

# Waseca County 2018 Budget Presentation

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JESSICA BEYER, COUNTY ADMINISTRATOR

# Purpose of the Presentation

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- Give citizens the opportunity to learn about the 2018 Waseca County Budget

**If you have specific valuation, appeal or tax statement questions please see  
staff from the County Assessor's Office or contact  
(507) 835-0640**



# Property Tax Statements

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- Levy Authorities
  - Waseca County
  - Cities or Townships
  - School Districts
  - Le Sueur –Waseca Library System
  - Region Nine Development Commission
  - State of Minnesota
  
- Proposed property tax statements include taxable market value for taxes payable in 2017 and 2018. They also show tax dollars paid in 2017 and an estimate of tax dollars payable in 2018.

BOARD OF COMMISSIONERS  
 WASECA COUNTY (507) 835-0630  
 307 N STATE ST  
 WASECA MN 56093

## Your Proposed Property Tax for 2018

- THIS IS NOT A BILL - DO NOT PAY -

IMPORTANT INFORMATION IS PRINTED ON THE BACK OF THIS FORM

### VALUES AND CLASSIFICATION

Step

1 Taxes Payable Year 2017 2018

Classification: RES HMSTD RES HMSTD

Estimated Market Value: \$127,100 \$128,400  
 Homestead Exclusion: \$25,800 \$25,700  
 Taxable Market Value: \$101,300 \$102,700

### PROPOSED TAX

Step

2 Property Taxes Before Credits 2,212.00  
 School Building Bond Credit .00  
 Agriculture Market Value Credit .00  
 Other Credits .00

Property Tax After Credits 2,212.00

Step

### PROPERTY TAX STATEMENT

3 Will be mailed to you in Spring of 2018

#### Property Information

PIN Number:  
 Address:

Description:

### Proposed Property Taxes and Meetings by Jurisdiction for Your Property

Contact Information	Meeting Information	Actual 2017	Proposed 2018
BOARD OF COMMISSIONERS WASECA COUNTY (507) 835-0630 307 N STATE ST WASECA MN 56093	WASECA COUNTY EAST ANNEX WASECA, MINNESOTA DECEMBER 7, 2017 6:30 P.M.	624.82	659.01
CITY COUNCIL 508 S STATE ST 835-9700 WASECA MN 56093	CITY HALL WASECA DECEMBER 5, 2017 7:00 PM	862.12	981.59
SUPERINTENDENT ISD #829 507-835-2500 501 E ELM AVE WASECA MN 56093	WASECA CENTRAL BUILDING 2ND FLOOR CONFERENCE ROOM DECEMBER 14, 2017 6:00 PM	Voter Approved Levy 255.82 Other Local Levies 218.30	207.65 326.16
LIBRARY RRC EDA		.00 1.68 16.26	18.74 1.82 17.03
<b>TOTAL Excluding Special Assessments</b>		1,979.00	2,212.00
Percent Change			11.8%

The time to provide feedback on  
**PROPOSED LEVIES is NOW**

It is too late to appeal your value without going to Tax Court.

