

PROCEEDINGS OF THE COUNTY BOARD

State of Minnesota
County of Kanabec
Office of the County Coordinator

December 22, 2003

The Kanabec County Board of Commissioners met at 9:00am on Monday, December 22, 2003 pursuant to adjournment with the following Board Members present: Stan Cooper, Jerry Nelson, Les Nielsen, and Dennis McNally.

The Chairperson led the assembly in the Pledge of Allegiance.

It was moved by Stan Cooper, seconded by Les Nielsen, and carried unanimously to approve the agenda and optional agenda as presented.

It was moved by Les Nielsen, seconded by Jerry Nelson, and carried unanimously to approve the December 17, 2003 minutes of the Kanabec County Board of Commissioners as corrected: show the starting time of the Human Services Board as 12:30pm.

6:35pm - Larry Bryant with American Legion Post 201 met with the County Board to discuss matters concerning charitable gambling.

It was moved by Jerry Nelson, seconded by Stan Cooper, and carried unanimously to approve the following resolution:

Resolution 1 - 12/22/03

WHEREAS the Kanabec County Board of Commissioners has been presented with a request for lawful gambling within Kanabec County, and

WHEREAS the application was complete, included all necessary documentation, appears in accordance with County Policies and the facility owners are in good standing with the County;

BE IT RESOLVED to approve the Gambling License Permit Renewal Application for the American Legion Post 201 for charitable gambling held at Springbrook Golf Course, 2276 200th Ave, Mora (Comfort Township), MN 55051.

6:36 - Commissioner Ellis joined the meeting.

It was moved by Jerry Nelson, seconded by Kathi Ellis, and carried unanimously to approve the following resolution:

Resolution 2 - 12/22/03

ORDER OF THE BOARD

BE IT RESOLVED to change the hours of the County Coordinator's Secretary from 37½ hours per week to 40 hours per week effective December 27, 2003.

It was moved by Kathi Ellis, seconded by Les Nielsen, and carried unanimously to approve payment of the following claims on Hospital Funds:

ACE HARDWARE	699.37
ADT MEDICAL WASTE SYSTEMS	528.00
AHA SERVICES, INC.	34.95
AIRGAS NORTH CENTRAL	980.34
ANN GUSTAFSON-LARSON	352.34
APIC	145.00
BARRY VERMILYEA	38.16
BEVERLY FORE	210.00
BREG INC.	704.59
CATHERINE TWEET	57.60
CENTRAL MINN. DIAGNOSTIC, INC.	3,935.08
CENTRAL MINNESOTA SURGEONS,LTD	2,000.00
CHRIS KIMBLER	216.00
CHRISTOPHER TURNBULL	3,480.00
CINTAS UNIFORM PEOPLE	62.50
COBORN'S INC.	820.72
COBORNS PHARMACY	179.26
COLETTE DICKINSON	13.32
DAN TORGESON'S SEPTIC SERVICE	65.00
DANDELION FLORAL	35.00
DATEX-OHMEDA, INC.	165.20
DEAD STOCK UPHOLSTERY	350.00
ELSEVIER SCIENCE	75.00
EMS REGULATORY BOARD	26.66
FISHER SCIENTIFIC CO. LLC	3,175.66
GORHAM-OIEN MECHANICAL	179.00
GRACE AKKERMAN	83.88
GRAINGER	1,570.05
HOBART SALES & SERVICE	400.00
HOMESTEAD COUNTRY STORE	42.59
HOWARD HOLMES	210.00
JOHN GOSSEN	18.40
JT ENTERPRISES, LLC	92.30

KANABEC COUNTY HIGHWAY DEPT.	27.50
KANABEC PUBLICATIONS	1,323.62
KBEK 95.5 FM	300.75
KITTY LOSINGER	85.08
LAKE SUPERIOR LAUNDRY	4,596.31
MEDTOX LABORATORIES	312.60
MINNESOTA ELEVATOR, INC.	179.41
MINNESOTA HOSPITAL ASSOCIATION	18,288.00
MORA AREA CHAMBER OF COMMERCE	800.00
MORA BAKERY	656.07
MORA IGA	83.72
MORA NAPA	7.33
NATIONAL BUSHING & PARTS	13.68
NORTH CENTRAL INSTRUMENTS	567.53
OWENS COMPANIES, INC.	668.29
PAMIDA, INC.	129.83
PARK NICOLLET HEALTHSOURCE	455.07
PINE CITY AREA CHAMBER OF COMM	250.00
RADIO SHACK	45.97
RESPIRONICS, INC.	375.00
RICK'S HOME FURNISHINGS	719.00
ROSITA LEEN	180.00
S & T OFFICE PRODUCTS	2,203.44
SHELLEY BRAGELMAN	397.37
SHERI ROESCHLEIN	12.74
SISU MEDICAL SYSTEMS	12,925.77
SNOWFLAKE DISTRIBUTING	557.55
SUNSTONE BEHAVIORAL HEALTH,INC	22,400.00
THE LAMAR COMPANIES	490.00
THE T SYSTEM, INC.	855.00
VICTORIA DILLON-BADER	1,500.00
WCMP BROADCASTING	520.52
WLMX/WXCX MILLTOWN WISCONSIN	217.50
ZIMMERMANS	<u>2,427.18</u>
Totals:	<u>95,517.80</u>

