

1. 8:00 A.M. Agenda And Meeting Materials

Documents:

[JUNE 2 PACKET.PDF](#)

****REVISED
POLK COUNTY BOARD
AGENDA**

MEETING LOCATION: WEBEX BOARD MEETING

**To participate in this meeting, Public Call in Info:
Dial In # 1-408-418-9388
Meeting number (access code) 126 579 8034
Password If Needed: (Phone Password) 56666288
Please see below how to address the Board during the meeting.**

JUNE 2, 2020

8:00 A.M.

**MEETING OPEN/CONVENE
CALL TO ORDER
PLEDGE ALLEGIANCE TO FLAG**

REVIEWAL & APPROVAL OF THE AGENDA

CONSENT AGENDA

1. Approve Auditor Warrants.
2. Approve the May 19 and May 26, 2020 Board minutes.

COUNTY BOARD MEMBERS ISSUE FORUM

8:30

SARAH REESE – PUBLIC HEALTH

1. COVID-19 Update

8:45

JON STEINER – ENVIRONMENTAL SERVICES

1. CY 2020 Solid Waste Fee Abatement Discussion
2. CY 2021 Polk and Regional County Fee Discussion

9:05

MICHELLE COTE – PROPERTY RECORDS

1. Abatement Request(s)

9:20

***JAMES TADMAN – SHERIFF**

1. Update On Assistance From Department

9:30

CHUCK WHITING - ADMINISTRATOR

1. Review of SF 3745 Re: Use of Law Library Funds
2. 2021 Budget – Preliminary Goals and Objectives
3. **COVID-19 Operations Update

ADJOURN

Public participation instructions: Upon entering the meeting, please refrain from generating any noise that may interfere with the meeting proceedings. For each item on the agenda, the Board Chair will open discussion with the Department Head reviewing the agenda item. The Chair will ask each Commissioner for comments and questions. When Commissioner and staff discussion nears conclusion, the Chair will ask for any questions or comments from the public. Please state your name and address to address the Chair and your question or comment. When the Board moves a motion, the Commissioner will identify themselves, and each vote will be a roll call vote.

If you need any type of accommodation to participate in the Polk County Board meeting, please contact Chuck Whiting at (218) 281-5408 at least 1 working day before the meeting. This Board agenda is subject to change without notice.

AUDITOR WARRANTS 05/05/2020

<u>Vendor Name</u>	<u>Amount</u>
BELTRAMI COUNTY SOLID WASTE	3,514.53
Chiller Systems Inc	5,800.00
Crookston City	31,724.68
Custom Aire	83,574.82
East Grand Forks City	45,650.49
Hardwick & Nelson Law PLLC	2,554.55
Hubbard Cty Solid Waste Mgmt	157,626.02
Kronos SaaShr Inc	3,583.55
Lenes Sand & Gravel Inc	31,723.28
Lenes Sand & Gravel Inc	4,477.98
Norman County Public Health	3,360.80
Polk County Administrator	16,912.81
Polk County Administrator	26,621.17
Polk County Public Health	6,956.76
15 Payments less than 2000	4,000.08
Final Total:	428,081.52

AUDITOR WARRANTS 05/12/2020

<u>Vendor Name</u>	<u>Amount</u>
Altru Health System	2,653.00
Diversified Contractors Inc	135,280.00
ELEMENTAL AIR	10,376.00
ENTERPRISE FM TRUST	5,466.69
Great Plains Natural Gas Co	6,682.94
Halstad Telephone Co	9,543.70
Herzog Roofing Inc	48,600.19
Lepier Oil Company Inc	2,268.17
Ottertail Power Co	2,381.23
University Of North Dakota	6,250.28
29 Payments less than 2000	14,464.03
Final Total:	243,966.23

AUDITOR WARRANTS 05/19/2020

<u>Vendor Name</u>	<u>Amount</u>
Clay County Public Health	2,500.00
Cole Papers Inc	2,748.83
ENTERPRISE FM TRUST	12,540.77
Fischer Rust, Stock & Rust, PLLC	2,465.00
Fosston Municipal Utilities	47,002.82
Garden Valley Technologies	2,883.52
Kronos SaaShr Inc	3,563.23
Mn State Auditor	27,498.40
Norman County Public Health	13,656.30
Northwestern Mental Health Center	14,486.86
Ottertail Power Co	21,264.76
Polk County Public Health	53,967.26
Verizon Wireless	3,478.45
23 Payments less than 2000	11,194.00
Final Total:	219,250.20

AUDITOR WARRANTS 05/26/2020

<u>Vendor Name</u>	<u>Amount</u>
Crookston Water Department	3,301.92
Custom Aire	9,490.26
Dept Of Transportation	3,779.70
East Pc Soil & Water	21,560.00
East Polk Heritage Center	5,000.00
Egf Heritage Foundation	5,000.00
ENTERPRISE FM TRUST	6,892.12
Knife River Materials	859,134.30
Norman County Public Health	7,774.00
Occupational Development Ctr	7,500.00
Palmer Masonry & Concrete	7,722.40
Polk Co Historical Society	7,500.00
Polk County	71,442.55
Polk County Fair Assoc	20,000.00
Polk County Public Health	26,078.00
Tri- Valley Opportunity Council	7,000.00
University Of Minn R S V P	2,400.00
West Polk Soil & Water	21,560.00
15 Payments less than 2000	7,331.09
Final Total:	1,100,466.34

AUDITOR WARRANTS 05/26/2020

<u>Vendor Name</u>	<u>Amount</u>
Bremer Bank Na	1,676,399.95
Bremer Bank Na	557,728.61
School District 2176 Treas	223,012.48
School District 2311 Treas	147,734.85
School District 2609 Treas	710,699.51
School District 2906 Treas	113,134.12
School District 592 Treas	213,213.68
School District 593 Treas	1,514,573.83
School District 600 Treas	409,726.70
School District 601 Treas	894,728.50
School District 630 Treas	18,188.10
Final Total:	6,479,140.33

MANUAL WARRANTS 05/01/2020

<u>Vendor Name</u>	<u>Amount</u>
Internal Revenue Service	167,251.51
Minnesota Revenue	29,340.71
Final Total:	196,592.22

MANUAL WARRANTS 05/04/2020

<u>Vendor Name</u>	<u>Amount</u>
FURTHER	1,726.76
Final Total:	1,726.76

MANUAL WARRANTS 05/12/2020

<u>Vendor Name</u>	<u>Amount</u>
FURTHER	2,130.10
Final Total:	2,130.10

MANUAL WARRANTS 05/15/2020

<u>Vendor Name</u>	<u>Amount</u>
Internal Revenue Service	159,354.06
Minnesota Revenue	27,205.72
Final Total:	186,559.78

MANUAL WARRANTS 05/18/2020

<u>Vendor Name</u>	<u>Amount</u>
FURTHER	215.91
Final Total:	215.91

MANUAL WARRANTS 05/20/2020

<u>Vendor Name</u>	<u>Amount</u>
Northwest Service Cooperative	268,425.50
Final Total:	268,425.50

MANUAL WARRANTS 05/20/2020

<u>Vendor Name</u>	<u>Amount</u>
Mn Dept Of Revenue	1,145.00
Final Total:	1,145.00

MANUAL WARRANTS 05/20/2020

<u>Vendor Name</u>	<u>Amount</u>
Minnesota Revenue	4,470.00
Minnesota Revenue	433.49
Mn Dept Of Rev Tax Division	78,531.05
Mn Dept Of Revenue	1,257.00
Mn Dept Of Revenue	54.00
Final Total:	84,745.54

MANUAL WARRANTS 05/22/2020

<u>Vendor Name</u>	<u>Amount</u>
U.S. Bank Corporate Payment Systems	64.99
Final Total:	64.99

MANUAL WARRANTS 05/22/2020

<u>Vendor Name</u>	<u>Amount</u>
U.S. Bank Corporate Payment Systems	33,890.40
Final Total:	33,890.40

MANUAL WARRANTS 05/26/2020

<u>Vendor Name</u>	<u>Amount</u>
FURTHER	2,253.53
Final Total:	2,253.53

MAY 19, 2020
WEBEX PHONE CONFERENCE
BOARD MINUTES

Pursuant to motion of adjournment the Polk County Board of Commissioners met in regular session via Webex Phone Conference at 9:30 o'clock a.m., May 19, 2020. Members present: Commissioner Gerald Jacobson, Commissioner Warren Strandell, Commissioner Gary Willhite, Commissioner Joan Lee and Commissioner Don Diedrich and Charles S. Whiting, County Administrator, Clerk of the Board. Other present: Michelle Cote, Deputy Clerk of the Board.

AGENDA

A motion was made by Commissioner Lee seconded by Commissioner Jacobson and adopted by unanimous vote of the Board to approve the May 19, 2020 agenda.

CONSENT AGENDA

A motion was made by Commissioner Diedrich seconded by Commissioner Jacobson and adopted by unanimous vote of the Board to approve the consent agenda for May 19, 2020:

1. Approve Commissioner Warrants: General Revenue Fund, 104,481.38; Public Works Fund, \$133,814.05; Public Safety Fund, \$30,379.75; Public Health Fund, \$6,092.48; Forfeited Tax Sale Fund, \$25.00; CAP Grant Project, \$1,225.20; Speical Assessments (Ditch) Fund, \$7,982.00 Environmental Services Fund, \$10,792.44; Resource Recovery Fund, \$66,232.24; Landfill Fund, \$12,626.92; Per Diems, \$1,575.00; Meal Reimbursement (without overnight lodging), \$42.64 and Sign Audit List.
2. Approve the May 5, 2020 Board minutes.
3. Approve payment to US Bank, St. Louis, MO in the amount of \$34,103.91 for procurement card purchases.
4. Approve payment to Card Member Services, St. Louis, MO in the amount of \$1,584.97 for credit card purchases.
5. Approve payment to Diversified Contractors, Inc., Fargo ND in the amount of \$135,280.00 for the Human Service Center Project in East Grand Forks, MN.

COUNTY BOARD MEMBER ISSUE FORUM

1. Commissioner Jacobson brought forth that he attended a conference call meeting for the Dancing Sky on Aging where the focus was senior meals. He also attended a Northwestern Mental Health Center meeting electronically.
2. Commissioner Strandell brought forth he attended a Northwest Regional Development Commission meeting where the focus was the retirement of Cam Fanfulik, Executive Director. He also participated in a Tri-County Community Corrections meeting and a Radio Board meeting.
3. Commissioner Willhite brought forth that he attended the Tri-Valley Opportunity Council Executive Board meeting via conference call. Discussion was brought forth regarding the hours of the Transfer Station to include Saturday.
4. Commissioner Lee brought forth she participated in a University of Minnesota SBCD conference call regarding the impact of COVID-19 on small businesses. In addition, she participated in a conference call sponsored by AMC focused on the COVID-19

- impact on the swine industry and an Economic Club of Minnesota - Our Economy & Health in Crisis where the real unemployment rate is, herd immunity and vaccines. She also participated in a conference call with White House staff regarding FEMA reimbursements. In addition, she participated in the AMC Board of Directors meeting where the focus was revenue, furloughs and the AMC election process. She also participated in the EPA Local Government Advisory conference call. Discussion was brought forth regarding the Inter Community Council meeting where the focus was the audit and the evaluation of the Executive Director. Discussion was also brought forth regarding a call received from a taxpayer regarding a ditch buffer letter.
5. Commissioner Diedrich brought forth that he participated in a Tri-Valley Opportunity Council Executive Board meeting via conference call. He also attended a Northwestern Mental Health Center meeting via conference call where the focus was revenue and the impact of COVID-19 in addition to a succession plan for the Executive Director. Discussion was brought forth regarding a call received from Gary Osvak regarding veterans' issues. Mr. Osvak wanted to bring forth the exemplary service received from Kurt Ellefson, Polk County Veteran's Service Officer.

PUBLIC HEALTH

Sarah Reese, Public Health Director came before the Board with matters pertaining to her department:

1. COVID-19 Update

An update was given to the Board regarding the COVID-19 virus.

