



2013 Waseca County Budget

Presented: December 6, 2012



Agenda

- Budget Presentation
- Public Comment
- Board Discussion
- Approval of Final Budget and Tax Levy
 - Deadline: December 28, 2012



Meeting Purpose

- The truth-in-taxation law requires:
 - local governments to provide notice of their **proposed budgets and levies**,
 - to hold public hearings to inform citizens
 - give **citizens** the opportunity to **provide input on determining the spending and taxing levels of local governments**
- It is not an opportunity to:
 - Appeal or change valuation amounts (valuation appeal meetings were held in April)



Budget Timeline

- May 2012: Request for 2013 Budgets requests sent
- June – August 2012: Department Heads/Agencies prepare budgets & requests & meet with County Administrator
- July - September: Department Heads/Agencies provide budget requests to the County Board
- September 4, 2012: Preliminary Budget approved (8.36% levy increase)
- September - November: County Board reviews & revises budget requests
- December 6, 2012: County Board Truth-In-Taxation
- December 28, 2012: Deadline to approve 2013 Budget and Tax Levy
- January 2013: New fiscal year begins. Adopted budget implemented



Things Considered

- The proposed budget addresses the following budgetary principles:
 - Adjusting for major funding reductions in state program aid and categorical grants
 - Preserving the County's strong financial standing
 - Requiring difficult cost containment measures, program and service reductions and examining fee increases, but attempt to minimize the negative impacts
 - Keeping people safe and meeting basic needs, including food, clothing, shelter, health care and jobs
 - Keeping the interconnected public, private and non-profit community service delivery system as stable as possible



Things Considered, Continued

- Continuing the County Board's commitment to providing services that achieve their primary goals
- Investing in service delivery improvements that are supported by return on investment data
- Prioritizing resources to provide direct services to the public rather than administrative overhead
- Achieving long-term structural budget balance in all departments and funds



What Do Minnesota Counties Do?

- Public Safety
 - Sheriff's Operations
 - Preserves the peace of the County
 - Patrol and Investigation
 - Adult Detention (Jail)
 - Emergency Management
 - County Attorney's Operations
 - Criminal Prosecution
 - Civil Matters – Mental Health Commitments, Child Support, County operations support
 - Commitments, Guardianships and some Child Protection



What Do Minnesota Counties Do?

- Provide space for Minnesota Courts operations
- Supervision and Rehabilitation of convicted criminals
- Infrastructure
 - Maintenance of 381.62 miles of Roads (Additional 17.85 miles will be added with turnback of Old Highway 14)
 - Construction of new roads and bridges
 - Operation and maintenance of green space parks
 - Disposal of household garbage, recyclables and household waste



What Do Minnesota Counties Do, Cont.

- Human Services
 - Protective and Support Services for vulnerable:
 - Children
 - Adults
 - Individuals with mental illness, chemical dependency and/or developmental disabilities
 - Determination of Qualification for State and Federal Income Support Programs
 - Paternity Establishment and Child Support Collection and services



What Do Minnesota Counties Do, Cont.

- Public Health
 - Disease Prevention and Control
 - Children and Family Health
 - Senior Services
 - Healthy Communities
 - Environmental Health
- Property Services
 - Official Records for Property Ownership
- Personal Services
 - Passports, Licenses, Birth and Death Records, Library Access, Veterans benefits assistance



What Do Minnesota Counties Do, Cont.

- Examples of Mandates the County Administers:
 - Communicable disease surveillance and control
 - Health care for detainees that meets the “community standard” of care
 - Control Public Health nuisances
 - Screening prior to admission to nursing home care
 - Child protective services – screen, assess, investigate reports of child abuse or neglect within 24 hours and provide services, if necessary
 - Adult protective services – protect against life threatening neglect and abuse of vulnerable adults (disabled or elderly)



What Do Minnesota Counties Do, Cont.

- Examples of Mandates the County Administers, Continued:
 - Maintain fairness of the property tax system:
 - Reassessment of 20% of parcels each year
 - Maintain assessed value of parcels with only small allowed variation from market value
 - Prosecution of crimes according to State law
 - Services to victims of sexual assault and other crimes
 - Follow State Aid Rules for Construction and Maintenance of State Aid Roads



What Do Minnesota Counties Do, Cont.

- Examples of Mandates the County Administers, Continued:
 - Publication of County Board meeting notices
 - Publication of request for bid notices
 - Payment of bills within 35 days
 - Providing access to information we gather under the State data practices law
 - Paying wages determined by an arbitrator for essential worker unions



What Do Minnesota Counties Do, Cont.

- Examples of Mandates the County Administers, Continued:
 - Publication of Financial Statements and Delinquent Lists
 - Election Administration
 - Property Tax Administration, including mailing of tax notices, statements and evaluation notices to each property owner
 - Assist veterans & dependents in obtaining state, federal, and local benefits
 - Administration of a county-wide emergency management plan



What Do Minnesota Counties Do, Cont.

- Examples of Mandates the County Administers, Continued:
 - Apprehension of felons, execute all processes, writs, precepts and orders issued
 - Furnish court deputies to serve as bailiffs within the county
 - Maintenance of a permanent record of all persons committed to jail
 - Transport all prisoners and mental health individuals for court or placements



What Do Minnesota Counties Do, Cont.

