



MCLEOD COUNTY
BOARD OF COMMISSIONER'S
2010 BUDGET HEARING

Thursday, December 10, 2009

6:00 p.m.

McLeod County Courthouse

Commissioners' Room

830 11th Street East

Glencoe, MN 55336

Kermitt Terlinden - Chairperson
Bev Wangerin - Vice Chairperson
Ray Bayerl
Paul Wright
Sheldon Nies

CONTENTS

	Page No.
McLeod County 2009 Organization	1
14 Reasons Your Property Taxes Might Go Up (or Down)	2
"Who Does What" in the Property Tax Process	4
Do You Think Your Property is Over-Assessed?	6
Property Tax Classification Rates	7
Property Tax Classification Rates Comparison	8
Taxable Market Value, Net Tax Capacity, Tax Increment Capacity and Local Tax Rates (Ten Year Comparison)	10
How To Calculate a Property Tax	11
Residential Homestead and Agricultural Homestead Market Value Credit	12
Statewide General Tax	13
Taxing Entities Net Tax Levies	14
Where Do Your Property Tax Dollars Go?	15
Line Graph - Gross Tax Levy 2000 to Proposed 2010	16
McLeod County Budget Summary Report of Revenues and Expenditures	17
Detail of Revenues and Expenditures by Department	18
McLeod County Proposed 2010 Revenues - Pie Chart	27
McLeod County Proposed 2010 Expenditures - Pie Chart	28
Other Organizations Allocation Requests	29
McLeod County Debt	30
Proposed 2010 Property Tax Levy	31
Tax Glossary	32
Appendix	36
Minnesota Department of Revenue Property Tax Information	

McLeod County 2009 Organization

County Commissioners:

		Term Expires
1st District	Ray Bayerl	January 2013
2nd District	Kermitt Terlinden	January 2011
3rd District	Paul Wright	January 2013
4th District	Sheldon Nies	January 2011
5th District	Beverly Wangerin	January 2013

Elected County Officers:

County Attorney	Michael K. Junge	January 2011
County Auditor	Cindy Schultz	January 2011
County Recorder	Lynn Ette Schrupp	January 2011
County Sheriff	Scott Rehmann	January 2011
County Treasurer	Linda J. Radtke	January 2011
Judge of District Court - Seat 26	Michael R. Savre	January 2013
Judge of District Court - Seat 29	Terrence E. Conkel	January 2013

Appointed Department Heads:

County Administrator	Pat Melvin
County Assessor	Sue Schulz
County Environmentalist	Roger Berggren
County Highway Engineer	John Brunkhorst
County Information Systems Manager	Tom Keefe
County Nursing Director	Kathy Nowak
County Parks Superintendent	Allan Koglin
County Social Services Director	Gary Sprynczynatyk
County Solid Waste Administrator	Edwin Homan Jr.
County Zoning Administrator	Larry Gasow
County Veterans Services Officer	James Lauer
Court Administrator	Karen Messner

Appointed Positions:

County Agricultural Inspector	Allan Koglin
County Building Services	Wayne Rosenfeld
County Coroner	Dr. Janis Amatuzio
County Emergency Services Director	Kevin Mathews
County Extension Technical Advisor	Nathan Winter
County Extension 4-H Coordinator	Jill Grams
County Human Resources	Mary Jo Wieseler
County Surveyor	Jeff Rausch
Court Services	Andy Ypma

Why Property Taxes Vary From Year to Year

14 Reasons Your Property Taxes Might Go Up (or Down)

- 1. The market value of your property may change.**
 - ◆ Each parcel of property is assessed at least once every five years.
 - ◆ Each year a sales ratio study is done to determine if the property is assessed similarly to like properties.
 - ◆ You may make additions or improvements to your property which increases its market value.
- 2. The market value of other properties in your taxing district may change, shifting taxes from one property to another.**
 - ◆ If the market value of a property increases more or less than the average increase or decrease in a taxing district, the taxes on that property will also change.
 - ◆ New construction in a taxing district increases the tax base and will affect the district's tax rate.
- 3. The State General Property Tax may change.**
 - ◆ The State Legislature directly applies a State General Property Tax to commercial/industrial and seasonal/recreational property classes.
- 4. The County Budget and Levy may change.**
 - ◆ Each year a county reviews the needs and wants of their citizens and how to meet those discretionary needs and wants. Also included in the county budget is non-discretionary spending which is required by state and federal mandates and court decisions and orders. As much as sixty to eighty-five percent of the county expenditures are used to deliver mandated services.
- 5. The City Budget and Levy may change.**
 - ◆ Each year cities review the needs and wants of their citizens and how to meet those needs and wants. This is called "discretionary spending" in the city budget. Also included in the budget is non-discretionary spending which is required by state and federal mandates and court decisions and orders.
- 6. The Township Budget and Levy may change.**
 - ◆ Each year in March townships set the levy and budget for the next year.
- 7. The School District's Budget and Levy may change.**
 - ◆ The Legislature determines basic funding levels for K-12 education and mandates services that schools must perform. On average, approximately seventy percent of school costs are paid by the state.
 - ◆ Local school districts set levies for many purposes including transportation, community education, safe schools, etc.
- 8. A Special Districts Budget and Levy may change.**
 - ◆ Special districts such as the hospital districts, watershed districts, libraries, etc. set levies to balance their budgets.

- 9. Voters may have approved a School, City, Town, or County Referendum.**
- ◆ Local referendums may be held for local government construction projects, excess operating levies for schools or many other purposes.
 - ◆ Referendum levies may be spread on the market value or the tax capacity of a property depending on process and type of referendum levy.
- 10. Federal or state mandates may have changed.**
- ◆ Both the state and federal governments require local governments to provide certain services and follow certain rules. These mandates often require an increase in the cost and level of service
- 11. Aid and Revenue from the State and Federal government may have changed.**
- ◆ Each year the legislature reviews and adjusts the level of funding for a variety of aids provided to local governments including Local Government Aid (LGA), Disparity Reduction Aid (DRA), and County Program Aid (CPA). The formulas for how aid is determined and distributed among local governments may have changed.
 - ◆ While direct aid and revenue from the federal government to local governments has declined greatly in recent years, federal revenue continues to be a key portion of the local government revenue stream and that revenue stream may have changed.
- 12. The state legislature may have changed class rates, shifting taxes in your area.**
- ◆ A change in class rates will require a change in the tax rate to raise the same amount of money.
- 13. Other State Law changes may adjust the tax base.**
- ◆ Fiscal disparities, personal property taxes on utilities properties, limited market value, and tax increment financing are examples of laws that affect property taxes.
- 14. Special assessments may have been added to your property tax bill.**
- ◆ Water lines, curb and gutter, and street improvements that directly benefit your property may be funded, in whole or in part, through a special assessment that is added to your property tax bill.

