



December 15, 2009

TO: Waseca County Citizens and Board of Commissioners

FR: Bruce M. Boyce, County Coordinator

RE: 2010 Waseca County Preliminary Budget Overview

This evening the Waseca County Board of Commissioners is holding a public meeting concerning its proposed 2010 budget and tax levy. The law now requires that we use this meeting to explain the budget and levy, to hear public comment and finally to adopt the 2010 budget and levy- all in the same evening. This differs from previous years where the budget and levy approval followed the hearing on a different date.

Per state law, Waseca County's 2010 preliminary budget and tax levy were established on September 15, 2009. This action set the maximum amount for the final levy- it cannot exceed the preliminary amount. The final budget (total expenditures) may, however, vary up or down from the preliminary amount. The 2010 preliminary budget equals **\$22,712,243**, up 1.4% from the 2009 amount of **\$22,403,214**.

The budget was prepared based on a preliminary levy of **\$10,401,184**, a 1.0% rise over the preceding year's levy of **\$ 10,298,202**.

Historically, Waseca County has been conservative concerning property tax increases. Over the past 10 years, the County tax levy has risen by an average of less than 5% annually, even as state budget troubles have caused other revenues to shrink. This average is consistent with or below the level of increase in area counties over the same time span. For 2010, the County portion of the property taxes paid by many Waseca County citizens will decline.

State Budget Cuts Are The Single Biggest Factor Affecting The 2010 Budget:

A year ago, this budget letter stated:

“The state has announced that it is facing a major budget deficit in 2009. This makes it probable that County Program Aid will again be cut in the middle of our budget year. The County will then be faced with reducing its budget or relying on fund balances to make up the difference. Some of

the expenditures proposed in the 2009 preliminary budget may be suspended and/or eliminated, depending on the severity of budget cuts.”

Here is what has actually happened during the past year:

- As a result of unallotment, the County lost \$ 181,885 from its December 2008 County Program Aid payment, \$ 135,621 from its July and December 2009 County Program Aid and \$ 275,372 from 2010 County Program Aid.
- The County Board determined to balance the 2008, 2009 and 2010 budgets based on spending reductions rather than the use of fund balance, since the County requires adequate fund balances for normal cash flow needs, as well as unforeseen expenses and declines in revenue. It cut \$ 275,621 from the 2008 and 2009 budgets.
- The Board made it very clear that it desired to restrict the 2010 property tax levy in light of current economic conditions. For that reason, all the spending reductions made to balance 2008 and 2009 were designed to be sustainable into 2010 without being restored.
- Keeping the 2010 tax levy low while still coping with the loss of state funding required significant spending cuts during the preliminary budget process, including the elimination or reduction of 5 existing positions from initial budget proposals.
- Consistent with the County’s mission statement, reductions have been designed to cause the least possible disruption in services to the public. Nonetheless, some decline in service will result.

State funding to Waseca County is now some \$ 440,000 less than it was in 2003. As a result the county budget depends increasingly on local tax revenue. Controlling property taxes with the continued decrease in state aid is an extremely difficult task. Just like December 2008, the state is again facing a major budget deficit, with implications for local government funding. Depending on actions of the Legislature and Governor, it is likely we will lose further state aid in 2010, over and above the cuts that have already happened.

The State Limits County Taxing Authority:

For much of the 1980’s, 1990’s and beyond, the legislature imposed strict limitations on most aspects of county tax levies. In 2003, the state dramatically reduced payment of state aids to counties in response to an earlier budget crisis. In the years that followed, the legislature repealed levy limits, and cities and counties were free to replace the lost state funding with local property taxes. Largely, local governments did not do this.

For 2009 and 2010, levy limits were reenacted. Most areas of the 2010 budget are restricted to an overall levy increase of no more than **0.8 %**, according to the levy limit formula. Certain budget items, however, are considered "special" levies and are exempt from this limitation if approved by the Department of Revenue. Some examples include: bond payments, matching funds for state/federal grants, economic development tax abatements, jail operations, and law enforcement salaries and benefits. The County is also permitted to levy to make up for losses in state funding, but it has chosen not to do so.

Finding the Lowest Tax Levy Possible:

As always, the County's goal is to bring the total levy down to the minimum necessary amount. Setting the budget and tax levy is the major policy decision made by the Board each year. It is the process of finding the amount necessary to fund identified needs and maintain financial stability while keeping taxes at the lowest possible level.