- Examples of Non-Mandated Services the County Administers:
 - Operation of Parks
 - Processing passport applications so local citizens do not need to drive to another location
 - Construction and Maintenance of County-Funded Roads



Budget Comparison – Preliminary Budget

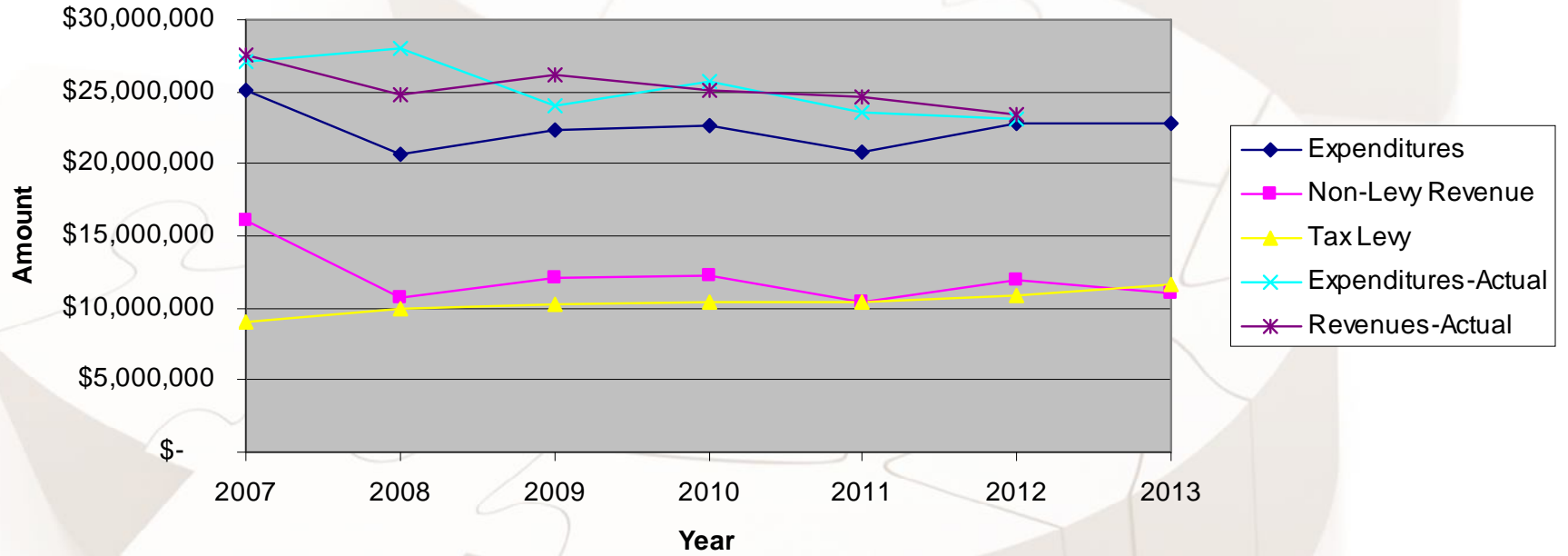
2012 – 2013

- Total Expenditures
 - 2012 (Adopted): \$22,800,218
 - 2013 (Preliminary): \$22,781,290
 - Difference: -.08% ↓
- Total Revenues
 - 2012 (Adopted): \$12,005,345
 - 2013 (Preliminary): \$11,083,522
 - Difference: -7.68% ↓
- Total Tax Levy
 - 2012 (Adopted): \$10,794,873
 - 2013 (Preliminary): \$11,697,768
 - Difference: 8.36% ↑



Budget Comparison

2007 - 2013 Budget History - Preliminary Budget





Budget Comparison – Proposed Budget

2012 – 2013

- Total Expenditures
 - 2012 (Adopted): \$22,800,218
 - 2013 (Proposed): \$22,497,425
 - Difference: -1.33% ↓
- Total Revenues
 - 2012 (Adopted): \$12,005,345
 - 2013 (Proposed): \$11,078,335
 - Difference: -7.72% ↓
- Total Tax Levy
 - 2012 (Adopted): \$10,794,873
 - 2013 (Proposed): \$11,419,090
 - Difference: 5.78% ↑



Funds Overview

- General Revenue Fund
 - Expenditures
 - 2012 (Adopted): \$9,678,326
 - 2013 (Proposed): \$9,929,963
 - Difference: 2.60% ↑
 - Revenues
 - 2012 (Adopted): \$3,619,915
 - 2013 (Proposed): \$3,585,211
 - Difference: -.96% ↓
 - Total Tax Levy:
 - 2012 (Adopted): \$6,058,411
 - 2013 (Proposed): \$6,344,752
 - Difference: 4.73% ↑



General Fund Overview

- Accounts Include:

- Commissioners
- Court Administrator
- County Administrator
- Auditor-Treasurer
- License Bureau
- Information Technology
- Central Services
- Elections
- Attorney
- Recorder
- GIS
- Assessor
- Planning and Zoning
- Courthouse Bldg Maint
- Law Enforce Bldg Maint
- Storage Bldg Maint
- East Annex Bldg Maint
- Extension Bldg Maint
- HS/PHS Center Bldg Maint
- Fleet Maint
- Veteran Services
- Other General Govt
- Sheriff
- Coroner
- Court Services
- Electronic Monitoring
- Emergency Management
- Ambulance
- Public Health
- Culture, Rec & Celebrations
- Snowmobile Groomer
- Conservation & Nat Resource
- Extension
- Soil & Water Conservation
- Economic Development
- HRA



Preliminary Budget Overview

- Wage adjustments
 - Union and Non-Union, Non-Supervisory step adjustment
 - Supervisory wage adjustment
 - Elected Officials wage adjustments
- Health Insurance Premium Increase
 - 13% increase over 2012 rates
- License Bureau
 - Revenue increase due to motor vehicle fee increase
- Information Technology
 - GIS Coordinator
 - Software Updates



