



# 2018 Budget and Levy

December 5, 2017

# 2018 Preliminary Levy & Budget Drivers

- ▶ Mille Lacs County has maintained a significant cost in out-of-home placement expenses county-wide.
  - ▶ The county has worked to secure legislative reimbursement grants to support out-of-home placement expenses.
- ▶ Mille Lacs County is mandated by the State of Minnesota to pay for certain services, such as the out-of-home placement of children ordered by the Mille Lacs Band of Ojibwe Tribal Court, despite having no control over the process and no mechanism for dealing with exponential cost increases.
  - ▶ The Mille Lacs Band is working on becoming an Initiative Tribe to support their own out-of-home placement.
- ▶ Mille Lacs County has experienced a significant increase in health insurance renewal rates county-wide.
  - ▶ The county has switched health insurance companies for 2018 and will be on the Public Employees Insurance Program(PEIP), saving the county \$310,000.
- ▶ Mille Lacs County is contractually obligated to increase employee bargaining units wages.
  - ▶ Mille Lacs County is currently in negotiations with 7 out of the 9 bargaining units.
- ▶ Mille Lacs County has realized a substantial decline in property values and a loss in tax base around Mille Lacs Lake.
  - ▶ Mille Lacs County worked to secure the Mille Lacs Lake Area Economic Relief Loan and Tourism Grant Reimbursement programs to help support commercial business that has seen a declined in business.
  - ▶ The DNR has attended public meetings with the County Board to discuss current conditions.

# Property Tax Levy Proposed

## 2017 Budget Adopted

\$43,704,539

## 2017 Property Tax Levy Adopted

\$14,602,240

## 2017 Levy

4.79%

## 2018 Budget Proposed

\$41,217,226

## 2018 Property Tax Levy Proposed

\$15,449,170

## 2018 Levy

5.78%

## Preliminary Levy

8.5%

# County Levy History

Years 2007 - 2018

Year	Levy
2007	6.40%
2008	8.90%
2009	4.98%
2010	-0.68%
2011	0.00%
2012	0.00%
2013	0.00%
2014	0.00%
2015	3.00%
2016	2.99%
2017	4.79%
2018	5.78%

# General Government

<b>County Commissioners</b>	<b>2017 Budget</b>	<b>2017 Actual</b>	<b>2018 Budget</b>
Revenue	\$0.00	\$0.00	\$0.00
Expenditures	\$209,028	\$184,126	\$229,441
Net	\$209,028	\$184,126	\$229,441
<b>Court Administration</b>	<b>2017 Budget</b>	<b>2017 Actual</b>	<b>2018 Budget</b>
Revenue	\$0.00	\$83_	\$0.00
Expenditures	\$84,000	\$70,784	\$84,000
Net	\$84,000	\$70,701	\$84,000
<b>Law Library</b>	<b>2017 Budget</b>	<b>2017 Actual</b>	<b>2018 Budget</b>
Revenue	\$40,000_	\$46,186_	\$40,000_
Expenditures	\$30,800	\$17,035	\$27,000
Net	\$9,200_	\$29,151_	\$13,000_

# General Government

<b>Administrative Services</b>	<b>2017 Budget</b>	<b>2017 Actual</b>	<b>2018 Budget</b>
Revenue	\$0.00	\$106_	\$20,000_
Expenditures	\$1,105,872	\$1,059,216	\$1,206,016
Net	\$1,105,872	\$1,059,110	\$1,186,016
<b>Auditor - Treasurer</b>	<b>2017 Budget</b>	<b>2017 Actual</b>	<b>2018 Budget</b>
Revenue	\$37,500_	\$52,636_	\$41,500_
Expenditures	\$416,898	\$374,529	\$426,114
Net	\$379,398	\$321,893	\$384,614
<b>Licenses</b>	<b>2017 Budget</b>	<b>2017 Actual</b>	<b>2018 Budget</b>
Revenue	\$46,372_	\$46,902_	\$46,372_
Expenditures	\$0.00	\$0.00	\$0.00
Net	\$46,372_	\$46,902_	\$46,372_

