

**FILLMORE COUNTY  
BOARD OF COMMISSIONERS  
MEETING AGENDA  
August 13, 2019**

Fillmore County Courthouse, 101 Fillmore Street West - Preston, MN

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Mitch Lentz - First District

Vacant - Third District

Randy Dahl - Second District

Duane Bakke - Fourth District

Marc Prestby - Fifth District

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Pledge of Allegiance

9:00 a.m.

Approve agenda

Approve Consent Agenda:

1. August 6, 2019 County Board minutes
2. Successful completion of probation for Donald Bray, Courthouse Security Officer effective 7/18/19 as recommended by the Sheriff
3. Successful completion of probation for Cristal Smith, Intermittent Dispatcher, effective 6/1/19 as recommended by the Sheriff

Approve Commissioners' Warrants

Review Auditor's Warrants

9:05 a.m.

Dave Kiehne, Recorder

1. Consider proposed 2020 Budget

9:10 a.m.

Paul Hajduk, MCIT Risk Management Consultant

1. Annual MCIT report

9:20 a.m.

Laura Christensen, SWCD District Administrator

1. Consider proposed 2020 Budget

9:30 a.m.

Citizen's Input

9:35 a.m.

Sara Sturgis, Fillmore County History Center Director

1. Update regarding the History Center
2. Request for 2020 Appropriation

9:45 a.m.

Jeff Brand, Surveyor

1. Consider proposed 2020 Budget

9:55 a.m.

Kevin Olson, Social Services Manager

1. Request to approve Foster Care Transportation Agreement with Kingsland Schools for the 2019-2020 school year
2. Consider proposed 2020 Budget

10:25 a.m.

Jessica Erickson, Public Health Director of Nursing

1. Approval of Memorandum for Agreement MnVFC Houston
2. Approval of Memorandum for Agreement MnVFC Wabasha
3. Approval of Memorandum for Agreement MnVFC Mower
4. Approval of Memorandum for Agreement MnVFC Goodhue
5. Approval of Memorandum for Agreement MnVFC Winona
6. Consider proposed 2020 Budget

# FILLMORE COUNTY BOARD OF COMMISSIONERS

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10:45 a.m. Ron Gregg, Highway Engineer

1. Consider awarding the City of Wykoff reconstruction project to the lowest responsible bidder SAP 023-605-035

10:55 a.m. Kristina Kohn, Human Resources

1. First reading of draft changes to Work Hours and Attendance policy
2. Request to advertise for replacement Case Aide in Social Services as requested by the Social Services Manager and recommended by the Personnel Committee
3. Discussion with possible action regarding classification setting of Finance Director position to Grade 16 as recommended by David Drown & Assoc.
4. Request to set the salary for Lori Affeldt, Finance Director to Grade 16/Step 1 effective August 1, 2019

11:10 a.m. Bobbie Vickerman, Coordinator

1. Discussion with possible action regarding printing option in Assessor's Office
2. Discussion with possible action regarding Finance Department policies and procedures

Calendar review, announcements and committee reports

## MEETINGS: (Conference Room 102U, Fillmore County Courthouse unless otherwise indicated)

Tuesday, August 13	8:00 am	Solid Waste	<i>Prestby/Bakke</i>
	All day	Special Election – 3 <sup>rd</sup> District Commissioner, Spring Valley	
	9:00 am	County Board – Regular Meeting, Commissioners' Boardroom, Courthouse, Preston	
Thursday, August 15	8:00 am	Workforce Development Strategic Planning Session	<i>Lentz</i>
	8:00 am	Soil & Water Conservation District, SWCD Office, Preston	<i>Bakke</i>
	9:00 am	Canvassing Election Results, Courthouse, Preston	<i>Bakke/Lentz</i>
	12:30 pm	Historical Society	<i>Bakke</i>
Tuesday, August 20	8:00 am	Law Enforcement, 102U Courthouse, Preston	<i>Prestby/Lentz</i>
	9:00 am	Technology/Land Records	<i>Prestby/Lentz</i>
Wednesday, August 21	4:30 pm	Economic Development Authority	<i>Lentz</i>
Thursday, August 22	7:00 pm	Planning & Zoning Commission	<i>Bakke</i>

## FILLMORE COUNTY COMMISSIONERS' MINUTES

August 6, 2019

This is a preliminary draft of the August 6, 2019 minutes as interpreted by the Clerk of the Board for use in preparing the official minutes. It is expected that there will be corrections, additions, and/or omissions before the final minutes are reviewed and officially approved by the County Board.

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The Board of County Commissioners of Fillmore County, Minnesota met in special session this 6<sup>th</sup> day of August, 2019 at 9:00 a.m. in the Commissioners' Board Room, Fillmore County Courthouse, in the City of Preston.

The following members were present: Commissioners Duane Bakke, Marc Prestby, Randy Dahl, and Mitch Lentz. Also present were: Bobbie Vickerman, Coordinator/Clerk; Andrew Hatzenbihler, Solid Waste Administrator; Terry Schultz, Building Maintenance Supervisor; Jessica Erickson, Director of Nursing; Cristal Adkins, Zoning Administrator; Ron Gregg, Highway Engineer; Lori Affeldt, Finance Director; Sarah Mensink, Account Technician; Kristina Kohn, Human Resources Officer; Jamie Fenske, Jail Administrator; Dave Kiehne, Recorder; Brett Corson, County Attorney; Heidi Jones, Auditor/Treasurer; Sheila Buenger, Account Technician Lead; Brian Hoff, Assessor; John DeGeorge, Sheriff; Don Kullot, Emergency Management; Bonita Underbakke; Karen Reisner, Fillmore County Journal; and Gretchen Mensink-Lovejoy, Republican Leader.

The Pledge of Allegiance was recited.

On motion by Prestby, seconded by Lentz, the Board unanimously approved the agenda.

On motion by Prestby, seconded by Lentz, the Board unanimously approved the following consent agenda items:

1. July 23, 2019 County Board minutes.
2. Request for use of Generator/Light Towers by City of Chatfield during Western Days

On motion by Lentz, seconded by Prestby, the Board unanimously approved the Commissioner warrants.

The Auditor's warrants were reviewed.

Andrew Hatzenbihler, Solid Waste Administrator, presented his proposed 2020 Solid Waste Department budget.

Cristal Adkins, Zoning Administrator was present.

Zoning Administrator Adkins reviewed the Floodplain Ordinance and FEMA maps with the Board.

Adkins noted the provided updates require very little change. The only item she felt should be removed is 610.11 #2c, explaining that the Zoning Department at this time does not issue a Certificate of Zoning Compliance, similar to a Certificate of Occupancy, unless requested.

Bakke made point that there are pieces of this that do not just effect the floodplain. Noting that there are new definitions and for example the Conditional Use Permit definition has changed as well.

Commissioner Bakke called the Public Hearing portion of the meeting for the updated Floodplain Ordinance and FEMA maps to order at 9:47 a.m.

Bonita Underbakke, citizen, noted that she supports the Board supporting this ordinance and maps. Hearing no further comment, the public hearing portion was closed at 9:50 a.m.

## FILLMORE COUNTY COMMISSIONERS' MINUTES

August 6, 2019

On motion by Prestby, seconded by Lentz, the Board unanimously approved the updated Floodplain Ordinance and FEMA maps.

On motion by Dahl, seconded by Lentz, the Board unanimously approved an access permit for field drive for Dale Payne, section 13 of Beaver Township as recommended by the Highway Engineer and Zoning Administrator.

On motion by Dahl, seconded by Lentz, the Board unanimously approved an access permit for field drive for Kenneth & Janet Flugum, section 17 of Beaver Township as recommended by the Highway Engineer and Zoning Administrator.

Terry Schultz, Building Maintenance Supervisor, presented his proposed 2020 Maintenance Department budget.

On motion by Prestby, seconded by Lentz, the Board unanimously approved an access permit for property drive for Nathen Yutzy, section 34 of Bristol Township as recommended by the Highway Engineer and Zoning Administrator.

Cristal Adkins presented her proposed 2020 Zoning Department budget.

Jessica Erickson, Public Health Director of Nursing was present.

On motion by Dahl, seconded by Lentz, the Board unanimously approved the Memorandum of Agreement for the Evidence Based Home Visiting Expansion Grant.

Ron Gregg, Highway Engineer was present.

On motion by Dahl and seconded by Prestby, the following resolution was unanimously adopted:  
**RESOLUTION 2019-031:** Milestone Materials 2019 Rock Contract final payment

Committee reports:

Lentz and Bakke – GIS presentations – Goodhue County and Schneider Geospatial (Beacon) presented at the Technology/Land Records/GIS Committee in regards to possible contracting for GIS services.

John DeGeorge, Sheriff was present.

Sheriff DeGeorge reviewed the Jail Inspection Report Issued by the Minnesota Department of Corrections pursuant to MN Statute 241.021, Subdivision 1. The Board briefly discussed options for the future of the Jail. Commissioner Bakke asked for Sheriff DeGeorge to set up tours of small jail facilities.

On motion by Prestby, seconded by Lentz, the Board unanimously approved the State of MN Annual County Boat and Water Safety Grant agreement renewal in the amount of \$2,097.00 for January 1, 2019 through June 30, 2020 as recommended by Sheriff DeGeorge.

On motion by Dahl and seconded by Lentz, the following resolution was unanimously adopted:  
**RESOLUTION 2019-032:** State of Emergency Declaration for the July 18-19 flood event

Coordinator Vickerman noted that statute allows Board Chair to sign letters of emergency and the resolution to be presented at the next board meeting.

The Chair recessed the meeting at 10:53 a.m. and resumed back in session at 10:59 a.m.

Kristina Kohn, Human Resources was present.

Human Resources Officer Kohn presented the first reading of the draft updates to the "Work Hours and Attendance" policy. Bakke inquired about Labor Contracts being a part of this policy. Kohn stated an alternative section needs to be rewritten. She will bring the policy back for a first reading due to the request for changes.

Human Resources Officer Kohn presented the first reading of the draft updates to the "Distracted Driving" policy. She will bring the policy back for a second reading.

On motion by Dahl, seconded by Prestby, the Board unanimously approved to hire Brianna Reed as Support Enforcement Aide for Social Services, Child Support Division at Grade 7/Step 1, \$20.61/hour, effective August 12, 2019 as recommended by the Hiring Committee.

Following a lengthy discussion regarding statutory duties of the Auditor/Treasurer and a response letter from the County Attorney questioning the Labor Law Attorney's opinion, it was decided to table items 4 and 5 from the Human Resources agenda until the next Board meeting.

Bobbie Vickerman, County Coordinator was present.

Coordinator Vickerman discussed centralized purchasing and asked for clarification of allowed purchases.

The use of a program called Docu-sign was discussed for electronic signatures as recommended by the County Coordinator.

An update of the Veteran's Court Ceremony was given, noting that September 20<sup>th</sup> has been the date scheduled.

Vickerman provided an update regarding the Finance Department Transition, noting that the policies and procedures have been written and have been sent to the Labor Law Attorney for review.

Vickerman reported that the 2019 Audit is close to being completed. She noted that it has been a very thorough process and that general ledger entries are being made by the County with a final review by Clifton Larsen Allen.

Discussion ensued regarding a recent hire of Sandy Solberg by the County Recorder without prior approval by the Board and without going through the process, which is not within the Recorder's authority. Vickerman noted that hiring Sandy Solberg does make sense as she is very experienced with abstracting, noting that it seems to be a good fit for both the employee and the County.

A motion was made by Prestby and seconded by Lentz, to approve the hiring of Sandy Solberg retro-actively up to 20 hours per week as needed as a temporary employee in the Recorder's Office at \$20.00/hour as recommended by the County Recorder. The Chair called for a vote: Commissioners voting "aye": Prestby, Lentz, and Bakke. Commissioners' voting "nay": Dahl. The motion prevailed.

A review of the calendar was done and the following committee reports and announcements were given: Discussed AMC Policy Committee Fall Conference and Annual Conference that are upcoming and asked who would be attending.

Planning Commission will hold a public hearing on August 22<sup>nd</sup>, to eliminate 604.05(9), the CER>65 restriction, from the Performance Standards in the Fillmore County Zoning Ordinance.

On motion by Lentz and seconded by Prestby the Chair adjourned the meeting at 12:44 a.m.

kapenhorst

8/8/19 3:26PM

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Audit List for Board COMMISSIONER'S VOUCHERS ENTRIES

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	Vendor	Name	Rpt		Warrant Description	Invoice #	Account/Formula Descripti	1099
	No.	Account/Formula	Accr	Amount	Service Dates	Paid On Bhf #	On Behalf of Name	
3	DEPT				Board Of Commissioners			
	2081	Lentz/Mitch						
		01-003-000-0000-6335		146.16	July Mileage		Employee Automobile Allowance	N
					07/01/2019 07/30/2019			
	2081	Lentz/Mitch		146.16	1 Transactions			
3	DEPT Total:			146.16	Board Of Commissioners	1 Vendors	1 Transactions	
14	DEPT				Law Library			
	437	Thomson Reuters-West Payment Center						
		01-014-000-0000-6451		414.80	June West Information Charges	840542386	Reference Materials	N
					06/01/2019 06/30/2019			
	437	Thomson Reuters-West Payment Center		414.80	1 Transactions			
14	DEPT Total:			414.80	Law Library	1 Vendors	1 Transactions	
62	DEPT				Elections			
	4430	SEACHANGE PRINT INNOVATIONS						
		01-062-000-0000-6461		602.10	Bloomfield Ballots 8/13 Electi	507739	Ballots	Y
					07/19/2019 07/19/2019			
	4430	SEACHANGE PRINT INNOVATIONS		602.10	1 Transactions			
62	DEPT Total:			602.10	Elections	1 Vendors	1 Transactions	
91	DEPT				County Attorney			
	8576	Corson/Brett, FILLMORE COUNTY ATTOF						
		01-091-000-0000-6242		165.00	Criminal Law Re-certification		Membership Dues	N
					08/07/2019 08/07/2019			
	8576	Corson/Brett, FILLMORE COUNTY ATTOF		165.00	1 Transactions			
91	DEPT Total:			165.00	County Attorney	1 Vendors	1 Transactions	
103	DEPT				Land Records / Assessor			
	82132	Fillmore Co Journal, Sethre Media Group						
		01-103-000-0000-6241		37.40	7/15 Help wanted-Cnty Assessor	102335	Advertising	N
					07/15/2019 07/15/2019			
		01-103-000-0000-6241		37.40	7/23 Help wanted-Cnty Assessor	102336	Advertising	N

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Vendor	Name	Rpt		Warrant Description	Invoice #	Account/Formula Descripti	1099
No.	Account/Formula	Accr	Amount	Service Dates	Paid On Bhf #	On Behalf of Name	
	01-103-000-0000-6241		37.40	07/22/2019 07/22/2019 7/29 Help wanted-Cnty Assessor	102337	Advertising	N
82132	Fillmore Co Journal, Sethre Media Group		112.20	07/29/2019 07/29/2019 3 Transactions			
1191	Hoff/Brian						
	01-103-000-0000-6335		258.68	June & July Mileage		Employee Automobile Allowance	N
				06/10/2019 07/16/2019			
1191	Hoff/Brian		258.68	1 Transactions			
103	DEPT Total:		370.88	Land Records / Assessor	2 Vendors	4 Transactions	
105	DEPT			Planning And Zoning			
82132	Fillmore Co Journal, Sethre Media Group						
	01-105-000-0000-6241		0.75	Legal notice - July	102588	Advertising	N
				07/29/2019 07/29/2019			
82132	Fillmore Co Journal, Sethre Media Group		0.75	1 Transactions			
105	DEPT Total:		0.75	Planning And Zoning	1 Vendors	1 Transactions	
106	DEPT			Unallocated Recording Fee			
4781	Pro-West & Associates, Inc						
	01-106-000-0000-6637		2,602.89	NG911 updates 06/01-06/29/19	3478	Software Expenses	N
				06/01/2019 06/29/2019			
	01-106-000-0000-6637		123.73	Monthly Services 6/30-7/27/19	3535	Software Expenses	N
				06/30/2019 07/27/2019			
4781	Pro-West & Associates, Inc		2,726.62	2 Transactions			
106	DEPT Total:		2,726.62	Unallocated Recording Fee	1 Vendors	2 Transactions	
111	DEPT			Facilites Mtce			
6299	Johnson Controls Fire Protection LP						
	01-111-000-0000-6377		509.91	OffBld Fire Alarm Ins9/18-8/19	21090908	Fees And Service Charges	N
				09/01/2018 08/31/2019			
	01-111-000-0000-6377		572.95	CH-Fire Alarm Ins 02/19-1/2020	21092610	Fees And Service Charges	N
				02/01/2019 01/31/2020			
6299	Johnson Controls Fire Protection LP		1,082.86	2 Transactions			

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Vendor	Name	Rpt	Amount	Warrant Description	Invoice #	Account/Formula Descripti	1099
No.	Account/Formula	Accr		Service Dates	Paid On Bhf #	On Behalf of Name	
5988	Preston Auto Parts						
	01-111-000-0000-6580		10.98	screws-inserts to hang cabinet	595663	Other Repair And Maintenance Suppl	N
				07/19/2019 07/19/2019			
5988	Preston Auto Parts		10.98	1 Transactions			
5050	Tufte/Blaine						
	01-111-000-0000-6335		15.66	July Mileage		Employee Automobile Allowance	N
				07/01/2019 07/31/2019			
5050	Tufte/Blaine		15.66	1 Transactions			
111	DEPT Total:		1,109.50	Facilites Mtce	3 Vendors	4 Transactions	
149	DEPT			Other General Government			
4928	1 Source						
	01-149-000-0000-6408		248.50	County Supplies	243331-0	County Shared Office Supplies	Y
				07/31/2019 07/31/2019			
4928	1 Source		248.50	1 Transactions			
149	DEPT Total:		248.50	Other General Government	1 Vendors	1 Transactions	
201	DEPT			Enhanced 911 System			
4441	Independent Emergency Services, LLC						
	01-201-000-0000-6310		100.00	August 911 Service- acct 10166		Contract Repairs And Maintenance	Y
				08/01/2019 08/01/2019			
4441	Independent Emergency Services, LLC		100.00	1 Transactions			
201	DEPT Total:		100.00	Enhanced 911 System	1 Vendors	1 Transactions	
202	DEPT			Sheriff			
4545	Brown's Tire & Battery Inc						
	01-202-000-0000-6311		26.50	Tire repair	192560	Miscellaneous Repairs And Maintenan	N
				07/17/2019 07/17/2019			
4545	Brown's Tire & Battery Inc		26.50	1 Transactions			
3550	Emergency Automotive Technology, Inc						
	01-202-000-0000-6640		874.00	new push bumper	MP071019-52	Equipment Purchased	N
				08/01/2019 08/01/2019			