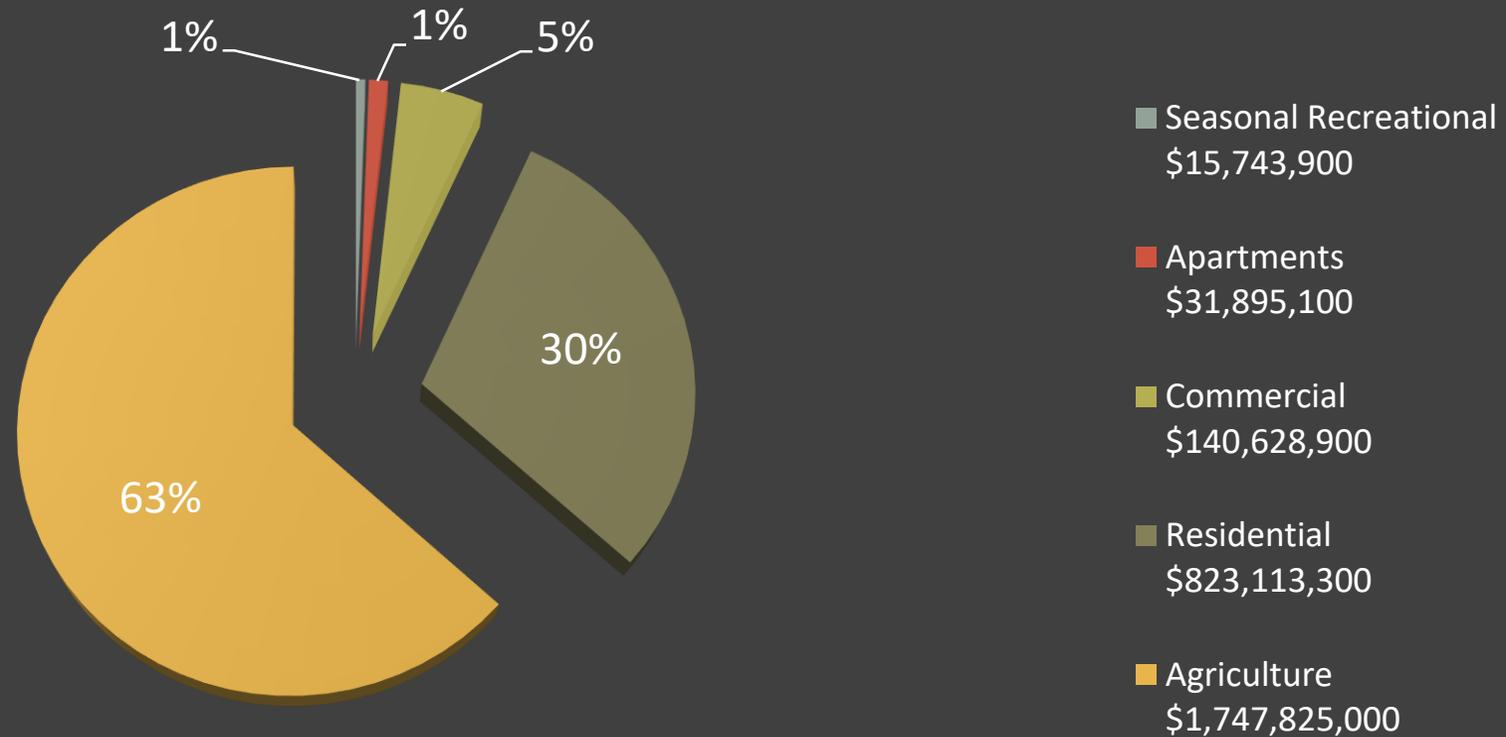
IMPORTANT INFORMATION IS PRINTED  
 ON THE BACK OF THIS FORM

# Proposed Property Tax Statement Points to Note:

- **County Portion**
    - Take out Library Levy  
 (Approximately \$20.67 less on a \$195,000 property home in Waseca)
  - **City of Waseca Property Example**
    - 127,100 Estimated Market Value Home
    - Preliminary Levy equates to \$34.19 annual increase in taxes on the County portion (\$2.85 monthly)
- By reducing the preliminary levy this will decrease even further depending on valuation considerations

# 2018 Market Value

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# Market Value Share Comparisons

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	Pay 2017	Pay 2018	Difference	Gross % Change
Agriculture	\$1,805,145,998	\$1,747,825,000	(\$57,320,998)	-3.2%
Residential	\$801,202,302	\$823,113,300	\$21,910,998	2.7%
Commercial/Industrial	\$136,674,500	\$140,628,900	\$3,954,400	2.9%
Apartments	\$32,125,000	\$31,895,100	(\$229,900)	-0.7%
Seasonal/Recreational	\$15,749,400	\$15,743,900	(\$5,500)	0.0%
Totals	\$2,790,897,200	\$2,759,206,200	(\$31,691,000)	-1.14%

# Tax Capacity Value Illustrations

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	Pay 2017	Pay 2018	Difference	Gross % Change
Agriculture	\$13,350,392	\$13,029,317	(\$321,075)	-2.4%
Residential	\$6,885,281	\$7,115,668	\$230,387	3.3%
Commercial/Industrial	\$2,567,838	\$2,608,862	\$41,024	1.6%
Apartments	\$331,188	\$302,599	(\$28,589)	-8.6%
Seasonal/Recreational	\$157,760	\$157,847	\$87	0.1%
Totals	\$23,292,459	\$23,214,293	(\$78,166)	-0.34%

# About Waseca County

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- Waseca County was established in 1857
- Our County is one of 87 counties in Minnesota
- Counties get their authority from State Statute and work as a local arm of government

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



# Elected Leadership

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## ■ Board of Commissioners

**Dan Kuhns,**  
Chair  
District 5

**Blair Nelson,**  
Vice Chair  
District 3

**Doug  
Christopherson**  
District 1

**Brian Harguth**  
District 2

**Richard Androli**  
District 4

## ■ Elected Officials

**Brad Milbrath**  
Sheriff

**Brenda Miller**  
County Attorney

**Tammy Spooner**  
Auditor/  
Treasurer

**Linda Karst**  
Recorder

# WASECA COUNTY

**Cities:**

Waseca  
Janesville  
New Richland  
Waldorf

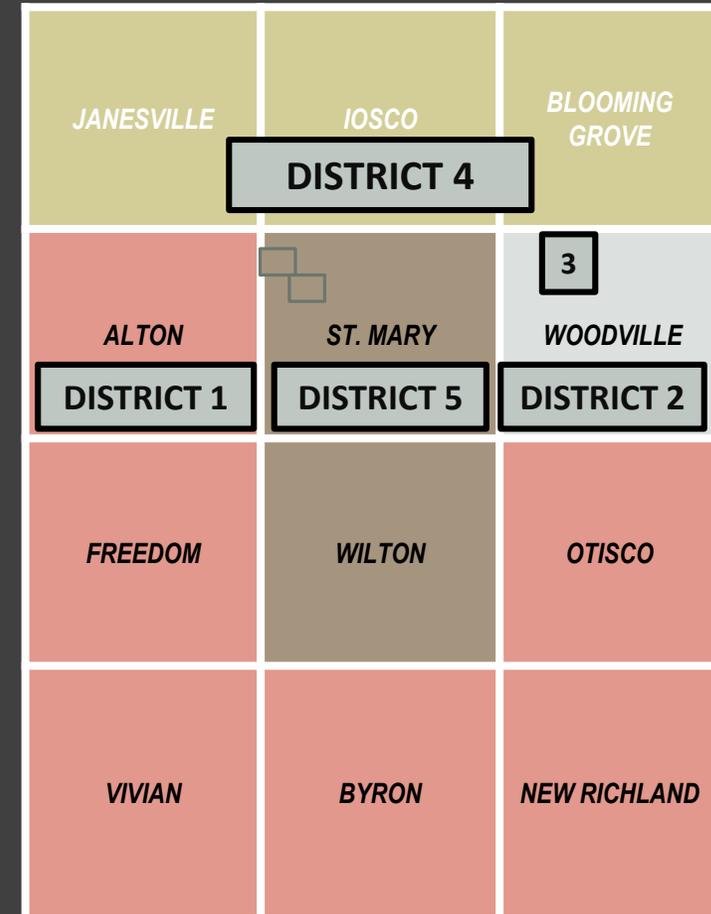
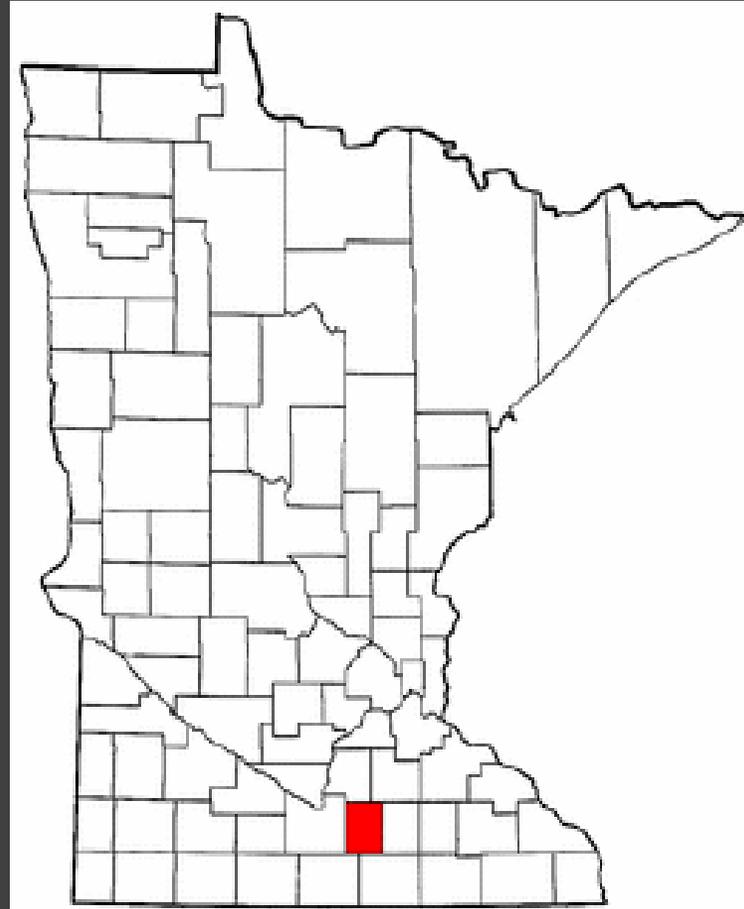
**Population**

