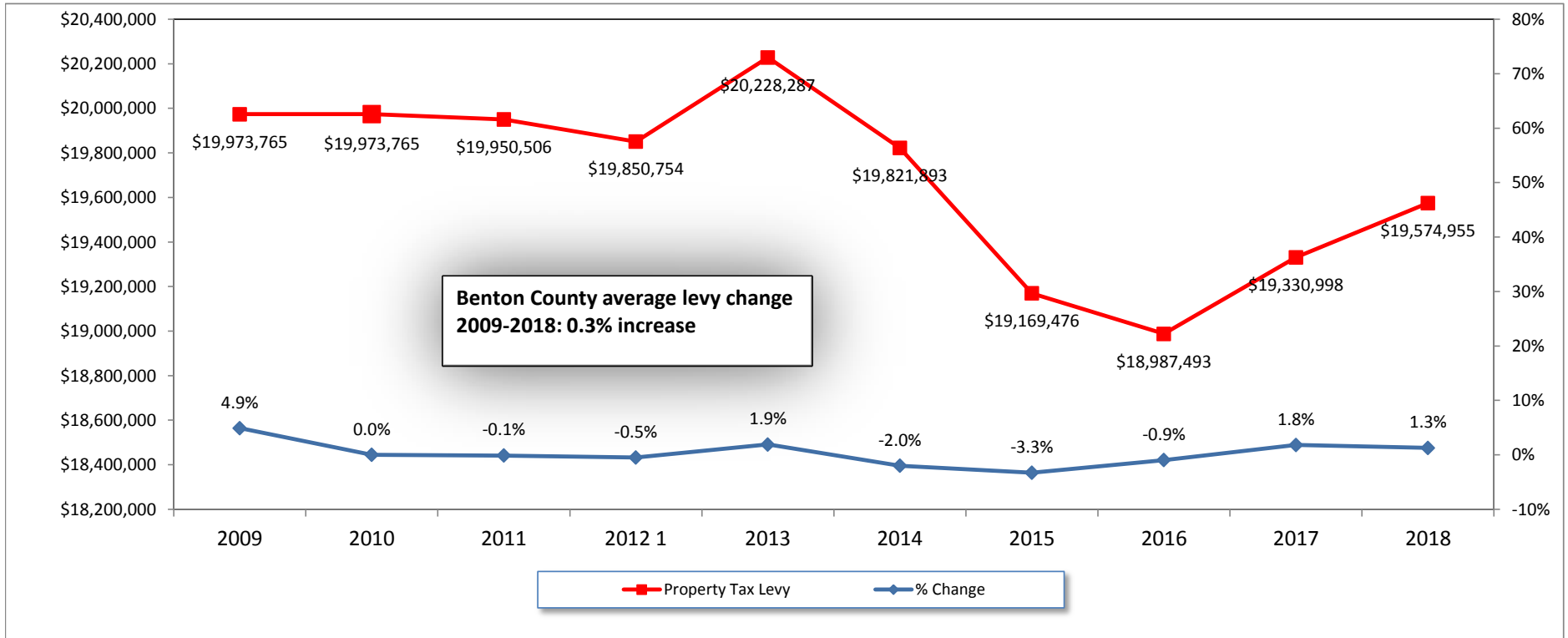


Benton County Tax Capacity, Levy and Tax Rate Summary - 10 Year Trend

	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u> ¹	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Net Tax Capacity	\$30,231,318	\$30,808,025	\$29,734,912	\$27,123,669	\$26,054,288	\$25,626,490	\$27,233,856	\$28,333,717	\$29,284,974	\$30,749,223
% Change	2.5%	1.9%	-3.5%	-8.8%	-3.9%	-1.6%	6.3%	4.0%	3.4%	5.0%
Property Tax Levy	\$19,973,765	\$19,973,765	\$19,950,506	\$19,850,754	\$20,228,287	\$19,821,893	\$19,169,476	\$18,987,493	\$19,330,998	\$19,574,955
% Change	4.9%	0.0%	-0.1%	-0.5%	1.9%	-2.0%	-3.3%	-0.9%	1.8%	1.3%
Tax Rate	66.28%	65.04%	67.32%	73.28%	77.74%	77.61%	70.62%	67.14%	66.01%	63.66%
Chg in Rate	1.7%	-1.2%	2.3%	6.0%	4.5%	-0.1%	-7.0%	-3.5%	-1.1%	-2.4%



¹ Residential homestead market value exclusion implemented for taxes payable in 2012.

