

REDWOOD COUNTY, MINNESOTA

TRUTH-IN-TAXATION HEARING

DECEMBER 1, 2009

The Board of County Commissioners met in special session at 6:00 p.m. in the Commissioners' Room in the Government Center, Redwood Falls, Minnesota.

Present were Commissioners Lon Walling, Al Kokesch, John Schueller, Gary Dahms and Priscilla Klabunde; Administrator Vicki Knobloch; Auditor-Treasurer Jean Price; Assessor Kathy Hillmer; Gerald Patten; Adolph Bernardy; Lavonne Bernardy; Mike Swalboski; Dick Irlbeck and Clark Nafzinger.

Chair Kokesch called the meeting to order at 6:00 p.m.

Price presented the Affidavit of Publication, then discussed the budget and the proposed levy for taxes payable in 2010.

Chair Kokesch opened the floor for comments from the audience.

**2010 PROPERTY TAX LEVY RESOLUTION**

- On motion by Dahms, second by Schueller, the Board voted unanimously to approve the levy resolution as follows:

- **BE IT HEREBY RESOLVED**, by the Board of Commissioners for Redwood County, that the 2010 property tax levies for Redwood County Funds be set as follows:

REVENUE FUND .....	\$5,271,012
HUMAN SERVICES FUND.....	2,724,342
PUBLIC HEALTH FUND .....	624,693
ROAD AND BRIDGE FUND .....	1,356,675
BUILDING FUND .....	703,754
DEBT SERVICE FUND .....	533,324
REGIONAL LIBRARY .....	104,679

- **BE IT FURTHER RESOLVED**, that the 2010 Redwood County property tax levy be certified to the Redwood County Auditor-Treasurer at \$11,318,479, a decrease of .85% from the 2009 certified levy of \$11,415,933.
- **BE IT FURTHER RESOLVED**, that the 2010 Redwood County adjusted property tax levy be set at \$10,584,934, no change from the 2009 adjusted tax levy of \$10,584,934.

**2010 REVENUE AND EXPENDITURE BUDGET RESOLUTION**

- On motion by Schueller, second by Walling, the Board voted unanimously to approve the Budget Resolution as follows:
  - **WHEREAS**, the Redwood County Board of Commissioners has individually met with the Redwood County Department Heads to discuss budgets proposed for the staffing, supplies and general operation of their departments during Calendar Year 2010 and
  - **WHEREAS**, the Board of Commissioners has subsequently reviewed each of the departmental budgets in relationship to the amounts needed from the 2010 Property Tax Levy.
  - **NOW, THEREFORE, BE IT RESOLVED**, that the Redwood County Board of Commissioners does hereby set the 2010 Redwood County Budgeted Revenues and Expenditures as follows:

<b>Revenue Fund</b>	<b>Revenue Budget</b>	<b>Revenue Fund cont.</b>	<b>Revenue Budget</b>
Taxes-property-current	\$4,603,709	Interest on investments	\$35,000
Taxes-mortgage registry and deed tax	\$7,800	Miscellaneous-general government	\$11,350
Special assessments-current [septic/ISTS]	\$66,202	Miscellaneous-public safety	\$80,968
Licenses and permits-general government	\$3,050	Miscellaneous-culture and recreation	\$60,000
Licenses and permits-public safety		Insurance Dividends	\$114,737
Licenses and permits-conservation	\$22,000	Total Revenues	\$6,836,580
Total IGR - reimbursement for services:		Loans Issued (Septic System)	\$30,000
Market value credit	\$370,756	<b>Total Revenues &amp; Other</b>	
PERA rate reimbursement	\$10,700	<b>Financing Sources</b>	<b>\$6,866,580</b>
Disparity reduction credit	\$21,355		
Police aid	\$50,000	<b>Road and Bridge Fund</b>	
County program aid	\$335,496	Taxes-property-current	\$1,167,614
E-911	\$91,672	Intergovernmental	
Casino credit	\$49,000	Shared revenues	\$4,450,000
IGR - reimbursement for services - general govt		Market value credit	\$92,986
State Grants:		PERA rate reimbursement	\$6,273
Mn dept of water and soil resources	\$44,560	Disparity reduction credit	\$5,356
Mn dept of natural resources	\$93,286	County program aid	\$84,446
Mn dept of corrections	\$65,939	Federal Grants	\$300,000

