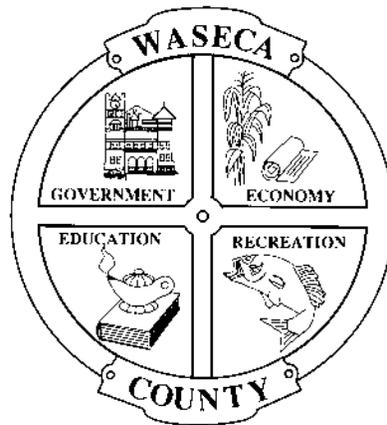


# Waseca County

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## 2013 Budget Presentation

December 6, 2012  
6:30 p.m.

### Commissioners

District 1: James Peterson  
District 2: Michael D. Hintz  
District 3: Blair Nelson  
District 4: Richard Androli, Chair  
District 5: Dan Kuhns, Vice Chair

### County Administrator

Laura Elvebak

*The Mission of Waseca County is to effectively provide services for the health, safety, and general welfare of the public.*

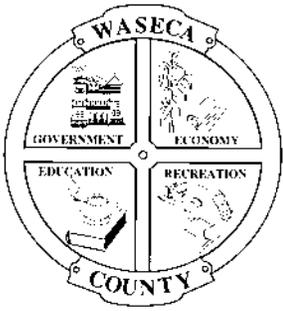
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# Table of Contents

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	Page Number
Letter to the Honorable Board of Commissioners and Residents of Waseca County....	i
<b>BUDGET OVERVIEW.....</b>	<b>1</b>
Waseca County Profile .....	2
Government .....	2
Geography.....	2
Organizational Structure.....	3
Population.....	3
Income .....	3
Education .....	3
Jobs .....	3
Introduction .....	4
Budget Considerations.....	4
Challenges and Opportunities to Waseca County .....	5
Waseca County Budget History.....	7
2013 Preliminary Budget.....	8
Budget Comparisons.....	8
Budget Highlights – Preliminary Budget.....	10
2013 “Proposed” Budget.....	13
Budget Comparisons.....	13
Budget Highlights – Proposed Budget.....	15
Summary.....	16
Where Does the County Dollar Go? .....	17
Where Does the County Tax Dollar Come From? .....	19
Revenue and Expenditure Comparison .....	21
What Do You Get for your Property Tax Dollar .....	23
How Does the County Compare? .....	24
Appendix.....	25
Glossary of Terms .....	25
Organization Chart .....	29

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## COUNTY ADMINISTRATOR

Waseca County Courthouse  
307 North State Street  
Waseca, MN 56093  
Phone: (507) 835-0630  
Fax: (507) 835-0633  
[www.co.waseca.mn.us](http://www.co.waseca.mn.us)

December 5, 2012

To the Honorable Board of Commissioners and Residents of Waseca County:

The 2013 Preliminary Budget presented applies prioritized resources to fund Waseca County services. The recommendations included in this document reflect the continued difficult economic times being experienced locally in Waseca County, as well as, nationally and internationally.

Currently, the preliminary budget is \$22,781,290 and a property tax levy of \$11,697,768. This is an overall proposed expenditure decrease of .08% compared to the adopted 2012 budget; a 7.68% decrease in revenues and an 8.36% increase in the net property levy. Waseca County's 2013 preliminary budget and tax levy were established in early fall 2012. The action sets a maximum amount for the final levy – it cannot exceed the preliminary amount.

The preliminary 2013 budget was developed during a time of nearly unprecedented uncertainty about state and federal funding for local government. Just today, the State of Minnesota provided the December forecast which includes a deficit for 2014-15 of \$1.1 billion (does not include projected \$2.4 billion owed to the K-12 schools or inflation). Additionally, there was a surplus, but the surplus reported will pay down \$1.3 million of the school shift. This will result in a \$2.2 billion dollar structural budget program deficit. At the same time, our federal legislative leaders are meeting in hopes of avoiding a "fiscal cliff" in which many Americans would see automatic tax increases. As a result, future state and federal actions may require us to revisit the adopted 2013 budget during the year and make adjustments accordingly.

Since the 2013 Preliminary Budget was approved in September 2012, Department Heads have worked with the Board of Commissioners to find ways to reduce expenditures, increase non-levy revenues and maximize resources. This has involved a highly detailed and deliberate review of the preliminary 2013 Budget. This was all done while recognizing the mission of the organization: *The Mission of Waseca County is to effectively provide services for the health, safety, and general welfare of the public.* Waseca County believes it will fulfill its mission if it strives to maintain:

1. Healthy, safe citizens;
2. Quality physical environment;
3. Vital, prosperous community and economy; and
4. Efficient, effective, responsive government.

The revisions made to the approved 2013 Preliminary Budget are presented as the 2013 "Proposed" Budget.

Between 2007 and 2012, budgeted expenditures have reduced from the high of \$25,134,181 in 2007 to the current low of \$23,048,091 (Proposed), which represents a decrease of 10.49%. The decrease is even more significant if we look at actual amounts between those same years and a decrease from the high of \$28,042,422 in 2008 to the low of \$23,048,091 (Proposed) which is a 17.81% decrease. Beside seeing significant change in expenditures, so has there been change the revenues. In 2007, the expected revenues (non-tax levy) were \$16,032,224. Comparing that to the 2013 Proposed budget of \$11,078,335, a decrease of 30.90%. The actual amounts reflect a decrease from the high in 2007 of \$27,562,240 to the proposed amount of \$23,384,813, a 15.16% decrease. The 2013 budget (both preliminary and proposed) reflect for the first time where the levy amounts represent more than the non-tax levy amount. In response, the County Board has implemented a series of service delivery changes, spending freezes, personnel cost reductions and slight levy increases.

Although the recession may technically be over, Waseca County is receiving less revenue and will need to make budget and service adjustments to respond to these losses. The proposed 2013 Budget balances community needs with taxpayer ability to pay, and continues the longstanding Waseca County tradition of responsible spending. State revenue continues to lag behind costs; so, to keep the property tax levy manageable, we must continually refocus resources on essential and mandated services.

The proposed budget:

- ✓ Adjusts for major funding reductions in state program aid and categorical grants.
- ✓ Preserves the County's strong financial standing.
- ✓ Requires difficult cost containment measures, program and service reductions and examines fee increases, but attempts to minimize the negative impacts.

Waseca County's services are made possible through the dedicated leadership of the Waseca County Board of Commissioners and county staff working together to provide quality public services in a cost-effective manner through innovation, leadership, and cooperation. On behalf of the Waseca County Department Heads, we look forward to and appreciate your guidance and support in the development of the 2013 budget and look forward to a year of challenges, opportunities, and accomplishments in meeting the needs of Waseca County residents.

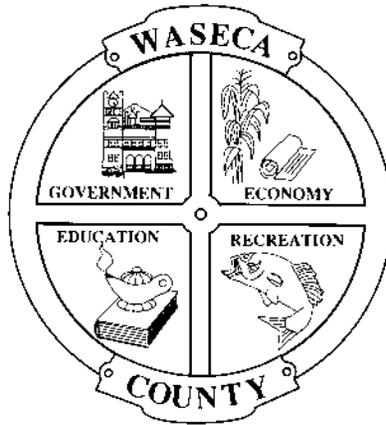
Sincerely,



Laura Elvebak  
County Administrator

# Waseca County

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## 2013 Budget Overview

# WASECA COUNTY PROFILE

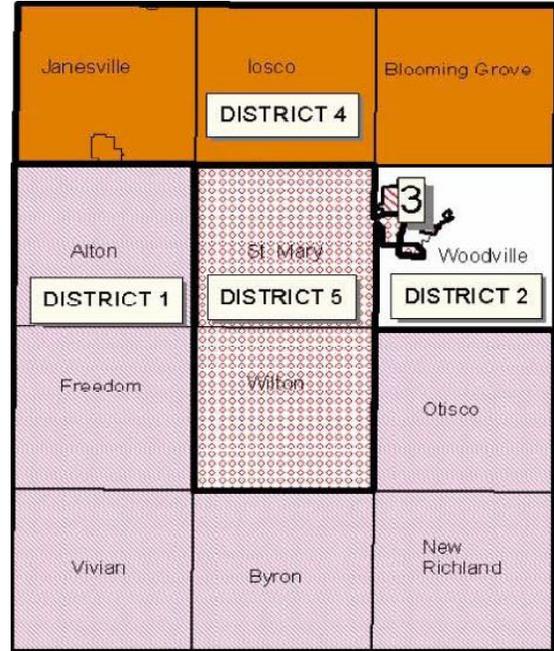
## Government

A five-member Board of Commissioners elected by district for staggered four-year terms governs Waseca County. The County Board normally meets the first and third Tuesdays of the month. County Commissioners are responsible, among other things, for authorizing resolutions, adopting the annual budget, appointing committees, and hiring county employees, including the County Administrator. The County Administrator is responsible for carrying out the policies and resolutions of the Board of Commissioners, for overseeing the day-to-day operations of the County, and preparing an annual budget.

