



GOODHUE COUNTY MINNESOTA

TO EFFECTIVELY PROMOTE THE SAFETY, HEALTH, AND WELL-BEING OF OUR RESIDENTS

GOODHUE COUNTY PERSONNEL COMMITTEE

ADMINISTRATION CONFERENCE ROOM
GOVERNMENT CENTER, RED WING

APRIL 6, 2021
8:15 A.M.

1. Virtual Meeting Notice

VIRTUAL MEETING NOTICE "Due to concerns surrounding the spread of COVID-19, it has been determined that in-person meetings or meetings conducted under Minn. Stat. 13D.02 are not practical or prudent. Therefore, meetings that are governed by Open Meeting Law will temporarily be conducted by telephone or other electronic means pursuant to Minn. Stat. 13D.021." "The Goodhue County Personnel Committee will be conducting a meeting pursuant to this section on April 6, 2021 at 8:15 am The Personnel Committee members and presenters attending will appear by telephone or other electronic means. The public may monitor the meeting from a remote site by logging into [HTTPS://GLOBAL.GOTOMEETING.COM/JOIN/427192885](https://global.gotomeeting.com/join/427192885) or calling 1 866 899 4679 any time during the meeting." Access Code: 427-192-885

2. ADC Detention Deputy Additions

Documents:

[ADC 3 DETENTION DEPUTIES-COUNTY BOARD REVISED 03-31.PDF](#)

3. Kenyon-Wanamingo School Contract Termination

Documents:

[KENYON-WANAMINGO SCHOOL CONTRACT.PDF](#)

4. Finance Department Succession Plan

Documents:

[FINANCE DEPARTMENT SUCCESSION PLAN 4-6-21.PDF](#)

5. Hire Part-Time, Temporary Special Assistant County Attorney

Documents:

[LETTER TO PC HIRE CAROL LEE AS SACA.PDF](#)



Marty Kelly
Goodhue County Sheriff

430 West 6th Street
Red Wing, MN 55066
Office (651) 267.2600
Dispatch (651) 385.3155

TO: Goodhue County Commissioners

FROM: Sheriff Marty Kelly

DATE: 03-25-2021

SUBJECT: Addition of Three Detention Deputies

Dear Commissioners,

As you may remember on March 19, 2020, I sent you an email regarding closing one of the Adult Detention Center units. At that time, we were down five Detention Deputies and based on the information provided at that time felt that we could reduce three additional staffing through attrition in 2020, which resulted in a total staff reduction of eight Detention Deputies.

Since August, we had an additional seven resignations in 2020 and two more this year with additional expected. We currently have some in Field Training, some in the pre-employment process and are currently hiring. This has caused an increase in overtime that we are paying. In 2020, the ADC spent \$110,557 in overtime salaries and \$72,430 of that was paid out in October, November and December. We budgeted \$50,000 for 2021 and we have currently paid out \$55,761 in overtime. If that continues throughout the year, we will be approximately \$220,000 in overtime, which will cause a high burn out rate for staff. On average, 1 Detention Deputy FTE = \$76,572. This price includes salary, health insurance, PERA, FICA, and Medicare.

In January 2021, Captain Heather Stephens was hired and began working on a staff analysis plan. The forms and workbook used to conduct the staff analysis is from the National Institute of Corrections (NIC). The purpose of a staff analysis is to help identify inefficiencies, staff shortages, and to provide a comprehensive look at the required daily tasks needed to operate the facility, along with time of day the task is taking place and how much time the task takes to complete. A staff analysis should be evaluated and revised any time a new facility is built or major renovations occur, when substantial changes occur (such as overcrowding or closure of a housing unit), or when no staffing analysis has been done in the past. A good staff plan and analysis is used to improve the jail's ability to provide programs and services, decrease potential liability, and ensure that costly staff resources are used in the most efficient manner.

OFFICE OF THE GOODHUE COUNTY SHERIFF

ADULT DETENTION
CENTER
651.267.2804

CIVIL DIVISION
651.267.2601

RECORDS DIVISION
651-267-2600

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MANAGEMENT
651.267.2639

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Per MN DOC standards, 2911.0900 Staffing Requirements, the facility administrator shall review the staffing plan at least once each year. The review must be in a written form. A facility with a design capacity more than 60 beds must have a staffing plan approved by the commissioner of corrections. The staffing analysis shall include all posts, functions, net annual work hours appropriate to each post, and total number of employees to fill the identified post and functions.

Chart G is where we enter the average number of hours a staff member is away from work. Each job classification has its own column since each job has specific duties and not every staff member is trained in those duties. NAWH are tabulated at the bottom.

CHART G

Steps 01-01-2020 to 12-31-2020	Job Classification								
	Jail Admin	Asst. J.A	Shift Comm	Programs	Court Staff	Booking Officer	Detention Deputy	Admin Support Staff	
1 Total hours contracted per employee per year (if a regular workweek is 40 hours, then 40 x 52.14 weeks = 2,086)	2,086	2,086	2,086	2,086	2,086	2,086	2,086	2,086	2,086
2 Average number of vacation hours per employee per year	209.5	179	159.9	151.25	149.1	80.6	60.9	93.75	
3 Average number of compensatory hours off per employee per year	0	0	59.6	9.25	31	59.3	46.1	5.25	
4 Average number of sick leave hours off per employee per year	79	112	40.15	84	62	39.8	25.5	31.6	
5 Average number of training hours off per employee per year	16	16	16	16	16	16	16	16	
8 Average number of break hours off per employee year (Optional; it may be a contractual item.)	0	0	244	125.5	244	244	244	0	
10 Holiday	80	80	0	80	80	0	0	60	
12 Other:	0	163	0	0	2.6	21.3	45.5	17	
13 Total hours off per employee per year (total lines 2 through 12)	384.5	550	519.65	466	584.7	461	438	223.6	
14 Net annual work hours (subtract line 13 from line 1)	1701.1	1535.6	1566	1619.6	1500.9	1625	1648	1862.4	

Chart H is broken out a step further. We list out the duty posts that need coverage on a daily basis. This list of duty posts is based on our current, COVID, operation. This is not representative of normal or full operation. This chart factors the number of days a week the post needs coverage plus whether the post needs relief for breaks