PLANNING AND ZONING

Jacob Snyder, Environmental Specialist/Planning and Zoning Administrator came before the Board with matters pertaining to Planning and Zoning:

1. Resolution (2020-44) Interim, Use Permit For Carole Larson To Allow For Operation Of A Bed And Breakfast

Interim, Use Permit For Carole Larson To Allow For Operation Of A Bed And Breakfast RESOLUTION (2020-44)

The following resolution (2020-444) was offered by Commissioner Lee:

WHEREAS, Polk County Zoning Ordinance, Section 12.3027 requires an Interim Use Permit to operate Bed and Breakfast in the Shoreland District and;

WHEREAS, Carole Larson owns a parcel of land described as: That part of Government Lot 1 of Section 11, and Government Lot 2 of Section 12, all in Township 148 North, Range 42 West of the Fifth Principal Meridian, Polk County, Minnesota to be described as follows: Commencing at the southwest corner of said Section 12; thence North 0 degrees 42 minutes 50 seconds West, assumed bearing, along the west line of said Section 12 a distance of 3746.29 feet to the west bound centerline of U.S. Highway 2; thence northwesterly a distance of 679.88 feet, along said west bound centerline on a nontangential curve concave to the southwest having a radius of 11457.36 feet, a central angle of 3

degrees 24 minutes 00 seconds, and a chord bearing North 60 degrees 26 minutes 33 seconds West to the point of beginning; thence southeasterly a distance of 1038.57 feet along said west bound centerline on a curve concave to the southwest having a radius of 11457.36 feet, a central angle of 5 degrees 11 minutes 37 seconds, and a chord bearing South 59 degrees 32 minutes 44 seconds East; thence North 28 degrees 59 minutes 20 seconds East, not tangent to the last described curve, along the centerline of Knute Township Road No. 781, a distance of 251.23 feet; thence continuing along last said centerline northeasterly a distance of 108.25 feet on a tangential curve concave to the southeast, having a radius of 295.13 feet, a central angle of 21 degrees 00 minutes 56 seconds, and a chord bearing North 38 degrees 21 minutes 04 seconds East; thence North 30 degrees 52 minutes 09 seconds West, not tangent to the last described curve, a distance of 105 feet, more or less, to the shoreline of Oak Lake; thence westerly, northwesterly, northeasterly, southeasterly, northeasterly, and northwesterly, along said shoreline, a distance of 1,981 feet, more or less, to a line bearing North 27 degrees 51 minutes 27 seconds East from the point of beginning; thence South 27 degrees 51 minutes 27 seconds West 378 feet, more or less, to the point of beginning. EXCEPT that part contained in Government Lot One (1), Section Eleven (11), Township One Hundred Forty-eight (148), North of Range Forty-two (42), West of the Fifth Principal Meridian, parcel #45.00113.00;

WHEREAS, Carole Larson has a plan that meets all requirements of the Polk County Zoning Ordinances; and

WHEREAS, The Polk County Board of Commissioners finds:

1. The applicant is requesting an Interim Use Permit to operate a bed & breakfast business on parcel #45.00113.00.
2. The property is approximately 3.69 acres in section 11 of Knute Township. The property is entirely located in the shoreland district created by Oak Lake, a natural environment lake.
3. The site has been evaluated by a septic professional but we have yet to receive a design for the planned septic system.
4. The applicant has submitted an operational plan and intends to meet all applicable rules in section 12.3027 of the PCZO.
5. The Interim Use Permit would be to operate this business until a time when the applicant notifies us it is no longer desired.
6. MnDNR has contacted PZ to state that they had no formal comments on this matter but to notify the County that there is extensive fringe wetland areas along the shoreline of this property. Any disturbance or land alteration along the shoreline would have to go through WCA rules and regulations. The local Soil and Water Conservation district regulates WCA rules in Polk County.

7. The proposed use is a interim use expressly designated in the ordinance; and,
8. That the interim use will not be injurious to the use and enjoyment of other property in the immediate vicinity for the purposes already permitted, nor substantially diminish or impair property values within the immediate vicinity.
9. That the establishment of the interim use will not impede the normal and orderly development and improvement of surrounding vacant property for uses predominant in the area.
10. That adequate utilities, access roads, drainage and other necessary facilities have been or are being provided.
11. That adequate measures have been or will be taken to provide sufficient off-street parking and loading space to serve the proposed use.
12. That adequate measures have been or will be taken to prevent or control offensive odor, fumes, dust, noise and vibration, so that none of these will constitute a nuisance, and to control lighted signs and other lights in such a manner that no disturbance to neighboring properties will result.

NOW THEREFORE BE IT RESOLVED, That the Polk County Board of Commissioners grants an interim use permit to Carole Larson with the following conditions:

1. That the interim use will not be injurious to the use and enjoyment of other property in the immediate vicinity for the purposes already permitted, nor substantially diminish or impair property values within the immediate vicinity.
2. That the establishment of the interim use will not impede the normal and orderly development and improvement of surrounding vacant property for uses predominant in the area.
3. That adequate utilities, access roads, drainage and other necessary facilities have been or are being provided.
4. That adequate measures have been or will be taken to provide sufficient off-street parking and loading space to serve the proposed use.
5. That adequate measures have been or will be taken to prevent or control offensive odor, fumes, dust, noise and vibration, so that none of these will

constitute a nuisance, and to control lighted signs and other lights in such a manner that no disturbance to neighboring properties will result.

6. That the use of the property shall at all times be in compliance with all Federal, State of Minnesota, and County of Polk rules and regulations.
7. That all Federal, State and local regulations are followed regarding the handling and storage of hazardous materials.
8. The IUP shall remain valid for the operation of this business if all conditions of section 12.3027 of the PCZO are followed.
9. Any IUP issued under this Ordinance is granted solely to the applicant and/or the business entity named in the application, and for the premises named in the IUP application. No IUP of any sort granted pursuant to this Ordinance is transferable to any other person or premises. If a change of ownership, control or location of any licensed premises occurs, whether pursuant to move, sale, transfer, assignment or otherwise, the owner must complete a new application subject to approval pursuant to this Ordinance.
10. The owner or caretaker shall live in the facility during normal operations.
11. Patrons visiting the site must use off-street parking provided by the applicant.
12. A new septic system must be installed prior to the operations of the bed and breakfast business.
13. No more than 4 rooms will be allowed under this IUP.
14. This business should not provide public access to Oak Lake for recreational boating.
15. Applicant is bound by all applicable rules in the Polk County Zoning Ordinance and those special conditions listed above as well as all State and Federal laws applying to this operation.

Commissioner Jacobson seconded the foregoing resolution and it was declared adopted upon the following vote. YEAS: Lee, Diedrich, Willhite, Strandell, Jacobson NAYS: None.

2. Resolution (2020-45) Interim, Use Permit For Abraham Hershberger To Allow For Cabinet/Furniture Making Business

**Interim, Use Permit For Abraham Hershberger
To Allow For Cabinet/Furniture Making Business**
RESOLUTION (2020-45)

The following resolution (2020-45) was offered by Commissioner Lee:

WHEREAS, Polk County Zoning Ordinance, Section 12.3048 requires an Interim Use Permit to operate a cabinet/furniture making business in the Agricultural District and;

WHEREAS, Abraham Hershberger owns a parcel of land described as: That part of the North Half of the Southeast Quarter (N $\frac{1}{2}$ SE $\frac{1}{4}$), and the Southwest Quarter of the Northeast Quarter (SW $\frac{1}{4}$ NE $\frac{1}{4}$), All in Section Twenty-four (24), Township One Hundred Forty-eight (148) North of Range Forty-two (42) West of the Fifth Principal Meridian, being described as follows: Commencing at the Northeast corner of said N $\frac{1}{2}$ SE $\frac{1}{4}$: thence North 89 degrees 59 minutes 07 seconds West, along the North line of said N $\frac{1}{2}$ NE $\frac{1}{4}$, a distance of 1,600.04 feet to the West line of the East 1,600 feet of said N $\frac{1}{2}$ SE $\frac{1}{4}$ and the point of beginning; thence South 00 degrees 22 minutes 29 seconds East, along said West line, a distance of 47.63 feet; thence North 89 degrees 59 minutes 07 seconds West a distance of 245.00 feet; thence North 11 degrees 40 minutes 31 seconds West a distance of 195.00 feet; thence North 31 degrees 49 minutes 43 seconds West a distance of 120.00 feet; thence North 14 degrees 49 minutes 40 seconds West a distance of 220.00 feet; thence North 44 degrees 12 minutes 42 seconds East a distance of 260.00 feet; thence North 23 degrees 08 minutes 10 seconds East a distance of 730 feet, more or less, to the North line of said SW $\frac{1}{4}$ NE $\frac{1}{4}$; thence East, along said North line, a distance of 190 feet, more or less, to the Northeast corner of said SW $\frac{1}{4}$ NE $\frac{1}{4}$; thence South, along the East line of said SW $\frac{1}{4}$ NE $\frac{1}{4}$, to the Southeast corner of said SW $\frac{1}{4}$ NE $\frac{1}{4}$; thence North 89 degrees 59 minutes 07 seconds West, along the South line of said SW $\frac{1}{4}$ NE $\frac{1}{4}$, to the point of beginning, parcel #45.00180.01;

WHEREAS, Abraham Hershberger has a plan that meets all requirements of the Polk County Zoning Ordinances; and

WHEREAS, The Polk County Board of Commissioners finds:

1. The applicant is requesting an Interim Use Permit to operate a cabinet and furniture making business on parcel #45.00180.01.
2. The property is approximately 14.3 acres in section 24 of Knute Township.
3. The applicant is proposing to construct a 648 sq. ft. wood working shop for the proposed cabinet and furniture business.
4. The applicant has submitted an operational plan and intends to meet all applicable rules in section 12.3048 of the PCZO.
5. The Interim Use Permit would be to operate this business until a time when the applicant either expands operation requiring a conditional use permit or continues with this home-based business until it is no longer desired.
6. Sharon Messelt, adjacent landowner, contacted our office to state that they are

not opposed to the operation of a woodworking business on the site.

7. The proposed use is a interim use expressly designated in the ordinance; and,
8. That the interim use will not be injurious to the use and enjoyment of other property in the immediate vicinity for the purposes already permitted, nor substantially diminish or impair property values within the immediate vicinity.
9. That the establishment of the interim use will not impede the normal and orderly development and improvement of surrounding vacant property for uses predominant in the area.
10. That adequate utilities, access roads, drainage and other necessary facilities have been or are being provided.
11. That adequate measures have been or will be taken to provide sufficient off-street parking and loading space to serve the proposed use.
12. That adequate measures have been or will be taken to prevent or control offensive odor, fumes, dust, noise and vibration, so that none of these will constitute a nuisance, and to control lighted signs and other lights in such a manner that no disturbance to neighboring properties will result.

NOW THEREFORE BE IT RESOLVED, That the Polk County Board of Commissioners grants an interim use permit to Abraham Hershberger with the following conditions:

1. That the interim use will not be injurious to the use and enjoyment of other property in the immediate vicinity for the purposes already permitted, nor substantially diminish or impair property values within the immediate vicinity.
2. That the establishment of the interim use will not impede the normal and orderly development and improvement of surrounding vacant property for uses predominant in the area.
3. That adequate utilities, access roads, drainage and other necessary facilities have been or are being provided.
4. That adequate measures have been or will be taken to provide sufficient off-street parking and loading space to serve the proposed use.
5. That adequate measures have been or will be taken to prevent or control offensive odor, fumes, dust, noise and vibration, so that none of these will constitute a nuisance, and to control lighted signs and other lights in such a manner that no disturbance to neighboring properties will result.

6. That the use of the property shall at all times be in compliance with all Federal, State of Minnesota, and County of Polk rules and regulations.
7. That all Federal, State and local regulations are followed regarding the handling and storage of hazardous materials.
8. The IUP shall remain valid for the operation of this business if all conditions of section 12.3048 of the PCZO are followed.
9. The operational plan shall be followed, any deviation from this plan will need to be approved by Polk County Planning & Zoning staff.
10. Stains, varnish & similar chemicals used in sealing or protecting the cabinets/furniture must be stored properly and excessive waste must be disposed of following hazardous waste regulations.
11. Patrons visiting the site must use off-street parking provided by the applicant.
12. Any IUP issued under this Ordinance is granted solely to the applicant and/or the business entity named in the application, and for the premises named in the IUP application. No IUP of any sort granted pursuant to this Ordinance is transferable to any other person or premises. If a change of ownership, control or location of any licensed premises occurs, whether pursuant to move, sale, transfer, assignment or otherwise, the owner must complete a new application subject to approval pursuant to this Ordinance.
13. Applicant is bound by all applicable rules in the Polk County Zoning Ordinance and those special conditions listed above as well as all State and Federal laws applying to this operation.

Commissioner Jacobson seconded the foregoing resolution and it was declared adopted upon the following vote: YEAS: Lee, Diedrich, Willhite, Strandell, Jacobson NAYS: None.

WEST POLK SOIL & WATER CONSERVATION DISTRICT

Nicole Bernd, West Polk Soil & Water Conservation District Manager came before the Board with matters pertaining to the District:

1. Middle-Snake-Tamarac River Watershed One Watershed One Plan MOA

A motion was made by Commissioner Lee seconded by Commissioner Willhite and adopted by unanimous vote of the Board to approve and sign the Memorandum of Agreement between Polk County and Marshall County by and through their respective County Board of Commissioners, and The Marshall and West Polk West Polk Soil and Water Conservation Districts (SWCD), by and through their respective Soil and Water Conservation District Board of Supervisors, and The Middle-Snake-Tamarac Rivers

Watershed District, by and through their respective Board of Managers as presented.
(MOA on file in the Administrator's Office)

SOCIAL SERVICES

Karen Warmack, Social Services Director came before the Board with matters pertaining to her department:

1. Contract With Department Of Employment & Economic Development (DEED)

Due to language changes to the Contract with the Department of Employment and Economic Development (DEED) that was presented to the Board in April 2020 a motion was made by Commissioner Strandell seconded by Commissioner Lee and adopted by unanimous vote of the Board to approve the Contract as presented with the language changes. (Contract on file in the Administrator's Office)

HIGHWAY

Richard Sanders, Polk County Highway Engineer came before the Board with matters pertaining to his department:

1. Sweeper Quotes

Due to Total Lawn Care machine breaking down and realizing it would not be large enough to provide the service needed to sweep county roads, a motion was made by Commissioner Strandell seconded by Commissioner Jacobson to rescind the quote that was award at the March 17, 2020 Board meeting with Total Lawn Care, Crookston, MN in the amount of \$92 per hour and award the quote to Pro Sweep of Fargo, ND in the amount of \$99.75 for Street Sweeping Services.

2. Concrete Repair In Crookston Shop

A motion was made by Commissioner Diedrich seconded by Commissioner Strandell and adopted by unanimous vote of the Board to approve the quote from Palmer Masonry and Concrete, LLC, Crookston, MN in the amount of \$19,306.00 to repair the concrete in the Crookston Highway Department Shop.