The County Attorney, Auditor/Treasurer, Recorder and Sheriff are also elected officials.

- 1st District Commissioner James Peterson
- 2nd District Commissioner Michael D. Hintz
- 3rd District Commissioner Blair Nelson
- 4th District Commissioner Richard Androli
- 5th District Commissioner Dan Kuhns

- 
- County Attorney Paul Dressler
  - County Auditor/Treasurer Joyce Oliver
  - County Recorder Linda Karst
  - County Sheriff Brad J. Milbrath



## Geography



Waseca County, named for the Dakota word meaning "rich," a reference to the fertile soil in the area, was established Feb. 27, 1857, one year before Minnesota became a state. Located in the heart of the Southern Lakes Region of south-central Minnesota and covering 415 square miles, Waseca County is known for its rich, black soil producing record crops every year. The major industries are farming, printing, manufacturing and tourism. The population (2010 census) of 19,136 live in and around the communities of Janesville, New Richland, Waldorf and Waseca--the county seat.

Built in 1897, the Waseca County courthouse is on the National Register of Historic Places and houses most of the County Offices. Waseca County has an active historical society museum and research center, arts center, libraries, parks and recreation of all kinds--lakes, bike trails, excellent schools and sports activities.

## Organizational Structure

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Waseca County is divided into 17 Departments which include:

- Administrator's Office
- Assessor
- Auditor-Treasurer's Office
- Building Maintenance
- County Attorney's Office
- Court Services
- Extension
- Highway
- Human Services
- Information Technology
- License Bureau
- Planning and Zoning
- Public Health
- Recorder's Office
- Sheriff's Office
- Solid Waste
- Veteran's Services/Emergency Management

## Population

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In 2010, Waseca County had a population of 19,136, which is a reduction of 2.0% from the population in 2000. The City of Waseca is the County seat and also the largest of 4 cities within the County.

## Income

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A median household income of \$50,552 is below the Minnesota median household income of \$57,243. It is estimated that 7.6% of the Waseca County population is below the poverty line, while the State of Minnesota is estimated to have 10.6% below the poverty level.

## Education

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Of citizens in Waseca County, 90.5% have a high school diploma or more which is slightly less than the State of Minnesota which is 91.3%.

## Jobs

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In September 2012, Waseca County had a 5.1% unemployment rate, which is a reduction from September 2011, which had an unemployment rate of 5.4%. The 5.1% unemployment rate is lower than State of Minnesota unemployment rate of 5.3% (5.8% seasonally adjusted).

*Sources: U.S. Census and Positively Minnesota*

## **INTRODUCTION**

### **Waseca County's primary responsibility is to assure a safe and healthy community.**

- County government affects you every day in a wide variety of ways – the driver's license in your wallet, the plowed roads you drive on, the licensed family day care home that cares for your child, the restaurant that you visit and the safety you feel in your neighborhood
- The County protects the environment for you and your grandchildren – a land use plan preventing haphazard development and protecting agricultural lands; a well program; solid waste management system and septic system regulations
- We provide a safety net for the low wage earners in our community, including health plan coverage through MinnesotaCare, subsidized child care and food support.

### **Waseca County is effective, efficient, accessible and responsive.**

- We protect and preserve land ownership records
- We conduct fair and efficient elections
- We need to continue to attract and retain high quality staff and be able to deliver excellent results for the community

### **Waseca County exercises sound fiscal management.**

- Balanced budgets every year
- Aa3 bond rating, translating into low interest rates on borrowed money and results in significant savings to tax payers
- The trend of state and federal cutbacks is increasing the county's share of the cost of mandated services

## **Budget Considerations**

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Waseca County's 2013 Preliminary Budget and Tax Levy was approved September 4, 2012. The action set the maximum amount for the final levy and the final budget can not exceed the preliminary levy amount. The 2013 Preliminary Budget equals **\$22,781,290**; down .08% from the 2012 amount of **\$22,800,218**.

The 2013 Preliminary Tax Levy is **\$11,697,768**; up 8.36% from the 2012 amount of **\$10,794,873**.

Setting the budget and tax levy is one of the most important policy decisions made by the County 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 assessing the 2013 budget, the Waseca County Board and staff have considered the following questions:

- Does the budget meet the needs of the county? Are there some services the county should reduce or eliminate to provide funds for new programs, for the expansion of existing programs, or in order to reduce the property tax levy?
- Does the budget provide proper balance between activities, especially between more essential and less essential services?
- Will the level of service funded in the budget ensure adequate standards of service?
- Is the proposed budget sound and honest? Is the estimate of revenues realistic? Does it include all expenditures and conceivable contingencies? Does it contain a contingency appropriation for emergencies?
- Is the budget economical, providing the greatest value per dollar?
- Does the budget discharge a county's responsibility for the future? Is it consistent with long-term policies for the development of the community?

## **Challenges and Opportunities to Waseca County**

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Although the Great Recession is said to be over, the continuing effects of an unstable economy linger. This economic recovery has not followed past patterns; instead, the housing market remains weak, foreclosures are still prevalent, the job market has not substantially improved, and personal and business finances are under duress. The recession has hit everyone hard.

Waseca County, like most local governments, feels pressure from both sides of the economic equation. On one side, demand for services in nearly all areas of County government is exceeding historic levels. Waseca County staff and resources are being stretched to the limit. On the other side, we are more mindful than ever before of the burden that property taxes place on people. And with ever-shrinking state property tax relief aid, the need to reinvent how we deliver services is paramount.

During an economic recession, more people have trouble meeting basic needs and turn to the County for assistance with food, clothing, shelter, health care and jobs, often on an emergency basis. At the same time, counties find it difficult to meet this increased need because of declining revenues. The aging and increasingly racially and ethnically diverse population places further demand on service delivery. Waseca County has been and continues to work to find creative ways to meet these challenges.

Waseca County is continually refocusing resources on services that make the most difference or what would be considered core services, which is particularly important during tough economic times. The goal of this budget is to ensure that residents receive the best value for their tax dollar.

## **Challenges**

Change and the need to adapt provide our biggest challenges, as well as, some of the best opportunities. Some of the identified challenges include:

- Increasing need for county services
- State & Federal funding level change
- Looming "Fiscal Cliff"
- State of Minnesota forecasted deficit for 2014-15
- Emphasis on tax reform, specifically property tax reform by Governor Dayton
- Human Services Redesign
- Communication Radio Upgrades
- Implementation of the Affordable Care Act (ACA) employer-provided insurance provisions
- Increasing premiums for employee health insurance
- Facility/Space Use project(s)
- Road/bridge construction, maintenance and equipment needs, including the addition 17.85 miles (4.68% increase) of Old Highway 14 to the County road system
- Information technology upgrades and maintenance
- Public safety equipment maintenance and upgrades

## **Opportunities**

As stated above, the Waseca County Board of Commissioners and Department Heads have recognized these challenges and understand that they provide an opportunity to change the way County services are delivered, such as using:

- Partnerships and collaboration
- Technology
- Creativity and innovation

## Waseca County Budget History

The charts provided show historical patterns of both levy- and non-levy revenues and expenditures since 2007. If the Proposed Budget is approved, fiscal year 2013 will represent the first time that levy dollars provide more revenue to deliver services than those dollars received from non-tax levy sources.

As previously mentioned, the County Board approved a Preliminary 8.36% increase to the tax levy at their September 4, 2012 Board meeting. You will note that while expenditures have remained fairly steady, non-levy revenue has decreased somewhat substantially. This shift places more of the funding burden on the taxpayer.