It was moved by Jerry Nelson, seconded by Les Nielsen, and carried unanimously to approve the following paid hospital claims:

ABBOTT LABORATORIES	949.89
ABBOTT LABORATORIES	1,390.97
ACMI	371.00
ACMI	209.00
ADVANCE MEDICAL DESIGNS, INC.	175.07
ADVANCE MEDICAL DESIGNS, INC.	53.53
AHIMA	150.00
ALCO SALES & SERVICE CO.	127.95

AMERICAN DIETETIC ASSOCIATION	449.90
AMERICAN PROFICIENCY INSTITUTE	170.00
AMERICAN RED CROSS	1,069.50
AMERICAN RED CROSS	1,816.70
AMERICA'S PPO	8.67
AMERICINN OF MORA	169.34
AMERIFLEX, LLC	330.75
APC PAYMENT INSIDER	299.00
AQUILA (PNG)	5,488.13
ARIZANT HEALTHCARE INC.	378.40
ARMSTRONG MEDICAL	80.05
ARMSTRONG MEDICAL	1,579.47
ARMSTRONG MEDICAL	83.23
AT&T WIRELESS	34.25
BALL DYNAMICS INTER., INC.	92.70
BALL DYNAMICS INTER., INC.	29.40
BAXA CORPORATION	103.25
BAXTER HEALTHCARE, IV DIV.	1,987.81
BAXTER HEALTHCARE, IV DIV.	1,733.98
BAXTER HEALTHCARE, IV DIV.	953.75
BAXTER HEALTHCARE, IV DIV.	819.63
BAYER CORPORATION	2,666.40
BIO MERIEUX, INC.	584.59
BIO RAD LABORATORIES	111.00
BIRD & CRONIN	529.32
BIRD & CRONIN	194.35
BIRD & CRONIN	431.37
BIRD & CRONIN	145.08
BOSTON SCIENTIFIC CORPORATION	203.00
BREAD 'N HONEY PANTRY	206.36
BSN-JOBST, INC.	165.34
BSN-JOBST, INC.	210.12
BUSINESS DATA RECORD SERVICES	181.08
CAMP HEALTHCARE INC.	291.83
CAMP HEALTHCARE INC.	60.14
CAMP HEALTHCARE INC.	177.95
CAMP HEALTHCARE INC.	73.94
CARDINAL HEALTH (PHARMACY)	14,822.07
CARDINAL HEALTH (PHARMACY)	28,824.20
CARDINAL HEALTH (PHARMACY)	6,396.10
CARDINAL HEALTH (PHARMACY)	29,328.76
CARDINAL HEALTH, MED PROD & SERVICE	652.09
CARDINAL HEALTH, MED PROD & SERVICE	3,378.25
CARDINAL HEALTH, MED PROD & SERVICE	2,271.85
CARDINAL HEALTH, MED PROD & SERVICE	588.78
CDW DIRECT, LLC	255.31
CDW DIRECT, LLC	940.38

CDW DIRECT, LLC	13.38
CELLULAR ONE	87.52
CITICORP VENDOR FINANCE, INC.	257.54
COMPHEALTH CONSULTING INC.	19,134.00
CONMED CORPORATION	134.00
CONMED CORPORATION	326.35
COOK INCORPORATED	63.13
COOK INCORPORATED	26.71
COOK UROLOGICAL/COOK OBGYN	254.10
CULLIGAN	15.75
CUSTOM COMFORT	2,249.29
DACOTAH PAPER CO.	43.80
DADE BEHRING, INC.	3,827.95
DADE BEHRING, INC.	677.97
DAVID PAULSON, MD	1,824.00
DAVOL/BARD, INC.	810.76
DEX MEDIA EAST LLC	83.69
DEX MEDIA EAST LLC	271.60
DHS MEDICAL CARE SURCHARGE	8,557.69
DIRECT DIGITAL CONTROLS	630.00
DISCOUNT SURGICAL STOCKINGS, INC.	62.95
ECM PUBLISHERS, INC.	115.42
ECM PUBLISHERS, INC.	210.75
ECM PUBLISHERS, INC.	105.81
EMERGENCY MEDICAL PRODUCTS, INC.	59.00
ENCOMPASS GROUP, LLC	247.20
ENRICA FISH BOOKS, INC.	286.95
ENRICA FISH BOOKS, INC.	115.00
ESSEX PAPER & SUPPLY	920.00
EXPRESS BILL	1,211.87
FAIRVIEW	449.28
FEDERAL EXPRESS CORP	48.26
FEDERATED CO-OP INC.	24.37
FFF ENTERPRISES, INC.	5,010.69
FISHER HEALTHCARE	1,430.74
FREDRICKSON & BYRON, P.A.	3,701.10
FULL CIRCLE IMAGE	65.00
GETINGE CASTLE	216.05
GETINGE CASTLE	82.24
HOLIDAY COMMERCIAL	672.33
IDEACOM MID-AMERICA, INC.	52.90
IMMUCOR	48.50
IMMUCOR	96.77
INGENIX PUBLISHING GROUP	170.91
INSURANCE REFUNDS	1,962.58
INTEGRATED MEDICAL SYSTEMS	2,195.00
INTEGRATED MEDICAL SYSTEMS	1,138.24

