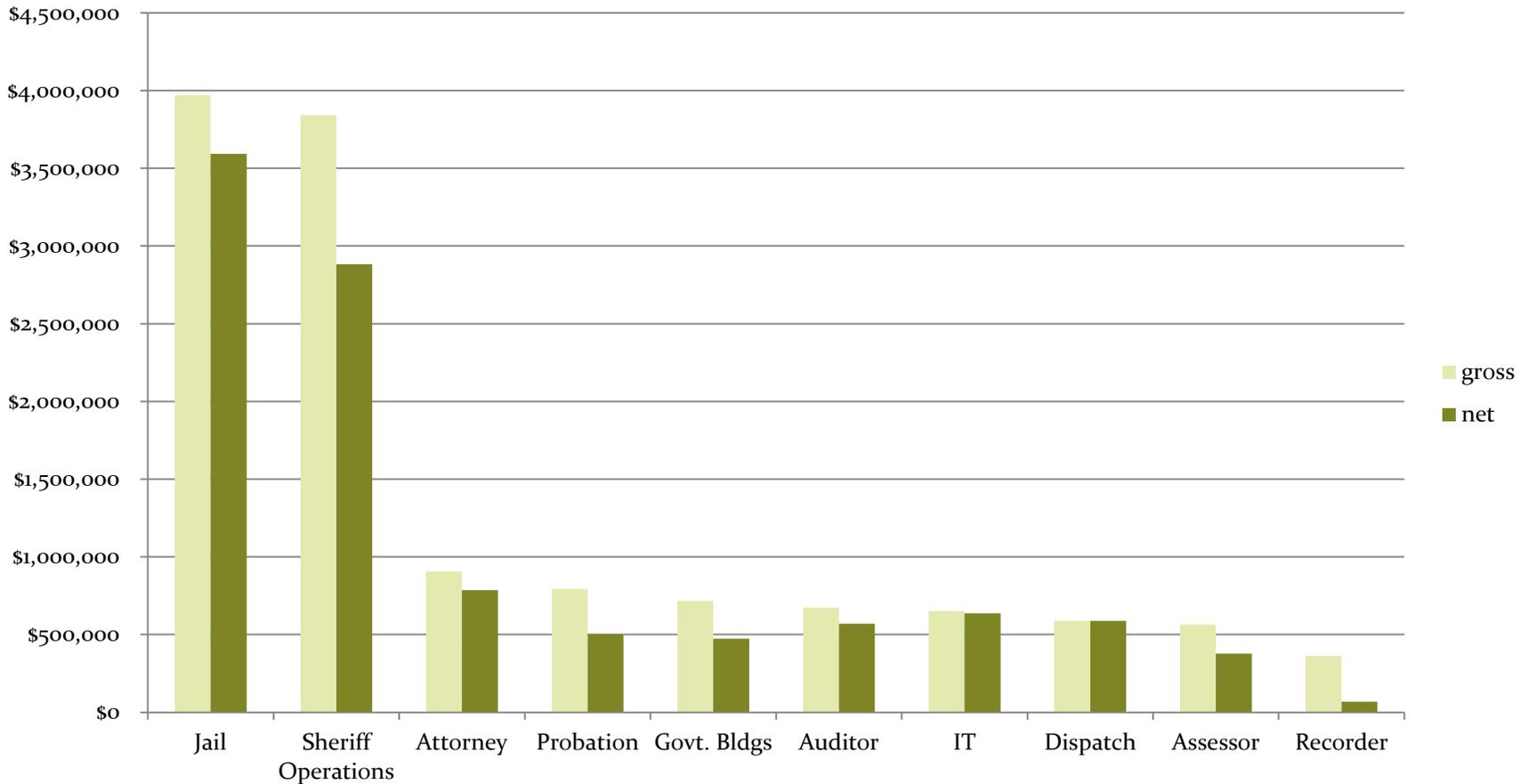


General Fund

● Total Expenditures 2016	\$15,244,626		
● Total Expenditures 2017	\$16,000,837		
● Increase	\$756,211		
● Total Revenue	\$16,087,370		
● Designated for Future	\$30,279		
● Contingency	\$86,533		
● Levy Portion	\$ 9,270,161	58%	
		2016	54%