2017 Final County Levies and Levy Per Capita Rankings

	2017 Final Levy	\$ Change from 2016	% Change from 2016	Ranking (Change from 2016)	Per Capita Levy	Statewide Per Capita Ranking
AITKIN COUNTY	\$12,882,929	\$434,929	3.49%	49	\$819.79	19
ANOKA COUNTY	\$126,944,707	\$3,059,627	2.47%	69	\$368.13	83
BECKER COUNTY	\$19,891,294	\$718,744	3.75%	40	\$592.58	58
BELTRAMI COUNTY	\$20,939,029	\$801,535	3.98%	37	\$456.46	78
BENTON COUNTY	\$19,330,998	\$343,505	1.81%	78	\$486.45	72
BIG STONE COUNTY	\$5,079,851	\$253,561	5.25%	21	\$1,005.11	8
BLUE EARTH COUNTY	\$32,180,090	\$1,792,847	5.90%	18	\$486.26	73
BROWN COUNTY	\$12,652,553	\$398,264	3.25%	55	\$497.47	71
CARLTON COUNTY	\$25,488,584	\$1,117,647	4.59%	31	\$715.27	32
CARVER COUNTY	\$51,649,500	\$1,406,800	2.80%	63	\$522.78	68
CASS COUNTY	\$21,766,554	\$737,528	3.51%	48	\$757.94	27
CHIPPEWA COUNTY	\$9,751,814	\$324,717	3.44%	51	\$804.80	21
CHISAGO COUNTY	\$33,528,602	\$1,078,602	3.32%	53	\$617.11	54
CLAY COUNTY	\$29,282,262	\$1,646,827	5.96%	16	\$470.92	77
CLEARWATER COUNTY	\$6,846,207	\$172,178	2.58%	65	\$777.80	23
COOK COUNTY	\$7,863,947	\$793,167	11.22%	2	\$1,506.79	1
COTTONWOOD COUNTY	\$10,024,216	\$655,792	7.00%	8	\$866.02	14
CROW WING COUNTY	\$34,385,687	-\$41,312	-0.12%	86	\$541.67	67
DAKOTA COUNTY	\$132,800,558	\$2,603,933	2.00%	74	\$320.40	87
DODGE COUNTY	\$13,111,277	\$417,118	3.29%	54	\$643.40	47
DOUGLAS COUNTY	\$25,970,652	\$499,804	1.96%	77	\$699.96	34
FARIBAULT COUNTY	\$10,556,171	\$370,190	3.63%	44	\$756.99	28
FILLMORE COUNTY	\$9,859,697	\$558,096	6.00%	14	\$473.43	76
FREEBORN COUNTY	\$21,559,543	\$420,664	1.99%	76	\$703.59	33
GOODHUE COUNTY	\$30,968,619	\$2,020,214	6.98%	9	\$664.41	43
GRANT COUNTY	\$6,630,046	\$305,031	4.82%	26	\$1,129.10	4
HENNEPIN COUNTY	\$759,408,857	\$32,645,131	4.49%	33	\$621.60	51
HOUSTON COUNTY	\$12,057,481	\$356,815	3.05%	58	\$641.77	48
HUBBARD COUNTY	\$13,900,000	\$500,000	3.73%	41	\$672.18	40
ISANTI COUNTY	\$19,374,731	\$1,088,581	5.95%	17	\$502.97	70
ITASCA COUNTY	\$38,231,023	\$1,927,454	5.31%	20	\$837.33	17
JACKSON COUNTY	\$10,605,545	\$259,014	2.50%	66	\$1,048.70	6
KANABEC COUNTY	\$11,060,269	\$229,468	2.12%	70	\$695.26	36
KANDIYOHI COUNTY	\$31,835,798	\$659,723	2.12%	71	\$748.90	29
KITSON COUNTY	\$3,803,506	\$18,832	0.50%	82	\$860.13	15
KOOCHICHING COUNTY	\$4,237,490	\$118,021	2.86%	61	\$328.77	86
LAC QUI PARLE COUNTY	\$5,645,179	\$202,502	3.72%	42	\$822.19	18
LAKE COUNTY	\$9,851,966	\$557,658	6.00%	15	\$926.46	10
LAKE OF THE WOODS COUNTY	\$2,610,910	\$63,680	2.50%	68	\$665.20	42
LE SUEUR COUNTY	\$17,943,864	\$772,702	4.50%	32	\$647.70	46
LINCOLN COUNTY	\$5,566,593	\$180,434	3.35%	52	\$964.75	9

2017 Final County Levies and Levy Per Capita Rankings

	2017 Final Levy	\$ Change from 2016	% Change from 2016	Ranking (Change from 2016)	Per Capita Levy	Statewide Per Capita Ranking
LYON COUNTY	\$14,318,823	\$216,308	1.53%	80	\$555.51	63
MCLEOD COUNTY	\$19,733,264	\$939,679	5.00%	23	\$549.21	65
MAHNOMEN COUNTY	\$3,982,650	\$0	0.00%	83	\$729.96	31
MARSHALL COUNTY	\$6,324,815	\$301,182	5.00%	22	\$671.64	41
MARTIN COUNTY	\$14,991,920	\$1,006,165	7.19%	6	\$745.05	30
MEEKER COUNTY	\$13,690,058	\$0	0.00%	84	\$592.39	59
MILLE LACS COUNTY	\$14,602,240	-\$907,054	-5.85%	87	\$566.24	62
MORRISON COUNTY	\$18,033,066	\$558,569	3.20%	56	\$550.02	64
MOWER COUNTY	\$19,853,150	\$602,662	3.13%	57	\$506.70	69
MURRAY COUNTY	\$6,729,851	\$385,663	6.08%	12	\$799.46	22
NICOLLET COUNTY	\$20,058,922	\$751,591	3.89%	38	\$599.99	57
NOBLES COUNTY	\$13,189,914	\$381,872	2.98%	60	\$606.63	56
NORMAN COUNTY	\$5,883,149	\$269,208	4.80%	27	\$882.56	13
OLMSTED COUNTY	\$91,959,095	\$2,242,905	2.50%	67	\$607.44	55
OTTER TAIL COUNTY	\$37,644,904	\$952,705	2.60%	64	\$652.66	45
PENNINGTON COUNTY	\$9,613,245	\$1,465,521	17.99%	1	\$676.70	39
PINE COUNTY	\$16,979,081	\$1,036,282	6.50%	10	\$583.33	60
PIPESTONE COUNTY	\$6,299,895	\$567,289	9.90%	3	\$678.79	38
POLK COUNTY	\$22,017,945	\$641,300	3.00%	59	\$698.34	35
POPE COUNTY	\$9,431,796	\$184,031	1.99%	75	\$856.19	16
RAMSEY COUNTY	\$292,507,660	\$8,091,310	2.84%	62	\$548.10	66
RED LAKE COUNTY	\$2,793,869	\$182,797	7.00%	7	\$691.72	37
REDWOOD COUNTY	\$11,785,578	\$411,808	3.62%	45	\$761.05	26
RENVILLE COUNTY	\$13,839,489	\$273,918	2.02%	73	\$924.79	11
RICE COUNTY	\$23,672,679	\$855,639	3.75%	39	\$361.86	84
ROCK COUNTY	\$5,469,492	\$316,130	6.13%	11	\$569.68	61
ROSEAU COUNTY	\$6,597,453	\$0	0.00%	85	\$418.33	81
ST LOUIS COUNTY	\$126,550,079	\$9,918,886	8.50%	4	\$631.55	49
SCOTT COUNTY	\$63,700,000	\$2,830,000	4.65%	28	\$452.10	79
SHERBURNE COUNTY	\$44,482,537	\$1,566,843	3.65%	43	\$484.06	74
SIBLEY COUNTY	\$13,207,501	\$449,534	3.52%	46	\$887.36	12
STEARNS COUNTY	\$74,003,595	\$2,512,704	3.51%	47	\$479.16	75
STEELE COUNTY	\$22,908,881	\$469,728	2.09%	72	\$624.08	50
STEVENS COUNTY	\$7,465,504	\$550,626	7.96%	5	\$761.48	25
SWIFT COUNTY	\$10,194,971	\$421,314	4.31%	34	\$1,089.09	5
TODD COUNTY	\$15,001,965	\$662,166	4.62%	29	\$618.51	53
TRAVERSE COUNTY	\$5,000,130	\$219,622	4.59%	30	\$1,468.47	2
WABASHA COUNTY	\$14,072,898	\$541,265	4.00%	36	\$661.79	44
WADENA COUNTY	\$8,599,165	\$398,919	4.86%	25	\$619.58	52
WASECA COUNTY	\$14,542,751	\$763,999	5.54%	19	\$765.89	24
WASHINGTON COUNTY	\$97,115,300	\$3,243,400	3.46%	50	\$386.89	82