**Estimate:**

18,911

**Size:**

415 Square Miles



# Departments

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Administration

Assessor's  
Office

Court Services

Building &  
Grounds  
Maintenance

Highway  
Department

Public Health

Veteran  
Services

Emergency  
Management

Planning &  
Zoning

Solid Waste

License Bureau

Information  
Technology

U of M  
Extension

MN Prairie

Court  
Administration

# Annual Taxpayer Cycle

## **November:**

Receive Notice of Proposed Taxes for next year.

## **October:**

Second half taxes are due October 15

## **Summer:**

The County, City, school district and other taxing districts decide on budgets and what portion must come from the property tax levy.

## **June:**

Right to appeal next year's value at the County Board of Equalization Meeting.

## **December:**

Attend meetings about the proposed budget and tax levy to express concerns about the amount of taxes that will be paid.

## **May:**

First half taxes are due May 15.

## **March:**

Receive Property Tax Statement (*Based on PREVIOUS years valuation notice*)

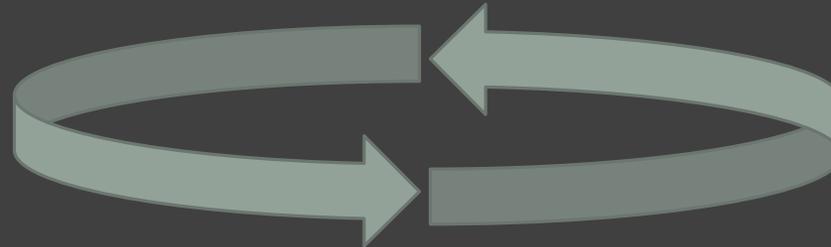
Receive the Notice of Valuation for NEXT year's taxes.

## **April:**

Talk to the Assessor's Office about NEXT years value.

Have the right to appeal NEXT year's value at the local board of review.

Tax Court Petitions must be filed by the end of this month to appeal LAST years EMV (Estimated Market Value).



# Budget Development Timeline

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<b>May/June</b>	<b>Budget planning and work begins across departments</b>
<b>July</b>	<b>Budget meetings take place with County Administrator and Departments</b>
<b>July/August/September</b>	<b>Budget work sessions held with the Board</b>
<b>September 19</b>	<b>Proposed budget announced Preliminary levy set</b>
<b>November</b>	<b>Truth-in-Taxation notices mailed Budget work session held</b>
<b>December</b>	<b>Budget hearing 2018 budget adopted by December 19</b>

# Proposed Budget Overview

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- **Preliminary Budget & Levy Information:**

- Minnesota statute requires counties to set a preliminary and budget by September 30 of each year. A final budget is determined in December which cannot exceed the proposed figures provided to the State.
- A significant portion of the County's budget is used to provide programs and services mandated by state or federal governments.
- Waseca County's 2018 preliminary tax levy was set at a 7.29% increase over 2017.
- Additional budget discussions took place in November and were geared towards reducing that figure. The Board lowered the final 2018 tax levy to 5.24 % at the December 7 meeting.

