

# 2019 Swift County Truth In Taxation

Final 2019 Budget

December 5, 2018

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# Agenda

- Overall County Finances
- Historical Information
- Budget Summary
- Revenues and Expenses
- Public Comment & Discussion
- Timeline



# Overall County Finances

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# Strategic Planning 2018-2019

## ▶ Mission Statement

- ▶ Swift County strives to develop and maintain services which connect people with opportunities to enhance their quality of life, provide for their safety and promote community growth.

## ▶ Vision Statement

- ▶ Building on our history of hard work and perseverance, we will provide cost-effective government services in an efficient, transparent and fiscally responsible manner while embracing change and planning for the future of Swift County.

## ▶ Swift County Values

- ▶ Integrity
- ▶ Innovative
- ▶ Empathy
- ▶ Communication
- ▶ Consistency
- ▶ Customer Service

## ▶ Goal: Technology needs

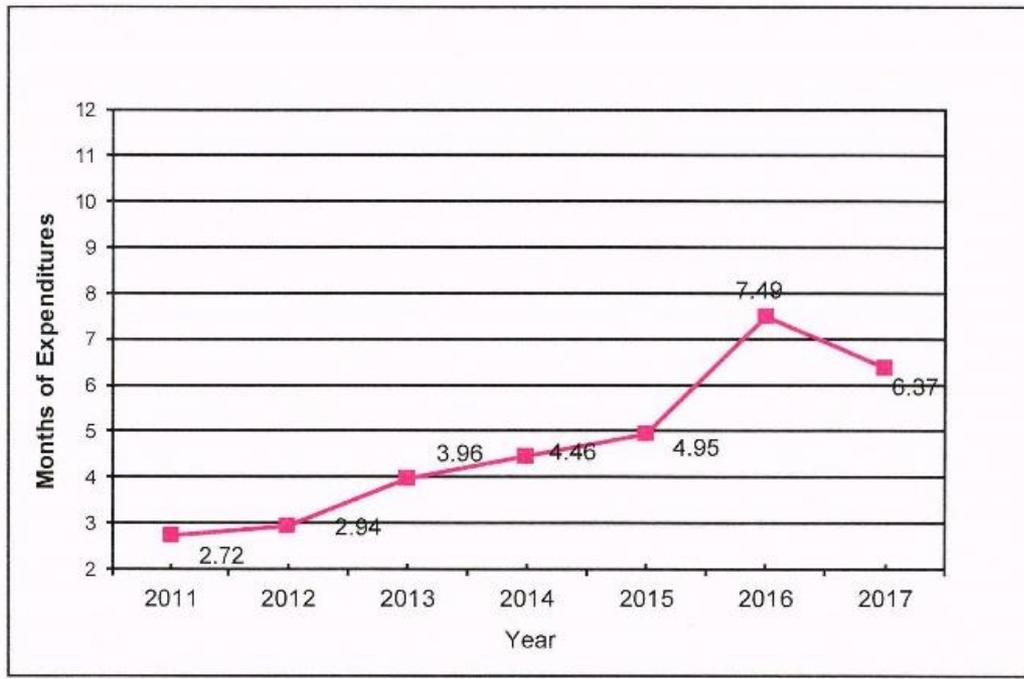
## ▶ Goal: Changing county-wide population