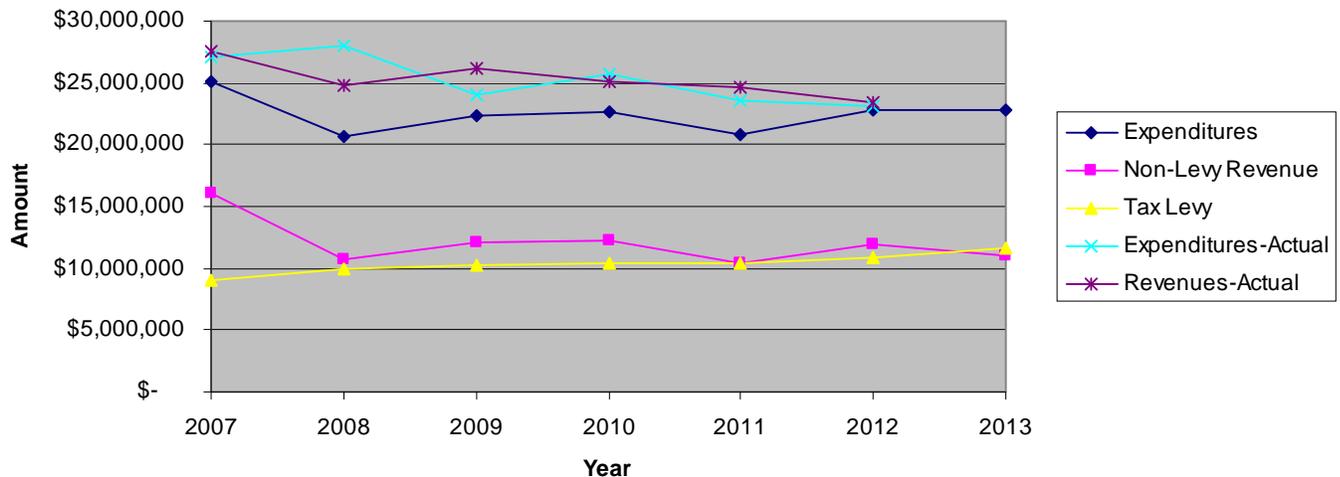
The County Board and staff have attempted to isolate the citizens from these financial changes, but 2013 will present one of the biggest challenges yet as a perfect storm of reduced revenue and increased need for service to both maintain service levels and move Waseca County into the future.

	Budgeted Amounts			Actual Amounts	
	Expenditures	Non-Levy Revenue	Levy	Expenditures	Revenue**
<b>2007</b>	\$25,134,181	\$16,032,224	\$ 9,102,157	\$27,093,210	\$27,562,240
<b>2008</b>	\$20,611,237	\$10,699,188	\$ 9,912,249	\$28,042,422	\$24,744,288
<b>2009</b>	\$22,403,214	\$12,105,012	\$10,298,202	\$24,026,301	\$26,215,558
<b>2010</b>	\$22,712,243	\$12,311,059	\$10,401,184	\$25,703,453	\$25,167,186
<b>2011</b>	\$20,875,315	\$10,474,131	\$10,401,184	\$23,570,453	\$24,587,964
<b>2012*</b>	\$22,800,218	\$12,005,345	\$10,794,873	\$23,048,091	\$23,384,813
<b>2013 Preliminary</b>	\$22,781,290	\$11,083,522	\$11,697,768		
<b>2013 Proposed</b>	\$22,497,425	\$11,078,335	\$11,419,090		

\*Actuals represent through December 5, 2012

\*\*Includes Property Taxes Received

2007 - 2013 Budget History - Preliminary Budget



## 2013 PRELIMINARY BUDGET

### Budget Comparisons

The following spreadsheet compares the 2012 adopted budget to the 2013 Preliminary budget.

<b>2012 – 2013 Budget Comparison</b>				
Fund	2012 Adopted Budget	2013 Preliminary	Difference	
<b>General</b>				
County Commissioners	\$ 271,420	\$ 286,098	5.41%	
Court Administrator	\$ -	\$ -	0.00%	
Court Administrator - Waseca County	\$ 46,500	\$ 42,000	-9.68%	
County Administrator	\$ 300,917	\$ 322,067	7.03%	
County Auditor - Treasurer	\$ 378,821	\$ 386,797	2.11%	
License Bureau	\$ 5,183	\$ (975)	-118.81%	
Information Technology	\$ 518,372	\$ 549,490	6.00%	
Central Services	\$ (290,808)	\$ (147,635)	-49.23%	
Elections	\$ 48,300	\$ 12,200	-74.74%	
County Attorney	\$ 535,926	\$ 594,996	11.02%	
County Recorder	\$ 114,424	\$ 83,727	-26.83%	
GIS	\$ -	\$ -	0.00%	
County Assessor	\$ 359,380	\$ 368,445	2.52%	
Courthouse Bldg Maintenance	\$ 196,804	\$ 197,713	0.46%	
Law Enforcement Cntr Bldg Maintenance	\$ 102,005	\$ 103,814	1.77%	
Prior DHS Cntr Bldg Maintenance	\$ 4,000	\$ 4,200	5.00%	
East Annex Bldg Maintenance	\$ 49,207	\$ 50,833	3.30%	
Extension Bldg Maintenance	\$ 28,972	\$ 24,690	-14.78%	
HS/PHS Center Bldg Maintenance	\$ 49,152	\$ 50,352	2.44%	
Fleet Maintenance	\$ 48,922	\$ 50,060	2.33%	
Veterans Services	\$ 123,174	\$ 128,046	3.96%	
Other General Government	\$ (811,709)	\$ (770,017)	-5.14%	
County Sheriff	\$ 2,625,834	\$ 2,714,659	3.38%	
County Coroner	\$ 25,000	\$ 25,000	0.00%	
Court Services	\$ 365,028	\$ 375,552	2.88%	
Electronic Monitoring	\$ (31,754)	\$ (14,000)	-55.91%	
Emergency Management	\$ 71,646	\$ 77,813	8.61%	
Ambulance	\$ 3,500	\$ 3,500	0.00%	
Public Health	\$ 199,799	\$ 198,349	-0.73%	
Culture, Recreation and Celebrations	\$ 90,957	\$ 94,657	4.07%	
Snowmobile Groomer	\$ -	\$ -	0.00%	
Conservation & Natural Resources	\$ 122,087	\$ 122,587	0.41%	
County Extension	\$ 138,492	\$ 143,682	3.75%	
Soil & Water Conservation District	\$ -	\$ -	0.00%	
Economic Development	\$ 86,500	\$ 86,500	0.00%	
HRA	\$ 79,532	\$ 81,123	2.00%	
<b>Total General Fund</b>	<b>\$ 6,058,411</b>	<b>\$ 6,508,580</b>	<b>7.43%</b>	

Fund	2012 Adopted Budget	2013 Levy Request	Difference
<b>Building</b>			
Building Funds	\$ 75,000	\$ 75,000	0.00%
Total Building Fund	\$ 75,000	\$ 75,000	0.00%

Fund	2012 Adopted Budget	2013 Levy Request	Difference
<b>Public Works</b>			
Highway Administration	\$ 257,724	\$ 268,245	4.08%
Highway Engineering/Construction	\$ 3,068,316	\$ 2,703,538	-11.89%
Highway Maintenance	\$ 1,703,795	\$ 1,748,334	2.61%
Highway Equipment Maintenance & Shop	\$ 1,183,193	\$ 1,072,473	-9.36%
Other Road and Bridge	\$ (3,349,764)	\$ (2,609,606)	-22.10%
County Parks	\$ 50,000	\$ 72,521	45.04%
Total Public Works Fund	\$ 2,913,264	\$ 3,255,505	11.75%

Fund	2012 Adopted Budget	2013 Levy Request	Difference
<b>Human Services</b>			
Income Maintenance	\$ 340,698	\$ 211,132	-38.03%
Social Services	\$ 707,711	\$ 843,932	19.25%
SCHA Distribution	\$ -	\$ -	0.00%
Total Human Services Fund	\$ 1,048,409	\$ 1,055,064	0.63%

Fund	2012 Adopted Budget	2013 Levy Request	Difference
<b>Library</b>			
Library	\$ 236,134	\$ 236,134	0.00%
Total Library Fund	\$ 236,134	\$ 236,134	0.00%

Fund	2012 Adopted Budget	2013 Levy Request	Difference
<b>Waste Management</b>			
Transfer Station	\$ 69,684	\$ 93,057	33.54%
Special Waste Management	\$ 48,439	\$ 40,647	-16.09%
Recycling	\$ 72,877	\$ 79,677	9.33%
Yardwaste Management & Education	\$ 1,285	\$ 4,722	267.47%
Solid Waste Administration	\$ (192,285)	\$ (218,103)	13.43%
Total Waste Management Fund	\$ -	\$ -	61.54%