2017 Final County Levies and Levy Per Capita Rankings

	2017 Final Levy	\$ Change from 2016	% Change from 2016	Ranking (Change from 2016)	Per Capita Levy	Statewide Per Capita Ranking
WATONWAN COUNTY	\$9,006,985	\$346,471	4.00%	35	\$819.19	20
WILKIN COUNTY	\$7,473,044	\$85,097	1.15%	81	\$1,163.84	3
WINONA COUNTY	\$17,465,392	\$988,607	6.00%	13	\$341.60	85
WRIGHT COUNTY	\$58,184,217	\$2,758,063	4.98%	24	\$442.93	80
YELLOW MEDICINE COUNTY	\$10,342,908	\$159,562	1.57%	79	\$1,040.01	7
Totals/Avg	\$3,019,400,425	\$113,084,309	3.99%		\$687.25	
<i>Source: MN Department of Revenue (provided by MICA)</i>						

Proposed 2018 County Levies						
	Proposed 2018 Levy	\$ Chg from 2017	% Chg from 2017	% Chg Rank (1=Highest Increase)	Proposed Levy Per Capita	Per Capita Rank (1=Highest)
AITKIN COUNTY	13,503,444	620,515	4.82%	32	865.05	17
ANOKA COUNTY	131,832,235	4,887,528	3.85%	54	378.12	84
BECKER COUNTY	20,587,490	696,196	3.50%	60	609.71	61
BELTRAMI COUNTY	22,293,610	1,354,581	6.47%	15	483.92	78
BENTON COUNTY	19,574,955	243,957	1.26%	78	489.37	77
BIG STONE COUNTY	5,079,851	0	0.00%	84	1,005.51	9
BLUE EARTH COUNTY	34,751,280	2,571,190	7.99%	5	518.00	72
BROWN COUNTY	13,146,002	493,449	3.90%	51	518.93	71
CARLTON COUNTY	26,743,763	1,255,179	4.92%	29	748.20	32
CARVER COUNTY	53,649,500	2,000,000	3.87%	52	533.18	69
CASS COUNTY	22,307,860	541,306	2.49%	69	772.03	29
CHIPPEWA COUNTY	9,816,559	64,745	0.66%	81	809.81	24
CHISAGO COUNTY	34,702,103	1,173,501	3.50%	61	633.64	56
CLAY COUNTY	31,097,491	1,815,229	6.20%	18	494.51	76
CLEARWATER COUNTY	7,224,694	378,487	5.53%	23	818.75	23
COOK COUNTY	9,428,872	1,564,925	19.90%	1	1,791.20	1
COTTONWOOD COUNTY	10,425,185	400,969	4.00%	46	909.31	14
CROW WING COUNTY	34,385,687	0	0.00%	85	537.28	68
DAKOTA COUNTY	136,651,774	3,851,216	2.90%	67	326.58	87
DODGE COUNTY	14,022,817	911,540	6.95%	11	683.84	46
DOUGLAS COUNTY	27,000,000	1,029,348	3.96%	49	720.63	36
FARIBAULT COUNTY	11,057,627	501,456	4.75%	37	802.44	25
FILLMORE COUNTY	10,494,475	634,778	6.44%	16	502.49	73
FREEBORN COUNTY	22,421,925	862,382	4.00%	47	733.32	33
GOODHUE COUNTY	33,000,000	2,031,381	6.56%	14	706.38	40

Proposed 2018 County Levies						
	Proposed 2018 Levy	\$ Chg from 2017	% Chg from 2017	% Chg Rank (1=Highest Increase)	Proposed Levy Per Capita	Per Capita Rank (1=Highest)
GRANT COUNTY	6,830,046	200,000	3.02%	63	1,160.39	4
HENNEPIN COUNTY	796,975,395	37,566,538	4.95%	28	643.97	51
HOUSTON COUNTY	12,113,385	55,904	0.46%	83	643.17	52
HUBBARD COUNTY	14,450,000	550,000	3.96%	50	697.06	42
ISANTI COUNTY	20,718,008	1,343,277	6.93%	12	531.11	70
ITASCA COUNTY	39,590,080	1,359,057	3.55%	57	866.83	16
JACKSON COUNTY	10,675,354	69,809	0.66%	82	1,069.89	6
KANABEC COUNTY	11,380,608	320,339	2.90%	68	718.43	37
KANDIYOHI COUNTY	32,308,783	472,985	1.49%	77	760.55	31
KITTSOON COUNTY	3,771,791	(31,715)	-0.83%	87	869.28	15
KOOCHICHING COUNTY	4,460,000	222,510	5.25%	25	349.72	86
LAC QUI PARLE COUNTY	5,750,830	105,651	1.87%	74	853.11	20
LAKE COUNTY	10,291,966	440,000	4.47%	40	968.56	10
LAKE OF THE WOODS COUNTY	2,663,128	52,218	2.00%	73	685.84	45
LE SUEUR COUNTY	19,379,373	1,435,509	8.00%	4	701.16	41
LINCOLN COUNTY	5,802,616	236,023	4.24%	43	1,006.35	8
LYON COUNTY	14,462,011	143,188	1.00%	79	563.07	65
MCLEOD COUNTY	21,114,592	1,381,328	7.00%	9	588.92	63
MAHNOMEN COUNTY	4,181,783	199,133	5.00%	26	768.29	30
MARSHALL COUNTY	6,451,311	126,496	2.00%	72	692.42	43
MARTIN COUNTY	15,868,136	876,216	5.84%	22	798.20	26
MEEKER COUNTY	14,169,643	479,585	3.50%	58	613.17	59
MILLE LACS COUNTY	15,843,430	1,241,190	8.50%	3	612.66	60
MORRISON COUNTY	18,448,514	415,448	2.30%	70	562.01	66
MOWER COUNTY	21,194,869	1,341,719	6.76%	13	540.80	67

