

2023 Polk County Proposed Budget

DECEMBER 13, 2022

2023 Proposed Budget

Budgeted Expenditures: \$69,881,941

Net Levy: \$26,897,712 (net of CPA)

Budgeted Revenues (non-levy): \$39,996,559

Reserves Applied Against the Levy: \$2,987,670

County Program Aid: \$1,382,824, down \$11,579 from 2022

American Rescue Plan Act funds applied: \$2,511,114

Total levy increase over 2022: +\$1,022,712, or
an increase of 3.95251%

Non-debt levy increase over 2022: +\$899,205,
or an increase of 3.751%

Notable 2023 Budget Items

Preliminary levy set in September at a 5.5% increase, final levy proposed at 3.95251% over 2022. Use of \$2,511,114 of ARPA, mostly for Highway and Social Services, budgeted as an expense and revenue in respective departments.

Nearly \$3,000,000 of various fund balances to address capital expenses, offset debt service payments, and to use available fund balances. In addition, \$2.7m of remaining CIP bonds funds are budgeted for Justice Center projects in 2023.

Tax rate will decrease much in part due to Enbridge Line 93 valuation coming online generating approximately \$600,000 in new property taxes from Enbridge.

Unanticipated factors for 2023 included double-digit inflation, impact of the closed Juvenile Detention Facility in 2022, increased energy costs and higher than expected market wage study results.

Wage adjustments for 2023 are 2% COLAs for the first half of the year, and another 1.25% for the second, and are included in the results of the market wage study results.

2023 is second year of the transition to the composite insurance premium for the employee health group. Premiums increased the maximum threshold of 9% from the County's switch to Blue Cross Blue Shield in 2022. The composite rate did result in migration to lower deductible plan in group.

The monthly benefit contribution is \$1,275 a month. The County is committed to a 50% composite premium transition contribution, which is not included in 2023 department budgets.

One new position is included in the Social Services budget to be paid for by ARPA funds. Future commitment to this position will be considered pending staff turnover and budget allowances.

POSITION CHANGES

Department	New Position or Revised Position Title	Grade	New/Added/Replaces/Grade Change	Effective Date	Exempt/Nonexempt	Union
Social Services	Human Services Manager	19	New position	4/1/2023	Exempt	none
Telecommunicator (dispatcher)	Sheriff's Department	10	Added 1 position, replaces two parttime positions	1/1/2023	Nonexempt	Teamsters

The Human Services Manager position is budgeted using ARPA funds to address a state priority of developing a Resource Center and to perform as second to the Director in Social Services

