

**Carver County Board of Commissioners
December 15, 2020
Regular Session**

Agenda Amendments

Move:

5.18 to 10.1.1

Resolution for Outgoing County Commissioner
Prorated 2021 Compensation

9.1 to 8.0

Creating a COVID 19 Budget Stabilization
Account

Item 9.2:

2021 Property Tax Levy and Budget
Revised pages 64-67 attached

**BOARD OF COUNTY COMMISSIONERS
CARVER COUNTY, MINNESOTA**

Date: December 15th, 2020 Resolution: _____
 Motion by Commissioner: _____ Seconded by Commissioner: _____

**CERTIFYING
2021 PROPERTY TAX LEVY**

WHEREAS, the County of Carver, State of Minnesota, requires an Ad Valorem Property Tax to provide needed and necessary services to the citizens of Carver County; and

WHEREAS, the Carver County Board of Commissioners has reviewed budget requests from various divisions and agencies of the County and has made a determination of the Ad Valorem Property Tax required to support county operations for the Calendar Year 2021.

NOW, THEREFORE, BE IT RESOLVED by the Carver County Board of Commissioners that there be, and hereby is, levied upon the taxable property of the County of Carver the following sums for the respective purposes indicated herein for the calendar year commencing January 1, 2021, to wit:

GENERAL FUND	\$35,199,349
Road and Bridge Fund	5,298,596
Health & Human Services Fund	13,143,710
Road & Bridge Capital Improvement Fund	2,290,000
Debt Services Fund	4,419,200
Unestad Tax Abatement	123,000
Total Levy County	\$60,473,855
Carver Watershed Management Organization	821,828
Total Combined Levy	\$61,295,683

YES	ABSENT	NO
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

STATE OF MINNESOTA
COUNTY OF CARVER

I, David Hemze, duly appointed and qualified County Administrator of the County of Carver, State of Minnesota, do hereby certify that I have compared the foregoing copy of this resolution with the original minutes of the proceedings of the Board of County Commissioners, Carver County, Minnesota, at its session held on the 15th day of December, 2020, now on file in the Administration Office, and have found the same to be a true and correct copy thereof.

Dated this 15th day of December, 2020.

County Administrator

**BOARD OF COUNTY COMMISSIONERS
CARVER COUNTY, MINNESOTA**

Date: December 15th, 2020

Resolution: _____

Motion by Commissioner: _____

Seconded by Commissioner: _____

**COUNTY BOARD ADOPTION OF THE
2021 BUDGET
FOR CARVER COUNTY**

WHEREAS, the annual operating and capital budgets (the “Budget”) for Carver County, which have been prepared by division directors and reviewed by the County Board of Commissioners, provided the basis for determining the allocation of available County resources and the property tax levy of Carver County necessary to fund the various functions of Carver County for the coming year; and

WHEREAS, the Carver County Board of Commissioners has established the property tax levy for Carver County which serves as a major funding source for County operations and capital projects; and

WHEREAS, the budgets as reviewed and amended by the County Board of Commissioners are within all limits of the above-referenced levy as prescribed by law; and

WHEREAS, it is the stated purpose of the Budget to serve as a management tool for division directors and the County Board of Commissioners and sets the authorized expenditure limits for the 2021 budget year; and

WHEREAS, the Budget fulfills the County Board’s direction to “connect financial strategies to the County’s short-term strategic goals and objectives”; and

WHEREAS, the revenue and expenditure budget totals by fund are set forth below:

2021 CARVER COUNTY BUDGETS

	<u>REVENUE</u>	<u>EXPENDITURE</u>
General Revenue Fund	\$56,707,059	\$56,707,059
Road and Bridge Fund	9,801,173	9,801,173
Health and Human Services Fund	32,456,833	32,456,833
Buildings CIP Fund	513,699	513,699
Road & Bridge CIP Fund	71,838,349	71,838,349
Parks & Trail CIP Fund	359,699	359,699
Debt Service Fund	4,857,200	4,857,200
County Ditch Fund	42,431	42,431
Carver County Water Management Organization	869,328	869,328
Self-Insurance Revolving Fund	<u>945,177</u>	<u>945,177</u>
Total	\$178,390,948	\$178,390,948

NOW, THEREFORE, BE IT RESOLVED by the Carver County Board of Commissioners that the 2021 operating and capital budgets are hereby adopted and placed on file in the Carver County Auditor’s Office.

BE IT FURTHER RESOLVED, individual Division Budgets cannot be exceeded in total.

BE IT FURTHER RESOLVED, that the County Board will continue to commit the total fund balance of the Other Post Employment Benefit (“OPEB”) trust, held in an Irrevocable trust account with the Public Employees Retirement Association (“PERA”), reported in the Other Post-Employment Benefits Internal Service Fund.

BE IT FURTHER RESOLVED, any adjustments to the approved budget, requested by originating departments, can be approved by the Property & Financial Services Division Director after review for adequate transfer of existing budget or addition of new revenue sources.

BE IT FURTHER RESOLVED, capital expenditures that have been itemized in the 2021 budget when purchased must conform with State Statute 471.345 as amended. Further, in accordance with County Policy, any capital expenditure (object code 6600’s) greater than \$25,000 must have prior County Board approval for purchase. Items classified as building improvements (code 6640) which are needed on an emergency basis may be purchased without prior Board approval but subsequent Board ratification will be required.

BE IT FURTHER RESOLVED, all position changes which are itemized and approved in the 2021 budget will not be required to be brought before the County Board for prior approval to fill. All salary and benefit issues will be funded and accounted for on a full accrual basis in accordance with GAAP.

BE IT FURTHER RESOLVED, that the County Administrator is delegated the authority to fill newly created classifications or remove incumbents from existing classifications which are eliminated within this budget on a timeframe within year 2021 as deemed appropriate by the Administrator.

BE IT FURTHER RESOLVED, the County Sheriff and County Attorney are authorized to expend funds from their respective contingency accounts for the purpose of travel to secure suspects, prisoners or other individuals at odds with the justice system upon presentation of a properly executed claim form to the Financial Services Department.

BE IT FURTHER RESOLVED, that the County Administrator is authorized at his discretion to expend County funds prior to board approval for purchases within an approved budget line item to qualify for a cash discount from early payment.

BE IT FURTHER RESOLVED, the 2021 budget is adopted on a GAAP basis by fund at the function level for the General Fund and the Special Revenue Funds; for the Capital Projects Funds the 2021 budget is adopted by the life of the project and remaining balances shall be carried over from the prior year and for the Debt Service Fund according to bond commitments. Budget appropriations for operating funds can be extended to a subsequent year upon approval of the County Administrator.

BE IT FINALLY RESOLVED, that copies of this resolution and individual division budgets be forwarded to division directors of Carver County.

YES	ABSENT	NO
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

STATE OF MINNESOTA
COUNTY OF CARVER

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Dated this 15th day of December, 2020.

County Administrator