"Who Does What" in the Property Tax Process

ASSESSOR

- ◆ Locates the property to be taxed; estimates its market value (how much the property would sell for in today's market); and assigns it to a class according to its use. The value established as of January this year determines the taxes you pay next year.
- ◆ Sends out notices in the spring to those whose property has changed in value and/or classification.
- ◆ Multiplies the estimated market value of each piece of property by the tax capacity percentage set by law for its class. The result is the tax capacity.
- ◆ Adds together the tax capacities for all the property in the taxing district and gives the totals to the County Auditor.
- ◆ Property owners who disagree with the Assessor may appeal to the Boards of Review.

Town or City Board of Review

- * The town board or city council meets between April 1 and May 31.

County Board of Equalization

- * The county board of commissioners meets during the last two weeks in June.

State Board of Equalization

- * The commissioner of revenue meets between April 15 and June 30. The review board may change the estimate of the market value or the classification.

Minnesota Tax Court

- * Small claims or regular division.

TAXING DISTRICTS

- ◆ Your School District, Township or City, County, etc.
- ◆ Determines the services (such as street maintenance, fire, and police protection) to be provided in the coming year.
- ◆ Estimates the costs of those services and determine what portion will come from property taxes. (Levy)
- ◆ Prepares proposed budget/levy amounts.
- ◆ Sends proposed levy amounts to County Auditor by September 15.
- ◆ Holds Truth-in-Taxation hearings on budgets.
- ◆ Sends final levy to the County Auditor by December 28.

AUDITOR**For Proposed "Truth-in-Taxation" Taxes:**

- ◆ Calculates tax increment captured percentages.
- ◆ Adjusts tax capacity for tax increment.
- ◆ Determine the tax capacity rates by dividing the proposed levy by the proposed total amount of tax capacity in the taxing district.
- ◆ Calculates the amount of each property owner's proposed tax.
- ◆ Prepares a Truth-in-Taxation notice for each taxpayer to be mailed by November 24.

For Final Taxes:

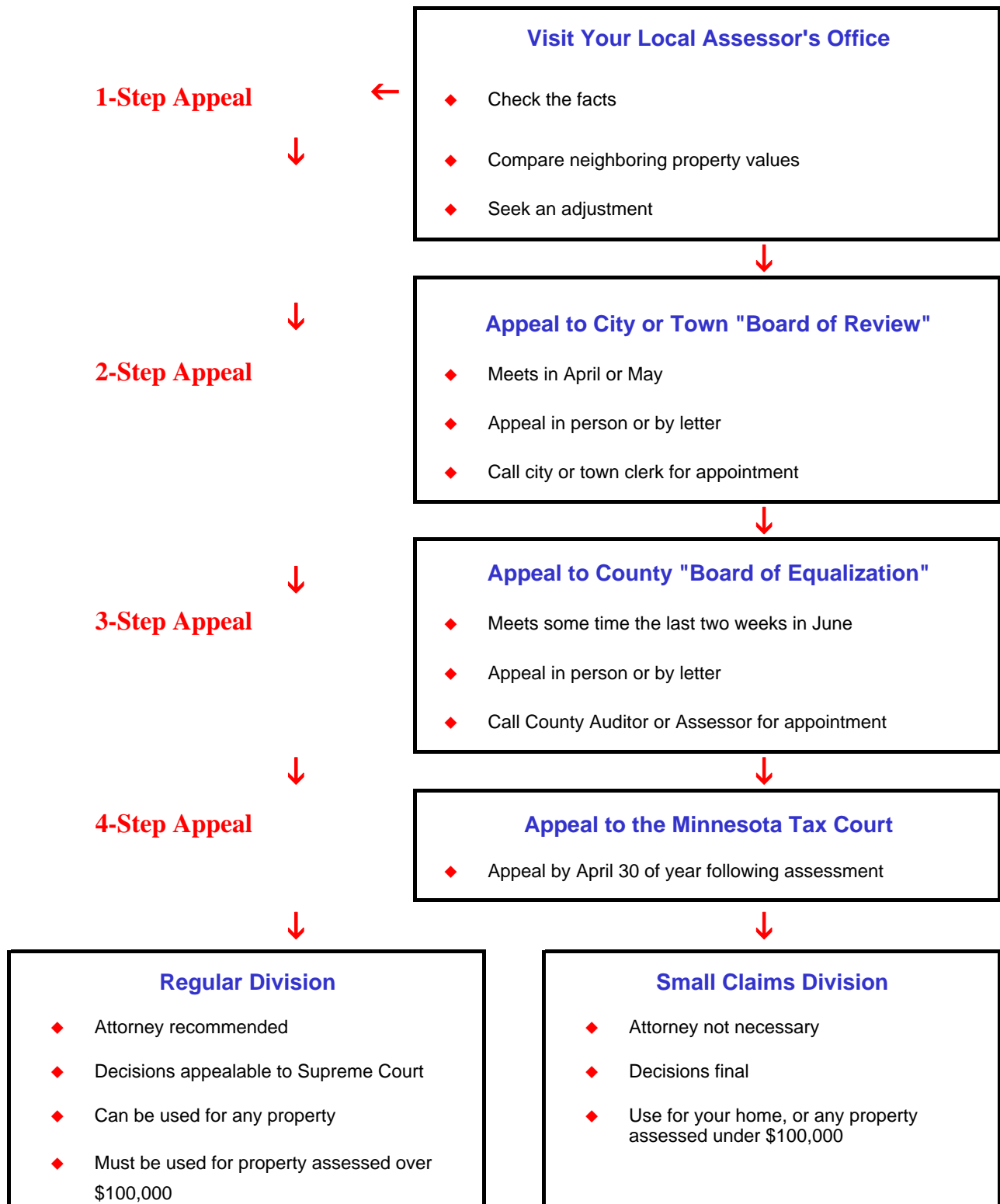
- ◆ Recalculates tax increment captured percentages.
- ◆ Adjusts tax capacity for tax increment.
- ◆ Recalculates the tax capacity rates by dividing the final levy by the final total amount of tax capacity in the taxing district.
- ◆ Recalculates the amount of each property owner's tax based upon the final levy amounts.
- ◆ Adds special assessments to the tax statements as certified by municipalities and townships.
- ◆ Prepares a listing of the tax for all property owners in the county and gives the list to the County Treasurer.
- ◆ As tax dollars are collected, prepares settlements of money to taxing districts.
- ◆ Determines settlement amounts for delinquent settlements.

TREASURER

- ◆ Mails Truth-in-Taxation notice to each taxpayer.
- ◆ Makes out the property tax statements from the county tax list. Mails out the statements by March 31 of the following year.
- ◆ Property owners mail in their payments (due in two installments on May 15 and October 15; except that the second installment of taxes on agricultural is due on November 15).
- ◆ Determines settlement amounts for current year settlements to the taxing districts.

Do You Think Your Property is Over-Assessed?

The diagram below shows the steps in contesting your property valuation:



Property Tax Classification Rates

What They Are, How They Work

Determine the Taxable Market Value and Classification the Assessor's Office has assigned to the property.

Multiply the Market Value by the State Legislature mandated percentage (classification rate) based on the Classification of the Property (these percentages are uniform statewide). The result of this computation is called the Net Tax Capacity.