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Vendor	Name	Rpt		Warrant Description	Invoice #	Account/Formula Descripti	1099
No.	Account/Formula	Accr	Amount	Service Dates	Paid On Bhf #	On Behalf of Name	
3550	Emergency Automotive Technology, Inc		874.00	1 Transactions			
4487	Preston Service Plus						
	01-202-000-0000-6311		748.86	2015 Impala repairs	12662	Miscellaneous Repairs And Maintenar	Y
				07/03/2019 07/03/2019			
	01-202-000-0000-6311		98.28	2013 Durango Serv & Maint	12693	Miscellaneous Repairs And Maintenar	Y
				07/08/2019 07/08/2019			
	01-202-000-0000-6311		59.84	2018 Equinox Service	12904	Miscellaneous Repairs And Maintenar	Y
				08/06/2019 08/06/2019			
4487	Preston Service Plus		906.98	3 Transactions			
355	Streicher's Inc.						
	01-202-000-0000-6173		288.00	Sheriff-Badges	11380025	Uniform Allowance	N
				07/30/2019 07/30/2019			
	01-202-000-0000-6173		98.00	Sheriff-Badge	11380490	Uniform Allowance	N
				08/01/2019 08/01/2019			
355	Streicher's Inc.		386.00	2 Transactions			
202	DEPT Total:		2,193.48	Sheriff	4 Vendors	7 Transactions	
251	DEPT			County Jail			
7460	Al Larson & Sons Plumbing & Heating, Inc						
	01-251-000-0000-6305		26.45	Run Capacitor	19665	Machinery And Equipment Repairs	N
				07/30/2019 07/30/2019			
7460	Al Larson & Sons Plumbing & Heating, Inc		26.45	1 Transactions			
9	AmeriPride Services, Inc						
	01-251-000-0000-6377		90.08	Jail Laundry	2801059482	Fees And Service Charges	N
				08/07/2019 08/07/2019			
9	AmeriPride Services, Inc		90.08	1 Transactions			
4855	B&B Olympic Bowl						
	01-251-000-0000-6379		4,608.00	Jail - Prisoner Meals		Board Of Prisoners	N
				07/01/2019 07/31/2019			
4855	B&B Olympic Bowl		4,608.00	1 Transactions			
6257	Johnson Controls						
	01-251-000-0000-6311		484.28	Fire alarm test-inspect	21090959	Miscellaneous Repairs And Maintenar	N
				09/01/2018 08/31/2019			

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Vendor	Name	Rpt		Warrant Description	Invoice #	Account/Formula Descripti	1099
No.	Account/Formula	Accr	Amount	Service Dates	Paid On Bhf #	On Behalf of Name	
6257	Johnson Controls		484.28	1 Transactions			
4866	MEEnD CORRECTIONAL CARE, PLLC						
	01-251-000-0000-6429		2,255.06	August 2019 Healthcare	4173	Nurse/Medical Service Agreement	N
				08/01/2019 08/01/2019			
4866	MEEnD CORRECTIONAL CARE, PLLC		2,255.06	1 Transactions			
5988	Preston Auto Parts						
	01-251-000-0000-6580		12.48	Sheriff-maintenance supplies	593351	Other Repair And Maintenance Suppl	N
				07/01/2019 07/01/2019			
	01-251-000-0000-6580		22.19	Sheriff-maintenance supplies	595059	Other Repair And Maintenance Suppl	N
				07/15/2019 07/15/2019			
	01-251-000-0000-6580		4.47	Sheriff-maintenance supplies	596256	Other Repair And Maintenance Suppl	N
				07/24/2019 07/24/2019			
	01-251-000-0000-6580		17.98	Sheriff-maintenance supplies	596379	Other Repair And Maintenance Suppl	N
				07/25/2019 07/25/2019			
5988	Preston Auto Parts		57.12	4 Transactions			
251	DEPT Total:		7,520.99	County Jail	6 Vendors	9 Transactions	
281	DEPT			Emergency Mgmt Services			
5988	Preston Auto Parts						
	01-281-000-0000-6305		97.62	wacker light tower repair	591641	Machinery And Equipment Repairs	N
				06/18/2019 06/18/2019			
5988	Preston Auto Parts		97.62	1 Transactions			
5753	RDO Equipment Co						
	01-281-000-0000-6305		191.24	Wacker light tower repair	P84013	Machinery And Equipment Repairs	N
				06/13/2019 06/13/2019			
5753	RDO Equipment Co		191.24	1 Transactions			
281	DEPT Total:		288.86	Emergency Mgmt Services	2 Vendors	2 Transactions	
441	DEPT			Public Health			
111	Fillmore Co Treasurer- Credit Card/ACH						
	01-441-000-0000-6449		34.79	July 19 Preparedness Supplies	5047	Preparedness Grant	N
				07/08/2019 07/10/2019			
	01-441-000-0000-6448		454.34	June 2019 SHIP Expenses	5942	Ship Grant Expenses	N

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Vendor	Name	Rpt	Amount	Warrant Description	Invoice #	Account/Formula Descripti	1099
No.	Account/Formula	Accr		Service Dates	Paid On Bhf #	On Behalf of Name	
	01-441-000-0000-6449		27.89	07/01/2019 07/02/2019 June 2019 PHEP Expenses	5942	Preparedness Grant	N
	01-441-000-0000-6449		81.90	07/01/2019 07/02/2019 July 19 Preparedness supplies	5942	Preparedness Grant	N
111	Fillmore Co Treasurer- Credit Card/ACH		598.92	07/07/2019 07/10/2019 4 Transactions			
3169	Pohlman/Brenda L						
	01-441-000-0000-6390		18.56	TZD Mileage June 2019		TZD Save Roads Basic 20.600	N
	01-441-000-0000-6447		29.58	06/25/2019 06/25/2019 LPHA Mileage June 2019		LPHA Grant Expenses	N
	01-441-000-0000-6447		16.24	06/14/2019 06/20/2019 LPHA Mileage June 2019		LPHA Grant Expenses	N
	01-441-000-0000-6448		32.48	06/28/2019 06/28/2019 SHIP Mileage July 2019		Ship Grant Expenses	N
	01-441-000-0000-6449		16.24	07/08/2019 07/08/2019 PHEP Mileage July 2019		Preparedness Grant	N
3169	Pohlman/Brenda L		113.10	07/03/2019 07/03/2019 5 Transactions			
441	DEPT Total:		712.02	Public Health	2 Vendors	9 Transactions	
442	DEPT			Wic Program			
	111 Fillmore Co Treasurer- Credit Card/ACH						
	01-442-000-0000-6408		26.61	WIC immunization visit sticker	5964	Other Office Supplies	N
				07/18/2019 07/22/2019			
	111 Fillmore Co Treasurer- Credit Card/ACH		26.61	1 Transactions			
442	DEPT Total:		26.61	Wic Program	1 Vendors	1 Transactions	
443	DEPT			Nursing Service			
	4377 Aug/Vonnie L						
	01-443-000-0000-6104		45.00	FCPH Advisory Per Diem July 19		Per Diem	N
				07/26/2019 07/26/2019			
4377	Aug/Vonnie L		45.00	1 Transactions			
	111 Fillmore Co Treasurer- Credit Card/ACH						
	01-443-000-0000-6433		94.99	client equip waiver reimb 0739	5942	Waiver Reimbursables	N

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Vendor No.	Name Account/Formula	Rpt Accr	Amount	Warrant Description Service Dates	Invoice # Paid On Bhf #	Account/Formula Descripti On Behalf of Name	1099
	01-443-000-0000-6433		9.95	07/24/2019 07/24/2019 client equip waiver reimb 6809	5942	Waiver Reimbursables	N
111	Fillmore Co Treasurer- Credit Card/ACH		104.94	07/23/2019 07/24/2019 2 Transactions			
4749	Grabau/Samantha						
	01-443-000-0000-6335		168.20	July 2019 Mileage 07/11/2019 07/12/2019		Employee Automobile Allowance	N
4749	Grabau/Samantha		168.20	1 Transactions			
3288	MCCC, MI 33						
	01-443-000-0000-6419		106.33	2nd QTR 2019 User Group 07/16/2019 07/16/2019	1907171	PH Doc Software Support	N
3288	MCCC, MI 33		106.33	1 Transactions			
86085	Semcac Transportation						
	01-443-000-0000-6433		134.52	Trans Waiver Reimb client 0739 06/21/2019 06/28/2019	3450	Waiver Reimbursables	N
	01-443-000-0000-6433		72.00	Trans waiver reimb client 3930 07/30/2019 07/30/2019	730	Waiver Reimbursables	N
86085	Semcac Transportation		206.52	2 Transactions			
443	DEPT Total:		630.99	Nursing Service	5 Vendors	7 Transactions	
446	DEPT			Mch Program			
111	Fillmore Co Treasurer- Credit Card/ACH						
	01-446-000-0000-6257		328.20	July 2019 HFA expenses 07/03/2019 07/04/2019	4722	EBHV Expense	N
	01-446-000-0000-6432		401.60	July 2019 MCH supplies 07/15/2019 07/16/2019	5942	Public Health Supplies	N
111	Fillmore Co Treasurer- Credit Card/ACH		729.80	2 Transactions			
446	DEPT Total:		729.80	Mch Program	1 Vendors	2 Transactions	
1	Fund Total:		17,987.06	County Revenue Fund		54 Transactions	

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13 County Road & Bridge

# \*\*\* Fillmore County \*\*\*



Audit List for Board COMMISSIONER'S VOUCHERS ENTRIES

Page 9

Vendor	Name	Rpt		Warrant Description	Invoice #	Account/Formula Descripti	1099
No.	Account/Formula	Accr	Amount	Service Dates	Paid On Bhf #	On Behalf of Name	
310	DEPT			Highway Maintenance			
1891	Bruening Rock Products, Inc.						
	13-310-000-0000-6505		2,628.16	rock	130803	Aggregate	N
	13-310-000-0000-6505		6,678.15	rock	131660	Aggregate	N
	13-310-000-0000-6505		3,488.15	rock	133352	Aggregate	N
	13-310-000-0000-6505		9,031.98	rock	133933	Aggregate	N
	13-310-000-0000-6505		1,867.02	rock	134667	Aggregate	N
1891	Bruening Rock Products, Inc.		23,693.46	5 Transactions			
150	Hahn Lumber Co Inc						
	13-310-000-0000-6580		47.04	slide repair	49191	Other Repair And Maintenance Suppl	N
150	Hahn Lumber Co Inc		47.04	1 Transactions			
3632	Milestone Materials Inc						
	13-310-000-0000-6505		84.38	rock	123637	Aggregate	N
	13-310-000-0000-6505		163.36	rock	123638	Aggregate	N
	13-310-000-0000-6505		90.45	rock	123639	Aggregate	N
	13-310-000-0000-6505		1,387.88	rock	123640	Aggregate	N
	13-310-000-0000-6505		664.60	rock	123641	Aggregate	N
3632	Milestone Materials Inc		2,390.67	5 Transactions			
272	Newman Signs						
	13-310-000-0000-6515		115.94	street signs	TRFINV013358	Traffic Signs	N
272	Newman Signs		115.94	1 Transactions			
5833	Spring Valley Ace Hardware						
	13-310-000-0000-6529		79.99	seeding	A95665	Seeding	N
5833	Spring Valley Ace Hardware		79.99	1 Transactions			
6668	Western Technical College						
	13-310-000-0000-6245		298.00	MSHA Training	IN08573	Registration Fees	N
6668	Western Technical College		298.00	1 Transactions			
310	DEPT Total:		26,625.10	Highway Maintenance	6 Vendors	14 Transactions	
330	DEPT			Equipment Maintenance Shops			
4381	Brock White Company LLC C/O CSG						
	13-330-000-0000-6317		75.50	bldg maint	13391676	Building Maintenance	N

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13 County Road & Bridge

\*\*\* Fillmore County \*\*\*



Audit List for Board COMMISSIONER'S VOUCHERS ENTRIES

Page 10

Vendor	Name	Rpt		Warrant Description	Invoice #	Account/Formula Descripti	1099
No.	Account/Formula	Accr	Amount	Service Dates	Paid On Bhf #	On Behalf of Name	
4381	Brock White Company LLC C/O CSG		75.50		1 Transactions		
3541	Nuss Truck & Equipment						
	13-330-000-0000-6575		70.07	parts	1186237P	Machinery Parts	N
	13-330-000-0000-6575		334.45	parts	1186311P	Machinery Parts	N
	13-330-000-0000-6575		55.20-	parts	CM1184422P	Machinery Parts	N
3541	Nuss Truck & Equipment		349.32		3 Transactions		
5833	Spring Valley Ace Hardware						
	13-330-000-0000-6576		4.24-	supplies		Shop Supplies & Tools	N
	13-330-000-0000-6576		349.99	push mower	A95012	Shop Supplies & Tools	N
	13-330-000-0000-6575		3.98	parts	A95385	Machinery Parts	N
5833	Spring Valley Ace Hardware		349.73		3 Transactions		
8755	Valley Home Improvement						
	13-330-000-0000-6317		921.93	bldg maint	61309	Building Maintenance	N
	13-330-000-0000-6317		117.35	bldg maint	61386	Building Maintenance	N
8755	Valley Home Improvement		1,039.28		2 Transactions		
330	DEPT Total:		1,813.83	Equipment Maintenance Shops	4 Vendors	9 Transactions	
13	Fund Total:		28,438.93	County Road & Bridge		23 Transactions	

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14 Sanitation Fund

# \*\*\* Fillmore County \*\*\*



Audit List for Board COMMISSIONER'S VOUCHERS ENTRIES

Page 11

Vendor	Name	Rpt		Warrant Description	Invoice #	Account/Formula Descripti	1099
No.	Account/Formula	Accr	Amount	Service Dates	Paid On Bhf #	On Behalf of Name	
390	DEPT			Resource Recovery Center			
6150	Cintas Corporation No.2						
	14-390-000-0000-6377		13.38	RRC-Uniforms	4026192921	Fees And Service Charges	N
				07/19/2019 07/19/2019			
	14-390-000-0000-6377		13.65	RRC-Uniforms	4027146641	Fees And Service Charges	N
				08/02/2019 08/02/2019			
6150	Cintas Corporation No.2		27.03	2 Transactions			
3206	S & A Petroleum						
	14-390-000-0000-6561		34.99	RRC-forklift LP	187850	Gasoline Diesel And Other Fuels	N
				07/15/2019 07/15/2019			
3206	S & A Petroleum		34.99	1 Transactions			
7385	Veolia Environmental Services						
	14-390-000-0000-6862		732.24	RRC-Solvents	917249083	Management Of Problem Wastes	N
				07/22/2019 07/22/2019			
7385	Veolia Environmental Services		732.24	1 Transactions			
390	DEPT Total:		794.26	Resource Recovery Center	3 Vendors	4 Transactions	
391	DEPT			Score Grant Program			
8757	OSI Environmental, Inc						
	14-391-000-0000-6861		100.00	RRC-Oil Collection	2079757	Recycling Operation Expense	N
				07/12/2019 07/12/2019			
	14-391-000-0000-6861		150.00	RRC-Oil filters	2079819	Recycling Operation Expense	N
				07/12/2019 07/12/2019			
8757	OSI Environmental, Inc		250.00	2 Transactions			
6351	Southern Minnesota Recycling						
	14-391-000-0000-6861		760.00	RRC - Appliance Recycling 7/31		Recycling Operation Expense	N
				07/03/2019 07/31/2019			
6351	Southern Minnesota Recycling		760.00	1 Transactions			
391	DEPT Total:		1,010.00	Score Grant Program	2 Vendors	3 Transactions	
14	Fund Total:		1,804.26	Sanitation Fund		7 Transactions	

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23 County Airport Fund

\*\*\* Fillmore County \*\*\*



Audit List for Board COMMISSIONER'S VOUCHERS ENTRIES

Page 12

Vendor		Name	Rpt			Warrant Description	Invoice #	Account/Formula Descripti	1099
		No.	Account/Formula	Accr	Amount	Service Dates	Paid On Bhf #	On Behalf of Name	
351	DEPT					Airport Fuel Sales			
	5469	Fillmore Co Auditor Treasurer							
		23-351-000-0000-6254			5,975.64	Aviation Fuel 7/29/2019	12444515	Airplane Fuel	N
						07/29/2019 07/29/2019			
	5469	Fillmore Co Auditor Treasurer			5,975.64	1 Transactions			
351	DEPT Total:				5,975.64	Airport Fuel Sales	1 Vendors	1 Transactions	
23	Fund Total:				5,975.64	County Airport Fund		1 Transactions	
	Final Total:				54,205.89	50 Vendors	85 Transactions		



# \*\*\* Fillmore County \*\*\*



Audit List for Board COMMISSIONER'S VOUCHERS ENTRIES

Recap by Fund	<u>Fund</u>	<u>AMOUNT</u>	<u>Name</u>	
	1	17,987.06	County Revenue Fund	
	13	28,438.93	County Road & Bridge	
	14	1,804.26	Sanitation Fund	
	23	5,975.64	County Airport Fund	
	All Funds	54,205.89	Total	Approved by, .....
				.....
				.....

ddunn  
8/8/19 10:34AM  
1 County Revenue Fund

# \*\*\* Fillmore County \*\*\*



## Audit List for Board AUDITOR'S VOUCHERS ENTRIES

Page 2

Vendor	Name	Rpt		Warrant Description	Invoice #	Account/Formula Descripti	1099
No.	Account/Formula	Accr	Amount	Service Dates	Paid On Bhf #	On Behalf of Name	
85440	Centurylink						
	01-102-000-0000-6203		58.78	acct 301269931 August Bill		Telephone	N
	01-203-000-0000-6203		70.50	acct 406899378 August Bill		Telephone	N
	01-203-000-0000-6203		47.58	acct 301264120 sheriff-August		Telephone	N
85440	Centurylink		176.86	3 Transactions			
6094	MN Energy Resources Corporation						
	01-111-000-0000-6255		268.32	Courthouse and FCOB	2737198825	Gas	N
6094	MN Energy Resources Corporation		268.32	1 Transactions			
5294	RELX Inc.DBA LexisNexis						
	01-091-000-0000-6451		198.00	Lexis Nexis Subscription	3092131247	Reference Materials	N
5294	RELX Inc.DBA LexisNexis		198.00	1 Transactions			
1 Fund Total:			643.18	County Revenue Fund	3 Vendors	5 Transactions	

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13 County Road & Bridge

# \*\*\* Fillmore County \*\*\*



## Audit List for Board AUDITOR'S VOUCHERS ENTRIES

Page 3

Vendor	Name	Rpt	Warrant Description	Invoice #	Account/Formula Descripti	1099
No.	Account/Formula	Accr	Amount	Service Dates	Paid On Bhf #	On Behalf of Name
4369	AcenTek					
	13-300-000-0000-6203		111.67	telephone	11348135	Telephone N
	13-300-000-0000-6203		98.82	telephone	11349096	Telephone N
4369	AcenTek		210.49	2 Transactions		
2208	Canton City					
	13-330-000-0000-6251		62.09	utilities	125314	Electricity N
2208	Canton City		62.09	1 Transactions		
85440	Centurylink					
	13-300-000-0000-6203		119.40	telephone	301264100	Telephone N
	13-300-000-0000-6203		205.03	telephone	301269901	Telephone N
	13-300-000-0000-6203		235.46	telephone	301269908	Telephone N
85440	Centurylink		559.89	3 Transactions		
1829	Frontier Communications					
	13-300-000-0000-6203		75.90	telephone	5079373211	Telephone N
1829	Frontier Communications		75.90	1 Transactions		
197	Kruegel's Inc					
	13-330-000-0000-6255		278.17	propane	34429	Gas N
197	Kruegel's Inc		278.17	1 Transactions		
6094	MN Energy Resources Corporation					
	13-330-000-0000-6255		51.35	natural gas	0502625354	Gas N
6094	MN Energy Resources Corporation		51.35	1 Transactions		
343	Spring Valley Public Utilities					
	13-330-000-0000-6251		167.76	utilities	1124	Electricity N
343	Spring Valley Public Utilities		167.76	1 Transactions		
1487	Waste Management - WI-MN					
	13-330-000-0000-6251		70.85	utilities	37596353000	Electricity N
1487	Waste Management - WI-MN		70.85	1 Transactions		
13 Fund Total:			1,476.50	County Road & Bridge	8 Vendors	11 Transactions

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14 Sanitation Fund

\*\*\* Fillmore County \*\*\*



Audit List for Board AUDITOR'S VOUCHERS ENTRIES

Page 4

Vendor	Name		Rpt		Warrant Description	Invoice #	Account/Formula Descripti	1099
No.	Account/Formula	Accr		Amount	Service Dates	Paid On Bhf #	On Behalf of Name	
85440	Centurylink							
	14-390-000-0000-6203			143.62	acct 301270054 August Bill		Telephone	N
85440	Centurylink			143.62	1 Transactions			
14 Fund Total:				143.62	Sanitation Fund	1 Vendors	1 Transactions	

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23 County Airport Fund

\*\*\* Fillmore County \*\*\*



Audit List for Board AUDITOR'S VOUCHERS ENTRIES

Page 5

<u>Vendor Name</u>	<u>Rpt</u>	<u>Warrant Description</u>	<u>Invoice #</u>	<u>Account/Formula Descripti</u>	<u>1099</u>
<u>No. Account/Formula</u>	<u>Accr</u>	<u>Amount</u>	<u>Service Dates</u>	<u>Paid On Bhf #</u>	<u>On Behalf of Name</u>
85440 Centurylink 23-350-000-0000-6203		136.40	acct 301269537 August Bill	Telephone	N
			07/26/2019 08/25/2019		
85440 Centurylink		136.40	1 Transactions		
23 Fund Total:		136.40	County Airport Fund	1 Vendors	1 Transactions
Final Total:		2,399.70	13 Vendors	18 Transactions	

\*\*\* Fillmore County \*\*\*

Audit List for Board AUDITOR'S VOUCHERS ENTRIES



Recap by Fund	<u>Fund</u>	<u>AMOUNT</u>	<u>Name</u>	
	1	643.18	County Revenue Fund	
	13	1,476.50	County Road & Bridge	
	14	143.62	Sanitation Fund	
	23	136.40	County Airport Fund	
	All Funds	2,399.70	Total	Approved by, .....
				.....
				.....