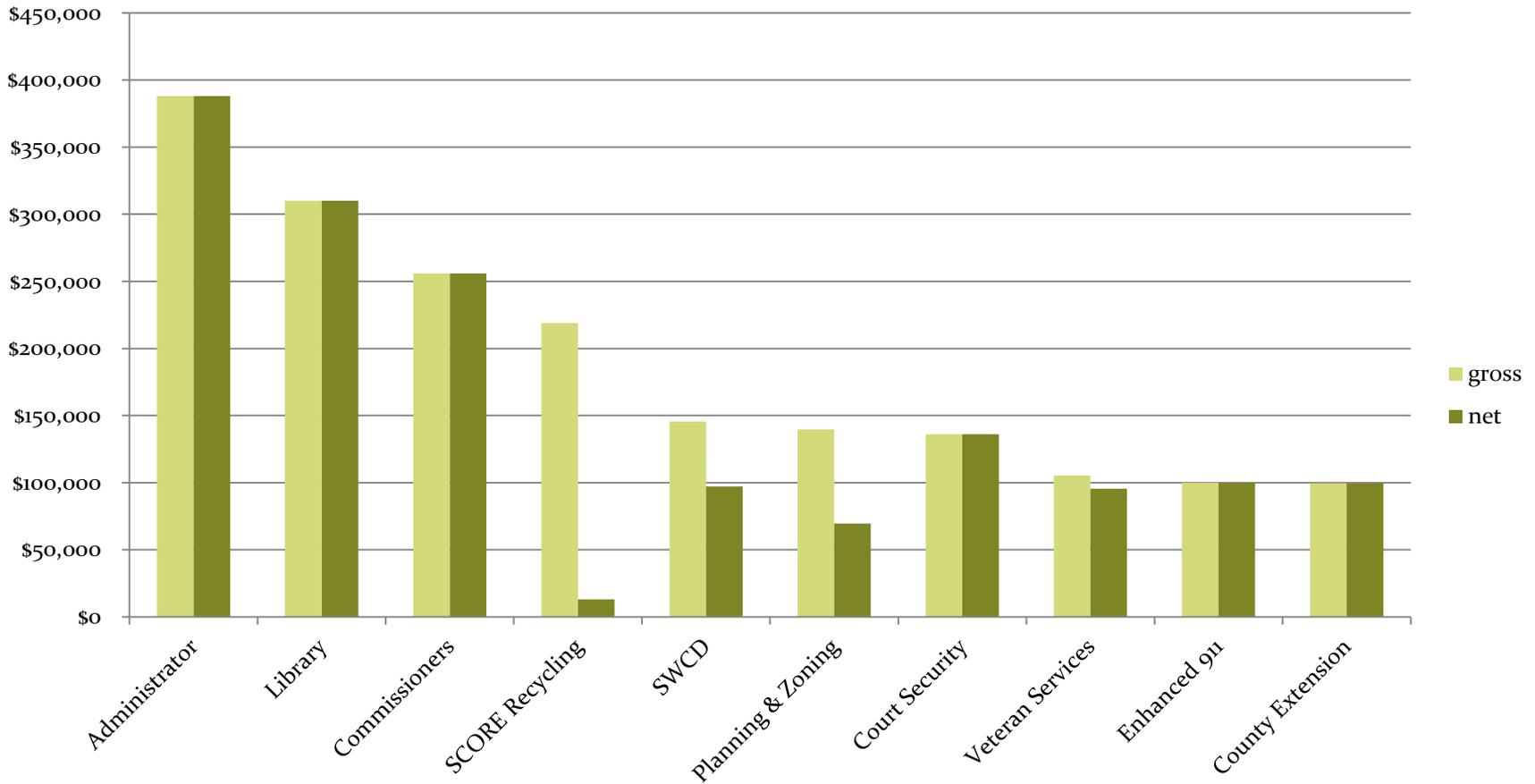


General Fund Dept. Expenditures (gross & net)