Payable 2010 Classification Rates range from .45% to 2.00%. Classification Rates for selected property classes are shown below:

PROPERTY TYPE	NTC CLASS RATE	SUBJECT TO RMV TAX	SUBJECT TO STATE TAX
Residential Homestead First \$500,000 of market value Value over \$500,000	1.00% 1.25%	Yes Yes	No No
Residential Non-Homestead First \$500,000 of market value Value over \$500,000	1.00% 1.25%	Yes Yes	No No
Commercial and Industrial First \$150,000 of market value Value over \$150,000	1.50% 2.00%	Yes Yes	Yes Yes
Farm Homesteads House, garage, one acre First \$500,000 of market value Value over \$500,000 Remainder of Farm: First \$1,010,000 of market value Value over \$1,010,000	1.00% 1.25% 0.50% 1.00%	Yes Yes No No	No No No No
Farm Non-Homesteads House, garage, one acre First \$500,000 of market value Value over \$500,000 Land	1.00% 1.25% 1.00%	Yes Yes No	No No No
Residential Rental (Apartments) 2-3 units 4 or more units	1.25% 1.25%	Yes Yes	No No
Seasonal Cabins (Non-Commercial) First \$500,000 of market value Value over \$500,000	1.00% 1.25%	No No	Yes-40% Yes

HOW TO USE THE CLASSIFICATION RATES:

Example: Suppose your home is valued at \$160,000 Residential Homestead.

Your Home's Tax Capacity Equals:
 $(\$160,000 \times 1\%) = \$1,600$

Property Tax Classification Rates Comparison

Property Type	Payable 2006	Payable 2007	Payable 2008	Payable 2009	Payable 2010
(1a) Residential Homestead:					
first \$500,000	1.00%	1.00%	1.00%	1.00%	1.00%
over \$500,000	1.25%	1.25%	1.25%	1.25%	1.25%
(1b) Disabled Homestead:					
first \$32,000	0.45%	0.45%	0.45%	0.45%	0.45%
(4bb) Residential Non-Homestead:					
first \$500,000	1.00%	1.00%	1.00%	1.00%	1.00%
over \$500,000	1.25%	1.25%	1.25%	1.25%	1.25%
Residential Rental (Apartments)					
(4b 1) 2-3 units	1.25%	1.25%	1.25%	1.25%	1.25%
(4a) 4 or more units	1.25%	1.25%	1.25%	1.25%	1.25%
(4d) Low Income Apartments:	0.90%	0.90%	0.75%	0.75%	0.75%
(3a) Commercial/Industrial /Public Utility:					
first \$150,000	1.50%	1.50%	1.50%	1.50%	1.50%
over \$150,000	2.00%	2.00%	2.00%	2.00%	2.00%
Seasonal Recreational:					
(1c) Homestead Resorts	1.00%	1.00%	-	-	-
first \$500,000	-	-	0.55%	0.55%	0.55%
\$500,001 - \$2,200,000	-	-	1.00%	1.00%	1.00%
\$over \$2,200,000	-	-	1.25%	1.25%	1.25%
(4c) Seasonal Resorts Commercial					
first \$500,000	1.00%	1.00%	1.00%	1.00%	1.00%
over \$500,000	1.25%	1.25%	1.25%	1.25%	1.25%
(4c 1) Seasonal Resorts Non-Commerical					
first \$500,000	-	-	1.00%	1.00%	1.00%
over \$500,000	-	-	1.25%	1.25%	1.25%
Seasonal Recreational Residential:					
< \$ 500,000	1.00%	1.00%	-	-	-
> \$ 500,000	1.25%	1.25%	-	-	-

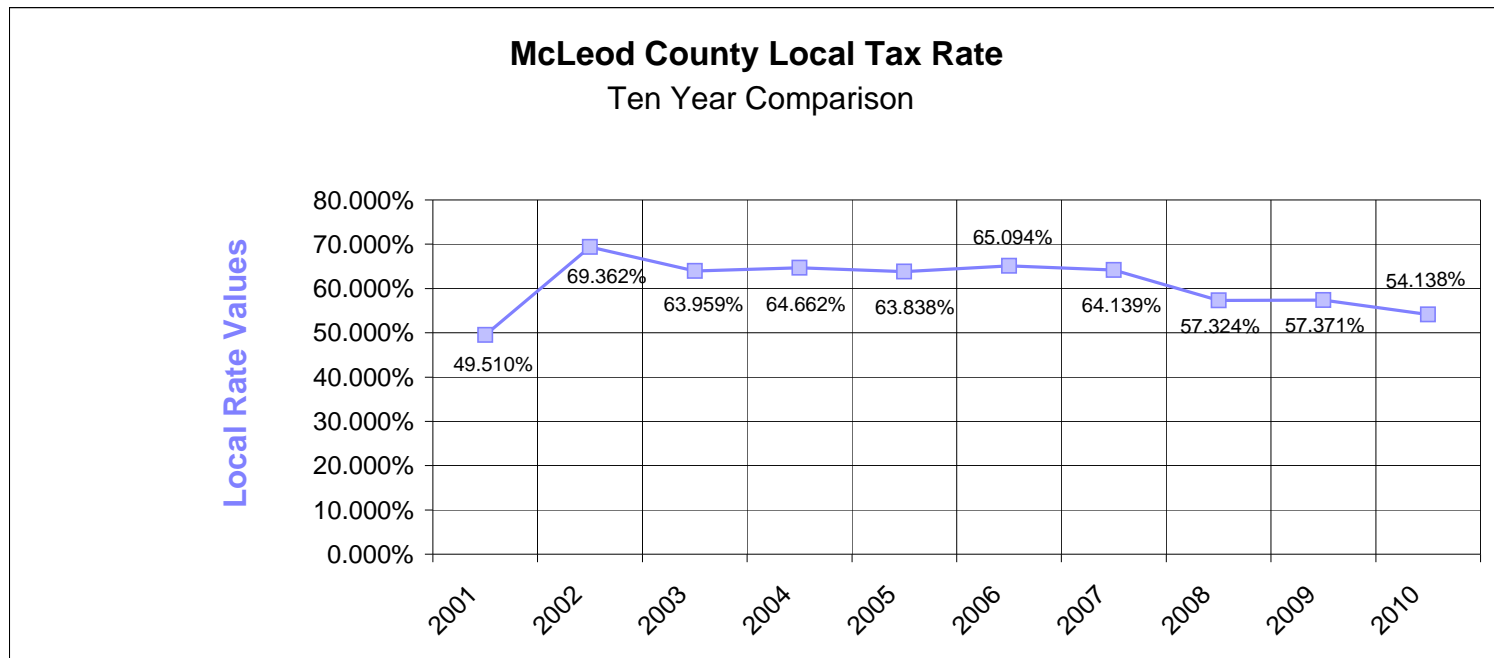
Property Tax Classification Rates Comparison