K & H CONSTRUCTION INC.	89.00
K & H CONSTRUCTION, INC	597.43
KEOMED ANESTHESIA SERV., INC.	631.60
KEY SURGICAL INC.	34.00
MAINLINE TECHNOLOGY	61.30
MARCO BUSINESS PRODUCTS	128.14
MARCO BUSINESS PRODUCTS	787.65
MARCO FINANCING	3,256.43
MEDEX MEDICAL	86.23
MEDIA MASTR CPI	313.48
MEDIA MASTR CPI	141.33
MEDIA MASTR CPI	389.39
MEDLINE INDUSTRIES, INC.	1,975.74
MEDLINE INDUSTRIES, INC.	787.09
MEDTRONIC PHYSIO-CONTROL CORP	554.70
MEDTRONIC PHYSIO-CONTROL CORP	479.02
MIDWEST SURGICAL SERVICES - 0476	12,095.00
MINNESOTA SHREDDING LLC.	171.00
MORA MEDICAL ASSOCIATES, P.A.	37,853.00
MORA MEDICAL ASSOCIATES, P.A.	1,650.00
MORA MUNICIPAL UTILITIES	12,795.48
NELLCOR PURITAN BENNETT, INC.	1,119.98
NEOPOST INC.	259.50
NETWORK SERVICES COMPANY	192.53
NETWORK SERVICES COMPANY	196.53
NORLIGHT TELECOMMUNICATIONS	593.20
NORTH COUNTRY WELDING	70.19
NORTHERN DOOR & HARWARE, INC.	179.00
NORTHERN TOOL & EQUIPMENT CO.	263.77
NORTHSTAR ACCESS	1,365.00
NORTHSTAR ACCESS	3,515.91
NOVO PRINT USA, INC.	325.49
NSR CORPORATION	639.73
NSR CORPORATION	314.75
OLYMPUS AMERICA FINANCIAL, INC.	4,740.31
OMNICELL	614.00
OPTP	238.55
OPTP	114.45
OSLIN LUMBER CO.	592.94
OWENS & MINOR 66327205	2,284.20
OWENS & MINOR 66327205	4,508.27
OWENS & MINOR 66327205	3,166.90
OWENS & MINOR 66327205	2,523.18
PAL HEALTH TECHNOLOGIES, INC.	564.00
PAL HEALTH TECHNOLOGIES, INC.	739.00
PAL HEALTH TECHNOLOGIES, INC.	136.00
PAL HEALTH TECHNOLOGIES, INC.	145.00

PATIENT REFUND	7,203.73
PDS	2,850.00
PDS	2,850.00
PDS	2,375.00
PDS	1,900.00
PINE CITY HEALTH AND FITNESS	800.00
PINE LAKE COMMUNICATION & ELEC	165.00
QUALITY DISPOSAL SYSTEMS, INC.	775.72
QUEST DIAGNOSTICS INCORPORATED	2,255.55
RAM SCIENTIFIC, INC.	248.00
RANDALL BOSTROM, M.D.	2,352.00
RESOURCE TRAINING & SOL/BLUE CROSS	130,582.50
ROYCE MEDICAL COMPANY	162.05
ROYCE MEDICAL COMPANY	58.12
RUHOF CORPORATION, THE	191.60
RURAL CELLULAR CORPORATION	172.01
RUSCH INC.	253.48
RUSCH INC.	125.68
SAMMONS PRESTON, INC.	157.23
SAMMONS PRESTON, INC.	254.64
SAMMONS PRESTON, INC.	167.76
SAMMONS PRESTON, INC.	493.92
SCOTT A. PAULSEN	2,025.00
SENTRY SYSTEMS, INC.	68.07
SHERIF ROUSHDY, MD	912.00
SHIPPERT MEDICAL TECHNOLOGIES	86.50
SOURCEONE HEALTHCARE TECHNOLOGIES	2,124.32
SPECIALTY NURSES, INC.	384.00
SPECIALTY NURSES, INC.	1,128.00
SPECIALTY NURSES, INC.	1,568.00
ST. CLOUD TIMES	218.52
STANDARD REGISTER	269.43
STANDARD TEXTILE, INC.	318.72
STANDARD TEXTILE, INC.	123.88
STATE OF MN, DEPT OF ADMINIST.	11.90
STATE SUPPLY	87.89
STEVE'S MOTOR MENDING	177.00
STRATEGIC EQUIPMENT	59.00
STRYKER SALES CORPORATION	340.00
STRYKER SALES CORPORATION	184.85
TAMI BENDICKSON	423.00
TERRY JOHNSON, M.D.	787.50
THE OR GROUP, INC.	366.35
THREE RIVERS PATHOLOGY	730.00
TREASURER, STATE OF MINNESOTA	7,055.00
TRI-ANIM HEALTH SERVICES	600.21
TRI-ANIM HEALTH SERVICES	3,620.24

