

# Agenda

August 18, 2023



Of: Citizen Budget Committee

Voting Members: Commissioners Rick Haaland and Jeff Peterson, Mark Ronnei - District #1, Chris Hanneken – District #2, Jack Carder – District #3, and Martin Cook– District #4

Staff : Sandra Norikane, Mark Peterson, and Joshua Stevenson

Date: Friday, August 18, 2023 - 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 2024 reference materials
  5. Review 2024 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 25, 2023 beginning at 9:00 A.M. Public Meeting Room, Land Department Building, Backus, MN
- 11:45 A.M.
10. Adjourn

August 18, 2023

Agenda Item 4



Review 2024 reference materials

August 18, 2023

Agenda Item 5



Review 2024 budget requests

Departmental Request increased 9.36% year over year

Compensation and Market Study estimates 7% correction

With County Program Aid (CPA) reduction year over year, the levy request is a 13.21% increase over the final 2023 levy

# August 18, 2023

# Agenda Item 5



**Cass County 2024 Budget  
Departmental Requests  
(As Submitted)**

		Year over Year Budgeted Expenses													LOST	Levy	FINAL	LEVY DOLLARS				
		2023	2024	Change	Regular	Temp &	Fringe	Dues &	Mileage	Meals &	Supplies	Consultants/ Independent	Other	Equipment	TOTAL	Non-Levy	Property	Dollars	Prior Year	Percentage	Dollar	
		Budget	Proposed		Salaries	Overtime	Benefits	& Registration		& Lodging		Contractors			EXPENSES	Funding	Tax	(Needed)	Dollars	Change	Change	
		ORIGINAL				Wages										Sources	Relief	Relief Provided	Prior Year			
<b>General Fund Department:</b>																						
Commissioner	001	891,460	909,778	2.05%	161,230	25,000	77,157	20,000	10,000	4,000	800	-	611,591	-	909,778	2,685,091	-	-	1,691,623	4.95%	83,690	
Administrator	002	391,332	418,258	6.88%	304,202	-	84,906	2,000	250	1,000	500	-	25,400	-	418,258	-	-	(418,258)	(391,332)	6.88%	(26,926)	
SS Cost Reimbursement	005	6,000	6,000	0.00%	-	-	-	-	-	-	-	6,000	-	-	6,000	245,300	-	-	239,300	2.13%	5,000	
Clerk of the Court	010	230,000	230,000	0.00%	-	-	-	-	-	-	-	230,000	-	-	230,000	6,500	-	-	(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	1,332,265	1,684,712	26.45%	840,232	83,000	273,486	3,096	1,000	2,100	100,200	60,000	319,100	2,500	1,684,712	1,868,794	-	-	184,662	-18.99%	(43,153)	
Assessor	044	1,021,066	1,116,370	9.33%	747,651	5,000	242,919	10,000	2,000	8,000	5,800	7,500	24,000	62,500	1,116,370	-	-	(1,116,370)	(1,021,066)	9.33%	(95,304)	
M.I.S.	060	852,309	1,104,588	29.60%	461,674	6,000	141,314	9,000	4,000	2,500	30,500	237,000	6,500	206,100	1,104,588	58,000	-	-	(1,046,508)	(798,162)	31.11%	(248,346)
Attorney	090	1,471,914	1,580,509	7.38%	1,144,973	-	342,286	10,300	2,000	3,150	6,000	69,800	-	-	1,580,509	207,899	-	-	(1,372,610)	(1,268,015)	8.25%	(104,595)
Recorder	100	528,106	545,401	3.27%	283,461	-	94,805	2,100	3,000	2,000	1,000	975	155,060	545,401	385,060	-	-	(160,341)	(97,856)	63.85%	(62,485)	