CHART H

A	B	C	D	G	H	K	L	M	N	O	P
Post / Position 01-01-2020 to 12-31-2020	Job Class	Internal Movement	# Hours on Days	12hr. Day	12hr. Night	# of Days per Week	# Hours per Week	# of Hours of Coverage per Year (x 52.14)	Is Relief Needed for this Post	Net Annual Work Hours	Total # of FTEs Needed
ADMINISTRATION											
Jail Administrator	Cpt	No	8	0	0	5	40	2,086	n	1,701	1.23
Assistant Jail Comm.	Lt	No	8	0	0	5	40	2,086	n	1,536	1.36
Sub-Total Admin			16	0	0		0	4,171		3,237	2.59
COMMAND STAFF											
Shift Commanders	Sgt	No	0	12	12	7	168	8,760	n	1,566	5.59
Program Coordinator	Prog	No	8	0	0	5	40	2,086	n	1,620	1.29
Sub-Total Command			8	12	12		208	10,845		3,186	6.88
CORRECTIONS											
Special Management (1)	CO's	Yes	0	12	12	7	168	8,760	y	1,648	5.32
Special Management (2)	CO's	Yes	0	12	12	7	168	8,760	y	1,648	5.32
E Unit	CO's	Yes	0	12	12	7	168	8,760	y	1,648	5.32
Master Control	CO's	Yes	0	12	12	7	168	8,760	y	1,648	5.32
Intake Officer	CO's	Yes	0	12	12	7	168	8,760	y	1,625	5.39
Intake 2 Officer	CO's	Yes	0	12	12	7	168	8,760	y	1,625	5.39
Rover	CO's	Yes	0	12	12	7	168	8,760	y	1,648	5.32
Court Staff (1)	CO's	Yes	8	0	0	5	40	2,086	y	1,501	1.39
Court Staff (2)	CO's	Yes	8	0	0	5	40	2,086	y	1,501	1.39
Court Staff (3)	CO's	Yes	8	0	0	5	40	2,086	y	1,501	1.39
Sub-Total Deputies			24	84	84		1,176	61,317	0	11,490	41.55
CIVILIAN											
Admin Support		No	12			5	60	3,128	y	1,862	1.68
Sub-Total Civilians			12				60.00	3,128	0.00	1,862.00	1.68
TOTAL STAFF			60	96	96		1,444	67,162			52.70

Based on the data provided, we should be operating with a total of 49 FTE's. This will be discussed further later in this document under recommendations.

A	B	C	D
FORM D: Staff Summary Sheet	Internal Movement	Total FTE Staff Needed, as Calculated (Form C, Column P)	Total FTE Staff rounded to whole number
Job Classification			
ADMINISTRATION			
Jail Administrator	2,086	1.23	1
Assistant Jail Administrator	2,086	1.36	1
COMMAND STAFF			
Shift Commanders	8,760	5.59	6
Recreational Director	2,086	1.29	1
CORRECTIONS			
Special Management (1)	8,760	5.32	5
Special Management (2)	8,760	5.32	5
E Unit	8,760	5.32	5
Master Control	8,760	5.32	5
Intake Officer (1)	8,760	5.39	5
Intake Officer (2)	8,760	5.39	5
Rover	8,760	5.32	5
Court Officer (1)	2,086	1.39	1
Court Officer (2)	2,086	1.39	1
Court Officer (3)	2,086	1.39	1
CIVILIAN			
Admin Support	3,128	1.68	2
TOTAL	85,724	52.70	49
FTE = Full-time equivalent staff			

Recommendation:

Our current, county approved FTE compliment is 40.5. After completing the staff analysis, our FTE compliment should be 49. If we were to be audited by the DOC today and they asked for a copy of our staff analysis, we would not be in compliance. Based on my previous experience and various past conversations with DOC inspectors, once a problem is identified we must “do something” to work towards a solution. We must show in good faith that we are working towards compliance. It is our recommendation that we hire three additional FTE.

Since January 1, 2020 we have received the following resignations and the reason they have left.

Position	Last Day	Reason	New Employer	Notes
Detention Deputy	02-28-20	Relocation		
	03-05-20	Resigned	Xcel Energy	Security position
	03-08-20	Resigned	State of MN	Career Change
	03-09-20	Resigned	Xcel Energy	Security position
	03-09-20	Resigned	Dakota County	Career Change
	05-08-20	Resigned	Winona County	Promotion - Corrections
	07-16-20	Resigned	Olmsted County	Corrections
	08-13-20	Personal Reasons		
	08-25-20	Resigned	City of Zumbrota	Law Enforcement
	08-28-20	Personal Reasons		
	10-05-20	Resigned	City of Goodhue	Law Enforcement
	11-08-20	Resigned	Treasure Island	Security Position
	01-08-21	Resigned	City of Red Wing	Law Enforcement
	04-02-21	Resigned	Unknown	Career Change
	04-07-21	Resigned	Army Corps of Engineers	Career Change
04-15-21	Resigned	Mayo Clinic	Security position	
Sergeant	08-20-20	Resigned	Mayo Clinic	Security position
Jail Administrator	10-20-20	Retirement		



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Goodhue County Sheriff

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TO: Goodhue County Commissioners

FROM: Sheriff Marty Kelly

DATE: 03-26-2021

SUBJECT: Kenyon-Wanamingo School Contract

Dear Commissioners,

For the past 20 years, the Goodhue County Sheriff's Office has provided a Deputy assigned to the Kenyon-Wanamingo School District. Unfortunately, due to their financial situation the Kenyon-Wanamingo School Board voted to terminate the contract effective February 25, 2021.

The school district was billed \$6,350 for services that were provided from January 1 through February 25. This will be a loss of revenue of \$30,859 from the Kenyon-Wanamingo School in our 2021 budget.

Since elected, I have been trying different ways to reduce the overtime amounts in the patrol division. At one point, I contemplated asking for two additional deputies but then the pandemic happened which slowed the courts down and allowed me to use a court deputy to assist in the patrol division.

