

# Agenda

August 19, 2022



Of: Citizen Budget Committee

Voting Members: Commissioners Bob Kangas and Jeff Peterson, Mark Ronnei - District #1, Chris Hanneken – District #2, Jack Carder – District #3, David Laursen – District #4, and Kevin Krueger – District #5

Staff : Sandra Norikane, Mark Peterson, and Joshua Stevenson

Date: Friday, August 19, 2022 - Public Meeting Room, Land Department Building, Backus, MN

- 9:00 A.M.
1. Call meeting to order with the flag pledge
  2. Introductions
  3. Approval of Agenda
  4. Review 2023 reference materials
  5. Review 2023 budget requests
  6. Census Data, Market Value Adjustments, New Construction Data, Labor Costs, and Levy Impact
  7. Potential changes to requests
  8. Committee recommendation for preliminary levy to County Board
  9. Confirm next meeting date (if needed) – Friday, August 26, 2022 beginning at 9:00 A.M. Public Meeting Room, Land Department Building, Backus, MN
- 11:45 A.M.
10. Adjourn

**August 19, 2022**

**Agenda Item 4**



**Review 2023 reference materials**

August 19, 2022

Agenda Item 5



Review 2023 budget requests

Departmental Request increased 6.59% year over year

With County Program Aid (CPA) reduction year over year, the levy request is a 6.97% increase over the final 2022 levy

# August 19, 2022

# Agenda Item 5



Cass County 2023 Budget  
Departmental Requests  
(As Submitted)