In addition to the revenue issues, some of the prominent 2010 spending factors include:

- planned implementation of a classification/compensation study for all positions
- negotiations of new labor contracts for 4 union groups
- funding for road/bridge construction, maintenance, and equipment needs

These and other key elements are noted in this summary.

Personnel Costs Make Up About 40% of the County Budget:

- State law enables public employees to join labor unions, and about 75% of Waseca County's labor force is covered by union contracts. All 4 labor contracts are expiring at the end of 2009. The budget has been prepared based on no "across-the-board" increases in wages and salaries. Contract terms for 2010 and beyond are still awaiting negotiations.
- At the same time, the County is preparing to implement a classification and compensation study for all positions, in compliance with state "pay equity" law. This will happen primarily through renegotiation of current labor agreements. The current labor contracts contain wage re-opener provisions to revise existing pay plans. At this point exact costs of implementation are uncertain, although the County is determined to keep these expenses within budget.
- Health insurance premiums rose by 11% for 2010, reflecting moderate claims experience during 2008. The County's premium contribution for individual coverage has been scaled back. Cost-sharing for family coverage has always been in effect and will continue, with employees paying significant cost increases for family insurance. Deductible amounts have also been increased.
- Since 2008, the County has offered 2 VEBA (voluntary employee beneficiary account) insurance plans as options to traditional coverage. These involve a much higher deductible insurance coverage and a monthly deposit into a trust for the employee. The trust is used to pay for expenses not covered by insurance. Any deposits not used are kept in the employee's trust and carry over from year to year. Thus, there is a real incentive for employees to avoid incurring claims and thereby lessen future premium increases. About half of the County's employees converted to VEBA coverage in 2009.
- Worker's compensation premiums are down almost 25% (\$137K>\$103K) compared to 2009. This is a result of improved claims experience.
- As noted earlier, 5 County positions have been reduced or eliminated from the budget during the past year. Some of these were vacancies created through early retirement incentives. Vacant positions which remain in the budget have mostly been left unfilled. They are likely to remain so until the budget picture improves, or may be eliminated.

- The County VLWOP (voluntary leave without pay) policy continues. Over the past 5 years this has resulted in savings estimated at over \$70K. Employees have increased their use of this policy during 2009.

Departmental Activities Have Significant Budget Impacts:

Information Technology:

- Information Technology expense is down slightly (\$447K/2008>\$439K/2009>\$ 426K/2010) based on staffing revisions and less cost for technology services. Fewer PC replacements and hardware purchases are planned for 2010.
- The County is implementing GIS (Geographic Information Systems), a computerized mapping system through a contract with ProWest Associates. GIS will be beneficial to citizens and useful for departments involved in engineering, property records, law enforcement and land use. GIS costs are funded with annual fee revenue from the Recorder's Office, dedicated to technology upgrades. A separate department has been established to track GIS costs and funding sources.

Central Services (Miscellaneous Expenses and Revenue):

- The MCIT (Minnesota Counties Insurance Trust) dividend is about the same as last year (\$94,317/2009>\$94,082/2010).
- Property/liability insurance premiums are up ((78,042/2009>\$82,628/2010).
- Interest earnings are projected to decline sharply from \$450K in 2009 to \$175K in 2010. Rates for certificates of deposit are roughly 1/3 of what they were a year ago. The preliminary 2010 budget set in September projected only a decline to \$350K, leaving a \$175K revenue shortfall for the 2010 budget.
- No new funds are included for the County share of the Gaiter Lake diversion project, which will result in improved water quality for Clear Lake. A total of \$225 K has been budgeted in prior years.

Elections:

- 2010 will involve county, state and congressional elections and the budget has been prepared accordingly, at a higher cost than 2009 (\$12,900/2009>\$39,950/2010).

Coordinator:

- The original 2009 budget contained a Human Resources position to assist in recruiting, interviewing, safety, benefits, pay equity and other related duties as needed. Due to budget constraints, this position is included on only a half-time basis for 2010. It will likely remain unfilled until the budget picture is clearer. Total costs for the position equal ~\$35K.

Attorney:

- County Attorney staffing includes 7 full-time employees: 4 attorneys, a paralegal position, and 2 clerical positions.

- The Attorney’s Office provides prosecution services on a contract basis for the cities in Waseca County. No increase in contract revenue is proposed. Over the past several years, this service has saved money for the cities compared to hiring private attorneys. It also results in improved operations for law enforcement and the court system.