2020

7.50%

Recorder	Hourly/Salary	Gross Salaries	Life Insurance	PERA	Social Security	Medicare	Health Insurance	Total Cost	FTE
DK		\$ 73,748.00	\$ 9.60	\$ 5,531.10	\$ 4,572.38	\$ 1,069.35	\$ -	\$ 84,930.42	1
SP	\$ 29.23	\$ 62,318.36	\$ 9.60	\$ 4,673.88	\$ 3,863.74	\$ 903.62	\$ 10,617.84	\$ 82,387.03	1
		<b>\$ 136,066.36</b>	<b>\$ 19.20</b>	<b>\$ 10,204.98</b>	<b>\$ 8,436.11</b>	<b>\$ 1,972.96</b>	<b>\$ 10,617.84</b>	<b>\$ 167,317.45</b>	<b>2</b>

3.0%

Addtl Staff	19.79	\$ 42,192.28	\$ 9.60	\$ 3,164.42	\$ 2,615.92	\$ 611.79	\$ 10,617.84	\$ 59,211.85	1
<b>New Totals</b>		<b>\$ 178,258.64</b>	<b>\$ 28.80</b>	<b>\$ 13,369.40</b>	<b>\$ 11,052.04</b>	<b>\$ 2,584.75</b>	<b>\$ 21,235.68</b>	<b>\$ 226,529.30</b>	<b>3</b>

\* salary increases based on 2.5%

\* health insurance increased based on 18% per Flex Benefits Consultant

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8/8/19 7:27PM

\*\*\* Fillmore County \*\*\*



USER-SELECTED BUDGET REPORT

Page 2

01 FUND County Revenue Fund

Report Basis: Modified Accrual

<u>Account Number</u>		<u>Account Description</u>	<u>BUDGET</u> <u>2018</u>	<u>2018</u> <u>Actual</u> <u>Mo. 01 - 12</u>	<u>BUDGET</u> <u>2019</u>	<u>2019</u> <u>Actual</u> <u>Mo. 01 - 06</u>	<u>2020</u> <u>Budget</u>	
100	DEPT	County Recorder Equipment						
		01-100-000-0000-5501	Recorder Tech Fee	46,800 -	44,160 -	46,000 -	19,240 -	46,000 -
		01-100-000-0000-6310	Contract Repairs And Maintenance	2,000	147	2,000	311	3,000
		01-100-000-0000-6377	Fees And Service Charges	0	69	0	0	0
		01-100-000-0000-6637	Software Expenses	38,300	19,138	26,500	7,719	26,500
		01-100-000-0000-6639	Asset Inventory	2,000	0	2,000	0	2,000
		01-100-000-0000-6640	Equipment Purchased	4,500	8,295	15,500	0	14,500
DEPT	100	County Recorder Equipment	Revenue	46,800 -	44,160 -	46,000 -	19,240 -	46,000 -
			Expend.	46,800	27,649	46,000	8,030	46,000
			Net	0	16,511 -	0	11,210 -	0
101	DEPT	Recorder						
		01-101-000-0000-5501	County Recording Fees	62,000 -	65,113 -	62,000 -	28,149 -	62,000 -
		01-101-000-0000-5831	Miscellaneous Revenue	11,000 -	14,392 -	11,000 -	5,890 -	10,000 -
		01-101-000-0000-5932	Sale Of Materials	30,000 -	19,538 -	20,000 -	9,064 -	30,000 -
		01-101-000-0000-6105	Gross Salaries	172,856	170,162	130,596	67,274	178,259
		01-101-000-0000-6107	PTO Cash Out	2,200	0	0	0	0
		01-101-000-0000-6152	Life Insurance	29	29	20	10	20
		01-101-000-0000-6162	P.E.R.A. - Employer	12,964	12,762	9,795	5,046	13,369
		01-101-000-0000-6171	Social Security-Employer	10,717	10,282	8,097	4,096	11,052
		01-101-000-0000-6172	Medicare-Employer	2,507	2,405	1,894	958	2,585
		01-101-000-0000-6174	Co.Health Contribution	17,936	17,935	9,994	5,494	23,586
		01-101-000-0000-6205	Postage And Postal Box Rent	115	116	115	120	120
		01-101-000-0000-6242	Membership Dues	300	0	300	0	300
		01-101-000-0000-6245	Registration Fees	750	275	750	0	300
		01-101-000-0000-6335	Employee Automobile Allowance	350	151	350	102	350
		01-101-000-0000-6337	Other Travel Expense	1,000	575	1,000	0	1,000
		01-101-000-0000-6402	Stationary And Forms	0	48	0	0	0
		01-101-000-0000-6408	Other Office Supplies	100	313	100	0	100
DEPT	101	Recorder	Revenue	103,000 -	99,043 -	93,000 -	43,103 -	102,000 -
			Expend.	221,824	215,053	163,011	83,100	231,041
			Net	118,824	116,010	70,011	39,997	129,041
106	DEPT	Unallocated Recording Fee						
		01-106-000-0000-5501	Unallocated Recording Fee	49,000 -	48,576 -	49,000 -	21,164 -	49,000 -
		01-106-000-0000-5502	Refunds And Reimbursements	3,700 -	0	0	0	0
		01-106-000-0000-6280	Gis Expenses	8,500	0	8,500	0	9,500



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\*\*\* Fillmore County \*\*\*



USER-SELECTED BUDGET REPORT

Page 3

01 FUND County Revenue Fund

Report Basis: Modified Accrual

<u>Account Number</u>	<u>Account Description</u>	<u>BUDGET 2018</u>	<u>2018 Actual Mo. 01 - 12</u>	<u>BUDGET 2019</u>	<u>2019 Actual Mo. 01 - 06</u>	<u>2020 Budget</u>
01-106-000-0000-6340	Re-Monumentation Of Section Corri	2,000	2,750	2,000	2,000	2,000
01-106-000-0000-6371	CAMA Improvements	17,000	0	17,700	0	16,700
01-106-000-0000-6637	Software Expenses	17,700	26,288	15,800	26,025	15,800
01-106-000-0000-6639	Asset Inventory	2,500	3,685	1,000	0	1,000
01-106-000-0000-6640	Fixed Asset	5,000	0	4,000	0	4,000
DEPT 106	Unallocated Recording Fee					
	Revenue	52,700 -	48,576 -	49,000 -	21,164 -	49,000 -
	Expend.	52,700	32,723	49,000	28,025	49,000
	Net	0	15,853 -	0	6,861	0
FUND 01	County Revenue Fund					
	Revenue	202,500 -	191,779 -	188,000 -	83,507 -	197,000 -
	Expend.	321,324	275,425	258,011	119,155	326,041
	Net	118,824	83,646	70,011	35,648	129,041
Final Totals						
	Revenue	202,500 -	191,779 -	188,000 -	83,507 -	197,000 -
	Expend.	321,324	275,425	258,011	119,155	326,041
	Net	118,824	83,646	70,011	35,648	129,041

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\*\*\* Fillmore County \*\*\*



USER-SELECTED BUDGET REPORT

Page 2

01 FUND County Revenue Fund

Report Basis: Modified Accrual

			BUDGET	2018	BUDGET	2019	2020
			2018	Actual	2019	Actual	Budget
				Mo. 01 - 12		Mo. 01 - 06	
Account Number	Account Description						
604 DEPT	Soil Conservation						
01-604-000-0000-6802	Appropriations		215,000	215,000	215,000	107,500	220,000
01-604-000-0000-6814	Wetland Conservation Act Adminis		8,778	8,778	0	0	0
01-604-000-0000-6823	County Match - Buffer Law Admini		2,000	6,389	2,000	2,000	2,000
01-604-551-0000-5360	R9P Water/Soil Res		0	8,778 -	0	0	0
01-604-552-0000-5360	R9P Water/Soil Res		8,778 -	8,778 -	8,778 -	0	8,778 -
01-604-552-0000-6804	For Other Agencies		8,778	0	8,778	8,778	8,778
01-604-552-0000-6823	County Match		4,389	0	4,389	4,389	4,389
DEPT 604	Soil Conservation	Revenue	8,778 -	17,556 -	8,778 -	0	8,778 -
		Expend.	238,945	230,167	230,167	122,667	235,167
		Net	230,167	212,611	221,389	122,667	226,389
606 DEPT	Water Quality						
01-606-000-0000-6814	Local Water Management Grant		14,278	14,278	14,278	14,278	14,278
01-606-000-0000-6823	County Match		6,862	6,862	6,862	6,862	6,862
01-606-550-0000-5278	Natural Resources Grant		14,278 -	28,556 -	14,278 -	0	14,278 -
DEPT 606	Water Quality	Revenue	14,278 -	28,556 -	14,278 -	0	14,278 -
		Expend.	21,140	21,140	21,140	21,140	21,140
		Net	6,862	7,416 -	6,862	21,140	6,862
FUND 01	County Revenue Fund	Revenue	23,056 -	46,112 -	23,056 -	0	23,056 -
		Expend.	260,085	251,307	251,307	143,807	256,307
		Net	237,029	205,195	228,251	143,807	233,251
Final Totals		Revenue	23,056 -	46,112 -	23,056 -	0	23,056 -
		Expend.	260,085	251,307	251,307	143,807	256,307
		Net	237,029	205,195	228,251	143,807	233,251

2020

7.50%

Surveyor	Hourly/Salary	Gross Salaries	Life Insurance	PERA	Social Security	Medicare	Health Insurance	Total Cost	FTE
JB	\$ 37.86	\$ 80,717.52	\$ 9.60	\$ 6,053.81	\$ 5,004.49	\$ 1,170.40	\$ 23,505.24	\$ 116,461.06	1
		\$ 80,717.52	\$ 9.60	\$ 6,053.81	\$ 5,004.49	\$ 1,170.40	\$ 23,505.24	\$ 116,461.06	1

\* salary increases based on 2.5%

\* health insurance increased based on 18% per Flex Benefits Consultant

Bobbie  
8/9/19 12:40PM

\*\*\* Fillmore County \*\*\*



USER-SELECTED BUDGET REPORT

Page 2

01 FUND County Revenue Fund

Report Basis: Modified Accrual

<u>Account Number</u>			<u>BUDGET</u> <u>2018</u>	<u>2018</u> <u>Actual</u> <u>Mo. 01 - 12</u>	<u>BUDGET</u> <u>2019</u>	<u>2019</u> <u>Actual</u> <u>Mo. 01 - 06</u>	<u>2020</u> <u>Budget</u>
102	DEPT	Surveyor					
01-102-000-0000-6105		Gross Salaries	74,481	74,312	78,478	41,214	80,718
01-102-000-0000-6152		Life Insurance	10	11	10	5	10
01-102-000-0000-6162		P.E.R.A. - Employer	5,586	5,573	5,886	2,953	6,054
01-102-000-0000-6171		Social Security-Employer	4,618	4,522	4,866	2,469	5,004
01-102-000-0000-6172		Medicare-Employer	1,080	1,058	1,138	578	1,170
01-102-000-0000-6174		Co.Health Contribution	8,968	8,967	10,313	6,074	23,506
01-102-000-0000-6203		Telephone	581	635	626	323	646
01-102-000-0000-6206		Employee Electronic Device Reimbu	180	180	180	90	180
01-102-000-0000-6242		Membership Dues	230	0	230	250	250
01-102-000-0000-6245		Registration Fees	550	475	550	475	550
01-102-000-0000-6305		Machinery And Equipment Repairs	280	83	280	0	280
01-102-000-0000-6311		Miscellaneous Repairs And Mainten	235	74	230	0	230
01-102-000-0000-6337		Other Travel Expense	500	579	600	584	600
01-102-000-0000-6377		Fees And Service Charges	36	139	40	0	140
01-102-000-0000-6561		Gasoline Diesel And Other Fuels	800	307	650	67	500
01-102-000-0000-6580		Other Repair And Maintenance Sup	234	86	230	0	230
DEPT	102	Surveyor					
		Revenue	0	0	0	0	0
		Expend.	98,369	97,001	104,307	55,082	120,068
		Net	98,369	97,001	104,307	55,082	120,068
FUND	01	County Revenue Fund					
		Revenue	0	0	0	0	0
		Expend.	98,369	97,001	104,307	55,082	120,068
		Net	98,369	97,001	104,307	55,082	120,068
Final Totals							
		Revenue	0	0	0	0	0
		Expend.	98,369	97,001	104,307	55,082	120,068
		Net	98,369	97,001	104,307	55,082	120,068

# REQUEST FOR COUNTY BOARD ACTION

Agenda Date: 8/13/2019      Amount of time requested (minutes): 10

Dept.: Social Services      Prepared By: Kevin Olson

State item(s) of business with brief analysis. If requesting multiple items, please number each item for clarity. Provide relevant material(s) for documentation. Please note on each item if documentation is needed and attached.

Consent Agenda:

Documentation  
(Yes/No):

1.

Regular Agenda:

Documentation  
(Yes):

1. Request to approve Foster Care Transportation Agreement with Kingsland Schools for the 2019/2020 school year.

All requests for County Board agenda must be in the Coordinator's office **No later than noon Thursday prior to the Board date.** Items received after this time **will** not be placed on the Board agenda. All requests should be sent to: [bvickerman@co.fillmore.mn.us](mailto:bvickerman@co.fillmore.mn.us); [ainglett@co.fillmore.mn.us](mailto:ainglett@co.fillmore.mn.us); and [kruesink@co.fillmore.mn.us](mailto:kruesink@co.fillmore.mn.us)

2020

Office Support for Income Maintenance

OVERALL	Hourly/Salary	Gross Salaries	Life Insurance	PERA	Social Security	Medicare	Health Insurance	Total Cost
KO	\$ 43.67	\$ 46,552.22	\$ 9.60	\$ 3,491.42	\$ 2,886.24	\$ 675.01	\$ 22,925.64	\$ 76,540.12
7/5/2020	\$ 44.95	\$ 47,916.70		\$ 3,593.75	\$ 2,970.84	\$ 694.79		\$ 55,176.08
AT	\$ 20.45	\$ 10,899.85	\$ 9.60	\$ 817.49	\$ 675.79	\$ 158.05	\$ 10,617.84	\$ 23,178.62
3/30/20	\$ 21.11	\$ 33,754.89		\$ 2,531.62	\$ 2,092.80	\$ 489.45		\$ 38,868.76
NEW	\$ 16.56	\$ 23,508.99	\$ 9.60	\$ 1,763.17	\$ 1,457.56	\$ 340.88	\$ 16,709.00	\$ 43,789.20
8/31/2020	\$ 17.12	\$ 12,195.86		\$ 914.69	\$ 756.14	\$ 176.84		\$ 14,043.53
DO	\$ 30.43	\$ 64,876.76	\$ 9.60	\$ 4,865.76	\$ 4,022.36	\$ 940.71	\$ 10,617.84	\$ 85,333.03
GS	\$ 19.79	\$ 14,097.90	\$ 9.60	\$ 1,057.34	\$ 874.07	\$ 204.42	\$ 22,925.64	\$ 39,168.97
5/3/2020	\$ 20.45	\$ 29,031.33		\$ 2,177.35	\$ 1,799.94	\$ 420.95		\$ 33,429.58
TOTAL		\$ 282,834.50	\$ 48.00	\$ 21,212.59	\$ 17,535.74	\$ 4,101.10	\$ 83,795.96	\$ 409,527.89