UNITED PARCEL SERVICE	126.43
UNIVERSAL HOSPITAL SERVICES	3,342.17
US FOODSERVICE	8,284.44
US FOODSERVICE	1,427.91
VARITRONICS	52.50
VIKING COCA-COLA BOTTLING CO.	76.00
VIKING COCA-COLA BOTTLING CO.	76.00
WAPITI MEDICAL GROUP-LAKELAND	3,276.00
WEAR-GUARD	577.67
WINDHOVER CREATIVE DESIGN	407.00
WORKXITE, INC.	3,860.98
XYGENT, INC./QDC	5,410.00
ZAUDTKE ELECTRICAL CONTRACTING	<u>369.20</u>
TOTAL	<u><u>486,413.18</u></u>

It was moved by Les Nielsen, seconded by Kathi Ellis, and carried unanimously to approve payment of the following claims on hospital construction funds:

COMMERCIAL DRYWALL, INC.	4,000.00
DJ2 ACOUSTICS	3,235.50
ENVIRON-CON, INC.	6,777.00
GORHAM-OIEN MECHANICAL	22,500.00
INTERNATIONAL TEST & BALANCE	4,140.00
JORDAN ARCHITECTS, P.A.	6,020.02
K & H CONSTRUCTION, INC	2,450.00
KARGES-FAULCONBRIDGE, INC.	2,630.00
KNIFE LAKE CONCRETE, INC.	142.50
MERRIMAC CONSTRUCTION CO., INC	4,273.20
NOR-SON, INC.	29,896.50
NORTHLAND LANDSCAPING & NURSERY	22,001.40
RJ MECHANICAL INC.	792.90
RUM RIVER CONTRACTING	3,150.00
THELEN HEATING AND ROOFING, INC.	5,285.25
VANDERVEGT ELECTRIC	16,157.72
VERNIG PAINTING COMPANY	<u>2,735.55</u>
Totals:	136,187.54

It was moved by Jerry Nelson, seconded by Les Nielsen, and carried unanimously to approve payment of the following claims on the funds indicated:

Revenue Fund

A&A Enterprises	223.65
Ace Hardware	69.20
Allina Medical Clinic	378.25
American Business Forms	860.81
AmeriPride	54.26

AmeriPride	133.23
Bear Graphics	720.20
Bearce, Teresa	46.08
Briggs	206.34
Business Ware	3,040.00
CDW	1,313.00
CDW	91.48
CDW	363.01
Concept Seating	1,020.00
Cooper, Denise	21.95
Cooper, Stan	551.88
Crawford Supply Co	19.56
Creative Forms	689.57
Dalco	100.08
DLR Group	1,950.00
East Central Water Testing	50.00
EG Rud & Sons	1,600.00
Electronic Design Co	450.00
Ellis, Kathi	205.28
Fortis Benefits	2,128.19
Handyman's Inc	53.45
Handyman's Inc	360.39
Hawkins Appliance	145.80
Holt, Kerri	50.00
Hospice MN	358.00
Info Systems	1,059.68
Ivans	63.63
J Paul, Inc	113.54
Kanabec Co Hwy Dept	56.72
Kanabec Co Hwy Dept	199.20
Kanabec Co Hwy Dept	53.93
Kanabec Co Hwy Dept	143.46
Kanabec Co Hwy Dept	81.89
Kanabec Co Hwy Dept	285.89
Kanabec Publications	650.45
Kanabec Publications	37.58
Kanabec Publications	43.88
Kanabec Soil & Water	25.00
Keefe Supply Co	29.52
Larson, Mark	18.00

Lexis Nexis	646.76
MACVSO	120.00
Marco	529.41
MCCC	1,946.30
MCCC	200.00
MCCC	3,645.00
McNally, Dennis	243.09
Minn Comm	161.14
MN State Auditors	3,932.11
Mora Schools	3,000.00
Mora Unclaimed Freight	2.12
National Bushing	79.41
Nelson, Rosemary	62.93
Nielsen, Les	148.56
Norby's Cleaning	2,250.00
Norex, Inc	2,000.00
Oak Gallery	27.42
Office Depot	31.86
Office Depot	246.19
Office Depot	79.81
Office Depot	487.45
Ogilvie Schools	2,200.00
Ostrom, Donna	29.00
Parallel Technologies	565.00
Peoples National Bank	12.11
Peterson, Alan	96.86
Pine Co Health & Human Services	1,718.00
Quill	48.61
Ramada Inn	79.39
Reliable	37.66
RS Eden	208.86
Rural Cellular Corp	80.19
Rural Cellular Corp	21.53
Rural Cellular Corp	18.18
Rural Cellular Corp	57.64
S&T	67.29
S&T	96.85
Sanbeck, Art	400.00
Schjensken, Kurt	50.00
Schroeder, Janelle	97.00