## ▶ Goal: County workplace changes

# Financial Results

## Months of Expenditures in Unrestricted Fund Balance – All Funds

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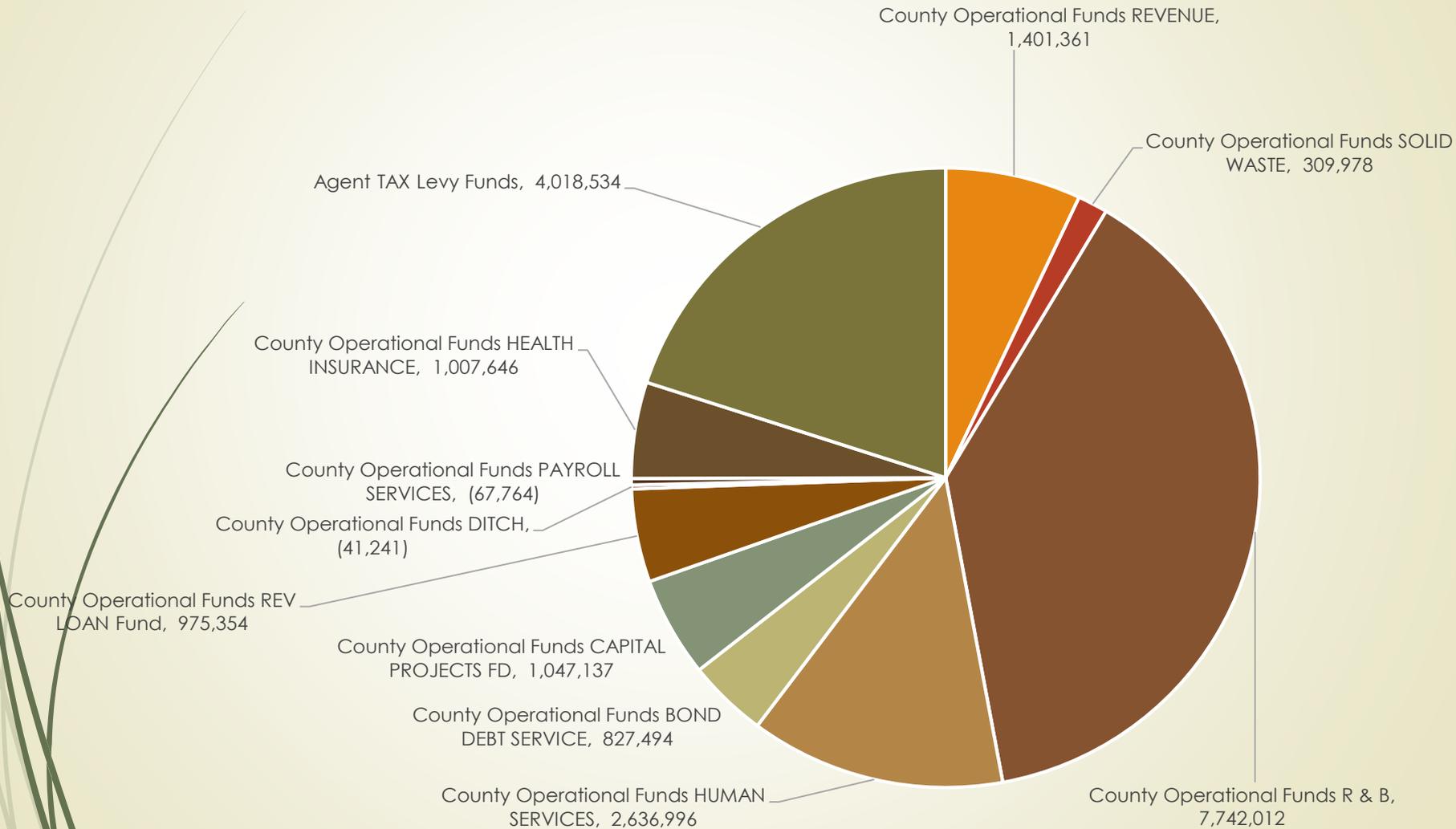
- MN Office of the State Auditor recommends minimum of 3-5 months for General and Special Revenue Funds
- Decrease from the prior year is due to increases in expenditures
- Committed and Unassigned Fund Balance included in calculation

	2011	2012	2013	2014	2015	2016	2017
Expenditures	\$ 19,833,596	\$19,561,413	\$17,484,897	\$18,548,711	\$19,630,639	\$17,608,953	\$24,190,494
Fund Balance	4,503,403	4,792,868	5,770,311	6,887,629	8,103,285	10,994,500	12,833,355



We promise to know you and help you.

# Fund Balances



# Wages

- ▶ Union Contracts are for 2017-2019
  - ▶ Preparation will begin in 2019
- ▶ 2018 – 2% COLA increase everyone went up a grade, down a step and still received step increase
- ▶ 2019 – 2% COLA increase
- ▶ 2020 – Estimate of 2% COLA increase
- ▶ Added Facilities Maintenance position under Courthouse Department (110)

2016 (actual)	2017 (actual)	2018 (estimated)	2019 (projected)	2020 (projected)	2021 (projected)
\$6,157,170	\$6,510,212	\$6,330,569	\$6,457,180	\$6,586,324	\$6,718,050

# Historical Information

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# County Program Aid

Year	CPA	
2019	\$533,206	
2018	\$540,981	
2017 (Certified)	\$187,950	
2016 (Certified)	\$188,286	
2015	\$196,020	
2014	\$200,850	
2013	\$160,939	
2012	\$384,876	
2011	\$384,876	
2010	\$747,207	Unalloted to \$561,470
2009	\$846,119	Unalloted to \$754,636
2008	\$799,304	Unalloted to \$677,102
2007	\$882,841	
2006	\$871,395	
2005	\$933,229	

