

Carver County Board of Commissioners  
**SPECIAL MEETING**  
 December 11, 2007  
 County Board Room  
 Carver County Government Center  
 Human Services Building  
 Chaska, Minnesota

PAGE

|           |     |   |       |
|-----------|-----|---|-------|
| 7:00 p.m. | 1.  | a) <b>CONVENE</b>   |       |
|           |     | b) <b>Pledge of Allegiance</b>  |       |
| 7:00 p.m. | 2.  | <b>ASSESSMENT/PROPERTY TAX RECORDS AND<br/>TAXPAYER SERVICES</b>                        |       |
|           | 2.1 | Pay 2008 tax base valuation correction .....  | 1-3   |
| 7:45 p.m. | 3.  | <b>FINANCIAL SERVICES</b>   |       |
|           | 3.1 | 2008 Budget and long term financial plan .....  | 4-9   |
| 8:30 p.m. |     | <b>RECESS AS COUNTY BOARD AND CONVENE AS<br/>CARVER COUNTY REGIONAL RAIL AUTHORITY</b>  |       |
| 8:30 p.m. | 4,  | <b>FINANCIAL SERVICES</b>   |       |
|           | 4.1 | 2008 Final Carver County Regional Rail Authority<br>levy and budget.....                | 10-13 |
| 8:45 p.m. |     | <b>ADJOURN AS CARVER COUNTY REGIONAL<br/>RAIL AUTHORITY AND ADJOURN SPECIAL MEETING</b> |       |

David Hemze  
 County Administrator



# REQUEST FOR BOARD ACTION

## AGENDA ITEM : Pay 2008 Tax Base Valuation Correction

Originating Division: Assessment, Property Tax Records and Taxpayer Services

Meeting Date: December 11, 2007

Amount of Time Requested: 45 minutes

Attachments for packet:  Yes  No

Item Type:  Consent  Regular Session  Closed Session  Work Session  Ditch/Rail Authority

1. **BACKGROUND/EXPLANATION OF AGENDA ITEM:** See Attached Press Release

**ACTION REQUESTED:** Provide formal notice to the County Board regarding the Pay 2008 Tax Base Valuation Correction and answer questions from the County Board.

### FUNDING

County Dollars = \$  
Other Sources & Amounts = \$  
TOTAL = \$

### FISCAL IMPACT

None (for now)  
 Included in current budget  
 Budget amendment requested  
 Other: See Financial Comments Below

*Related Financial Comments: The financial impact from this correction will be determined based on individual budget deliberations by the County Board, Waconia School Board and the Waconia City Council. The County Board will address the budget impact as a separate agenda item at the Special Meeting on December 11<sup>th</sup>, 2007.*

Reviewed by Division Director

Date: December 3, 2007

FOR IMMEDIATE RELEASE

Carver County Pay 2008 Proposed Property Tax Notice Correction

An error was identified in the estimated market valuations used to calculate Pay 2008 Proposed Property Taxes. The County Assessor's Office placed an incorrect estimated market value on a parcel located in the City of Waconia. Proposed property tax notices mailed to Carver County taxpayers on November 13, 2007 were sent to provide taxpayers an estimate of their payable 2008 property taxes based upon their most recently assessed market value and the spending decisions recently proposed by each taxing district.

A correction has been made and may result in an increase in the Payable 2008 City of Waconia, Waconia School District #110, County and Miscellaneous District property tax reported on the proposed tax notice. Because the estimated market valuation was erroneously assigned to a Waconia City property, parcels located in the City of Waconia could potentially experience an increase in city, school and county tax. Parcels located in Waconia School District, outside Waconia City boundaries could potentially experience an increase in their school and county tax. All parcels located in Carver County could potentially experience a minimal increase in their county tax.

Prior to December 10<sup>th</sup>, revised notices will be sent to Carver County taxpayers with parcels located within the boundaries of Waconia School District. Letters communicating the tax impact will be sent to affected Hennepin County taxpayers. Supplemental hearing dates will be included on the revised notices and letters to allow affected taxpayers the opportunity to attend.

The Assessor's Office has reviewed their internal process and the functionality of the assessment software programs provided by our vendor to ensure accuracy in future valuation certifications.

Consistent with the information reported on the initial notices, revised tax amounts will not include the Waconia School District bond referendum approved at the November 5<sup>th</sup> General Election.