Fund	2012 Adopted Budget	2013 Levy Request	Difference
<b>Debt Service</b>			
GO State Aid Road Debt (2007)	\$ -	\$ 108,355	0.00%
Capital Improvement Debt Service (1999)	\$ -	\$ -	0.00%
GO CIP Refunding Bond (2005)	\$ 463,655	\$ 459,130	-0.98%
Total Debt Service Fund	\$ 463,655	\$ 567,485	0.00%

Fund	2012 Adopted Budget	2013 Levy Request	Difference
<b>Ditch</b>			
Ditch	\$ -	\$ -	0.00%
Total Ditch Fund	\$ -	\$ -	0.00%

<b>Total Tax Levy</b>	<b>\$ 10,794,873</b>	<b>\$ 11,697,768</b>	<b>8.36%</b>
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## **Budget Highlights – Preliminary Budget**

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The following highlights are those significant changes between the adopted 2012 and preliminary 2013 budgets. Throughout the fall of 2012, the County Board, in work sessions and meetings, made revisions to the 2013 preliminary budget and some of the items listed may no longer be part in the 2013 budget currently before the Board of Commissioners. Additional changes, following preliminary budget approval, are noted beginning on page 15.

- **General Adjustments**

- ✘ Reflects wage adjustments as approved by the Board through union negotiations, arbitration award and County Administrator's recommendation
- ✘ Reflects health insurance premium increase

### **General Revenue Fund**

- **County Administrator (031)**

- ✘ Includes vacant Payroll Specialist position
- ✘ Addition of PT (25%) Technical Clerk

- **License Bureau (042)**

- ✘ Increase in revenues due to legislature approving motor vehicle fee increase

- **Information Technology (061)**

- ✘ Addition of GIS Coordinator with reimbursement of approximately 50% from the City of Waseca as the position is shared
- ✘ Transfer in \$70,000 from the Recorder's Technology Fund for software updates
- ✘ Increase in software support for upgrades of various software systems and maintenance agreements

- **Central Services (062)**

- ✘ Decrease in amount of interest expected on investments
- ✘ Decrease in amount of insurance reimbursement expected from the Minnesota Counties Intergovernmental Trust (MCIT)
- ✘ Contingency amount created for wage audit of grades and steps of employees

- **Elections (063)**

- ✘ Reductions due to 2013 being a non-election year

- **County Attorney (091)**

- ✘ Additional money for Prof & Tech Services to reflect use of outside counsel and expert witnesses

- **County Recorder (101)**

- ✘ Elimination of PT Technical Clerk (currently vacant position)

- **County Assessor (103)**
  - ✘ Addition of 100 hours to the PT Administrative Assistant position
- **Planning & Zoning (107)**
  - ✘ Reduction in expected fees for service
  - ✘ Addition of PT (50%) Water Planner
  - ✘ Additional money for Prof & Tech Services for update to County Water Plan, EDA Planning Technical Assistance and Grant Writing services
- **Courthouse Bldg Maintenance (111)**
  - ✘ Reduction in costs of natural gas/propane
  - ✘ Includes vacant Building Maintenance Supervisor
- **Law Enforcement Cntr Bldg Maintenance (112)**
  - ✘ Reduction in costs of natural gas/propane
  - ✘ Increase in equipment repairs and maintenance for general maintenance and upkeep
- **Extension Bldg Maintenance (116)**
  - ✘ Reduction in costs of natural gas/propane and electricity
- **Other General Government (149)**
  - ✘ Reduction in amount of County Program Aid certified
  - ✘ Increase in amount received as payment in lieu of taxes to reflect actual amounts received
- **Sheriff's Office (201)**
  - ✘ Addition of one Deputy Sheriff
  - ✘ Replacement of 3 vehicles
- **Electronic Monitoring (254)**
  - ✘ Reduction in fees for service received
- **Culture, Recreation & Celebrations (501)**
  - ✘ Increase in appropriation to Waseca Arts Council to reflect increase in expense of property taxes

**Public Works Fund**

- **Highway Engineering/Construction (320)**
  - ✘ Elimination of \$200,000 transfer in from the Solid Waste Reserve Fund
  - ✘ Reduction in Prof & Tech Services related to elimination of flood related projects (offset in Revenues)

- ✘ Increase in County Funded construction for projects on the “*County Road Program Planning Document*”
- ✘ Decrease in construction amounts due to the reduction of flood repair projects (offset in Revenues)
- **Highway Maintenance (330)**
  - ✘ Increase of Part-Time hours, mainly for task-specific projects requiring a minimum number of workers, as well as, for snow plowing routes
  - ✘ Reduction to Prof & Tech Services due to decreased use of mechanic vendors
  - ✘ Increase to Traffic Markings
  - ✘ Increase to Aggregates – Pea Rock and Bituminous Material
  - ✘ Includes vacant Highway Maintenance Worker
- **Highway Equipment Maint & Shop (340)**
  - ✘ Reduction in costs related to Gas and Diesel fuel
  - ✘ Purchase of a tandem truck
- **Other Road and Bridge (349)**
  - ✘ Reduction of fed grants due to the completion of flood projects (offset in Highway/Engineering Construction 320)
- **County Parks (521)**
  - ✘ Includes the vacant Parks Caretaker (included in budget as FT)

#### **Human Services Fund**

- **Income Maintenance (420)**
  - ✘ Increase in the amount of funds transferred in from fund reserves
  - ✘ Inclusion of funds for an Electronic Data Management System
  - ✘ Reduction in grants expected to receive
- **Social Services (423)**
  - ✘ Additional software purchases to increase staff efficiencies
  - ✘ Increase in amount of out of home placement which has seen a steady increase after several years of decrease
  - ✘ Reduction in grants expected to receive

#### **Waste Management Fund**

- **Transfer Station (391)**
  - ✘ Increase in fees for service to align with past history
  - ✘ Removed transfer amount (transfer was made in 2012 and subsequently transferred to Public Works Fund)
  - ✘ Includes vacant Solid Waste Officer
  - ✘ Includes increase in contracted labor to augment regular staff

## 2013 "PROPOSED" BUDGET

### Budget Comparisons

The following spreadsheet compares the 2012 adopted budget to the 2013 Preliminary budget *with revisions* ("Proposed").

#### 2012 -2013 Budget Comparisons with Revisions

Fund	2012 Adopted Budget	2013 Levy Request	Difference
<b>General</b>			
County Commissioners	\$ 271,420	\$ 279,456	2.96%
Court Administrator	\$ -	\$ -	0.00%
Court Administrator - Waseca County	\$ 46,500	\$ 42,000	-9.68%
County Administrator	\$ 300,917	\$ 300,035	-0.29%
County Auditor - Treasurer	\$ 378,821	\$ 380,053	0.33%
License Bureau	\$ 5,183	\$ (2,801)	-154.04%
Information Technology	\$ 518,372	\$ 545,336	5.20%
Central Services	\$ (290,808)	\$ (138,472)	-52.38%
Elections	\$ 48,300	\$ 12,200	-74.74%
County Attorney	\$ 535,926	\$ 579,005	8.04%
County Recorder	\$ 114,424	\$ 83,325	-27.18%
GIS	\$ -	\$ -	0.00%
County Assessor	\$ 359,380	\$ 360,526	0.32%
Planning and Zoning	\$ 202,828	\$ 227,151	11.99%
Courthouse Bldg Maintenance	\$ 196,804	\$ 197,417	0.31%
Law Enforcement Cntr Bldg Maintenance	\$ 102,005	\$ 104,466	2.41%
Prior DHS Cntr Bldg Maintenance	\$ 4,000	\$ 4,200	5.00%
East Annex Bldg Maintenance	\$ 49,207	\$ 50,345	2.31%
Extension Bldg Maintenance	\$ 28,972	\$ 24,819	-14.33%
HS/PHS Center Bldg Maintenance	\$ 49,152	\$ 49,704	1.12%
Fleet Maintenance	\$ 48,922	\$ 50,189	2.59%
Veterans Services	\$ 123,174	\$ 125,366	1.78%
Other General Government	\$ (811,709)	\$ (770,017)	-5.14%
County Sheriff	\$ 2,625,834	\$ 2,674,943	1.87%
County Coroner	\$ 25,000	\$ 25,000	0.00%
Court Services	\$ 365,028	\$ 375,859	2.97%
Electronic Monitoring	\$ (31,754)	\$ (14,000)	-55.91%
Emergency Management	\$ 71,646	\$ 74,032	3.33%
Ambulance	\$ 3,500	\$ 3,500	0.00%
Public Health	\$ 199,799	\$ 188,060	-5.88%
Culture, Recreation and Celebrations	\$ 90,957	\$ 90,957	0.00%
Snowmobile Groomer	\$ -	\$ -	0.00%
Conservation & Natural Resources	\$ 122,087	\$ 122,087	0.00%
County Extension	\$ 138,492	\$ 142,388	2.81%
Soil & Water Conservation District	\$ -	\$ -	0.00%
Economic Development	\$ 86,500	\$ 76,500	-11.56%
HRA	\$ 79,532	\$ 81,123	2.00%
<b>Total General Fund</b>	<b>\$ 6,058,411</b>	<b>\$ 6,344,752</b>	<b>4.73%</b>