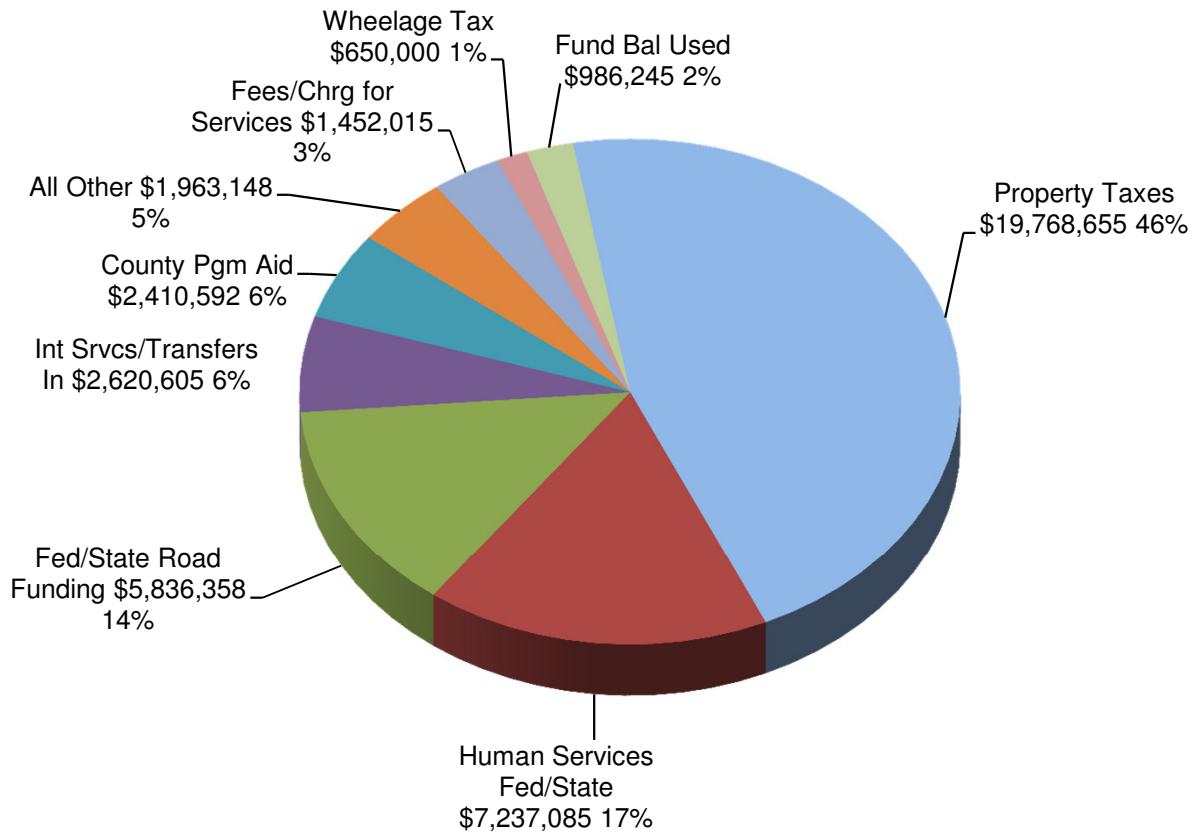
Proposed 2018 County Levies						
	Proposed 2018 Levy	\$ Chg from 2017	% Chg from 2017	% Chg Rank (1=Highest Increase)	Proposed Levy Per Capita	Per Capita Rank (1=Highest)
MURRAY COUNTY	7,043,080	313,229	4.65%	38	845.30	21
NICOLLET COUNTY	21,023,280	964,358	4.81%	34	625.64	57
NOBLES COUNTY	13,973,268	783,354	5.94%	20	640.24	55
NORMAN COUNTY	6,250,254	367,105	6.24%	17	948.16	12
OLMSTED COUNTY	98,396,232	6,437,137	7.00%	8	642.95	53
OTTER TAIL COUNTY	39,473,821	1,828,917	4.86%	31	680.57	47
PENNINGTON COUNTY	10,083,184	469,939	4.89%	30	707.89	39
PINE COUNTY	17,912,930	933,849	5.50%	24	620.28	58
PIPESTONE COUNTY	6,542,647	242,752	3.85%	53	710.31	38
POLK COUNTY	23,118,842	1,100,897	5.00%	27	730.52	34
POPE COUNTY	9,431,796	0	0.00%	86	855.41	19
RAMSEY COUNTY	305,199,197	12,691,537	4.34%	42	564.50	64
RED LAKE COUNTY	2,909,437	115,568	4.14%	44	728.09	35
REDWOOD COUNTY	12,135,636	350,058	2.97%	65	794.48	27
RENVILLE COUNTY	14,047,054	207,565	1.50%	76	954.35	11
RICE COUNTY	25,067,965	1,395,286	5.89%	21	382.09	83
ROCK COUNTY	5,729,498	260,006	4.75%	36	604.12	62
ROSEAU COUNTY	6,795,377	197,924	3.00%	64	433.96	81
ST LOUIS COUNTY	132,181,558	5,631,479	4.45%	41	661.75	48
SCOTT COUNTY	65,985,000	2,285,000	3.59%	56	463.26	80
SHERBURNE COUNTY	46,483,457	2,000,920	4.50%	39	497.38	75
SIBLEY COUNTY	13,669,964	462,463	3.50%	59	922.15	13
STEARNS COUNTY	77,540,790	3,537,195	4.78%	35	497.91	74
STEELE COUNTY	24,010,403	1,101,522	4.81%	33	653.08	49
STEVENS COUNTY	7,577,482	111,978	1.50%	75	777.82	28
SWIFT COUNTY	10,398,870	203,899	2.00%	71	1,108.15	5
TODD COUNTY	15,621,292	619,327	4.13%	45	644.20	50

Proposed 2018 County Levies						
	Proposed 2018 Levy	\$ Chg from 2017	% Chg from 2017	% Chg Rank (1=Highest Increase)	Proposed Levy Per Capita	Per Capita Rank (1=Highest)
TRAVERSE COUNTY	5,487,752	487,622	9.75%	2	1,636.18	2
WABASHA COUNTY	14,600,632	527,734	3.75%	55	688.19	44
WADENA COUNTY	8,850,381	251,216	2.92%	66	641.38	54
WASECA COUNTY	15,603,619	1,060,868	7.29%	7	830.69	22
WASHINGTON COUNTY	103,888,700	6,773,400	6.97%	10	410.42	82
WATONWAN COUNTY	9,367,264	360,279	4.00%	48	857.65	18
WILKIN COUNTY	7,703,824	230,780	3.09%	62	1,208.63	3
WINONA COUNTY	18,513,316	1,047,924	6.00%	19	363.38	85
WRIGHT COUNTY	62,680,533	4,496,316	7.73%	6	472.71	79
YELLOW MEDICINE COUNTY	10,420,480	77,572	0.75%	80	1,050.66	7
County Totals	3,159,813,666	140,413,241	4.65%			

Benton County
Truth in Taxation Public Meeting – December 6, 2017
Summary of Major Factors in the Proposed 2018 Budget and Levy