PROPERTY RECORDS

Michelle Cote, Property Records Director came before the Board with matters pertaining to her department:

1. Liquor Licenses

A motion was made by Commissioner Diedrich seconded by Commissioner Jacobson and adopted by unanimous vote of the Board to approve the Annual Liquor Licenses for Lake View Resort, Inc., Snow Sled Inn Bar and Grill/Deonne Maygra, Union Lake Sarah Campground Operations LLC, and One N' Only of Euclid, Inc. conditional upon the approval of the County Sheriff and the County Attorney.

2. Resolution (2020-46) Requesting The Polk County Auditor-Treasurer Abate The Penalty On Late Payment Of Property Taxes For Taxes Payable May 15, 2020

Requesting The Polk County Auditor-Treasurer
Abate The Penalty On Late Payment of Property
Taxes For Taxes Payable May 15, 2020
RESOLUTION (2020-46)

The following resolution (2020-46) was offered by Commissioner Jacobson:

WHEREAS, On March 13, 2020, Governor Tim Walz issued Emergency Executive Order 20-01 declaring a Peacetime State of Emergency in response to the COVID-19 pandemic; and

WHEREAS, On March 15, 2020, Governor Walz issued Emergency Executive Order 20-02, ordering the temporary closure of all public and private schools to help slow the spread of COVID-19; and

WHEREAS, On March 16, 2020, Governor Walz issued Emergency Executive Order 20-04, ordering the temporary closure of bars, restaurants, and other places of accommodation to help slow the spread of the pandemic; and

WHEREAS, On March 16, 2020, Governor Walz issued Emergency Executive Order 20-05, providing certain relief to employers and unemployed workers during the COVID-19 emergency; and

WHEREAS, On March 20, 2020, Governor Walz issued Emergency Executive Order 20-20, requiring Minnesotans to stay at home; and

WHEREAS, Emergency Executive Order 20-05 recognizes that the economic insecurity caused by the COVID-19 pandemic will be a major concern for many Minnesotans; and

WHEREAS, Emergency Executive Order 20-15 recognizes that the State's response to the COVID-19 pandemic will result, either directly or indirectly, in the closure of many of Minnesota's small businesses; and

WHEREAS, Polk County desires to provide temporary relief to its residents and businesses within the County that have been directly or indirectly impacted by the economic pressures caused by the COVID-19 pandemic; and

WHEREAS, Polk County recognizes that as a result of unemployment, lost or reduced wages and the loss of business income, the prompt payment of property taxes will be a major economic pressure for many County residents this year; and

WHEREAS, Not all individual and business property owners are experiencing financial hardship due to COVID-19 in Polk County, and those who can, should pay their property taxes by the May 15th deadline. Individual and business property owners who utilize escrow payments should continue payments as scheduled; and

WHEREAS, State of Minnesota assessed properties are to be excluded from this resolution;

WHEREAS, Pursuant to Minn. Stat. § 279.01, subd. 2, the County Board may, with the concurrence of the County Auditor-Treasurer, abate the penalty for late payment of property taxes; and

WHEREAS, The County Board finds that imposing a late payment on first half of 2020 property taxes would be unjust and unreasonable; and

NOW THEREFORE BE IT RESOLVED, By the Polk County Board of Commissioners as follows:

Pursuant to Minn. Stat. § 279.01, subd. 2, the County Board hereby authorizes the Polk County Auditor-Treasurer the power to consider the COVID 19 impact a hardship and abate the penalty provided in Minn. Stat. § 279.01 for the payment of property taxes after May 15, 2020 through July 15, 2020.

The adjusted tax penalty table is as follows:

Property Type:	2020										
	May 16	June 1	July 1	July 16	Aug 1	Sept 1	Oct 1	Oct 16	Nov 1	Nov 17	Dec 1
Homestead and Seasonal Rec.											
1st half	-	-	-	2%	4%	5%	6%	6%	7%	-	8%
2nd half	-	-	-	-	-	-	-	2%	4%	-	5%
Both Unpaid	-	-	-	-	-	-	-	4%	5.5%	-	6.5%
Agricultural Homesteads											
1st half	-	-	-	2%	4%	5%	6%	6%	7%	7%	8%
2nd half	-	-	-	-	-	-	-	-	-	2%	4%
Both Unpaid	-	-	-	-	-	-	-	-	-	4.5%	6%
Nonhomesteads											
1st half	-	-	-	4%	8%	9%	10%	10%	11%	-	12%
2nd half	-	-	-	-	-	-	-	4%	8%	-	9%
Both Unpaid	-	-	-	-	-	-	-	7%	9.5%	-	10.5%
Agricultural Nonhomesteads											
1st half	-	-	-	4%	8%	9%	10%	10%	11%	11%	12%
2nd half	-	-	-	-	-	-	-	-	-	4%	8%
Both Unpaid	-	-	-	-	-	-	-	-	-	7.5%	10%
Personal Property	-	-	-	8%	8%	8%	8%	8%	8%	8%	8%
Manufactured Homes											
1st half	-	-	-	-	-	8%	8%	8%	8%	8%	8%
2nd half	-	-	-	-	-	-	-	-	-	8%	8%

This Resolution does not limit the authority of the County Board to abate taxes or property values as otherwise provided by law.

Commissioner Willhite seconded the foregoing resolution and it was declared adopted upon the following vote. YEAS: Lee, Diedrich, Willhite, Strandell, Jacobson NAYS: None.

ADMINISTRATION

Chuck Whiting, Polk County Administrator came before the Board with matters pertaining to his department:

1. COVID-19 Operations Planning

Discussion was held with the Board regarding the Governor's recent executive orders pertaining to the COVID-19 virus and it appears we need to be inching back towards reopening. Handouts were also discussed and presented to the Board pertaining to Emergency Executive Order 20-56 Safely Reopening Minnesota's Economy and Ensuring Safe Non-Work Activities during the COVID-19 Peacetime Emergency I along with Emergency Executive Order 20-55 Protecting the Rights and Health of At-Risk Populations during the COVID19 Peacetime Emergency. (Handouts on file in the Administrator's Office)

2. Legislative Update

Representative Deb Kiel participated in the discussion held with the Board regarding Legislature moving towards passing through federal CARES funds to counties in response to the COVID-19 pandemic to address local government costs. Discussion was also held regarding the Law Library Fund Bill, and the failure to pass a tax or a bonding bill. Handouts were also presented to the Board pertaining to the House and Senate CARES Act Proposal, County Distribution Amounts, H.F. 4673 CARES Act Proposal and County Aid Amounts. (Handouts on file in the Administrator's Office)

COMMISSIONER WARRANTS

A motion was made by Commissioner seconded by Commissioner and adopted by unanimous vote of the Board that the following Commissioner Warrants were approved:

See next page.

<u>Vendor Name</u>	<u>Amount</u>
American Communications Inc	4,537.50
American Solutions For Business	16,995.26
Ameripride Linen & Apparel Service	2,832.24
Architectural Resources Inc	5,457.50
Bennett/Jerry	2,052.00
Bertils Gravel & Excavation Llc	6,519.00
Cargill Incorporated	2,747.83
Church & Dwight Co Inc	9,727.87
Code 4 Services Inc	3,751.28
Computerized Fleet Analysis	2,095.00
Crookston Fuel Company	5,586.08
Crookston Times	2,563.81
ENNIS PAINT INC	42,225.00
Fosston Municipal Utilities	2,446.55
Galls LLC	2,451.97
Headwaters Regional	2,500.00
HN Quality Plumbing Inc	7,857.66
HP INC	17,155.20
Innovative Office Solutions LLC	2,704.00
Jsb Engineered Solutions	12,739.98
K & L Inc	3,806.29
Kustom Kollision LLC	2,683.00
Mayo Manufacturing Co	7,280.92
Now Micro Inc	9,874.20
Polk County Administrator	5,693.21
Polk County Highway Department	6,629.82
POMPS Tire	5,831.89
Potters Industries Inc	30,448.00
Road Machinery and Supplies Co.	2,682.77
RTVision Inc	6,180.00
The Exponent	2,758.54
Thygeson Construction Co	2,963.10
U S Water Services	9,952.11
Uline	3,650.58
US Bank Voyager Fleet Sys	3,203.63
Wenck Associates Inc	4,440.25
Widseth Smith Nolting & Assoc	20,713.50
Winter Truck Line Inc	2,011.75
Ziegler Inc	2,723.87
208 Payments less than 2000	85,178.30
Final Total:	373,651.46

With no further business the Board adjourned to reconvene at 8:00 o'clock a.m., May 26, 2020.

Gary Willhite, Chair

ATTEST:

Charles S. Whiting, County Administrator, Clerk of the Board

MAY 26, 2020
WEBEX PHONE CONFERENCE
BOARD MINUTES

Pursuant to motion of adjournment the Polk County Board of Commissioners met in regular session via Webex Phone Conference at 8:00 o'clock a.m., May 26, 2020. Members present: Commissioner Gerald Jacobson, Commissioner Warren Strandell, Commissioner Gary Willhite, Commissioner Joan Lee and Commissioner Don Diedrich and Charles S. Whiting, County Administrator, Clerk of the Board. Other present: Michelle Cote, Deputy Clerk of the Board.

AGENDA

A motion was made by Commissioner Lee seconded by Commissioner Jacobson and adopted by unanimous vote of the Board to approve the May 26, 2020 agenda.

CONSENT AGENDA

No Consent Agenda items.

COUNTY BOARD MEMBERS ISSUE FORUM

1. Commissioner Jacobson brought forth that he had no formal meetings since the prior meeting. Discussion was brought forth regarding a meeting held with a local farmer regarding the potential sale of land to the DNR.
2. Commissioner Strandell brought forth that he attended an MPO meeting.
3. Commissioner Willhite brought forth that he participated in a Planning Commission meeting. In addition, he electronically attended a LARL meeting where the focus was finances, budget and the COVID-19 impact.
4. Commissioner Lee brought forth that she participated in a legislative outcome and special session call with AMC. She also did her monthly update on the Fosston radio station. She also participated in a Household Hazard Waste meeting where budgets and seasonal staff was the focus. In addition, she participated in an East Polk County Soil and Water Conservation District meeting. She also participated in an AMC reopening Minnesota meeting.
5. Commissioner Diedrich brought forth that he attended a MCIT work session where the focus was finances, investments, and Transfer Station coverage.

SHERIFF

Jim Tadman, Polk County Sheriff came before the Board with matters pertaining to his department:

1. Acknowledgement Of The Support And Donations From Residents And Businesses During The Stay At Home Order

Discussion was held with the Board regarding the support and donations from residents and businesses during the stay at home order.

2. Monthly Sheriff Reports

The April monthly Sheriff Reports were discussed and presented to the Board. (Monthly reports on file in the Administrator's Office)

PLANNING AND ZONING

Jacob Snyder, Environmental Specialist/Planning and Zoning Administrator came before the Board with matters pertaining to Planning and Zoning:

1. Resolution (2020-47) Conditional Use Permit For Philip Knutson For An Accessory Structure Over 2500 Sq. Ft.

Resolution (2020-47) was offered by Commissioner Diedrich seconded by Commissioner Strandell and adopted upon the following vote: YEAS: Lee, Diedrich, Willhite, Strandell and Jacobson. NAYS: None. (See Resolution (2020-47) on file in the Administrator's Office.)

2. Resolution (2020-48) Conditional Use Permit For Shawn Cormican For Total Accessory Structure Over 4000 Sq. Ft.

Resolution (2020-48) was offered by Commissioner Jacobson seconded by Commissioner Lee and adopted upon the following vote: YEAS: Lee, Diedrich, Willhite, Strandell and Jacobson. NAYS: None. (See Resolution (2020-48) on file in the Administrator's Office.)

3. Resolution (2020-49) Conditional Use Permit For Joseph Troyer For Operation Of A Sawmill Out Of An Accessory Structure.

Comments were heard from Richard Moen, neighbor and Joseph Troyer, applicant. Resolution (2020-49) was offered by Commissioner Strandell seconded by Commissioner Diedrich and adopted upon the following vote: YEAS: Lee, Diedrich, Willhite, Strandell and Jacobson. NAYS: None. (See Resolution (2020-49) on file in the Administrator's Office.)

4. Preliminary Plat Approval Zavoral Addition

Discussion along with handouts were presented to the Board regarding the Preliminary Plat (Parcel No. 40.00137.00 and Parcel No. 40.00154.00). A motion was made by Commissioner Strandell seconded by Commissioner Lee and adopted by unanimous vote of the Board to approve the Preliminary Plat/Zavoral Addition according to the Planning Commission and Staff Recommendations as listed on the handout. (Handout on file in the Administrator's Office)

PUBLIC HEALTH

Sarah Reese, Public Health Director came before the Board with matters pertaining to her department:

1. Minnesota Department of Human Services County Grant Contract – Regional Prevention Coordinator

A motion was made by Commissioner Lee seconded by Commissioner Jacobson and adopted by unanimous vote of the Board to accept and approve the Minnesota Department of Human Services County Grant Contract for Region I Alcohol, Tobacco and Other Drugs (ATOD) Prevention for a contract term of July 1, 2020 until June 30, 2025 as presented to the Board. (Contract on file in the Administrator's Office)

2. COVID-19 Update

An update was given to the Board regarding the COVID-19 virus.