Fund	2012 Adopted Budget	2013 Levy Request	Difference
<b>Building</b>			
Building Funds	\$ 75,000	\$ 75,000	0.00%
Total Building Fund	\$ 75,000	\$ 75,000	0.00%

Fund	2012 Adopted Budget	2013 Levy Request	Difference
<b>Public Works</b>			
Highway Administration	\$ 257,724	\$ 260,416	1.04%
Highway Engineering/Construction	\$ 3,068,316	\$ 2,701,202	-11.96%
Highway Maintenance	\$ 1,703,795	\$ 1,681,004	-1.34%
Highway Equipment Maintenance & Shop	\$ 1,183,193	\$ 1,031,491	-12.82%
Other Road and Bridge	\$ (3,349,764)	\$ (2,609,606)	-22.10%
County Parks	\$ 50,000	\$ 71,148	42.30%
Total Public Works Fund	\$ 2,913,264	\$ 3,135,655	7.63%

Fund	2012 Adopted Budget	2013 Levy Request	Difference
<b>Human Services</b>			
Income Maintenance	\$ 340,698	\$ 511,132	50.02%
Social Services	\$ 707,711	\$ 543,932	-23.14%
SCHA Distribution	\$ -	\$ -	0.00%
Total Human Services Fund	\$ 1,048,409	\$ 1,055,064	0.63%

Fund	2012 Adopted Budget	2013 Levy Request	Difference
<b>Library</b>			
Library	\$ 236,134	\$ 241,134	2.12%
Total Library Fund	\$ 236,134	\$ 241,134	2.12%

Fund	2012 Adopted Budget	2013 Levy Request	Difference
<b>Waste Management</b>			
Transfer Station	\$ 69,684	\$ 99,357	42.58%
Special Waste Management	\$ 48,439	\$ 39,033	-19.42%
Recycling	\$ 72,877	\$ 78,639	7.91%
Yardwaste Management & Education	\$ 1,285	\$ 4,476	248.33%
Solid Waste Administration	\$ (192,285)	\$ (221,505)	15.20%
Total Waste Management Fund	\$ -	\$ -	0.00%

Fund	2012 Adopted Budget	2013 Levy Request	Difference
<b>Debt Service</b>			
GO State Aid Road Debt (2007)	\$ -	\$ 108,355	0.00%
Capital Improvement Debt Service (1999)	\$ -	\$ -	0.00%
GO CIP Refunding Bond (2005)	\$ 463,655	\$ 459,130	-0.98%
Total Debt Service Fund	\$ 463,655	\$ 567,485	22.39%

Fund	2012 Adopted Budget	2013 Levy Request	Difference
<b>Ditch</b>			
Ditch	\$ -	\$ -	0.00%
Total Ditch Fund	\$ -	\$ -	0.00%

**Total 2012 Tax Levy** \$ 10,794,873

**Total 2013 Tax Levy Request & % Increase from 2012** \$ 11,419,090 5.78%

## **Budget Highlights – Proposed Budget**

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After approval of the 2013 Preliminary Budget, the Board of Commissioners met on several occasions to revise and attempt to lower the property tax levy. Considerations included a reduction in expenditures, increase in non-property tax revenue and service level changes. The following list provides a summary of the changes made after adoption of the 2013 preliminary budget.

- **General Adjustments**

- ✘ Reflects 13% employee health insurance premium increase
- ✘ Reflects worker's compensation premium review and revision
- ✘ Reflects changes to reimbursement amounts due to the health insurance and workers compensation premium changes

### **Library Fund**

- **Library (502)**

- ✘ Increase of \$5,000 in the appropriation (Approved by Le Sueur and Waseca Counties and the City of Waseca)

### **General Revenue Fund**

- **County Administrator (031)**

- ✘ Removal of PT (25%) Technical Clerk

- **Central Services (062)**

- ✘ Decrease in amount of insurance reimbursement expected from the Minnesota Counties Intergovernmental Trust (MCIT)

- **County Attorney (091)**

- ✘ Reduction in wages and benefits to reflect staff turnover and classification revision (Legal Assistant)

- **Planning & Zoning (107)**

- ✘ Removal of PT (50%) Water Planner

- **Culture, Recreation & Celebrations (501)**

- ✘ Reduction in appropriation amounts to 2012 levels

- **Conservation & Natural Resources (601)**

- ✘ Reduction in appropriation amounts to 2012 levels

- **Economic Development (701)**

- ✘ Conclusion of tax abatement for Suburban Furniture

**Public Works Fund**

- **Highway Maintenance (330)**
  - ✘ Reduction in aggregates – pea rock, bituminous and concrete materials which will result in a decreased level of service
  
- **Highway Equipment Maint & Shop (340)**
  - ✘ Reduction in costs related to Gas and Diesel fuel

# SUMMARY

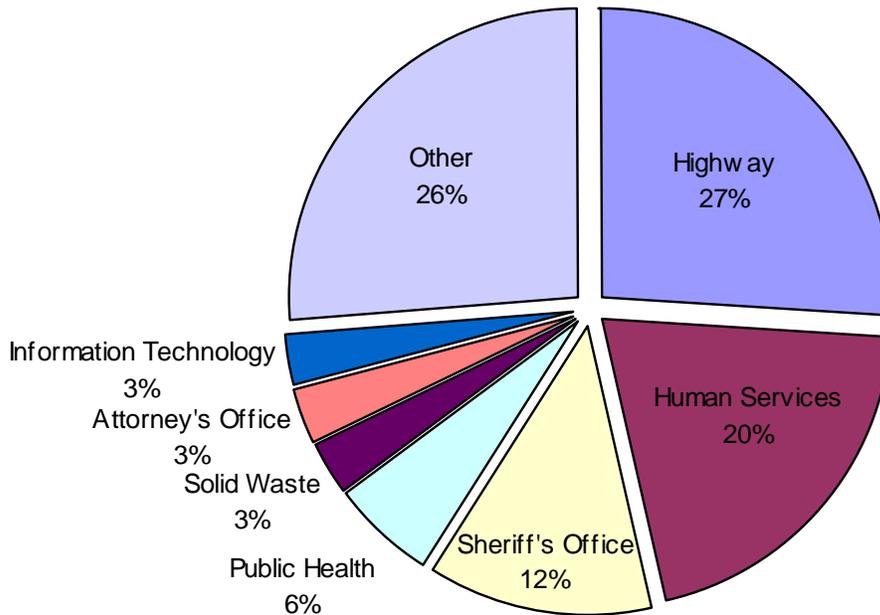
## Where Does the County Dollar Go?

The General Fund is the largest expenditure of the funds and contains a majority of the departmental budgets. The chart and graph below show the proposed expenditures for the Departments.

