STATE OF MINNESOTA IN SUPREME COURT



A21-0243 A21-0546

Peter S. Wattson, Joseph Mansky, Nancy B. Greenwood, Mary E. Kupper, Douglas W. Backstrom and James E. Hougas, III, Individually and on behalf of all citizens and voting residents of Minnesota similarly situated, and League of Women Voters Minnesota,

Plaintiffs,

and

Paul Anderson, Ida Lano, Chuck Brusven, Karen Lane, Joel Hineman, Carol Wegner, and Daniel Schonhardt,

AFFIDAVIT OF DAVID FRISCHMON

Plaintiff-Intervenors

VS.

Steve Simon, Secretary of State of Minnesota; and Kendra Olson, Carver County Elections and Licensing Manager, individually and on behalf of all Minnesota county chief election officers,

Defendants,

and

Frank Sachs, Dagny Heimisdottir, Michael Arulfo, Tanwi Prigge, Jennifer Guertin, Garrison O'Keith McMurtrey, Mara Lee Glubka, Jeffrey Strand, Danielle Main, and Wayne Grimmer,

Plaintiffs,

and

Dr. Bruce Corrie, Shelly Diaz, Alberder Gillespie, Xiongpao Lee, Abdirazak Mahboub, Aida Simon, Beatriz Winters, Common Cause, OneMinnesota.org, and Voices for Racial Justice,

Plaintiff-Intervenors.

VS.

Steve Simon, Secretary of State of Minnesota,

Defendant.

STATE OF MINNESOTA) ss. COUNTY OF CARVER)

David Frischmon deposes and says as follows:

- I am the Financial Services Division Director for Carver County, Minnesota and I am submitting this affidavit in opposition to the request for attorney fees from the Wattson Plaintiffs and Anderson Plaintiff-Intervenors' motions for attorney fees.
- 2. In my official capacity as the Financial Services Division Director for Carver County, I am charged with managing the financial and accounting functions of Carver County.
- 3. Prior to signing this affidavit, I reviewed the County's financial records and reviewed the property tax levy resolution for fiscal year 2022.
- 4. Attached as exhibit A is a true and correct copy of the resolution establishing the property tax levy for 2022 which was adopted by the Carver County Board of Commissioners on December 14, 2021 as resolution number 104-21.
- 5. The total certified taxable levy for 2022 in Carver County was \$62,573,855.00.
- 6. Assuming that no other numbers change, the fees requested by the Wattson Plaintiffs

and the Anderson Intervenors would increase our local property tax levy by 1.03%.

7. I also spoke with the County's Financial Consultant from Ehlers, Inc. who indicated

that Carver County's bond rating could be impacted in the event that a

\$650,380.09 judgment for attorney fees is entered against Carver County.

FURTHER YOUR AFFIANT SAYETH NOT.

I declare under penalty of perjury that everything I have stated in this document is true and

correct.

Dated: May 31, 2022

<u>/s/ David Frischmon</u>

Financial Services Division Director

EXHIBIT A



FY 2022

Budget Resolutions

DocuSign Envelope ID: 341BE984-BD81-422F-BF68-5642DD4E18B1

BOARD OF COUNTY COMMISSIONERS CARVER COUNTY, MINNESOTA

CERTIFYING 2022 PROPERTY TAX LEVY e of Minnesota, requires an Ad Valorem I arver County; and d of Commissioners has reviewed budg e a determination of the Ad Valorem P	Property Tax to provide needed and get requests from various divisions and	
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e a determination of the Ad Valorem P		
County of Carver the following sums for th		
GENERAL FUND Road and Bridge Fund Health & Human Services Fund Road & Bridge Capital Improvement Fund Debt Services Fund		
Unestad Tax Abatement Total Levy County Carver Watershed Management Organization		
	\$63,422,113	
No	Absent	
Udermann		
	No	

I, David Hemze, duly appointed and qualified County Administrator of the County of Carver, State of Minnesota, do hereby certify that I have compared the foregoing copy of this resolution with the original minutes of the proceedings of the Board of County Commissioners, Carver County, Minnesota, at its session held on the 14th day of December, 2021, now on file in the Administration Office, and have found the same to be a true and correct copy thereof.

Dated this <u>14th</u> day of December, 2021.