Property Type	Payable 2006	Payable 2007	Payable 2008	Payable 2009	Payable 2010
Agricultural Homestead:					
(2a) House, Garage, One Acre					
first \$500,000	1.00%	1.00%	1.00%	1.00%	1.00%
over \$500,000	1.25%	1.25%	1.25%	1.25%	1.25%
(2a) Remainder of Farm					
first \$600,000	0.55%	-	-	-	-
over \$600,000	1.00%	-	-	-	-
first \$690,000	-	0.55%	-	-	-
over \$690,000	-	1.00%	-	-	-
first \$790,000	-	-	0.55%	-	-
over \$790,000	-	-	1.00%	-	-
first \$890,000	-	-	-	0.55%	-
over \$890,000	-	-	-	1.00%	-
first \$1,010,000	-	-	-	-	0.50%
over \$1,010,000	-	-	-	-	1.00%
(2b) Non-Homestead	1.00%	1.00%	1.00%	1.00%	1.00%

Taxable Market Value, Net Tax Capacity, Tax Increment Capacity, and Local Tax Rate

	Actual 2001	Actual 2002	Actual 2003	Actual 2004	Actual 2005	Actual 2006	Actual 2007	Actual 2008	Actual 2009	Proposed 2010
A. Taxable Market Value	1,652,033,300	1,776,497,200	1,923,942,600	2,107,161,400	2,317,326,300	2,598,605,600	2,861,428,200	3,076,978,600	3,270,351,100	3,621,719,800
B. Total Net Tax Capacity	21,440,648	18,223,652	19,750,400	21,530,245	23,710,651	26,403,321	28,879,298	31,044,072	32,556,773	35,407,195
C. Tax Increment	642,050	416,220	433,749	471,324	436,079	389,665	364,330	400,251	433,729	385,390
D. Local Taxable Tax Capacity	20,798,598	17,807,432	19,316,651	21,058,921	23,274,572	26,013,656	28,514,968	30,643,821	32,123,044	35,021,805
E. Local Tax Rate	49.510%	69.362%	63.959%	64.662%	63.838%	65.094%	64.139%	57.324%	57.371%	54.138%

B - C = D (Local Taxable Tax Capacity)



How To Calculate A Property Tax

***** Example *****

1. Market Value of \$100,000 classified as Residential Homestead.
2. Calculate the Tax Capacity:

$$100,000 \quad \times \quad 1.00\% \quad = \quad 1,000$$

(1,000 equals the net tax capacity)

3. Determine the Tax Rate:

Assume the property is located in the City of Glencoe, in School District #2859, and in Buffalo Creek Watershed (005). The payable 2009 local tax rate is 123.341% and the payable 2009 market value referenda rate is 0.16383%.

4. Calculate the Gross Tax (excluding special assessments and before applying any credits):

$$\begin{array}{rclclcl} 1,000 & \times & 1.23341 & = & \$ 1,233.41 \\ 100,000 & \times & 0.0016383 & = & 163.83 \end{array}$$

Total..... \$ 1,397.24

Note: Homesteads also receive the new residential homestead market value credit to reduce their property taxes. For this example the 2010 credit would be approximately \$282.40

Residential Homestead Market Value Credit

Eligible Property - Real, Personal and Manufactured Home Property Classified as follows: Residential Homestead, Blind/Paraplegic Veteran/Disabled Homestead, Commercial Seasonal Recreational Residential Homestead, House, Garage and One Acre Only (does not apply to any other land and buildings).

Credit Provisions : Rate 0.40% of Taxable Market Value - Maximum Credit \$304.00 (0.40% of 1st \$76,000) - Phase Out Maximum Credit is Reduced by 0.09% of the Taxable Market Value Over \$76,000. Credit Equals \$.00 for Taxable Market Value of \$413,778 and Over.

Calculation Procedure:

<u>Taxable Market Value</u>	<u>Credit</u>
Up to and including \$76,000	0.40% X Taxable Market Value
Over \$76,000 but less than \$413,778	\$304 - 0.09% (Total Taxable Market Value - \$76,000)
\$413,778 and over	\$0.00

Example: Residential Homestead Market Value of \$100,000

100,000 - 76,000 = 24,000	
24,000 X 0.09% = 21.60	The Homestead Credit Amount is:
304.00 - 21.60 = \$282.40	\$282.40

Agricultural Homestead Market Value Credit

Eligible Property - Agricultural Homestead Property Excluding House, Garage and One Acre (house, garage, and one acre receive the residential homestead credit). (Does not apply to non-homestead agricultural buildings and land or to timberlands).

Credit Provisions : Rate 0.30% of Taxable Market Value Excluding House, Garage, and One Acre of the first \$115,000 of taxable market value, up to a maximum credit \$345.00. However, it is to be reduced by 0.5% of taxable market value in excess of \$115,000, subject to a maximum reduction of \$115 which is reached at a taxable market value of \$345,000. Agricultural homesteads with taxable market values over \$345,000 will receive a credit of \$230 (\$345 - \$115).

Calculation Procedure:

<u>Taxable Market Value</u>	<u>Credit</u>
Up to and including \$115,000	0.30% X Taxable Market Value
Over \$115,000 but less than \$345,000	\$345 - 0.05 (Total Taxable Market Value - \$115,000)
\$345,000 and over	\$230

Statewide General Tax

Background

During the 2001 legislative session, Minnesota enacted the first state property tax since taxes payable in 1967. The tax is only on certain properties and is part of a property tax reform law. Revenue from the new tax will be deposited in the state general fund with some of the money earmarked specifically for education funding.

Is my property affected by the state general tax?

In general, there are three types of property that must pay the state general tax:

1. Commercial, industrial and public utility property exclusive of electric generating machinery.
2. Seasonal recreational property, including cabins.
3. Unmined iron ore property.

How much is the tax?

There are various factors that will determine how much tax you pay. Some of the factors are the market value and type (class) of property you have and the state tax rate.

Generally speaking, the higher the value of your property, the greater that state tax. However, the taxes on a non-commercial cabin are calculated a little differently than taxes on other affected properties.

The first \$76,000 in market value of a cabin will be taxed differently for state property tax purposes than it is for local property tax purposes. For example, if you have a cabin valued at \$100,000, only 40% of the first \$76,000 of market value would be subject to the new tax and the remaining \$24,000 would be taxed at its full value.

The Minnesota Department of Revenue calculates the tax rate annually. Each year there will be different rates however, there are only one set of rates for the entire State of Minnesota. The rate will be set each year on November 1. For taxes payable 2010 the preliminary commercial-industrial state general levy property tax rate is 46.000% and the preliminary seasonal residential recreational state general levy property tax rate is 18.000%. This rate applies to the net tax capacity of the affected properties. Net tax capacity is a small percentage of a properties market value. The percentage varies by property class.

The rate is determined by the relative amount of statewide commercial/industrial, public utility, seasonal recreational, and unmined iron ore property value in relation to the expenditure needs that have been established.

For the first year in 2002, \$592 million needs to be raised from the state tax. Under current law each subsequent year's amount will be increased from the previous year's amount by using the increase (if any) in the implicit price deflator for government consumption expenditures and gross investments published by the U.S. Bureau of Economic Analysis. This is basically an index of inflation.

What is the tax for?