### Expenditures

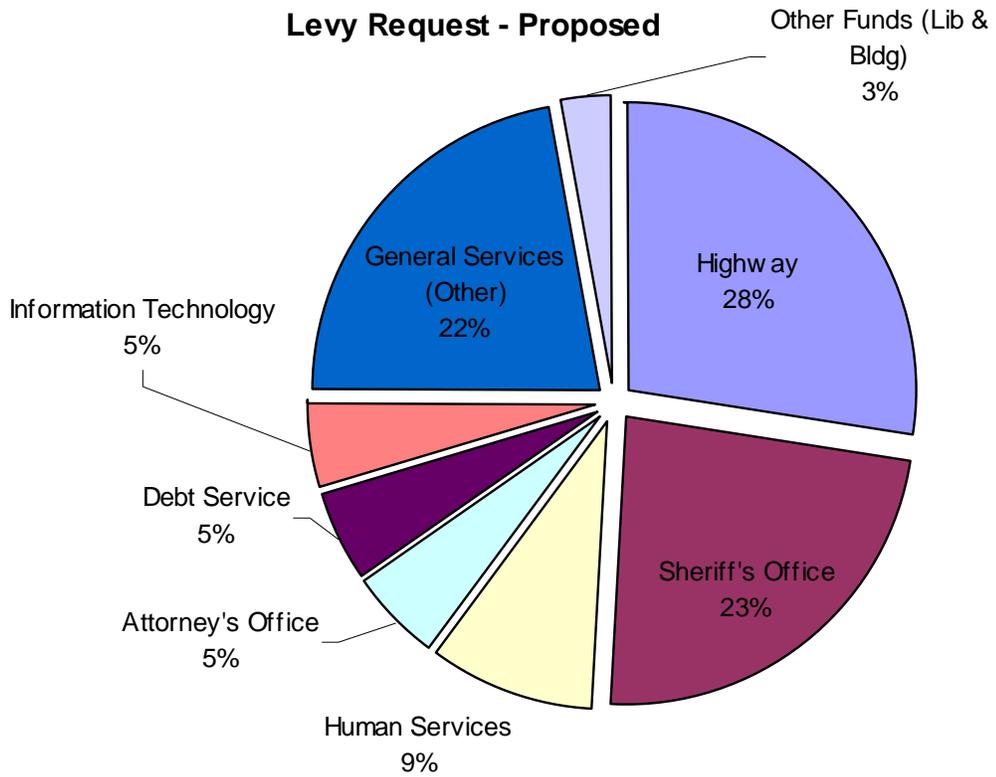
2013 Proposed Expenditures	
Fund/Dept	Expenditures
Other	\$ 5,906,437
Highway	\$ 5,855,821
Human Services	\$ 4,602,655
Sheriff's Office	\$ 2,795,943
Public Health	\$ 1,278,861
Solid Waste	\$ 725,367
Attorney's Office	\$ 682,005
Information Technology	\$ 650,336

### 2013 Proposed Expenditures



**Tax Levy**

<b>2013 Proposed Tax Levy Distribution</b>	
<b>Fund/Account</b>	<b>Levy</b>
Highway	\$ 3,135,655
Sheriff's Office	\$ 2,674,943
General Services (Other)	\$ 2,545,468
Human Services	\$ 1,055,064
Attorney's Office	\$ 579,005
Debt Service	\$ 567,485
Information Technology	\$ 545,336
Other Funds (Lib & Bldg)	\$ 316,134

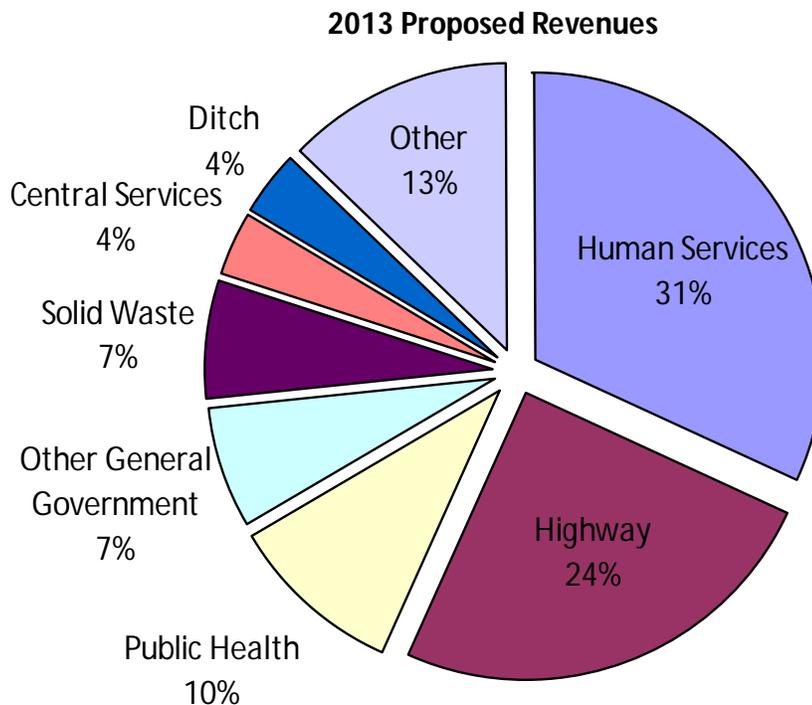


## Where Does the County Tax Dollar Come From?

Waseca County receives its' funding from a variety of sources. Some of the departments bring money to the County through grants, reimbursements, fees, etc.

### Revenues

2013 Proposed Revenues	
Fund/Dept	Expenditures
Human Services	\$3,547,591
Highway	\$2,720,166
Other	\$1,411,743
Public Health	\$1,090,801
Other General Government	\$770,0717
Solid Waste	\$725,367
Central Services	\$412,650
Ditch	\$400,000



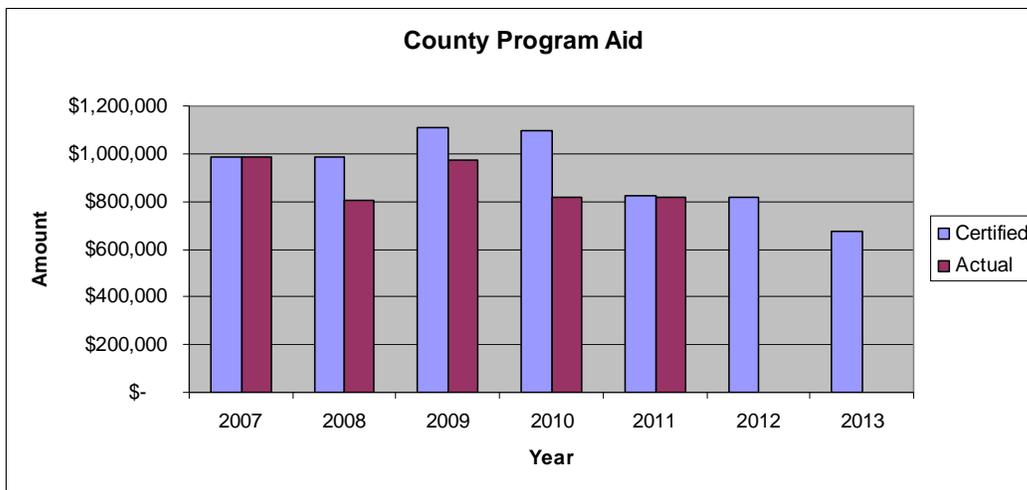
### County Program Aid

The County receives County Program Aid (CPA) distributed from the State of Minnesota based on county need and as a way to equalize taxes for all citizens of Minnesota. Since the certified high of \$1,108,435 in 2009, Waseca County has seen a decrease in the amount of CPA certified to the 2013 amount of \$672,202, which represents a 39% in 4 years. In terms of the actual amounts of CPA received, Waseca County has seen the amounts decreased since 2007 with a

slight increase in 2009. Between 2007 and assuming the full amount certified will be received in 2013, Waseca County will have seen a decrease of \$314,569 actually received or 32%.

County Program Aid		
	Certified	Actual
<b>2007</b>	\$ 986,771	\$ 986,771
<b>2008</b>	\$ 987,714	\$ 805,829
<b>2009</b>	\$ 1,108,435	\$ 972,814
<b>2010</b>	\$ 1,095,309	\$ 819,957
<b>2011</b>	\$ 825,622	\$ 819,957
<b>2012</b>	\$ 819,957	*
<b>2013</b>	\$ 672,202	

\*County Program Aid is received in July and December, therefore the full year of 2012 CPA funds have not yet been received.