		Year over Year Budgeted Expenses				Regular Salaries	Temp & Overtime Wages	Fringe Benefits	Dues & Registration	Mileage	Meals & Lodging	Supplies	Consultants/Independent Contractors	Other	Equipment	TOTAL EXPENSES	Non-Livy Funding Sources	LOST Property Tax Relief	Livy Dollars (Needed) Relief Provided	FINAL Livy Dollars Prior Year	LEVY DOLLARS		
		2022 Budget ORIGINAL	2023 Proposed	Change																	Percentage Change	Dollar Change	
<b>General Fund Department:</b>																							
Commissioner	001	3,582,716	891,460	-75.12%	150,630	25,000	76,447	20,000		4,000	800	-	604,583		891,460	2,458,083	-	1,566,623	1,633,904	-4.12%	(67,281)		
Administrator	002	384,010	391,332	1.91%	279,950	-	81,232	2,000		250	500	-	25,900	500	391,332	-	-	(391,332)	(384,010)	1.91%	(7,322)		
SS Cost Reimbursement	005	5,500	6,000	9.09%	-	-	-	-	-	-	-	6,000	-	-	6,000	240,300	-	234,300	220,775	6.13%	13,525		
Clerk of the Court	010	230,000	230,000	0.00%	-	-	-	-	-	-	-	230,000	-	-	230,000	6,500	-	(223,500)	(223,500)	0.00%	-		
Law Library	022	30,000	30,000	0.00%	-	3,000	-	-	-	-	-	-	-	27,000	30,000	30,000	-	-	-	0.00%	-		
Auditor Treasurer	040	1,440,129	1,332,285	-7.49%	785,423	5,500	261,082	3,100		550	700	14,700	25,500	234,730	1,000	1,332,285	1,569,520	-	227,235	(30,809)	-837.56%	258,044	
Assessor	044	1,006,793	1,021,066	1.42%	704,226	5,000	236,340	12,000		1,500	10,000	5,500	10,000	25,500	10,000	1,021,066	-	(1,021,066)	(1,006,793)	1.42%	(14,273)		
M.I.S.	060	830,365	852,309	2.64%	432,305	5,000	136,864	8,500	4,000	2,500	25,500	133,640	11,500	92,500	852,309	54,147	-	(798,162)	(760,765)	2.23%	(17,397)		
Attorney	090	1,437,821	1,471,914	2.37%	1,048,039	-	328,350	10,300	2,000	3,000	6,000	72,225	-	1,471,914	203,899	1,268,015	-	(1,268,015)	(1,232,797)	2.86%	(35,218)		
Recorder	100	511,743	528,106	3.20%	268,798	-	92,583	2,100	3,000	2,000	400	975	155,250	528,106	430,250	-	-	(97,856)	(81,693)	19.79%	(16,163)		
Bldgs/Grounds Maint	112	737,119	772,191	4.76%	143,822	2,000	57,369	1,500	500	-	34,500	185,000	292,500	55,000	772,191	-	-	(772,191)	(737,119)	4.76%	(35,072)		
Government Center	113	20,450	20,450	0.00%	-	-	-	-	-	-	800	5,000	14,650	-	20,450	37,125	-	16,675	16,675	0.00%	-		
Unemployment Comp	172	5,000	5,000	0.00%	-	-	-	-	-	-	-	-	5,000	-	5,000	-	-	(5,000)	(5,000)	0.00%	-		
Sheriff	200	7,132,725	7,754,734	8.72%	4,176,453	496,550	1,605,031	7,500	3,700	11,800	142,600	8,000	620,900	682,300	7,754,734	1,244,550	-	(6,510,184)	(5,890,575)	10.52%	(619,609)		
Medical Examiner	222	125,000	140,000	12.00%	-	-	-	-	-	-	-	140,000	-	-	140,000	-	-	(140,000)	(125,000)	12.00%	(15,000)		
Boat & Water	228	409,393	477,116	16.54%	208,694	-	42,994	81,528	200	-	750	21,250	-	53,200	68,500	477,116	152,613	-	(324,303)	(258,514)	25.40%	(65,699)	
Jail	250	2,876,521	3,040,502	5.70%	1,069,479	130,200	415,573	200	1,500	4,000	19,500	3,000	1,334,900	62,250	3,040,502	39,800	-	(3,000,502)	(2,836,721)	5.78%	(164,081)		
Sentence to Service	251	107,131	119,119	11.19%	63,169	2,000	24,399	-	-	200	1,500	-	10,500	17,351	119,119	19,000	-	(100,119)	(88,131)	13.60%	(11,988)		
Probation	252	1,036,270	1,068,630	3.12%	752,819	6,459	243,702	10,500	1,000	6,500	1,400	10,000	35,250	1,000	1,068,630	439,683	-	(628,947)	(595,457)	5.62%	(33,490)		
Emergency Svcs	280	326,683	357,658	9.48%	111,137	4,900	40,291	600	300	2,000	6,200	-	184,550	8,480	357,658	38,900	-	(318,758)	(288,683)	10.42%	(30,075)		
Longville Ambulance	282	503,000	626,000	24.45%	-	-	-	-	-	-	-	-	626,000	-	626,000	-	-	(626,000)	(503,000)	24.45%	(123,000)		
Insurance	350	330,000	395,427	19.83%	-	-	-	-	-	-	-	-	395,427	-	395,427	260,427	-	(135,000)	(155,000)	-12.90%	20,000		
Shingobee Island	397	6,615	6,615	0.00%	-	-	-	-	-	-	-	-	6,615	-	6,615	6,615	-	-	-	0.00%	-		
Extension (4H)	610	132,507	134,526	1.52%	-	2,000	-	-	-	-	2,000	129,026	1,300	-	134,526	-	-	(134,526)	(132,507)	1.52%	(2,019)		
Indirect Cost Reimb	650	-	-	0.00%	-	-	-	-	-	-	-	-	-	-	-	220,000	-	220,000	220,000	0.00%	-		
Soil & Water	659	7,250	7,250	0.00%	-	-	-	250	-	-	-	-	7,000	-	7,250	7,250	-	-	-	0.00%	-		
County Ditch #9	660	-	-	0.00%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%	-		
Retiree Benefits	780	565,000	605,000	7.08%	-	-	605,000	-	-	-	-	-	-	-	605,000	-	-	(605,000)	(565,000)	7.08%	(40,000)		
Environmental Svcs	801	4,055,966	4,442,639	9.53%	594,503	37,416	207,230	12,000	8,000	1,000	3,000	1,861,590	1,717,900	-	4,442,639	4,442,639	-	-	250,000	-	0.00%	-	
<b>General Fund Subtotal</b>		<b>27,835,707</b>	<b>26,727,429</b>	<b>-3.98%</b>	<b>10,789,447</b>	<b>768,219</b>	<b>4,493,021</b>	<b>90,750</b>	<b>36,300</b>	<b>48,650</b>	<b>285,650</b>	<b>2,753,156</b>	<b>6,308,105</b>	<b>1,154,131</b>	<b>26,727,429</b>	<b>11,891,501</b>	-	-	<b>(14,835,928)</b>	<b>(13,579,820)</b>	<b>9.25%</b>	<b>(1,256,108)</b>	
<b>Use of Fund Balance</b>																							
Self Insurance	02	4,907,000	4,907,000	0.00%	-	-	4,907,000	-	-	-	-	-	-	-	4,907,000	4,907,000	-	-	-	0.00%	-		
Road & Bridge	03	17,982,425	28,766,806	59.97%	2,403,965	197,000	1,104,187	12,000	5,000	5,600	14,000	20,894,354	3,595,200	535,500	28,766,806	23,178,473	942,000	(4,646,333)	(4,181,386)	11.12%	(454,947)		
H.H.V.S.	05	16,611,796	16,385,976	-1.36%	6,084,506	152,712	2,509,002	22,725	33,857	15,132	79,574	590,884	6,764,214	133,370	16,385,976	9,616,043	-	(6,769,933)	(6,842,931)	-1.07%	72,998		
Capital Projects	33	500,000	500,000	-16.67%	-	-	-	-	-	-	-	-	500,000	-	500,000	-	-	(500,000)	(500,000)	0.00%	-		
Unorganized Townships	45	300,000	300,000	0.00%	-	-	-	-	-	-	-	-	300,000	-	300,000	300,000	-	-	-	0.00%	-		
Land Department	71	2,622,300	2,651,300	1.11%	463,626	5,000	185,479	10,000	1,000	1,000	16,000	770,800	1,083,395	115,000	2,651,300	2,651,300	-	-	-	0.00%	-		
Environmental Trust	73	50,000	50,000	0.00%	-	-	-	-	-	-	-	-	50,000	-	50,000	50,000	-	-	-	0.00%	-		
Kilchigami Library	78	367,027	398,571	8.59%	-	-	-	-	-	-	-	-	398,571	-	398,571	-	-	(398,571)	(367,027)	8.59%	(31,544)		
<b>Total</b>		<b>71,176,255</b>	<b>80,687,082</b>	<b>13.36%</b>	<b>19,741,544</b>	<b>1,122,931</b>	<b>13,198,689</b>	<b>135,475</b>	<b>76,157</b>	<b>70,382</b>	<b>395,224</b>	<b>25,009,194</b>	<b>18,499,485</b>	<b>2,438,001</b>	<b>80,687,082</b>	<b>52,594,317</b>	<b>942,000</b>	<b>(27,150,765)</b>	<b>(25,471,164)</b>	<b>6.59%</b>	<b>(1,679,501)</b>		
Expenditure (Decrease) Increase		9,510,827 13.36%																County Program Aid (CPA) Contribution	1,359,048	1,359,273	-0.02%	(225)	
																		Livied Dollars Requested after reduction for County Program Aid Contribution	25,791,717				
Other Funding (Decrease) Increase:		7,831,226 CV 53,536,317																	Recommended Preliminary Levy	25,791,717	24,230,968	6.44%	1,560,749
																			Prior Year FINAL Levy	24,111,891	6.97%	1,679,826	