Contact:

Mark Lundgren, Division Director

Carver County Assessment, Property Tax Records and Taxpayer Services

mlundgren@co.carver.mn.us

952.361.1905

**For Immediate Release**  
**December 4, 2007**

**Contact: Dave Hemze**  
**952-361-1526**

## **County Board Special Meeting**

On December 11<sup>th</sup>, at 7:00 p.m. the Carver County Board will be holding a special meeting to discuss the pay 2008 tax base valuation correction. The Board will also consider the 2008 budget that evening. A more detailed press release related to this valuation correction and affected property owners was released last Friday.

The meeting will take place in the County Board Room in the Carver County Government Center in Chaska. The public is invited to attend this special meeting.

A complete agenda for this special meeting will be available on the County's website: [www.co.carver.mn.us](http://www.co.carver.mn.us) or by calling (952) 361-1503.



# REQUEST FOR BOARD ACTION

## AGENDA ITEM : 2008 Budget and Long Term Financial Plan

Originating Division: Financial Services

Meeting Date: December 11, 2007

Amount of Time Requested: 45 minutes

Attachments for packet:  Yes  No

Item Type:  Consent  Regular Session  Closed Session  Work Session  Ditch/Rail Authority

**BACKGROUND/EXPLANATION OF AGENDA ITEM:** See the attached 2008 Final Property Tax Levy, Budget and Long Term Financial Plan Resolutions which include revised numbers to reflect the County Administrator's recommended budget adjustments in response to the Pay 2008 Tax Base Valuation Correction.

A draft 2008 Budget and Long Term Financial Plan, which does not include the proposed budget revisions, will be distributed to Board Members under separate cover. Copies of both draft documents are available for public inspection in the County Administration's Office.

**ACTION REQUESTED:** Consider adopting the County Administrator's recommended 2008 Property Tax Levy, Budget and Long Term Financial Plan.

### FUNDING

County Dollars = \$

Other Sources & Amounts =

= \$

**TOTAL** = \$

### FISCAL IMPACT

None

Included in current budget

Budget amendment requested

Other:

*Related Financial Comments:* The County Administrator is recommending to reduce the preliminary 2008 property tax levy by \$923,023 to entirely offset the impact from the Pay 2008 Tax Base Valuation Correction.

Reviewed by Division Director

Date: December 6, 2007

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

Date: December 11, 2007

Resolution: \_\_\_\_\_

Motion by Commissioner: \_\_\_\_\_

Seconded by Commissioner: \_\_\_\_\_

**CERTIFYING  
2008 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 2008.

NOW, THEREFORE, BE IT RESOLVED by the Carver County Board of Commissioners that there by, 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, 2008, to wit:

|  |                         |
|--|-------------------------|
| GENERAL FUND                                 | \$25,408,225            |
| ROAD & BRIDGE FUND                           | 4,330,112               |
| COMMUNITY SOCIAL SERVICES FUND               | 8,463,090               |
| BUILDINGS CAPITAL IMPROVEMENT FUND           | 500,000                 |
| ROAD & BRIDGE CAPITAL IMPROVEMENT FUND       | 1,500,000               |
| DEBT SERVICES FUND                           | <u>2,923,160</u>        |
| TOTAL LEVY COUNTY                            | <u>\$43,124,587</u>     |
| <br>CARVER WATERSHED MANAGEMENT ORGANIZATION | <br>459,981             |
| <br>TOTAL COMBINED LEVY                      | <br><u>\$43,584,568</u> |

| YES   | ABSENT | NO    |
|-------|--------|-------|
| _____ | _____  | _____ |
| _____ | _____  | _____ |
| _____ | _____  | _____ |
| _____ | _____  | _____ |

**ALL FUNDS COMBINED**

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 11<sup>th</sup> day of December, 2007, now on file in the Administration Office, and have found the same to be a true and correct copy thereof.

Dated this 11th day of December, 2007.

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County Administrator

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

Date: December 11, 2007

Resolution: \_\_\_\_\_

Motion by Commissioner: \_\_\_\_\_

Seconded by Commissioner: \_\_\_\_\_

**COUNTY BOARD ADOPTION OF THE  
2008 OPERATING BUDGET AND LONG TERM FINANCIAL PLAN  
FOR CARVER COUNTY**

WHEREAS, the annual operating and capital budgets 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 afore-referenced levy as prescribed by law; and

WHEREAS, it is the stated purpose of the Carver County budget to serve as a management tool for division directors and the County Board of Commissioners and sets the authorized expenditure limits for the 2008 budget year; and

WHEREAS, the budgets and the long term financial plan fulfills the County Board's direction to "connect financial strategies to the County's short and long-term strategic goals and objectives"; and