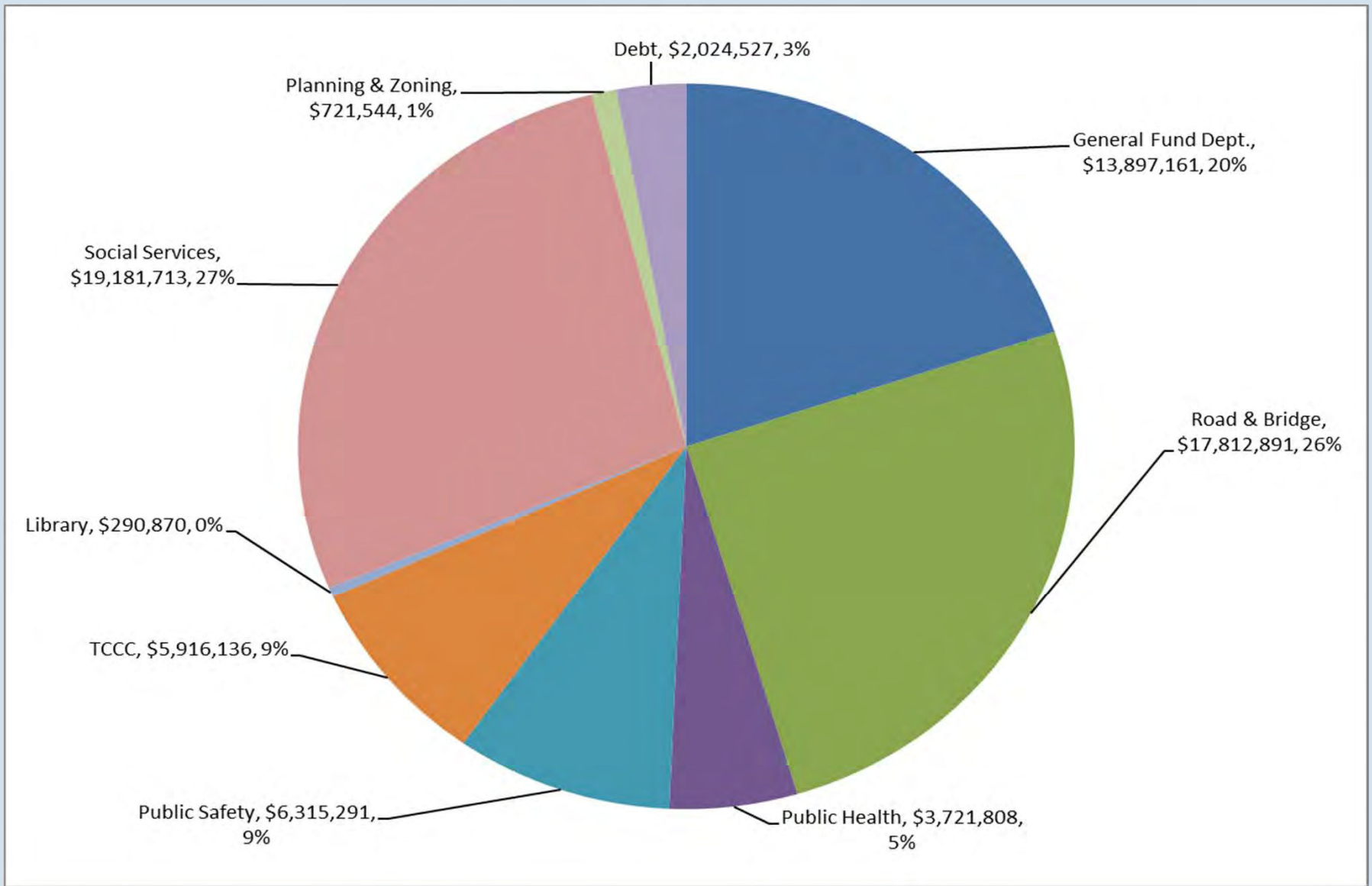
The Telecommunicator position replaces a part-time telecommunicator position and part-time inventory specialist in the Sheriff's Department