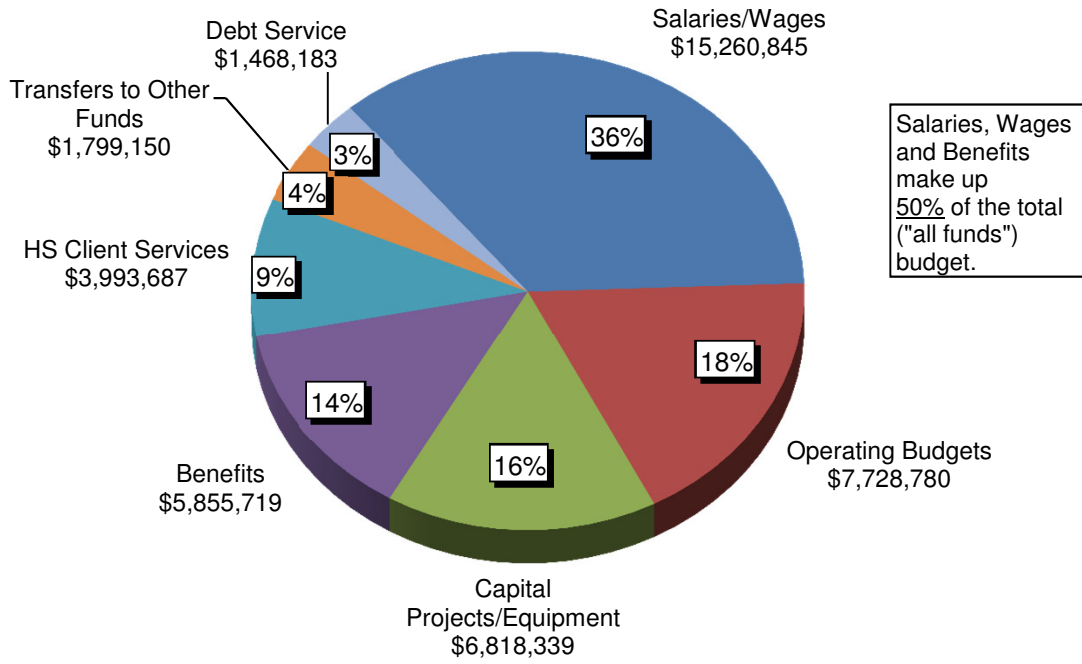
- ❑ The proposed 2018 levy increases 1.3%, or \$243,957 from 2017, to a total of \$19,574,955
- ❑ The proposed levy keeps the increase below the 5% expected growth in the County’s payable 2018 tax capacity, which translates into a reduced County tax rate in 2018; the County tax rate will fall from 66.01% to 63.66% (estimated) of tax capacity (down from a peak of 77.74% in 2013)
- ❑ The proposed 2018 operating budget totals \$42,924,703, an increase of \$156,029, or 0.4% from 2017
- ❑ The proposed budget includes the following “policy issues”:
 - Adds a full-time Social Worker in Human Services to manage workload growth from a new state mandate to conduct annual, unannounced inspections of licensed daycare providers (currently, scheduled inspections are conducted every two years);
 - A part-time support staff position in the County Attorney’s Office is increased to full time to provide clerical assistance in the Probation Office; the position currently provides support to both offices; Probation has experienced increased workload for support staff due to the implementation of “e-filing” court documents, requiring more data entry by Probation staff
 - The proposed budget adds \$35,110 for a new electronic timesheet system; it will replace a paper timesheet system used in the Sheriff’s Office and an in-house developed electronic system used by other County Departments
 - \$45,900 is funded in the Auditor-Treasurer’s Office as the match for a state grant to help local governments replace electronic voting equipment (originally purchased with federal grants in 2009)
 - The Sheriff’s Office and Jail budget is increased \$17,000 to implement a program of incentives for employees to maintain physical fitness (with the goal of maintaining or improving employee health and potentially reducing work-related injuries)
- ❑ Employee compensation and benefits add \$361,462 to the 2018 budget; this amount funds a 2% general wage increase in labor agreements, plus step and longevity increases; the County will have no health insurance premium increase in 2018
- ❑ Increased spending is partially offset by \$144,810 in additional County Program Aid; also, new Buffer Enforcement Aid of \$73,000 helps to offset the levy increase
- ❑ Refunding three older bond issuances from 2007 and 2008 saves \$40,103 in the 2018 debt service levy
- ❑ Moving to a private CPA firm for the County’s annual audit saves \$21,000 in 2018.

Benton County 2018 Proposed Budget - Where It Comes From



Total Revenues/Fund Balance Used: \$42,924,703

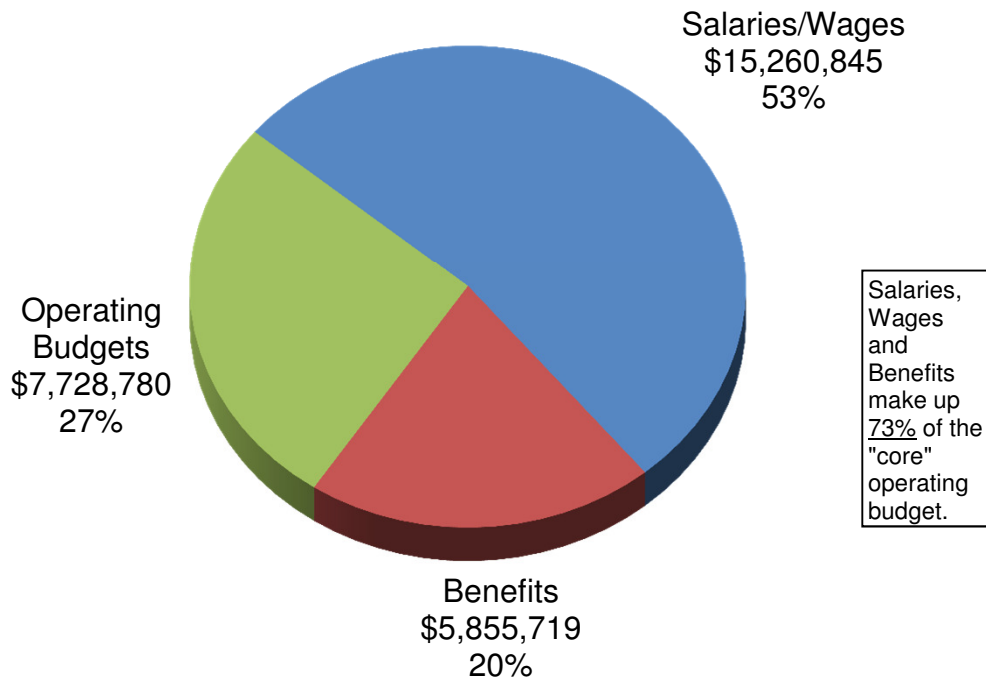
**Benton County
2018 Proposed Budget - Where It Goes**



Salaries, Wages and Benefits make up 50% of the total ("all funds") budget.