Schwaab, Inc	1,121.56
Secretary of State	15.00
Secure Benefits System Corp	141.75
Sheriff, Aitkin Co	1,026.58
Sheriff, Anoka Co	34.00
State of MN	24.42
Streicher's	621.23
Thomas Sno Sports	1.00
Thompson Publishing Group	359.00
T-Mobile	52.65
Treasurer, Sherburne Co	2,162.04
True Value Hardware	30.76
U of M	6,202.00
U of M	1,007.78
U of M	3.00
U of M	35.00
U of M	7,562.86
Uniforms Unlimited	650.94
Viking	1,110.38
Watson Co	213.36
Watson Co	522.47
West Pymt Center	1,813.40
Wright, David	<u>119.19</u>
Total	<u><u>70,670.13</u></u>

Road & Bridge

Boyer Ford Trucks	102.13
Braun Intertech Corporation	750.00
Crysteel Truck Equipment	402.51
Kanabec County	1,386.00
Midway Iron & Metal Co., Inc.	1,045.37
Oslin Lumber	718.26
Oxygen Service Company	87.32
Rudolph's Inc.	768.94
Total:	<u>5,260.53</u>

It was moved by Jerry Nelson, seconded by Kathi Ellis, and carried unanimously to approve the December 4, 2003 minutes of the Kanabec County Truth in Taxation Hearing as presented.

7:00pm - Herman Jackson met with the County Board to discuss matters concerning Kanabec County Soil & Water Conservation.

It was moved by Stan Cooper, seconded by Jerry Nelson, and carried unanimously to approve the following resolution:

Resolution 3 - 12/22/03

WHEREAS the Kanabec County Board of Commissioners did advance funds to Kanabec Soil & Water Conservation for the purpose of producing a new plat book, and

WHEREAS the final payment of \$3,600 is now due, and

WHEREAS state unallotments did cause adverse impact on the finances of Kanabec Soil & Water Conservation;

BE IT RESOLVED to defer repayment of the final \$3,600 until April of 2004.

It was moved by Jerry Nelson, seconded by Les Nielsen, and carried unanimously to approve the following resolution:

Resolution 4 - 12/22/03

WHEREAS the Kanabec County Board of Commissioners has duly considered the budget for general county government purposes for the year 2004 and the matter of providing funds to enable the County to meet its responsibilities, and

WHEREAS the Kanabec County Board of Commissioners must levy taxes to provide funds to enable the county to meet its responsibilities and obligations in the year 2004;

BE IT THEREFORE RESOLVED by the Kanabec County Board of Commissioners that the County Auditor/Treasurer is authorized and directed to levy taxes in accordance with the law on the taxable property in the County of Kanabec for taxes due and to become payable in the year 2004 shall be in the following amounts for the following funds so stated:

Revenue Fund	\$3,954,373
Welfare Fund	\$1,785,127
Water Plan Fund	\$3,312
Road & Bridge Fund	\$1,450,250
Building Fund	\$378,000
Debt Service Fund	\$176,838

GROSS LEVY	\$7,747,900
HACA (Program Aid)	\$1,041,394
NET LEVY	\$6,706,506

BE IT FURTHER RESOLVED that the “Building Fund” line at \$378,000 and “Debt Service Fund” line at \$176,838 are dedicated to debt service.

Kathi Ellis introduced the following resolution and moved its adoption:

Resolution 5 – 12/22/03

WHEREAS the Kanabec County Board of Commissioners has duly considered the budget for general county government purposes for the year 2004 and the matter of providing funds to enable the county to meet its responsibilities;

BE IT THEREFORE RESOLVED that the budget for general government purposes in total and for the individual departments listed for the year 2004 be and hereby is approved as follows:

Item	Y2004		
	Expend.	Receipts	NET
Assessor			
Office	278,971	75,000	203,971
AS-400 Expenses	54,784	1,000	53,784
Attorney	343,080	34,960	308,120
Auditor/Treasurer			
Office	329,480	19,000	310,480
Elections	18,900	400	18,500
Commissioners	146,385	1,300	145,085
Coordinator			
Building & Grounds	327,432	18,274	309,158
Coordinator/Personnel	120,159	25	120,134
Workforce Center	6,972	6,972	0
Vehicle Pool	8,100	6,700	1,400
Court Administrator	302,480	122,500	179,980
Culture & Recreation	5,733	0	5,733
E Central Reg Library	112,460	0	112,460
Environmental Services	152,044	84,130	67,914
Extension	80,815	14,422	66,393
Information Systems	151,129	2,375	148,754
Law Library	14,000	14,000	0

