

Agenda

August 14, 2020



Of: Citizen Budget Committee

Voting Members: Commissioners Dick Downham and Neal Gaalswyk, Andrea Foster - District #3, Chris Hanneken – District #2, Kevin Krueger – District #5, David Laursen – District #4, and Craig Kochsiek– District #1

Staff : Sandra Norikane, Mark Peterson, and Joshua Stevenson

Date: Friday, August 14, 2020 - 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 2021 reference materials
5. Review 2021 budget requests
6. Potential changes to requests
7. Committee recommendation for preliminary levy to County Board
8. Confirm next meeting date (if needed) – Friday, August 21, 2020 beginning at 9:00 A.M. Public Meeting Room, Land Department Building, Backus, MN
- 11:00 A.M. 9. Adjourn

August 14, 2020

Agenda Item 4



Review 2021 reference materials

August 14, 2020

Agenda Item 5



Review 2021 budget requests

August 14, 2020

Agenda Item 5



Cass County 2021 Budget Departmental Requests (As Submitted)

Year over Year Budgeted Expenses															TOTAL EXPENSES	Non-Lvy Funding Sources	LOST Property Tax Relief	Levy Dollars (Needed) Relief Provided	FINAL Levy Dollars Prior Year	LEVY DOLLARS		
2020 Budget ORIGINAL	2021 Proposed	Change	Regular Salaries	Temp & Overtime Wages	Fringe Benefits	Dues & Registration	Mileage	Meals & Lodging	Supplies	Consultants/Independent Contractors	Other	Equipment	Percentage Change	Dollar Change								
General Fund Department:																						
Commissioner	001	868,786	878,529	1.12%	141,980	25,000	74,371	17,000	10,000	4,000	800	-	605,378	-	878,529	2,532,901	-	1,654,372	1,559,254	6.10%	95,118	
Administrator	002	262,200	286,305	9.19%	197,503	-	55,202	2,000	250	1,000	500	-	20,000	9,850	286,305	-	-	(286,305)	(262,200)	9.19%	(24,105)	
33 Cost Reimbursement	005	5,500	5,500	0.00%	-	-	-	-	-	-	-	5,500	-	-	5,500	218,100	-	212,600	212,600	0.00%	-	
Clerk of the Court	010	230,000	230,000	0.00%	-	-	-	-	-	-	-	230,000	-	-	230,000	-	-	(223,500)	(223,500)	0.00%	-	
Law Library	022	30,000	30,000	0.00%	-	3,000	-	-	-	-	-	-	27,000	-	30,000	-	-	-	-	0.00%	-	
Auditor Treasurer	040	1,472,194	1,252,904	-14.90%	734,620	7,000	250,234	3,150	1,050	800	14,200	22,500	213,350	6,000	1,252,904	1,238,820	-	(14,084)	(7,804)	80.47%	(6,280)	
Assessor	044	1,041,298	1,001,013	-3.87%	682,903	7,500	230,110	12,000	1,500	12,000	3,500	12,000	25,000	14,500	1,001,013	-	-	(1,001,013)	(1,041,298)	-3.87%	40,285	
M.I.S.	060	778,035	788,628	1.36%	411,194	5,000	132,016	8,500	4,000	2,500	30,500	143,918	4,500	46,500	788,628	47,157	-	(741,471)	(733,220)	1.13%	(8,251)	
Attorney	090	1,403,955	1,393,111	-0.77%	985,268	-	312,492	10,300	3,000	2,507	3,494	6,000	65,650	4,500	1,393,111	205,024	-	(1,188,087)	(1,198,931)	-0.90%	10,844	
Recorder	100	486,451	501,787	3.15%	250,046	-	88,541	2,000	2,000	2,000	2,000	400	800	154,000	501,787	384,000	-	(117,787)	(118,351)	-0.48%	564	
Buildings/Grounds Maint	112	672,387	713,894	6.17%	131,221	2,000	54,673	1,500	500	-	34,500	166,000	268,500	55,000	713,894	-	-	(713,894)	(672,387)	6.17%	(41,507)	
Government Center	113	20,950	17,450	-16.71%	-	-	-	-	-	800	5,000	11,650	-	-	17,450	37,125	-	(5,000)	(5,000)	0.00%	-	
Unemployment Comp	172	5,000	5,000	0.00%	-	-	-	-	-	-	-	-	5,000	-	5,000	-	-	(5,000)	(5,000)	0.00%	-	
Sheriff	200	6,439,955	6,925,134	7.53%	3,778,632	461,650	1,475,302	7,500	3,700	11,800	124,500	8,000	555,500	498,150	6,925,134	1,210,150	-	(5,714,984)	(5,191,905)	10.07%	(523,079)	
Medical Examiner	222	125,000	125,000	0.00%	-	-	-	-	-	-	-	125,000	-	-	125,000	-	-	(125,000)	(125,000)	0.00%	-	
Boat & Water	228	403,337	417,227	3.44%	199,050	44,471	76,781	200	-	600	19,150	-	51,475	25,500	417,227	157,228	-	(289,999)	(246,109)	5.64%	(13,890)	
Jail	250	2,741,035	2,801,291	2.20%	992,857	130,200	399,584	200	1,500	4,000	16,500	3,000	1,216,150	37,300	2,801,291	39,800	-	(2,761,491)	(2,701,235)	2.23%	(60,256)	
Sentinel to Service	251	94,542	97,399	3.02%	56,100	2,000	22,941	-	-	200	1,420	-	10,100	4,637	97,399	16,059	-	(81,339)	(75,453)	3.64%	(2,856)	