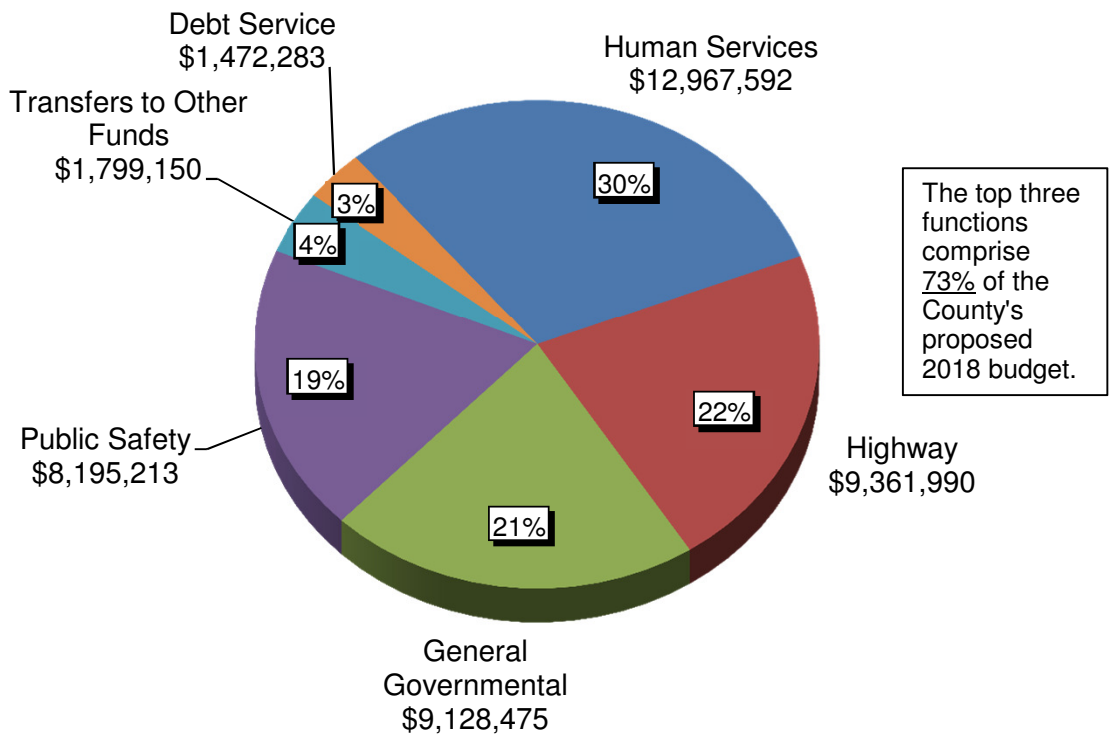
Total Proposed 2018 Budget: **\$42,924,703**

**2018 Proposed Budget - Where It Goes
"Core Operating Budget"**



Salaries, Wages and Benefits make up 73% of the "core" operating budget.

**Benton County
2018 Proposed Budget - Where It Goes by Major Function**



**Benton County Budget and Levy Summary
2018 Proposed Budget and Levy**

	2017 Adopted Budget	2018 Proposed Budget	\$ Chg	% Chg
Revenue/Transfers-In (Other Than Property Tax Levy and County Program Aid)				
Revenue Fund	\$3,004,084	\$3,355,012	\$350,928	11.7%
Highway	7,385,617	7,093,851	(291,766)	-4.0%
Human Services	7,763,806	7,800,000	36,194	0.5%
Capital Projects	762,000	775,000	13,000	1.7%
Capital Projects - Highway	800,000	995,000	195,000	24.4%
Debt Service	407,960	409,048	1,088	0.3%
Tax Abatements (Fund 70)	0	0	0	0.0%
Totals	\$20,123,467	\$20,427,911	\$304,444	1.5%
Expenditures				
Revenue Fund	\$16,370,666	\$16,832,232	\$461,566	2.8%
Highway	9,647,733	\$9,361,990	(285,743)	-3.0%
Human Services	13,120,959	\$13,167,592	46,633	0.4%
Capital Projects	388,553	\$1,172,356	783,803	201.7%
Capital Projects - Highway	1,455,450	\$918,250	(537,200)	-36.9%
Debt Service	1,781,213	\$1,468,183	(313,031)	-17.6%
Tax Abatements (Fund 70)	4,100	\$4,100	0	0.0%
Totals	\$42,768,674	\$42,924,703	\$156,029	0.4%
Levy Required (Before Fund Balance Used/State Aid Reduction)				
Revenue Fund	\$13,366,582	\$13,477,220	\$110,638	0.8%
Highway	2,262,116	2,268,139	6,023	0.3%
Human Services	5,357,153	5,367,592	10,439	0.2%
Capital Projects	-373,447	397,356	770,803	-206.4%
Capital Projects - Highway	655,450	(76,750)	(732,200)	-111.7%
Debt Service	1,373,253	1,059,135	(314,119)	-22.9%
Tax Abatements (Fund 70)	4,100	4,100	0	0.0%
Totals	\$22,645,207	\$22,496,792	(\$148,416)	-0.7%
Fund Balance Used				
Revenue Fund	(\$411,629)	(\$400,000)	\$11,629	-2.8%
Highway	(6,457)	0	6,457	0.0%
Human Services	(504,580)	(200,000)	304,580	-60.4%
Capital Projects	394,344	(397,356)	(791,700)	-200.8%
Capital Projects - Highway	(588,450)	143,750	732,200	-124.4%
Debt Service	(406,855)	(132,839)	274,016	-67.3%
Tax Abatements (Fund 70)	200	200	0	0.0%
Totals	(\$1,523,427)	(\$986,245)	\$537,182	-35.3%
Net Property Tax Levy				
Revenue Fund	\$12,954,953	\$13,077,220	\$122,267	0.9%
Highway	2,255,659	2,268,139	12,480	0.6%
Human Services	4,852,573	5,167,592	315,019	6.5%
Capital Projects	20,897	0	(20,897)	-100.0%
Capital Projects - Highway	67,000	67,000	0	0.0%
Debt Service	966,398	926,296	(40,103)	-4.1%
Tax Abatements (Fund 70)	4,300	4,300	0	0.0%
Totals	\$21,121,780	\$21,510,547	\$388,767	1.8%
Less County Program Aid	(1,790,782)	(1,935,592)	(144,810)	8.1%
Net Property Tax Levy	\$19,330,998	\$19,574,955	\$243,957	1.3%