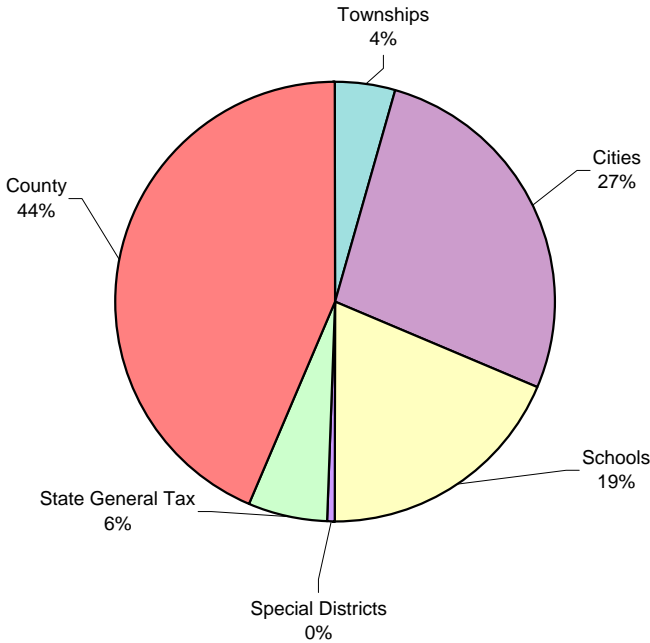
The state property tax will be paid to the County Treasurer at the same time that local property taxes are paid. The payment of state and local property taxes to the County Treasurer is to be a combined payment. Separate payments are not to be made. Unlike other property taxes, the money raised from the state general tax will not go directly to local governments (i.e. counties, cities, school districts, etc.) even though it will be collected with other property taxes.

Instead, money raised by the tax will be deposited in the state general fund. Beginning in 2004, the money raised beyond the 2004 tax amount will be deposited in an education reserve account. This is the money that was earmarked under the original law for funding education aid or higher education. The state legislature will decide specifically how this money will be spent.

Taxing Entities Net Tax Levies

	Final 2007	Final 2008	Final 2009	Proposed 2010	Percent of Increase
TOWNSHIPS AND CITIES					
Acoma	228,000	228,000	232,000	232,000	0.00%
Bergen	160,000	197,000	265,000	265,000	0.00%
Collins	90,000	92,000	95,000	95,000	0.00%
Glencoe Twp	65,000	65,000	65,000	65,000	0.00%
Hale	165,000	201,798	165,000	165,000	0.00%
Hassan Valley	130,000	145,000	143,000	143,000	0.00%
Helen	165,000	165,000	165,000	165,000	0.00%
Hutchinson Twp	99,700	111,600	121,400	128,500	5.85%
Lynn	85,000	85,000	87,500	92,000	5.14%
Penn	79,000	89,000	89,000	89,000	0.00%
Rich Valley	63,000	63,381	68,902	62,083	-9.90%
Round Grove	100,000	100,000	102,000	100,000	-1.96%
Sumter	95,000	95,000	95,000	95,000	0.00%
Winsted Twp	198,000	177,500	174,500	179,500	2.87%
Biscay	14,775	15,218	15,218	16,144	6.08%
Brownton	259,425	272,104	280,170	348,654	24.44%
Glencoe	1,743,000	1,853,000	1,930,549	2,063,118	6.87%
Hutchinson	5,367,326	5,605,900	5,890,698	6,183,482	4.97%
Lester Prairie	534,020	594,220	592,523	630,023	6.33%
Plato	150,000	152,000	141,510	166,137	17.40%
Silver Lake	398,086	434,481	454,725	471,473	3.68%
Stewart	313,895	339,012	359,353	370,134	3.00%
Winsted	936,736	1,011,373	1,082,143	1,088,974	0.63%
SCHOOL DISTRICTS					
#423-Hutchinson	2,170,808	2,249,921	2,207,084	2,353,294	6.62%
#424-Lester Prairie	269,874	286,835	323,064	353,453	9.41%
#2859-Glencoe Silver Lake	515,423	643,270	706,953	998,370	41.22%
#2887-McLeod West	181,467	191,489	177,928	Closed	-100.00%
COUNTY					
Revenue	8,683,679	8,970,945	9,255,727	9,686,526	4.65%
Road & Bridge	2,546,085	3,041,515	3,332,097	3,332,097	0.00%
Human Services	3,955,319	3,955,319	4,245,901	4,245,901	0.00%
Debt Service	280,351	294,418	293,105	286,017	-2.42%
Pioneerland Library	160,000	172,734	179,848	187,513	4.26%
Capital Projects	0	1,000,000	0	0	0.00%
Capital Equipment Notes	0	0	1,000,000	1,107,818	10.78%
Capital Projects-Jail	2,495,430	0	0	0	0.00%
Total County	18,120,864	17,434,931	18,306,678	18,845,872	2.95%
SPECIAL DISTRICTS					
Buffalo Creek Watershed	54,304	59,761	59,833	58,758	-1.80%
High Island Watershed	17,279	17,511	19,859	19,839	-0.10%
Hutchinson EDA	140,000	146,000	155,145	165,024	6.37%
Hutchinson HRA	108,095	116,252	122,000	130,000	6.56%
Region 6E	68,714	68,860	69,754	72,974	4.62%
Grand Total	33,086,791	33,307,417	34,763,489	36,211,806	4.17%
MARKET VALUE LEVY SCHOOL DISTRICTS					
#423-Hutchinson	2,153,225	2,240,682	2,473,829	2,477,574	0.15%
#424-Lester Prairie	430,248	480,855	501,531	509,099	1.51%
#2859-Glencoe Silver Lake	1,019,649	1,093,742	1,182,301	1,377,215	16.49%
#2887-McLeod West	229,400	246,702	268,969	Closed	-100.00%

Where Do Your Property Tax Dollars Go?