Probation	299,558	110,800	188,758
Public Health Service	1,684,657	1,510,595	174,062
Recorder	117,929	107,100	10,829
Sanitation	194,875	194,875	0
Sheriff			
Law Enforcement	753,296	145,500	607,796
Jail	1,153,662	46,000	1,107,662
Snowmobile	3,829	3,420	409
Boat & Water	11,374	7,143	4,231
Coroner	25,000	0	25,000
E-911 System	41,000	41,000	0
Reserves	1,000	0	1,000
Surveyor	20,000	0	20,000
Unallocated	274,531	548,462	-273,931
Vet's Ser, Emer Manage	50,982	14,291	36,691
Wetland Fund	29,000	29,000	0
Revenue Fund Totals	7,113,617	3,169,244	3,954,373
Welfare Fund	3,974,536	2,189,409	1,785,127
Water Plan Fund	23,156	19,844	3,312
Road & Bridge Fund	4,296,650	2,846,400	1,450,250
Building Fund	392,000	14,000	378,000
Debt Service Fund	176,838	0	176,838
TOTALS:	15,976,797	8,228,897	7,747,900

The motion for the adoption of the foregoing Resolution was duly seconded by Stan Cooper and upon a vote being taken thereon, the following voted:

IN FAVOR THEREOF: Dennis McNally, Les Nielsen, Kathi Ellis, Stan Cooper
OPPOSED: Jerry Nelson
ABSTAIN: None

whereupon the resolution was declared duly passed and adopted.

Jerry Nelson introduced the following resolution and moved its adoption:

Resolution 6 – 12/22/03

BE IT RESOLVED to approve Ordinance #23, “Aggregate Removal Tax Ordinance”, and

BE IT RESOLVED that this ordinance will be effective February 1, 2004.

AGGREGATE REMOVAL TAX ORDINANCE

An Ordinance, imposing a production tax on the removal of aggregate from pits, quarries, or deposits located within the County; establishing reports requirements; providing penalties for failure to comply with the provisions of this ordinance; and providing for distribution of revenues collected under this ordinance, pursuant to Section 298.75 Minnesota Statutes 2002.

THE COUNTY BOARD OF KANABEC COUNTY ORDAINS:

- 1.00 DEFINITIONS The following words and phrases, when used in this ordinance, unless the content clearly indicates otherwise, shall have the meanings given them in this section.
- 1.01 “Aggregate material” shall mean non-metallic natural mineral aggregate including, but not limited to, sand, silica sand, gravel, crushed rock, limestone, granite and borrow, but only if the borrow is transported on a public road, street, or highway. Aggregate material shall not include dimension stone and dimension granite. Aggregate material must be measured or weighed after it has been extracted from the pit, quarry, or deposit.
- 1.02 “Person” shall mean any individual, firm, partnership, corporation, organization, trustee, association or other entity.
- 1.03 “Operator” shall mean any person engaged in the business of removing aggregate from the surface or subsurface of the soil, for the purpose of sale, either directly or indirectly, through the use of the aggregate in a marketable product or service.
- 1.04 “Importer” shall mean any person who buys aggregate material produced from a county not listed in section 1.05 or another state and causes the aggregate material to be imported into Kanabec County.
- 1.05 “County” shall mean the counties of Pope, Stearns, Benton, Sherburne, Carver, Scott, Dakota, Le Sueur, Kittson, Marshall, Pennington, Red Lake, Polk, Norman, Mahnomon, Clay, Becker, Carlton, St. Louis, Rock, Murray, Wilkin, Big Stone, Sibley, Hennepin, Washington, Chisago, and Ramsey. County also means any other county whose board has voted after a public hearing to impose the tax under this section and has notified the commissioner of revenue of the imposition of the tax.

- 1.06 “Extraction Site” shall mean a pit, quarry, or deposit containing aggregate and any contiguous property to the pit, quarry or deposit which is used by the operator for stockpiling the aggregate.
- 1.07 “Borrow” shall mean granular borrow, consisting of durable particles of gravel and sand, crushed quarry or mine rock, crushed gravel or stone, or any combination thereof, the ratio of the portion passing the (#200) sieve divided by the portion passing the (1 inch) sieve may not exceed 20 percent by mass.

2.00 IMPOSITION OF TAX

- 2.01 A production tax on aggregate removed for sale from pits, quarries, or natural deposits located within Kanabec County or imported to Kanabec County is hereby imposed. The rate of tax shall be seven (7) cents per ton, or ten (10) cents per yard, of aggregate removed.
- 2.02 Any operator who removes for sale aggregate from a pit, quarry, or natural deposit located within this County shall pay a production tax thereon. The tax shall be imposed when the aggregate is transported from the extraction site, provided however, that when in the case of storage the stockpile is within the State of Minnesota and the highways are not used for transporting the aggregate, the tax shall be imposed when the aggregate is sold.
- 2.03 Any importer who buys aggregate material produced from a county other than those included in section 1.05 shall pay the production tax on the material so imported. This tax is due when the aggregate material is imported into Kanabec County.
- 2.04 In the event that the aggregate is transported directly from the extraction site to a waterway, railway, or another mode of transportation other than highway, road, or street, the tax imposed by this section shall be apportioned equally between the county where the aggregate is extracted and the county to which the aggregate is originally transported. If that destination is not located in Minnesota, then the county where the aggregate was extracted shall receive all of the proceeds of the tax.
- 2.05 The Kanabec County Board may by resolution exempt the first 575 tons or 400 cubic yards per year on those operators who have removed in Kanabec County or importers who have imported into Kanabec County less than 575 tons or 400 cubic yards of aggregate material.