# Historic Levies

Year	Certified Net Levy	Percentage Change
2019 (Preliminary)	\$ 10,788,827	3.75%
2018 (Final)	\$ 10,398,870	2.0%
2017	\$ 10,194,971	4.3%
2016	\$ 9,773,657	3.9%
2015	\$ 9,406,965	5.7%
2014	\$ 8,898,984	3.0%
2013	\$ 8,635,405	5.9%
2012	\$ 8,155,264	3.9%
2011	\$ 7,850,554	9.0%
2010	\$ 7,201,210	3.4%
2009	\$ 6,964,275	7.6%
2008	\$ 6,474,520	15.4%

# Budget Summary

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# Preliminary 2019 Budget Summary

	2018 Final	2019 Preliminary
<b>Revenue</b>		
General Revenue	\$ 7,231,219	\$ 7,710,010
Road and Bridge	\$ 7,063,004	\$ 8,768,436
Human Services	\$ 5,531,075	\$ 5,528,975
Debt	\$ 348,402	\$ 888,953
Solid Waste	\$ 857,150	\$ 1,101,150
<b>Expenses</b>		
General Revenue	\$ 7,337,321	\$ 7,883,137
Road and Bridge	\$ 7,111,384	\$ 8,603,347
Human Services	\$ 5,531,075	\$ 6,000,475
Debt	\$ 200,000	\$ 871,421
Solid Waste	\$ 983,858	\$ 1,351,944
<b>Net</b>		
General Revenue	\$ (106,102)	\$ (173,127)
Road and Bridge	\$ (48,380)	\$ 165,089
Human Services	\$ 0	\$ (471,500)
Debt	\$ 148,402	\$ 17,532
Solid Waste	\$ (126,708)	\$ (250,794)
<b>TOTAL NET</b>	<b>\$ (132,788)</b>	<b>\$ ( 712,800)</b>

# Levy Impacts to Residents

## Estimated County Portion Property Tax Amounts

% Levy Increase	Residential (homestead)		Commercial		Ag Land	
	<u>\$85,000</u>	<u>\$200,000</u>	<u>\$200,000</u>	<u>\$200,000</u>	<u>\$200,000</u>	<u>\$200,000</u>
3.5%	\$ 236.17	\$ 770.75	\$ 1,385.48	\$ 852.60		
3.75% (Preliminary)	\$ 236.72	\$ 772.56	\$ 1,388.73	\$ 854.60		
4.0%	\$ 237.28	\$ 774.37	\$ 1,391.98	\$ 856.60		
2018 Levy Amount	\$ 229.30	\$ 748.33	\$ 1,345.18	\$ 827.80		
Difference at 3.5%	\$ 6.87	\$ 22.42	\$ 40.30	\$ 24.80		
Difference at 3.75% (proposed)	\$ 7.42	\$ 24.23	\$ 43.55	\$ 26.80		
Difference at 3.5%	\$ 7.98	\$ 26.04	\$ 46.80	\$ 28.80		