Bldgs/Grounds Maint	112	772,191	840,784	8.88%	156,408	2,000	59,376	1,500	500	-	34,500	200,000	331,500	55,000	840,784	-	-	(840,784)	(772,191)	8.88%	(68,593)	
Government Center	113	20,450	23,300	13.94%	-	-	-	-	-	-	800	7,500	15,000	-	23,300	39,000	-	-	15,700	-5.85%	(975)	
Unemployment Comp	172	5,000	5,000	0.00%	-	-	-	-	-	-	-	-	5,000	-	5,000	-	-	(5,000)	(5,000)	0.00%	-	
Sheriff	200	7,547,575	8,874,214	17.58%	4,525,501	532,100	1,684,163	7,500	2,800	14,000	160,500	10,000	711,900	1,226,750	8,874,214	2,411,350	-	-	(6,462,864)	(6,303,028)	2.54%	(159,839)
Medical Examiner	222	140,000	160,000	14.29%	-	-	-	-	-	-	-	160,000	-	-	160,000	-	-	(160,000)	(140,000)	14.29%	(20,000)	
Boat & Water	228	477,116	462,202	-3.13%	234,618	46,500	86,684	500	-	500	16,500	-	51,900	25,000	462,202	154,000	-	-	(308,002)	(324,303)	-4.96%	16,101
Jail	250	2,967,224	3,348,595	12.85%	1,140,681	155,000	428,564	200	1,500	4,000	19,000	3,000	1,548,000	48,650	3,348,595	40,800	-	-	(3,307,795)	(2,927,424)	12.99%	(380,371)
Sentence to Service	251	119,119	113,314	-4.87%	69,673	3,000	25,466	-	-	200	2,000	-	10,700	2,275	113,314	19,000	-	-	(94,314)	(100,119)	-5.80%	5,805
Probation	252	1,068,630	1,097,625	2.71%	781,820	6,459	248,096	11,000	1,000	6,500	10,000	30,350	1,000	1,097,625	708,347	38,900	-	-	(339,659)	(628,947)	-38.11%	239,669
Emergency Svcs	280	353,178	369,559	4.64%	119,228	8,700	41,781	600	300	1,200	6,200	-	187,550	4,000	369,559	38,900	-	-	(330,659)	(314,278)	5.21%	(16,381)
Longville Ambulance	282	626,000	626,000	0.00%	-	-	-	-	-	-	-	-	626,000	-	626,000	-	-	-	(626,000)	(626,000)	0.00%	-
Insurance	350	396,427	433,000	9.50%	-	-	-	-	-	-	-	-	433,000	-	433,000	132,751	-	-	(300,249)	(135,000)	122.41%	(165,249)
Shingopee Island	397	6,615	6,615	0.00%	-	-	-	-	-	-	-	-	6,615	-	6,615	-	-	-	-	-	0.00%	-
Extension (4H)	610	134,526	138,841	3.21%	-	2,200	-	-	-	-	3,000	132,341	1,300	-	138,841	-	-	-	(138,841)	(134,526)	3.21%	(4,315)
Indirect Cost Reimb	650	-	-	0.00%	-	-	-	-	-	-	-	-	-	-	-	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	605,000	630,000	4.13%	-	-	630,000	-	-	-	-	-	-	-	630,000	-	-	-	(630,000)	(605,000)	4.13%	(25,000)
Environmental Svcs	801	4,442,639	4,962,640	11.48%	720,431	46,550	239,146	12,000	8,000	2,500	4,000	1,913,100	1,984,913	22,000	4,962,640	4,962,640	-	-	-	0.00%	-	
<b>General Fund Subtotal</b>		<b>26,442,412</b>	<b>29,714,555</b>	<b>12.37%</b>	<b>11,691,783</b>	<b>924,509</b>	<b>4,700,148</b>	<b>90,045</b>	<b>36,350</b>	<b>51,500</b>	<b>391,850</b>	<b>2,983,441</b>	<b>7,036,094</b>	<b>1,809,835</b>	<b>29,714,555</b>	<b>14,217,377</b>	-	-	<b>(15,497,178)</b>	<b>(14,425,911)</b>	<b>7.43%</b>	<b>(1,071,267)</b>
Self Insurance	02	4,907,000	4,923,000	0.33%	-	-	4,923,000	-	-	-	-	-	-	-	4,923,000	4,923,000	-	-	-	0.00%	-	
Road & Bridge	03	28,766,806	19,930,536	-30.72%	2,660,476	197,000	1,121,060	13,000	5,000	5,600	15,000	11,228,000	4,142,200	543,200	19,930,536	13,651,000	1,063,334	(5,216,202)	(4,596,333)	13.49%	(619,869)	