Benton County Budget Detail by Department

Department	Adopted 2017 Budget and Levy			2018 Base Budget						2018 Policy Issues		2018 Proposed Budget Summary			
	Revenue	Expenditures	Levy	Salary & Benefits	Operating	Total Expenditures	Revenue Forecast	Addtl. State Aid	Total Revenue	2018 Base Budget Levy	Expenditures	Revenue	Revenue	Expenditures	Levy
Commissioners	0	299,236	299,236	258,193	35,500	293,693			0	293,693			0	293,693	293,693
General Government	228,000	968,882	740,882	217,810	723,267	944,077	222,000		222,000	722,077			222,000	944,077	722,077
Public Defender	0	145,000	145,000		147,000	147,000			0	147,000			0	147,000	147,000
Auditor/Treasurer	659,982	628,328	(31,654)	527,994	63,300	591,294	727,392		727,392	(136,098)	45,900		727,392	637,194	(90,198)
Assessor	46,000	566,765	520,765	503,698	79,450	583,148	82,000		82,000	501,148			82,000	583,148	501,148
Attorney	225,500	1,183,574	958,074	1,134,522	92,400	1,226,922	219,000		219,000	1,007,922	31,380		219,000	1,258,302	1,039,302
Recorder Administrator	200,000	293,640	93,640	181,298	81,625	262,923	205,000		205,000	57,923			205,000	262,923	57,923
Administration	0	661,304	661,304	593,161	15,150	608,311			0	608,311			0	608,311	608,311
Emergency Management	23,750	91,901	68,151	83,486	10,075	93,561	24,185		24,185	69,376			24,185	93,561	69,376
Information Technology	294,750	801,489	506,739	506,183	229,005	813,188	358,917		358,917	454,271	35,110		358,917	848,298	489,381
Property Management	262,838	826,779	563,941	518,448	312,010	859,258	266,118		266,118	593,140	7,800		266,118	867,058	600,940
Veterans' Services	0	74,663	74,663	75,344	2,810	78,154			0	78,154			0	78,154	78,154
Administrator - Total	581,338	2,456,136	1,874,798	1,776,622	569,050	2,452,472	649,220	0	649,220	1,803,252	42,910	0	649,220	2,495,382	1,846,162
Department of Development	163,271	537,746	374,475	382,286	45,237	427,523	244,432		244,432	183,091	500		244,432	428,023	183,591
Outside Agencies	0	824,345	824,345		910,075	910,075			0	910,075	3,500		0	913,575	913,575
Sheriff's Office															
Sheriff	297,893	3,967,862	3,669,969	3,620,636	317,962	4,123,598	326,568		326,568	3,797,030	8,840		326,568	4,132,438	3,805,870
Jail	496,500	3,422,669	2,926,169	2,754,957	701,044	3,463,501	521,500		521,500	2,942,001	8,160		521,500	3,471,661	2,950,161
Sheriff - Total	794,393	7,390,531	6,596,138	6,375,593	1,019,006	7,587,099	848,068	0	848,068	6,739,031	17,000	0	848,068	7,604,099	6,756,031
Department of Corrections	104,900	607,341	502,441	64,447	573,406	637,853	117,900		117,900	519,953			117,900	637,853	519,953
Extension	700	219,142	218,442	76,502	148,961	225,463			0	225,463	1,500		0	226,963	226,963
Transfers From/To Other Funds	0	250,000	250,000		400,000	400,000	40,000		40,000	360,000			40,000	400,000	360,000
Total - Revenue Fund	3,004,084	16,370,666	13,366,582	11,498,965	4,888,277	16,689,542	3,355,012	0	3,355,012	13,334,530	142,690	0	3,355,012	16,832,232	13,477,220
Other Funds															
Highway	7,385,617	9,647,733	2,262,116	1,811,935	2,212,347	9,361,990	7,093,851		7,093,851	2,268,139			7,093,851	9,361,990	2,268,139
Human Services	7,763,806	13,120,959	5,357,153	7,676,033	5,415,708	13,093,041	7,800,000		7,800,000	5,293,041	74,551		7,800,000	13,167,592	5,367,592
Capital Projects	762,000	388,553	(373,447)			1,172,356	775,000		775,000	397,356			775,000	1,172,356	397,356
Capital Projects - Highway	800,000	1,455,450	655,450		918,250	918,250	520,000	475,000	995,000	(76,750)			995,000	918,250	(76,750)
Debt Service	407,960	1,781,213	1,373,253		1,468,183	1,468,183	409,048		409,048	1,059,135			409,048	1,468,183	1,059,135
Tax Abatements (Fund 70)	0	4,100	4,100		4,100	4,100			0	4,100			0	4,100	4,100
Total - Other Funds	17,119,383	26,398,008	9,278,625	9,487,968	10,018,588	26,017,920	16,597,899	475,000	17,072,899	8,945,021	74,551	0	17,072,899	26,092,471	9,019,572
Grand Total - All Funds	20,123,467	42,768,674	22,645,207	20,986,933	14,906,865	42,707,462	19,952,911	475,000	20,427,911	22,279,551	217,241	0	20,427,911	42,924,703	22,496,792

Major Factors Affecting the 2018 Benton County Proposed Levy

Revenue Fund

2018 general wage increase ("COLA")	\$192,906
Step increases and other base salary adjustments	3,173
Health insurance enrollment changes	17,398
Operating Account Changes	
> Take out one-time funding for Comp Plan update (\$ moved to Restr. Fund)	(100,000)
> Add local assessing contracts (townships and cities); offset by revenue	28,100
> Reduce external auditing budget (contracting with private CPA firm)	(21,000)
> Adjust General Government utilities and outside labor attorney budgets	(16,300)
> All Other Operating Account Changes	205,599
Capital Outlay Base Budget Adjustments	9,000
Net Revenue Changes (Negative equals an increase/lowering levy costs)	(350,928)
Change in Fund Balance Used (Positive equals less fund balance use)	11,629
Policy Issues (see attached detail)	142,690
Total Changes	\$122,267

Highway Fund

2018 general wage increase ("COLA")	\$32,765
Step increases and other base salary adjustments	(24,521)
Health insurance enrollment changes	(13,452)
Operating Account Changes	
> Move Township fuel tax allocation to an Agency Fund (a pass-thru)	(172,727)
> Add account for road ditch maintenance (offset by Wheelage Tax)	130,000
> Adjust road project consultant budget for 2018 road program	(93,774)
Adjust fuel budget to current costs per gallon and usage	(80,000)
> All Other Operating Account Changes	(1,738)
Net Change in Road Program (2017 to 2018)	(138,481)
All Other Capital Equipment Base Budget Adjustments	76,185
Net Revenue Changes	291,766
Change in Fund Balance Used	6,457
Policy Issues (see attached detail)	0
Total Changes	\$12,480