I am requesting to keep the Deputy position from the school and move that position to the patrol division. The cost of maintaining this position is extremely cheaper than starting over in the future and hiring an additional deputy.

Recommendation:

Keep the current FTE and absorb the 2021 revenue loss of \$30,859 for 2021.

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Brian J. Anderson
Goodhue County Auditor/Treasurer
Goodhue County Finance & Taxpayer Services

Brian.anderson@co.goodhue.mn.us
509 W. Fifth St.
Red Wing, MN 55066
Phone (651) 385-3032

TO: County Board of Commissioners
FROM: Brian J. Anderson, Goodhue County Auditor/Treasurer
SUBJECT: Finance Department Succession Plan
DATE: April 6, 2021

Background:

Back in August, I presented a succession plan to the County Board as it pertained to the Finance and Taxpayer Services Department. At that time, the Board tentatively agreed with my recommendation and knew that I would be bringing back more detail concerning the job description grades. Staff has gathered the necessary information and is requesting approval to move forward with the two internal promotions positions.

Discussion:

By implementing a strategic succession plan, an organization can actually save money, provide better customer service, and develop departments that are more efficient by reducing the need for overtime, retaining institutional knowledge, and reducing the need to initial training. Both of the positions that I am recommending in my succession plan are extremely technical positions and would be filled by promotion.

At this time, I am requesting moving forward with advertising for the following promotions:

1. Finance Department Proposal:

- To create a Taxation & Elections Manager position at grade 86 in April 2021.
- This position will be a promotion and the Finance Department will continue to retain only seven employees.
 - More elections and training of election judges than before – PNP Election.
 - More absentee ballots to process and daily work to monitor and complete.
 - Four data requests this year after the Primary Election totaling 77 inquiries.
 - Administers 49 taxing jurisdictions, including inquires for TIP, bonding, etc.
- Cost for promotion will be at \$1,700 in 2021 as compared to a new position and benefits at \$70,000/employee. Promotion will be paid through saving of vacant Finance Controller.

2. Assessing Department Proposal:

- To create an Assessment Specialist Manager position at grade 84 in April 2021.
- This position will be a promotion to manage three other positions, which would allow time for the Assessor to focus on larger projects.
- Cost for promotion will be \$1,300 in 2021.

Please find attached a copy of my slide presentation along with a copy of each of the two job descriptions for your review.

Finance & Taxpayer Services

Succession Plan Overview

- As the County grapples with a surge of retiring and exiting employees, it must strongly consider how it's going to retain the talent that remains.
- Communities are now forced to compete for talented employees as we also experience the lowest unemployment rates in decades.
- Although the retirement bubble has left some institutional voids in many departments, it has also provided an *opportunity*.
- The opportunity is to implement organizational change that will provide for **succession** planning and long-term employee **retention**.
- These organizational changes can actually save money, provide better customer service, and develop more efficient departments by reducing the need for overtime, retaining institutional knowledge, and reducing the need for initial training.

Finance Department

Issues Overview:

- Finance Department has had three retirements in 24 mo.
- In addition, the Finance Controller Position also needed to be filled again.
- This totaled 74 years of institutional knowledge that left.
- Only 3 of the 7 original employees remain within the Finance Department.
- This becomes challenging to train in new employees while performing day to day operations.
- We wont be able to hire employees with taxation and elections knowledge at the same rate we are currently paying certain employees.
- The goal is to implement a **Succession Plan** that involves **retaining** current employees.

Finance Department

Issue #1:

- Currently “understaffed” compared to similar sized counties.
- We have fewer supervisory level employees, and 2-10 few employees overall to perform finance and election daily operations.
- If we’re going to do more with the same then we need to restructure.

County	Level - Finance, Taxation, and Elections			Total
	Director	Deputy/ Supervisory	Accountants/ Coordinators	
Goodhue	1	1	5	7
Proposed Goodhue	1	2	4	7
Rice	2	0	7	9
Blue Earth	2	2	13	17

Finance Department

Proposal #1:

- Create a **Taxation & Elections Manager** immediately.
- This position will be a promotion and the Finance Department will continue to retain only 7 employees.
 - More elections than before – PNP Election.
 - More absentee ballots to process and daily work to complete.
 - Four data requests this year after the Primary Election totaling 77 inquiries.
 - Requires more preparation, communication, and training all around.
 - Deals with all taxation issues including TIF, Bonding proposals, from 45 taxing jurisdictions.
- Cost for promotion will be approximately \$1,700 in 2021 (as compared to a new position and benefits at \$70,000 /employee).
- 2022 Budget will reflect proposed increase as well.