**August 19, 2022**

**Agenda Item 6**



Census Data = 30,784 total population for 2021 (Up 7.76% from 2010 Census)

Market Value Adjustments = \$9,711,475,300 (Up 28.38% from 2021)

New Construction Data = \$135,303,300 for 2022

Labor Costs as a percentage of the levy = 2.65%

Self Insurance Fund Increase = \$10 per month (1.31% increase over 2022)

Levy Impact to taxpayer = See Levy Impact Spreadsheet



## Potential Changes to Requests

- Program focus for decrease or increase to levy requests?
- Keeping the levy at 5.06% provides \$1,219,809 over 2022 levy
- Options to reduce the levy
  - ✓ American Rescue Plan Act - Salaries
  - ✓ Open Positions – Sheriff and Jail
  - ✓ Worker’s Compensation Distribution from MCIT
  - ✓ Equipment purchases funded from other sources

**August 19, 2022**

**Agenda Item 8**



Committee Recommendation for Preliminary Levy

??.% (with or without a goal to decrease)

County Board considers preliminary property tax levy on September 6, 2022

***\*\*MN Statute 275.065 requires the County Board to establish the preliminary property tax levy before September 30<sup>th</sup>\*\****

# Confirm Next Meeting Date - Agenda - Draft

August 26, 2022



Of: Citizen Budget Committee

Voting Members: Commissioners Rick Haaland and Jeff Peterson, Mark Ronnei - District #1, Chris Hanneken – District #2, Jack Carder – District #3, David Laursen – District #4, and Kevin Krueger – District #5

Staff : Sandra Norikane, Mark Peterson, and Joshua Stevenson

Date: Friday, August 26, 2022 - Public Meeting Room, Land Department Building, Backus, MN

- 9:00 A.M. 1. Call meeting to order with the flag pledge  
2. Introductions  
3. Program focus for decrease or increase  
4. Recommendation for Preliminary Levy to County Board
- 11:00 A.M. 5. Adjourn