\* salary increases based on 2.5%

\* health insurance increased based on 7.5% per Flex Benefits Consultant

50% to each account as Bold Totals

SS 420-600-4800	Hourly/Salary	Gross Salaries	Life Insurance	PERA	Social Security	Medicare	Health Insurance	Total Cost
KO	\$ 43.67	\$ 46,552.22	\$ 9.60	\$ 3,491.42	\$ 2,886.24	\$ 675.01	\$ 22,925.64	\$ 76,540.12
7/5/2020	\$ 44.95	\$ 47,916.70		\$ 3,593.75	\$ 2,970.84	\$ 694.79		\$ 55,176.08
	50%	\$ 47,234.46	\$ 4.80	\$ 3,542.58	\$ 2,928.54	\$ 684.90	\$ 11,462.82	\$ 65,858.10
AT	\$ 20.45	\$ 10,899.85	\$ 9.60	\$ 817.49	\$ 675.79	\$ 158.05	\$ 10,617.84	\$ 23,178.62
3/30/20	\$ 21.11	\$ 33,754.89		\$ 2,531.62	\$ 2,092.80	\$ 489.45		\$ 38,868.76
	50%	\$ 22,327.37	\$ 4.80	\$ 1,674.55	\$ 1,384.30	\$ 323.75	\$ 5,896.00	\$ 31,023.69
NEW	\$ 16.56	\$ 23,508.99	\$ 9.60	\$ 1,763.17	\$ 1,457.56	\$ 340.88	\$ 16,709.00	\$ 43,789.20
8/31/2020	\$ 17.12	\$ 12,195.86		\$ 914.69	\$ 756.14	\$ 176.84		\$ 14,043.53
	50%	\$ 17,852.43	\$ 4.80	\$ 1,338.93	\$ 1,106.85	\$ 258.86	\$ 8,354.00	\$ 28,916.37
DO	\$ 30.43	\$ 64,876.76	\$ 9.60	\$ 4,865.76	\$ 4,022.36	\$ 940.71	\$ 10,617.84	\$ 85,333.03
	50%	\$ 32,438.38	\$ 4.80	\$ 2,432.88	\$ 2,011.18	\$ 470.36	\$ 5,896.00	\$ 42,666.51
GS	\$ 19.79	\$ 14,097.90	\$ 9.60	\$ 1,057.34	\$ 874.07	\$ 204.42	\$ 22,925.64	\$ 39,168.97
5/3/2020	\$ 20.45	\$ 29,031.33		\$ 2,177.35	\$ 1,799.94	\$ 420.95		\$ 33,429.58
	50%	\$ 21,564.62	\$ 4.80	\$ 1,617.35	\$ 1,337.01	\$ 312.69	\$ 11,462.82	\$ 36,299.28
TOTAL		\$ 141,417.25	\$ 24.00	\$ 10,606.29	\$ 8,767.87	\$ 2,050.55	\$ 43,071.64	\$ 204,763.94

**2020**

**Income Maintenance Staff**

<b>SS 420-600-4801</b>	<b>Hourly/Salary</b>	<b>Gross Salaries</b>	<b>Life Insurance</b>	<b>PERA</b>	<b>Social Security</b>	<b>Medicare</b>	<b>Health</b>	<b>Total Cost</b>	<b>FTE</b>
JW	\$ 22.15	\$ 39,391.01	\$ 9.60	\$ 2,954.33	\$ 2,442.24	\$ 571.17	\$ 22,925.64	\$ 68,293.98	1
11/4/2020	\$ 22.86	\$ 8,083.87		\$ 606.29	\$ 501.20	\$ 117.22		\$ 9,308.57	
SJ	\$ 27.86	\$ 59,397.52	\$ 9.60	\$ 4,454.81	\$ 3,682.65	\$ 861.26	\$ 22,925.64	\$ 91,331.48	1
VA	\$ 22.15	\$ 33,488.03	\$ 9.60	\$ 2,511.60	\$ 2,076.26	\$ 485.58	\$ 14,991.24	\$ 53,562.31	1
9/15/2020	\$ 22.86	\$ 14,176.06	\$ -	\$ 1,063.20	\$ 878.92	\$ 205.55	\$ -	\$ 16,323.73	
DC	\$ 27.86	\$ 59,397.52	\$ 9.60	\$ 4,454.81	\$ 3,682.65	\$ 861.26	\$ 10,832.28	\$ 79,238.12	1
SM	\$ 29.81	\$ 62,004.80	\$ 9.60	\$ 4,650.36	\$ 3,844.30	\$ 899.07	\$ 10,617.84	\$ 82,025.97	1
KM	\$ 29.81	\$ 62,004.80	\$ 9.60	\$ 4,650.36	\$ 3,844.30	\$ 899.07	\$ 10,832.28	\$ 82,240.41	1
DP	\$ 29.81	\$ 62,004.80	\$ 9.60	\$ 4,650.36	\$ 3,844.30	\$ 899.07	\$ 10,617.84	\$ 82,025.97	1
JP	\$ 28.56	\$ 59,404.80	\$ 9.60	\$ 4,455.36	\$ 3,683.10	\$ 861.37	\$ 10,617.84	\$ 79,032.07	1
DR	\$ 29.81	\$ 62,004.80	\$ 9.60	\$ 4,650.36	\$ 3,844.30	\$ 899.07	\$ 22,925.64	\$ 94,333.77	1
TR	\$ 26.43	\$ 22,214.42	\$ 9.60	\$ 1,666.08	\$ 1,377.29	\$ 322.11	\$ 14,991.24	\$ 40,580.74	1
5/23/2020	\$ 27.15	\$ 35,064.23		\$ 2,629.82	\$ 2,173.98	\$ 508.43	\$ -	\$ 40,376.46	
DZ	\$ 29.81	\$ 62,004.80	\$ 9.60	\$ 4,650.36	\$ 3,844.30	\$ 899.07	\$ 10,617.84	\$ 82,025.97	1
		<b>\$ 640,641.44</b>	<b>\$ 105.60</b>	<b>\$ 48,048.11</b>	<b>\$ 39,719.77</b>	<b>\$ 9,289.30</b>	<b>\$ 162,895.32</b>	<b>\$ 900,699.54</b>	<b>11</b>

\* salary increases based on 2.5%

\* health insurance increased based on 7.5% per Flex Benefits Consultant

**2020**

Child Support	Hourly/Salary	Gross Salaries	Life Insurance	PERA	Social Security	Medicare	Health Insurance	Total Cost	FTE
BR	\$ 20.61	\$ 27,462.83	\$ 9.60	\$ 2,059.71	\$ 1,702.70	\$ 398.21	\$ 11,793.00	\$ 43,426.04	1
8/12/2020	\$ 21.29	\$ 17,021.36		\$ 1,276.60	\$ 1,055.32	\$ 246.81		\$ 19,600.09	
AH	\$ 22.48	\$ 29,954.60	\$ 9.60	\$ 2,246.60	\$ 1,857.19	\$ 434.34	\$ 10,617.84	\$ 45,120.16	1
8/12/2020	\$ 23.23	\$ 18,572.39		\$ 1,392.93	\$ 1,151.49	\$ 269.30		\$ 21,386.10	
JK	\$ 29.96	\$ 62,316.80	\$ 9.60	\$ 4,673.76	\$ 3,863.64	\$ 903.59	\$ 10,617.84	\$ 82,385.24	1
		<b>\$ 155,327.97</b>	<b>\$ 28.80</b>	<b>\$ 11,649.60</b>	<b>\$ 9,630.33</b>	<b>\$ 2,252.26</b>	<b>\$ 33,028.68</b>	<b>\$ 211,917.63</b>	<b>3</b>

\*2.5% to last pay 29.81

\* salary increases based on 2.5%

\* health insurance increased based on 7.5% per Flex Benefits Consultant



2020

## Top Section Social Workers, Bottom Section Social Workers Office Support

SS 430	Hourly/Salary	Gross Salaries	Life Insurance	PERA	Social Security	Medicare	Health Insurance	Total Cost	FTE		
CB	\$ 28.86	\$ 43,573.55	\$ 9.60	\$ 3,268.02	\$ 2,701.56	\$ 631.82	\$ -	\$ 50,184.54	1		
4/11/2020	\$ 29.73	\$ 18,497.26		\$ 1,387.29	\$ 1,146.83	\$ 268.21	\$ -	\$ 21,299.60			
BB	\$ 37.26	\$ 77,500.80	\$ 9.60	\$ 5,812.56	\$ 4,805.05	\$ 1,123.76	\$ 10,832.28	\$ 100,084.05	1		
KC	\$ 37.26	\$ 77,500.80	\$ 9.60	\$ 5,812.56	\$ 4,805.05	\$ 1,123.76	\$ -	\$ 89,251.77	1		
TC	\$ 27.98	\$ 14,913.34	\$ 9.60	\$ 1,118.50	\$ 924.63	\$ 216.24	\$ 22,925.64	\$ 40,107.95	1		
3/27/2020	\$ 28.86	\$ 46,147.14		\$ 3,461.04	\$ 2,861.12	\$ 669.13		\$ 53,138.43			
WE	\$ 45.48	\$ 94,598.40	\$ 9.60	\$ 7,094.88	\$ 5,865.10	\$ 1,371.68	\$ 10,617.84	\$ 119,557.50	1		
EF	\$ 37.26	\$ 77,500.80	\$ 9.60	\$ 5,812.56	\$ 4,805.05	\$ 1,123.76	\$ 14,991.24	\$ 104,243.01	1		
VG	\$ 37.26	\$ 77,500.80	\$ 9.60	\$ 5,812.56	\$ 4,805.05	\$ 1,123.76	\$ 10,617.84	\$ 99,869.61	1		
Case Aide Step1	\$ 20.61	\$ 29,300.72	\$ 9.60	\$ 2,197.55	\$ 1,816.64	\$ 424.86	\$ 5,000.00	\$ 38,749.38	1		
9/1/2020	\$ 21.29	\$ 15,122.82		\$ 1,134.21	\$ 937.61	\$ 219.28		\$ 17,413.93			
KN	\$ 27.11	\$ 44,321.46	\$ 9.60	\$ 3,324.11	\$ 2,747.93	\$ 642.66	\$ 10,617.84	\$ 61,663.60	1		
9/8/2020	\$ 27.98	\$ 13,909.56		\$ 1,043.22	\$ 862.39	\$ 201.69					
AR	\$ 21.29	\$ 12,032.10	\$ 9.60	\$ 902.41	\$ 745.99	\$ 174.47	\$ 10,617.84	\$ 24,482.40	1		
3/13/2020	\$ 21.98	\$ 35,941.25		\$ 2,695.59	\$ 2,228.36	\$ 521.15	\$ -				
CBothun	\$ 27.11	\$ 14,449.63	\$ 9.60	\$ 1,083.72	\$ 895.88	\$ 209.52	\$ 22,925.64	\$ 39,573.99			
3/30/20	\$ 27.98	\$ 44,740.02		\$ 3,355.50	\$ 2,773.88	\$ 648.73	\$ -	\$ 51,518.13			
		\$ 692,810.42	\$ 105.60	\$ 51,960.78	\$ 42,954.25	\$ 10,045.75	\$ 119,146.16	\$ 917,022.96			
KO		\$ 47,234.46	\$ 4.80	\$ 3,542.58	\$ 2,928.54	\$ 684.90	\$ 11,462.82	\$ 65,858.10	0.5		
AT		\$ 22,327.37	\$ 4.80	\$ 1,674.55	\$ 1,384.30	\$ 323.75	\$ 5,308.92	\$ 31,023.69	0.5		
NEW		\$ 17,852.43	\$ 4.80	\$ 1,338.93	\$ 1,106.85	\$ 258.86	\$ 8,355.00	\$ 28,916.87	0.5		
DO		\$ 32,438.38	\$ 4.80	\$ 2,432.88	\$ 2,011.18	\$ 470.36	\$ 5,308.92	\$ 42,666.51	0.5	SW Support	FTE
GS		\$ 21,564.62	\$ 4.80	\$ 1,617.35	\$ 1,337.01	\$ 312.69	\$ 11,462.82	\$ 36,299.28	0.5	\$ 204,764.45	2.5
		\$ 141,417.26	\$ 24.00	\$ 10,606.29	\$ 8,767.87	\$ 2,050.55	\$ 41,898.48	\$ 204,764.45			
		\$ 834,227.68	\$ 129.60	\$ 62,567.08	\$ 51,722.12	\$ 12,096.30	\$ 161,044.64	\$ 1,121,787.42			
<b>Child Protection Grant:</b>											
KJD	\$ 27.98	\$ 57,072.21	\$ 9.60	\$ 4,280.42	\$ 3,538.48	\$ 827.55	\$ 14,991.24	\$ 80,719.48	1		
11/13/2020	\$ 28.86	\$ 2,662.34		\$ 199.68	\$ 165.06	\$ 38.60		\$ 3,065.68			
		\$ 57,072.21	\$ 9.60	\$ 4,280.42	\$ 3,538.48	\$ 827.55	\$ 14,991.24	\$ 80,719.48	1		

11-430-700-7000-6105

\* salary increases based on 2.5%

\* health insurance increased based on 7.5% per Flex Benefits Consultant

# REQUEST FOR COUNTY BOARD ACTION

Agenda Date: 8/12/2019      Amount of time requested (minutes):

Dept.:       Prepared By:

State item(s) of business with brief analysis. If requesting multiple items, please number each item for clarity. Provide relevant material(s) for documentation. Please note on each item if documentation is needed and attached.

## Consent Agenda:

Documentation  
(Yes/No):

## Regular Agenda:

Documentation  
(Yes/No):

1. Approval of Memorandum for Agreement MnVFC Houston
2. Approval of Memorandum for Agreement MnVFC Wabasha
3. Approval of Memorandum for Agreement MnVFC Mower
4. Approval of Memorandum for Agreement MnVFC Goodhue
5. Approval of Memorandum for Agreement MnVFC Winona

YES  
YES  
YES  
YES  
YES

All requests for County Board agenda must be in the Coordinator's office **No later than noon Thursday prior to the Board date.** Items received after this time **will** not be placed on the Board agenda. All requests should be sent to: [bvickerman@co.fillmore.mn.us](mailto:bvickerman@co.fillmore.mn.us); [ainglett@co.fillmore.mn.us](mailto:ainglett@co.fillmore.mn.us); and [kruesink@co.fillmore.mn.us](mailto:kruesink@co.fillmore.mn.us)

Public Health Nursing Department 443									
Based on 2.5% COLA									
7.50%									
Nursing 443	Hourly/Salary	Gross Salaries	Life Insurance	PERA	Social Security	Medicare	Health Insurance	Total Cost	FTE
BH	\$ 29.23	\$ 62,318.36	\$ 9.60	\$ 4,673.88	\$ 3,863.74	\$ 903.62	\$ 10,617.84	\$ 82,387.03	1
AH	\$ 27.11	\$ 50,573.71	\$ 9.60	\$ 3,793.03	\$ 3,135.57	\$ 733.32	\$ 10,617.84	\$ 68,863.06	1
11/18/2020	\$ 27.98	\$ 7,456.67	\$ -	\$ 559.25	\$ 462.31	\$ 108.12	\$ -	\$ 8,586.36	
JE	\$ 39.33	\$ 50,310.94	\$ 9.60	\$ 3,773.32	\$ 3,119.28	\$ 729.51	\$ 10,617.84	\$ 68,560.48	0.9
4/8/2020	\$ 40.56	\$ 25,942.18	\$ -	\$ 1,945.66	\$ 1,608.41	\$ 376.16	\$ -	\$ 29,872.42	
BP	\$ 37.14	\$ 69,284.67	\$ 9.60	\$ 5,196.35	\$ 4,295.65	\$ 1,004.63	\$ 10,617.84	\$ 90,408.74	1
10/13/2020	\$ 38.26	\$ 10,196.29		\$ 764.72	\$ 632.17	\$ 147.85		\$ 11,741.03	
ED	\$ 24.75	\$ 37,368.17	\$ 9.60	\$ 2,802.61	\$ 2,316.83	\$ 541.84	\$ 22,925.64	\$ 65,964.69	1
8/12/2020	\$ 25.57	\$ 15,909.01		\$ 1,193.18	\$ 986.36	\$ 230.68	\$ 22,926.64	\$ 41,245.87	
JH	\$ 32.17	\$ 68,586.44	\$ 9.60	\$ 5,143.98	\$ 4,252.36	\$ 994.50	\$ 22,925.64	\$ 101,912.53	1
JL	\$ 34.94	\$ 31,050.30	\$ 9.60	\$ 2,328.77	\$ 1,925.12	\$ 450.23	\$ 10,617.84	\$ 46,381.87	1
6/1/2020	\$ 35.92	\$ 44,660.23		\$ 3,349.52	\$ 2,768.93	\$ 647.57	\$ 10,617.84	\$ 62,044.10	
JB	\$ 32.17	\$ 68,586.44	\$ 9.60	\$ 5,143.98	\$ 4,252.36	\$ 994.50	\$ 10,617.84	\$ 89,604.73	1
MG	\$ 29.70	\$ 12,664.08	\$ 9.60	\$ 949.81	\$ 785.17	\$ 183.63	\$ 10,832.28	\$ 25,424.57	0.8
9/27/2020	\$ 30.52	\$ 31,251.72		\$ 2,343.88	\$ 1,937.61	\$ 453.15		\$ 35,986.35	
AS	\$ 30.09	\$ 46,940.40	\$ 9.60	\$ 3,520.53	\$ 2,910.30	\$ 680.64	\$ 22,925.64	\$ 76,987.11	1
4/1/2020	\$ 31.06	\$ 16,151.20		\$ 1,211.34	\$ 1,001.37	\$ 234.19		\$ 18,598.11	
SG (Sam)	\$ 21.29	\$ 41,244.05	\$ 9.60	\$ 3,093.30	\$ 2,557.13	\$ 598.04	\$ 10,617.84	\$ 58,119.97	1
11/27/2020	\$ 21.98	\$ 4,280.61		\$ 321.05	\$ 265.40	\$ 62.07		\$ 4,929.12	
LL	\$ 34.94	\$ 27,934.53	\$ 9.60	\$ 2,095.09	\$ 1,731.94	\$ 405.05	\$ 10,617.84	\$ 42,794.05	1
5/15/2020	\$ 35.92	\$ 47,863.40							
PM	\$ 34.10	\$ 72,701.20	\$ 9.60	\$ 5,452.59	\$ 4,507.47	\$ 1,054.17	\$ 10,617.84	\$ 94,342.87	1
SG (Sydney)	\$ 29.12	\$ 31,041.92	\$ 9.60	\$ 2,328.14	\$ 1,924.60	\$ 450.11	\$ 10,617.84	\$ 46,372.21	1
6/28/2020	\$ 30.09	\$ 32,075.94	\$ -	\$ 2,405.70	\$ 1,988.71	\$ 465.10	\$ -	\$ 36,935.44	
BJ	\$ 28.87	\$ 17,962.19	\$ 9.60	\$ 1,347.16	\$ 1,113.66	\$ 260.45	\$ 14,991.24	\$ 35,684.30	1
4/16/2020	\$ 29.70	\$ 44,841.80	\$ -	\$ 3,363.14	\$ 2,780.19	\$ 650.21	\$ -	\$ 51,635.34	
NL	\$ 27.98	\$ 24,836.45	\$ 9.60	\$ 1,862.73	\$ 1,539.86	\$ 360.13	\$ 14,991.24	\$ 43,600.01	1
5/27/2020	\$ 28.86	\$ 35,911.94	\$ -	\$ 2,693.40	\$ 2,226.54	\$ 520.72	\$ -	\$ 41,352.60	
VT	\$ 21.11	\$ 45,006.52	\$ 9.60	\$ 3,375.49	\$ 2,790.40	\$ 652.59	\$ 10,617.84	\$ 62,452.45	1
		\$ 1,074,951.36	\$ 163.20	\$ 77,031.60	\$ 63,679.45	\$ 14,892.78	\$ 259,932.40	\$ 1,442,787.38	16.7
* salary increases based on 2.5%									
* health insurance increased based on 7.5% per Flex Benefits Consultant									