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

**2008 CARVER COUNTY OPERATING BUDGETS**

|  | <u>REVENUE</u>       | <u>EXPENDITURE</u>   |
|--|----------------------|----------------------|
| General Revenue Fund                     | \$43,624,733         | \$44,348,733         |
| Road and Bridge Fund                     | 6,110,112            | 6,110,112            |
| Community Social Services Fund           | 21,103,023           | 21,103,023           |
| Library Fund                             | 3,488,435            | 3,488,435            |
| Buildings CIP Fund                       | 500,000              | 13,000,000           |
| Road & Bridge CIP Fund                   | 9,390,000            | 9,690,000            |
| Debt Service Fund                        | 3,238,160            | 3,238,160            |
| County Ditch Fund                        | 1,200                | 1,200                |
| Self-Insurance Revolving Fund            | <u>885,874</u>       | <u>885,874</u>       |
| <b>TOTAL OPERATING</b>                   | <b>\$88,341,537</b>  | <b>\$101,865,537</b> |
| Undesignated Fund Balance (Savings Acct) | 12,500,000           |                      |
| Road & Bridge Fund Balance               | 300,000              |                      |
| Self Insurance Net Assets                | 324,000              |                      |
| Recorder's Reserve                       | <u>400,000</u>       |                      |
| <b>TOTAL</b>                             | <b>\$101,865,537</b> | <b>\$101,865,537</b> |



**ALL FUNDS COMBINED**

NOW, THEREFORE, BE IT RESOLVED by the Carver County Board of Commissioners that the 2008 operating and capital budgets, and long term financial plan are hereby adopted and placed on file in the Carver County Taxpayer Service's Office.

BE IT FURTHER RESOLVED, funds are hereby appropriated for the execution of the aforementioned 2008 budgets, specifically including the following changes:

- Create Fund #32 Road & Bridge Capital Improvement Plan and transfer the approved amounts into Fund #32 from Fund #03 Road & Bridge Operations
- Change the name of Fund #30 to Buildings Capital Improvement Plan and transfer the amounts:
  - Year End Savings from Fund #01 – General Fund to Capital Projects in Fund #30
  - Park land acquisition activity from Fund #30 to Fund #01 – General Fund
- Transfer accumulated Carver County Regional Rail Authority Funds from Fund #01 – General Fund to Fund #15 – CCRRA Fund
- Board Designation for Lake Waconia land acquisition and Targeted Case Management potential audit repayment

BE IT FURTHER RESOLVED, budget cannot be exceeded by category for any division.

BE IT FURTHER RESOLVED, any adjustments to the approved budget, requested by originating departments, can be approved by the Finance 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 2008 budget when purchased must conform with State Statute 471.345 as amended. Any capital expenditure (object code 6600's) greater than \$5000 not itemized in the budget 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 2008 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 2008 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 office of the County Finance Director.

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 2008 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 2008 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. The budget will be monitored by category within each division.

The County Administrator, acting through the County Finance Director, shall establish, maintain and administer a common budgetary system, a uniform chart of accounts, definitions of significant accounting policies, a centralized system for disbursements and emergency payments, prepare combined year end

financial statements on a GAAP basis. Working capital equal to 40% of the subsequent year's expenditure budget shall be maintained in the General Fund. The County Administrator, acting through the County Finance Director, is authorized to resolve all accounting questions relating to any of the above items on a GAAP basis.

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

| YES                              | ABSENT                           | NO                               |
|----------------------------------|----------------------------------|----------------------------------|
| _____<br>_____<br>_____<br>_____ | _____<br>_____<br>_____<br>_____ | _____<br>_____<br>_____<br>_____ |

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 11<sup>th</sup> day of December, 2007, now on file in the Administration office, and have found the same to be a true and correct copy thereof.

Dated this 11th day of December, 2007.

\_\_\_\_\_  
County Administrator



# REQUEST FOR BOARD ACTION

## AGENDA ITEM : 2008 Final Carver County Regional Rail Authority Levy and Budget

Originating Division: Financial Services

Meeting Date: December 11, 2007

Amount of Time Requested: 5 minutes

Attachments for packet:  Yes  No

Item Type:  Consent  Regular Session  Closed Session  Work Session  Ditch/Rail Authority

**BACKGROUND/EXPLANATION OF AGENDA ITEM:** This Board action represents a maintenance and development levy for the Carver County Regional Rail Authority (CCRRA). Federal funding has been approved for the 2009-2010 funding cycle to construct a pedestrian trail on the abandoned Dakota Regional Rail Line from the East County line to the city of Mayer. Federal funds are to provide 80% of the construction cost for the trail. The other 20% of construction would be supported by the CCRRA. Thus, the 2008 proposed budget increases the CCRRA levy to \$80,000 (\$50,000 in 2007) to start accumulating the 20% local contribution for the trail construction.