3.00 REPORTING REQUIREMENTS

- 3.01 By the 14th day following the last day of each calendar quarter, every operator selling aggregate removed from operator’s extraction site during said quarter, must file with the County Auditor/Treasurer a report under oath stating the quantity of aggregate so removed. The report shall be accompanied by a remittance of the amount of tax due. If

any of the proceeds of the tax are to be apportioned as provided in section 2.04, the operator shall also include on the report any relevant information concerning the amount of aggregate transported, the tax, and the county destination. The county Auditor/Treasurer shall remit the tax to the appropriate county within 30 days of the receipt of the tax by Kanabec County.

- 3.02 If the County Auditor/Treasurer has not received the report by the 15th day after the last day of each calendar quarter from the operator or importer as required by section 3.01 or has received an erroneous report, the County Auditor/Treasurer shall estimate the amount of tax due and notify the operator or importer by registered mail of the amount of tax so estimated within the next 14 days. An operator or importer may, within 30 days from the date of mailing the notice, and upon payment of the amount of tax determined to be due, file in the office of the County Auditor/Treasurer a written statement of objections to the amount of taxes determined to be due. The statement of objections shall be deemed to be a petition within the meaning of Minnesota Statutes Chapter 278, and shall be governed by sections 278.02 to 278.13.

4.00 VIOLATIONS AND PENALTIES

- 4.01 Failure to file the report and submit payment shall result in a penalty of \$5 for each of the first 30 days, beginning on the 15th day after the last day of each calendar quarter, for which the report and payment is due and no statement of objection has been filed as provided in subdivision 4, and a penalty of \$10 for each subsequent day shall be assessed against the operator or importer who is required to file the report. The penalties imposed by this subdivision shall be collected as part of the tax and credited to the county revenue fund. If neither the report nor a statement of objection has been filed after more than 60 days have elapsed from the date when the notice was sent, the operator or importer who is required to file the report is guilty of a misdemeanor.
- 4.02 It is a misdemeanor for any operator to remove aggregate from a pit, quarry, or deposit unless all taxes due under this ordinance for the previous reporting period have been paid or objections thereto have been filed pursuant to section 3.02.
- 4.03 It is a misdemeanor under this ordinance for the operator or importer who is required to file a report to file a false report with intent to evade the tax. This provision does not alter the consequences of a violation of state law.

5.00 DISTRIBUTION OF REVENUES

- 5.01 All moneys collected as taxes under this ordinance shall be deposited in the county treasury and credited as follows, for expenditure by the county board:
- (a) Sixty (60) percent to the county road and bridge fund for expenditure for the maintenance, construction and reconstruction of roads, highways and bridges;

- (b) Thirty (30) percent to the road and bridge fund of those towns as determined by the county board and to the general fund or other designated fund of those cities as determined by the county board, to be expended for maintenance, construction and reconstruction of roads, highways and bridges; and
- (c) Ten (10) percent to a special reserve fund which is hereby established, for expenditure for the restoration of abandoned pits, quarries, or deposits located upon public and tax forfeited lands within the county.

In the event that there are no abandoned pits, quarries, or deposits located upon public or tax forfeited lands within the county, this portion of the tax shall be deposited in the county road and bridge fund for expenditure for the maintenance, construction and reconstruction of roads, highways and bridges.

5.02 The County Auditor/Treasurer or its duly authorized agent may examine records, including computer records, maintained by an importer or operator and pit owners. The term "record" includes, but is not limited to, all accounts of an importer or operator. The County Auditor/Treasurer must have access at all reasonable times to inspect and copy all business records related to an importer's or operator's collection, transportation, and disposal of aggregate to the extent necessary to ensure that all aggregate material production taxes required to be paid have been remitted to the county. The records must be maintained by the importer or operator for no less than six years.

6.00 SEVERABILITY

6.01 It is hereby declared to be the intention of the County board that this ordinance, and every provision thereof, shall be severable in accordance with the following:

- a) If any Court of competent jurisdiction shall adjudge any provision of this ordinance to be invalid, such judgment shall not affect any other provisions of this ordinance not specifically included in said judgment.
- (b) If any Court of competent jurisdiction shall adjudge invalid the application of any provision of this ordinance to a particular pit, quarry, deposit, or operator such judgment shall not affect the application of said provision to any other pit, quarry, deposit, or operator not specifically included in said judgment.

7.00 PROVISIONS ARE ACCUMULATIVE

7.01 The provisions of this ordinance are cumulative to all other laws, ordinances, and regulations hereto passed, or which may be passed hereafter, covering any subject matter in this ordinance.

8.00 EFFECTIVE DATE

8.01 This ordinance shall be effective February 1, 2004.

8.02 Passed by the Kanabec County Board of Commissioners, December 22, 2003.

An official copy of this Ordinance is on file in the office of the Kanabec County Coordinator, 18 North Vine Street, Suite 181, Mora, Minnesota.