H.H.V.S.	05	16,385,976	16,988,340	3.68%	6,668,707	154,341	2,640,091	19,846	24,974	14,701	72,985	551,317	6,809,828	31,550	16,988,340	9,879,705	-	-	(7,108,635)	(6,769,933)	5.00%	(338,702)
Capital Projects	33	500,000	900,000	80.00%	-	-	-	-	-	-	-	-	900,000	-	900,000	-	-	-	(900,000)	(500,000)	80.00%	(400,000)
Unorganized Townships	45	300,000	304,000	1.33%	-	-	-	-	-	-	-	304,000	-	-	304,000	-	-	-	-	-	0.00%	-
Land Department	71	2,651,300	2,613,500	-1.43%	-	-	-	-	-	-	-	958,668	-	115,000	2,613,500	2,613,500	-	-	-	-	0.00%	-
Environmental Trust	73	50,000	80,000	60.00%	-	-	-	-	-	-	-	80,000	-	-	80,000	80,000	-	-	-	-	0.00%	-
Kithigami Library	78	398,571	466,046	16.93%	-	-	-	-	-	-	-	-	466,046	-	466,046	-	-	-	(466,046)	(398,571)	16.93%	(67,475)
<b>Total</b>		<b>80,402,065</b>	<b>75,919,977</b>	<b>-5.57%</b>	<b>21,522,567</b>	<b>1,280,850</b>	<b>13,579,530</b>	<b>130,891</b>	<b>67,324</b>	<b>72,801</b>	<b>492,835</b>	<b>15,577,758</b>	<b>19,795,836</b>	<b>3,399,585</b>	<b>75,919,977</b>	<b>45,668,582</b>	<b>1,063,334</b>	<b>(29,188,061)</b>	<b>(26,690,748)</b>	<b>9.36%</b>	<b>(2,497,313)</b>	
Expenditure (Decrease) increase			(4,482,088)	-5.57%																		
Other Funding (Decrease) Increase:			(6,979,401)																			
	CY		46,731,916																			
	PY		53,711,317																			
<b>County Program Aid (CPA) Contribution</b>																		1,717,060	1,359,048	26.34%	358,012	
<b>Levied Dollars Requested after reduction for County Program Aid Contribution</b>																		27,471,001				
<b>Recommended Preliminary Levy</b>																		28,678,977	25,331,700	13.21%	3,347,277	
<b>Prior Year FINAL Levy</b>																			25,331,700	13.21%	3,347,277	

August 18, 2023

Agenda Item 6



Census Data = 30,821 total population for 2022 (Up 2.51% from 2020 Census)

Market Value Adjustments = \$11,063,540,400 (Up 12.36% from 2022)

New Construction Data = \$160,888,900 for 2023

Labor Costs as a percentage of the levy = Trending 2.5 to 2.9% historically  
(Approximately 10% with market corrections)

Self Insurance Fund Increase = \$0 per month (No changes recommended)

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 13.21% provides \$3,347,277 over 2023 levy
- Options to reduce the levy
  - ✓ American Rescue Plan Act - Salaries
  - ✓ LATCF - Salaries
  - ✓ Open Positions

August 18, 2023

Agenda Item 8



Committee Recommendation for Preliminary Levy

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

County Board considers preliminary property tax levy on September 5, 2023

***\*\*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 25, 2023



Of: Citizen Budget Committee

Voting Members: Commissioners Rick Haaland and Jeff Peterson, Mark Ronnei - District #1, Chris Hanneken – District #2, Jack Carder – District #3, and Martin Cook– District #4

Staff : Sandra Norikane, Mark Peterson, and Joshua Stevenson

Date: Friday, August 25, 2023 - 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