Lave lunge

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County Administrator

BOARD OF COUNTY COMMISSIONERS CARVER COUNTY, MINNESOTA

Date:	December 14th, 2	2021	Resolution:	104-21
Motion by	Commissioner:	Degler	Seconded by Co	mmissioner: Workmar

COUNTY BOARD ADOPTION OF THE 2022 BUDGET FOR CARVER COUNTY

WHEREAS, the annual operating and capital budgets (the "Budget") for Carver County, which have been prepared by division directors and reviewed by the County Board of Commissioners, provided the basis for determining the allocation of available County resources and the property tax levy of Carver County necessary to fund the various functions of Carver County for the coming year; and

WHEREAS, the Carver County Board of Commissioners has established the property tax levy for Carver County which serves as a major funding source for County operations and capital projects; and

WHEREAS, the budgets as reviewed and amended by the County Board of Commissioners are within all limits of the above-referenced levy as prescribed by law; and

WHEREAS, it is the stated purpose of the Budget to serve as a management tool for division directors and the County Board of Commissioners and sets the authorized expenditure limits for the 2022 budget year; and

WHEREAS, the Budget fulfills the County Board's direction to "connect financial strategies to the County's short-term strategic goals and objectives"; and

WHEREAS, the revenue and expenditure budget totals by fund are set forth below:

2022 CARVER COUNTY BUDGETS

	REVENUE	EXPENDITURE
General Revenue Fund	\$58,776,897	\$58,776,897
Road and Bridge Fund	10,414,261	10,414,261
Health and Human Services Fund	34,860,291	34,860,291
Buildings CIP Fund	613,699	613,699
Road & Bridge CIP Fund	30,280,950	30,280,950
Parks & Trail CIP Fund	373,699	373,699
Debt Service Fund	4,857,200	4,857,200
County Ditch Fund	28,864	28,864
Carver County Water Management	895,758	895,758
Organization		
Self-Insurance Revolving Fund	<u>945,177</u>	<u>945,177</u>
Total	\$142,046,796	\$142,046,796

NOW, THEREFORE, BE IT RESOLVED by the Carver County Board of Commissioners that the 2022 operating and capital budgets are hereby adopted and placed on file in the Carver County Auditor's Office.

BE IT FURTHER RESOLVED, individual Division Budgets cannot be exceeded in total.

BE IT FURTHER RESOLVED, that the County Board will continue to commit the total fund balance of the Other Post Employment Benefit ("OPEB") trust, held in an Irrevocable trust account with the Public Employees Retirement Association ("PERA"), reported in the Other Post-Employment Benefits Internal Service Fund.

BE IT FURTHER RESOLVED, any adjustments to the approved budget, requested by originating departments, can be approved by the Property & Financial Services Division Director after review for adequate transfer of existing budget or addition of new revenue sources.

BE IT FURTHER RESOLVED, capital expenditures that have been itemized in the 2022 budget when purchased must conform with State Statute 471.345 as amended. Further, in accordance with County Policy, any capital expenditure (object code 6600's) greater than \$25,000 must have prior County Board approval for purchase. Items classified as building improvements (code 6640) which are needed on an emergency basis may be purchased without prior Board approval but subsequent Board ratification will be required.

BE IT FURTHER RESOLVED, all position changes which are itemized and approved in the 2022 budget will not be required to be brought before the County Board for prior approval to fill. All salary and benefit issues will be funded and accounted for on a full accrual basis in accordance with GAAP.

BE IT FURTHER RESOLVED, that the County Administrator is delegated the authority to fill newly created classifications or remove incumbents from existing classifications which are eliminated within this budget on a timeframe within year 2022 as deemed appropriate by the Administrator.

BE IT FURTHER RESOLVED, the County Sheriff and County Attorney are authorized to expend funds from their respective contingency accounts for the purpose of travel to secure suspects, prisoners or other individuals at odds with the justice system upon presentation of a properly executed claim form to the Financial Services Department.

BE IT FURTHER RESOLVED, that the County Administrator is authorized at his discretion to expend County funds prior to board approval for purchases within an approved budget line item to qualify for a cash discount from early payment.

BE IT FURTHER RESOLVED, the 2022 budget is adopted on a GAAP basis by fund at the function level for the General Fund and the Special Revenue Funds; for the Capital Projects Funds the 2022 budget is adopted by the life of the project and remaining balances shall be carried over from the prior year and for the Debt Service Fund according to bond commitments. Budget appropriations for operating funds can be extended to a subsequent year upon approval of the County Administrator.

BE IT FINALLY RESOLVED, that copies of this resolution and individual division budgets be forwarded to Division Directors of Carver County.

Yes	No	Absent
Degler		
Fahey		
Lynch		
	Udermann	
Workman		

STATE OF MINNESOTA COUNTY OF CARVER

I, David Hemze, duly appointed and qualified County Administrator of the County of Carver, State of Minnesota, do hereby certify that I have compared the foregoing copy of this resolution with the original minutes of the proceedings of the Board of County Commissioners, Carver County, Minnesota, at its session held on the 14th day of December, 2021, now on file in the Administration office, and have found the same to be a true and correct copy thereof.

Dated this 14th day of December, 2021.

DocuSigned by:

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County Administrator