The motion for the adoption of the foregoing Resolution was duly seconded by Kathi Ellis and upon a vote being taken thereon, the following voted:

IN FAVOR THEREOF: Dennis McNally, Kathi Ellis, Jerry Nelson

OPPOSED: Stan Cooper, Les Nielsen

ABSTAIN: None

whereupon the resolution was declared duly passed and adopted.

7:38pm - The Chairperson then called for public comment. Those who responded included:

Nathan Shufelt	Interested in ATV Ordinance
Bob Swetz	Need an enforced ATV Ordinance
Bob Strom	Need an enforced ATV Ordinance
Jerry Tvedt	Interested in aggregate tax & ATV ordinance

7:47pm - The Chairperson closed public comment.

It was moved by Stan Cooper, seconded by Kathi Ellis, and carried unanimously to approve the following resolution:

Resolution 7 - 12/22/03

WHEREAS a budget is established annually for the Law Library, and

WHEREAS the Law Library expenditures have exceeded revenues in each of the last four years, and

WHEREAS the current Law Library fund balance is a negative balance of \$13,047, and

WHEREAS the board has requested the Courts to address this issue several times over the last six months, and

WHEREAS there is a difference of \$953 between the negative balance of \$13,047 and the 2004 budget of \$14,000;

BE IT RESOVED to ask the Courts to resolve this deficit spending issue, and

BE IT FURTHER RESOLVED that the Kanabec County Board of Commissioners will only pay a total of \$953 in claims in 2004 until a resolution of this problem is resolved.

Stan Cooper introduced the following resolution and moved its adoption:

Resolution 8 – 12/22/03

BE IT RESOLVED to set the wage of County Commissioners at \$18,800.60 for the calendar year 2004.

The motion for the adoption of the foregoing Resolution was duly seconded by Kathi Ellis and upon a vote being taken thereon, the following voted:

IN FAVOR THEREOF: Dennis McNally, Les Nielsen, Kathi Ellis, Stan Cooper
OPPOSED: Jerry Nelson
ABSTAIN: None

whereupon the resolution was declared duly passed and adopted.

It was moved by Kathi Ellis, seconded by Les Nielsen, and carried unanimously to approve the following wage scale effective December 27, 2003:

2004

Grade	A	B	C	D	E	F	G	Grade
1	\$9.61	\$9.97	\$10.33	\$10.69	\$11.05	\$11.41	\$11.77	1
2	\$10.19	\$10.57	\$10.95	\$11.33	\$11.72	\$12.10	\$12.48	2
3	\$10.80	\$11.20	\$11.60	\$12.01	\$12.42	\$12.82	\$13.23	3
4	\$11.44	\$11.88	\$12.30	\$12.73	\$13.17	\$13.59	\$14.02	4
5	\$12.13	\$12.58	\$13.04	\$13.49	\$13.95	\$14.41	\$14.86	5
6	\$12.86	\$13.34	\$13.82	\$14.31	\$14.79	\$15.27	\$15.75	6
7	\$13.63	\$14.15	\$14.65	\$15.16	\$15.68	\$16.18	\$16.70	7

8	\$14.45	\$14.99	\$15.53	\$16.08	\$16.62	\$17.16	\$17.70	8
9	\$15.32	\$15.89	\$16.47	\$17.04	\$17.61	\$18.19	\$18.76	9
10	\$16.24	\$16.84	\$17.45	\$18.06	\$18.67	\$19.28	\$19.89	10
11	\$17.21	\$17.85	\$18.50	\$19.14	\$19.80	\$20.44	\$21.08	11
12	\$18.24	\$18.93	\$19.61	\$20.29	\$20.98	\$21.66	\$22.35	12
13	\$19.34	\$20.06	\$20.79	\$21.52	\$22.23	\$22.96	\$23.69	13
14	\$20.49	\$21.26	\$22.03	\$22.80	\$23.57	\$24.34	\$25.11	14
15	\$21.73	\$22.54	\$23.35	\$24.17	\$24.99	\$25.80	\$26.62	15
16	\$23.03	\$23.89	\$24.76	\$25.62	\$26.49	\$27.34	\$28.21	16
17	\$24.41	\$25.33	\$26.25	\$27.15	\$28.07	\$28.99	\$29.90	17
18	\$25.88	\$26.85	\$27.82	\$28.79	\$29.76	\$30.73	\$31.69	18
19	\$27.43	\$28.45	\$29.49	\$30.51	\$31.55	\$32.57	\$33.60	19
20	\$29.08	\$30.16	\$31.25	\$32.35	\$33.44	\$34.52	\$35.62	20
21	\$30.82	\$31.98	\$33.13	\$34.29	\$35.44	\$36.59	\$37.75	21
22	\$32.66	\$33.89	\$35.11	\$36.34	\$37.56	\$38.79	\$40.02	22

It was moved by Jerry Nelson, seconded by Stan Cooper, and carried unanimously to adjourn at 8:50pm.

Signed _____
 Chairperson of the Kanabec County Board of Commissioners,
 Kanabec County, Minnesota

Attest: _____
 Kanabec County Coordinator