- **Budgetary Principles**

<b>Strong Financial Standing</b>	<b>Cost Containment Measures</b>	<b>Public Safety</b>	<b>Ensuring Stable Service Delivery</b>
<b>Service Delivery Investments</b>	<b>Resource Prioritization</b>	<b>Reducing Transfers to Fund Operational Costs</b>	<b>Achieving Long-term Budget Balance</b>

# Proposed Levy & Budget at a Glance

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**2018 Preliminary Levy :**

\$15,603,619.00

2018 Proposed Budget:

\$26,655,722.00

Adopted September 19, 2017:

Resolution 2017-30

# 2018 Final Levy & Budget

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**2018 Final Levy :**

\$15,304,459.00

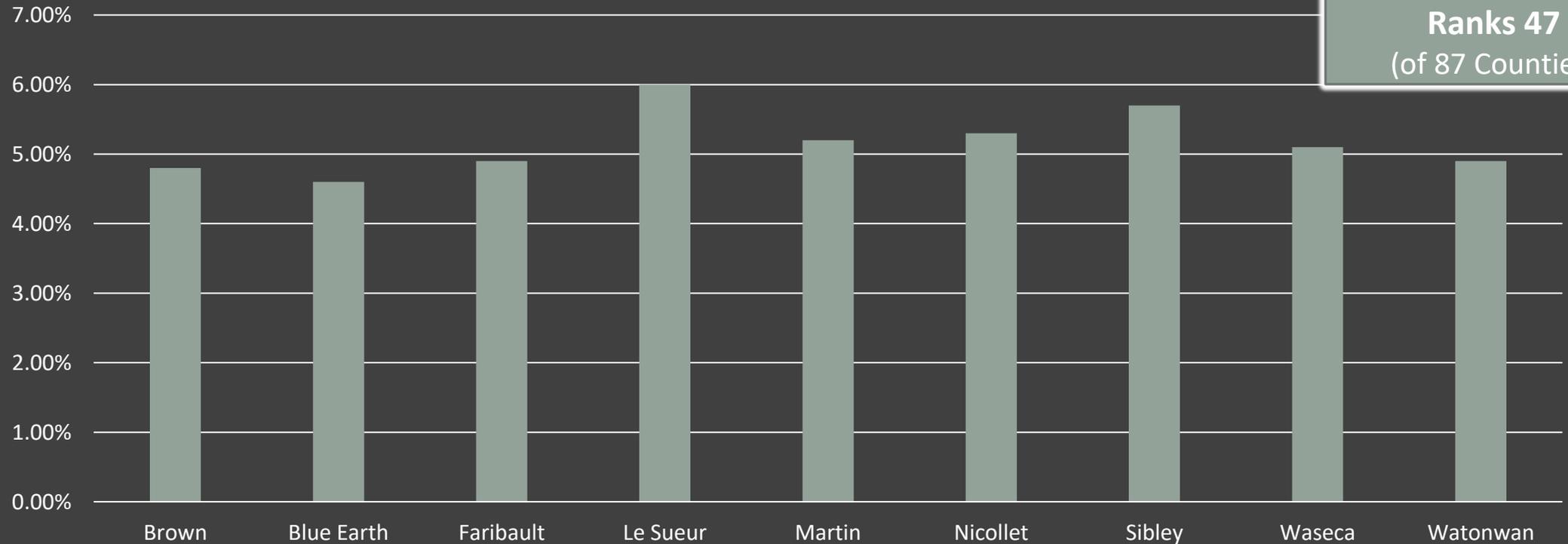
2018 Budget:

\$26,366,162.00

Equates to a 5.24% levy increase rather than the preliminary 7.29% figure

# Average Levy Comparisons

Region Nine Counties - Final Levy Averages 1994 to 2017



Waseca  
County:

Levy Average  
1994-2017:  
5.1% Increase

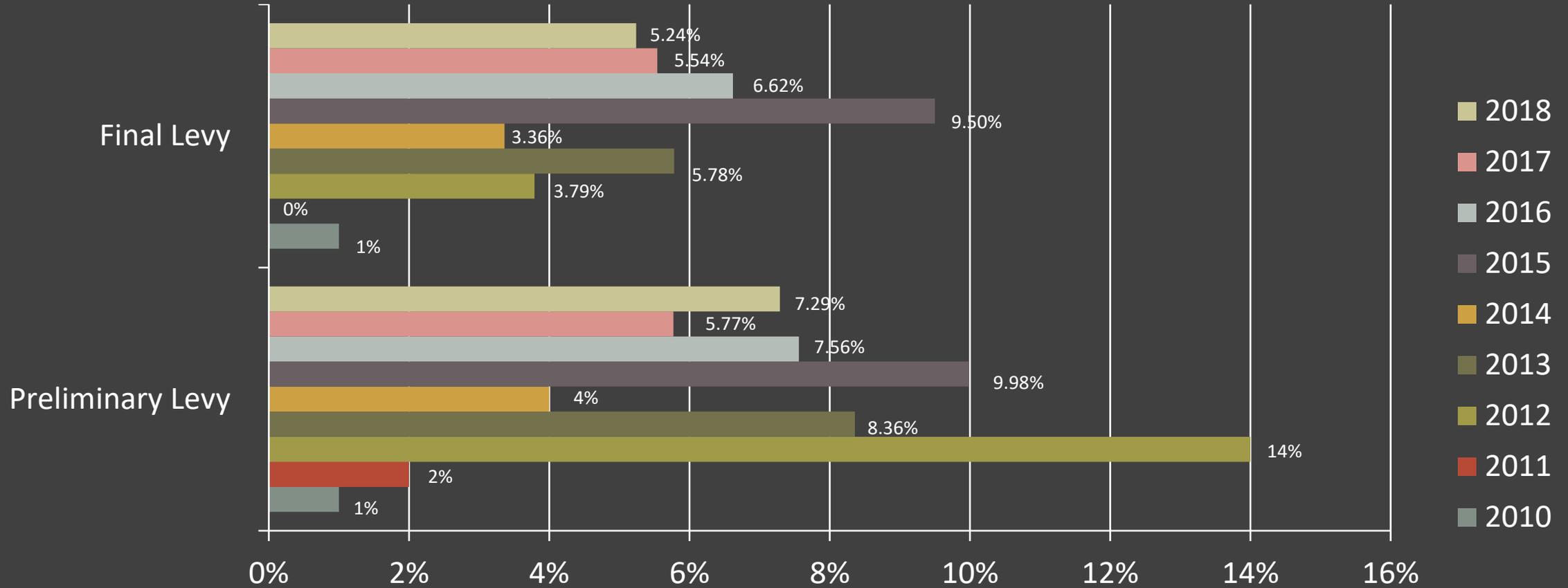
**Ranks 47**  
(of 87 Counties)