Buildings:

- Anticipating future building upkeep and improvements, the Building Fund levy is budgeted at \$75K. This fund is used for major repairs and remodeling, and the current fund balance is ~\$266K. Upcoming building projects may include boiler system upgrades and repair/replacement of elevators.
- Utilities are, as usual, a substantial budget item. The table below summarizes these expenses:

ELECTRICITY

NATURAL GAS/LP

BUILDING	08 Actual	09 Budget	11/09 YTD	10 Budget	08 Actual	09 Budget	11/09 YTD	10 Budget
Courthouse	31040	32000	28528	31500	16175	16000	10606	15500
LEC	20771	22000	19922	22000	10036	14000	8161	14000
Human Services	9280	0	2132	3000	2699	0	1339	1000
East Annex	5835	6000	5097	6000	2459	2500	1847	2500
Extension	6158	6000	2579	6500	4329	5000	3089	5000
Highway	21359	23000	18827	23000	21359	23000	18827	23000
Solid Waste	7216	8700	8092	7500	4301	7000	2472	6000
TOTAL:	101659	97700	85177	99500	61358	67500	46341	67000

- To minimize these costs, the County has installed more energy-efficient cooling systems in the Courthouse and jail and participates in the City of Waseca’s load management program. Weather permitting, the boiler system is shut off on weekends. Light fixtures are replaced with energy-efficient bulbs and ballasts on an ongoing basis.
- Anticipating its demolition, the 2009 budget did not include utility costs for the former Human Services building. However, the space was converted to storage and requires minimal utility expense. Use of the former Public Health building by Extension has required lower utility costs.
- Utility costs for the new Human Services and Public Health Services offices are included in their lease. Human Services reimburses the costs of a custodial position.

Coroner:

- Per recent changes in state law the Ramsey County Medical Examiner’s Office will perform formal coroner functions while the majority of the actual work is done by a trained nurse, designated as a Deputy Coroner. The Examiner’s fees have risen. With this costlier arrangement the budget rose from \$15K to \$25K in 2009 and continues at this level for 2010.

Planning/Zoning:

- As comprehensive land use plan, water plans, and zoning ordinance revisions have been completed during 2008 and 2009, costs for related consultant services have largely been removed from the budget.

Sheriff:

- In most prior years the Sheriff's Office has requested staffing increases. 2 new Deputies were requested for 2010, but are not included in the preliminary budget due to financial constraints. New Deputy positions were added in 2007 and again in 2008, although one of these is presently vacant and remains unfilled. The most recent increase in Dispatcher/Jailer staffing was in 2005.
- Overtime costs remain at \$150K based on the current level of expense. Costs for part-time employees have risen from \$15K to \$30K. The Sheriff's Office uses part-time employees wherever possible to minimize overtime.
- Costs for board of prisoners are budgeted at \$140K. The original 2009 amount was set at \$175K based on costs for the Zabawa trial. This amount proved more than adequate and was reduced to \$150K later in 2009 as a budget-balancing measure.
- Gasoline costs are down \$10K from 2009.
- Total operating expenses have declined substantially from 2009 to 2010. The original 2009 amount of \$531,400 was reduced to \$506,400 due to 2009 budget cuts. The total cost of law enforcement supplies, jail and medical supplies and small equipment expenses equals \$108K.
- The budget plans for replacement of two patrol vehicles at a total of \$46K. Vehicles were also budgeted, but not purchased, during 2009.
- Income from administrative fines is down (\$20K/2009 > \$12K/2010) based on changes in state law. Income from work release payments and boarding prisoners for other jurisdictions is also down (\$40K/2009 > \$20K/2010)

Court Services:

- Staffing includes a Director, 4 Court Services Officers, and an Administrative Assistant.
- A leased vehicle included in the original 2009 budget was eliminated due to budget cuts. Court Services continues to have a designated vehicle.

Public Health Services:

- In the past few years the department's focus has shifted from home care to WIC (Women, Infants and Children) nutritional programs and Medical Assistance clientele.
- The PHS budget includes 12 FTEs, one less than in 2009. New positions were created in 2007, primarily to serve Medical Assistance clients from the South Country Health Alliance (SCHA). SCHA is a consortium of counties who have joined together for cost-effective delivery of Medical Assistance services. The object of the new positions is to provide comprehensive client care using teams of physicians, nurses and social workers. However, shortages in SCHA funding and

state budget cuts have influenced this effort. A Senior Services Supervisor position was eliminated in 2009 as a budget-balancing measure.