Bobbie  
8/8/19 7:10PM

\*\*\* Fillmore County \*\*\*



USER-SELECTED BUDGET REPORT

Page 2

01 FUND County Revenue Fund

Report Basis: Modified Accrual

<u>Account Number</u>			<u>Account Description</u>	<u>BUDGET</u> <u>2018</u>	<u>2018</u> <u>Actual</u> <u>Mo. 01 - 12</u>	<u>BUDGET</u> <u>2019</u>	<u>2019</u> <u>Actual</u> <u>Mo. 01 - 06</u>	<u>2020</u> <u>Budget</u>
441	DEPT	Public Health						
		01-441-000-0000-5353	TZD Safe Roads	0	2,778 -	0	0	0
		01-441-000-0000-5354	MN- LPH Grant	90,028 -	90,113 -	98,647 -	24,442 -	98,647 -
		01-441-000-0000-5355	MN - IFA Grant	1,933 -	2,263 -	1,933 -	648 -	2,024 -
		01-441-000-0000-5356	MN - Ship Grant	84,776 -	52,427 -	84,776 -	21,261 -	84,776 -
		01-441-000-0000-5414	Preparedness Grant	25,584 -	30,895 -	25,389 -	4,931 -	24,143 -
		01-441-000-0000-5416	TZD Save Rd 20.600	13,334 -	11,721 -	13,971 -	0	13,624 -
		01-441-000-0000-5439	CYSHN	3,000 -	1,675 -	3,000 -	450 -	2,000 -
		01-441-000-0000-5462	93.268 CFDA CASA IPI	3,500 -	5,400 -	4,500 -	0	5,500 -
		01-441-000-0000-5468	Fed - 93.558 Nurse Home Visit TAI	22,158 -	22,158 -	22,158 -	10,006 -	24,373 -
		01-441-000-0000-5473	MDH EHDI 93.314	0	2,175 -	0	450 -	1,500 -
		01-441-000-0000-5563	E.P.S. Nurse Reimb. & Imm Reg.	53,450 -	59,678 -	59,705 -	17,998 -	59,890 -
		01-441-000-0000-6239	Training Expenses	0	50	0	0	0
		01-441-000-0000-6335	Employee Automobile Allowance	0	0	0	102	0
		01-441-000-0000-6352	Ehdi Early Hearing Detection & Inte	0	142	0	0	0
		01-441-000-0000-6377	Fees & Service Charges	0	58 -	140	58 -	100
		01-441-000-0000-6390	TZD Save Roads Basic 20.600	2,414	1,750	3,049	169	2,704
		01-441-000-0000-6437	CTC Expenses	1,500	3,449	3,737	670	3,000
		01-441-000-0000-6444	Follow Along Program Expenses	0	80	0	0	0
		01-441-000-0000-6445	TANF Expenses	1,500	1,192	500	597	360
		01-441-000-0000-6447	LPHA Grant Expenses	5,000	3,378	3,000	4,080	4,000
		01-441-000-0000-6448	Ship Grant Expenses	30,000	5,079	26,000	1,734	30,000
		01-441-000-0000-6449	Preparedness Grant	2,477	2,469	5,282	936	1,457
DEPT	441	Public Health	Revenue	297,763 -	281,283 -	314,079 -	80,186 -	316,477 -
			Expend.	42,891	17,531	41,708	8,230	41,621
			Net	254,872 -	263,752 -	272,371 -	71,956 -	274,856 -
442	DEPT	Wic Program						
		01-442-000-0000-5418	Fed-10.557 WIC Peer Breast Feedir	5,000 -	9,111 -	11,735 -	1,763 -	13,698 -
		01-442-000-0000-5452	Fed - 10.557 WIC Grant	85,860 -	153,852 -	90,000 -	27,777 -	90,000 -
		01-442-000-0000-6105	Gross Salaries	0	37,820	0	0	0
		01-442-000-0000-6152	Life Insurance	0	7	0	0	0
		01-442-000-0000-6162	P.E.R.A. - Employer	0	2,837	0	0	0
		01-442-000-0000-6171	Social Security-Employer	0	1,956	0	0	0
		01-442-000-0000-6172	Medicare-Employer	0	457	0	0	0
		01-442-000-0000-6174	Co.Health Contribution	0	11,759	0	0	0

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\*\*\* Fillmore County \*\*\*



USER-SELECTED BUDGET REPORT

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01 FUND County Revenue Fund

Report Basis: Modified Accrual

			BUDGET	2018	BUDGET	2019	2020
Account Number			2018	Actual	2019	Actual	Budget
				Mo. 01 - 12		Mo. 01 - 06	
01-442-000-0000-6206	Employee Electronic Device Reimbu		180	0	180	0	0
01-442-000-0000-6245	Registration Fees		0	81	0	0	0
01-442-000-0000-6335	Employee Automobile Allowance		750	669	750	353	750
01-442-000-0000-6337	Other Travel Expense		200	0	0	0	0
01-442-000-0000-6424	WIC-Peer Breastfeeding Support Gr		0	62	0	0	371
01-442-000-0000-6639	Equipment Purchased		0	0	0	13	0
01-442-000-0000-6859	WIC Medical Supplies		800	71,066	800	199	800
DEPT 442	Wic Program	Revenue	90,860 -	162,963 -	101,735 -	29,540 -	103,698 -
		Expend.	1,930	126,714	1,730	565	1,921
		Net	88,930 -	36,249 -	100,005 -	28,975 -	101,777 -
443	DEPT	Nursing Service					
01-443-000-0000-5502	Nursing MA		7,500 -	426 -	0	0	0
01-443-000-0000-5503	Other Fees		12,000 -	4,719 -	5,000 -	850 -	6,000 -
01-443-000-0000-5509	LCTS		45,000 -	73,302 -	75,000 -	11,578 -	60,000 -
01-443-000-0000-5512	School Health		8,000 -	0	11,000 -	2,151 -	11,000 -
01-443-000-0000-5513	Waiver Reimbursement		15,000 -	71,396 -	60,000 -	2,004 -	60,000 -
01-443-000-0000-5831	Miscellaneous Revenue		0	13 -	0	0	0
01-443-000-0000-5832	Refunds & Reimbursements		500 -	1,204 -	1,250 -	1,501 -	325 -
01-443-000-0000-6104	Per Diem		400	90	200	45	900
01-443-000-0000-6105	Gross Salaries		953,530	950,796	989,620	493,971	1,074,952
01-443-000-0000-6115	Parttime Salaries		57,214	0	29,598	0	0
01-443-000-0000-6152	Life Insurance		154	170	164	85	163
01-443-000-0000-6162	P.E.R.A. - Employer		75,806	69,772	76,442	36,655	77,032
01-443-000-0000-6171	Social Security-Employer		62,666	54,773	63,192	29,023	63,680
01-443-000-0000-6172	Medicare-Employer		14,656	12,810	14,779	6,788	14,893
01-443-000-0000-6174	Co.Health Contribution		188,872	181,271	206,190	97,746	259,933
01-443-000-0000-6203	Telephone		960	668	700	225	360
01-443-000-0000-6206	Employee Electronic Device Reimbu		720	2,130	1,260	780	1,620
01-443-000-0000-6241	Advertising		200	81	100	76	100
01-443-000-0000-6242	Membership Dues		1,200	803	0	234	250
01-443-000-0000-6245	Registration Fees		150	150	300	0	150
01-443-000-0000-6285	Professional Fees		0	454	0	0	0
01-443-000-0000-6287	Technology Fees		0	442	0	0	0
01-443-000-0000-6310	Contract Repairs & Maintenance		2,500	990	300	0	0
01-443-000-0000-6335	Employee Automobile Allowance		24,000	19,428	20,000	6,198	20,000

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\*\*\* Fillmore County \*\*\*



USER-SELECTED BUDGET REPORT

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01 FUND County Revenue Fund

Report Basis: Modified Accrual

<u>Account Number</u>	<u>Account Description</u>	<u>BUDGET 2018</u>	<u>2018 Actual Mo. 01 - 12</u>	<u>BUDGET 2019</u>	<u>2019 Actual Mo. 01 - 06</u>	<u>2020 Budget</u>
01-443-000-0000-6337	Other Travel Expense	0	38	0	410	500
01-443-000-0000-6377	Fees & Service Charges	105	287	0	0	0
01-443-000-0000-6408	Other Office Supplies	0	25	0	0	0
01-443-000-0000-6409	Lead Program Supplies	0	33	0	0	0
01-443-000-0000-6416	Misc Supplies	0	111	0	0	0
01-443-000-0000-6419	PH Doc Software Support	25,560	33,537	26,766	14,893	26,766
01-443-000-0000-6431	Drugs & Medicine	8,000	19,961	10,000	0	15,000
01-443-000-0000-6432	Public Health Supplies	1,300	3,677	1,000	70	1,000
01-443-000-0000-6433	Waiver Reimbursables	0	74,733	60,000	3,177	60,000
01-443-000-0000-6561	Gasoline Diesel And Other Fuels	0	595	300	180	300
01-443-000-0000-6640	Equipment Purchased	0	282	0	0	0
01-443-000-0000-6825	Collaborative/Time Study	0	100	0	100	0
01-443-100-0000-5358	MN - MSHO	37,000 -	11,493 -	0	4,099 -	0
01-443-100-0000-5359	MN SN CAD1	4,000 -	1,538 -	0	0	0
01-443-100-0000-5362	MN SN MSC+	18,000 -	2,346 -	0	1,283 -	0
01-443-100-0000-5396	PHNC Visit - MSHO	0	71,111 -	45,000 -	10,881 -	55,000 -
01-443-100-0000-5397	PHNC Visit - MA	0	9,662 -	4,000 -	1,836 -	5,000 -
01-443-100-0000-5427	FED - CAD1	4,000 -	1,350 -	0	0	0
01-443-100-0000-5428	FED-SN-Alternative Care	4,000 -	75 -	0	0	0
01-443-100-0000-5429	FED-SN-Elderly Waver	3,000 -	0	0	0	0
01-443-100-0000-5566	SN U-CARE	30,000 -	6,445 -	0	0	0
01-443-100-0000-5801	SN Insurance Reimbursement	22,000 -	10,684 -	0	0	0
01-443-110-0000-5306	Ucare CM MSHO	0	0	0	24,480 -	60,000 -
01-443-110-0000-5307	UCare CM MSC+	0	0	0	1,699 -	4,000 -
01-443-110-0000-5358	EW-CM-MSHO	100,000 -	64,334 -	100,000 -	26,805 -	70,000 -
01-443-110-0000-5362	EW-CM-MSC+	30,000 -	20,209 -	20,000 -	6,615 -	20,000 -
01-443-113-0000-5308	Ucare LTCC MSHO	0	0	0	24,576 -	50,000 -
01-443-113-0000-5309	Ucare LTCC MSC+	0	0	0	6,872 -	20,000 -
01-443-113-0000-5358	LTCC MSHO	40,000 -	41,923 -	50,000 -	21,027 -	45,000 -
01-443-113-0000-5362	LTCC MSC+	20,000 -	27,554 -	25,000 -	9,268 -	25,000 -
01-443-113-0000-5566	LTCC U-CARE Fund	60,000 -	65,726 -	70,000 -	0	0
01-443-114-0000-5359	CM CAD1	55,000 -	49,773 -	73,000 -	29,031 -	60,000 -
01-443-114-0000-5427	FED-CM-CAD1	55,000 -	50,960 -	73,000 -	29,243 -	60,000 -
01-443-114-0000-5428	FED-CM-AC(Alternative Care)	15,000 -	11,880 -	17,500 -	4,836 -	15,000 -
01-443-114-0000-5429	FED-CM-EW(Elderly Waver)	10,000 -	2,806 -	10,000 -	1,828 -	5,000 -
01-443-114-0000-5566	CM U-CARE Fund	75,000 -	60,685 -	65,000 -	0	0

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\*\*\* Fillmore County \*\*\*



USER-SELECTED BUDGET REPORT

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01 FUND County Revenue Fund

Report Basis: Modified Accrual

			BUDGET	2018	BUDGET	2019	2020		
			2018	Actual	2019	Actual	Budget		
				Mo. 01 - 12		Mo. 01 - 06			
			Account Number	Account Description					
			01-443-115-0000-5506	PP Imunization	4,000 -	2,331 -	3,000 -	903 -	2,500 -
			01-443-116-0000-5506	MA Imunization	2,500 -	3,596 -	2,000 -	137 -	3,500 -
			01-443-117-0000-5506	MC Imunization	15,000 -	15,516 -	13,500 -	2,326 -	15,000 -
			01-443-118-0000-5506	Private Insurance Immunization	4,500 -	10,642 -	4,500 -	96 -	10,000 -
DEPT	443	Nursing Service	Revenue	696,000 -	693,699 -	727,750 -	225,925 -	662,325 -	
			Expend.	1,417,993	1,428,207	1,500,911	690,656	1,617,599	
			Net	721,993	734,508	773,161	464,731	955,274	
444	DEPT	Home Health							
			01-444-000-0000-6105	Gross Salaries	0	105,154	0	0	0
			01-444-000-0000-6115	Parttime Salaries	171,371	0	0	0	0
			01-444-000-0000-6162	P.E.R.A. - Employer	12,853	6,782	0	0	0
			01-444-000-0000-6171	Social Security-Employer	10,625	6,520	0	0	0
			01-444-000-0000-6172	Medicare-Employer	2,485	1,525	0	0	0
			01-444-000-0000-6233	Publications	0	201	0	0	0
			01-444-000-0000-6242	Membership Dues	4,500	4,032	0	0	0
			01-444-000-0000-6245	Registration Fees	1,500	45	0	0	0
			01-444-000-0000-6285	Professional Fees	0	1,230	0	0	0
			01-444-000-0000-6310	IT Upkeep	3,000	2,075	0	0	0
			01-444-000-0000-6335	Employee Automobile Allowance	25,000	10,485	0	0	0
			01-444-000-0000-6337	Other Travel Expense	300	0	0	0	0
			01-444-000-0000-6433	Waiver Reimbursables	10,000	12,926 -	0	0	0
			01-444-111-0000-5359	Hmker CAD1	18,000 -	6,013 -	0	18 -	0
			01-444-111-0000-5427	Fed-Hmker CAD1	18,000 -	5,758 -	0	18 -	0
			01-444-111-0000-5428	Fed-Hmker-AC (Adult Care)	15,000 -	3,245 -	0	0	0
			01-444-111-0000-5429	Fed-Hmker-EW (Elderly Waver)	65,000 -	25,177 -	0	0	0
			01-444-111-0000-5515	Homemakers Insurance Revenue	5,000 -	3,460 -	0	0	0
			01-444-111-0000-5566	Hmker U-CARE Fund	25,000 -	16,378 -	0	0	0
			01-444-112-0000-5358	HHA MSHO	40,000 -	11,361 -	0	0	0
			01-444-112-0000-5359	HHA CAD1	8,000 -	3,310 -	0	0	0
			01-444-112-0000-5362	HHA MSC +	2,000 -	2,193 -	0	0	0
			01-444-112-0000-5427	FED-HHA-CAD1	9,000 -	2,965 -	0	0	0
			01-444-112-0000-5428	FED-HHA-AC(Alternative Care)	9,000 -	2,418 -	0	0	0
			01-444-112-0000-5429	FED-HHA-EX (Elderly Waver)	4,000 -	0	0	0	0
			01-444-112-0000-5566	HHA U-CARE	40,000 -	18,149 -	0	0	0
			01-444-112-0000-5801	HHA Insurance Reimbursement	7,500 -	4,050 -	0	0	0

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\*\*\* Fillmore County \*\*\*



USER-SELECTED BUDGET REPORT

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01 FUND County Revenue Fund

Report Basis: Modified Accrual

<u>Account Number</u>			<u>Account Description</u>	<u>BUDGET</u> <u>2018</u>	<u>2018</u> <u>Actual</u> <u>Mo. 01 - 12</u>	<u>BUDGET</u> <u>2019</u>	<u>2019</u> <u>Actual</u> <u>Mo. 01 - 06</u>	<u>2020</u> <u>Budget</u>
DEPT	444	Home Health	Revenue	265,500 -	104,477 -	0	36 -	0
			Expend.	241,634	125,123	0	0	0
			Net	23,866 -	20,646	0	36 -	0
446	DEPT	Mch Program						
	01-446-000-0000-5453	Fed - 93.994 MCH Grant		26,331 -	24,436 -	25,394 -	11,866 -	25,307 -
	01-446-000-0000-5502	MCH Other		30,000 -	34,586 -	25,000 -	12,027 -	100,000 -
	01-446-000-0000-5650	EBHV 93.870		0	0	0	0	101,425 -
	01-446-000-0000-6206	Employee Electronic Device Reimbu		180	0	180	0	180
	01-446-000-0000-6245	Registration Fees		0	0	200	55	0
	01-446-000-0000-6257	EBHV Expense		0	0	0	0	23,825
	01-446-000-0000-6335	Employee Automobile Allowance		1,000	2,580	2,000	1,023	1,392
	01-446-000-0000-6408	Other Office Supplies		0	0	0	124	100
	01-446-000-0000-6640	Equipment Purchased		0	0	0	69	0
	01-446-000-0000-6825	Collaborative/Time Study		100	0	100	0	0
DEPT	446	Mch Program	Revenue	56,331 -	59,022 -	50,394 -	23,893 -	226,732 -
			Expend.	1,280	2,580	2,480	1,271	25,497
			Net	55,051 -	56,442 -	47,914 -	22,622 -	201,235 -
FUND	01	County Revenue Fund	Revenue	1,406,454 -	1,301,444 -	1,193,958 -	359,580 -	1,309,232 -
			Expend.	1,705,728	1,700,155	1,546,829	700,722	1,686,638
			Net	299,274	398,711	352,871	341,142	377,406
Final Totals			Revenue	1,406,454 -	1,301,444 -	1,193,958 -	359,580 -	1,309,232 -
			Expend.	1,705,728	1,700,155	1,546,829	700,722	1,686,638
			Net	299,274	398,711	352,871	341,142	377,406



# REQUEST FOR COUNTY BOARD ACTION

Agenda Date: 8/13/2019

Amount of time requested (minutes): 5 minutes for discussion

Department: Highway and Airport

Requested By: Mr. Gregg

Presented By: Mr. Gregg

State item(s) of business. Please provide relevant material for documentation. Outline in detail any action requested of the County Board.

## **Highway Department**

1. Consider awarding the City of Wykoff reconstruction project to the lowest responsible bidder SAP 023-605-035.

## **Airport Department**

Check e-mail for supporting documentation. **See attached documents.** Bid results will be available on Monday after the bid opening.

All requests for County Board agenda time must be received in the office of the County Coordinator by **12:00 p.m. (noon) on the Thursday prior to the scheduled meeting.**

# REQUEST FOR COUNTY BOARD ACTION

Agenda Date: 8/13/2019

Amount of time requested (minutes):

10

Dept.: Coordinator

Prepared By:

Kristina Kohn

State item(s) of business with brief analysis. If requesting multiple items, please number each item for clarity. Provide relevant material(s) for documentation. Please note on each item if documentation is needed and attached.