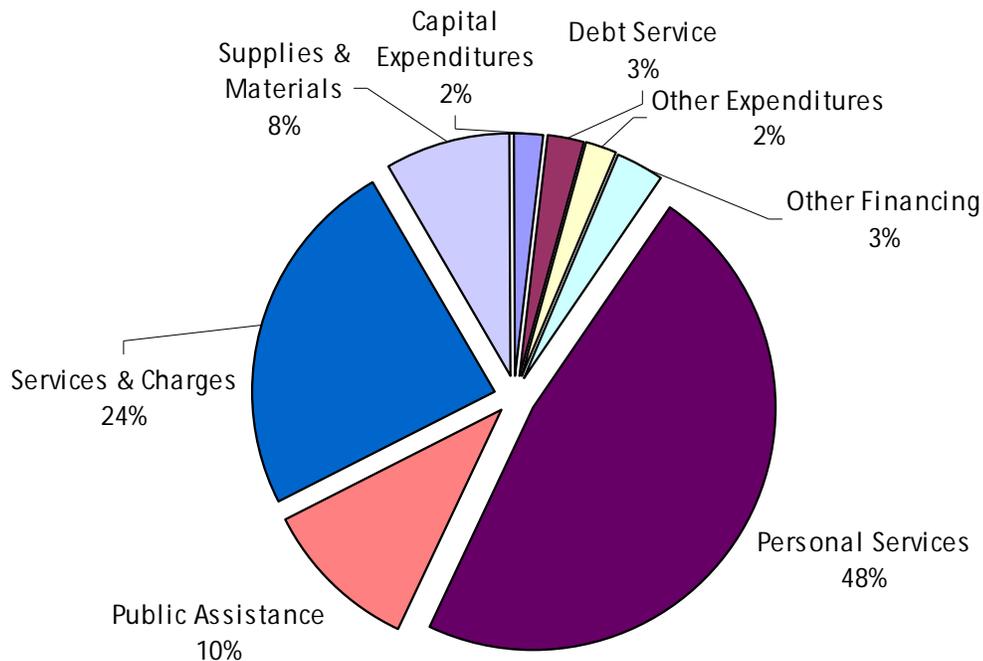


## Revenue and Expenditure Comparison

Further review of expenditures and revenues expose those areas in which there has been a shift between 2012 and 2013.

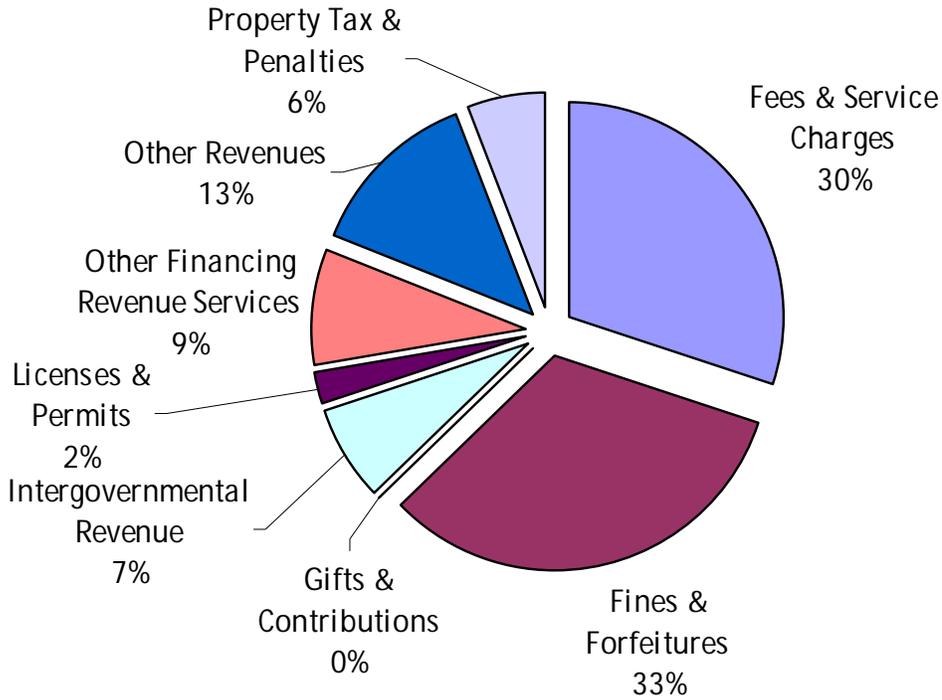
<b>2012 – 2013 Revenue and Expenditure Comparison</b>			
	<b>2012</b>	<b>2013</b>	<b>%</b>
<b>Expenditures</b>	<b>Approved</b>	<b>(Proposed)</b>	<b>Change</b>
Capital Expenditures	\$ 540,700	\$ 414,500	-23.34%
Debt Service	\$ 463,665	\$ 567,495	22.39%
Other Expenditures	\$ 418,586	\$ 431,514	3.09%
Other Financing	\$ 1,137,333	\$ 764,562	-32.78%
Personal Services	\$ 10,300,512	\$ 10,646,682	3.36%
Public Assistance	\$ 2,375,100	\$ 2,345,027	-1.27%
Services & Charges	\$ 5,485,104	\$ 5,431,154	-0.98%
Supplies & Materials	\$ 2,079,218	\$ 1,896,491	-8.79%
<b>Total</b>	<b>\$ 22,800,218</b>	<b>\$ 22,497,425</b>	<b>-1.33%</b>
	<b>2012</b>	<b>2013</b>	<b>%</b>
<b>Revenues</b>	<b>Approved</b>	<b>Proposed</b>	<b>Change</b>
Fees & Service Charges	\$ (3,337,259)	\$ (3,317,126)	-0.60%
Fines & Forfeitures	\$ (3,647,697)	\$ (3,641,311)	-0.18%
Gifts & Contributions	\$ (2,700)	\$ (1,600)	-40.74%
Intergovernmental Revenue	\$ (915,475)	\$ (781,962)	-14.58%
Licenses & Permits	\$ (1,274,243)	\$ (256,231)	-79.89%
Other Financing Revenue Services	\$ (1,033,250)	\$ (972,233)	-5.91%
Other Revenues	\$ (1,443,221)	\$ (1,450,872)	0.53%
Property Tax & Penalties	\$ (351,500)	\$ (657,000)	86.91%
<b>Total Revenues</b>	<b>\$ (12,005,345)</b>	<b>\$ (11,078,335)</b>	<b>-7.72%</b>
<b>Net</b>	<b>\$ 10,794,873</b>	<b>\$ 11,419,090</b>	<b>5.78%</b>

## 2013 Proposed Expenditures



The single biggest expenditure for Waseca County is Personal Services, which represents almost 50% of the expenditures. It is important to note, that many of these personal service expenditures are reimbursed at various rates mainly by the State and Federal governments. One can also see even though there is a large percentage of the budget spent on personnel, the amount paid for personal services increased 3.36%. This is after a wage adjustment was implemented for the four (4) union units and non-union personnel and a health insurance increase of 13%. This can be attributed to an Early Retirement Incentive (ERI) offered in 2012, as well as many positions remaining vacant, functions changed and new employees entering the wage scale at lower steps the previous incumbent.

## 2013 Proposed Revenue



### What Do You Get for your Property Tax Dollar?

In 2013, the cost of all County Services, on a per person basis, is \$596, about \$1.63 per day or a little bit more than a bottle of pop a day. Some other items to compare:

Item	Estimated Cost per Day
Cable, internet and landline phone	\$5.26
Subscription to the Waseca County News	\$.17
One pack of cigarettes	\$5.98
Bottle of Pop	\$1.50
Energy Drink	\$1.50 – \$2.00
Cell Phone	\$2.33
Home Security System	\$.30 - \$.82
Home Insurance	\$2.54

## How Does the County Compare?

In 2012, Waseca County is just above the median in the per capita revenue and spending among the counties in the Association of Minnesota Counties (AMC) District VII as shown below.