Use of American Rescue Plan Act Funds

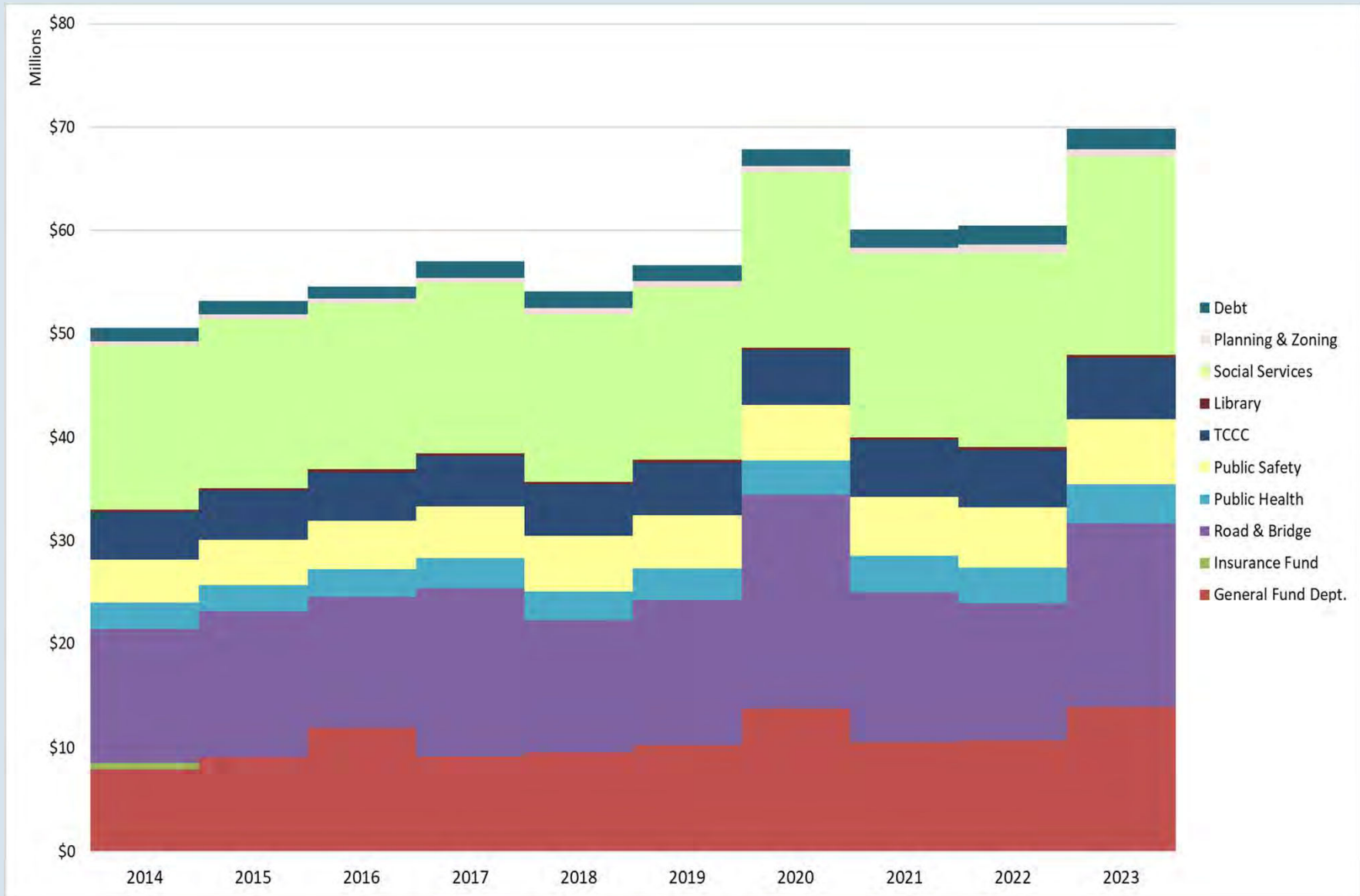
- Highway: County road project contracts: \$1,800,000
- Social Services: Various programs' assistance for mental health, childcare, foster youth and development of Resource Center and position: \$418,317
- Sheriff's Department: Mobile dispatch station unit: \$192,797
- Public Health: Covid response measures and associated payroll costs: \$90,000
- Finance Department: Amount towards Federal Single Audit costs associated with audit of ARPA expenditures: \$10,000