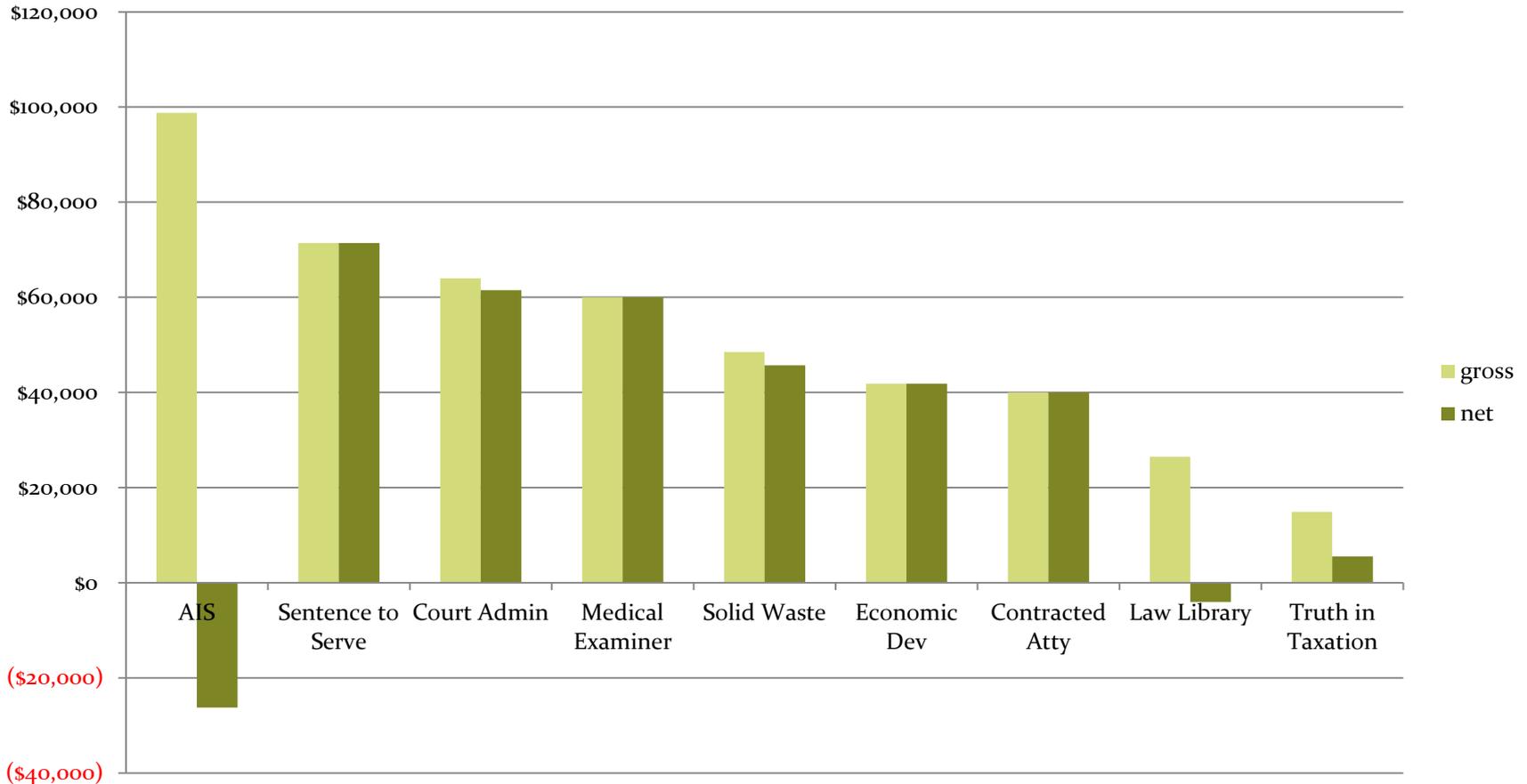


General Fund Dept. Expenditures (gross & net)





General Fund Dept. Expenditures (gross & net)



General Fund Departments with the most increase

Department	Amount
Sheriff Operations	\$220,286
Court Security	\$136,128
IT	\$101,683
Auditor	\$42,335
Administrator	\$35,681
Jail	\$31,572
Planning & Zoning	\$30,437
Assessor	\$25,192