- The cost of leasing offices space with Human Services is \$10/square foot/year, or \$71,050. The new space is working extremely well for both departments.
- Due to spending reductions the required levy for PHS is down significantly (\$243K/2009>\$200K/2010). After maximizing revenue estimates for grants and fees, the tax levy is a relatively small portion of the ~\$1.3M total PHS budget.

County-Funded Agencies:

- The budget generally maintains the current 2009 appropriations to these organizations, which are not operated by the County but rely heavily on County funding. They include:
 - County Historical Society
 - Farmamerica
 - Tourism Advisory Committee
 - Waseca Arts Council
 - Cannon River Watershed Partnership
 - Soil and Water Conservation District
 - County Agricultural Society (Fair Board)
 - Small Business Development Center
 - Southern Minnesota Initiative Foundation
- The Soil and Water Conservation District had sought a \$91,822 funding increase for the salary of a 2nd Technician position and a new truck. This amount was not included in the preliminary budget.
- The Waseca-LeSueur Regional Library's preliminary levy (\$241,887) is up 4.4% based on the state-required "maintenance of effort" (MOE) amount. However, the County has since applied for and received a recertification of the MOE. This would allow for a reduction of up to \$11,835 in the library levy.

Economic Development:

- The budget includes no appropriation to the county revolving loan fund. After previous outlay for loans, and expenses to Springsted and Associates for work on the Janesville ethanol plant, the fund balance stands at ~\$97K.
- Funds for ED appropriations to New Richland, Waldorf and Janesville, are included at \$12K total as in years past. These funds are used for housing development and economic development loans in these cities.
- The levy for economic development tax abatements is down (\$72,682/2009>\$63,582/2010) since 2 abatements (Waseca Chrysler and Waseca Optometric) expired in 2009. Four abatements (Latham Place, Suburban Furniture, Northwest Industrial Park and The Willows) continue. All County tax abatements have been done in conjunction with the City of Waseca, except for The Willows which is a partnership with the City of New Richland. Economic development tax abatements reimburse tax increases resulting from business startup and expansion for a limited time period. The Janesville ethanol plant, now operational, receives no tax abatement.

HRA:

- The ongoing Amberfield Place settlement expense rises by 2% (\$74,945/2009>\$75,694/2010).

Road/Bridge/Parks:

- In the past 5 years the Road/Bridge levy has grown rapidly (\$1,659,145/2005 > \$1,720,193/2006 > \$1,708,938/2007> \$2,308,969/2008>\$ 2,382,682/2009). This follows from the County's need to meet costlier road construction and upkeep needs without significant increases in State gas tax funding.
- Apart from the General Revenue levy, the Road/Bridge levy is the largest of any Waseca County fund. The proposed 2010 levy is \$ 2,397,912. County funds are largely devoted to personnel, maintenance, fuel and equipment costs.
- Road/Bridge staffing has been reduced. 2009 budget actions eliminated a Highway Maintenance Worker position. A second Maintenance Worker vacancy, as well as a Diesel Mechanic vacancy, remains unfilled. An additional Maintenance Worker will be retiring in 2010.
- The road construction portion of the budget is based almost entirely on available state funding rather than county funding. The preliminary construction budget is \$ 3.172M and includes a variety of possible projects including County Roads 9, 10, 17 and 55. Available state construction funding equals \$ 3.005M, based on gas tax revenues, advance appropriation and \$300K in reimbursements for 2007 construction costs which at the time required county funding.
- The budget includes no increase in bituminous (\$275K) and aggregate (\$145K) maintenance materials. As costs are likely to rise, the County may need to reduce the amount of seal coating maintenance performed.
- After substantial increases in 2009, fuel expenses are down for 2010 (gas: \$325K>\$295K, diesel: \$315K>\$295K). The 2009 amounts had already been reduced in mid-year as a budget balancing measure. Of course, these expenses are volatile and likely to rise as a long-term trend.
- The budget allows \$185K for equipment costs, down from the level in recent years. This would likely be used for replacement of a 12 year old tandem truck.
- The Road/Bridge budget includes repayment of bonded indebtedness and short-term borrowing for the 2007 Clear Lake Road project, equaling \$366,598. An earlier state aid road bond had been paid off in 2008 and helped make this funding available.