<i>County</i>	<i>2010 Population</i>	<i>2012 Tax Levy</i>	<i>2012 Total (Less Levy) Revenues</i>	<i>2012 Total Revenue</i>	<i>2012 Total Expenditures</i>	<i>Per Capita Revenue</i>	<i>Per Capita Spending</i>
Blue Earth	64,013	\$ 28,299,782	\$ 46,319,552	\$ 74,619,334	\$ 77,208,983	\$ 1,166	\$ 1,206
Brown	25,893	\$ 11,177,170	\$ 18,206,735	\$ 29,383,905	\$ 29,359,249	\$ 1,135	\$ 1,134
Faribault	14,553	\$ 8,815,896	\$ 10,759,861	\$ 19,575,757	\$ 19,687,123	\$ 1,345	\$ 1,353
Le Sueur	27,703	\$ 14,060,651	\$ 16,623,236	\$ 30,683,887	\$ 30,796,551	\$ 1,108	\$ 1,112
Martin	20,840	\$ 10,802,031	\$ 11,096,627	\$ 21,898,658	\$ 21,473,939	\$ 1,051	\$ 1,030
McLeod	36,651	\$ 18,532,988	\$ 18,637,211	\$ 37,170,199	\$ 41,532,055	\$ 1,014	\$ 1,133
Nicollet	32,727	\$ 15,733,751	\$ 14,106,788	\$ 29,840,539	\$ 29,840,539	\$ 912	\$ 912
Sibley	15,226	\$ 10,768,981	\$ 10,304,231	\$ 21,073,212	\$ 22,153,676	\$ 1,384	\$ 1,455
<i>Waseca</i>	<i>19,136</i>	<i>\$ 10,794,873</i>	<i>\$ 12,005,345</i>	<i>\$ 22,800,218</i>	<i>\$ 22,800,218</i>	<i>\$ 1,191</i>	<i>\$ 1,191</i>
Watonwan	11,211	\$ 7,137,444	\$ 9,488,945	\$ 16,626,389	\$ 17,753,180	\$ 1,483	\$ 1,584

Source: Minnesota Office of the State Auditor

## APPENDIX

### **Glossary of Terms**

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**Accrual Basis** – The recording of financial effects on the County of transactions and other events that have cash consequences for the County in the period in which those transactions occur rather than only in the period in which cash is received or paid by the County.

**Approved Budget** – The budget as adopted by the County Board of Commissioners each fiscal year.

**Assessed Valuation** – A value that is established for real or personal property for use as a basis for levying property taxes.

**Budget** – A financial plan for a specified period of time (one year) that matches all planned revenues and expenditures with various county services.

**Budget Adjustment** – A procedure used by the County Board of Commissioners and county staff to revise a budget appropriation.

**County Program Aid (CPA)** – Financial assistance from the State of Minnesota from income and sales tax collections to counties to reduce the amount to be collected through property taxes. Funds are allocated based on a complex formula, which includes social services and public safety needs and property tax burden relative to population.

**Debt Service** – The County's obligation to pay the principal and interest of all bonds and other debt instruments according to a pre-determined payment schedule.

**Department** – A major administrative division of the County, which has overall management responsibility for an operation or a group of related operations within a functional area.

**Disbursement** – Payment for goods or services in cash or by check.

**Discretionary Service** – A service or program where the decision to provide the service, and how it is provided, rests completely with the County.

**Discretionary Service-Level or Method Mandated** – A discretionary service or program which, if provided by the County, involves a specific level or method which is mandated by Federal Law, Federal Regulations, Minnesota Statutes, Court Order, or Minnesota State Rules and Regulations. A specific level would be a minimum standard (for example, ratio of staff to clients). A specific method would mandate how the service must be provided (for example, Public Works environmental services for the County in the area of lake improvement).

**Encumbrances** – Obligations incurred in the form of purchase orders, contracts, and similar items that will become payable when goods are delivered or services rendered.

**Estimated Market Value** – Local assessors determine a value for each home for tax purposes. The estimate is based on tax assessor’s judgment of what the home would sell for in an arm’s-length transaction.

**Estimated Revenue** – Funds that the County expects to receive as income. In departmental budget presentations, all revenues other than property tax revenues are shown as estimated revenues. This includes fees for services, sales and rental, and interest income.

**Expenditures** – The outflow of funds for an asset obtained or goods and services obtained. Note: An encumbrance is not an expenditure, but reserves funds to be expended.

**Fiscal Year** – The time period used for the recording of financial transactions for a given budget year. The County’s fiscal year runs from January 1 to December 31.

**Fixed Assets** – Assets of a long-term character which are intended to continue to be held or used, such as land, buildings, machinery, furniture, and other equipment.

**Full-Time Equivalent (FTE)** – The amount of time a position has been budgeted for in terms of the amount of time a full-time regular employee normally works in a year. Most regular full-time employees are paid for 2,080 hours in a year.

**Fund** – A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County can be divided into three categories: (1) governmental funds, (2) proprietary funds, and (3) fiduciary funds.

**Fund Balance** – The excess of the assets of a fund over liabilities and reserves.

**General Fund** – The general fund is the government’s primary operating fund. It accounts for all financial resources of the general government, except those accounted for in another fund.

**Grant** – A contribution by a government or other organization to support a particular function. Grants may be classified as either categorical or block, depending upon the amount of discretion allowed by the grantor.

**Homestead Market Value Exclusion (HMVE)** – Starting with taxes payable in 2012, eligible homesteads will pay property taxes on only a portion of the value of their homes. The maximum exclusion, 40% of value, occurs at home value of \$76,000 and phases out as home value grows.

**Intergovernmental Revenue** – Revenue received from another governmental unit for a specified purpose.

**Levy** – To impose taxes, special assessments, or service charges for the support of county activities.

**Liabilities** – Obligations incurred in past or current transactions requiring a present or future settlement.

**Line Item** – Classifications established to account for expenditures from the approved budget.

**Local tax rate** - The rate used to compute taxes for each parcel of property. Local tax rate is computed by dividing the certified levy (after reduction for fiscal disparities distribution levy and disparity reduction) by the taxable tax capacity.

**Mandated Service** – A service or program that the County must provide due to Federal Law, Federal Regulations, Minnesota Statutes, Court Order, Consent Decree, or Minnesota State Rules and Regulations. The law or regulation must clearly state that the County is required to provide the service or program.

**Mandated Service-Level or Method Discretionary** – A service or program that the County must provide due to Federal Law, Federal Regulations, Minnesota Statutes, Court Order, Consent Decree, or Minnesota State Rules and Regulations. The law or regulation must clearly state that the County is required to provide the service or program. The County determines how the service or program is provided.

**Market value** - An assessor's estimate of what property would be worth on the open market if sold. The market value is set on January 2 of the year before taxes are payable.

**Modified Accrual Basis** – Under this basis of accounting, revenues, and other financial resources, are recognized when they become susceptible to accrual, which is when they both become "measurable" and "available" to finance expenditures in the current period. "Available" means collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recognized when the fund liability is incurred.

**Operating Budget** – The portion of the budget that pertains to the daily operations that provide basic governmental services. The operating budget contains appropriations for such items as personnel, supplies, utilities, travel, and fuel.

**Proposed Budget** – The budget as revised by staff and the Board of Commissioners *after* the approval of the preliminary budget.

**Property class** - The classification assigned to each parcel of property based on the use of the property. For example, owner-occupied residential property is classified as homestead.

**Property tax levy** - The tax imposed by a local unit of government. The tax is established on or around December 28 of the year proceeding the year the levy will be paid by taxpayers.

**Reserves** – Encumbrance accounting is employed in governmental funds. Encumbrances (e.g., purchase orders, contracts, capital reserves, and other commitments for the expenditure of monies) outstanding at year-end are reported as reservations of fund balances and do not constitute expenditures or liabilities because the commitments will be re-appropriated and honored during the subsequent year.

**Revenue** – Funds that the County receives as income. In includes such items as property taxes, fees for services, intergovernmental revenues, fines, forfeitures, grants, revenue from sales and rentals, and interest income.

**Special Revenue Funds**– Funds used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital project(s) that are legally restricted to expenditures for specified purposes.

**Tax Capacity** – The tax capacity reflects how much of a property’s taxable market value is subject to taxation. The amount of value that is taxable is determined by the class rates set by the Legislature for each type of property.

**Tax-Capacity Rates** – Formerly known as mill rates, the tax-capacity rates indicate how much local units of government decided to tax the property in their boundaries. The rate is the result of dividing the amount local governments need to raise by their tax base. The tax rate, multiplied by the home’s tax capacity, produces the gross tax.

**Tax Levy** – The amount levied by the County in property taxes to finance operations that are not provided for by other sources, such as intergovernmental revenue, charges for services, fines, forfeitures, and interest income.

**Taxes** – A mandatory charge levied by a governmental unit for the purpose of financing services performed for the common benefit.

**Total tax capacity** - The amount computed by first totaling the tax capacities of all parcels of property within a county. Adjustments for fiscal disparities, tax increment and a portion of the powerline value are made to this total since not all tax capacity is available for general tax purposes.

**Truth-in-Taxation** - The “taxation and notification law” which requires local governments to set estimated levies, inform taxpayers about the impacts, and announce which of their regularly scheduled council meetings will include a discussion of the budget and levy. Taxpayer input is taken at that meeting.

**Undesignated Fund Balance** – Available expendable financial resources in a governmental fund that are not the object of tentative management plans (e.g., designations).

# Organization Chart – 2012