## Consent Agenda:

Documentation

(Yes/No):

1. Successful completion of probation for Donald Bray, Courthouse Security Officer effective 7/18/19 as recommended by the Sheriff
2. Successful completion of probation for Cristal Smith, Intermittent Dispatcher, effective 6/1/19 as recommended by the Sheriff

## Regular Agenda:

Documentation

(Yes/No):

1. First reading of draft changes to Work Hours and Attendance policy Yes
2. Request to advertise for replacement Case Aide in Social Services as requested by the Social Services Manager and recommended by the Personnel Committee No
3. Discussion with possible action regarding classification setting of Finance Director position to Grade 16 as recommended by David Drown & Assoc. Yes
4. Request to set the salary for Lori Affeldt, Finance Director to Grade 16/Step 1 effective 8/1/19  
a. \$35.28 No

All requests for County Board agenda must be in the Coordinator's office **No later than noon Thursday prior to the Board date.** Items received after this time **will** not be placed on the Board agenda. All requests should be sent to: [bvickerman@co.fillmore.mn.us](mailto:bvickerman@co.fillmore.mn.us); [ainglett@co.fillmore.mn.us](mailto:ainglett@co.fillmore.mn.us); and [kruesink@co.fillmore.mn.us](mailto:kruesink@co.fillmore.mn.us)

**A. Policy Statement**

It is the policy of Fillmore County that ~~regular full-time employees be scheduled to work forty (40) hours per week or 2080 hours per year. all staff accurately account for all time worked.~~ Hours worked are calculated in 15 minute increments. A payroll workweek shall be ~~five days,~~ from Friday through the following Thursday, ~~excluding the weekend. Home health aides will work a calendar week for payroll purposes.~~ The normal ~~work week~~ operating hours of County offices (Courthouse, Office Building and Highway Administration), for the convenience of the public and for efficiency of operations, shall consist of five (5) eight (8) hour days from 8:00 a.m. to 4:30 p.m., Monday through Friday excluding holidays. Employees are expected to be at work and working during their normally scheduled days and hours unless on approved leave. Any variations require Department Head and/or County Board approval. Nothing shall prevent the County Board ~~or management from changing the schedule of office hours or the length of the work day/week for any employee from changing the regular office hours for the County.~~ Employees who fail to meet attendance requirements may be subject to disciplinary action.

**B. Non-Regular Schedules**

Non-regular schedules are used to enhance the ability of units and individuals to meet County or client needs that deviate from the normal County ~~work schedule~~ office hours, providing offices are adequately staffed for the normal office hours ~~workweek~~. This type of scheduling is primarily for specific events or needs and is therefore not regular or repetitive.

**C. Alternative Schedules**

Alternative Schedules are pre-arranged, repeating, regular work hours for the units/employees who use them. Alternative Schedules for individual employees must be pre-approved, in writing, by the Department Head, or their designee. Employee requests must include all relevant facts and requested conditions. Employees on an alternative schedule should not start before 7:00 a.m. or after 5:00 p.m. Alternative schedules shall be reviewed for consideration of their effectiveness and continuation yearly as a part of the yearly evaluation process.

Note: Not all positions will be suited to utilize alternative schedules due to specific job responsibilities. An alternative work schedule is a privilege and not an entitlement. As is provided in 3.A above, schedules for an entire department, which deviate from normal ~~operating business~~ hours, must receive County Board approval.

~~Alternative Schedules are limited to Monday-Friday, except for those departments, which by their nature (i.e., Sheriff's Department) or by County Board approval work different hours and/or days. Employees approved for Alternative Schedules cannot start earlier than 7:00 a.m. or end later than 6:00 p.m. The hours worked in any day shall not exceed ten (10) and will total forty (40) in one week. Between the period of April 1 and the first snowfall of the year as determined by the Building Maintenance Supervisor, with Department Head approval, employees will be allowed to start at 6:00 a.m. The starting and ending dates are subject to change based on weather conditions.~~

Unless arrangements have been made, in accordance with leave policies, employees are to be present at work during all regularly scheduled hours. Unexcused absence and tardiness shall be reasons for disciplinary action. Should a Holiday fall on a scheduled day off, employees on Alternative Schedules shall take the following day as a Holiday. Eight hours will be the maximum allowed for Holiday pay unless otherwise stated in a bargaining agreement. Compensatory time or paid time off hours should be

entered to complete the regularly scheduled day.

#### D. Flextime

Flextime is a mutually agreed alternative to compensatory time or overtime, providing offices are adequately staffed. Flextime is primarily to be used to avoid the accumulation of compensatory time or overtime as directed by the employee's supervisor. Use of flextime for employees to meet personal obligations and appointments will be granted only under special circumstances, as employees should utilize PTO for needs to be away from work for personal reasons. By its very nature, flextime is of short duration and does not occur on a regular or repetitive basis.

Any changes to an employee's work schedule associated with flextime must have the pre-approval of the Department Head or their designee. Any change in work schedules to allow for meeting a personal appointment and corresponding make up time must be mutually agreed to by the employee and the supervisor before it will be granted. While employees may request a variation of the hours worked within a normal work day, the Department Head or their designee is under no obligation to grant such requests. The County retains the right to deny the use of flextime.

Use of flextime does not allow employees to work on their normal days off. Nor does it allow employees to deviate their work schedule by more than 2 (two) hours earlier or later than their normal working hours. Flextime cannot be banked or carried over from one pay week to another. Time off due to flextime use must be made up within the pay week utilized.

#### E. Volunteer Time

Those County employees serving as volunteer fire fighters and ambulance personnel can answer calls during working hours with the approval of their department head. For the time away from their job, employees must use accumulated PTO hours, compensatory time, or make up the time with the approval of the department head in such a manner that it will not qualify as overtime.

#### E-F. Approval/Denial of non-regular hours

Requests based on Department need or personal medical or family need will be given first preference. Requests based on want will be determined on a first come basis. Multiple requests received at the same time will be determined by the department head or their designee seniority. Non-regular work schedules will be evaluated at least annually to determine that the need still exists. Management reserves the right to remedy arrangements that are deemed unsatisfactory, in any manner they consider necessary, up to and including termination of the non-regular hours.

#### F-G. Rest Periods

For each four (4) hour scheduled work period, employees will be given one fifteen (15) minute break. Rest periods are part of the paid work shift. An employee shall not be compensated in additional money or time off for refusing to take a scheduled rest period. Department Heads are responsible for scheduling rest periods as to not interfere with work requirements. An employee may not use any of their paid rest periods at the end of their normal workday in order to leave early.

#### G-H. Lunch Periods

An employee is entitled to a one-half (1/2) hour lunch period during each full eight (8) hour or variable scheduled day shift of work. Lunch periods are not a compensated part of the work shift. ~~An employee shall not be compensated in money or time off for not taking a scheduled lunch period.~~ Lunch periods shall be scheduled by the Department Head or Supervisor to ensure continual services throughout the workday. It is both the employee and supervisor/department head's responsibilities to ensure that every

employee receives and takes their lunch period. An employee may not take their lunch break in the last thirty (30) minutes of their regularly scheduled ~~work day~~workday for the purpose of leaving early.

#### I.H. After Hours Work

~~An employee is not to perform any type of work for Fillmore County during their off hours unless expressly directed to do so by their supervisor.~~ Department heads/supervisors are responsible for ensuring that non-salaried employees are not performing work during their off duty (unpaid) time unless an express need or special circumstance arises. This includes, but is not limited to: using an electronic device to make/take phone calls; checking, reading or sending emails; visiting with clients; reviewing and/or preparing documents. Any time, which is more than diminutive, spent working during off duty ~~hours~~ must be reported to your department head/supervisor. The department head/supervisor will determine whether the employee should flex the time, receive comp time or overtime compensation.



# DDA

Human Resources, Inc.  
*a David Drown Associates Company*

**TO: KRISTINIA KOHN, HUMAN RESOURCES OFFICER**  
**FROM: TESSIA MELVIN, DDA MANAGEMENT CONSULTANT**  
**DATE: JULY 24, 2019**  
**SUBJECT: CLASSIFICATION OF FINANCE DIRECTOR**

---

Under the County's current system, review of the Position Analysis Questionnaire, and review of the job description, I would classify the position of Finance Director as a Grade 16.

Tessia Melvin, DDA Management Consultant

[tessia@daviddrown.com](mailto:tessia@daviddrown.com)

Ann R. Goering  
Direct Phone: (612) 225-6844  
arg@ratwiklaw.com



August 9, 2019

Fillmore County Board of Commissioners  
101 Fillmore Street  
P.O. Box 466  
Preston, MN 55965-0466

RE: *Finance Department*  
Our File No. 5023-0024

Dear Commissioners:

I have been asked to respond to County Attorney Corson's letter dated August 1, 2019. I have also reviewed the job description for the County Finance Director, the proposed policies of the new Finance Department regarding cash, disbursements, receipts, and payroll, and the list of warrants that are designated as Finance Department Warrants for purposes of the proposed disbursement policy.

Mr. Corson's letter discusses six issues: (1) issuing warrants for payment; (2) issuing payments; (3) budget setting; (4) administration of the annual audit; (5) management and investment of funds; and (6) receipt of taxes and payments. I will address each of these issues in turn.

### ANALYSIS

#### **1. Issuing Warrants for Payment**

First and foremost, as I mentioned in my June 3, 2019 letter, the County Board may delegate its authority to pay certain claims made against the county to a county administrative official. Minn. Stat. § 375.18, subd. 1b. The county administrative official is required to make these payments under "the standards and procedures established by the board." *Id.* The term "county administrative official" includes a "senior fiscal officer." *Id.* at subd. 1a. The law plainly allows the County Board to delegate responsibility for certain payments to the finance department. The proposed disbursement policy and the list of Finance Department Warrants that the County has developed clearly articulate which payments are being delegated to the Finance Office. The County Board is well within its rights under the law to make this determination. The County Board also has the right to establish the procedures by which such payments are issued.

*Over 30 Years of Service*

Mr. Corson's letter does not address Minn. Stat. § 375.18, subd. 1b. Instead, he focuses on the language of Minn. Stat. § 384.13, which he claims says the county auditor must attest to any warrant. That is not what the statute says. Section 384.13 states that the county auditor must attest to any warrant "except in those cases in which the precise amount is fixed by law, or is authorized to be fixed by some other person, officer, or tribunal." Minn. Stat. § 384.13. If the precise amount is authorized to be fixed by some other person, then the claim is paid "upon the warrant of the auditor, upon the proper certificate of the person, officer, or tribunal allowing the same." *Id.* The auditor does not have to attest to the warrant in this circumstance. As I said in my May 9, 2019 letter, under this exception, if precise amount of the claim is authorized to be fixed by the Finance Department, then the County Auditor-Treasurer does not need to attest to the warrant.

Mr. Corson also states that Minn. Stat. § 384.13 requires the county auditor or county treasurer to progressively number the warrants, date them, verify the amount, indicate the person to whom the money is paid/payable, the time for which the service was rendered, and ultimately enter that data into a book. Section 384.13 does indeed require all these steps to happen; however, the statute does not explicitly state *who* is responsible for ensuring that the warrants are progressively numbered and contain the required information. The County Auditor is required to maintain these records; however, that does not mean that the Finance Department cannot create the records and provide them to the County Auditor.

Finally, to the extent that Section 375.18 conflicts with Section 384.13, Section 375.18 controls because subdivisions 1a and 1b were enacted in 1993, seven years after Section 384.13 was last amended. *See* Minn. Stat. § 645.26, subd. 4 ("When the provisions of two or more laws passed at different sessions of the Legislature are irreconcilable, the law latest in date of final enactment shall prevail.")

## **2. Issuing Payments**

Mr. Corson notes that the County Treasurer must be the one to sign the check or make the payment under Minn. Stat. § 385.05, and contends that the Finance Department cannot pay bills without involving the Auditor-Treasurer. The proposed Disbursement Policy expressly states that "All checks will be electronically signed by the Board Chair and the Auditor/Treasurer." Likewise, the proposed Payroll Policy states that the Auditor-Treasurer will sign all checks. Thus, the County Auditor-Treasurer will indeed sign the check, and will be involved in the process. Moreover, Section 385.05 does not give the County Treasurer any sort of authority over the payment; it merely compels the County Treasurer to issue the payment once proper authority has been received. The County Board has the statutory right to establish the standards and procedures by which the Finance Department pays the claims it has delegated to the Finance Director, which would necessarily include what constitutes proper authority for the County Treasurer to issue payment. Minn. Stat. § 375.18, subd. 1b.



### **3. Budget-setting**

Mr. Corson next cautions that “whoever the Board delegates to complete the proposed budget must continue to coordinate with and obtain financial data from the Auditor-Treasurer.” The proposed Finance Department Policies do not address budget-setting. The Finance Director’s job description entails setting the budget for the Finance Department, but not for the County as a whole. Accordingly, the portion of Mr. Corson’s letter pertaining to the County’s budget is irrelevant.

### **4. Administration of the Independent Audit**

Mr. Corson does not disagree with my June 3, 2019 letter with respect to the independent audit. The proposed Finance Department Cash Policy states that “[t]he Finance Department will lead the annual audit. The Auditor/Treasurer will provide necessary reports for the annual audit.” As Mr. Corson agrees, this arrangement is within the law. *See* Minn. Stat. § 385.06.

### **5. Management and Investment of County Funds**

Mr. Corson next addresses the County Board’s authority to manage and invest county funds. *See* Minn. Stat. § 375.18, subd. 2. Mr. Corson asserts that “duties associated with collecting, tracking, depositing, *investing*, and accounting for county funds has been delegated by statute to the Auditor-Treasurer.” There is no statute that delegates decisions relating to the investment of county funds to either the County Auditor or the County Treasurer. The County Board has the power to make such a delegation, but ultimately retains responsibility for the investment of County funds. *See* Minn. Op. Att’y Gen. 107-a-6 (May 12, 1961).

The examples that Mr. Corson has provided in his letter all pertain to the tracking and accounting of county funds and/or the income from investments. That is not the same as managing the investment of County funds, which entails making decisions as to where and how to invest the money in the first place. Mr. Corson has not provided any statutory authority to suggest that it is improper for the County Board to hire a Finance Director to assist with managing the investment of the County’s funds.

### **6. Receiving Taxes and Other Payments**

Finally, Mr. Corson’s concerns that the Finance Department will improperly usurp the duties of the Auditor-Treasurer to account for monies received are unfounded. Nothing in the proposed Finance Department Policies prohibits the County Auditor-Treasurer from fulfilling her statutory duties to account for the receipt of funds.

With respect to property taxes, the proposed Finance Department Receipt Policy expressly states that “[p]roperty Tax payments are received and applied to the taxpayer’s parcel by the Auditor/Treasurer’s department. The A/T department will give each tax batch receipt to the Finance Department.” Thus, the Finance Department would not be assigned any of the County Auditor-Treasurer’s duties regarding the receipt of taxes.

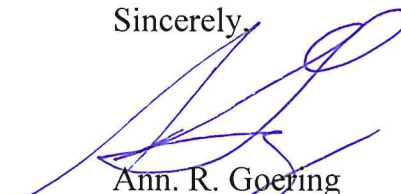
With respect to other deposits, the proposed Receipt Policy states that, if payment is made directly to another department, an employee of that department delivers any cash or checks received to the Finance Department, along with documentation of the date, payee, account code, breakdown of money received, and the department head signature. If funds are automatically deposited into Fillmore County’s bank account, or into the County’s SWIFT account, the Finance Department will email that department with notification of who the payor was and the amount deposited, which the Department head must sign off on. Thus, the Department heads will create receipts, which will go to the Finance Department.

The proposed Receipt Policy further provides that each Friday, and at month end, the Finance Department balances all money entered into the cash register, and interfaces all receipts into IFS and Treasurer’s Financial. However, under both the proposed Receipt and Cash Policies, “[t]he actual deposit is taken to the bank by the Auditor/Treasurer.” Additionally, under the proposed Receipt Policy “[t]he receipts are scanned into the Finance Folder under the Auditor drive.” Thus, once per week, and at the end of every month, the Auditor-Treasurer will still make deposits to the County bank accounts, and will still receive all receipts for all payments made to the County. Neither the existence of a Finance Department nor any of the proposed policies will preclude the County Auditor-Treasurer from fulfilling her statutory accounting and depository duties. The County Auditor-Treasurer can certainly keep an accurate account based on receipts that she receives from the Finance Department.

### CONCLUSION

As I stated in my June 3, 2019 letter, the creation of a Finance Department does not violate any Minnesota Statute. The proposed policies and Finance Director job description still allow the County Auditor-Treasurer to perform her statutory duties. Mr. Corson’s concerns, as expressed in his August 1, 2019 letter, either do not fully account for the law or are obviated by the plain language of the proposed policies.

Sincerely,



Ann. R. Goering  
Frank E. Langan

## Finance Department Warrants

1. The Finance Department Warrants consist of:
  - a. Only phone or utility bills that will be charged late fees, because of meeting schedule
  - b. Special items approved at the weekly commissioners meeting
  - c. Court fees to the State and Cities
  - d. Recorder fees to the state
  - e. Auditor's fees to the state
  - f. Mortgage and deed tax to the State
  - g. Payment on road projects approved by Commissioners and County Engineer. Final payments are paid through Commissioners Warrants
  - h. Monthly coroner's fee to MN Regional Coroner's Office
  - i. Credit card payments made to avoid late fees
  - j. Tax settlement to Townships, Cities, and Schools
  - k. Tax abatement payments and prepaid tax settlement payments
  - l. Distribute lodging tax quarterly
  - m. Payments for Ambulance contracts
  - n. Pass through money from the State
  - o. Pre-approved contract payments and lease agreements to avoid late payments
  - p. Sheriff's Board of Prisoners
  - q. Licenses necessary for operation which include FCC, vehicles, and airport. Does not include any software license
  - r. Payment to Veteran Van Drivers
  - s. 2010 GO CIP Bond payments
  - t. Postage payments
  - u. Invoices with discounts if payments are made by a certain date
  - v. Service fee for Notice of Expiration of Redemption for tax forfeiture property
2. The fees to the state are paid once a month. The Account Technician checks the amount receipted in from the recorder's office. This amount is disbursed to the State.
3. The court fees are paid once a month off the Court Fees Report.
4. The Auditor's fees are paid once a month off the Vitals Report.
5. Utility bills are paid if they will save the late fee charge if they do not go through the Commissioner's Warrants.
6. The mortgage and deed tax is balanced with the Treasurer's Office.
7. The Road and Bridge Department sends over estimates for road or bridge projects. The Road and Bridge Department designates the account number, amount to be paid, and the date the payment is to be paid. A copy of the estimate goes in the voucher, one with the warrant, and one in the bid file.
8. The vouchers are prepared, processed, and balanced the same as the commissioner's warrants.
9. State money that passes through Fillmore County for Houston County, snowmobile trails, Cities, Schools, and Townships.
10. Settlement of taxes to the State, Cities, Schools, and Townships.
11. Sales tax payments.
12. Payment of the Sheriff's Board of Prisoners.