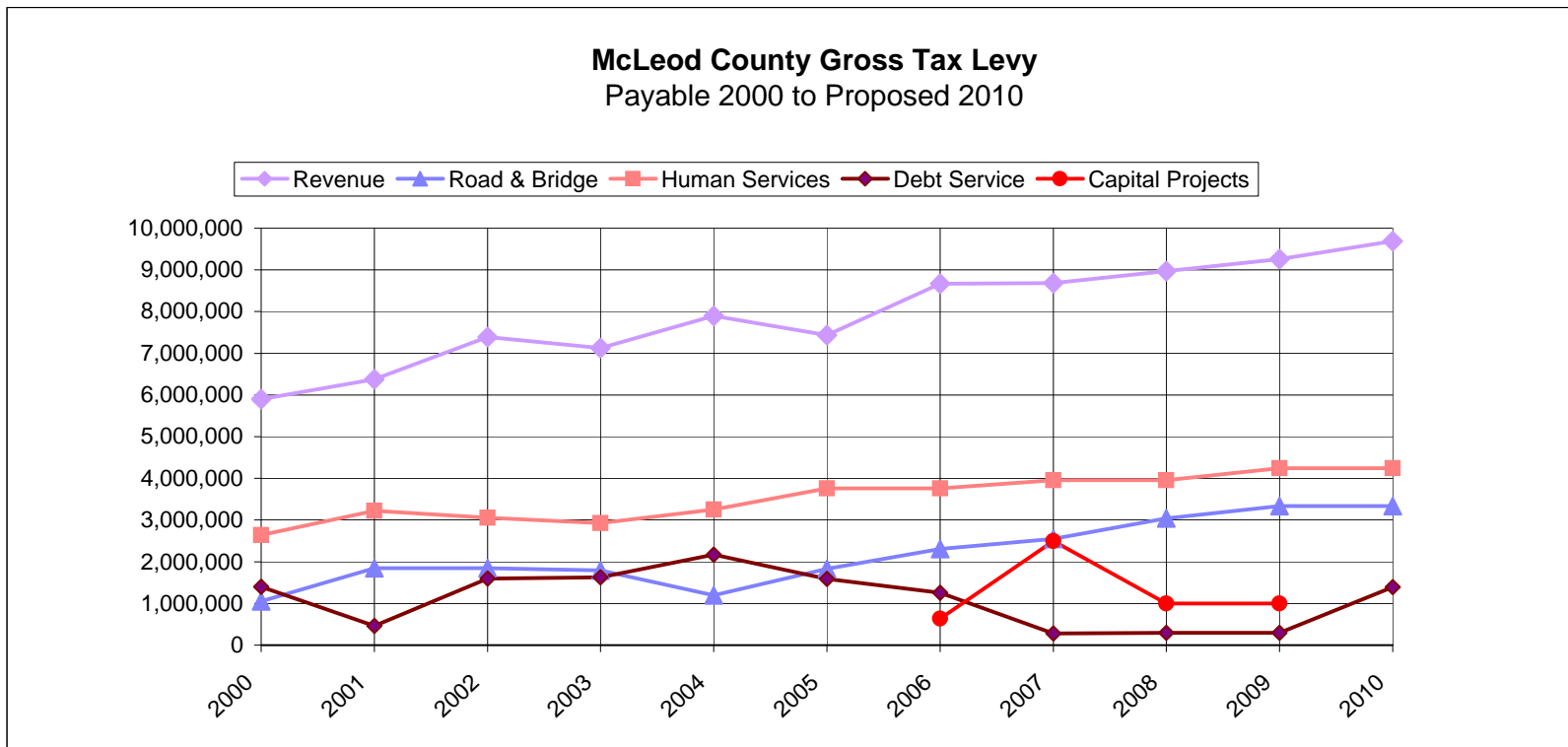


All Taxing Authorities in McLeod County

Townships	1,876,083
Cities	11,633,163
Schools	8,069,005
Special Districts	151,571
State General Tax	2,522,486
County	<u>18,845,872</u>
Total	\$ 43,098,180

McLeod County Gross Tax Levy Comparison - Payable 2000 to Proposed 2010

Fund	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Revenue	5,902,651	6,376,315	7,390,742	7,126,446	7,895,100	7,439,451	8,665,179	8,683,679	8,970,945	9,255,727	9,686,526
Road & Bridge	1,048,401	1,843,929	1,843,936	1,790,903	1,195,812	1,828,754	2,308,754	2,546,085	3,041,515	3,332,097	3,332,097
Human Services	2,640,757	3,222,221	3,055,418	2,925,389	3,253,359	3,756,839	3,756,839	3,955,319	3,955,319	4,245,901	4,245,901
Debt Service	1,398,756	458,421	1,593,887	1,622,680	2,171,874	1,584,904	1,257,243	280,351	294,418	293,105	1,393,835
Pioneerland Library	108,923	117,811	124,024	130,000	128,700	130,000	145,919	160,000	172,734	179,848	187,513
Capital Projects							635,232	2,495,430	1,000,000	1,000,000	
Total	11,114,488	12,033,697	14,023,007	13,595,418	14,644,845	14,739,948	16,769,166	18,120,864	17,434,931	18,306,678	18,845,872
Percent of Increase or Decrease over Previous Year	7.2%	8.3%	16.5%	-3.0%	7.7%	0.6%	13.8%	8.1%	-3.8%	5.0%	2.95%



McLeod County Budget Summary Report

(Fund Totals Only)

	2009 Final Budget	2010 Proposed Budget	Budget Difference	% Difference
Total General Revenue Fund				
Revenues	14,879,019	15,095,547	216,528	1%
Expenditures	(14,783,052)	(15,095,547)	312,495	2%
Net	95,967	0		
Total Road & Bridge Fund				
Revenues	7,919,097	14,853,624	6,934,527	88%
Expenditures	(7,779,226)	(14,426,077)	6,646,851	85%
Net	139,871	427,547		
Total Solid Waste Fund				
Revenues	3,382,940	2,559,828	(823,112)	-24%
Expenditures	(4,116,135)	(2,626,265)	(1,489,870)	-36%
Net	(733,195)	(66,437)		
Total Social Services Fund				
Revenues	9,129,065	8,897,625	(231,440)	-3%
Expenditures	(9,199,414)	(9,092,183)	(107,231)	-1%
Net	(70,349)	(194,558)		
Total Special Revenue Fund				
Revenues	697,593	620,184	(77,409)	-11%
Expenditures	(601,623)	(592,253)	(9,370)	-2%
Net	95,970	27,931		
Total Debt Service Fund				
Revenues	1,293,105	1,393,835	100,730	8%
Expenditures	(1,276,790)	(1,325,104)	48,314	4%
Net	16,315	68,731		
Total Capital Projects Fund				
Revenues	0	0	0	0%
Expenditures	0	(519,205)	519,205	100%
Net	0	(519,205)		
Grand Total:				
Revenues	37,300,819	43,420,643	6,119,824	16%
Expenditures	(37,756,240)	(43,676,634)	5,920,394	16%
Net	(455,421)	(255,991)		