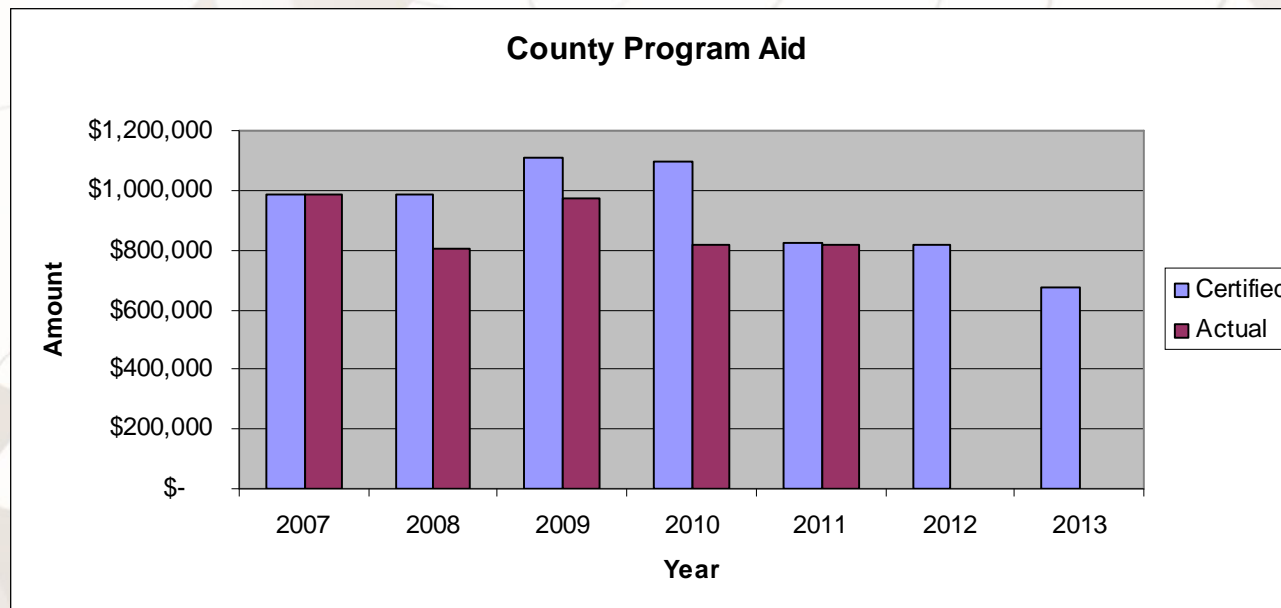
Preliminary Budget Overview

- Central Services
 - Decrease in interest
 - Decrease in insurance reimbursement
- Elections
 - Decrease as not an election year
- County Attorney
 - Increased use of outside counsel and expert witnesses
- County Recorder
 - Elimination of a PT Technical Clerk
- Planning & Zoning
 - Decrease in expected fees
 - Includes \$ for County Water Plan Update & Technical Assistance



Preliminary Budget Overview

- Building Maintenance
 - Decrease in cost of natural gas/propane
- Reduction in County Program Aid certified (CPA)





Preliminary Budget Overview

- Sheriff's Office
 - Additional Deputy
 - Replacement of 3 vehicles
- Electronic Monitoring
 - Reduction in fees to align with collections history



Funds Overview, Continued

- Public Works Fund

- Expenditures

- 2012 (Adopted): \$6,807,883
 - 2013 (Proposed): \$5,855,821
 - Difference: -13.98%



- Revenues

- 2012 (Adopted): \$3,894,619
 - 2013 (Proposed): \$2,720,166
 - Difference: -30.16%



- Total Tax Levy:

- 2012 (Adopted): \$2,913,264
 - 2013 (Proposed): \$3,135,505
 - Difference: 7.63%





Preliminary Budget Overview

- Highway Engineering/Construction
 - Elimination of \$200,000 via transfer
 - Reduction in expenses (and revenues) due to completion of majority of flood-related projects
 - Increase in county funded construction for projects
- Highway Maintenance
 - Increase in part-time hours
 - Reduction due to decreased dependency on mechanic vendors
 - Includes Highway Maintenance Worker



Funds Overview, Continued

- Human Services Fund
 - Expenditures
 - 2012 (Adopted): \$4,397,166
 - 2013 (Proposed): \$4,602,655
 - Difference: 4.67% ↑
 - Revenues
 - 2012 (Adopted): \$3,348,757
 - 2013 (Proposed): \$3,547,591
 - Difference: 5.94% ↑
 - Total Tax Levy:
 - 2012 (Adopted): \$1,048,409
 - 2013 (Proposed): \$1,055,064
 - Difference: .63% ↑



Preliminary Budget Overview

- Income Maintenance
 - Use of fund reserves
 - Addition of an EDMS
 - Reduction of grants received
- Social Services
 - Software
 - Increase in out of home placements



Funds Overview, Continued

- Waste Management Fund

- Expenditures

- 2012 (Adopted): \$895,054
 - 2013 (Proposed): \$725,367
 - Difference: -18.96%



- Revenues

- 2012 (Adopted): \$895,054
 - 2013 (Proposed): \$725,367
 - Difference: -18.96%



- Total Tax Levy:

- 2012 (Adopted): \$0
 - 2013 (Proposed): \$0
 - Difference: 0%



Preliminary Budget Overview

- Transfer Station
 - Increase in fees received to reflect actual amounts
 - Increase in contracted labor to augment regular staff



Funds Overview, Continued

- Library
 - Total Tax Levy:
 - 2012 (Adopted): \$236,134
 - 2013 (Proposed): \$241,134
 - Difference: 2.12% 



Revisions Made to Preliminary Budget

- *General Revenue Fund*
 - 002 County Commissioners
 - (\$6,642) Benefits & Workers Compensation
 - 031 County Administrator
 - (\$22,032) Benefits, Workers Compensation & Removal of PT (25%) Technical Clerk
 - 041 County Auditor/Treasurer
 - (\$6,744) Benefits, Workers Compensation & Expected Fees Revisions
 - 042 License Bureau
 - (\$1,826) Benefits & Workers Compensation