# FAX COVER SHEET



## **FINANCE DEPARTMENT PAYROLL PROCEDURES**

Created 8/1/19

Fillmore County's employees are paid bi-weekly. The pay period is from Friday thru Thursday. Every other Friday, department heads will verify their respective employee's timecards. Highway Departments hours are uploaded through their cost accounting software. The Sheriff's office is currently not using our payroll system due to varying overtime schedules. A solution is being addressed by our payroll software vendor. Those employee's times are manually added. Once verified, the Human Resources Officer will make any necessary changes to employees. This may include pay increase, benefit change, direct deposit change, etc. Human Resources also adds new employees. This includes name, address, birth date, hire date, position, pay rate and benefits. Once HR's portion is complete, all original documentation along with a word document outlining the changes is given to the Finance Department.

The Finance Department verifies all changes from HR are accurate in our payroll system. All hours are verified for accuracy. The Finance Department also makes sure all employee and employer benefits are being calculated correctly. Once everything is verified, multiple reports such as benefits by code, benefits summary, check register, deduction summary, deduction by code, direct deposit register, gross to net, pay register, tax calculations detail, and tax withholding by tax code are printed and saved in the payroll reports drive. After all reports are run, checks are printed, direct deposit notifications generated and payroll is finalized in Optimum. The Auditor/Treasurer signs all checks.

All payee checks are balanced and either mailed or paid online. These include Federal and State taxes, PERA, Union Dues, health insurance, dental insurance, Colonial Life, AFLAC, Health Care Savings, Health Savings, VEBA, Child Support, MSRS and Nationwide.

Monthly the Finance Department validates that short term disability, health insurance, dental insurance, employer life, voluntary life and long term disability matches invoices received to what has been paid by employee and employer.

A physical file is kept in the Finance Department for each payroll. Items included in that file are the documentation given to the Finance Department from HR, ACH transmittal along with confirmation from bank, deduction summary, benefits summary, tax deposit requirements, copies of all checks, payroll summary, spreadsheet showing specific employee deductions and employer benefits, spreadsheet showing total earnings, employee deductions by code, employer benefits by code, employee taxes, employer taxes, net employee check and total payroll obligation and the audit listing for the journal entry.

The Finance Department has created a spreadsheet depicting each payroll, showing ACH payments, listing actual checks, and grand total of payroll obligation.

The final step to the payroll process is generating the journal entry from the payroll software and downloading into IFS. An audit listing is printed and once verified that the totals are correct, the batch is processed in IFS.



# **FINANCE DEPARTMENT CASH POLICY**

Created 8/1/19

Each day all receipts are entered into the cash register by the Finance Department, as outlined in the Receipt Policy and Procedures. Weekly and at the end of each month the cash register is balanced or more frequently as volume mandates. Total cash, checks and direct deposits are balanced by the Finance Department. An employee outside of the Finance Department verifies all money received. The actual deposit is taken to the bank by the Auditor/Treasurer. The cash book totals are balanced to the general ledger monthly. The cash register has \$300.00 cash at all times to be able to make change. The Auditor/Treasurer also has \$300.00 to be able to make change for property tax payments. Reports from the cash register are used to update the cash book and finalize weekly balancing. Information entered includes total deposit to bank. Some departments have a small amount of petty cash.

Each month the Finance Department balances cash accounts in IFS to our cash book. This is done before activity reports are created. The Finance Department will create activity reports and revenue and expenditure reports monthly. These reports will be saved as a pdf document on the public drive. Once completed, the Finance Department will send an email to all department heads stating these reports are available.

Each month when all bank statements come in the mail to the Finance Department, they are scanned and emailed to the designated person in each department. Bank reconciliations are done monthly. The Finance Department does the reconciliation and the county Coordinator reviews for its integrity. For those bank statements being reconciled outside of the Finance Department, (airport, sheriff, extension, social services and vitals) they will be monitored as to the time frame for reconciliation. The Finance Department will initial each bank reconciliation completed and the County Coordinator will initial as well. A monthly summary of total receipts and disbursements is updated for each bank account and attached to the reconciliation. Each bank reconciliation is kept in a locked file cabinet in the Finance Department.

Interest is received for CD investments and some bank accounts. Interest is receipted to the cash register as it is received by the Finance Department. The Finance Department will then update the investment spreadsheet which includes date received, interest amount, account and receipt number.

The Finance Department will lead the annual audit. The Auditor/Treasurer will provide necessary reports for the annual audit. All documents provided for the audit will be saved to the audit drive for that particular audit year.

Department heads will notify the Finance Department of any journal entry needed. The Finance Department will enter the journal entry details to the spreadsheet along with their signature. The County Coordinator will approve and sign all journal entries before the Finance Department enters them into IFS. The Finance Department will print an audit listing in IFS before processing the journal entry. The audit listing, journal entry spreadsheet with signatures and the documentation from the department head will be stored in a locked cabinet in the Finance Department.





## **FINANCE DEPARTMENT DISBURSEMENT POLICY**

Created 8/1/19

Each day the Building Maintenance Department picks up the mail from the post office. The mail is kept in the mail room separated by department. Each department is responsible for picking up their own mail. Each department head has designated staff that date stamp and code all invoices. This includes date, vendor name, vendor number, account code, amount, description and department head signature. After the department head signs and verifies each invoice, they will be delivered to the Finance Department. After the Finance Department verifies department head signature, it is determined which of the 2 types of warrants it is. One is Commissioner and the other is Finance Department warrants. Finance Department warrants are those that the board has previously approved. The Finance Department warrants are outlined by a list (see attachment) and updated annually by the board. All other invoices are Commissioner Warrants. Each invoice will be placed in either Commissioner or Finance Department bins. Warrants must be received by the Finance Department by noon Wednesday.

For the Finance Department warrants, the Finance Department will create a batch with all invoices in IFS Wednesday afternoon. The name of the batch will be “mm/dd/yyyy Finance Department Warrants”. Fields in IFS to be populated include vendor number, dollar amount, description and service date. After all invoices have been entered, an Audit Listing report will be produced sorted by fund then alphabetically by vendor name. This is cross checked with a calculator tape adding all invoices by fund and subtotaled. The Highway department uploads their invoice batch from their cost accounting software into IFS. At that point, the Finance Department batch and the Highway batch are processed. Then select the audit list which combines the 2 batches together. Once reviewed, these warrants will be issued weekly. Each Thursday the Finance Department Warrants are printed through IFS. Before printing, the first physical check number and starting ACH number must be verified on the Warrant Register and the physical checks stored in a locked cabinet. For the ACH payments, an email is automatically sent to the email address on file for that vendor. After all checks/ACH are printed the spreadsheet titled “Warrant Register” on the auditor drive is updated. Each batch is added to the spreadsheet. It lists employee initials, issue date, type of warrant, beginning and ending check/ACH number and amount by fund. After the batch is printed, process that batch in IFS. After the batch is complete reports will be created and saved to the finance folder on the auditor drive. A copy will be emailed to the Coordinators office for the Commissioners to review at their next board meeting.

For the Commissioner warrants, the Finance Department will create a batch in IFS. The name of the batch will be “mm/dd/yyyy Commissioner Warrants”. Fields in IFS to be populated include vendor number, dollar amount, description and service date. The Highway department uploads their invoice batch from their cost accounting software into IFS. After all invoices have been entered and processed, an Audit Listing report will be produced, sorted by fund then alphabetically by vendor name. An additional Audit Listing report will be produced, sorted by department then alphabetically by vendor name. Both

Audit Listing reports are emailed to the Coordinator's office to be included in the next board packet. The invoices will be given to the Coordinators office to be available for review and approval at the next board meeting. The board may request changes to some invoices and/or pull some invoices entirely. If that is done the Finance Department will correct or remove those applicable invoices. Once approved by the board, the Finance Department prints the Commissioner Warrants through IFS. As in the Finance Warrants, the first physical check number and starting ACH number must be verified on the Warrant Register and the physical checks stored in a locked cabinet. For the ACH payments, an email is automatically sent to the email address on file for that vendor. After all checks/ACH are printed the spreadsheet titled "Warrant Register" on the auditor drive is updated. Each batch is added to the spreadsheet. It lists employee initials, issue date, type of warrant, beginning and ending check/ACH number and amount by fund. After the batch is printed, process that batch in IFS. After the batch is complete reports will be created and saved to the finance folder on the auditor drive.

For both types of warrants, the invoices along with the corresponding voucher are scanned and saved in the finance folder of the auditor drive as a pdf document. ACH notification will also be scanned and saved to the same folder. The originals will be stored in a locked cabinet in the Finance Department.

There are 3 types of Social Services payments. They are Finance Department Warrants SS, Commissioner Warrants SS and SSIS. For each batch a member of Social Services creates the batch in IFS. A department head from Social Services approves each batch. The day before the warrants are to be printed, Social Services emails the Finance Department the totals for each batch. The Finance Department will verify totals in IFS before printing checks/ACH. If there is an error, the Finance Department will contact Social Services to correct. The Finance Department will print the checks/ACH. The Finance Department will email the warrant register and check numbers of each batch to Social Services. Social Services will bring confirmation sheet to the Finance Department to sign off on. One copy will be for Social Services, and another for the Finance Department with a seal. The remittance sheets and warrant register will be emailed to Social Services. Each batch is added to the spreadsheet. It lists employee initials, issue date, type of warrant, beginning and ending check/ACH number and amount by fund.

All checks will be electronically signed by the Board Chair and the Auditor/Treasurer.

When there is a new vendor, the Finance Department will request a W-9 before adding the new vendor into IFS. The Finance Department will also request banking information for ACH payments. The Finance Department will keep all W-9's on file and prepare 1099's annually.



## **FINANCE DEPARTMENT RECEIPT POLICY**

Created 8/1/19

There are numerous ways Fillmore County receives funds. One is payments are made directly to various departments. In these cases, an employee of that department will deliver cash and/or checks to the Finance Department along with documentation. Documentation will include date, payee, account code, breakdown of money received and department head signature. Property Tax payments are received and applied to the taxpayers parcel by the Auditor/Treasurers department. The A/T department will give each tax batch receipt to the Finance Department. Another way is funds automatically deposited into Fillmore County's bank account. For these deposits, the Finance Department will email that department with notification of payer and amount of deposit. The department head will sign off on amount and account to be credited to. Fillmore County also receives funds into its SWIFT account. The Finance Department will email the respective department with notification of payer and amount of deposit. The department head will sign off on amount and account to be credited to. Having the department head sign off on all receipts entered insures they are aware of all money and coding for their department. If there is a discrepancy in the money received versus what is written on the receipt, that particular department head will be contacted. Any receipt delivered to the Finance Department after 4:00 pm will be secured in a locked cabinet until the next business day. At the last business day of each month, all receipts must be delivered to the Finance Department by 12:00 pm. An employee outside of the Finance Department will verify cash and checks received and initial the deposit receipt. The Finance Department will enter the receipt into the cash register. Each Friday and at month end the Finance Department will balance all money entered into the cash register and interface the receipts into IFS and Treasurers Financial. If there are errors in Treasurers Financial, the Finance Department will correct. The actual deposit is taken to the bank by the Auditor/Treasurer. The Finance Department will verify the paper receipts to what has been interfaced into IFS. Items that will be reviewed include dollar amount, account number and date. The receipts are scanned into the Finance folder under the Auditor Drive. The receipt register is printed and along with the receipts, are filed in the Finance Department. At the end of the day all money will be stored in a locked cabinet.



**BRETT A. CORSON**  
**FILLMORE COUNTY ATTORNEY**

MSBA Certified Criminal Law Specialist



**Marla J. Stanton**

Assistant Fillmore County Attorney

**Melissa Hammell**

Assistant Fillmore County Attorney

August 1, 2019

Fillmore County Personnel Committee  
Fillmore County Auditor/Treasurer  
Fillmore County Finance Office  
101 W. Fillmore St.  
Preston, MN 55965

RE: Fillmore County Finance Office and Auditor-Treasurer Duties

Dear Reader:

I am providing this brief memo at the request of the personnel committee, Auditor-Treasurer, and others with the hope that it will assist in discussions regarding the organization and duties of the newly formed Finance Office. I initially had an opportunity to review and summarize the statutory duties and obligations of the Auditor-Treasurer and Recorder in February 2019 when there were concerns about the authority and structure of the then newly formed Land Records Department. The Land Records Department has now been dissolved and replaced with the Finance Department.

I first became aware of the intent to form the Finance Department when I was asked to attend a personnel committee meeting on the afternoon of July 2, 2019. At that time, I was provided with an opinion from Attorney Goering dated June 3, 2019, a one-page summary of finance departments in other counties, and a proposed job description for the Auditor-Treasurer. During that meeting, I questioned the authority to establish a Finance Department and whether it would conflict with the duties of the Auditor-Treasurer, asked whether Ms. Jones had been part of the discussions, and agreed that it would be helpful in certain situations to have a finance worker. I also asked for time to thoroughly review the legality of the proposal.

I did become aware of the intent to bring the matter to the county board on July 23, 2019, and possibly take action. Because of the July 4<sup>th</sup> holiday and my scheduled vacation, I was not able to provide a detailed opinion prior to July 23<sup>rd</sup>. However, I did submit a brief letter which explained my concerns regarding the decision making process, legality, and financial issues. I also asked Assistant County Attorney Marla Stanton to appear, voice my concerns, and request a delay in the decision to establish a Finance Department. I understand that the Board did take action to establish a Finance Department despite the various concerns.

I have attached a more detailed summary which outlines the specific statutory duties of the Auditor-Treasurer and references the corresponding Minnesota statute. This not an exhaustive list of the statutory duties of the Fillmore County Auditor and Treasurer. Moreover, the attached summary does not discuss tax abatements, recovery of county expenditures, and the many duties which are discretionary based on the circumstances or requests of the county board. For example, the Auditor-Treasurer's office administers income and expenses for the Greenleafon Wastewater system and the low interest/AGBMP septic system program



Fillmore County Attorney's Office  
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along with liquor licenses, firework permits, vital statistics, etc. All of these additional duties may not be statutorily mandated, but definitely have statutory requirements and standards which must be followed once the Auditor-Treasurer is given that task.

I have outlined the statutory/mandatory duties of the Auditor-Treasurer in the attached list since the structure and duties of the Finance Department should avoid compromising, conflicting with, or assuming duties already delegated to the Auditor-Treasurer by law. A good understanding of those statutory duties will assist in designing the workflow and responsibilities of the Finance Office. I have set forth the statutory language which includes the term “shall” so as to indicate a required duty of the Auditor or Treasurer. I have highlighted that language in the attached memo.

Please note that I was provided a second memo from Attorney Goering on July 1, 2019. This is a memo dated May 9, 2019, which I had been requesting for several months and in response to questions about the structure, duties, and workflow of the Land Records Department. Ms. Goering’s May 2019 memo is of little assistance to this analysis since it deals primarily with permissive/non-mandatory duties of the Auditor-Treasurer and provides very limited information regarding mandatory duties of that office.

This legal summary and analysis is being provided to assist members of the personnel committee, elected officials, and department heads who are involved in discussions regarding reorganization of offices and workflow as it relates to the Finance Office and Auditor-Treasurer. A more detailed analysis of specific duties or other issues can be provided upon request. Moreover, if there are questions or concerns, please feel free to contact my office.

### **ANALYSIS**

It is helpful to analyze the information provided by Ms. Goering in her letter of June 3, 2019. First of all, Ms. Goering suggests that the Auditor merely “rubber stamps” any bill, claim, or warrant after it has been approved by the Board Chair. This is not an accurate assessment of the Auditor-Treasurer duties. Minn. Stat. Sec. 384.13 and 385.05 clearly require that the Auditor must “attest” to the warrant. “Attest” means that she must certify by signature or oath that the bill/claim/warrant is legitimate, that it is the correct amount, etc. In fact, Section 384.13 mandates that the Auditor or her deputy/designee must progressively number the warrants, date them, verify the amount, indicate the person to whom the money is paid/payable, the time for which the service was rendered, and ultimately enter that data into a book (now electronic book/database). Thus, the Auditor is required to follow a strict process which insures that the request for payment/warrant is legitimate and should be paid before being submitted to the Board. There is also a precise accounting and record keeping component of the Auditor-Treasurer’s duties.

It is also important to understand that once the bill/warrant has been attested to by the Auditor and approved by the Board, the Treasurer must then actually sign the check or make payment from the appropriate account. See Minn. Stat. Sec. 385.05. In Fillmore County, I understand that we have several thousand different accounts. Thus, issuance of payment from the correct account can be complex and involves a multitude of duties such as debiting the correct account, forwarding payment, tracking the balance in that account, and managing all of the money in the numerous accounts which comprise the county treasury. See Minn. Chapter 385. As indicated by Minn. Stat. Sec. 375.18, the County Board has authority to examine and settle accounts as well as order payment via a warrant signed by the Board Chair. It is the Auditor who must attest to the validity of the claim and it is the Treasurer who must issue payment and account for the county monies. The Board does not have sole discretion and authority under this system of checks and balances. If the Board should decide to delegate its authority to the Finance Department, it is only delegating its authority to review the claim/bill and the Board Chair’s authority to order payment after the claim is attested to by the Auditor. The

claim that the Finance Director can pay bills and warrants with no involvement from the Auditor-Treasurer is completely contrary to Minnesota law.

I do agree with Ms. Goering that the County Board is responsible for setting and publishing the budget. I understand that this function is currently being performed by the County Coordinator on behalf of the Board and in cooperation with the Auditor-Treasurer's office. This is consistent with Minnesota Statute Sec. 375.49 Subd. 2(5) which indicates that one of the duties of the County Coordinator is "to initiate and present a proposed annual budget to the county board for its review and consideration..." Thus, there is no reason to incur the additional cost of creating a new Finance Department for the budgetary process which is already being performed by the Coordinator. Whoever the Board designates to complete the budgetary process will not be able to complete that duty without information provided by the Auditor-Treasurer since that office is statutorily responsible for maintaining the information on county income/revenue, expenditures, and various fund balances, and related financial data. Specifically, it is the Treasurer who collects and deposits all taxes (Minn. Stat. Sec. 276.02), keeps a full and accurate account of all money received (Minn. Stat. Sec. 385.04), and pays all moneys ordered by the Board (Minn. Stat. Sec. 385.05). The Auditor has similar obligations to validate, record, and account for expenditures. See Minn. Stat. Sec. 384.09, 384.12, 384.13, 385.05, 385.15, 276.02. Thus, the Coordinator, Finance Department, or whoever the Board delegates to complete the proposed budget must continue to coordinate with and obtain financial data from the Auditor-Treasurer.

I also agree with Ms. Goering that the Board and/or their designee may administer the independent audit. See Minn. Stat. Sec. 385.06. This statute appears to highlight that it is still the duty of the Auditor-Treasurer to maintain those records and books which are subject to Board review as part of the audit. In the past, I understand that it was the Auditor-Treasurer who primarily performed this function. This past year, I believe the County Coordinator played a more active role since she had been the acting Auditor-Treasurer after the resignation of the prior Auditor-Treasurer Carrie Hoffman. I must emphasize that portion of Ms. Goering's opinion that states that information to complete the audit would still be in the possession of the Auditor-Treasurer because of that office's statutory duty to receive income, track expenditures, and administer fund balances in the various accounts. The Auditor-Treasurer is the statutory caretaker, record keeper, and accountant for the County funds. Thus, if the County Coordinator or Finance Department plays a more active role in the audit, they would still have to work in close coordination with the Auditor-Treasurer to accomplish the audit.