Mn dept of public safety	\$4,000	Charges for services-highways and streets	\$50,000
Federal Grants:		Interest on investments	\$10,000
Administration reimbursement grants	\$40,000	Miscellaneous-highways and streets	\$60,000
Emergency mgt performance grants		<b>Total Revenues</b>	<b>\$6,226,675</b>
Payment in lieu of tax	\$56,900		
Charges for services-general govt.	\$503,600		
Charges for services-public safety	\$89,500		
Gifts and contributions-general govt restricted	\$5,000		
	<b>Revenue</b>		<b>Revenue</b>
	<b>Budget</b>		<b>Budget</b>
<b>Human Services Fund</b>		<b>Solid Waste Fund</b>	
Taxes-property-current	\$2,350,273	Special assessments-current	\$368,000
Intergovernmental		Licenses and permits-Sanitation	\$1,000
Shared Revenues:		State Grants:	
Market value credit	\$187,177	Mn dept of pollution control	\$55,000
PERA rate reimbursement	\$6,130	Interest on investments	\$5,000
Disparity reduction credit	\$10,781	Miscellaneous-sanitation	\$166,516
County program aid	\$169,981	<b>Total Revenues</b>	<b>\$595,516</b>
IGR - reimbursement for services - human services, State Grants & Federal Grants	\$136,295		
State Grants	\$722,475	<b>Building Fund</b>	
Federal Grants	\$1,406,094	Taxes-property-current	\$608,487
Charges for services-human services	\$257,420	Total IGR - reimbursement for services:	
Miscellaneous-human services	\$87,250	Market value credit	\$48,465
<b>Total Revenues</b>	<b>\$5,333,876</b>	Disparity reduction credit	\$2,792
		County program aid	\$44,010
		Interest on investments	\$1,000
		Rental income	\$63,500
		<b>Total Revenues</b>	<b>\$768,254</b>
<b>Public Health Services Fund</b>		<b>Ditch Fund</b>	
Taxes-property-current	\$536,351	Special assessments-current	\$185,880
Intergovernmental		PERA rate reimbursement	\$183
Shared Revenues:			
Market value credit	\$42,722	Interest on investments	\$29,000
PERA rate reimbursement	\$4,368	<b>Total Revenues</b>	<b>\$215,063</b>
Disparity reduction credit	\$2,461		
County program aid	\$38,791		

State Grants:	\$97,016
Federal Grants:	\$214,068
Local Grants:	\$1,000
Charges for services-health	\$565,830
Gifts and contributions-health	
restricted	\$200
Interest on investments	\$12,000
Miscellaneous-health	\$3,700
<b>Total Revenues</b>	<b>\$1,518,507</b>

**Debt Service Fund**

Taxes-property-current	\$461,178
Market value credit	\$36,683
Disparity reduction credit	\$2,113
County program aid	\$33,350
<b>Total Revenues</b>	<b>\$533,324</b>

**Total Budgeted Revenues \$22,057,795**

*Expenditures  
Budget*

**Revenue Fund**

*General Government*

Commissioners	\$238,131
Courts	\$0
Law library	\$0
County administration	\$293,330
County Administrator	\$241,779
Auditor-Treasurer	\$328,305
License center	\$140,125
Assessor	\$303,615
Elections	\$47,100
Computer	\$293,491
Attorney	\$335,993
Recorder	\$275,239
Buildings and plant	\$338,008
Veterans service officer	\$163,504
Other general government	\$12,300
	\$3,010,920

*Public Safety*

Sheriff	\$2,377,292
Coroner	\$11,000
E-911 system	\$107,672
Probation and parole	\$300,285