# General Government

<b>Internal Auditing</b>	<b>2017 Budget</b>	<b>2017 Actual</b>	<b>2018 Budget</b>
Revenue	\$0.00	\$0.00	\$0.00
Expenditures	\$45,000	\$30,730	\$45,000
Net	\$45,000	\$30,730	\$45,000
<b>General Administration</b>	<b>2017 Budget</b>	<b>2017 Actual</b>	<b>2018 Budget</b>
Revenue	\$1,720,899_	\$501,600_	\$490,786_
Expenditures	\$412,556	\$403,930	\$308,950
Net	\$1,308,343_	\$97,670_	\$109,836_
<b>Information Services</b>	<b>2017 Budget</b>	<b>2017 Actual</b>	<b>2018 Budget</b>
Revenue	\$0.00	\$0.00	\$90,500_
Expenditures	\$148,200	\$144,774	\$151,200
Net	\$148,200	\$144,774	\$60,700

# General Government

<b>Data Processing</b>	<b>2017 Budget</b>	<b>2017 Actual</b>	<b>2018 Budget</b>
Revenue	\$0.00	\$0.00	\$0.00
Expenditures	\$80,654	\$75,711	\$81,700
Net	\$80,654	\$75,711	\$81,700
<b>Elections</b>	<b>2017 Budget</b>	<b>2017 Actual</b>	<b>2018 Budget</b>
Revenue	\$0.00	\$800_	\$0.00
Expenditures	\$20,850	\$14,445	\$52,500
Net	\$20,850	\$13,645	\$52,500
<b>County Attorney</b>	<b>2017 Budget</b>	<b>2017 Actual</b>	<b>2018 Budget</b>
Revenue	\$59,500_	\$51,427_	\$61,500_
Expenditures	\$1,429,094	\$1,294,334	\$1,450,380
Net	\$1,369,594	\$1,242,907	\$1,388,880



# General Government

<b>Victim Emergency Grant</b>	<b>2017 Budget</b>	<b>2017 Actual</b>	<b>2018 Budget</b>
Revenue	\$66,694_	\$28,462_	\$165,474_
Expenditures	\$79,559	\$61,287	\$157,642
Net	\$12,865	\$32,825	\$7,832_
<b>Assessor</b>	<b>2017 Budget</b>	<b>2017 Actual</b>	<b>2018 Budget</b>
Revenue	\$141,700_	\$142,001_	\$141,000_
Expenditures	\$458,172	\$414,116	\$467,403
Net	\$316,472	\$272,115	\$327,403
<b>Land Records and Information</b>	<b>2017 Budget</b>	<b>2017 Actual</b>	<b>2018 Budget</b>
Revenue	\$107,300_	\$108,233_	\$113,000_
Expenditures	\$61,500	\$52,909	\$55,000
Net	\$45,800_	\$55,324_	\$58,000_

# General Government

<b>Land Services</b>	<b>2017 Budget</b>	<b>2017 Actual</b>	<b>2018 Budget</b>
Revenue	\$314,500_	\$321,443_	\$294,877_
Expenditures	\$445,648	\$461,667	\$466,991
Net	\$131,148	\$140,224	\$172,114
<b>Building Maintenance</b>	<b>2017 Budget</b>	<b>2017 Actual</b>	<b>2018 Budget</b>
Revenue	\$0.00	\$0.00	\$0.00
Expenditures	\$347,280	\$312,876	\$350,805
Net	\$347,280	\$312,876	\$350,805
<b>Probation</b>	<b>2017 Budget</b>	<b>2017 Actual</b>	<b>2018 Budget</b>
Revenue	\$178,500_	\$156,402_	\$173,200_
Expenditures	\$840,351	\$714,440	\$982,323
Net	\$661,851	\$558,038	\$809,123