Human Services Fund

2018 general wage increase	\$125,035
Step increases and other base salary adjustments	88,268
Health insurance premium increase/enrollment changes	(35,832)
Operating Account Changes	
> Restructure payments for medical mileage (thru MTM vendor instead of County)	(136,294)
> Projected decline in "detox" services (caseload)	(30,000)
> Reduced indigent burial costs	(25,000)
> All Other Operating Account Changes	(12,795)
Capital Outlay Base Budget Adjustments	(1,300)
Net Revenue Changes (Negative equals an increase/lowering levy costs)	(36,194)
Change in Fund Balance Used (Positive equals less fund balance use)	304,580
Policy Issues (see attached detail)	74,551
Total Changes	\$315,019

Major Factors Affecting the 2018 Benton County Proposed Levy

Other Operating Funds

Capital Projects Fund	
Loan for Jail Master Control Panel repaid; levy no longer required	(\$20,897)
Capital Projects - Highway	
No changes	0
Debt Service Fund	
Levy reduction due to 2017 General Obligation Refunding	(40,103)
Tax Abatements (Fund 70)	
No changes	0
County Program Aid	
Statewide CPA funding increased and effects of CPA formula	(144,810)
Total Changes - All Funds	<u><u>\$243,957</u></u>

Major Factors - Recap	
2018 general wage increase ("COLA")	\$350,706
Step increases and other base salary adjustments	66,920
Health insurance enrollment changes	(31,886)
Operating Account Changes	(325,929)
Capital Outlay Base Budget Adjustments	(54,596)
Net Revenue Changes (including changes in transfers)	(95,356)
Change in Fund Balance Used	322,666
Capital Projects Fund	(20,897)
Debt Service Fund	(40,103)
Tax Abatements	0
County Program Aid	(144,810)
Policy Issues	217,241
Total Change in the 2018 Proposed Levy (from 2017)	<u><u>\$243,957</u></u>

2018 Policy Issue Summary

	<u>Department</u>	<u>Policy Issue Title</u>	<u>Requested Full Year Cost</u>	<u>New Revenue Offsets</u>	<u>Requested Net Levy Cost</u>	<u>Net Amt Funded in the Proposed 2018 Budget</u>
1	Commissioners	None submitted				
2	General Government	None submitted				
3	Public Defender	None submitted				
4	Auditor/Treasurer	DMV Staff Addition	\$54,128	\$0	\$54,128	\$0
5	Auditor/Treasurer	New Election Equipment	354,100	0	354,100	45,900
6	Assessor	None submitted				
7	County Attorney	Make Support Staff Position Full-Time	31,380	0	31,380	31,380
8	Recorder	None submitted				
9	Administrator	On-Call Pay (Property Management)	11,740	0	11,740	7,800
10	Administrator	Electronic Timecard Solution	35,110	0	35,110	35,110
11	DoD	Training Fund for GIS Position	500	0	500	500
12	Outside Agencies	See Outside Agency Detail	44,374	0	44,374	3,500
13	Sheriff's Office	Add Detective to Investigative Unit	94,419	0	94,419	0
14	Sheriff's Office	Update In-Squad Cameras/Acquire Body Cameras	55,000	0	55,000	0
15	Sheriff's Office	Fitness Incentive Program	17,000	0	17,000	17,000
16	Sheriff's Office	Jail Inmate Classification Issue (no estimated cost)	0		0	
17	Corrections	Make Support Staff Position Full-Time (see County Attorney)	0		0	
18	Extension	Shared Ag/Hort Summer Intern	1,500	0	1,500	1,500
	Total - Revenue Fund		\$699,251	\$0	\$699,251	\$142,690
19	Highway	None submitted				
	Total - Highway Fund		\$0	\$0	\$0	\$0
20	Human Services	Social Worker (Licensor)	74,551	0	74,551	74,551
	Total - Human Services Fund		\$74,551	\$0	\$74,551	\$74,551
21	Capital Projects Fund	None submitted				
	Total - Capital Projects Fund		\$0	\$0	\$0	\$0
22	Highway Capital Projects Fund	None submitted				
	Total - Highway Capital Projects Fund		\$0	\$0	\$0	\$0
22	Debt Service Fund	None submitted				
	Total - Debt Service Fund		\$0	\$0	\$0	\$0
23	Tax Abatement Fund	None submitted				
	Total - Tax Abatement Fund		\$0	\$0	\$0	\$0
	Grand Total - All Funds		\$773,802	\$0	\$773,802	\$217,241

Summary of Funding to Outside Agencies

	2017 Adopted Budget	2018 Request	Request \$ Increase from 2017	Request % Increase from 2017	2018 Proposed Budget	2018 \$ Chg from 2017	2018 % Chg from 2017
APO (JPO)	8,885	6,388	(2,497)	-28.1%	6,388	(2,497)	-28.1%
Elk River Watershed Assn. (JPO)	7,500	7,500	0	0.0%	7,500	0	0.0%
Historical Society	12,070	12,070	0	0.0%	12,070	0	0.0%
Humane Society	2,000	2,000	0	0.0%	2,000	0	0.0%
Initiative Foundation	5,700	5,700	0	0.0%	5,700	0	0.0%
Great River Regional Library (JPO)	547,351	559,619	12,268	2.2%	559,619	12,268	2.2%
SWCD	195,000	200,000	5,000	2.6%	197,500	2,500	1.3%
Council on Aging	2,534	2,534	0	0.0%	2,534	0	0.0%
United Way 2-1-1	3,000	3,000	0	0.0%	3,000	0	0.0%
RSVP	12,000	47,674	35,674	297.3%	12,000	0	0.0%
Smart Moves (Boys and Girls Clubs)	6,700	6,700	0	0.0%	6,700	0	0.0%
Greater St. Cloud Area Development Corporation	10,000	10,000	0	0.0%	10,000	0	0.0%
Stearns-Benton Employment & Training (JPO)	0	1,000	1,000	0.0%	1,000	1,000	0.0%
Central MN Regional Radio Board (JPO)	7,605	7,564	(41)	-0.5%	7,564	(41)	-0.5%
Foley Area CARE	4,000	6,000	2,000	50.0%	5,000	1,000	25.0%
Benton Economic Partnership	75,000	75,000	0	0.0%	75,000	0	0.0%
Civil Air Patrol	0	1,700	1,700	0.0%	0	0	0.0%
Totals	\$899,345	\$954,449	\$55,104	6.1%	\$913,575	\$14,230	1.6%
<i>(JPO = Joint Powers Organization)</i>							