Human Services:

- The Human Service levy is decreased by almost \$30K (\$1,552,001/2009> \$1,523,609/2010). As usual some areas of the budget are less costly and others are more so:
- Following a \$30K reduction in 2009, costs for out-of-home placements are reduced even further for 2010 (\$738K/2009>\$647K/2010). These expenses involve the mandated use of County funds for removing children at risk from their families and placing them in foster care or group facilities. Although these costs are very expensive and volatile, they have been kept under budget in recent years. It appears

that the County's ongoing efforts to limit placements and keep children in their homes are paying off.

- A Financial Worker position, vacated through early retirement, has been eliminated at a savings of ~\$55K.
- Federal revenues from targeted case management (TCM) have increased (\$42K/2009>\$100K/2010).
- Revenues from Vulnerable Adult/Developmental Disability programs are also up (\$44K/2009>\$65K/2010)
- A Social Worker position is being shared with Public Health Services, rather than both departments filling the vacancy full-time.
- Costs for Adult Day Training and Habilitation services to the developmentally disabled have again risen (\$165K>\$180K)
- Revenue from the Children and Community Services Act program is down sharply due to state budget cuts (\$341K/2009>\$226K/2010).
- On the whole, spending restraint offsets the declines in revenue, resulting in a lower tax levy without relying on use of fund balances.

Solid Waste:

- As usual no levy is included; the budget is supported by customer and hauler fees, household assessments and commodity sales.
- Staffing level includes 3 county employees and contracts for service, primarily with the Senior Citizen's Center. The preliminary budget is based on reduced employee overtime.
- By rebidding the contract for mixed solid waste disposal, a savings of \$70K is projected.
- Capital outlay needs include replacement of 2 skid loaders.
- Revenue from the sale of recyclable commodities is down sharply (\$160/2009>\$80K/2010).

Debt Service/ Capital Improvement Plan:

- In 2004, the County "refunded" (refinanced) its outstanding capital improvement plan (CIP) debts which were incurred in 1991 and 1999, saving ~ \$140K over the term of the bond issue. Because of this annual debt service costs have dropped in recent years (\$514,916/2007> \$495,054/2008>\$488,492/2009). Although the 2010 levy is up (\$497,522), the general pattern will continue until the bond issue is retired in 2015.

Further Notes:

- Departmental budgets not described above show minimal changes and are all close to- in some cases below- their 2009 amount. All departmental and agency budget requests were reviewed repeatedly and in detail during initial budget meetings with the Coordinator and at County Board meetings this summer and fall.
- Many requests needed to be reduced to arrive at the current preliminary figure.

An initial version of the preliminary budget, prepared in August, would have required a 4.1% levy. However, the County Board reduced the levy to 1% in September.

- It should be noted that the County's 2008 tax capacity (used for payable 2009 taxes) is \$ 19,908,811, 6.9% above the 2007 level. This reflects increased value for agricultural property, and has generally shifted the tax levy away from residential and commercial properties.
- As a general trend, County fund balances are declining as revenues decline. During 9 of the past 12 months, total County fund balances were less than the same month in the previous year.

SUMMARY:

Overall, the 2010 preliminary budget (estimated expenditures) stands at **\$22,712,243**, compared to **\$22,403,214** in 2009. About 46% of this budget would come from property taxes with the preliminary levy at **\$10,401,184**. As stated, this is a **1.0 %** rise over the preceding year's levy of **\$10,298,202**. The budget prepares for implementation of a new pay plan, upcoming labor negotiations, and increasing road and bridge costs. At the same time it has been adjusted to cope with decreased state aid and interest income without replacing these lost revenues with property taxes.

The 2010 budget will be adopted at the conclusion of this meeting, but it will likely need to be reduced further next year based on additional cuts in state funding. It is uncertain when, if ever, the budget will be stable or "final". Board and department head decisions about spending will continue to require great caution.

Property taxes affect all County citizens, especially in difficult economic times. At the same time, counties need sufficient funding to carry out their responsibilities. Considering the needs identified for 2010, the proposed levy is appropriate. The county budget depends increasingly on local tax revenue due to reduced state funding. 5 years ago, only 1/3 of the budget was funded by property taxes--the remainder was paid through state, federal and other sources. Today, almost 1/2 the budget is dependent on local tax dollars. There is no reason to think that this trend will change with the probable losses in state funding. The 2010 levy amount offers no margin against further state cuts.