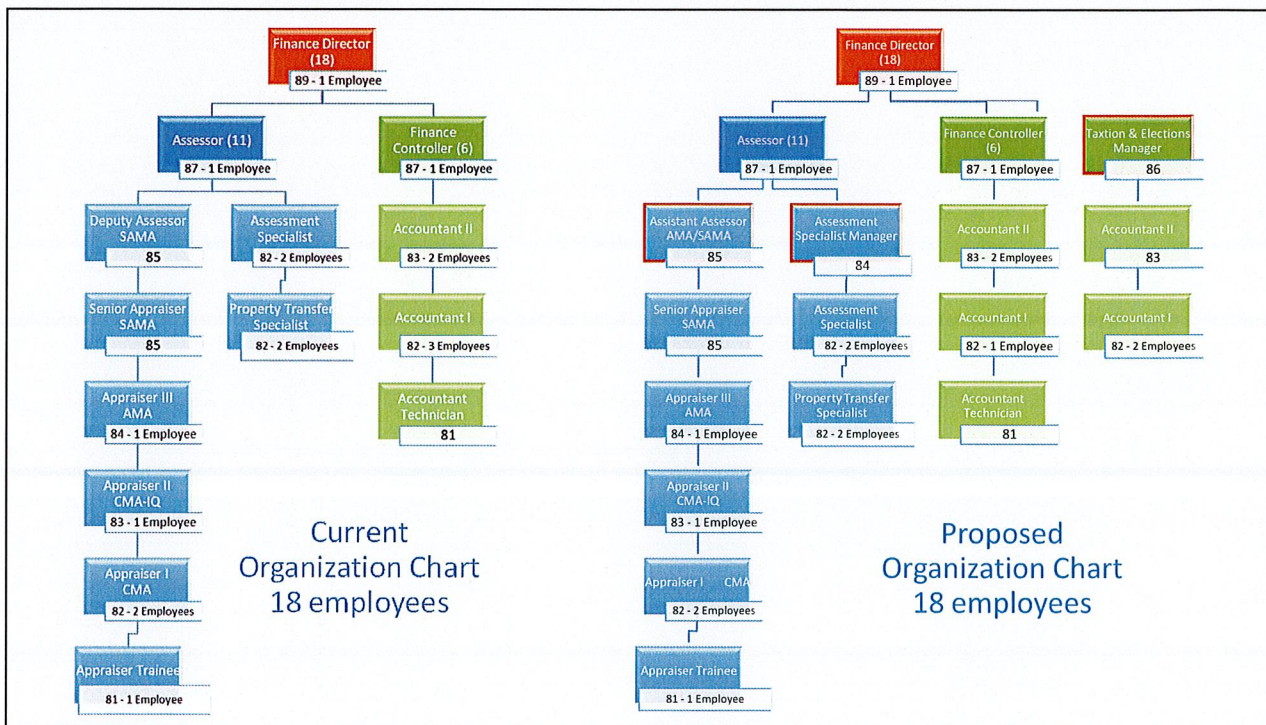
Assessing Department

Issue #1:

- There are currently no other supervisory level positions in the department to assist the Assessor.
- Assessors, appraisers, and assessment specialists are extremely hard to recruit.
- County didn't and doesn't have anyone ready to assume the Assessor position.
- Longest tenured appraiser, although talented, has only a little over four years of experience.
- None of the appraisers came to Goodhue with experience.
- All applications we recently received are without experience.

Proposal #1:

- 1) Create a **Assessment Specialist Manager** position through promotion in 2021.
 - Cost would be approximately \$1,300 in 2021.
- 2) Allow staff to *fill* the **Assistant Assessor** position through promotion in 2022.
 - Position would be a promotional lateral move at minimal expense.



Finance & Taxpayer Services

Recap Proposals:

Finance Department:

1. Create a **Taxation and Elections Manager** position in 2021.
 - Cost would be \$1,700 in 2021 but cost neutral.
 - Again, the position will be done through a promotion.

Assessing Department:

1. Create an **Assessment Specialist Manager** in 2021.
 - This would be done through a promotion for \$1,300 in 2021, cost neutral.
2. Create an Assistant Assessor in 2022, to come back to the Board when ready.
 - This would be done through a promotion for 2022, a lateral move.

GOODHUE COUNTY POSITION DESCRIPTION

Position Title: Taxpayer & Elections Manager

Date: March 25, 2021

Department: Finance & Taxpayer Services

Location: Government Center

Supervisor: Director of Finance and Taxpayer Services

Phone Number: (651) 385-3043

PRIMARY OBJECTIVES OF POSITION:

This highly responsible position directs, plans, and coordinates all aspects of the property taxation, election administration, and financial activity within the Finance Department. Major duties include supervising staff, performing property taxation calculations and submissions, administering election process and procedures, internal review of various accounting systems for accuracy, preparing or reviewing various state reports, preparing financial statements, and assisting in managing the county's investments. Much of the work involves highly complex functions in MN tax and election law along with various areas of accounting and finance.

This is administrative managerial work which integrates tax and election law and mandates from the Federal, State and County level in accordance with Minnesota Statutes.

JOB TASK AREAS OF RESPONSIBILITY INCLUDES BUT NOT LIMITED TO:

Estimate Percentage of Time:

Essential duties listed below are intended only as illustrations of the various types of work that may be performed. The omission of specific statements of duties does not exclude them if the work is similar, related or a logical assignment to the position.

% of TIME	TASKS
25%	<u>Supervision</u> <ul style="list-style-type: none"> ➤ Evaluates and supervises staff in the Finance Department, assists with the hiring process, determines areas of staff responsibilities within the department and directs work of support staff ➤ Oversee the day-to-day operations of the department, including property taxation, banking, and elections services. ➤ Provides training and instruction for employees, plans and coordinates, assigns and reviews work ➤ Prepares or reviews all monthly reports submitted to outside agencies as required by the state/federal/county contracts ➤ Implements any procedural changes, internal control changes or other recommendations
25%	<u>Tax System</u> <ul style="list-style-type: none"> ➤ Monitors all tax system functions and acts as the tax system administrator in assigning staff access. ➤ Independently compiles, calculates, and certifies taxing districts rates ➤ Prepares and compiles spreadsheets used to distribute tax collections to various taxing districts at settlement ➤ Prepares time-sensitive tax adjustments and corrections. Issues revised tax statements according to DOR specifications. Calculates interest on tax court petition refunds ➤ Calculates and initiates the issuance of checks for county approved Economic Development Authority abatements. ➤ Audit tax levies, tax increment financing and other statutorily assigned areas of review for statutory compliance. ➤ Work with the director to analyze proposed legislation and determine impact to the county and cities; determine proposed tax levy impacts; evaluate program effectiveness; develop and update policies; determine and report