# Other County Levies

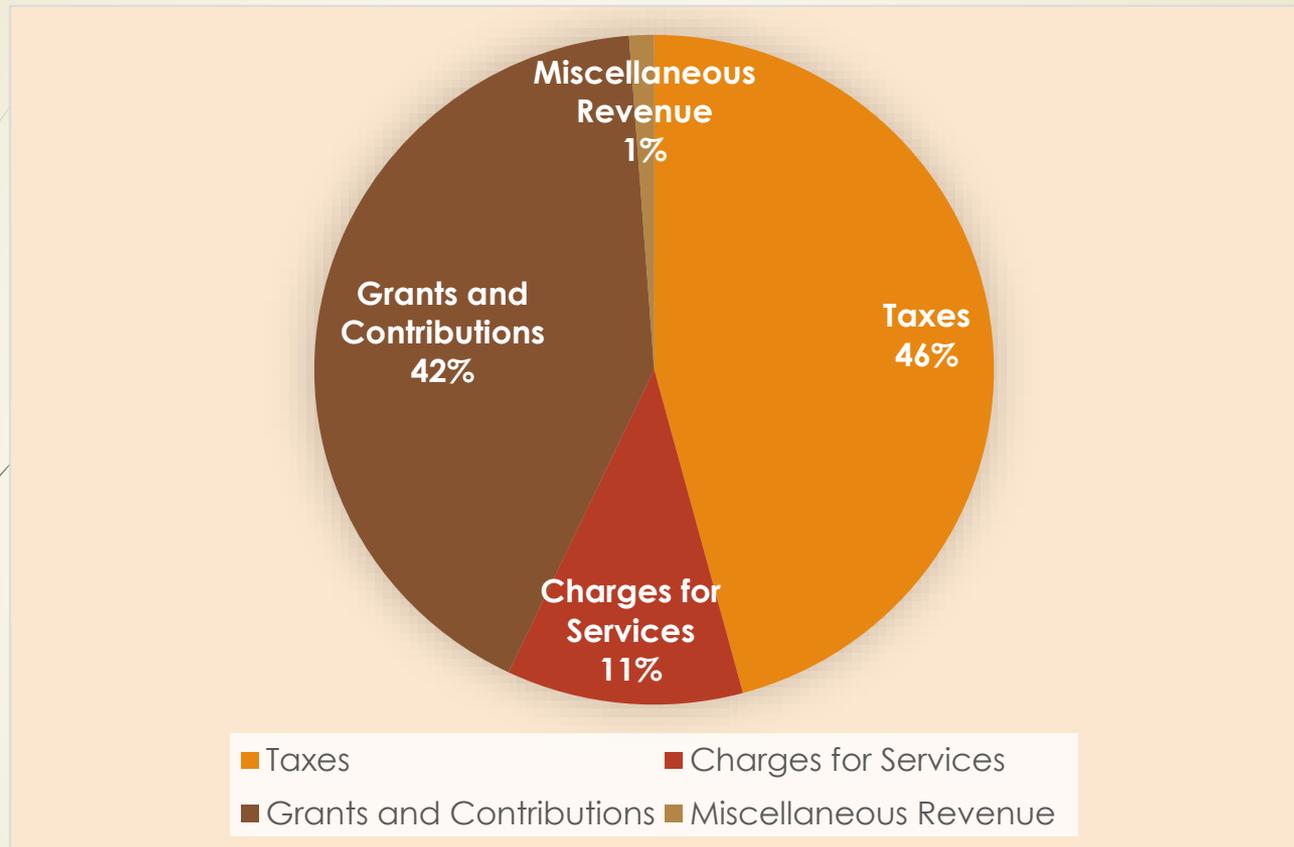
- ▶ RDA - \$117,000 (2018 - \$97,000)
- ▶ HRA - \$146,000 (2018 - \$90,000)
  - ▶ Increase of 40%

# Revenues and Expenses

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# Revenue Sources



- ▶ The proposed 2019 budget contains:
  - ▶ Revenues of \$23,997,524
    - ▶ \$ 11,322,033 is the proposed **gross** levy with \$10,788,827 in actual County property taxes after CPA is deducted
  - ▶ Expenditures of \$24,710,324