*Expenditures  
Budget*

**Revenue Fund cont.**

*Debt Service*

Principal	\$48,677
Interest	\$6,465
Administrative Charges	\$0
	\$55,142

**Total Revenue Fund Expenditure Budget \$6,835,604**

**Road and Bridge Fund**

*Highways and Streets*

Administration	\$367,059
Maintenance	\$2,650,136
Construction	\$3,639,352
Equipment and maintenance	
shops	\$870,128
	<b>\$7,526,675</b>

**Human Services Fund**

*Human Services*

Income Maintenance	\$1,579,550
Social Services	\$3,754,326
	<b>\$5,333,876</b>

**Public Health Services Fund**

*Health*

Nursing Services	\$1,524,134
	<b>\$1,524,134</b>

Emergency management	\$70,782	<b>Solid Waste Fund</b>	
Other public safety	\$22,100	<i>Sanitation</i>	
	\$2,889,131	Solid Waste	\$373,510
		Recycling	\$272,500
<i>Culture and Recreation</i>		Hazardous waste	\$10,000
Museum	\$2,700	Waste to energy	\$0
Parks	\$113,123		<b>\$656,010</b>
Minnesota trails	\$93,286	<b>Building Fund</b>	
Other	\$48,500	<i>General Government</i>	
	\$257,609	Buildings and plant	\$465,000
			<b>\$465,000</b>
<i>Conservation of Natural Resources</i>		<b>Ditch Fund</b>	
Extension	\$97,017	<i>Conservation of Natural Resources</i>	
Agricultural inspection	\$122,739	Other	\$350,890
Water quality loan program	\$30,000		<b>\$350,890</b>
Other	\$181,226	<b>Debt Service Fund</b>	
	\$430,982	<i>Debt Service</i>	
<i>Economic Development</i>		Other	\$467,103
Other	\$87,141		<b>\$467,103</b>
	\$87,141		
<i>Intergovernmental</i>			
Library	\$104,679		
	\$104,679	<b>Total Budgeted Expenditures</b>	<b>\$23,159,292</b>

**\*Breakdown of the Excess of Revenues & Other Sources Over/(Under) by Fund**

<b>Revenue Fund:</b>		<b>Solid Waste Fund:</b>	
Revenue Budget	\$6,866,580	Revenue Budget	\$595,516
Expenditure Budget	\$6,835,604	Expenditure Budget	\$656,010
<b>Excess of Revenues &amp; Other Sources Over (Under)</b>	<b>\$30,976</b>	<b>Excess of Revenues &amp; Other Sources Over (Under)</b>	<b>(\$60,494)</b>
<b>Road and Bridge Fund:</b>		<b>Building Fund:</b>	
Revenue Budget	\$6,226,675	Revenue Budget	\$768,254
Expenditure Budget	\$7,526,675	Expenditure Budget	\$465,000
<b>Excess of Revenues &amp; Other Sources Over (Under)</b>	<b>(\$1,300,000)</b>	<b>Excess of Revenues &amp; Other Sources Over (Under)</b>	<b>\$303,254</b>

**Human Services Fund:**

Revenue Budget	\$5,333,876
Expenditure Budget	\$5,333,876
<b>Excess of Revenues &amp; Other Sources Over (Under)</b>	<b>\$0</b>

**Ditch Fund:**

Revenue Budget	\$215,063
Expenditure Budget	\$350,890
<b>Excess of Revenues &amp; Other Sources Over (Under)</b>	<b>(\$135,827)</b>

**Public Health Services Fund:**

Revenue Budget	\$1,518,507
Expenditure Budget	\$1,524,134
<b>Excess of Revenues &amp; Other Sources Over (Under)</b>	<b>(\$5,627)</b>

**Debt Service Fund:**

Revenue Budget	\$533,324
Expenditure Budget	\$467,103
<b>Excess of Revenues &amp; Other Sources Over (Under)</b>	<b>\$66,221</b>

Chair Kokesch declared the meeting adjourned at 6:48 p.m.

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Al Kokesch, Board Chair  
Board of County Commissioners

Attest: \_\_\_\_\_  
Vicki Knobloch  
County Administrator