During the fall, the budget has been reviewed in detail at regular county board meetings. The 2010 preliminary budget and levy have been based on the best available estimates of next year's financial needs. These assumptions may very well change as 2010's budget situation evolves. The 2010 tax levy is the smallest amount the Board finds necessary to fund identified needs and still maintain financial stability.

As usual, I would like to express my thanks to the Board of Commissioners, County department heads, Coordinator's and Information Technology staff, employees and agency representatives, and the County citizens for their role with this budget. The process has been ongoing from May until December, and it will continue into 2010. The assistance and cooperation of everyone involved is crucial and is deeply appreciated. Preparing the County's budget for 30+ years has been mostly enjoyable, often difficult, but always rewarding.

2010 PRELIMINARY BUDGET

WASECA COUNTY

FUND	EXPENDITURES	NON-LEVY REVENUE	NET TAX LEVY
GENERAL REVENUE	9,699,107	4,033,853	5,665,254
BUILDING	75,000	0	75,000
ROAD & BRIDGE/PARKS	6,663,332	4,265,420	2,397,912
HUMAN SERVICES	4,854,155	3,330,546	1,523,609 IM/Adm: 483,551 Soc Svces: 1,040,058
LIBRARY	241,887	0	241,887
WASTE MANAGEMENT	581,240	581,240	0
DEBT SERVICE	497,522	0	497,522
DITCH	100,000	100,000	0
TOTAL	22,712,243 +1.4%	12,311,059 +1.7%	10,401,184 +1.0%

MAJOR FUND BALANCE TRENDS

(investments and cash, in thousands of \$)

FUND	12/06	6/07	12/07	6/08	12/08	6/09	2010 PRELIM BUDGET	6/08 BALANCE AS% OF BUDGET	6/09 BALANCE AS% OF BUDGET
General Revenue	5,189	4,513	4,577	3,976	4,314	3,654	9,699	39%	38%
Road/Bridge/Parks	1,169	744	1,606	2,261	1,348	1,710	6,663	38%	26%
Human Services	3,193	3,542	3,176	3,024	2,841	3,171	4,854	62%	65%
Waste Management	1,113	1,181	1,259	1,239	1,229	1,137	581	190%	196%

2010 LEVY INCREASE SURVEY

December 2009

County	% Levy Increase 2010
Blue Earth	2.91%*
Brown	0.55%*
Faribault	4.10%*
Le Sueur	4.40%*
Martin	0.00%*
McLeod	2.95%**
Nicollet	3.90%*
Rice	5.00%
Sibley	3.25%**
<i>Waseca</i>	<i>1.00%*</i>
Watonwan	3.70%*

*Board meeting December 15 to finalize budget and levy.

**Board meeting December 22 to finalize budget and levy.

County commissioners make smart budget decisions

Posted: Wednesday, September 23, 2009 9:57 am

When Waseca County's Board of Commissioners sat down with this year's budget they thought they were looking at a 4.1 percent levy increase.

After last week's meeting, the board left knowing that the total levy increase for the county will be closer to 1 percent — and probably even less than that.

That's what we call good government at work.

There will be no layoffs, no building closures or reduced operating hours. The commissioners — with the help of County Coordinator Bruce Boyce and other department managers — kept our taxes down by getting to the brass tacks of what makes government work.

The preliminary budget was set for \$22,712,243 with 1 percent increase over last year's levy. \$10,401,484 of the budget is funded by local county tax dollars.

That's more money in our pockets and less in the pockets of the county tax man.

Don't get us wrong, this is no easy ride for the county and its employees. One of two open highway maintenance positions will remain unfilled. A vacant records technician clerk position will be filled with a half time employee. A vacant part-time financial worker position will not be filled. A diesel mechanic will be hired, but that employee will also be expected to drive a truck or blade if needed.

Belts will tighten throughout the county departments, but it's no different than the tightening of budgets by nearly every family in our county.

And before the final levy is due in December, the board plans to see if it can lower the levy to less than 1 percent.

Our county commissioners and county employees deserve a hearty hand shake or tip of the hat for their work on our county's budget. In a time when there are more cuts and layoffs than we care to mention, the commissioners are doing a great job at keeping the county afloat.