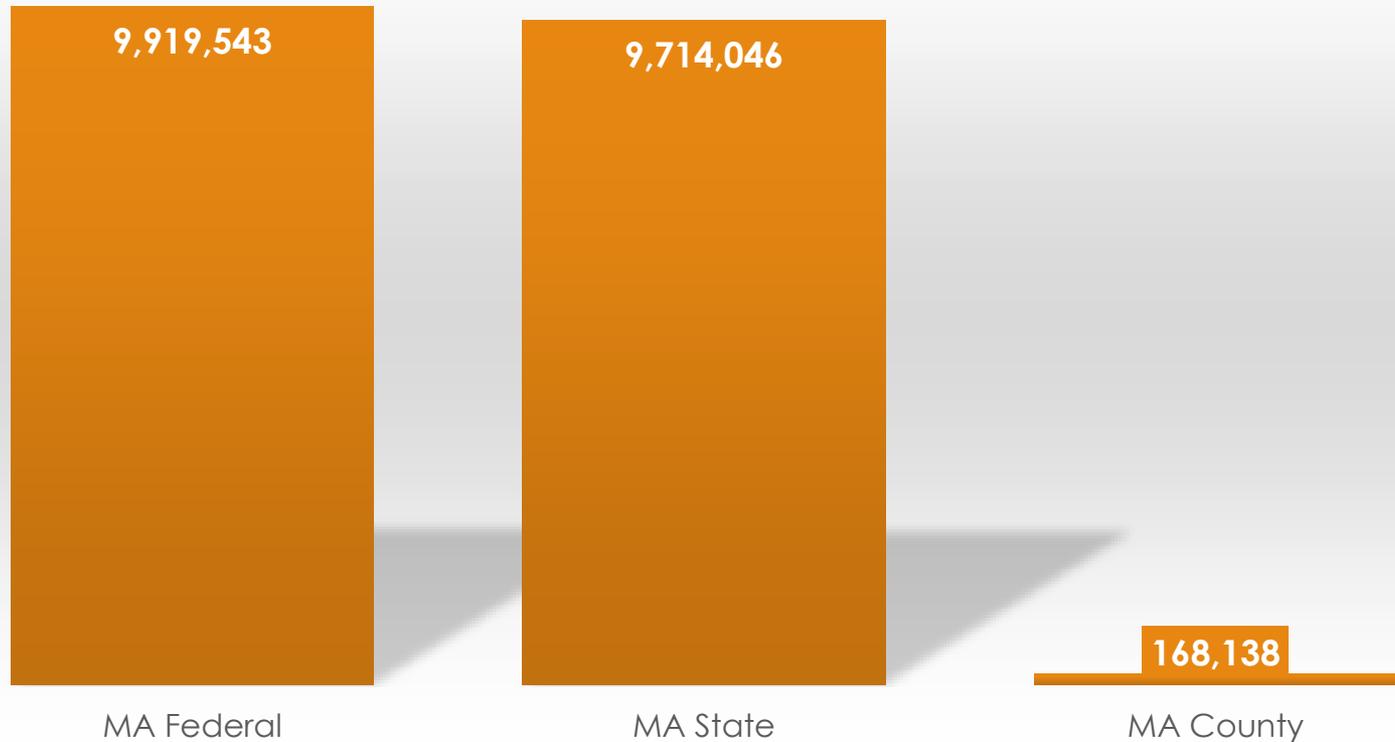
# Revenue Sources

	2018		2019	
Taxes	\$ 10,836,899	51.5%	\$ 11,226,856	44.9%
Federal, State or Local Grants and Contributions	\$ 8,388,534	40%	\$ 9,840,586	41.0%
Charges For Services	\$ 1,567,167	7.5%	\$ 2,651,332	11.0%
Miscellaneous Revenues	\$ 238,250	1%	\$ 278,750	3.1%
<b>Total</b>	<b>\$ 21,030,850</b>		<b>\$ 23,997,524</b>	

# Human Services

- ▶ Financial Services
  - ▶ Eligibility
  - ▶ Child Support
- ▶ Social Services
  - ▶ Senior Services
  - ▶ Disability Services
  - ▶ Adult Protection
  - ▶ Substance Use Disorder Services
  - ▶ Child Protection/Welfare
  - ▶ Mental Health
  - ▶ Licensing
  - ▶ Adoption and kinship
- ▶ Administrative Services

## Swift County Medical Assistance Costs



Medical assistance costs have been broken out by funding source so you can see the true costs and the counties share.

It is important to note that medical costs and waiver costs are not run through the county budget. In the state of Minnesota 48% of Human Services Costs are Federal dollars, 45% are state dollars, 6% is county share and 1% is miscellaneous.