	2008			2009			2010	Budget Comparisons	
	2008 Revised Budget	YTD 12/31/08	% of Bdgt	2009 Final Budget	YTD 11/30/09	% of Bdgt	2010 Proposed Budget	% of Chg over 2009	\$ Amount over 2009
GENERAL REVENUE FUND									
General Government:									
003 County Wide									
Revenues	11,261,791	10,938,324	97%	11,801,236	6,151,339	52%	12,192,249	3%	391,013
Expenditures	(477,542)	(23,081)	5%	(396,546)	(14,632)	4%	(616,058)	55%	219,512
	10,784,249	10,915,243		11,404,690	6,136,707		11,576,191		
005 Commissioners									
Revenues	0	2,675	100%	0	1,518	100%	0	0%	0
Expenditures	(259,799)	(275,084)	106%	(280,662)	(224,816)	80%	(280,244)	0%	(418)
	(259,799)	(272,409)		(280,662)	(223,298)		(280,244)		
013 Court Administrator									
Revenues	0	51,636	100%	0	9,274	100%	0	0%	0
Expenditures	(119,000)	(144,437)	121%	(132,000)	(97,876)	74%	(130,000)	-2%	(2,000)
	(119,000)	(92,801)		(132,000)	(88,602)		(130,000)		
031 Administrator									
Revenues	0	160	100%	0	1	100%	0	0%	0
Expenditures	(229,522)	(248,338)	108%	(245,006)	(236,227)	96%	(251,312)	3%	6,306
	(229,522)	(248,178)		(245,006)	(236,226)		(251,312)		
041 Auditor									
Revenues	35,722	36,438	102%	35,772	30,665	86%	35,800	0%	28
Expenditures	(386,523)	(352,461)	91%	(392,925)	(335,726)	85%	(392,925)	0%	0
	(350,801)	(316,023)		(357,153)	(305,061)		(357,125)		
053 Treasurer									
Revenues	820,000	881,766	108%	525,000	404,551	77%	375,000	-29%	(150,000)
Expenditures	(212,351)	(219,405)	103%	(221,258)	(192,792)	87%	(219,957)	-1%	(1,301)
	607,649	662,361		303,742	211,759		155,043		
065 Information Systems Office									
Revenues	32,500	40,230	124%	32,500	28,220	87%	32,500	0%	0
Expenditures	(903,593)	(792,375)	88%	(862,570)	(647,096)	75%	(888,511)	3%	25,941
	(871,093)	(752,145)		(830,070)	(618,876)		(856,011)		
074 Central Purchasing Office									
Revenues	0	0	0%	0	0	0%	0	0%	0
Expenditures	(61,111)	(53,898)	88%	(61,126)	(51,573)	84%	(61,126)	0%	0
	(61,111)	(53,898)		(61,126)	(51,573)		(61,126)		
075 Central Services Charge Backs									
Revenues	0	16,040	100%	0	7,981	100%	0	0%	0
Expenditures	(5,000)	(10,545)	211%	(5,000)	13,057	-261%	0	-100%	(5,000)
	(5,000)	5,495		(5,000)	21,038		0		
076 Central Services									
Revenues	0	1,519	100%	0	235	100%	0	0%	0
Expenditures	(177,000)	(148,281)	84%	(158,840)	(164,664)	104%	(268,650)	69%	109,810
	(177,000)	(146,762)		(158,840)	(164,429)		(268,650)		
077 County Insurance									
Revenues	0	155,833	100%	0	157,755	100%	0	0%	0
Expenditures	(252,929)	(258,740)	102%	(264,376)	(266,824)	101%	(272,478)	3%	8,102
	(252,929)	(102,907)		(264,376)	(109,069)		(272,478)		
080 Safety									
Revenues	0	0	0%	0	0	0%	0	0%	0
Expenditures	(2,300)	(2,158)	94%	(5,415)	(4,046)	75%	(5,117)	-6%	(298)
	(2,300)	(2,158)		(5,415)	(4,046)		(5,117)		
085 Elections									
Revenues	400	776	194%	400	6,162	1541%	400	0%	0
Expenditures	(70,471)	(71,264)	101%	(67,251)	(10,651)	16%	(72,000)	7%	4,749
	(70,071)	(70,488)		(66,851)	(4,489)		(71,600)		
091 Attorney									
Revenues	68,000	67,929	100%	72,000	52,187	72%	72,000	0%	0
Expenditures	(567,888)	(512,049)	90%	(595,885)	(514,356)	86%	(601,528)	1%	5,643
	(499,888)	(444,120)		(523,885)	(462,169)		(529,528)		

	2008			2009			2010	Budget Comparisons	
	2008 Revised Budget	YTD 12/31/08	% of Bdgt	2009 Final Budget	YTD 11/30/09	% of Bdgt	2010 Proposed Budget	% of Chg over 2009	\$ Amount over 2009
GENERAL REVENUE FUND									
General Government:									
093 Attorney Contingent									
Revenues	0	0	0%	0	0	0%	0	0%	0
Expenditures	(4,000)	(3,319)	83%	(4,000)	(2,671)	67%	(4,000)	0%	0
	(4,000)	(3,319)		(4,000)	(2,671)		(4,000)		
101 Recorder									
Revenues	200,000	174,516	87%	175,000	158,002	90%	160,000	-9%	(15,000)
Expenditures	(306,081)	(278,703)	91%	(324,609)	(250,387)	77%	(307,484)	-5%	(17,125)
	(106,081)	(104,187)		(149,609)	(92,385)		(147,484)		
103 Assessor									
Revenues	158,500	154,215	97%	161,500	162,275	100%	161,500	0%	0
Expenditures	(458,669)	(386,154)	84%	(412,246)	(347,135)	84%	(411,510)	0%	(736)
	(300,169)	(231,939)		(250,746)	(184,860)		(250,010)		
107 Zoning									
Revenues	61,750	48,497	79%	47,950	27,959	58%	39,775	-17%	(8,175)
Expenditures	(223,670)	(203,271)	91%	(219,988)	(181,711)	83%	(202,108)	-8%	(17,880)
	(161,920)	(154,774)		(172,038)	(153,752)		(162,333)		
108 Planning Commission									
Revenues	0	0	0%	0	0	0%	0	0%	0
Expenditures	(8,030)	(3,906)	49%	(6,850)	(3,770)	55%	(5,541)	-19%	(1,309)
	(8,030)	(3,906)		(6,850)	(3,770)		(5,541)		
111 Courthouse									
Revenues	1,000	1,410	141%	1,000	1,780	178%	1,000	0%	0
Expenditures	(370,486)	(410,130)	111%	(381,370)	(344,668)	90%	(378,203)	-1%	(3,167)
	(369,486)	(408,720)		(380,370)	(342,888)		(377,203)		
112 North Complex									
Revenues	0	150	100%	0	170	100%	0	0%	0
Expenditures	(46,300)	(58,497)	126%	(45,800)	(44,192)	96%	(43,000)	-6%	(2,800)
	(46,300)	(58,347)		(45,800)	(44,022)		(43,000)		
114 Extension & Parks Office									
Revenues	0	0	0%	0	0	0%	0	0%	0
Expenditures	(4,700)	(1,359)	29%	(4,700)	(2,518)	54%	(4,150)	-12%	(550)
	(4,700)	(1,359)		(4,700)	(2,518)		(4,150)		
115 County Building Major Repairs									
Revenues	0	100	100%	0	0	0%	0	0%	0
Expenditures	(2,001,829)	(1,351,425)	68%	(73,652)	(59,681)	81%	(70,149)	-5%	(3,503)
	(2,001,829)	(1,351,325)		(73,652)	(59,681)		(70,149)		
116 Health & Human Services									
Revenues	134,000	134,000	100%	138,000	126,500	92%	138,000	0%	0
Expenditures	(137,174)	(125,116)	91%	(141,231)	(111,680)	79%	(137,349)	-3%	(3,882)
	(3,174)	8,884		(3,231)	14,820		651		
117 Fairgrounds									
Revenues	85,000	94,893	112%	72,000	94,671	131%	80,000	11%	8,000
Expenditures	(256,446)	(239,835)	94%	(248,596)	(218,552)	88%	(248,516)	0%	(80)
	(171,446)	(144,942)		(176,596)	(123,881)		(168,516)		
121 Veterans Service									
Revenues	900	750	83%	5,100	13,749	270%	1,960	-62%	(3,140)
Expenditures	(129,473)	(130,307)	101%	(145,678)	(131,063)	90%	(154,102)	6%	8,424
	(128,573)	(129,557)		(140,578)	(117,314)		(152,142)		
143 License Bureau									
Revenues	186,900	183,176	98%	172,500	164,483	95%	175,100	2%	2,600
Expenditures	(147,410)	(140,172)	95%	(156,516)	(138,418)	88%	(156,543)	0%	27
	39,490	43,004		15,984	26,065		18,557		