Probation	252	1,010,550	1,013,164	0.26%	699,324	5,168	232,597	10,500	1,500	6,500	1,200	10,000	37,475	8,900	1,013,164	420,964	-	(592,200)	(574,355)	3.11%	(17,845)	
Emergency Svcs	280	293,916	288,819	-1.73%	65,368	4,900	23,646	300	300	1,200	7,200	-	166,950	18,935	288,819	38,000	-	(250,815)	(232,881)	7.70%	(17,938)	
Longville Ambulance	282	503,000	503,000	0.00%	-	-	-	-	-	-	-	-	503,000	-	503,000	-	-	(503,000)	(503,000)	0.00%	-	
Insurance	350	355,000	375,000	5.63%	-	-	-	-	-	-	-	375,000	-	375,000	150,000	-	-	(225,000)	(205,000)	9.76%	(20,000)	
Shingobee Island	397	6,615	6,615	0.00%	-	-	-	-	-	-	-	6,615	-	6,615	6,615	-	-	-	-	0.00%	-	
Extension (4H)	610	128,156	128,156	0.00%	-	2,200	-	-	-	-	2,000	122,656	1,300	-	128,156	-	-	(128,156)	(128,156)	0.00%	-	
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	560,000	565,000	0.89%	-	-	565,000	-	-	-	-	-	-	-	565,000	-	-	(565,000)	(560,000)	0.89%	(5,000)	
Environmental Svcs	801	3,041,313	3,641,296	19.73%	538,841	34,000	183,455	2,000	8,000	500	4,000	1,266,000	1,579,500	25,000	3,641,296	3,641,296	-	-	-	0.00%	-	
General Fund Subtotal		22,986,424	23,998,471	4.40%	9,864,927	734,089	4,176,945	77,400	37,300	49,607	266,264	2,125,974	5,767,193	908,772	23,998,471	10,606,989	-	(13,391,482)	(12,800,786)	4.61%	(590,696)	
Self Insurance	02	4,770,000	4,660,000	-2.31%	-	-	4,660,000	-	-	-	-	-	-	-	4,660,000	4,660,000	-	-	-	0.00%	-	
Road & Bridge	03	15,091,048	12,636,750	-16.21%	2,168,112	187,000	1,017,283	10,000	5,000	13,000	5,758,165	2,928,200	545,000	12,636,750	7,795,165	418,000	-	(4,423,895)	(3,992,048)	10.81%	(431,547)	
H.H.V.S.	05	16,635,452	16,755,450	1.33%	5,728,488	182,576	2,469,492	22,448	58,327	29,047	69,729	688,466	7,466,076	60,801	16,755,450	9,920,416	-	(6,835,034)	(6,814,534)	0.30%	(20,500)	
Capital Projects	33	465,000	400,000	-17.53%	-	-	-	-	-	-	-	-	400,000	-	400,000	-	-	(400,000)	(485,000)	0.00%	85,000	
Unorganized Townships	45	300,000	300,000	0.00%	-	-	-	-	-	-	-	-	300,000	-	300,000	300,000	-	-	-	0.00%	-	
Land Department	71	3,104,500	2,472,930	-20.34%	461,136	5,000	182,303	10,000	1,200	1,000	16,000	587,913	1,148,378	60,000	2,472,930	2,472,930	-	-	-	0.00%	-	
Environmental Trust	73	80,000	50,000	-37.50%	-	-	-	-	-	-	-	-	50,000	-	50,000	50,000	-	-	-	0.00%	-	
Kitchigami Library	78	380,483	389,557	2.38%	-	-	-	-	-	-	-	-	389,557	-	389,557	-	-	(389,557)	(380,483)	2.38%	(9,074)	
Total		63,722,907	61,663,168	-3.23%	18,222,663	1,108,665	12,506,023	119,848	101,827	84,654	384,993	9,130,518	18,029,404	1,974,573	61,663,168	35,805,500	418,000	(25,439,668)	(24,472,851)	3.95%	(966,817)	
Expenditure (Decrease) Increase			(2,059,739)	-3.23%																		
																		County Program Aid (CPA) Contribution	1,338,105	1,278,779	4.56%	58,326
																		Levied Dollars Requested after reduction for County Program Aid Contribution	24,101,563	23,193,072	3.92%	
																		Recommended Preliminary Levy	24,101,563	23,193,072	3.92%	908,491
																		Prior Year FINAL Levy	23,193,072	23,193,072	3.92%	908,491



Potential Changes to Requests

- Program focus for decrease or increase to levy requests?
- Keeping the levy at 3.92% provides \$908,491 over 2020 levy
- Using the Sheriff's revolving equipment fund and use of fund balance from CARES ACT 2020 Funding can reduce the levy to 3.11%
- Other options to reduce the levy
 - ✓ Road and Bridge Schedule
 - ✓ LOST Funds
 - ✓ Open Positions

August 14, 2020

Agenda Item 7



Committee Recommendation for Preliminary Levy

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

County Board establishes preliminary property tax levy on September 1, 2020

Confirm Next Meeting Date - Agenda - Draft

August 21, 2020



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Staff : Sandra Norikane, Mark Peterson, and Joshua Stevenson

Date: Friday, August 21, 2020 - 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