SOCIAL SERVICES

Karen Warmack, Social Services Director came before the Board with matters pertaining to her department:

1. Eligibility Worker Replacement Request

A motion was made by Commissioner Lee seconded by Commissioner Jacobson and adopted by unanimous vote of the Board to approve refilling the Eligibility Worker position, and any internal subsequent position vacancies occurring because of this action.

FACILITIES

Mark Dietz, Facilities Management Director came before the Board with matters pertaining to his department:

1. Polk County Government Center Fire Alarm

A motion was made by Commissioner Diedrich seconded by Commissioner Jacobson and adopted by unanimous vote of the Board to accept the bid offered by Bergstrom Electric, Inc. to install a new fire alarm in the Government Center Building, Crookston, MN in the amount of \$56,450.00 which is a budget amendment under bond expenditures.

ADMINISTRATION

Chuck Whiting, Polk County Administrator came before the Board with matters pertaining to his department:

1. COVID-19 Operations Status and Umbrella Policy

Discussion along with handouts were discussed and presented to the Board regarding the plan/policy and efforts for assuring the health and safety of employees and their work environment, along with efforts to increase a safe interaction with members of the public. A motion was made by Commissioner Willhite seconded by Commissioner Lee and adopted by unanimous vote of the Board to approve the set of operations plan/policies for the County going forward as presented to the Board. (Handouts on file in the Administrator's Office)

With no further business the Board adjourned to reconvene at 8:00 a.m., June 2, 2020.

Gary Willhite, Chair

Charles S. Whiting, Polk County Administrator
Clerk of the Board



Board of Commissioners

Polk County Government Center
612 N Broadway – Room 211
Crookston, MN 56716-1452

TO: POLK COUNTY BOARD OF COMMISSIONERS
FROM: JON STEINER, ENV. SVS. ADMIN.
MEETING DATE: June 02, 2020
AGENDA ITEM: CY 2020 Solid Waste Fee Abatement Discussion

SUMMARY:

1. Polk County uses a Solid Waste Fee to fund solid waste programs for Polk County residents and businesses.
2. This Solid Waste Fee is a special assessment that appears on the Tax Statement.
3. The Solid Waste Fee is a flat fee for residential properties and a volume-based fee for non-residential properties.
4. Non-residential Solid Waste Fees are based on hauler-reported volumes which are required to be submitted to the County each year as part of their license to operate in Polk County. The volume reported for the previous year is used to determine the current year assessment – unless changes in scope, location, magnitude, operations or other similar event has occurred.
5. Solid Waste Abatements are allowed per Polk County Solid Waste Ordinance to deal with ‘real-time’ changes in operations, occupancy or use. These decisions are generally at the discretion of the Polk County Solid Waste Administrator.
6. The Pandemic – or more accurately the response to the Pandemic – has created some situations which qualify some sectors of non-residential assessment for abatement consideration (or partial abatement).
7. Because the Pandemic response was unilateral across some of these sectors, consideration of unilateral response for those sectors could be considered in lieu of individual request for abatement.

ACTION REQUESTED: (INFORMATION ONLY/MOTION/RESOLUTION)

1. Discussion Only: Discussion of issues and potential response options to current and future non-residential abatement requests and the potential impact of response options on revenues and operations.



Board of Commissioners

Polk County Government Center
612 N Broadway – Room 211
Crookston, MN 56716-1452

TO: POLK COUNTY BOARD OF COMMISSIONERS
FROM: JON STEINER, ENV. SVS. ADMIN.
MEETING DATE: June 02, 2020
AGENDA ITEM: CY 2021 Polk and Regional County Fee Discussion

SUMMARY:

1. Polk County uses a variety of fees to fund solid waste operations for Polk County only programs and for its Regional Solid Waste facilities.
2. Many of these fees have been stagnant for years – or decades – despite rising labor, fuel, material and 3rd party service costs.
3. Depressed material sales prices for recyclables due to new Chinese import regulations, domestic market forces, extreme low fuel costs and decreased demand by consumers and manufacturers have severely impacted operations.
4. Polk has delayed raising fees for the last few years in hopes markets would return to normal or new markets would emerge. That did not occur.
5. The impact of the pandemic has created a situation where delaying action is no longer feasible, and fee increases for 2021 will be required.
6. Initial staff discussions have been held with the impacted Counties, and recommendations for fee increases have been made for CY 2021.

ACTION REQUESTED: (INFORMATION ONLY/MOTION/RESOLUTION)

1. Information Only: Discuss situation and recommendation for fee increases for CY 2021 involving tip fees, steam sales and solid waste assessments.



Board of Commissioners

Polk County Government Center
612 N Broadway – Room 211
Crookston, MN 56716-1452

TO: POLK COUNTY BOARD OF COMMISSIONERS

CHUCK WHITING, POLK COUNTY ADMINISTRATOR

FROM: Michelle M. Cote, Director of Property Records

MEETING DATE: June 2, 2020

AGENDA ITEM: Abatement Request(s)

SUMMARY:

An application for abatement of property tax has been received from the following:

- RBJ's Restaurant/Kim Samuelson Owner requesting a reduction of the 1st half of the 2020 taxes by 50%. (Abatement form /Tax Statement attached) 25% of the Tax and the Solid Waste fee is \$3,310.00.
- Drafts Sports Bar & Grill/Brent Melsa Owner requesting a reduction of 25% of the 2020 taxes (Abatement form/Tax Statement attached) 25% of the Tax and the Solid Waste fee is \$4,892.90.

ACTION REQUESTED: (INFORMATION ONLY/MOTION/RESOLUTION)

Motion approving or denying abatement application (s)

Application for Property Tax Abatement

For Taxes Levied in Tax Year(s): _____

And Taxes Payable in Year(s): 2020

Applicant and Property Information

Applicant Information

Last Name <u>Roberts</u>		First Name <u>Samuelson</u>		Middle Initial <u>A</u>
Property Address <u>1601 University Ave</u>				
City <u>Crookston</u>		State <u>MN</u>	Zip code <u>56716</u>	County <u>Polk</u>
Parcel ID or legal description of property (from tax statement or valuation notice) <u>82, 02761.00</u>				School District Number

Applicant's Statement of Facts

If the assessed value is being contested, list approximate market value.

Land	Structures	Total

If taxes, penalties, interest, or costs which are now a lien against the real estate are being contested, list below.

Year	Type (taxes, penalty, interest, or cost)	Amount Contested	Amount Paid

Explain why the above amount has not been paid

Year	Type (taxes, penalty, interest, or cost)	Amount Contested	Amount Paid

Explain why the above amount has not been paid

Year	Type (taxes, penalty, interest, or cost)	Amount Contested

Explain why the above amount has not been paid

Total Amount Contested	Portion of total amount contested
------------------------	-----------------------------------

6,040.00 Tax
7,200.00 SW

13,240.00
x .25

3310.00

Applicant's Statement of Facts/Settlement

Explain why you think this settlement is fair and reasonable
We would like to reduce our 1/2 taxes by 50% as the building is not being used to serve its purpose. Financial documents are available to support. If situation continues we will need to adjust second half taxes

Signature of Applicant

Applicant requests that the portion of the contested amount in excess of said sum offered should be abated, canceled and refunded. This statement is a true and full statement of all facts known to the applicant relative to this matter.

Signature of Applicant <u>Vin A Samuelson DRP</u>	Date <u>4-28-20</u>
--	------------------------

Note: Minnesota Statutes, Section 609.41, "Whoever, in making any statement, oral or written, which is required or authorized by law to be made as a basis of imposing, reducing, or abating any tax or assessment, intentionally makes any statement as to any material matter which the maker of the statement knows is false may be sentenced, unless otherwise provided by law, to imprisonment for not more than one year or to payment of a fine of not more than \$3,000.00, or both."

Use of Information

In order to be considered for abatement, you must file this form. The information on this form will be used to properly identify you and determine if you qualify for abatement of property taxes under M.S. 270C.86 or 270C.34. Your Social Security number is required. If you do not provide the required information, your application may be delayed or denied. Your County Assessor may also ask for additional verification of qualifications. Your Social Security number is considered private data.

Sign Here



Dear Polk County Auditor, Treasurer, Assessor, and County Commissioners:

On behalf of RBJ's of Crookston – property ID #82.02761.00 – we would like to request a reduction of our property taxes. Our building is no longer able to operate under its original intent. By no fault of ours, presently we are operating at 15% of our normal rate. This amount is not expected to change in the next 120 days. We understand your staffing and building have limited access, so please advise as to further steps that need to be taken. Specific financial reports can be provided as needed.

Thank you,

Kim Samuelson
RBJ's Restaurant
281-3636

4/30/20 - Kim - left message/and

Bill#: 171145
 Owner Name: R B J'S RESTAURANT INC

Property ID Number: 82.02761.00

Taxpayer:
 R B J'S RESTAURANT INC
 1610 UNIVERSITY AVE
 CROOKSTON MN 56716



02024187



VALUES AND CLASSIFICATION			
Taxes Payable Year:		2019	2020
Step 1	Estimated Market Value:	230,600	225,700
	Improvements Excluded:		
	Homestead Exclusion:	0	0
	New Improvements/ Expired Exclusions:		
	Taxable Market Value:	230,600	225,700
Property Classification:		Comm/Ind	Comm/Ind
PROPOSED TAX			
Step 2	Did not include special assessments or referenda approved by the voters at the November election Sent in November 2019		\$6,000.00
PROPERTY TAX STATEMENT			
Step 3	First half taxes due:	5/15/2020	\$6,630.00
	Second half taxes due:	10/15/2020	\$6,630.00
	Total Taxes Due in 2020:		\$13,260.00

\$\$\$

REFUNDS?

You may be eligible for one or even two refunds to reduce your property tax. Read the back of this statement to find out how to apply.

Tax Detail for Your Property:

Taxes Payable Year:		2019	2020	
1. Use this amount on Form M1PR to see if you are eligible for a property tax refund. File by August 15. If this box is checked, you owe delinquent taxes and are not eligible.		<input type="checkbox"/>	0.00	
2. Use these amounts on Form M1PR to see if you are eligible for a special refund.		0.00		
Tax and Credits	3. Property taxes before credits	6,242.00	6,040.00	
	4. Credits that reduce property taxes			
	A. Agricultural market value credits	0.00	0.00	
	B. Other Credits	0.00	0.00	
	5. Property taxes after credits	6,242.00	6,040.00	
Property Tax by Jurisdiction	6. County POLK COUNTY	1,703.31	1,681.71	
	7. City or Town CITY OF CROOKSTON	2,215.58	2,245.37	
	8. State General Tax	1,001.89	879.52	
	9. School District ISD 593 CROOKSTON			
		A. Voter Approved Levies	431.91	367.63
		B. Other Local Levies	676.19	705.07
	10. Special Taxing Districts			
		A.	0.00	0.00
		B. Watershed	204.93	152.73
		C. NW HRA	0.00	0.00
		D. NWRDC	8.19	7.97
		E. Ambulance	0.00	0.00
	F. Other Special Tax Dist	0.00	0.00	
	11. Non-school voter approved referenda levies	0.00	0.00	
	12. Total property tax before special assessments	6,242.00	6,040.00	
	13. Special assessments	Principal: 7,220.00 Interest: 0.00	7,220.00 7,220.00	
	14. YOUR TOTAL PROPERTY TAX AND SPECIAL ASSESSMENTS	\$13,462.00	\$13,260.00	

Property Description:
 GOLF TERRACE ADD Lot D

Property Address:
 1610 UNIVERSITY AVE
 CROOKSTON MN 56716

Line 13 Special Assessment Detail:

SOLID WASTE FEE 7,200.00
 SIDEWALK FEE CROOKSTON CITY 20.00

Principal: 7,220.00
 Interest: 0.00

PAYABLE 2020 2nd HALF PAYMENT STUB

TO AVOID PENALTY PAY ON OR BEFORE: 10/15/2020

Property ID#: 82.02761.00

SECOND 1/2 TAX AMOUNT DUE: \$6,630.00

PENALTY:

TOTAL:

Bill #: 171145

Taxpayer: R B J'S RESTAURANT INC
 1610 UNIVERSITY AVE
 CROOKSTON MN 56716

Polk County Administrator
 Taxpayer Service Center
 612 N. Broadway, Suite 207
 Crookston, MN 56716-1452



02024187



Your cancelled check is proof of payment. Please write your Property ID # on your check. Postdated checks are not held. Only official U.S. Postmark determines payment mail date. No receipt sent unless requested and is void until check is honored.

Application for Property Tax Abatement

For Taxes Levied in Tax Year(s): 2020

And Taxes Payable in Year(s): 2020

Applicant and Property Information

Applicant Information

Last Name Melsa		First Name Brent	Middle Initial C
Property Address 925 Fisher Ave			Social Security Number <i>redacted</i>
City Crookston	State MN	Zip code 56716	County Polk
Parcel ID or legal description of property (from tax statement or valuation notice) Drafts Sports Bar & Grill 82.03980.00			School District Number 593

Applicant's Statement of Facts/Settlement

Applicant's Statement of Facts

If the assessed value is being contested, list approximate market value.

Land	Structures	Total

If taxes, penalties, interest, or costs which are now a lien against the real estate are being contested, list below.