I partially agree with Ms. Goering's opinion regarding management and investment of funds. She is correct that the Board has some discretion in how funds are invested and in which bank those funds are deposited. However, it is still the statutory obligation of the Auditor-Treasurer to account for deposits, withdrawals, interest, and fund balances. As Minn. Stat. Sec. 375.18 Subd. 2 states, the Board has care of the county property and management of the funds, "**except in cases otherwise provided for ....**" Here, there are specific exceptions in Minnesota law which delegate that authority to the Auditor and Treasurer for the county treasury. A similar exception would relate to management and care of the county jail. This authority has been delegated to the Sheriff even though it is county property and the Board sets a budget for maintenance and care of the jail. Similarly, duties associated with collecting, tracking, depositing, investing, and accounting for county funds has been delegated by statute to the Auditor-Treasurer. It is the Auditor who receives each month an itemized statement of the Treasurer's account which is filed and preserved in the Auditor's office. Furthermore, a monthly statement of interest is rendered to the Auditor each month and credited to the revenue fund. See Minn. Stat. Sec. 385.15. It is the Treasurer who credits all taxes to the appropriate funds/accounts and keeps track of the many accounts which comprise the county treasury. See Minn. Stat. Sec. 276.02 and 385.04. Further, it is the Treasurer who deposits funds of the County and invests those monies as per Minn. Stat. Sec. 118A.04. The Treasurer also credits interest and profits to the general revenue fund. It is true that the Board provides important input regarding investment of funds, but does not have unilateral and unfettered



control of County funds. Investment, management, and accounting for those funds is the within the discretion and part of the statutory duties of the Auditor-Treasurer.

Instead of creating a Finance Department, it may be worth discussing how to improve coordination and communication between the Auditor-Treasurer, the Board, Coordinator, financial advisors or other experts in order to more effectively manage county funds? What resources are available to improve County management and investment practices? What can be done to improve the current financial review process, independent audit, and budgetary planning process? Shouldn't the Board continue to rely upon the expertise and advice of the Auditor-Treasurer and her staff since they are already depositing monies, paying expenses, and managing all of the various accounts? The Board should certainly continue to provide oversight and input regarding investments. However, is it necessary to create a Finance Department when it may simply be a matter of identifying concerns, improving communication and coordination, utilizing internal and external financial expertise, and modifying the current investment process? These issues may be worth discussing when determining what specific duties can be given to the Finance Office.

I disagree with Ms. Goering regarding receipting of incoming taxes, payments, and other revenues. This is clearly a statutory obligation of the Auditor-Treasurer. It is the Treasurer who is responsible for keeping a full and accurate accounting (Minn. Stat. Sec. 385.04) and showing all money received, dispersed, and the account balance remaining on hand. (Minn. Stat. Sec. 385.19) It is the Auditor and Treasurer who track warrants, enter receipts and credit the amount to the appropriate ledger. See Minn. Stat. Sec. 384.09, 385.34 and 287.08. Similarly, the Auditor shall keep an accurate account with the Treasurer, shall file and receipt and charge the Treasurer with the appropriate amount. Minn. Stat. Sec. 384.12. Also, the Auditor numbers the warrants progressively and documents the amount, name of creditor and other information as well as keeps the book with said information. Minn. Stat. Sec. 384.13. All of these statutes indicate that it is the statutory duty and responsibility of the Auditor-Treasurer to account for all monies received, deposit those monies, approve expenditures, account for expenditures, and maintain a current balance on all accounts. These are statutory duties which cannot be involuntarily assigned to the Finance Office.

### **CONCLUSION**

Based on my review of the attached statutes, I must conclude that the County can create a Finance Department. However, the authority of that department appears limited to duties already performed by the County Coordinator. My specific conclusions are as follows:

1. The County can create a Finance Department but it will have limited authority and duties.
2. The duties and authority of the Finance Department are limited to assisting with the audit in coordination with the Auditor-Treasurer, initiating and completing a proposed budget in coordination with the Auditor-Treasurer, coordinating with the Auditor-Treasurer to improve investment practices, and related matters. The Finance Department does not have authority to collect or deposit revenue, process and pay warrants or other bills, unilaterally manage investments and county funds in the county treasury, or perform similar duties. The limited duties of the Finance Department cannot be expanded so as to compromise, impede or usurp the statutory obligations and responsibilities of the Auditor-Treasurer.
3. The duties and workflow of the Finance Department are limited in accordance with this memo. Thus, each of the duties of the Finance Office must be specifically delineated and reviewed in order to insure compliance with Minnesota law.



Thank you for considering this information when reviewing the structure and workflow of the newly formed Finance Department. If you should have any questions regarding the information provided in this memo, please feel free to contact me for clarification.

Respectfully Submitted,

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## STATUTORY DUTIES OF AUDITOR-TREASURER

### AUDITOR DUTIES:

A summary of the Auditor's statutory/required duties are as follows:

1. Section 384.03 requires that the Auditor "make settlement or pay over all money with which the Auditor stands charged, at the time and in the manner prescribed by law....". If the Auditor fails to do this, they may be found guilty of malfeasance. This language makes it mandatory that the Auditor properly manage and pay over county monies.
2. Section 384.09 states that the County Auditor "**shall** be the clerk of the county board, keep an accurate record of its official proceedings, carefully preserve all documents, books, records, maps and other papers required to be deposited in the auditor's office, and annually prepare a financial statement of the county, **unless otherwise ordered by the board**". In Fillmore County, the county board did approve a resolution in 1994 and again in 2013 for the Coordinator to act as Clerk of the county board. Therefore, the Auditor does not perform the function of Clerk in Fillmore County.

In addition, section 384.09 states that "the County Auditor **shall** present at each regular meeting of the board a statement in writing showing the amounts levied for the various county purposes for the current year, together with the actual cash balance, if any, remaining to the credit of each fund at the date of such meeting, and the amounts, if any, still unpaid on account of contracts already entered into by the board. Each statement **shall** be embodied in and form a part of the minutes of the official proceedings of the board." This duty to provide financial information to the board is not subject to board discretion. This is a mandatory duty.

3. Section 384.10 indicates that "it **shall** be the duty of the Auditor or Abstract Clerk of the county to make a transcript...." of any records in their office and "the Auditor or county abstract clerk **shall** duly certify .... that the records .... are true and correct transcripts of the original records."
4. Section 384.12 indicates that the County Auditor "**shall** keep an accurate account current with the Treasurer of the county.... and **shall** file ..." any receipt given by the Treasurer and "charge the Treasurer with the amount thereof."
5. Section 384.13 indicates that "no claims against the county **shall** be paid otherwise than upon the allowance of the county board, upon the warrant of the chair thereof, attested by the County Auditor, except in those cases in which the precise amount is fixed by law...". That statute also indicates that "no money shall be dispersed by the county board or any member thereof, but only by the county Treasurer by the warrant of the chair of the county board, attested by the Auditor, specifying the name of the party entitled to the same, on what account and for what purpose issued, upon whose allowance, if not fixed by law, and the funds from which it is payable." The statute further indicates that "each warrant shall be so drawn that when signed by the Treasurer in the appropriate place, it becomes a check on the county depository." The statute also requires that "warrants **shall** be progressively numbered, and the number, date, and amount of each, the name of each person to whom payable, and the specific time for which any service was rendered **shall**, at the time of issuing the same, be entered in a book to be kept by the Auditor for that purpose."

This statute states that the Auditor is required to “attest” to the bills, warrants, or expenditures. The term “attest” means to confirm as accurate, true, genuine or to certify by signature or oath. It also means to bear witness, testify, or confirm.

6. Section 384.151, Subdivision 5 indicates that the County Auditor **shall** charge and collect all fees as prescribed by law.
7. Section 384.19 requires that “the County Auditor **shall** search the official records of the office to determine if any unpaid property taxes exist... and the County Auditor **shall** certify the results of the search...” upon the request of any person.
8. Section 287.30 indicates that the County Auditor may perform those duties authorized to the County Treasurer under Chapter 287.
9. Section 287.241 indicates that **no** deed or other instrument **may be** recorded unless it is accompanied by a notice from the County Auditor that a certificate of value is filed in the Auditor’s office. This is mandatory language which allows the Auditor to control whether a document can be recorded based upon whether mortgage tax, deed tax, or other fees have been paid.
10. Section 275.08 outlines additional required duties of the Auditor related to tax collection and computation as follows:
  - A. Subdivision 1b(b) indicates that “the Auditor **must** also determine the school debt tax rate for each school district...”
  - B. Subdivision 1a indicates that the county Auditor **shall** compute the net tax capacity for each parcel according to the classification rates.
  - C. Subdivision 1b indicates that the Auditor **must** also determine the school debt tax rate for each school district.
  - D. Subdivision 1b(c) states that the Auditor **shall** divide the amount levied by the total referendum market value of all taxable properties and the district.
  - E. Subdivision 1c indicates that the Auditor **shall** adjust the local government’s tax rate.
  - F. The Auditor **must** also calculate the amount levied and **shall** make necessary adjustments.
11. As it relates to local, state, and federal elections, the Auditor has a multitude of required duties which are specifically listed as follows:
  - A. Section 204B.09, Subd. 1(d) states that affidavits and nominating petitions for county officers **must** be filed with the county Auditor and Secretary of State. Even though duties involved in this process are not specifically enumerated, there are a number of implied duties which would then be mandatory for the Auditor to

perform this function such as receipting, tracking, and administering of the affidavits and petitions.

- B. 204B.14, Subd 2 indicates that a copy of the ordinance or resolution establishing a combined polling place **must** be filed with the County Auditor. Furthermore, Subdivision 4 states that the County Auditor **must** publish notice illustrating or describing the congressional ... boundaries in the county in one or more qualified newspapers ....” Changes in boundaries and maps are also something that the Auditor **must** address as per subdivision 5. The Auditor **must** also process notices regarding combination of polling places (Subd. 2(c)(5) or changes in precinct boundaries (204B.14, Subd. 5). Section 204B.14, Subd. 5 states that the County Auditor **shall** also correct the precinct finder in statewide voter registration systems.
- C. Section 204B.21, Subd. 1 states that the County Auditor **shall** forward the names of the election judges to each precinct municipal clerk.
- D. 204B.21 states that the Secretary of State shall furnish to the County Auditor a list of the appropriate names for election judges and the County Auditor **must** promptly forward the appropriate names to the appropriate municipal clerk.
- E. Section 204B.25 states that each County Auditor **shall** provide training for all election judges. Each training session **must** be conducted in the manner provided by the Secretary of State.
- F. Section 204B.28 states that each County Auditor **shall** conduct meetings with local election officials to review election procedures, **shall** complete preparation of the election materials, **shall** provide election materials to each municipal clerk and **must** certify the number of ballots being provided to each precinct. The Auditor must also count ballots.
- G. Section 204B.29, Subd. 1 indicates the County Auditor **shall** send or deliver the election supplies to the election judges in the precinct.
- H. Section 204B.32 indicates that the County Auditors are responsible for printing the state general election ballots when machines are used and **shall** submit the expenses of special and county elections to the county for reimbursement. The Auditor **must** also itemize said expenses and collect said monies.
- I. Section 204B.33 indicates that the County Auditor “**shall** notify each municipal clerk in the county of all the offices to be voted for in the county ... and the time and place for filing for those offices” and “**shall** publish a notice stating the first and last dates on which affidavits of candidacy may be filed in the County Auditor’s office....”
- J. Section 204B.34 indicates that the County Auditor **shall** post notices in the Auditor’s office of the election place and other information similar to section 204B.33.

- K. Section 204B.40 indicates that the County Auditor **shall** retain all election materials for at least 22 months. The Auditor **shall** also provide security to ensure that the ballots are not opened or tampered with and **shall** dispose of all ballots in accordance with Section 138.163. This is another clear example of implied mandatory duties related to accountability, security, and transparency.
  - L. Section 204B.46 indicates that the Auditor **must** appoint a ballot board to examine mail and absentee votes and mark as “accepted” or “rejected” and mark the voter rosters.
  - M. As Section 204B indicates, the Auditor is the chief election official in the county and as such performs a multitude of duties which include maintaining election machinery, training, distribution of election materials, and ensuring timely and fair voting procedures for local, state, and federal elections.
12. Rule 4.03(e)(1) of the Rules of Civil Procedure requires service of legal documents upon the County Auditor or chair of the Board of Commissioners when the claim is against the county.
  13. Section 385.05, requires that all monies **shall** be paid out upon the order of the county board and attested by the County Auditor or upon warrant of the County Auditor upon presentation of a proper order or certificate. All money due the state from collection of taxes **shall** be presented or paid by the auditor.
  14. Section 385.05 requires that the County Auditor **shall** preserve the receipt of payment from the treasurer and **shall** issue a warrant in favor of the state for the amount of such draft which **shall** be paid by the treasurer.
  15. Section 385.15 states that each depository (bank) shall furnish to the County Auditor each month an itemized statement of the treasurer’s account which “**shall** be filed and preserved in the Auditor’s office.” Further, a monthly statement of interest **shall** be rendered to the County Auditor each month and the Auditor **shall** credit the same to the revenue fund.
  16. Section 385.34 states that the Auditor **shall** cancel the warrant or order upon the ledger or journal when the proof of redemption is received from the treasurer.
  17. Section 272.19 allows the Auditor to order a landowner to complete a survey for an irregular parcel or require the County Surveyor to complete a survey with the costs to be recovered upon the Auditor assessing said costs against the parcel.
  18. Sections 272.19 and 18.81 Subd. 3 are examples of the Auditor’s authority to assess costs against a parcel of land in order to recover monies expended by the county. Other examples are recovery of costs for clandestine lab cleanups, nuisance property cleanup, etc.
  19. Sections 272.19 through 272.196 require that the Auditor, in coordination with the Recorder, **shall** keep a record of all parcels of land by a code system (tax parcel ID numbers) which **shall** be numbered progressively. The Auditor **shall** enter the code/ID number assigned to said parcel of land and **shall** use this system for the “tax rolls of the county”. This is the parcel ID which is critical for transfer of properties, assessment of tax values, and taxation of landowners. This is

the main source of income for the county, school districts, cities, and other governmental entities.

20. There are also a great number of other duties which may be assigned by the county board or which are permissive duties of the auditor which entail the obligation to manage assets on forfeited land, seek reimbursement of monies expended by the county, combine parcels for tax purposes, etc.

### **TREASURER DUTIES**

I also had an opportunity to review the various statutory/mandatory duties of the County Treasurer.

1. Section 276.02 requires that “the County Treasurer **shall** collect **all** taxes extended on the tax lists of the county ... and credit them to the proper funds.” The term “collect” implies a number of duties to included sending statements, receiving the money, depositing the money, crediting payment to the parcel ID number/landowner, and accounting for the money/payment.
2. Section 385.04 indicates that the County Treasurer “**shall** keep a full and accurate account of **all** money received, showing the amount thereof, the time when, by whom, and on what account paid and **shall** keep books so as to show the amount received and paid on account of separate and distinct funds or appropriations, which **shall** be exhibited in separate accounts, and every warrant **shall** be paid only from the case on hand in the fund from which it may be properly payable. In case of payments of money under any special contract entered into by the county board, such payments **shall** be kept separate under the name of the particular contract on account of which it was made.... The Treasurer’s books shall be provided at the expense of the county.”
3. Section 385.05 indicates that the County Treasurer “**shall** receive **all** money directed by law to be paid to the treasurer and pay them out only on the order of the proper authority. **All** money belonging to the county shall be paid out upon the order of the county board, signed by the chair thereof and attested by the County Auditor or upon the warrant of the County Auditor...” The Treasurer **shall** also pay all money due the state arising from the collection of taxes and **shall** pay certain warrants issued by the Auditor.
4. Section 385.06 describes how the county board **may** examine and audit accounts and books of the Treasurer to actually determine the kind and amount of funds in the treasury. This highlights the distinction between the county board’s authority to examine and audit as compared to the Treasurer’s obligation of managing, maintaining, and accounting for the funds and record of monies in the treasury.
5. Section 385.07 indicates that “**all** county funds **shall** be deposited promptly and intact by the County Treasurer in the name of the county or invested as provided in Section 118A.04.” “Interest and profits **shall** be credited to the general revenue fund of the county.” The County Treasurer **may** also deposit county funds in a designated depository. As per Section 385.071, the county board **shall** establish policies and procedures for investment and expenditure transactions via electronic funds transfers which are then completed by the treasurer.

6. Section 385.09 indicates that every bank or banker, before being designated as a depository, **shall** deposit with the County Treasurer a bond to be approved by the county board. The county board may approve the bond, but it is managed by the Treasurer.
7. As per Section 385.15, all payments by Treasurers of counties **shall** be made by checks upon the depositories.
8. Section 35.31 indicates that the County Treasurer **shall** redeem payment of county orders or warrant from the county treasury and write the date of payment/redemption.
9. Section 385.373 indicates that the County Treasurer **shall** charge and collect all fees as prescribed by law and **shall** pay said fees to the county in the manner prescribed by the county board.
10. Section 385.40 indicates that it **shall** be the duty of the County Treasurer to prepare and have published a notice regarding delinquent taxes as long as the treasurer is directed to do so by the board.
11. Section 385.19 requires that on the last day of February and October each year, the Treasurer **shall** exhibit the accounts to the county board and county auditor showing all money received, dispersed and the balance remaining on hand.
12. Section 385.34 states that the Treasurer **shall** deposit with the Auditor all warrants and orders which have been redeemed and enter the Auditor's receipt and date of payment in the register of orders paid and credit the Treasurer's journal and ledger with the amount.
13. Section 287.08 indicates that the taxes to be paid under 287.01 to 287.12 **must** be paid to the Treasurer of any county and the Treasurer **shall** endorse the receipt of the mortgage and mortgage tax. Other fees under Section 287.08 are to be paid and collected by the County Treasurer.
14. Section 287.12 indicates that the County Treasurer **must** apportion and **shall** pay to the Commissioner of Revenue for deposit in the state treasury a portion of the receipts from the mortgage registry taxes and the County Treasurer **shall** also provide any related reports requested by the commissioner of revenue.
15. Section 287.23 indicates that taxes are to be paid to the Treasurer of the county where the documents are presented.
16. Section 287.25 states that the County Treasurer **must** endorse a receipt for the tax on the face of the recorded document.
17. Section 287.29 indicates that the County Treasurer **must** apportion and **shall** pay deed tax to the Commissioner of Revenue. The County Treasurer shall also provide any related reports requested by the Commissioner of Revenue.
18. Section 275.08, Subd. 4 states that the "Treasurer **shall** remit any amount of excess" taxes corrected to affect a taxing district.

19. As per Section 384.13, no monies **shall** be disbursed by the county board or any member thereof but only by the County Treasurer upon warrant of the chair of the county board attested by the Auditor.

20. A more detailed listing of Treasurer duties is set forth in Sections 287, 385, 275, and 275.

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Fillmore County Attorney

AUGUST 1, 2019