TOTAL: \$2,511,114

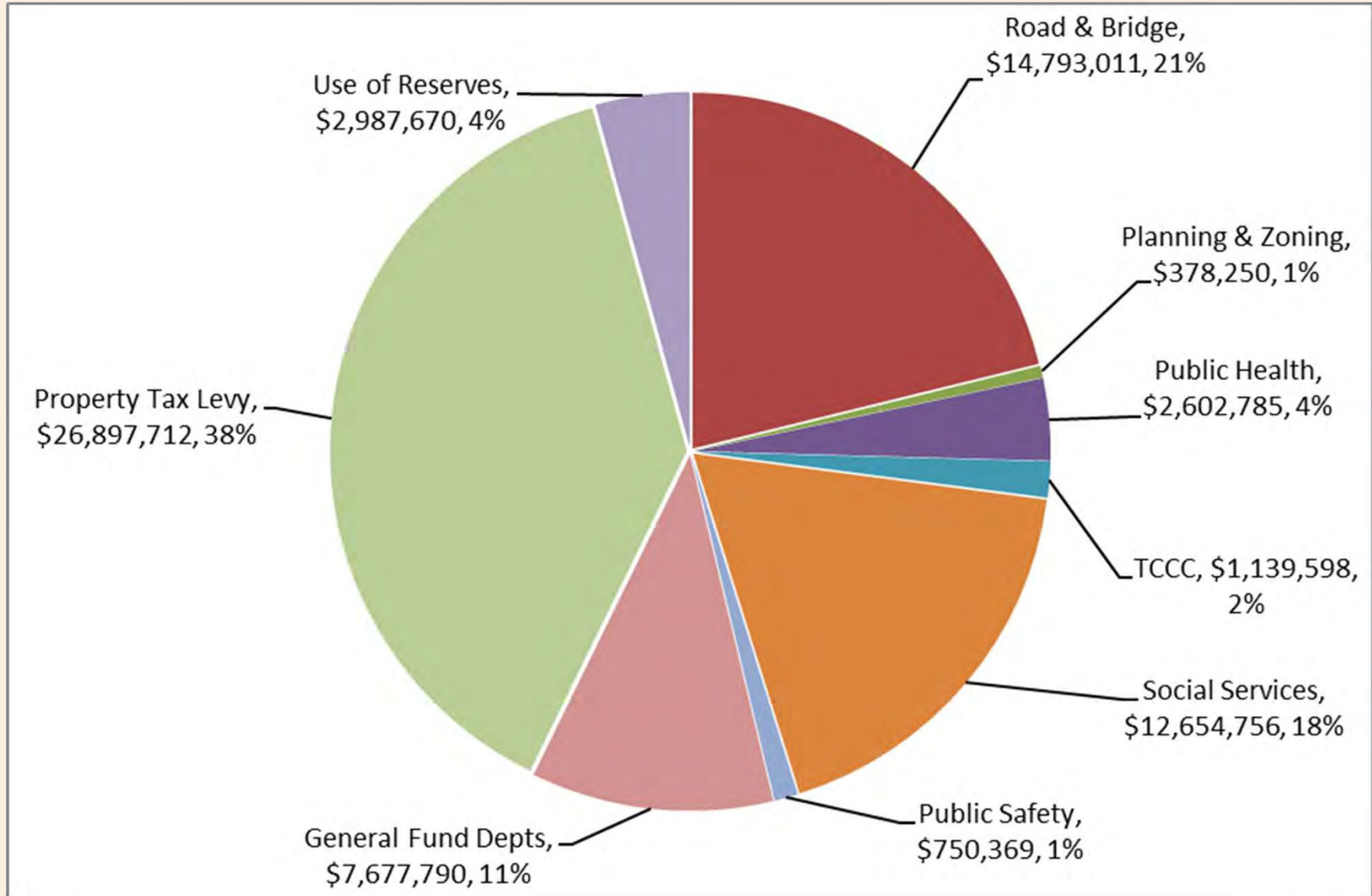
2023 Expenditure Breakdown



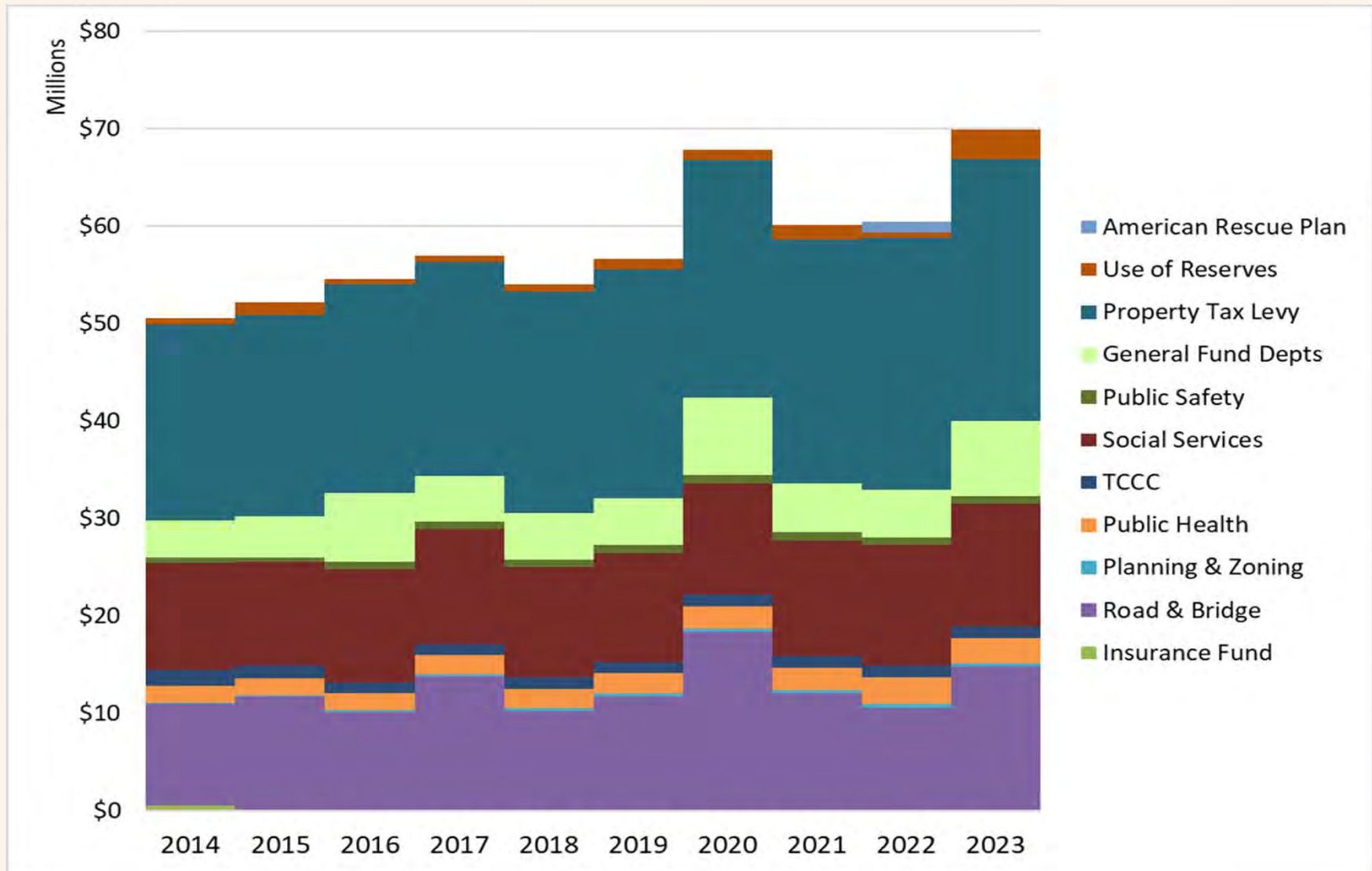
2014 to 2023 Budgeted Expenditures



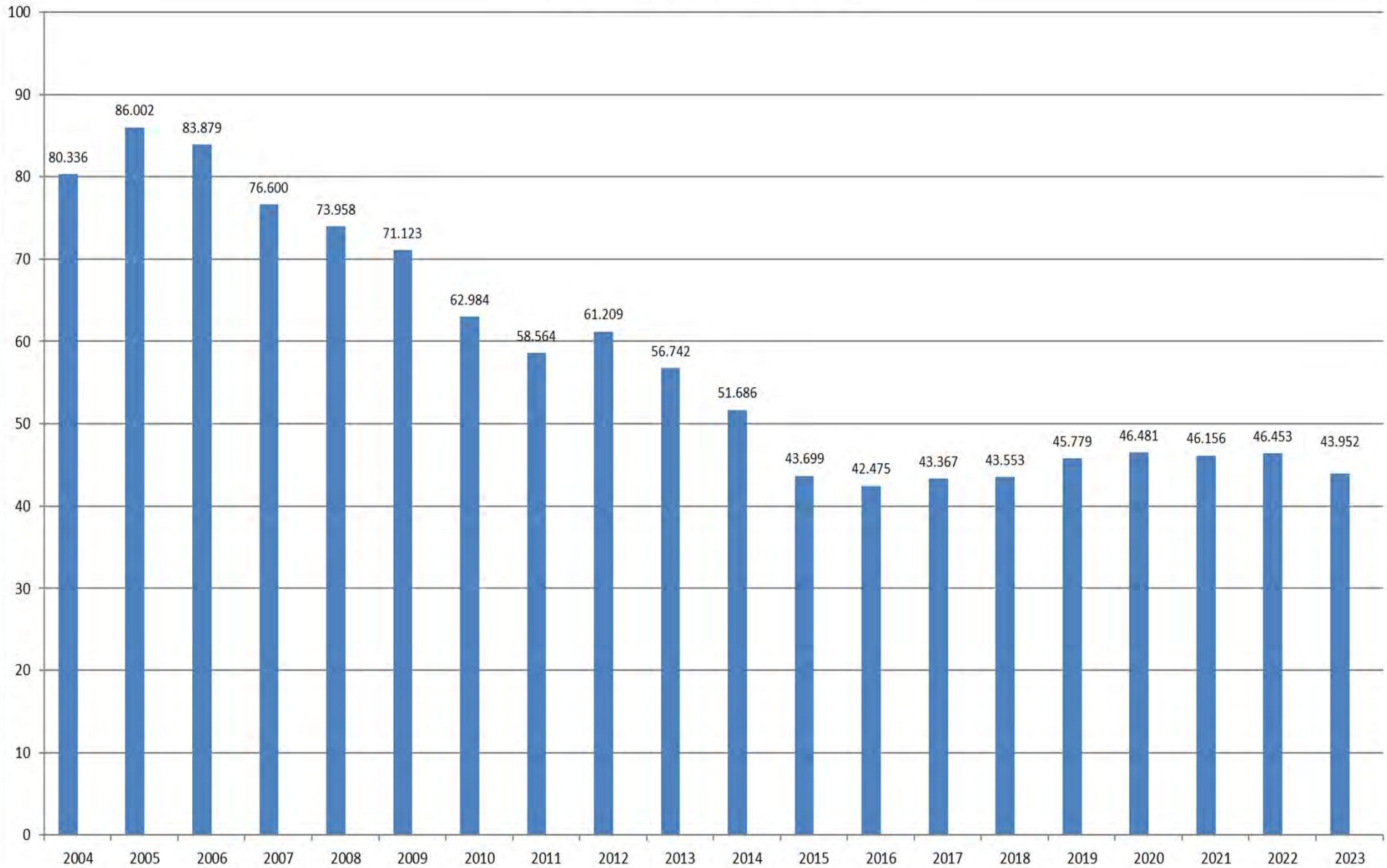
2023 Revenue Breakdown



2014 to 2023 Budgeted Revenues



Polk County Tax Rate History



Region Tax Rates History as % of Value

COUNTY	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