Year	Type (taxes, penalty, interest, or cost)	Amount Contested	Amount Paid

Explain why the above amount has not been paid

Year	Type (taxes, penalty, interest, or cost)	Amount Contested	Amount Paid

Explain why the above amount has not been paid

Year	Type (taxes, penalty, interest, or cost)	Amount Contested

Explain why the above amount has not been paid

Total Amount Contested	Portion of total amount contested

16,571.41 Tax
3,000.00 SW

19,571.61
x .25

4892.90

Explain why you think this settlement is fair and reasonable

I would like to request a 25% tax abatement for Drafts Sports Bar & Grill due to the Covid -19 pandemic. We have been mandated to close since March 17th 2020 and the loss of revenue has been devastating to our business. Coming up with 100% of our property taxes will be difficult this year and any help would be appreciated.

Sign Here

Signature of Applicant

Applicant requests that the portion of the contested amount in excess of said sum offered should be abated, canceled and refunded. This statement is a true and full statement of all facts known to the applicant relative to this matter.

Signature of Applicant Brent C Melsa	Date 5/27/2020
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Note: Minnesota Statutes, Section 609.41, "Whoever, in making any statement, oral or written, which is required or authorized by law to be made as a basis of imposing, reducing, or abating any tax or assessment, intentionally makes any statement as to any material matter which the maker of the statement knows is false may be sentenced, unless otherwise provided by law, to imprisonment for not more than one year or to payment of a fine of not more than \$3,000.00, or both."

Use of Information

In order to be considered for abatement, you must file this form.

The information on this form will be used to properly identify you and determine if you qualify for abatement of property taxes under M.S. 270C.86 or 270C.34. Your Social Security number is required. If you do not provide the required information, your application may be delayed or denied. Your County Assessor may also ask for additional verification of qualifications. Your Social Security number is considered private data.

Bill#: 181195
 Owner Name: MELSA HOSPITALITY GROUP, LLC

Property ID Number: 82.03980.00

Taxpayer:
 MELSA HOSPITALITY GROUP, LLC
 1021 3RD AVE NE
 CROOKSTON MN 56716-2737



**\$\$\$
 REFUNDS?**

You may be eligible for one or even two refunds to reduce your property tax. Read the back of this statement to find out how to apply.

Property Description:
 Block 1 Lot 4 SC ADDITION

Property Address:
 925 FISHER AVE
 CROOKSTON MN 56716

Line 13 Special Assessment Detail:
 SOLID WASTE FEE 3,000.00
 13NEW CONSTR CSC FRONTAGE RD 402.39
 SIDEWALK FEE CROOKSTON CITY 20.00

Principal: 3,363.92
 Interest: 58.47

VALUES AND CLASSIFICATION			
Taxes Payable Year:		2019	2020
Step 1	Estimated Market Value:	546,300	528,200
	Improvements Excluded:		
	Homestead Exclusion:	0	0
	New Improvements/ Expired Exclusions:		
	Taxable Market Value:	546,300	528,200
Property Classification:		Comm/Ind	Comm/Ind
Step 2 PROPOSED TAX			
<small>Did not include special assessments or referenda approved by the voters at the November election Sent in November 2019</small>			
			\$16,458.00
Step 3 PROPERTY TAX STATEMENT			
First half taxes due:		5/15/2020	\$9,997.00
Second half taxes due:		10/15/2020	\$9,997.00
Total Taxes Due in 2020:			\$19,994.00

Tax Detail for Your Property:

Taxes Payable Year:		2019	2020
1. Use this amount on Form M1PR to see if you are eligible for a property tax refund. File by August 15. If this box is checked, you owe delinquent taxes and are not eligible. <input type="checkbox"/>			
		0.00	0.00
2. Use these amounts on Form M1PR to see if you are eligible for a special refund.			
		0.00	0.00
Tax and Credits	3. Property taxes before credits	17,339.00	16,571.61
	4. Credits that reduce property taxes		
	A. Agricultural market value credits	0.00	0.00
	B. Other Credits	0.00	0.00
	5. Property taxes after credits	17,339.00	16,571.61
Property Tax by Jurisdiction	6. County POLK COUNTY	4,487.71	4,384.73
	7. City or Town CITY OF CROOKSTON	5,837.42	5,854.34
	8. State General Tax	3,679.83	3,229.80
	9. School District ISD 593 CROOKSTON		
	A. Voter Approved Levies	1,054.20	919.65
	B. Other Local Levies	1,718.34	1,764.09
	10. Special Taxing Districts		
	A.	0.00	0.00
	B. Watershed	539.93	398.22
	C. NW HRA	0.00	0.00
	D. NWRDC	21.57	20.78
	E. Ambulance	0.00	0.00
F. Other Special Tax Dists	0.00	0.00	
11. Non-school voter approved referenda levies		0.00	0.00
12. Total property tax before special assessments		17,339.00	16,571.61
13. Special assessments			
Principal: 3,363.92		3,437.00	3,422.39
Interest: 58.47			
14. YOUR TOTAL PROPERTY TAX AND SPECIAL ASSESSMENTS		\$20,776.00	\$19,994.00

PAYABLE 2020 2nd HALF PAYMENT STUB

TO AVOID PENALTY PAY ON OR BEFORE: 10/15/2020

Property ID#: 82.03980.00

SECOND 1/2 TAX AMOUNT DUE: \$9,997.00

PENALTY: TOTAL:

Bill #: 181195

Taxpayer: MELSA HOSPITALITY GROUP, LLC
 1021 3RD AVE NE
 CROOKSTON MN 56716-2737

Polk County Administrator
 Taxpayer Service Center
 612 N. Broadway, Suite 207
 Crookston, MN 56716-1452



Your cancelled check is proof of payment. Please write your Property ID # on your check. Postdated checks are not held. Only official U.S. Postmark determines payment mail date. No receipt sent unless requested and is void until check is honored.

PAYABLE 2020 1st HALF PAYMENT STUB

TO AVOID PENALTY PAY ON OR BEFORE: 5/15/2020

Property ID#: 82.03980.00

FULL TAX AMOUNT: \$19,994.00
FIRST 1/2 TAX AMOUNT DUE: \$9,997.00

PENALTY: TOTAL:

Bill #: 181195

Taxpayer: MELSA HOSPITALITY GROUP, LLC
 1021 3RD AVE NE
 CROOKSTON MN 56716-2737

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Michelle Cote

From: Sam Melbye
Sent: Thursday, May 28, 2020 4:23 PM
To: Michelle Cote
Subject: Abatements

Michelle,

I spoke to Bill Sparks from the MN DOR concerning the possibility of abating a portion of the taxes for commercial properties. He advised against any abatements for commercial properties due to the COVID-19 pandemic. According to Bill, counties have the power to abate the penalty and interest for late payments but taxes that are accurately extended cannot be abated. He noted that this would not fall under a "disaster" according to statute as there was no damage to real property or loss of property. The statutes he pointed me to are MN Statutes 279.01 & 273.1233. In his opinion, this action would only be acceptable if there were a legislative change or a declaration made by the Federal Government. Bill said he would be willing to discuss this further if there are more questions.

One other thing that I found concerning abatements that we had talked about; If an application for abatement exceeds \$10,000 in tax, penalty and interest, the county board must give notice within 20 days to the school and the municipality in which the property is located. In these cases, the city or town and/or school can choose to challenge the abatement. Still, the abatement is at the discretion of the county board. School districts and cities can levy for revenue that is lost due to abatements. County governments cannot levy for revenue that is lost due to abatements.

Thank You,

Sam Melbye

Taxpayer Service Center Supervisor/Tax System Administrator

Polk County Taxpayer Service Center

612 N Broadway, Crookston, MN 56716

(P) 218-281-2554

(F) 218-281-3801

[Polk County, MN Homepage](#)



The Polk County Taxpayer Service Center accurately maintains and protects property/land records and provides information and services courteously, accurately, and efficiently to and for the citizens of Polk County.



Board of Commissioners

Polk County Government Center
612 N Broadway – Room 211
Crookston, MN 56716-1452

TO: POLK COUNTY BOARD OF COMMISSIONERS

FROM: CHUCK WHITING, POLK COUNTY ADMINISTRATOR

MEETING DATE: June 2, 2020

AGENDA ITEM: Review of SF 3745 Re: Use of Law Library Funds

SUMMARY: Board review of the legislation signed by Governor Walz and how to proceed going forward with the Law Library Board.

1. Attached is the bill allowing funds to be transferred from the Law Library reserves to cover expenses associated with the courtroom improvements the Board approved in April. As written and probably appropriately so, the Law Library Board should act approving the transfer of funds to the County for this purpose. Assuming the Board agrees we can contact them for action at their next meeting.
2. The Law Library fund has \$218,464.16, more than plenty to cover the approximately \$83,000 of County costs for the courtroom improvements. The law allows up to \$150,000 to be transferred.

ACTION REQUESTED: Request the Law Library Board to review the statute and agree to make the transfer necessary to cover Polk County costs for courtroom technology improvements.

SENATE
STATE OF MINNESOTA
NINETY-FIRST SESSION

S.F. No. 3745

(SENATE AUTHORS: EICHORN)

DATE	D-PG	OFFICIAL STATUS
02/27/2020	5036	Introduction and first reading Referred to Local Government
03/04/2020	5156	Comm report: To pass and re-referred to Environment and Natural Resources Policy and Legacy Finance
03/12/2020	5466	Withdrawn
05/14/2020	5466	Second reading
	6997	Special Order
	6997	Third reading Passed
05/17/2020	7415	Returned from House with amendment
	7415	Senate concurred and repassed bill
	7415	Third reading
		Presentment date 05/18/2020
		Governor's action Approval 05/27/2020

1.1 A bill for an act

1.2 relating to libraries; authorizing the Polk County Law Library to transfer money

1.3 in fiscal reserve to Polk County for technological improvements to county

1.4 courthouse; amending Minnesota Statutes 2018, section 134A.17.

1.5 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

1.6 Section 1. Minnesota Statutes 2018, section 134A.17, is amended to read:

1.7 **134A.17 TRANSFERS TO COUNTY.**

1.8 Subdivision 1. Sherburne County. If the Sherburne County Law Library, through its

1.9 trustees, has a fiscal reserve that is projected to sustain its operations for a period of over

1.10 five years, the Sherburne County Law Library may transfer up to half of the money in its

1.11 fiscal reserve, but not to exceed \$200,000, to Sherburne County to defray costs of

1.12 constructing a new building to house the law library and courts.

1.13 Subd. 2. Polk County. If at any time the Polk County Law Library, through its trustees,

1.14 has a fiscal reserve that is projected to sustain its operations for a period of over five years,

1.15 the Polk County Law Library may transfer up to half of the money in its fiscal reserve, but

1.16 not to exceed \$150,000 to Polk County to defray costs of technological improvements to

1.17 the Polk County Courthouse.



Board of Commissioners

Polk County Government Center
612 N Broadway – Room 211
Crookston, MN 56716-1452

TO: POLK COUNTY BOARD OF COMMISSIONERS

FROM: CHUCK WHITING, POLK COUNTY ADMINISTRATOR

MEETING DATE: June 2, 2020

AGENDA ITEM: 2021 Budget Preliminary Goals and Objectives

SUMMARY: This will be the Board initial discussion about next year's budget and what parameters it will like to see from staff as the budget is developed this summer.

1. I will review where we left off with the 2020 budget with some information about where we are five months into the year.
2. Typical concerns revolve around the tax levy and tax rate. With the current COVID-19 pandemic situation taking place, other revenues and pandemic related expenses also would be of concern. Capital outlays, labor costs, fund balances and other operations issues make up normal budgeting concerns. The Board is aware of insurance coverage issues for solid waste and there will be other factors that may require more attention to our solid waste operations and revenues.
3. We still do not have a final contract with the Social Workers AFSCME group, but the rest of our labor agreements are set for 2021. It is not clear yet what long-term effect the pandemic will have on our labor and operations costs, but that may become clearer as the year goes on, either due to operations development or economic realities. During this initial phase of the pandemic, it is clear that the state and federal governments are determining the nature of assistance that may come to local governments, but they too look to be waiting for more clarity.
4. I do not have a lot of figures to share yet, but will likely as we get into June for upcoming meetings.

ACTION REQUESTED: No action requested, discussion only.