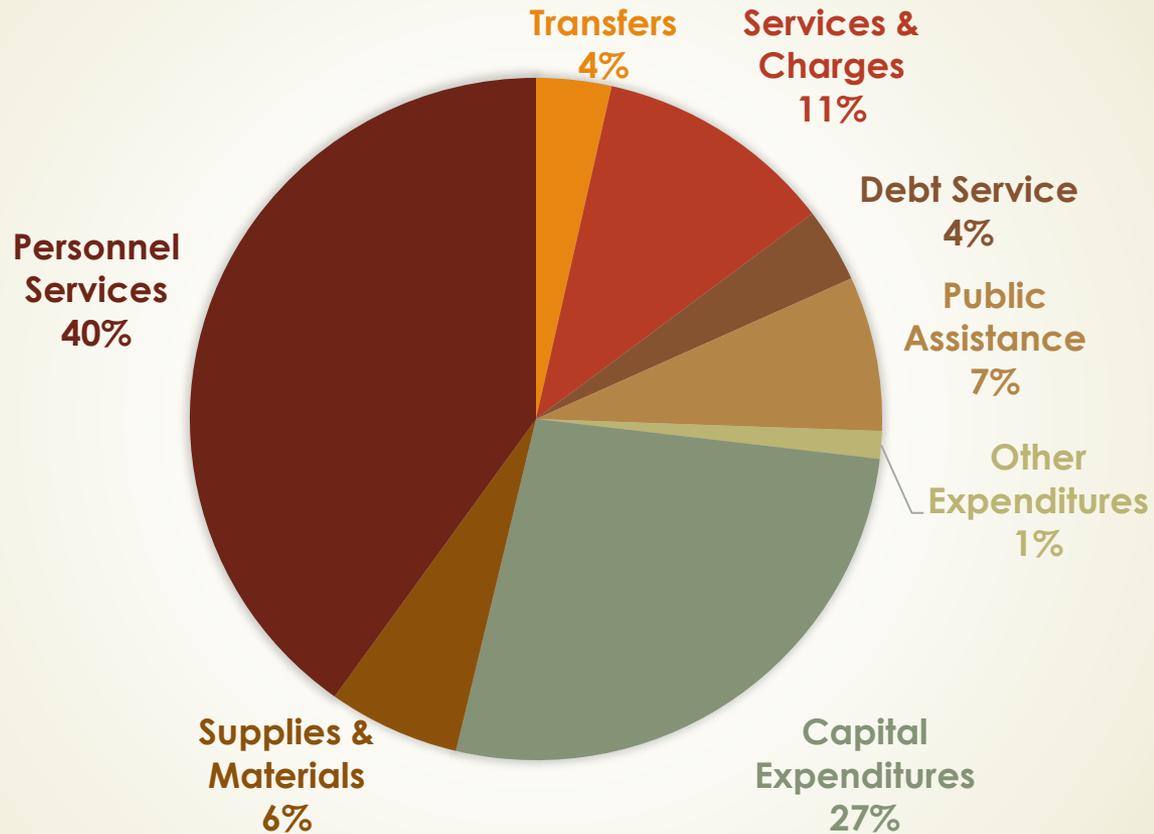
# Expenses by Department

Department	2018	2019
Highway	\$ 7,111,384	\$ 8,603,347
Human Services	\$ 5,531,075	\$ 6,000,475
Sheriff & Jail	\$ 2,533,737	\$ 2,610,202
Environmental Services	\$ 983,858	\$ 1,351,944
Grants And Appropriations	\$ 463,482	\$ 467,404
Land Records	\$ 401,593	\$ 409,659
County Attorney	\$ 462,905	\$ 471,305
County Assessor	\$ 351,334	\$ 344,922
Board Of Commissioners	\$ 241,672	\$ 232,857
Other	\$ 3,082,598	\$ 3,505,409
<b>Total</b>	<b>\$ 21,163,638</b>	<b>\$ 23,997,524</b>

# Expenses by Type

Type	2018	2019
Personnel Services	\$ 9,571,289	\$ 9,913,056
Capital Expenditures	\$ 4,842,879	\$ 6,633,855
Services And Charges	\$ 2,296,132	\$ 2,766,878
Public Assistance	\$ 1,844,750	\$ 1,809,650
Supplies And Materials	\$ 1,266,196	\$ 1,522,786
Transfers	\$ 812,186	\$ 868,607
Other Expenditures	\$ 330,206	\$ 324,071
Debt Services	\$ 200,000	\$ 871,421
<b>TOTAL</b>	<b>\$ 21,163,638</b>	<b>\$ 24,710,324</b>

# Expenses by Type



# Discussion



# The Future of Swift County

- ▶ Building Projects
- ▶ Strategic Planning
  - ▶ Succession Planning
  - ▶ Staff Efficiency
- ▶ Long-term Financial Planning
- ▶ County-wide Economic Development
- ▶ Workforce Housing

# Public Comment and Board Discussion

# Timeline



# 2019 Budget Timeline

August 18, 2018	Health Insurance Committee Rate Recommendation
September 4, 2018	Review Initial Budget Requests with the Board
September 4, 2018	Deadline to set <b>HRA/RDA</b> preliminary 2019 Levies
September 18, 2018	Last Regular Meeting to set <b>County</b> preliminary 2019 Levy and TNT Meeting
September 28, 2018	Deadline to set <b>County</b> preliminary 2019 Levy and date for TNT meeting
December 5, 2018	TNT Meeting, 6 PM
December 18, 2018	Last Regular Board Meeting to set final 2019 Levy
December 28, 2018	Deadline to set final 2019 Levy and Budget

# For More Information

- ▶ All of Swift County's budget documents can be viewed at [www.swiftcounty.com/budget](http://www.swiftcounty.com/budget)
- ▶ Contact County Administrator Kelsey Baker at 320-314-8399 or via email at [Kelsey.baker@co.swift.mn.us](mailto:Kelsey.baker@co.swift.mn.us)
- ▶ Questions?
- ▶ Thank you