Health and Human Services

● Total Expenditures 2016	\$ 8,167,785
● Total Expenditures 2017	\$10,199,182
● Increase	\$2,031,397
● Total Revenue	\$10,199,182
● Reserve/Contingency	\$0
● Levy Portion	\$3,475,664- 34%
	2016-43%





HHS Expenditures by Function

	2016	2017	Change
Income Maintenance	\$2,752,021	\$2,936,955	\$184,934
Social Services	\$5,055,260	\$5,414,116	\$358,856
Public Health	\$360,504	\$1,848,111	\$1,487,607

Highway

● Total Expenditures 2016	\$ 9,401,855
● Total Expenditures 2017	\$14,241,222
● Increase	\$4,839,367
● Total Revenue	\$14,241,222
● Sales Tax	\$1,525,000
● Levy Portion	\$ 1,879,821—13 ⁰ % 2016-19 ⁰ %



Property Tax Levy

	2016	2017	Change
General	\$8,283,158	\$9,270,161	\$987,003
HHS	\$3,517,198	\$3,475,664	\$-41,534
Road & Bridge	\$1,779,821	\$1,879,821	\$100,000
Building Fund	\$75,000	\$75,000	\$0
Jail Bond	\$1,165,752	\$1,174,425	\$8,673
Courthouse Bond	\$996,870	\$1,004,010	\$7,140
Technology Equipment	\$125,000	\$100,000	\$-25,000
Total	\$15,942,799	\$16,979,081	\$1,036,282



Fund Balances 12/31/15

General	\$4,900,788	
Unassigned	\$ 3,643,893	23%
Target	\$5,600,000	35%
Health & Human Services	\$1,024,124	
Highway	\$-211,775	
Land Management	\$945,250	



Changes in Value and Tax Capacity

	2015 Value	2016 Value	Change	2015 Tax Capacity	2016 Tax Capacity	Change
Residential	1,046,601,273	1,136,981,137	8.6%	8,843,311	9,705,034	9.7%
Seasonal	469,843,200	491,660,200	4.6%	4,705,182	4,924,118	4.6%
Agricultural	847,026,954	847,728,653	0.0%	6,200,003	6,313,548	1.8%
Commercial	169,867,800	178,511,010	5.1%	3,338,115	3,533,662	5.9%
Apartments	35,055,900	36,437,600	3.8%	386,001	402,173	4.1%
Total	2,568,395,027	2,691,318,600	4.8%	23,472,612	24,878,535	6.0%



Property Tax Calculation

$$\begin{aligned} &(\text{Taxable Property Value}) * (\text{Class Rate}) = \text{Tax Capacity} \\ &(\$100,000) * (1\%) = \$1,000 \end{aligned}$$

For Pine County

Total tax capacity = \$ 24,878,535

Tax Levy = \$ 16,979,081

Tax Rate = 66.45% (estimated)

Property Taxes on \$100,000 home= \$665





Tax Capacity Rate Comparison

	2010	2011	2012	2013	2014	2015	2016
Aitkin	32.93	34.69	28.90	41.24	42.91	44.53	46.15
Carlton	64.17	67.32	70.63	73.13	76.72	77.69	77.42
Chisago	61.55	67.02	76.22	80.28	79.80	76.69	73.29
Isanti	42.25	48.22	57.37	60.30	66.75	66.59	64.71
Kanabec	74.51	80.32	97.88	103.08	111.36	104.87	100.16
Mille Lacs	64.33	70.14	80.44	87.65	87.14	83.13	75.64
Pine	45.01	47.81	52.86	60.43	63.28	64.58	66.46
Median	61.55	67.02	70.63	73.13	76.72	76.69	73.29
Pine Dif	-16.54	-19.21	-17.77	-12.7	-13.44	-12.11	-6.83

Accomplishments of the 2017 budget

- All funds structurally balanced with General Fund Contingency
- 2 positions eliminated for 2017
- Priorities
 - Staff- wages above inflation (wages 3% or more plus steps/Performance)
 - Equipment- RMS, Vehicles, Roads, Buildings, Computers

The county board will consider the final budget
And property tax levy at the regular meeting
December 20, 2016 at 10:00 a.m., Courthouse



Public Comments & Questions