2020 Polk County Adopted Budget

December 17, 2019



2020 Adopted Budget

- Budgeted Expenditures: \$67, 845,737

- Net Levy: \$24,299,971 (net of CPA)
- Budgeted Revenues (non-levy): \$42,421,841
- Reserves Applied Against the Levy: \$1,123,925
- Total levy increase over 2019: +\$769,242, or
an increase of 3.269%
- Non-debt levy increase over 2019: +\$769,605,
or an increase of 3.505%

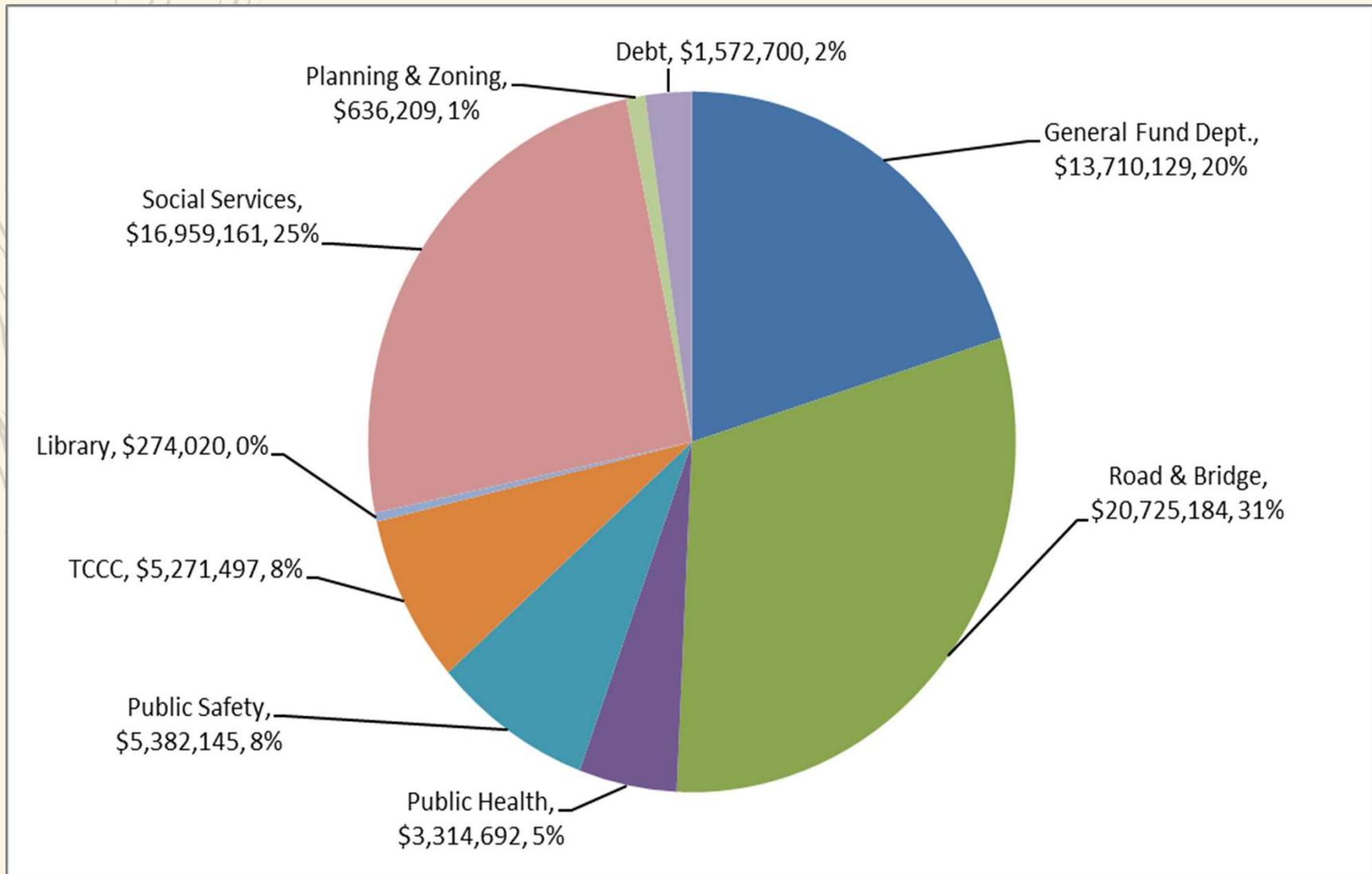
Notable 2020 Budget Items

- Budget is first year of departments leasing vehicles through Enterprise instead of purchasing vehicles outright.
- Budgeted 2.5% wage increase, \$1,100 per month for employee benefits cafeteria plan. 
- New Social Services AFSCME bargaining unit – contract not settled yet. 
- Addition of two positions – custodian in Facilities, Wellness Coordinator in Public Health
- Preliminary levy set in September at a 5.5% increase, final levy proposed at 3.269% over 2019.
- \$6m in highway construction bonds in 2019 to be utilized for road improvements in 2020 budget
- \$3.1 Capital Improvements bond sale for East Grand Forks building remodeling, improvements in the Government Center and roofing at Highway building

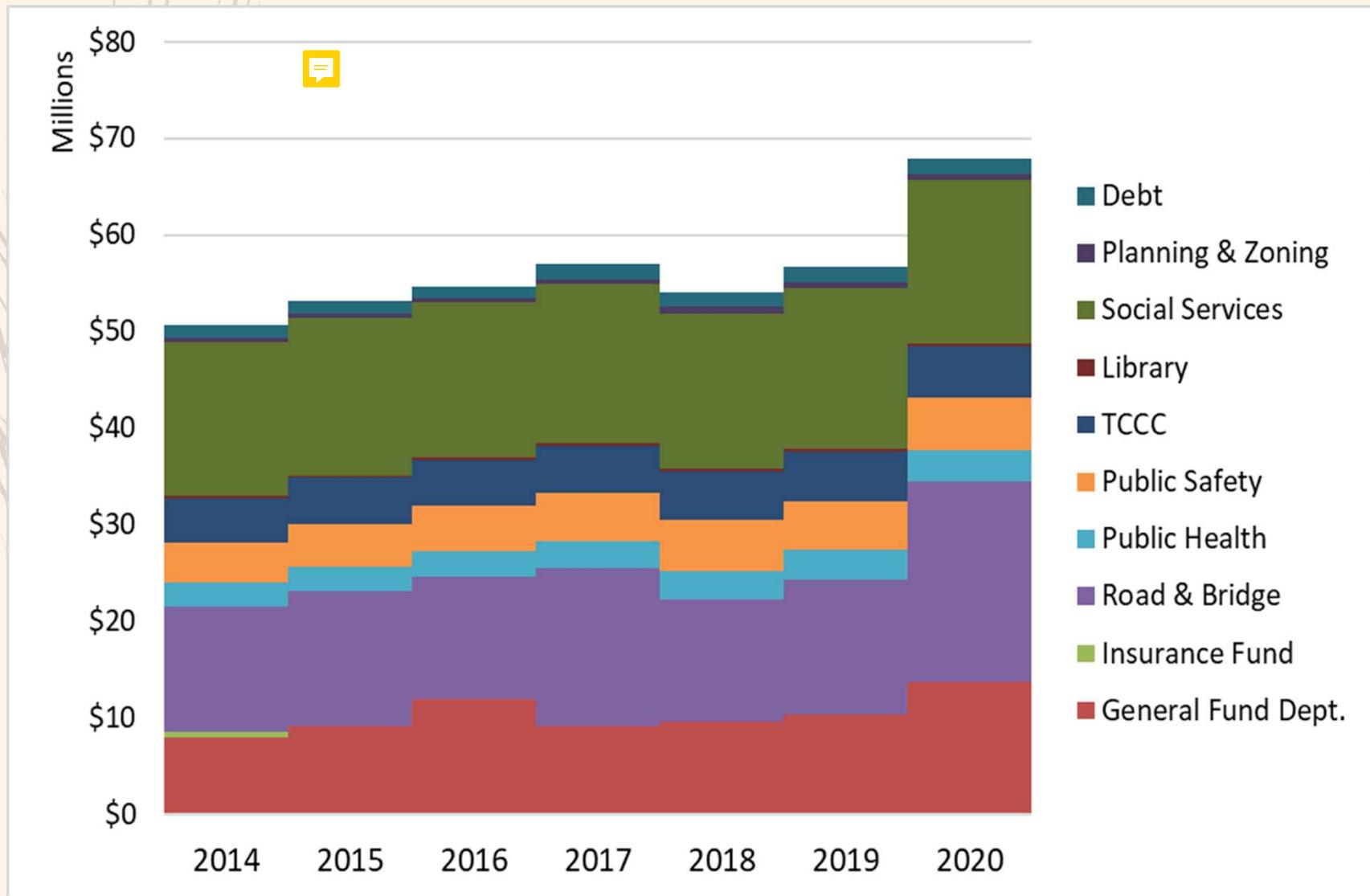
2020 Capital Improvements Bond

Bond	Operating Budget	Project
	\$ 2,427	Air Purifier - Medical Issue / Robo Vac
	\$ 16,000	Garage door PM's, Exhaust air exchange system
\$ 1,452,000		EGF Bldg general construction - demolition, new walls, flooring, ceiling, doors, finishes
\$ 122,000		EGF Bldg exterior updates
\$ 340,000		EGF Bldg roof replacement
\$ 143,000		EGF Bldg electrical - outlets, lighting
\$ 285,000		EGF Bldg interior ventilation
\$ 160,000		EGF Bldg rooftop air handler replacement
	\$ 92,500	Human Service Center Office Furniture - Project Furniture Expense
\$ 38,000		Johnson Control - Metasys HVAC control system
\$ 35,000		Move I.S. Equipment
\$ 15,000		Remodel Breakroom - Government Center
\$ 7,000		Asbestos abatement
	\$ 37,000	Non building specific Vehicles Purchased Equals the value of four used trucks purchased
\$ 262,000		Roof replacement on Highway building shop area
	\$ 1,578	Government Center Equipment - Robo Vac
	\$ -	(Johnson Control Metasys service contract- New Proposal - \$40,000.00)
	\$ 10,000	Non building specific equipment repair PM's Scrubbers / strippers/ lifts Maintenance Expense
\$ 2,859,000	\$ 159,506	
\$ 118,500		Low quote amount for Government Center elevator replacement
\$ 2,977,500		
		Human Services Center building - East Grand Forks
		Government Center - Crookston
		Highway Department buildings - Crookston