KITSON	33.77	35.591	31.334	30.667	30.296	30.844	29.227	26.775	27.035	29.093	29.350	31.479	33.329
MARSHALL	36.594	35.905	32.76	25.807	23.119	23.065	26.452	27.652	28.905	29.86	29.883	30.346	25.293
ROSEAU	65	75.4	69.29	65.692	63.519	59.953	54.439	54.751	52.71	53.374	56.200	58.688	53.58
BELTRAMI	54.00	56.875	56.93	56.742	59.251	60.578	61.579	60.924	63.301	64.158	66.200	61.697	
RED LAKE	50.39	55.553	55.9	49.01	44.654	41.744	39.233	39.846	44.113	44.113	45.915	46.400	36.33
POLK	58.472	60.897	56.23	51.686	43.699	42.475	43.367	43.553	45.779	46.481	46.156	46.453	43.952
CLEARWATER	45.58	49.925	51.92	57.683	58.564	56.496	56.899	53.893	54.958	54.958	59.643	58.586	27.459
PENNINGTON	72.306	78.038	73.56	69.651	64.034	59.084	66.61	66.906	67.218	71.259	73.144	72.926	59.71
MAHNOMEN	94.216	96.874	89.76	78.578	74.77	71.906	70.721	72.942	74.363	75.558	66.827	68.046	67.508
NORMAN									42.526	41.558	42.191	43.296	