# Historical Proposed & Final Levy Figures

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Year	Preliminary Levy	Final Levy
2010	\$10,401,184.00	\$10,401,184.00
2011	\$10,609,207.00	\$10,401,184.00
2012	\$11,857,350.00	\$10,795,388.00
2013	\$11,697,768.00	\$11,419,090.00
2014	\$11,875,854.00	\$11,802,406.00
2015	\$12,980,097.00	\$12,923,635.00
2016	\$13,900,844.00	\$13,778,752.00
2017	\$14,573,905.00	\$14,542,751.00
2018	\$15,603,619.00	\$15,304,459.00

# Levy Increases Historical Chart



# Potential Final Levy Breakdown

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Fund	2018 Net Tax Levy	2017 Net Tax Levy	% Difference
General Fund	\$8,437,165.00	\$7,950,765.00	6.12%
Building	\$200,000.00	\$200,000.00	0.00%
Public Works	\$3,759,241.00	\$3,597,390.00	4.50%
Human Services	\$2,609,415.00	\$2,392,183.00	9.08%
Waste Management	-	-	-
Debt Service	\$298,638.00	\$402,413.00	-25.79%
Ditch	-	-	-
Total	\$15,304,459.00	\$14,542,751.00	5.24%

# General Fund Breakdown

Largest Fund:  
\$8,437,165.00

<b>Commissioners</b>	<b>Administration</b>	<b>Court Administration</b>	<b>Auditor/ Treasurer</b>	<b>License Bureau</b>	<b>Information Technology</b>	<b>Conservation &amp; Natural Resources</b>
<b>Central Services</b>	<b>Elections</b>	<b>Human Resources</b>	<b>County Attorney</b>	<b>Recorder</b>	<b>Assessor</b>	<b>County Extension</b>
<b>Planning &amp; Zoning</b>	<b>Courthouse Building Maintenance</b>	<b>Building &amp; Fleet Maintenance Accounts</b>	<b>Veterans Services</b>	<b>County Sheriff</b>	<b>Coroner</b>	<b>Economic Development</b>
<b>Court Services</b>	<b>Emergency Management</b>	<b>Ambulance</b>	<b>Public Health</b>	<b>Culture, Recreation &amp; Celebrations</b>	<b>Parks</b>	<b>HRA</b>

# Core Service Areas

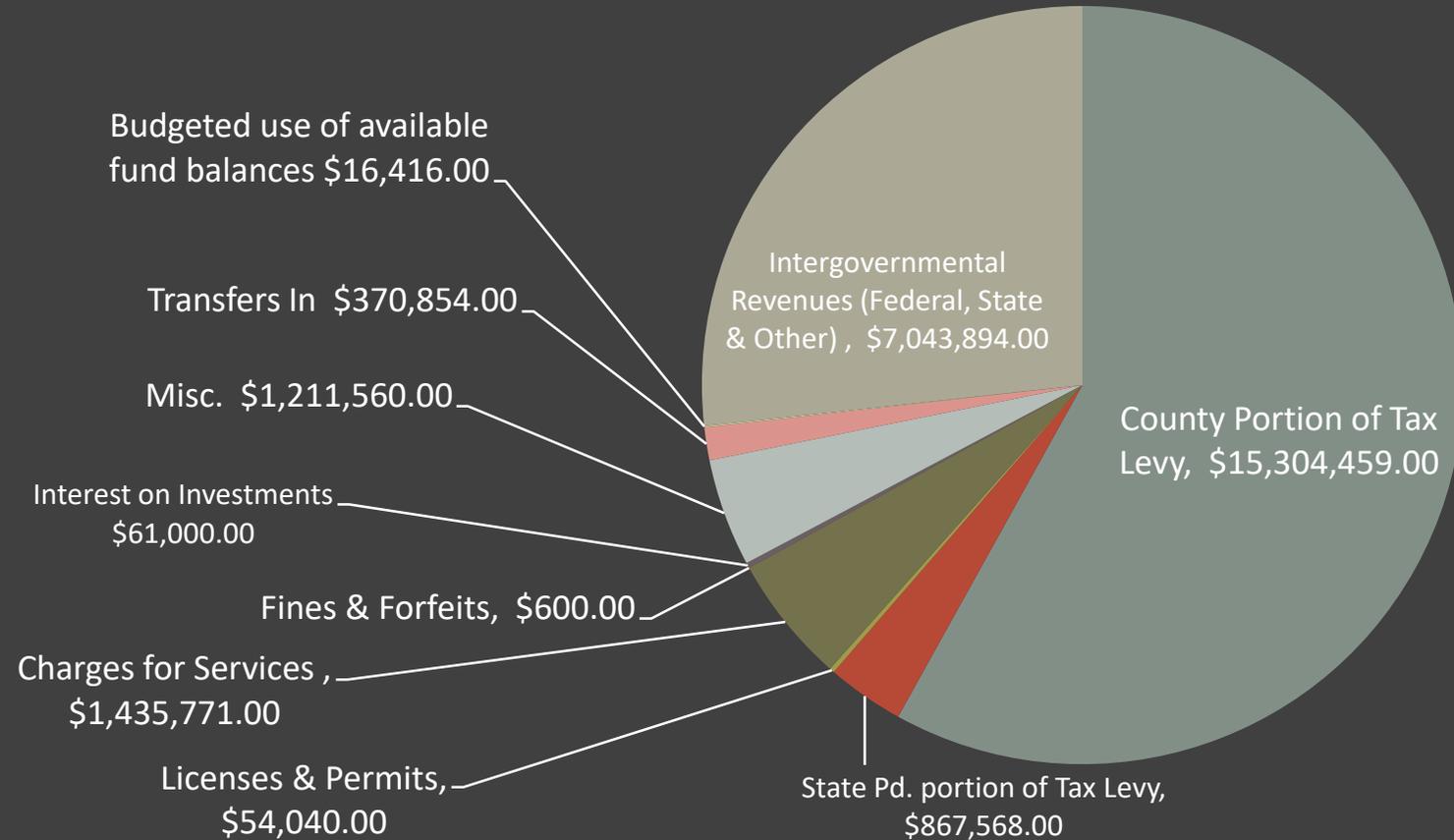
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# 2018 Budget: \$26,366,162.00