# General Government

<b>Case Load Reduction</b>	<b>2017 Budget</b>	<b>2017 Actual</b>	<b>2018 Budget</b>
Revenue	\$72,568_	\$75,107_	\$72,682_
Expenditures	\$145,250	\$133,062	\$146,034
Net	\$72,568	\$57,955	\$73,352
<b>Solid Waste</b>	<b>2017 Budget</b>	<b>2017 Actual</b>	<b>2018 Budget</b>
Revenue	\$100,000_	\$97,199_	\$149,495_
Expenditures	\$96,000	\$96,689	\$147,906
Net	\$4,000_	\$510_	\$1,589_
<b>County Agricultural Society</b>	<b>2017 Budget</b>	<b>2017 Actual</b>	<b>2018 Budget</b>
Revenue	\$0.00	\$0.00	\$0.00
Expenditures	\$17,000	\$25,500	\$17,000
Net	\$17,000	\$25,500	\$17,000

# General Government

<b>County Extension Service</b>	<b>2017 Budget</b>	<b>2017 Actual</b>	<b>2018 Budget</b>
Revenue	\$0.00	\$47_	\$0.00
Expenditures	\$93,602	\$54,231	\$86,231
Net	\$93,602	\$54,184	\$86,231
<b>Soil &amp; Water Cons.</b>	<b>2017 Budget</b>	<b>2017 Actual</b>	<b>2018 Budget</b>
Revenue	\$0.00	\$0.00	\$16,489_
Expenditures	\$85,000	\$102,750	\$119,239
Net	\$85,000	\$102,750	\$102,750
<b>Aquatic Invasive Species Aid</b>	<b>2017 Budget</b>	<b>2017 Actual</b>	<b>2018 Budget</b>
Revenue	\$96,263_	\$48,132_	\$127,045_
Expenditures	\$142,525	\$61,455	\$117,750
Net	\$46,262	\$13,323	\$9,295

# General Government

<b>Environmental Resources</b>	<b>2017 Budget</b>	<b>2017 Actual</b>	<b>2018 Budget</b>
Revenue	\$0.00	\$22,000_	\$76,007_
Expenditures	\$0.00	\$16,719	\$42,497
Net	\$0.00	\$5,281_	\$33,510_
<b>Economic Development</b>	<b>2017 Budget</b>	<b>2017 Actual</b>	<b>2018 Budget</b>
Revenue	\$0.00	\$0.00	\$0.00
Expenditures	\$66,768	\$51,400	\$76,544
Net	\$66,768	\$51,400	\$76,544
<b>Misc. &amp; Non-Dept'l</b>	<b>2017 Budget</b>	<b>2017 Actual</b>	<b>2018 Budget</b>
Revenue	\$10,836,695_	\$10,940,787_	\$11,631,980_
Expenditures	\$182,379	\$31,090	\$182,254
Net	\$10,654,316_	\$10,909,697_	\$11,449,726_

# General Government

County Library	2017 Budget	2017 Actual	2018 Budget
Revenue	\$0.00	\$0.00	\$0.00
Expenditures	\$273,835	\$273,835	\$297,635
Net	\$273,835	\$273,835	\$297,635

# Public Safety

<b>Sheriff</b>	<b>2017 Budget</b>	<b>2017 Actual</b>	<b>2018 Budget</b>
Revenue	\$681,427_	\$608,260_	\$487,500_
Expenditures	\$3,734,384	\$3,398,233	\$3,611,537
Net	\$3,052,957	\$2,789,973	\$3,124,037
<b>Court Security</b>	<b>2017 Budget</b>	<b>2017 Actual</b>	<b>2018 Budget</b>
Revenue	\$59,000_	\$53,285_	\$59,000_
Expenditures	\$525,085	\$473,498	\$409,413
Net	\$466,085	\$420,213	\$350,413
<b>Boat &amp; Water</b>	<b>2017 Budget</b>	<b>2017 Actual</b>	<b>2018 Budget</b>
Revenue	\$12,900_	\$23,652_	\$11,800-
Expenditures	\$55,767	\$45,343	\$106,283
Net	\$42,867	\$21,691	\$94,483