Revisions Made to Preliminary Budget

- 061 Information Technology
 - (\$4,154) Benefits & Workers Compensation
- 062 Central Services
 - \$9,163 Transfers In & Insurance (Property Liability & Reimbursements)
- 091 County Attorney
 - (\$15,991) Benefits, Workers Compensation & Staff Turnover
- 101 Recorder
 - (\$402) Benefits & Workers Compensation
- 103 County Assessor
 - (\$7,919) Benefits & Workers Compensation



Revisions Made to Preliminary Budget

- 107 Planning & Zoning
 - (\$35,106) Benefits, Workers Compensation, Elimination of PT (50%) Water Planner, & Appropriations Maintained
- 111, 112, 113, 115, 116, 117, 119 Building Maintenance
 - (\$522) Benefits & Workers Compensation
- 121 Veterans Services
 - (\$2,680) Benefits & Workers Compensation
- 201 County Sheriff
 - (\$39,716) Benefits, Workers Compensation



Revisions Made to Preliminary Budget

- 252 Court Services
 - \$307 Workers Compensation
- 281 Emergency Management
 - (\$3,781) Benefits & Workers Compensation
- 451 Public Health
 - (\$10,289) Benefits & Workers Compensation
- 501 Culture, Recreation & Celebrations
 - (\$3,700) Appropriations Maintained at 2012 Levels
- 601 Conservation & Natural Resources
 - (\$500) Appropriations Maintained at 2012 Levels



Revisions Made to Preliminary Budget

- 602 County Extension
 - (\$1,294) Benefits & Workers Compensation
- 701 Economic Development
 - (\$10,000) Tax Abatement Expiration for Suburban Furniture



Revisions Made to Preliminary Budget

- *General Revenue Fund*

\$10,107,662: 2013 Preliminary Budget

-\$163,828: Revisions Made

= \$9,943,834: Proposed Budget

-\$3,599,082: Revenues

=\$6,344,752: Proposed 2013 Tax Levy



Revisions Made to Preliminary Budget

- *Public Works Fund*
 - 310 Highway Administration
 - (\$7,829) Benefits, Workers Compensation & Bonds
 - 320 Highway Engineering & Construction
 - (\$2,336) Benefits & Workers Compensation
 - 330 Highway Maintenance
 - (\$67,330) Benefits, Workers Compensation & Reduced Materials Purchase
 - 340 Highway Equip Maintenance & Shop
 - (\$40,982) Benefits, Workers Compensation, Vehicle Purchase & Fuel Reduction



Revisions Made to Preliminary Budget

- 521 County Parks
- (\$1,373) Benefits & Insurance
- *Public Works Fund*
 - \$5,975,671: 2013 Preliminary Budget
 - \$119,850: Revisions Made
 - = \$5,855,821: Proposed Budget
 - \$2,720,166: Revenues
 - = \$3,135,655: Proposed 2013 Tax Levy**



Revisions Made to Preliminary Budget

- *Human Services Fund*
 - 420 Income Maintenance
 - \$8,461 Benefits, Workers Compensation & Corresponding Reimbursements
 - 423 Social Services
 - (\$8,461) Benefits, Workers Compensation & Corresponding Reimbursements



Revisions Made to Preliminary Budget

- *Human Services Fund*

\$4,593,971: 2013 Preliminary Budget

-\$0: Revisions Made

= \$4,593,971: Proposed Budget

-\$3,538,907: Revenues

=\$1,055,064: Proposed 2013 Tax Levy



Revisions Made to Preliminary Budget

- *Library Fund*

- 502 Library

- \$5,000 Funding Increase

- *Library Fund*

\$236,134: 2013 Preliminary Budget

+\$5,000: Revisions Made

= \$241,134: Proposed Budget

-\$0: Revenues

= \$241,134: Proposed 2013 Tax Levy



Revisions Made to Preliminary Budget

- *Waste Management Fund*
 - 391 Transfer Station
 - \$6,300 Benefits, Workers Compensation, Insurance & Transfers Out
 - 392 Special Waste Management
 - (\$1,614) Benefits & Workers Compensation
 - 393 Recycling
 - (\$1,038) Benefits & Workers Compensation
 - 394 Yard Waste Mgmt & Education
 - (\$246) Benefits & Workers Compensation



Revisions Made to Preliminary Budget

- 398 Solid Waste Administration
 - (\$3,402) Benefits & Workers Compensation
- *Waste Management Fund*
 - \$725,367: 2013 Preliminary Budget
 - +\$0: Revisions Made
 - = \$725,367: Proposed Budget
 - \$725,367: Revenues
 - = **\$0: Proposed 2013 Tax Levy**