## Revenue Breakdown

(reflecting a proposed 5.24% levy increase)

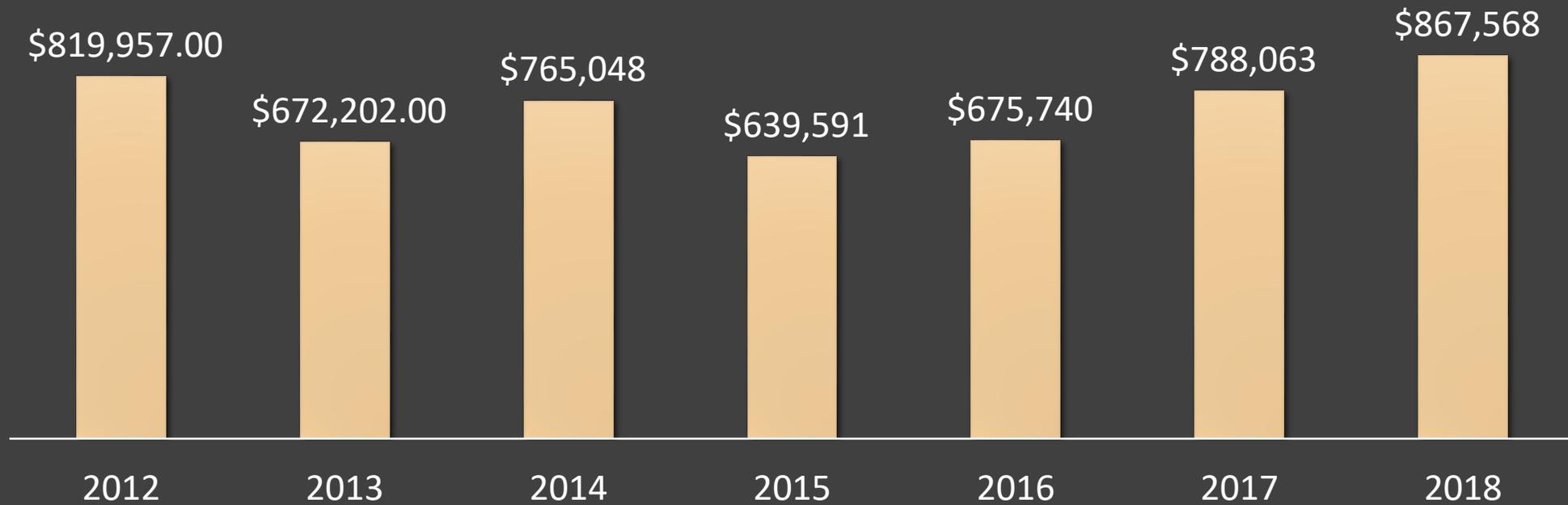


# County Program Aid Comparisons

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## Total County Aid

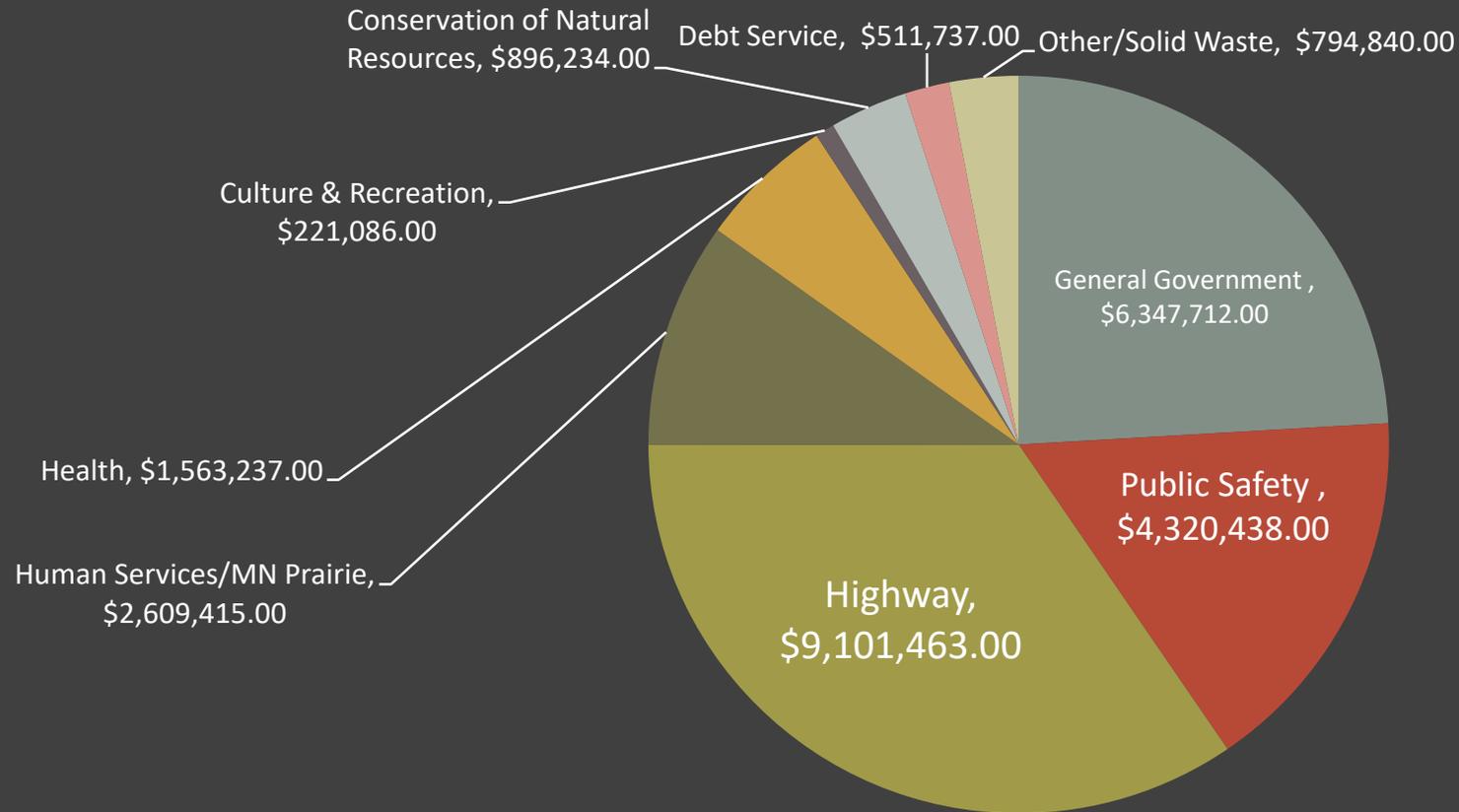
■ Total County Aid



# 2018 Budget: \$26,366,162.00

## Expenditures Breakdown

(reflecting a proposed 5.24% levy increase)



# Budget Highlights/Significant Changes

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## Funds for Courthouse Improvements

(Exterior Masonry Repairs & Window Replacement)

## Maintain Current Services & Programs

Increasing costs for operations, technology, legal compliance, employee compensation, professional/technical services, roads and bridges

## No New Positions Added in 2018

(Shared funding SCDIU Law Enforcement Officer with City of Waseca)

# MN Prairie County Alliance

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- Provides Human Services that build safety, health and well being in the communities of Dodge, Steele and Waseca Counties.



# MN Prairie Budget Information

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- MN Prairie portion of the levy reflects a 9.08% increase for Waseca County's portion over last year equating to \$2,609,415.00 in budget dollars.
- Notable Budget Points:
  - Address base budget adjustments and eliminate use of fund balance for ongoing operations
  - Provide timely, quality services as well as attracting and retaining highly skilled staff to be most efficient
  - Begin to restore fund balance to address risk areas including;
    - Caseload Increases beyond current levels (July 2017)
    - Increased costs of out-of-home placements and related services for at-risk children and their families, including reductions in federal funding
    - Truancy
    - Increased cost and volume of commitments for mental health, chemical dependency and restoration to competency to stand trial
    - Unknown State and Federal legislative uncertainties

For more information visit [www.mnprairie.org](http://www.mnprairie.org) or contact Jane Hardwick, Executive Director at (507) 837-6600

# Examples of How Tax Dollars are Spent

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For every \$1.00 in property taxes paid:	
General Fund	\$.54