# Public Safety

<b>Communication Agreement</b>	<b>2017 Budget</b>	<b>2017 Actual</b>	<b>2018 Budget</b>
Revenue	\$0.00	\$21,500_	\$60,000_
Expenditures	\$0.00	\$4,119	\$10,000
Net	\$0.00	\$17,381_	\$50,000_
<b>Records System</b>	<b>2017 Budget</b>	<b>2017 Actual</b>	<b>2018 Budget</b>
Revenue	\$21,000_	\$57,352_	\$54,000_
Expenditures	\$52,500	\$58,443	\$54,000
Net	\$31,500	\$1,091	\$0.00
<b>Permit To Carry</b>	<b>2017 Budget</b>	<b>2017 Actual</b>	<b>2018 Budget</b>
Revenue	\$20,000_	\$31,085_	\$54,000_
Expenditures	\$10,000	\$31,486	\$63,554
Net	\$10,000	\$401	\$9,554



# Public Safety

<b>Animal Control</b>	<b>2017 Budget</b>	<b>2017 Actual</b>	<b>2018 Budget</b>
Revenue	\$1,000_	\$1,299_	\$1,000_
Expenditures	\$15,600	\$15,517	\$16,000
Net	\$14,600	\$14,218	\$15,000
<b>Coroner</b>	<b>2017 Budget</b>	<b>2017 Actual</b>	<b>2018 Budget</b>
Revenue	\$0.00	\$0.00	\$0.00
Expenditures	\$63,566	\$63,566	\$63,566
Net	\$63,566	\$63,566	\$63,566
<b>County Jail</b>	<b>2017 Budget</b>	<b>2017 Actual</b>	<b>2018 Budget</b>
Revenue	\$544,000_	\$517,208_	\$771,000_
Expenditures	\$2,851,623	\$2,956,609	\$3,088,616
Net	\$2,307,623	\$2,439,401	\$2,317,616

# Public Safety

<b>Prisoner Account</b>	<b>2017 Budget</b>	<b>2017 Actual</b>	<b>2018 Budget</b>
Revenue	\$250,000_	\$234,156_	\$250,000_
Expenditures	\$438,000	\$176,744	\$185,000
Net	\$188,000	\$57,412_	\$65,000_
<b>Civil Defense – Emergency Mgmt.</b>	<b>2017 Budget</b>	<b>2017 Actual</b>	<b>2018 Budget</b>
Revenue	\$75,000_	\$30,214_	\$126,000_
Expenditures	\$121,662	\$129,140	\$128,934
Net	\$46,662	\$98,926	\$2,934
<b>E-911</b>	<b>2017 Budget</b>	<b>2017 Actual</b>	<b>2018 Budget</b>
Revenue	\$101,936_	\$93,517_	\$101,000_
Expenditures	\$127,700	\$29,291	\$58,000
Net	\$25,765	\$64,226_	\$43,000_

# Public Safety

PSAP	2017 Budget	2017 Actual	2018 Budget
Revenue	\$0.00	\$0.00	\$0.00
Expenditures	\$762,826	\$679,366	\$875,598
Net	\$762,826	\$679,366	\$875,598

# Public Works - Road and Bridge

<b>Administration</b>	<b>2017 Budget</b>	<b>2017 Actual</b>	<b>2018 Budget</b>
Revenue	\$835,649_	\$825,637_	\$412,337_
Expenditures	\$666,731	\$540,838	\$355,075
Net	\$168,918_	\$284,799_	\$57,262_
<b>Engineering/ Construction</b>	<b>2017 Budget</b>	<b>2017 Actual</b>	<b>2018 Budget</b>
Revenue	\$5,047,440_	\$3,181,070_	\$8,406,923_
Expenditures	\$5,892,228	\$3,203,666	\$8,994,192
Net	\$844,788	\$22,596	\$587,269
<b>Maintenance</b>	<b>2017 Budget</b>	<b>2017 Actual</b>	<b>2018 Budget</b>
Revenue	\$2,598,960_	\$2,166,175_	\$2,923,028_
Expenditures	\$2,224,782	\$1,369,724	\$1,773,914
Net	\$374,178_	\$796,451_	\$1,149,114_