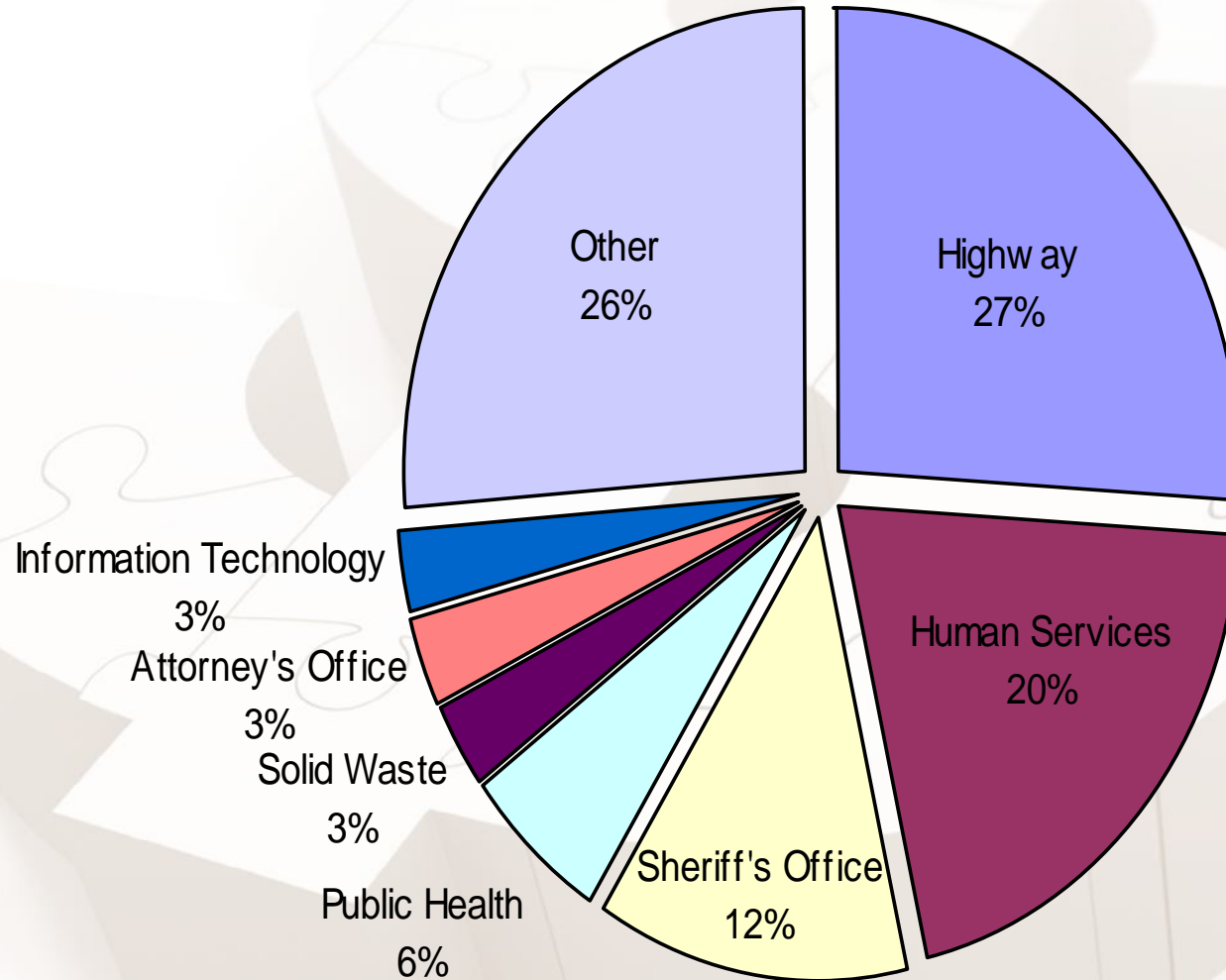


Revisions Made to Preliminary Budget

2013 Preliminary Budget	\$ 22,781,290
General Revenue Fund	\$ (163,828)
Public Works Fund	\$ (119,850)
Human Services Fund	\$ -
Library Fund	\$ 5,000
Waste Management Fund	\$ -
2013 Proposed Budget	\$ 22,502,612
Less Proposed Revenues	\$ (11,083,522)
<i>2013 Proposed Tax Levy</i>	<i>\$ 11,419,090</i>