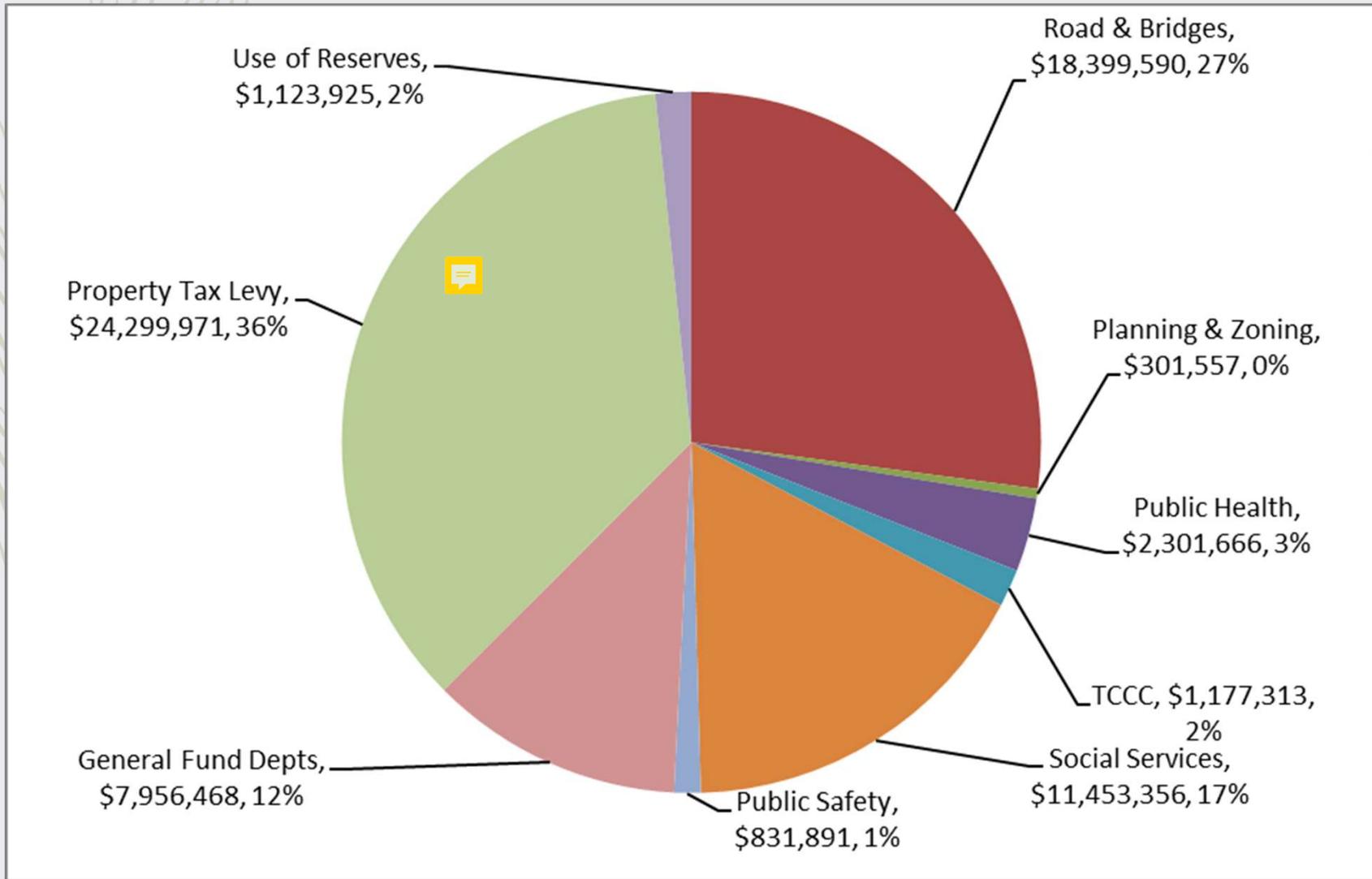
2020 Expenditure Breakdown



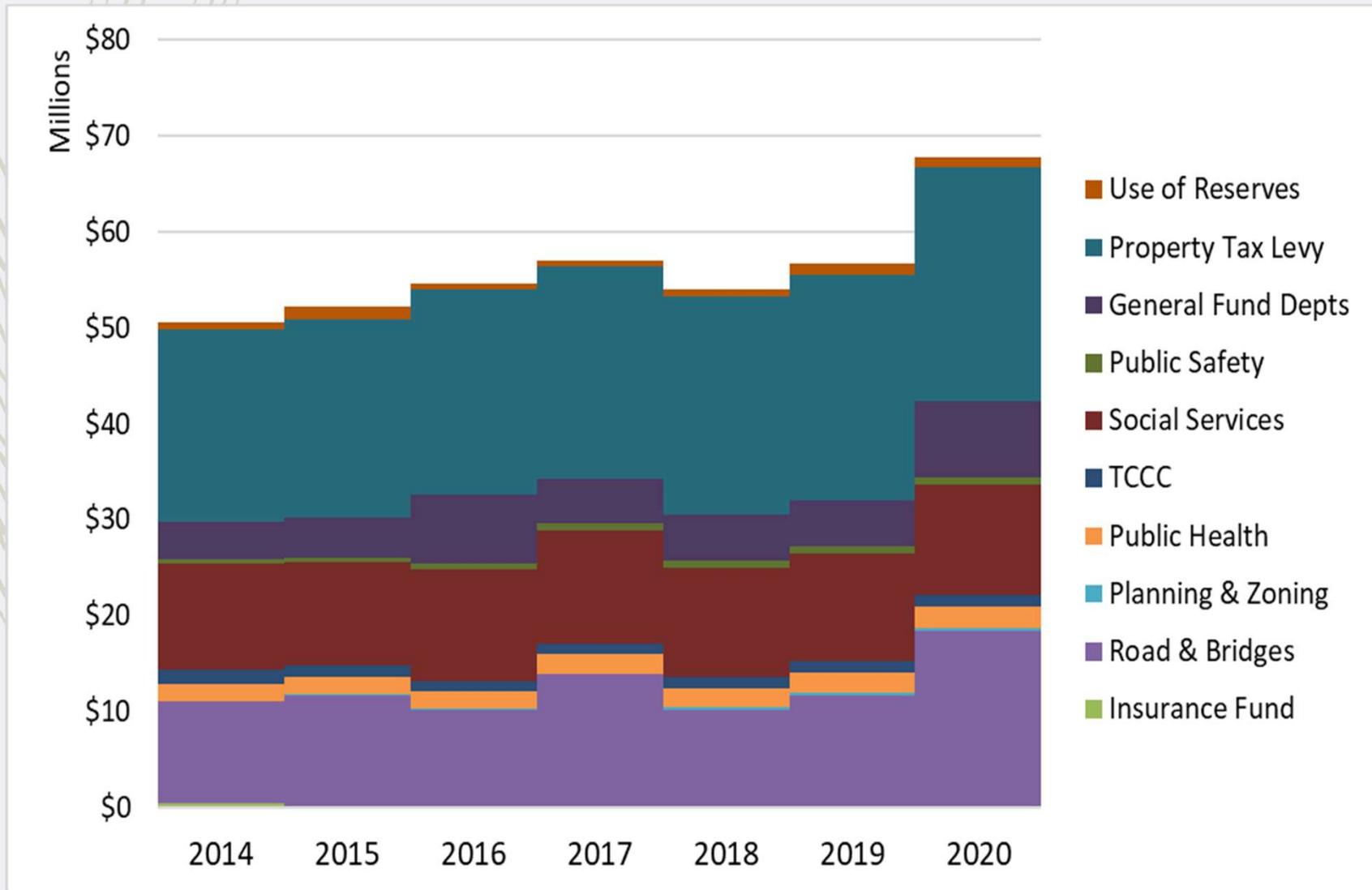
2014 to 2020 Budgeted Expenditures



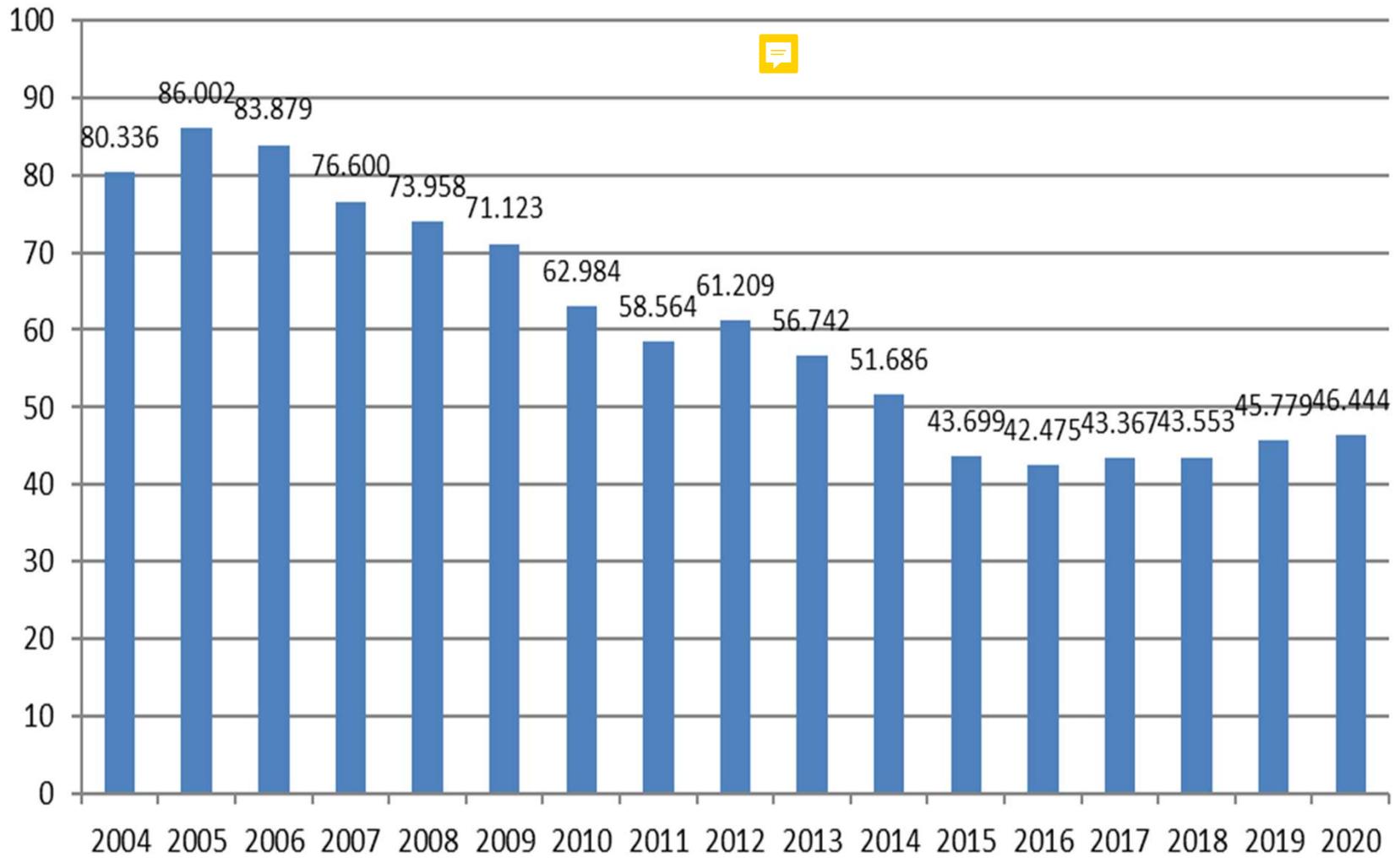
2020 Revenue Breakdown



2014 to 2020 Budgeted Revenues



Polk County Tax Rate History



Region Tax Rates History as %

COUNTY	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
KITTSON	33.77	35.591	31.334	30.667	30.296	30.844	29.227	26.775	27.035	29.093
MARSHALL	36.594	35.905	32.76	25.807	23.119	23.065	26.452	27.652	28.905	29.86
ROSEAU	65	75.4	69.29	65.692	63.519	59.953	54.439	54.751	52.71	53.374
BELTRAMI	54.00	56.875	56.93	56.742	59.251	60.578	61.579	60.924	63.301	64.158
RED LAKE	50.39	55.553	55.9	49.01	44.654	41.744	39.233	39.846	44.113	44.113
POLK	58.472	60.897	56.23	51.686	43.699	42.475	43.367	43.553	45.779	46.444
CLEARWATER	45.58	49.925	51.92	57.683	58.564	56.496	56.899	53.893	54.958	54.958
PENNINGTON	72.306	78.038	73.56	69.651	64.034	59.084	66.61	66.906	67.218	71.259
MAHNOMEN	94.216	96.874	89.76	78.578	74.77	71.906	70.721	72.942	74.363	75.558
NORMAN									42.526	41.558

Historical County Levies 2008-2020

	Levy Year	Gross Levy	-	County Program Aid	=	Net Levy	
<i>base year</i>	2008	\$ 19,190,935		\$ 1,509,677		\$ 17,681,258	
	2009	\$ 20,070,592		\$ 1,728,314		\$ 18,342,278	
	2010	\$ 20,031,766		\$ 1,446,581		\$ 18,585,185	
	2011	\$ 20,314,789		\$ 1,417,670		\$ 18,897,119	
	2012	\$ 20,598,246		\$ 1,417,670		\$ 19,180,576	
	2013	\$ 20,779,779		\$ 1,119,689		\$ 19,660,090	
	2014	\$ 21,313,516		\$ 1,260,224		\$ 20,053,292	
	2015	\$ 21,761,154		\$ 1,106,263		\$ 20,654,891	
	2016	\$ 22,220,232		\$ 843,587		\$ 21,376,645	
	2017	\$ 22,860,841		\$ 843,196		\$ 22,017,945	
	2018	\$ 23,781,233		\$ 991,760		\$ 22,789,473	
	2019	\$ 24,627,431		\$ 1,096,702		\$ 23,530,729	
	2020	\$ 25,530,404		\$ 1,230,433		\$ 24,299,971	
	Increase(decrease) Over prior year	Gross Levy				Increase over Prior year	Net Levy
	2009	\$ 879,657				\$ 661,020	3.739%
	2010	\$ (38,826)				\$ 242,907	1.324%
	2011	\$ 283,023				\$ 311,934	1.678%
	2012	\$ 283,457				\$ 283,457	1.500%
	2013	\$ 181,533				\$ 479,514	2.500%
	2014	\$ 533,737				\$ 393,202	2.000%
	2015	\$ 447,638				\$ 601,599	3.000%
	2016	\$ 459,078				\$ 721,754	3.494%
	2017	\$ 640,609				\$ 641,300	3.000%
	2018	\$ 920,392				\$ 771,528	3.504%
	2019	\$ 846,198				\$ 741,256	3.253%
	2020	\$ 902,973				\$ 769,242	3.269%
	Total annual increases	\$ 6,339,469				\$ 6,618,713	
	Average Increase	\$ 576,315				\$ 601,701	2.933%



Polk County Budget to Actual Comparison			Expenditures				Revenues			
As of April 30, 2020			2020	Year to date	Variance		2020	Year to date	Variance	
33 % of year complete			Full Year	Actual	left to use	Percent	Full Year	Actual	(left to collect)	Percent
			Budget	as of 04-30-20	(over)	Used	Budget	as of 04-30-20	over	Recieved
1 General Revenue Fund										
	001	Board Of Commissioners	\$ 296,071	\$ 119,908	\$ 176,163	40%	001		\$ -	
	015	Law Library	\$ -	\$ 9,848	\$ (9,848)		015	\$ 15,075	\$ 15,075	
	022	Court Costs	\$ 192,000	\$ 44,873	\$ 147,127	23%	022	\$ 1,125	\$ 377	\$ (748) 33%
	031	County Administrator	\$ 264,273	\$ 81,894	\$ 182,379	31%	031		\$ -	
	036	East Grand Forks Ambulance	\$ 53,775	\$ 17,925	\$ 35,850	33%	036	\$ 53,775	\$ 632	\$ (53,143) 1%
	038	Warren Ambulance	\$ 5,000	\$ 1,667	\$ 3,333	33%	038	\$ 5,000	\$ 59	\$ (4,941) 1%
	041	Taxpayer Service Center	\$ 767,080	\$ 237,979	\$ 529,101	31%	041	\$ 34,350	\$ 2,805	\$ (31,545) 8%
	043	Assessor	\$ 631,202	\$ 203,996	\$ 427,206	32%	043	\$ 180,800	\$ 7,756	\$ (173,044) 4%
	044	License Center	\$ 189,331	\$ 47,192	\$ 142,139	25%	044	\$ 137,400	\$ 53,230	\$ (84,170) 39%
	045	Internal Auditing	\$ 90,000	\$ 14,398	\$ 75,602	16%	045	\$ 15,000	\$ 2,087	\$ (12,914) 14%
	046	Finance	\$ 504,206	\$ 153,307	\$ 350,899	30%	046		\$ -	
	061	Personnel	\$ 433,683	\$ 122,297	\$ 311,386	28%	061		\$ 1,514	\$ 1,514
	062	Data Processing	\$ 90,000	\$ 66,602	\$ 23,398	74%	062	\$ 4,000	\$ 685	\$ (3,315) 17%
	063	Central Services	\$ 569,800	\$ 156,737	\$ 413,063	28%	063	\$ 50,000	\$ 6,109	\$ (43,891) 12%
	064	Elections	\$ 311,990	\$ 77,899	\$ 234,091	25%	064	\$ 64,863	\$ 29,795	\$ (35,068) 46%
	065	Information Systems	\$ 1,119,757	\$ 529,314	\$ 590,443	47%	065	\$ 272,997	\$ 139,130	\$ (133,867) 51%
	091	County Attorney	\$ 1,250,077	\$ 380,504	\$ 869,573	30%	091	\$ 40,000	\$ 14,776	\$ (25,224) 37%