# Public Works - Road and Bridge

<b>Equipment Maint. &amp; Shop</b>	<b>2017 Budget</b>	<b>2017 Actual</b>	<b>2018 Budget</b>
Revenue	\$0.00	\$0.00	\$0.00
Expenditures	\$595,334	\$456,022	\$521,949
Net	\$595,334	\$456,022	\$521,949
<b>Seasonal/Students</b>	<b>2017 Budget</b>	<b>2017 Actual</b>	<b>2018 Budget</b>
Revenue	\$0.00	\$0.00	\$0.00
Expenditures	\$0.00	\$4,772	\$7,501
Net	\$0.00	\$4,772	\$7,501
<b>Surveyor</b>	<b>2017 Budget</b>	<b>2017 Actual</b>	<b>2018 Budget</b>
Revenue	\$0.00	\$0.00	\$0.00
Expenditures	\$102,974	\$53,823	\$70,172
Net	\$102,974	\$53,823	\$70,172

# Community and Veteran Services

<b>Veteran Services</b>	<b>2017 Budget</b>	<b>2017 Actual</b>	<b>2018 Budget</b>
Revenue	\$163,500_	\$164,794_	\$163,500_
Expenditures	\$163,130	\$123,143	\$151,797
Net	\$370_	\$41,651_	\$11,521_
<b>Income Maintenance</b>	<b>2017 Budget</b>	<b>2017 Actual</b>	<b>2018 Budget</b>
Revenue	\$3,528,458_	\$3,070,371_	\$3,366,973_
Expenditures	\$2,491,074	\$2,018,573	\$2,410,101
Net	\$1,037,384_	\$1,051,798_	\$956,872_
<b>Social Services</b>	<b>2017 Budget</b>	<b>2017 Actual</b>	<b>2018 Budget</b>
Revenue	\$7,109,476_	\$7,154,322_	\$7,900,251_
Expenditures	\$8,347,713	\$7,402,136	\$8,873,916
Net	\$1,238,237	\$247,814_	\$973,665

# Community and Veteran Services

Public Health	2017 Budget	2017 Actual	2018 Budget
Revenue	\$902,499_	\$889,673_	\$850,862_
Expenditures	\$902,016	\$633,265	\$752,511
Net	\$483_	\$256,408_	\$98,351_

# Debt Services

<b>Justice Center</b>	<b>2017 Budget</b>	<b>2017 Actual</b>	<b>2018 Budget</b>
Revenue	\$562,387_	\$564,525_	\$583,235_
Expenditures	\$562,387	\$565,838	\$583,235
Net	\$0.00	\$1,687_	\$0.00
<b>Historic Court House</b>	<b>2017 Budget</b>	<b>2017 Actual</b>	<b>2018 Budget</b>
Revenue	\$157,147_	\$175,856_	\$168,803_
Expenditures	\$157,147	\$158,148	\$168,803
Net	\$0.00	\$17,708_	\$0.00



# 2018 Proposed Budget

	2017 Budget	2017 Actual	2018 Budget
Revenue	\$36,503,924_	\$52,588,659_	\$40,517,019_
County Savings	\$0.00	\$0.00	\$679,249
Expenditures	\$43,704,539	\$56,647,588	\$41,196,268
Net	\$7,200,615	\$4,058,929	\$0.00

# Proposed Levy

	<b>Levy 5.78%</b>	<b>County Aid</b>	<b>Levy + County Aid</b>
General Fund	\$9,893,025	\$1,351,955	\$11,244,980
Public Works Fund	\$0.00	\$0.00	\$0.00
Community & Veterans Services Fund	\$4,642,416	\$327,768	\$4,970,184
Debt Service Fund	\$752,038	\$0.00	\$752,038
Capital Budget Fund	\$158,770	\$0.00	\$158,770
	\$15,446,249	\$1,679,723	\$17,125,972

# Questions?

Your input will be reviewed at the December 12, 2017 Special Board Meeting with the County Board. The budget and levy are scheduled to be considered by the County Board at the December 19, 2017 Regular Board meeting.

A copy of the presentation and the full line item budget, which is subject to change, is available for review in the Administrative Services Office and has been posted on the County website.

[www.co.mille-lacs.mn.us](http://www.co.mille-lacs.mn.us)