**ACTION REQUESTED:** Motion to approve the 2008 Final Carver County Regional Rail Authority Levy and Budget at \$80,000.

### FUNDING

County Dollars = \$

Other Sources & Amounts =

= \$

**TOTAL** = \$

*Related Financial Comments:*

### FISCAL IMPACT

None

Included in current budget

Budget amendment requested

Other:

Reviewed by Division Director

Date: 12/6/07

**CARVER COUNTY REGIONAL RAIL AUTHORITY  
CARVER COUNTY, MINNESOTA**

Date: December 11, 2007

Resolution: \_\_\_\_\_

Motion by Commissioner: \_\_\_\_\_

Seconded by Commissioner: \_\_\_\_\_

**CERTIFYING  
2008 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 Regional Rail Authority Board has reviewed budget requests and has made a determination of the Ad Valorem Property Tax required to support Authority operations for the Calendar Year 2008.

NOW, THEREFORE, BE IT RESOLVED by the Carver County Regional Rail Authority Board that there by, 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, 2008, to wit:

|                                       |                 |
|---------------------------------------|-----------------|
| CARVER COUNTY REGIONAL RAIL AUTHORITY | <u>\$80,000</u> |
|---------------------------------------|-----------------|

| 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 Carver County Regional Rail Authority, Carver County, Minnesota, at its session held on the 11<sup>th</sup> day of December, 2007, now on file in the Administration Office, and have found the same to be a true and correct copy thereof.

Dated this 11th day of December, 2007.

\_\_\_\_\_  
David Hemze  
County Administrator

**CARVER COUNTY REGIONAL RAIL AUTHORITY  
CARVER COUNTY, MINNESOTA**

Date: December 11, 2007

Resolution: \_\_\_\_\_

Motion by Commissioner: \_\_\_\_\_

Seconded by Commissioner: \_\_\_\_\_

**CARVER COUNTY REGIONAL RAIL AUTHORITY  
BOARD ADOPTION OF 2008 OPERATING BUDGET**

WHEREAS, the annual operating and capital budgets for the Carver County Regional Rail Authority, which have been prepared by division directors and reviewed by the Carver County Regional Rail Authority Board, 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 Regional Rail Authority Board for the coming year; and

WHEREAS, the Carver County Regional Rail Authority Board has established the property tax levy for Carver County which serves as a major funding source for Rail Authority operations; and

WHEREAS, the budgets as reviewed and amended by the Carver County Regional Rail Authority Board are within all limits of the afore-referenced levy as prescribed by law; and

WHEREAS, it is the stated purpose of the Rail Authority budget to serve as a management tool for division directors and the Carver County Regional Rail Authority Board and sets the authorized expenditure limits for the 2008 budget year; and

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

**2008 CARVER COUNTY REGIONAL RAIL AUTHORITY OPERATING BUDGETS**

|                                       | <u>REVENUE</u>  | <u>EXPENDITURE</u> |
|---------------------------------------|-----------------|--------------------|
| Carver County Regional Rail Authority | <u>\$80,000</u> | <u>\$80,000</u>    |

NOW, THEREFORE, BE IT RESOLVED by the Carver County Regional Rail Authority Board that the 2008 operating and capital budgets are hereby adopted and placed on file in the Carver County Taxpayer Service's Office.

BE IT FURTHER RESOLVED, funds are hereby appropriated for the execution of the aforementioned 2008 budgets.

BE IT FURTHER RESOLVED, budget cannot be exceeded by category for any division.

BE IT FURTHER RESOLVED, any adjustments to the approved budget, requested by originating departments, can be approved by the Finance 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 2008 budget when purchased must conform with State Statute 471.345 as amended. Any capital expenditure (object code 6600's) greater than \$5000 not itemized in the budget must have prior Regional Rail Authority 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, in recognition that the Regional Rail Authority does not maintain any staff and meets on an infrequent basis, the Carver County Board and staff are authorized to conduct Regional Rail Authority day to day business on behalf of the Regional Rail Authority including the payment and approval of Regional Rail Authority claims and invoices.

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

YES

ABSENT

NO

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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 Carver County Regional Rail Authority Board, Carver County, Minnesota, at its session held on the 11<sup>th</sup> day of December, 2007, now on file in the Administration office, and have found the same to be a true and correct copy thereof.

Dated this 11th day of December, 2007.

\_\_\_\_\_  
David Hemze  
County Administrator