	<p>trends.</p> <ul style="list-style-type: none"> ➤ Coordinates the proofing and mailing of preliminary real estate, mobile home and personal property tax notices and statements with outside vendor ➤ Monitors and maintains taxing district breakdown of funds for levy and tax along with county fee information distribution in the ACS tax system ➤ Monitors bond levies to ensure proper debt amounts are applied to levies of taxing districts ➤ Independently completes and submits various tax reports on an annual or semi-annual basis as required by the Department of Revenue, Department of Education, State Auditor, County, City, Township, and School Districts ➤ Oversees total tax calculation process and is responsible for coordinating with the appraisal staff ➤ Assumes the lead role in computing and reviewing preliminary and certified property tax for real estate, personal property and mobile home parcels ➤ Initiates, coordinates and administers the forfeited land process per statute ➤ Coordinates, calculates and reports all tax increment financing (TIF) activity ➤ Compiles, proofs and certifies PRISM submissions to the Department of Revenue. ➤ Participates in State committees related to Advisory Committee, Beta Test Committee, and Enhanced Committee.
<p>10-35%</p>	<p><u>Elections</u></p> <p>The Goodhue County Finance Department provides election services for elections held within the County. In even years this includes two primary and the general elections for state and national offices as well as some local elections. In addition there are annual township elections and school board elections which can be held in both even or odd years and occasional special elections.</p> <p>All departmental employees are involved for the even year elections because of the vastness of the workload and the time involved (see items listed below). This position is responsible for overseeing all election staff and election-related activities.</p> <ul style="list-style-type: none"> ➤ Oversee the elections process including those duties assumed through contracts and agreements for election services with cities and schools and vendors. ➤ Make presentations as assigned to the County Board, other elected officials, neighborhood and community groups, and finance officers. ➤ Maintains current professional continuing education in the area of election administration ➤ Coordinates and conducts election training for clerks and election judges ➤ Analyzes maps to determine voting districts and precincts ➤ Administers candidate filing according to state guidelines ➤ Prepares, audits and orders election ballots ➤ Responsible for administration of absentee ballots: sending and receiving of applications, delivery of correct ballots, and processing of voted ballots ➤ Compiles, analyzes and reports all election results ➤ Initiates and monitors completion of campaign finance reports ➤ Verifies accuracy of certified election equipment ➤ Ensures that voters have confidence in the election in a variety of areas including but not limited to election procedures, equipment and reporting ➤ Responds to telephone inquiries regarding voter registration, statutes and candidate activities ➤ Prepares, tracks and submits HAVA grant reports ➤ Prepares and distributes polling place materials ➤ Orchestrates posting and publication of election notices ➤ Updates election system regarding precinct splits, polling places, street changes and block ranges ➤ Responsible for the accuracy of voter registration and history ➤ Investigates voting violations and determine if further action is needed ➤ Determines election cost allocations for municipalities and school districts ➤ Audits election in various ways including but not limited to post

	<ul style="list-style-type: none"> ➤ election equipment review, performance review and election recount ➤ Assists local election official in resolving election day issues
10%	<p><u>Accounting & Integrated Financial System</u></p> <ul style="list-style-type: none"> ➤ Conducts periodic evaluation of account numbers, account elements and report codes to maintain compliance with COFAR and GASB regulations ➤ Monitors and analyzes financial activity and coding ➤ Coordinates and reviews all cash audit activity. ➤ Approves journal entries prior to financial system interface tasks when needed <p><i>(Ability to Perform Accounting Technician, Accountant I and Accountant II Tasks when needed)</i></p>
10%	<p><u>Banking</u></p> <ul style="list-style-type: none"> ➤ Administers Commercial Electronic Office (CEO) rights for all county users ➤ Manages investment decisions as required including retrieving and analyzing bank account reports and communicating with brokers and financial institutions ➤ Approves bank reconciliations ➤ Responsible for creating a cash flow model utilizing spreadsheets maintained by department accountants to optimize investable funds. ➤ Manages cash investments ensuring safety, liquidity and yield ➤ Reviews ongoing collateral requirements <p><i>(Ability to Perform Accounting Technician, Accountant I and Accountant II Tasks when needed)</i></p>
10%	<p><u>Financial Reporting</u></p> <ul style="list-style-type: none"> ➤ Reviews, analyzes and implements all state/federal/county changes in reporting formats, changes in software and accounting systems in order to meet all legally required reporting requirements and keep the fiscal records in accordance with generally accepted accounting principles ➤ Proofs capital asset depreciation ➤ Updates and processes year end accruals ➤ Reviews trial balances in State Auditor financial statement package for use in financial statement preparation ➤ Analyzes financial statement notes <p><i>(Ability to Perform Accounting Technician, , Accountant I and Accountant II Tasks when needed)</i></p>
5%	<p><u>Budgets</u></p> <ul style="list-style-type: none"> ➤ Analyzes, identifies and maintains financial data of various departments countywide ➤ Reports budgets and investments quarterly to budget committee ➤ Reviews budget adjustments in the Integrated Financial System ➤ Reviews submittal of financial reports for the State of Minnesota <p><i>(Ability to Perform Accounting Technician, , Accountant I and Accountant II Tasks when needed)</i></p>
5%	<p><u>Other</u></p> <ul style="list-style-type: none"> ➤ Responsible for capital projects related to taxation software, elections equipment, and finance equipment. ➤ Provides detailed, technical service and information to internal and external customers in a variety of areas including but not limited to legal descriptions, taxes, market values, fee collection, abatements, homestead status, and tax statement clarification ➤ Assists with the County's annual audit preparations ➤ Assists with account payable and account receivable Performs special projects

(Ability to Perform Accounting Technician, Accountant I and Accountant II Tasks when needed)
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The essential functions of this position are listed above. The employee will perform other necessary duties as assigned for the operation of the department. Additionally, regular attendance at work is required in order to carry out the duties listed above.

In the event of a declared emergency, County Administration has the right to reassign employee to assure essential functions are maintained.

Budget Responsibilities:

This position assists the Director of Finance and Taxpayer Services with development and management of the Department budget

Responsibility for Relationships:

- Practices respectful, open and honest communication.
- Demonstrates ability to strive for continuous quality improvement.
- Demonstrates sensitivity and respect of cultural and individual differences.
- Demonstrates ability to take responsibility for one's actions.
- Demonstrates ability to identify and solve problems creatively.
- Recognizes and responds to priorities in job responsibilities.
- Demonstrates ability to perform duties independently.
- Seeks guidance/direction as necessary for the successful completion of job duties/responsibilities.

Internal

This position works with all departments within the County in relation to taxation and election matters. The most frequent contacts include but are not limited to:

- Daily contact with office co-workers
- Frequent contact with all county departments

External

The Taxpayer & Elections Manager is responsible for a wide variety of tasks including but not limited to the areas of taxation, elections, budget, finance, and accounting. Given the very diverse pool of external customers that may be encountered, this person must balance duties between the different functions as well as follow the rules and statutes established by the State of Minnesota. External customers include but are not limited to:

- Taxpayers
- Realtors/Banks/Escrow Companies
- Accountants
- Abstract Office
- City/Township/School Clerks
- Secretary of State
- Office of the State Auditor
- Department of Revenue
- Department of Education
- Department of Natural Resources
- Vendors
- Federal Government
- Employees of other taxing jurisdictions

Supervisory Authority:

Position to supervise two Accountants from the Finance Department.