Polk County Budget to Actual Comparison			Expenditures				Revenues				
As of April 30, 2020			2020	Year to date	Variance	Percent Used	2020	Year to date	Variance	Percent Received	
33 % of year complete			Full Year	Actual	left to use		Full Year	Actual	(left to collect)		
			Budget	as of 04-30-20	(over)		Budget	as of 04-30-20	over		
092	County Attorney Contingent		\$ 7,500	\$ -	\$ 7,500	0%	092	\$ 7,500	\$ 7,500	\$ -	100%
093	Polk County Coordinated Victim		\$ 155,994	\$ 46,399	\$ 109,595	30%	093	\$ 109,000	\$ 26,550	\$ (82,450)	24%
101	Recorder		\$ 105,505	\$ 34,114	\$ 71,391	32%	101	\$ 236,300	\$ 75,042	\$ (161,258)	32%
102	Surveyor/Gis		\$ 254,616	\$ 99,720	\$ 154,896	39%	102	\$ 2,500	\$ 6,137	\$ 3,637	245%
111	Facilities Management		\$ 4,863,946	\$ 1,068,935	\$ 3,795,011	22%	111	\$ 3,596,155	\$ 3,063,454	\$ (532,701)	85%
113	Building Debt Service		\$ 1,572,700	\$ 1,450,256	\$ 122,444	92%	113	\$ 1,572,700	\$ 185,647	\$ (1,387,053)	12%
120	Veterans Operational Improvement		\$ 10,000	\$ 188	\$ 9,812	2%	120	\$ 10,000	\$ -	\$ (10,000)	0%
121	Veterans Services		\$ 177,649	\$ 53,354	\$ 124,295	30%	121		\$ -		
122	Medical Examiner		\$ 80,316	\$ 25,781	\$ 54,535	32%	122		\$ -		
124	Insurance		\$ 551,000	\$ 567,705	\$ (16,705)	103%	124	\$ 535,000	\$ 19,505	\$ (515,495)	4%
125	Appropriations		\$ 183,414	\$ 78,011	\$ 105,403	43%	125		\$ 46,107	\$ 46,107	
140	Ditch Inspection/Engineering		\$ 144,233	\$ 25,273	\$ 118,960	18%	140	\$ 85,000	\$ 693	\$ (84,307)	1%
149	Other General Government		\$ 674,900	\$ 116,915	\$ 557,985	17%	149	\$ 7,948,470	\$ 846,469	\$ (7,102,001)	11%
520	Maple Lake Park		\$ 77,000	\$ 15,427	\$ 61,573	20%	520	\$ 90,000	\$ 8,732	\$ (81,268)	10%
521	Tilberg Park		\$ 18,950	\$ 1,983	\$ 16,967	10%	521	\$ 35,000	\$ 12,100	\$ (22,900)	35%
525	Agassiz Rec Trail		\$ 29,000	\$ 281	\$ 28,719	1%	525	\$ 19,000		\$ (19,000)	0%
550	County Extension Board		\$ 1,415	\$ 223	\$ 1,192	16%	550		\$ -		
551	Polk County Extension		\$ 157,446	\$ 39,333	\$ 118,113	25%	551		\$ -		
TOTALS General Revenue Fund			\$ 15,833,829	\$ 5,890,236	\$ 9,943,593	37%	01 Fund	\$ 15,105,935	\$ 4,571,966	\$ (10,533,969)	30%
3 Public Works Fund											
300	Administration		\$ 470,615	\$ 119,883	\$ 350,732	25%	300		\$ 341	\$ 341	
301	Road & Bridge		\$ 1,146,000	\$ 1,427,929	\$ (281,929)	125%	301	\$ 17,125,184	\$ 5,008,232	\$ (12,116,952)	29%
310	Maintenance		\$ 4,114,603	\$ 1,306,613	\$ 2,807,990	32%	310		\$ -		
320	Construction		\$ 13,690,296	\$ 1,518,677	\$ 12,171,619	11%	320		\$ 127	\$ 127	
330	Equipment Maintenance & Shops		\$ 1,203,670	\$ 401,156	\$ 802,514	33%	330		\$ -		
340	Other		\$ 100,000	\$ 70,714	\$ 29,286	71%	340		\$ -		
TOTALS Public Works Fund			\$ 20,725,184	\$ 4,844,973	\$ 15,880,211	23%	03 Fund	\$ 17,125,184	\$ 5,008,700	\$ (12,116,484)	29%

Polk County Budget to Actual Comparison		Expenditures				Revenues					
As of April 30, 2020		2020	Year to date	Variance		2020	Year to date	Variance			
33 % of year complete		Full Year	Actual	left to use	Percent	Full Year	Actual	(left to collect)	Percent		
		Budget	as of 04-30-20	(over)	Used	Budget	as of 04-30-20	over	Recieved		
11 Social Services Fund											
	420	Income Maintenance	\$ 4,709,606	\$ 1,365,558	\$ 3,344,048	29%	420	\$ 4,670,540	\$ 839,284	\$ (3,831,256)	18%
	430	Social Services	\$ 12,249,555	\$ 3,412,960	\$ 8,836,595	28%	430	\$ 12,170,239	\$ 2,185,434	\$ (9,984,805)	18%
		TOTALS Social Services Fund	\$ 16,959,161	\$ 4,778,519	\$ 12,180,642	28%	11 Fund	\$ 16,840,779	\$ 3,024,717	\$ (13,816,062)	18%
15 Agassiz Regional Library											
	501	Agassiz Regional Library	\$ 274,020	\$ 137,010	\$ 137,010	50%	501	\$ 274,020	\$ 6,213	\$ (267,807)	2%
		TOTALS Agassiz Regional Library	\$ 274,020	\$ 137,010	\$ 137,010	50%	15 Fund	\$ 274,020	\$ 6,213	\$ (267,807)	2%
16 Public Safety Fund											
	200	Sheriff	\$ 5,024,786	\$ 1,508,175	\$ 3,516,611	30%	200	\$ 4,733,294	\$ 105,082	\$ (4,628,212)	2%
	201	Sheriff Contingent Ms287.213					201	\$ 1,945			
	202	Boat & Water / Search & Rescue	\$ 18,586	\$ 2,260	\$ 16,326	12%	202	\$ 18,586	\$ 7,518	\$ (11,068)	40%
	211	Municipal Police Contract, Fosston	\$ 200,473	\$ 83,713	\$ 116,760	42%	211	\$ 200,473	\$ 80,188	\$ (120,285)	40%
	214	Civil Process Account	\$ -	\$ 10,932	\$ (10,932)		214	\$ -	\$ 31,336	\$ 31,336	
	217	Drug Task Force	\$ 119,256	\$ 32,885	\$ 86,371	28%	217	\$ 119,256	\$ 10,575	\$ (108,681)	9%
	218	Ballistic Body Armor	\$ 4,000	\$ -	\$ 4,000	0%	218	\$ 4,000	\$ 448	\$ (3,552)	11%
	222	Polk County Enhanced 911 Fund	\$ 100,325	\$ 31,634	\$ 68,691	32%	222	\$ 109,300	\$ 28,532	\$ (80,768)	26%
	224	Safe And Sober	\$ 5,883	\$ -	\$ 5,883	0%	224	\$ 5,883	\$ 1,057	\$ (4,826)	18%
	228	Dwi Forfeiture	\$ 2,500	\$ -	\$ 2,500	0%	228	\$ 2,500	\$ 851	\$ (1,649)	34%
	231	Snowmobile Safety	\$ -	\$ 896	\$ (896)		231		\$ -		
	250	Corrections Cost Share	\$ 5,271,497	\$ 2,635,749	\$ 2,635,749	50%	250	\$ 5,271,497	\$ 294,329	\$ (4,977,169)	6%
	280	Emergency Management / 911	\$ 100,887	\$ 27,107	\$ 73,780	27%	280	\$ 100,887		\$ (100,887)	0%
		TOTALS Public Safety Fund	\$ 10,848,193	\$ 4,333,349	\$ 6,514,844	40%	16 Fund	\$ 10,565,676	\$ 561,861	\$ (10,005,760)	5%
18 Public Health Fund											
	481	Admistration	\$ 617,726	\$ 238,888	\$ 378,838	39%	481	\$ 617,726	\$ 70,009	\$ (547,717)	11%
	482	Health Promotion/Disease	\$ 751,251	\$ 168,891	\$ 582,360	22%	482	\$ 751,251	\$ 124,959	\$ (626,292)	17%
	483	Family Health	\$ 810,866	\$ 228,198	\$ 582,668	28%	483	\$ 810,866	\$ 152,616	\$ (658,250)	19%
	484	Wic	\$ 287,839	\$ 85,000	\$ 202,839	30%	484	\$ 287,839	\$ 207,715	\$ (80,124)	72%
	485	Wellness Chemical Health.	\$ 383,200	\$ 88,358	\$ 294,842	23%	485	\$ 383,200	\$ 119,535	\$ (263,665)	31%
	493	Waivered Services	\$ 463,810	\$ 139,289	\$ 324,521	30%	493	\$ 463,810	\$ 127,620	\$ (336,190)	28%
		TOTALS Public Health Fund	\$ 3,314,692	\$ 948,625	\$ 2,366,067	29%	18 Fund	\$ 3,314,692	\$ 802,455	\$ (2,512,237)	24%

Polk County Budget to Actual Comparison			Expenditures				Revenues			
As of April 30, 2020			2020	Year to date	Variance		2020	Year to date	Variance	
33 % of year complete			Full Year	Actual	left to use	Percent	Full Year	Actual	(left to collect)	Percent
			Budget	as of 04-30-20	(over)	Used	Budget	as of 04-30-20	over	Recieved
48 Environmental Services Fund										
123	Planning & Zoning	\$ 636,209	\$ 114,269	\$ 521,940	18%	123	\$ 571,209	\$ 72,704	\$ (498,505)	13%
395	Sw Planning	\$ 1,204,660	\$ 337,657	\$ 867,003	28%	395	\$ 1,151,210	\$ 141,319	\$ (1,009,891)	12%
396	Score	\$ 571,685	\$ 287,279	\$ 284,406	50%	396	\$ 571,685	\$ 9,418	\$ (562,267)	2%
397	Household Hazardous Waste	\$ 103,509	\$ 30,550	\$ 72,959	30%	397	\$ 103,509	\$ 804	\$ (102,705)	1%
398	Transfer Station	\$ 523,246	\$ 130,907	\$ 392,339	25%	398	\$ 523,246	\$ 27,320	\$ (495,926)	5%
399	Asset Replacement	\$ 107,858	\$ -	\$ 107,858	0%	399	\$ 107,500	\$ (22,178)	\$ (129,678)	-21%
524	Aquatic Invasive Species Program	\$ 78,421	\$ 4,625	\$ 73,796	6%	524	\$ 78,421	\$ 19,373	\$ (59,048)	25%
	TOTALS Environmntal Services Fund	\$ 3,225,588	\$ 905,289	\$ 2,320,299	28%	48 Fund	\$ 3,106,780	\$ 248,760	\$ (2,858,020)	8%
64 Resource Recovery Fund										
390	Incinerator	\$ 3,389,820	\$ 981,177	\$ 2,408,643	29%	390	\$ 3,664,400	\$ 928,227	\$ (2,736,173)	25%
391	Up Front Separation	\$ 1,661,102	\$ 628,649	\$ 1,032,453	38%	391	\$ 1,247,750	\$ 376,018	\$ (871,732)	30%
	TOTALS Resource Recovery Fund	\$ 5,050,922	\$ 1,609,827	\$ 3,441,095	32%	64 Fund	\$ 4,912,150	\$ 1,304,244	\$ (3,607,906)	27%
65 Landfill Fund										
392	Msw	\$ 1,212,600	\$ 387,976	\$ 824,624	32%	392	\$ 2,142,600	\$ 524,701	\$ (1,617,899)	24%
393	Demolition Site	\$ 457,292	\$ 140,946	\$ 316,346	31%	393	\$ 223,000	\$ 10,328	\$ (212,672)	5%
394	Ash	\$ 1,500	\$ (1)	\$ 1,501	0%	394	\$ 6,000	\$ 1,470	\$ (4,530)	25%
	TOTALS Landfill Fund	\$ 1,671,392	\$ 528,921	\$ 1,142,471	32%	65 Fund	\$ 2,371,600	\$ 536,500	\$ (1,835,100)	23%
76 Agency Fund										
880	Fertile Ambulance District	\$ 194,695	\$ 7,985	\$ 186,710	4%	880	\$ 194,695	\$ 7,985	\$ (186,710)	4%
883	Crookston Ambulance District	\$ 164,988	\$ 4,040	\$ 160,948	2%	883	\$ 164,988	\$ 4,040	\$ (160,948)	2%
884	Fosstom Ambulance District	\$ 110,732	\$ 4,573	\$ 106,159	4%	884	\$ 110,732	\$ 4,573	\$ (106,159)	4%
996	Recorder's Process Compliance	\$ 30,775	\$ 3,375	\$ 27,400	11%	996	\$ 66,000	\$ 19,503	\$ (46,497)	30%
997	Recorder's Technology	\$ 94,784	\$ 16,064	\$ 78,720	17%	997	\$ 60,000	\$ 17,913	\$ (42,087)	30%
	TOTALS Agency Fund	\$ 595,974	\$ 36,037	\$ 559,937	6%	76 Fund	\$ 596,415	\$ 54,014	\$ (542,401)	9%
	Final Totals	\$ 78,498,955	\$ 24,012,786	\$ 54,486,169	31%		\$ 74,213,231	\$ 16,119,431	\$ 58,093,800	22%