Public Works	\$.26
Human Services	\$.17
Building Fund	\$.01
Debt Services	\$.02

\* Based on the 7.29% preliminary levy figure

# Waseca County Service Examples

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## ■ Public Works

- State Aid Projects (\$1,599,054.45):
  - County Road 35 – Reclaim and Overlay Project
  - County Road 24 – Overlay Project
- Federal and State Aid Projects (\$2,117,624.32)
  - County Road 3 – Concrete Pavement Repairs
  - County Road 7 – Concrete Pavement Repairs
- FEMA and State Aid Disaster Repairs from 2016 Flood (\$343,802):
  - County Road 9 – Box Culvert Replacement
  - County Road 26 – Box Culvert Replacement

## ■ Buildings & Grounds

- Maintenance of Five Main County Facilities
- Management of 14 County Park Locations (8 Main Public Accessible Parks)
- Vehicle Fleet Maintenance

- License Center Transactions: 29,440  
(January to November 2017)



# Waseca County Service Examples

## ■ Recorder's Office

- Passports – 367
- Passport Photos – 690
- Passport Renewals – 323 (estimate)
- Recorded Documents – 3,460  
(January to November 17, 2017)

## ■ Public Health

- WIC Visits – Average of 381 Client Visits per Month in 2017
- Care Coordination for over 150 residents
- Licensure of 84 establishments (including assistance and support as needed)
- Parent information and education materials for 162 new babies
- Provide programming and resources for all school districts within the County

## ■ Court Services

- Open Cases
  - Probation – 71%; Pre-trial – 16%; Diversion – 4%; Other - 9 %
- 15 Active Drug Court Participants & 3 Graduations (2017)
- Obtained Minnesota Community Justice Reinvestment Grants to carryout work
- Average of 63 juvenile offenses and 48 offenders in each month (Jan. to Oct. 2017)
- Average of 331 adult offenses and 287 offenders in each month (Jan. to Oct. 2017)



# Waseca County Service Examples

## ■ Sheriff's Office

- Calls for Service – 8,324 (up 603 from 2016)
- Jail Bookings – 488 (up 17 from 2016)
- Females Housed Out – 39 (up 16 from 2016)

(All statistics from January to December 1, 2017)

## ■ Veterans Services

- Ongoing Local Weekly Outreach
- Federal, State and Local Representation at more than 26 events in 2017
- Weekly Trips to the VA
- VA Expenditures into Waseca County: \$8,999,000 in 2016