Scope

Effectively Recommend		Take Action	
Hire	X	Hire	X
Assign	X	Assign	X
Direct	X	Direct	X
Reward	X	Reward	
Transfer	X	Transfer	
Promote	X	Promote	
Adjust Grievances	X	Adjust Grievances	
Suspend (over 3 days)	X	Suspend (over 3 days)	
Discharge	X	Discharge	
Discipline-Oral	X	Discipline-Oral	X
Discipline-Written	X	Discipline-Written	X
Evaluate	X	Evaluate	X
Train	X	Train	X
Demote	X	Demote	

Extent of Supervision Provided:

This position is under the general supervision of the Director of Finance and Taxpayer Services.

KNOWLEDGE AND SKILL REQUIREMENTS:

Minimum Requirements:

Bachelor's or Two-year degree in accounting, business administration, or related field required. At least four years' of experience in a progressively responsible position in governmental setting.

The following are the required knowledge, skills and abilities:

- Extensive knowledge of the State taxation laws and procedures.
- Extensive knowledge of the State election laws and procedures.
- Extensive knowledge of public sector accounting principles and practices including GAAP
- Knowledge of legal and regulatory requirements for government finance
- Knowledge of banking practices and cash flow management
- Ability to prepare financial statements and reports
- Ability to analyze complex data and concepts
- Ability to train, orient and direct the work of others
- Ability to organize and coordinate workflow between departments
- Ability to establish and meet work deadlines and stay on task with constant interruptions
- Ability to communicate and deal tactfully and effectively with difficult people including the public.
- Ability to use modern office equipment and related software including complex spread sheets.
- Ability to establish and maintain effective working relationships with associates and foster teamwork with the associates
- Ability to adapt to frequent changes in environment and schedule in a fast paced work setting.
- Excellent oral and written communications skills;
- Proven problem-solving abilities and strong analytical skills
- Excellent computer skills including complex spreadsheets,
- Proven supervisory and leadership skills

WORK ENVIRONMENT AND PHYSICAL REQUIREMENTS:

See attached

Goodhue County Working Conditions Questionnaire

Part I: Physical Requirements

Section A

The physical mobility requirements of this job are to spend:

7	hours a day sitting
1	hours a day standing
min	hours a day walking
min	hours a day kneeling
min	hours a day stooping
	miles a day walked
	feet climbed using a ladder
	feet climbed on an incline
min	feet climbed using stairs

Section B

The physical effort requirements of this job

are # of pounds lifted

20	pounds lifted waist high
10	pounds lifted shoulder high
10	pounds lifted above the head

10	pounds are carried alone
20	pounds are carried with someone else
20	distance weight must be carried (feet)
10	pounds are pushed
10	pounds are pulled
10	pounds are held

Section C

The physical dexterity requirements of this job are to operate:

x	a telephone
x	Computer/electronic equipment
	hand tools
	Electric tools
x	Manipulate small objects

Part II: Sensory Abilities

The checked items listed below are sensory requirements needed for this job. Items are critical, useful, or not required.

critical	useful	
x		see
	x	distinguish colors
x		hear or listen
		taste
		smell
x		touch
x		speak

Part III: Mental Effort

The mental efforts required on a daily basis are:

x	reading	x	Analyzing data
x	writing	x	Searching for solutions
x	basic arithmetic	x	Creating methodologies
x	mathematics	x	Conducting research
	weighing and/or measuring	x	Managing resources
x	visualizing conclusions	x	Evaluating performance of others

Part IV: Work Environment

The elements of this job's work environment are (complete all that apply):

	hours a day spent working under time pressure
	hours a day spent working rapidly
100%	% of time spent indoors
	% of time spent outdoors
	% of time spent in an automotive vehicle
	% of time spent at a desk, bench or window
100%	% of time spent in an office or control room

x	The condition of the air is clean (controlled)
	The condition of the air is normal/average
	The condition of the air is dusty/dirty
	The condition of the air is wet/humid
	The condition of the air is affected by fumes, smoke etc.

x	The noise level is normal
	The noise level is loud, requiring ear protection
x	The surface of the working environment is level
	The surface of the working environment is sloping
	The surface of the working environment is uneven
	The surface of the working environment is slippery

Part V: Additional Comments:

GOODHUE COUNTY POSITION DESCRIPTION

Position Title: Assessment Specialist Manager

Date: March 25, 2021

Department: Finance & Taxpayer Services

Location: Government Center

Supervisor: County Assessor

Phone Number: (651) 385-3040

PRIMARY OBJECTIVES OF POSITION:

This position performs a variety of complex technical duties in accordance with established laws, regulations, policies, and procedures relating to Minnesota property valuation and classification procedures. Duties include a high level of responsibility and professional work including ownership and property valuation and classification, supervision of Assessment Specialists and Property Transfer Specialists, and assisting the County Assessor in the direct the operation of the CAMA system for property valuation and its integration with tax system and preparing reports for the Department of Revenue. Much of the work involves compilation of detailed information.

JOB TASK AREAS OF RESPONSIBILITY INCLUDES BUT NOT LIMITED TO:

ESTIMATED PERCENTAGE OF TIME:

Essential duties listed below are only intended as illustrations of the various types of work that may be performed. The omission of specific statements of duties does not exclude them if the work is similar, related or a logical assignment to the position.