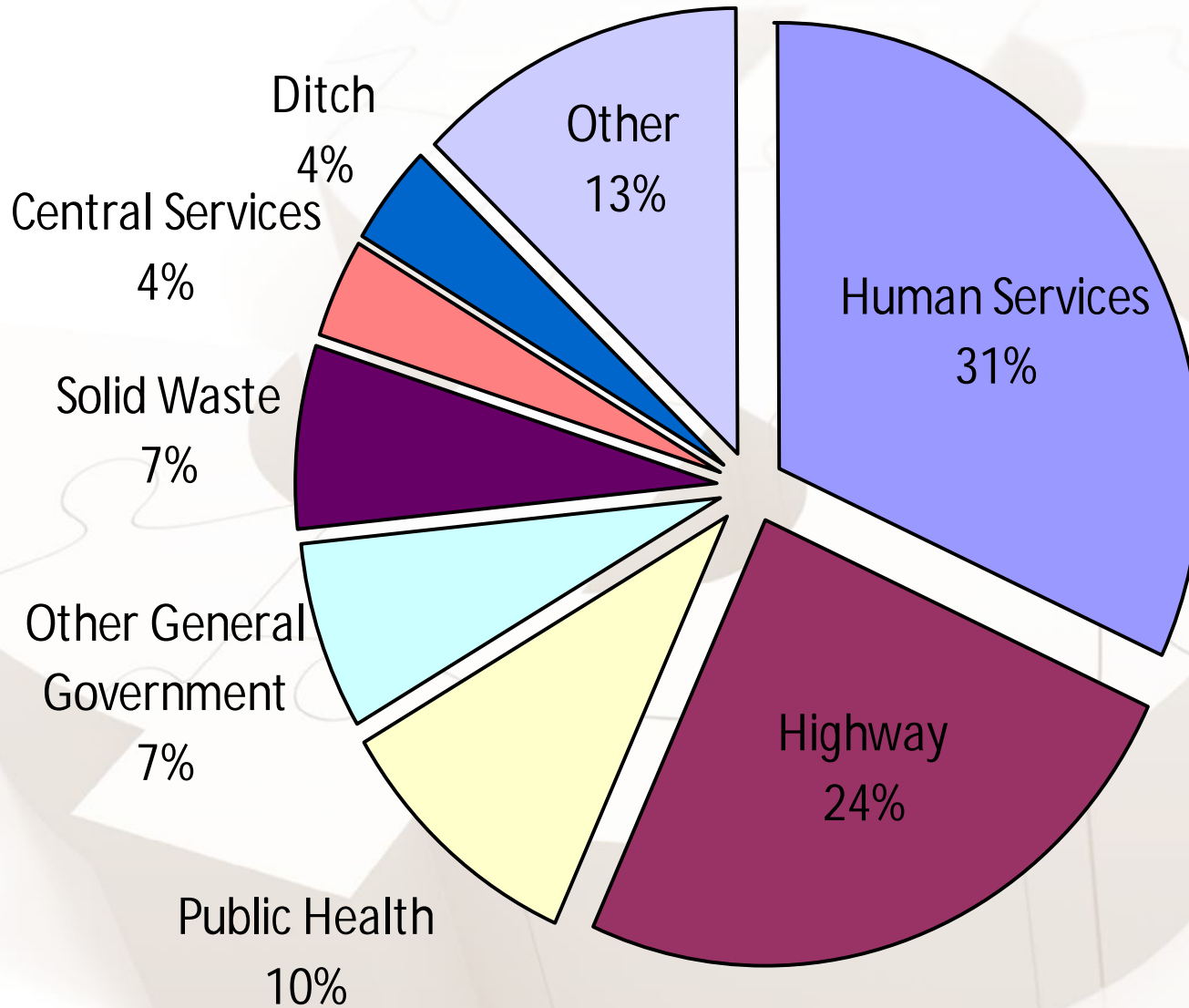


2013 Proposed Expenditures



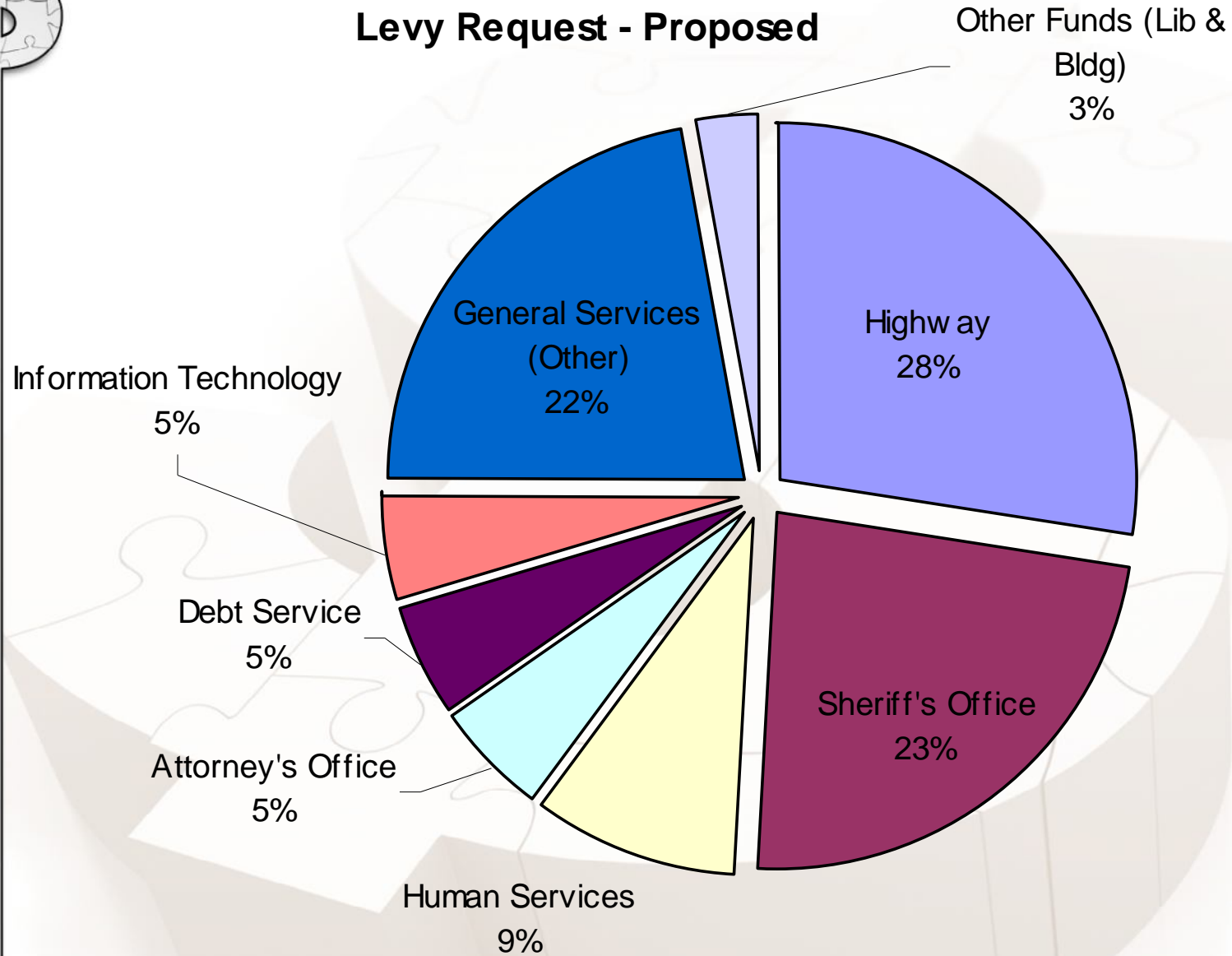


2013 Proposed Revenues



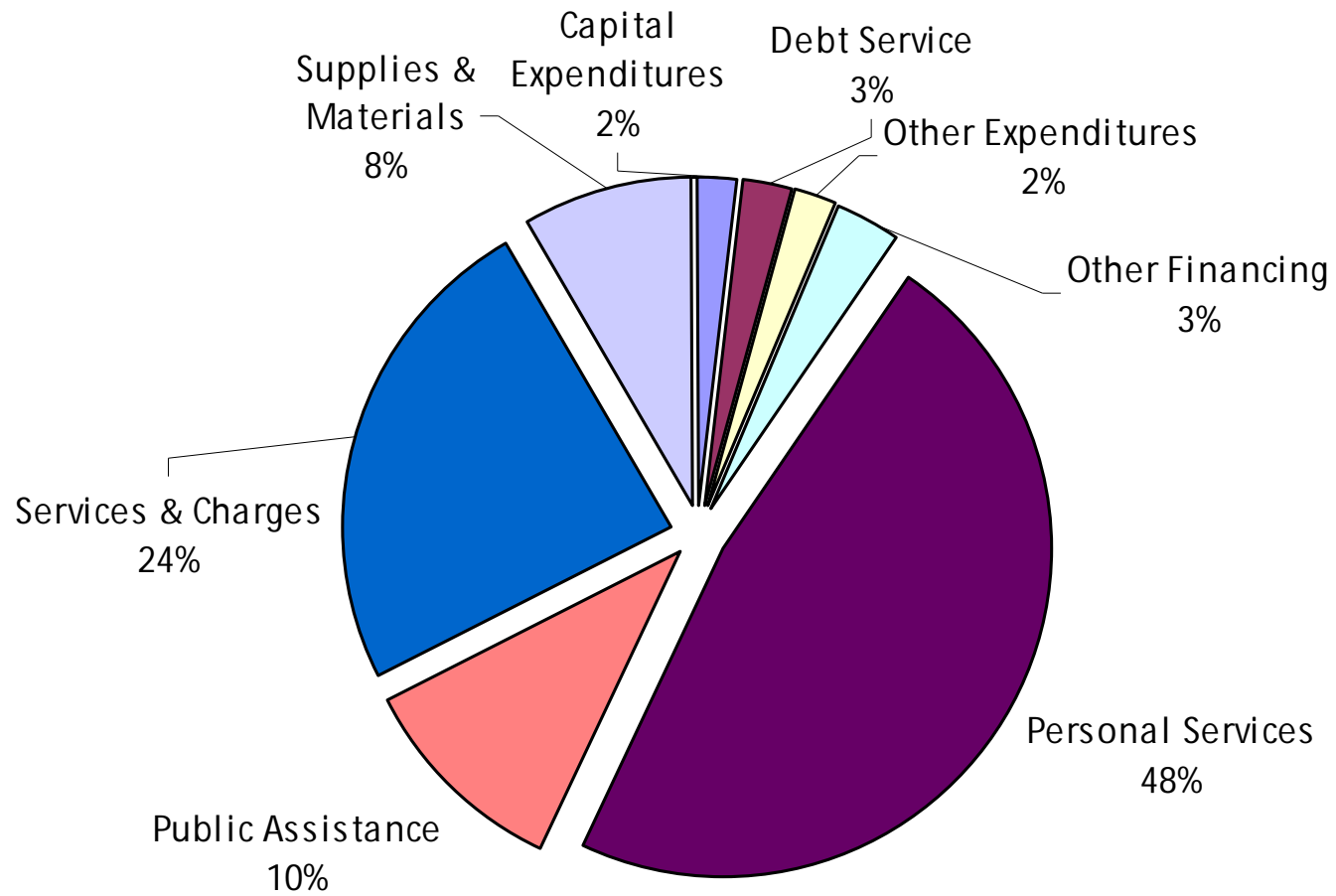


Levy Request - Proposed



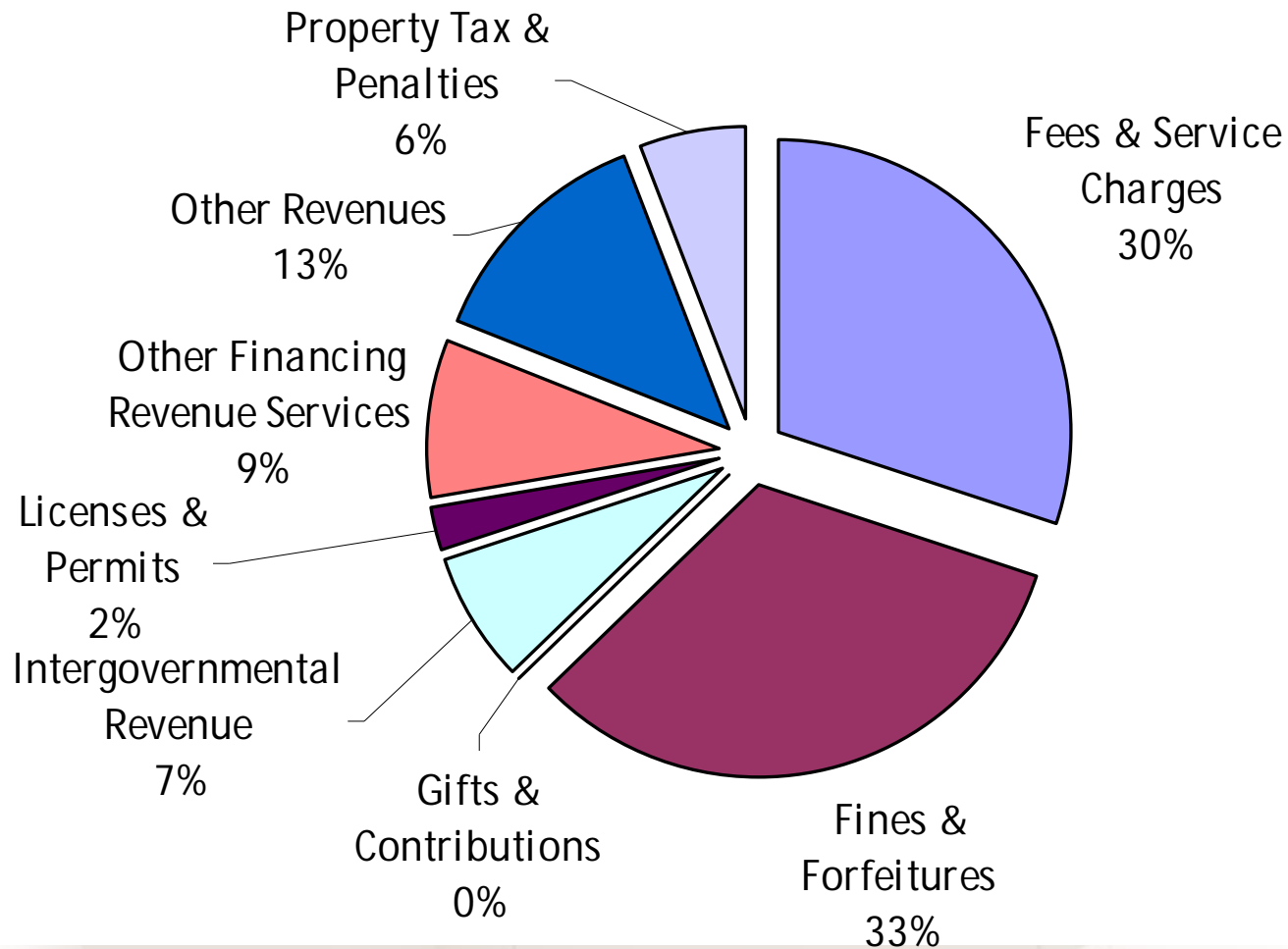


2013 Proposed Expenditures





2013 Proposed Revenue





2012 – 2013 Revenue and Expenditure Comparison

	2012	2013	%
Expenditures	Approved	(Proposed)	Change
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%
Total	\$ 22,800,218	\$ 22,497,425	-1.33%

	2012	2013	%
Revenues	Approved	Proposed	Change
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%
Total Revenues	\$ (12,005,345)	\$ (11,078,335)	-7.72%

Net	\$ 10,794,873	\$ 11,419,090	5.78%
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How is your Property Tax Dollar Used?

- Approximately \$596 per person per year – **Less than \$1.75 a day!**
- For every \$1 in property tax paid:

Highway	\$.28
Sheriff's Office	\$.23
General Services (Other)	\$.22
Human Services	\$.09
County Attorney	\$.05
Debt Service	\$.05
Information Technology	\$.05
Other Funds (Lib & Bldg)	\$.03



Retail Prices VS. County Services

Comparable Daily Costs:	
<i>Waseca County Levy Per Person</i>	\$1.63
Cable, Internet & Phone	\$5.26