## ■ Recycling Center/Solid Waste Facility

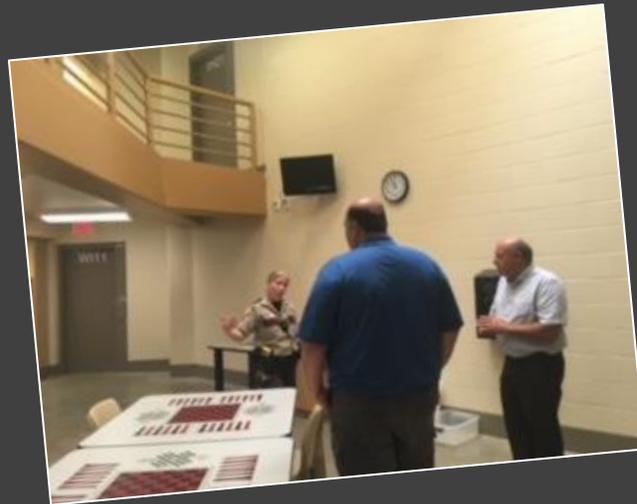
- Tons of Solid Waste - 1,860
- Yards of Demolition – 6,765
- Recycled Materials - 1,871 tons
- Household Hazardous Waste Material Processing (Paint, Chemicals) (2017 YTD Figures)



# Current Initiatives/Projects

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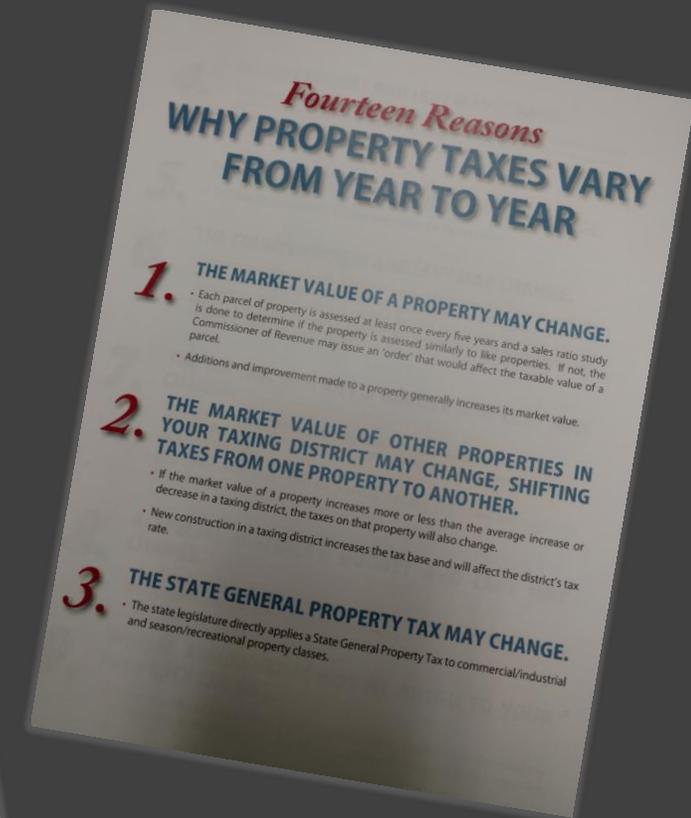
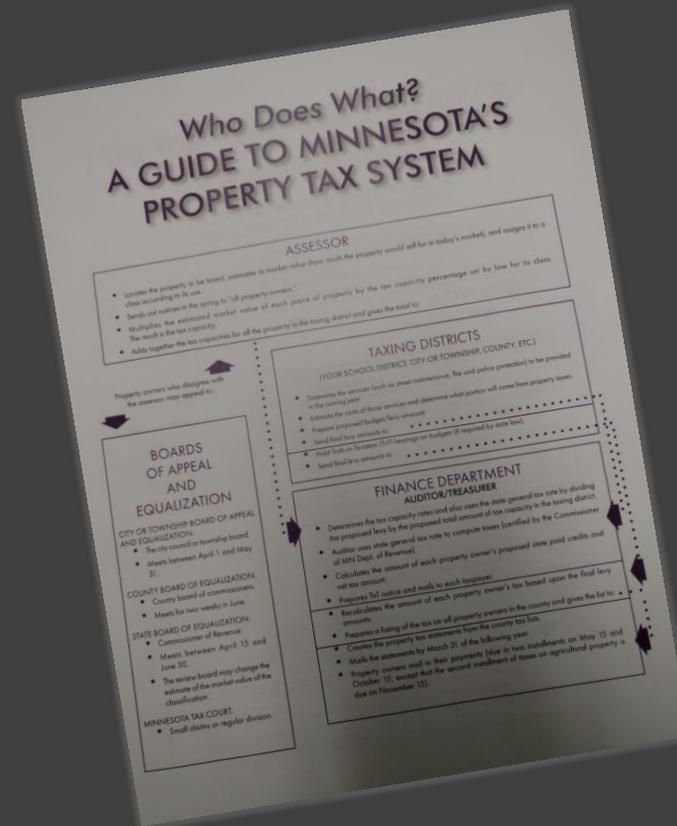
- Strategic Planning
- Facility Planning
- Human Resource Focus Areas
- Website Refresh



# Educational Resources

## Association of Minnesota Counties

- Publications
  - 14 Reasons Why Property Taxes Vary from Year to Year
  - A Guide to Minnesota's Property Tax System
  - Property Tax 101: Property Tax Administration
- Property Taxes 101 Webinar
  - <https://vimeo.com/121675949>



# Questions?

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County Administration  
307 North State Street  
Waseca, MN 56093



Phone: 507-835-0630

Email: [countyadmin@co.waseca.mn.us](mailto:countyadmin@co.waseca.mn.us)

Visit: [www.co.waseca.mn.us](http://www.co.waseca.mn.us)