% OF TIME	TASKS
30%	<p><u>Supervision</u></p> <ul style="list-style-type: none">➤ Evaluates and supervises Assessment Specialists and Property Transfer Specialists staff, assists with the hiring process, makes recommendations in areas of staff responsibilities within the department and directs work of support staff➤ Assists County Assessor in providing training and instruction for employees relating to computerized assessment processes and procedures, the planning and coordination of work assignments, and review of work within the office➤ Assists County Assessor in the pre-editing and preparation of reports submitted to Department of Revenue➤ Assists the County Assessor in the completion and accuracy of all ownership transfers, building permits and social security numbers of homesteaded property

<p>20%</p>	<p><u>Sales Analysis</u></p> <ul style="list-style-type: none"> ➤ Assists the County Assessor in the review of appraisal and assessment decisions, analyzing sales data, and reviewing sales ratio studies ➤ Reviews accuracy of sales information from the ECRV forms into the related CAMA system including coding of each sale transaction with proper classification ➤ Assists in running CAMA reports and comparison to the Department of Revenue Sales Ratio Study, researches and contacts the DOR if there are inconsistencies and update information as necessary ➤ Assists in compiling and maintaining Ag Study, Wood Study and Aerial Wood Listing <p><i>(Ability to Perform Assessment Specialists and Property Transfer Specialists Tasks when needed)</i></p>
<p>30%</p>	<p><u>Property</u></p> <ul style="list-style-type: none"> ➤ Administers and oversees all maintenance to the value and linkage of parcels for the purpose of extending tax rates and taxes. ➤ Investigates, calculates and processes tax corrections, abatements and omitted property. ➤ Reviews, analyzes and maintains all standard and complex property splits, combinations and plats ➤ Reviews Appraiser split/combination work in CAMA and maintains changes in AS400 in conjunction with the Appraisers and County Assessor ➤ Review Appraiser changes in CAMA value for split parcels and estimates tax amount attributed to each parcel, usually with immediate turn around required ➤ Supervises the completion and accuracy of all ownership transfers, building permits and social security number of homesteaded property ➤ Researches and assigns codes and classification to property as needed ➤ Reviews Exemption requests and determines if a class change is warranted ➤ Works with Assessor in the determination of the final County adjustments required to meet State standards. ➤ Interprets and explains policy, regulations, and operating procedures to employees, the public, and representatives of various agencies ➤ Accumulates necessary information for Local and County Board of Equalization as directed. ➤ Assists in sending out annual reminders to the Local Districts regarding training and certification, follows up on Local and County Board Member certifications ➤ Responsible for multi-property listing generated by AS400: Updates records as necessary in conjunction with Assessment Specialists and Property Transfer Specialists. ➤ Assists in updating codes and classifications from change sheet at the end of the year in the CAMA and tax systems. <p><i>(Ability to Perform Assessment Specialists and Property Transfer Specialists Tasks when needed)</i></p>

10%	<p><u>Tax System</u></p> <ul style="list-style-type: none"> ➤ Calculates tax estimates for complex types of property. ➤ Assists County Assessor in assessment administration, operation of the Computer Assisted Mass Appraisal and Assessment System for the valuation and classification of real and personal property including mass value adjustments and recalculations. ➤ Monitors and maintains Edit checks in tax system on a monthly basis. ➤ Calculates plat phase in; adjusts when necessary <p><i>(Ability to Perform Assessment Specialists and Property Transfer Specialists Tasks when needed)</i></p>
10%	<p><u>Other</u></p> <ul style="list-style-type: none"> ➤ Provides detailed, technical service and information to internal and external customers in a variety of areas including but not limited to legal descriptions, taxes, market values, fee collection, abatements, homestead status, and tax statement clarification ➤ Interprets laws, rules, legislative changes, policies and procedures for County staff, municipalities and tax payers ➤ Provides technical assistance and support to Appraisers ➤ Assists in coordinating special projects, or performs special projects relating to assessment services ➤ Assists in cross training and mentoring staff to ensure stability in the event of an absence ➤ Monitors and sends notifications to Local Board and County Board members regarding certifications <p><i>(Ability to Perform Assessment Specialists and Property Transfer Specialists Tasks when needed)</i></p>

The essential functions of this position are listed above. The employee will perform other necessary duties as assigned for the operation of the department. Additionally, regular attendance at work is required in order to carry out the duties listed above.

In the event of a declared emergency, County Administration has the right to reassign employee to assure essential functions are maintained.

BUDGET RESPONSIBILITIES:

None

RESPONSIBILITY FOR RELATIONSHIPS:

- Practices respectful, open and honest communication.
- Demonstrates ability to strive for continuous quality improvement.
- Demonstrates sensitivity and respect of cultural and individual differences.
- Demonstrates ability to take responsibility for one's actions.
- Demonstrates ability to identify and solve problems creatively.
- Recognizes and responds to priorities in job responsibilities.
- Demonstrates ability to perform duties independently.
- Seeks guidance/direction as necessary for the successful completion of job duties/responsibilities.

Internal

This position works with many departments within the County in relation to property valuation and tax matters. The most frequent contacts include but are not limited to:

- Daily contact with office co-workers
- Frequent contact with county departments

External

The Finance & Taxpayer Services Office is responsible for a wide variety of tasks in the areas of taxation and property values. Given the very diverse pool of external customers that may be encountered, this person must balance duties between the different functions as well as follow the rules and statutes established by the State of Minnesota. External customers include but are not limited to:

- Property Owners/Taxpayers
- Township and City Officials
- Employees of other taxing jurisdictions
- Accountants/Attorneys
- Banks/Escrow Companies
- Realtors/Fee appraisers
- Abstract Offices
- Local Building Officials
- Building Developers/Contractors
- Vendors
- Utility Companies
- Department of Revenue
- Various Federal and State Government Departments

SUPERVISORY AUTHORITY:

To supervise the Assessment Specialists and Property Transfer Specialists positions.

Scope

Effectively Recommend		Take Action	
Hire	X	Hire	X
Assign	X	Assign	X
Direct	X	Direct	X
Reward	X	Reward	
Transfer	X	Transfer	
Promote	X	Promote	
Adjust Grievances	X	Adjust Grievances	
Suspend (over 3 days)	X	Suspend (over 3 days)	
Discharge	X	Discharge	
Discipline-Oral	X	Discipline-Oral	X
Discipline-Written	X	Discipline-Written	X
Evaluate	X	Evaluate	X
Train	X	Train	X
Demote	X	Demote	

EXTENT OF SUPERVISION PROVIDED:

This position is under the general supervision of the County Assessor.