Subscription to 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 Annual Fee	\$.30 - \$.82
Home Insurance	\$2.54



**BUSINESS
AS USUAL**



2013 and Beyond - Challenges

- Economic Instability
 - Fiscal Cliff
 - Unemployment
 - Home Foreclosures
- Increase in county service requests
- State & Federal funding changes
- Implementation of the Affordable Care Act (ACA)
- State of MN December Forecast
- Minnesota Tax Reform (Property Tax)
 - Governor Dayton has Indicated this is a Priority



2013 and Beyond - Challenges

- Human Services Redesign
- Communications Upgrades
- Increasing Health Insurance Premiums
- Facility/Space Use Project(s)
- Aging Infrastructure
- Addition of Old Highway 14 to the road system
- Technology upgrades and maintenance
- Public Safety equipment upgrades & maintenance



2013 and Beyond - Opportunities

"Even if you're on the right track, you'll get run over if you just sit there."



-Will Rogers,
American performer, humorist and critic

"We need to have a plan so we can deviate from it."



Anonymous, U.S. Navy



For More Information:

www.co.waseca.mn.us

The screenshot shows a web browser window displaying the Waseca County, MN website. The browser's address bar shows the URL <http://www.co.waseca.mn.us/index.aspx?nid=99>. The website header features a navigation menu with links for [Home](#), [ABOUT US](#), [GOVERNMENT](#), [DEPARTMENTS](#), [COMMUNITY](#), and [ONLINE SERVICES](#). A search bar is located on the left side of the page. The main content area is titled "Budget" and displays a breadcrumb trail: [Home](#) > [Departments](#) > [Administration](#) > [Budget](#). The page lists two budget review items:

- 2013 Preliminary Budget Review
 - [Approved Preliminary Budget & Tax Levy](#)
 - [Proposed Budget & Levy 11-20-12](#)
 - [2012-2013 Budget Comparison](#)
 - [2013 Budget Presentation - December 6, 2012](#)
- 2012 Preliminary Budget Review
 - [Adopted Budget](#)
 - [Budget by Department](#)
 - [Budget Levy Overview](#)
 - [2011-2012 Budget Comparison](#)
 - [Market Value Homestead Credit](#)
 - [Truth In Taxation Overview](#)
 - [2012 Budget Overview](#)
 - [Video: Why are Minn. Property Taxes Going Up](#)

The footer of the website includes links for [Home](#), [Contact Us](#), [Site Map](#), [Accessibility](#), [Photo Credits](#), [Send Secure Email](#), and [Powered by CivicPlus](#).



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- Board Discussion
- Approval of Final Budget and Tax Levy
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