KNOWLEDGE AND SKILL REQUIREMENTS:

Minimum Requirements:

- Associates degree in real estate, business administration, math or related field required with Bachelor's Degree preferred OR four years of a progressively responsible position in a government or real estate setting
- Complete designated regional, Vanguard and MAAO courses and certifications as required.
- Must obtain Minnesota Department of Revenue Property Tax Calculation Certification within one year of hire.
- A combination of experience and schooling will be considered for this position.
- Valid driver's license.

The following are the required knowledge, skills and abilities:

- Thorough knowledge of Minnesota State Laws governing property valuation and classification;
- Knowledge of assessment principles, techniques, regulations practices and tools
- Extensive knowledge of and experience with ACS Tax system
- Excellent written and oral communication skills
- Excellent computer skills including spreadsheets,
- Proven problem-solving abilities and strong analytical skills
- Proven supervisory and leadership skills
- Ability to communicate and deal tactfully and effectively with difficult people
- Ability to establish and maintain effective working relationships with associates and foster teamwork with them
- Ability to work independently, creatively and proactively for the benefit of the county.
- Ability to make independent, quality decisions and exercise sound judgment.
- Ability to train, orient and direct the work of others.
- Ability to be attentive to detail.
- Ability to use modern office equipment and related software with a moderate level of experience in Microsoft, Excel and Word
- Ability to organize and coordinate workflow
- Ability to establish and meet work deadlines and stay on task with frequent interruptions
- Ability to adapt to frequent changes in environment and schedule in a fast paced work setting

WORK ENVIRONMENT and PHYSICAL REQUIREMENTS:

See following

Goodhue County Working Conditions Questionnaire

Part I: Physical Requirements

Section A

The physical mobility requirements of this job are to spend:

7	hours a day sitting
1	hours a day standing
min	hours a day walking
min	hours a day kneeling
min	hours a day stooping
	miles a day walked
	feet climbed using a ladder
	feet climbed on an incline
min	feet climbed using stairs

Section B

The physical effort requirements of this job are # of pounds lifted:

20	pounds lifted waist high
10	pounds lifted shoulder high
10	pounds lifted above the head
10	pounds are carried alone
20	pounds are carried with someone else
20	distance weight must be carried
10	pounds are pushed
10	pounds are pulled
10	pounds are held

Section C

The physical dexterity requirements of this job are to operate:

x	a telephone
x	Computer/electronic equipment
	hand tools
	Electric tools
x	Manipulate small objects

Part II: Sensory Abilities

The checked items listed below are sensory requirements needed are: for this job. Items are critical, useful, or not required.

critical	useful	
x		see
		distinguish colors
x		hear or listen
		taste
		smell
x		touch
x		speak

Part III: Mental Effort

The mental efforts required on a daily basis

x	reading	x	Analyzing data
x	writing	x	Searching for solutions
x	basic arithmetic	x	Creating methodologies
x	mathematics	x	Conducting research
	weighing and/or measuring		Managing resources
x	visualizing conclusions	x	Evaluating performance of others

Part IV: Work Environment

The elements of this job's work environment are (complete all that apply):

	hours a day spent working under time pressure
	hours a day spent working rapidly
100%	% of time spent indoors

x	The condition of the air is clean (controlled)
	The condition of the air is normal/average
	The condition of the air is dusty/dirty

x	The noise level is normal
	The noise level is loud, requiring ear protection
x	The surface of the working

	% of time spent outdoors
	% of time spent in an automotive vehicle
90%	% of time spent at a desk, bench or window
100%	% of time spent in an office or control room

	The condition of the air is wet/humid
	The condition of the air is affected by fumes, smoke etc.

	environment is level
	The surface of the working environment is sloping
	The surface of the working environment is uneven
	The surface of the working environment is slippery

Part V: Additional Comments:



Goodhue County Justice
Center
454 W. 6th Street
Red Wing, MN 55066-2475

Telephone (651) 267-4950
FAX (651) 267-4972

STEPHEN F. O'KEEFE


Goodhue County Attorney

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JORDAN T. COOK

MEMORANDUM

TO: Goodhue County Personnel Committee

FROM: Stephen F. O'Keefe, Goodhue County Attorney 

RE: Temporary Special Assistant County Attorney

DATE: April 1, 2021

I am requesting the Board's permission to engage the services of a Special Assistant County Attorney on an "as needed" basis, not to exceed 20 hours per week, for the purpose of assisting with tax appeal litigation and county right of way issues. These areas are complex, time consuming, and require a working knowledge of unique areas of law. As of March 31, 2021, there are already eleven (11) tax appeals pending, including ones from Walmart, Menards, Merchant's Bank, and Cannon Equipment. The County Assessor anticipates that number to grow. We know that there is a significant backlog of cases pending in District Court due to the pandemic and believe that as the Courts continue to open up, there will be significant increased demands on the County Attorney's Office in all areas of law.

The County Assessor supports this request. Should the Board authorize this temporary position, I propose to bring back Carol Lee, who worked as an Assistant Goodhue County Attorney for almost 30 years. During that time, she worked regularly in these areas of practice and handled many complex cases with favorable outcomes for the County. Since Ms. Lee retired, it has been difficult to keep up with the tax appeals. I have spoken to Ms. Lee and she is willing to return in this very limited role. The addition of this "as needed" position will benefit the County by saving countless hours preparing these cases for trial, as well as providing valuable expertise in advising the Assessor and her staff.

Realistically, I anticipate only needing an average of 6-8 hours of work per week, depending on filing deadlines and court proceedings. Because it is part time, the position would not exceed 20 hours per week, would not be eligible for county benefits, and would not be subject to PERA contribution. I am requesting a pay rate of \$61.39 per hour, which is the rate, (adjusted to 2021 pay scale) Ms. Lee was earning at retirement. The total anticipated annual cost would be around \$19,000 to \$26,000, and would be covered through existing budgets. In the long term, I will be taking over County representation on tax cases and Mr. Grove will work with the Highway Department on right of way issues. Having Ms. Lee on board during this transition time period as we learn these areas of law and work through our pending caseload will be of great benefit to me and the County.

Thank you for your consideration.

SFO/jk