	2008			2009			2010	Budget Comparisons	
	2008 Revised Budget	YTD 12/31/08	% of Bdgt	2009 Final Budget	YTD 11/30/09	% of Bdgt	2010 Proposed Budget	% of Chg over 2009	\$ Amount over 2009
GENERAL REVENUE FUND									
Public Safety:									
201 Sheriff									
Revenues	251,000	422,413	168%	256,200	406,265	159%	256,200	0%	0
Expenditures	(3,258,842)	(3,426,063)	105%	(3,369,026)	(2,970,411)	88%	(3,388,815)	1%	19,789
	(3,007,842)	(3,003,650)		(3,112,826)	(2,564,146)		(3,132,615)		
218 Sheriff Contingent									
Revenues	0	0	0%	0	0	0%	0	0%	0
Expenditures	(2,970)	0	0%	0	0	0%	0	0%	0
	(2,970)	0		0	0		0		
230 Coroner									
Revenues	0	0	0%	0	0	0%	0	0%	0
Expenditures	(101,125)	(93,176)	92%	(99,526)	(74,645)	75%	(107,201)	8%	7,675
	(101,125)	(93,176)		(99,526)	(74,645)		(107,201)		
251 Jail									
Revenues	103,500	112,173	108%	75,500	81,963	109%	60,500	-20%	(15,000)
Expenditures	(1,966,433)	(1,729,719)	88%	(1,970,238)	(1,574,194)	80%	(1,954,781)	-1%	(15,457)
	(1,862,933)	(1,617,546)		(1,894,738)	(1,492,231)		(1,894,281)		
255 County Court Services									
Revenues	85,000	94,409	111%	85,000	109	0%	85,000	0%	0
Expenditures	(342,245)	(376,449)	110%	(344,407)	(222,542)	65%	(321,002)	-7%	(23,405)
	(257,245)	(282,040)		(259,407)	(222,433)		(236,002)		
281 Emergency Services									
Revenues	4,000	21,598	540%	4,000	47,998	1200%	4,000	0%	0
Expenditures	(104,860)	(91,608)	87%	(101,253)	(103,534)	102%	(100,253)	-1%	(1,000)
	(100,860)	(70,010)		(97,253)	(55,536)		(96,253)		
Public Health:									
485 Public Health Services									
Revenues	887,250	1,392,240	157%	1,073,141	1,178,872	110%	1,077,782	0%	4,641
Expenditures	(1,842,625)	(2,058,724)	112%	(2,019,684)	(1,911,594)	95%	(2,035,854)	1%	16,170
	(955,375)	(666,484)		(946,543)	(732,722)		(958,072)		
Culture, Parks and Recreation:									
501 Culture & Recreation									
Revenues	0	0	0%	0	0	0%	0	0%	0
Expenditures	(242,834)	(242,334)	100%	(253,968)	(252,624)	99%	(257,812)	2%	3,844
	(242,834)	(242,334)		(253,968)	(252,624)		(257,812)		
520 Parks									
Revenues	83,650	96,359	115%	83,950	92,825	111%	86,000	2%	2,050
Expenditures	(303,432)	(312,600)	103%	(278,473)	(245,659)	88%	(281,373)	1%	2,900
	(219,782)	(216,241)		(194,523)	(152,834)		(195,373)		
Conservation & Natural Resources:									
601 Conserv. of Nat. Resources									
Revenues	0	0	0%	0	0	0%	0	0%	0
Expenditures	(61,000)	(61,000)	100%	(63,400)	(63,400)	100%	(62,200)	-2%	(1,200)
	(61,000)	(61,000)		(63,400)	(63,400)		(62,200)		
603 Extension									
Revenues	4,500	918	20%	2,000	1,297	65%	1,500	-25%	(500)
Expenditures	(240,396)	(218,394)	91%	(237,373)	(174,559)	74%	(223,370)	-6%	(14,003)
	(235,896)	(217,476)		(235,373)	(173,262)		(221,870)		
604 Agricultural Inspector									
Revenues	0	0	0%	0	0	0%	0	0%	0
Expenditures	(19,468)	(14,146)	73%	(19,819)	(13,370)	67%	(19,693)	-1%	(126)
	(19,468)	(14,146)		(19,819)	(13,370)		(19,693)		
609 County Environmental Services									
Revenues	38,490	45,548	118%	49,270	30,339	62%	49,350	0%	80
Expenditures	(135,757)	(127,118)	94%	(146,551)	(132,687)	91%	(137,260)	-6%	(9,291)
	(97,267)	(81,570)		(97,281)	(102,348)		(87,910)		



	2008			2009			2010	Budget Comparisons	
	2008 Revised Budget	YTD 12/31/08	% of Bdgt	2009 Final Budget	YTD 11/30/09	% of Bdgt	2010 Proposed Budget	% of Chg over 2009	\$ Amount over 2009
GENERAL REVENUE FUND									
Conservation & Natural Resources: continued									
610 Board of Adjustment									
Revenues	0	0	0%	0	0	0%	0	0%	0
Expenditures	(3,638)	(1,583)	44%	(2,842)	(1,331)	47%	(2,509)	-12%	(333)
	(3,638)	(1,583)		(2,842)	(1,331)		(2,509)		
613 Water Resource Management									
Revenues	0	0	0%	0	0	0%	0	0%	0
Expenditures	(8,027)	(8,300)	103%	(7,963)	(7,963)	100%	(8,456)	6%	493
	(8,027)	(8,300)		(7,963)	(7,963)		(8,456)		
615 ISTS Committee									
Revenues	9,885	20,000	202%	10,000	0	0%	9,931	-1%	(69)
Expenditures	(8,202)	(8,518)	104%	(11,957)	(10,726)	90%	(9,931)	-17%	(2,026)
	1,683	11,482		(1,957)	(10,726)		0		
Economic Development:									
701 McLeod County HRA									
Revenues	0	0	0%	0	0	0%	0	0%	0
Expenditures	(2,476)	(2,110)	85%	(2,476)	(1,885)	76%	(2,476)	0%	0
	(2,476)	(2,110)		(2,476)	(1,885)		(2,476)		
TOTAL GENERAL REVENUE FUND									
Revenues	14,513,738	15,190,691	105%	14,879,019	9,439,145	63%	15,095,547	1%	216,528
Expenditures	(16,463,627)	(15,216,152)	92%	(14,783,052)	(12,345,792)	84%	(15,095,547)	2%	312,495
	(1,949,889)	(25,461)		95,967	(2,906,647)		0		

	2008			2009			2010	Budget Comparisons	
	2008 Revised Budget	YTD 12/31/08	% of Bdgt	2009 Final Budget	YTD 11/30/09	% of Bdgt	2010 Proposed Budget	% of Chg over 2009	\$ Amount over 2009
ROAD & BRIDGE FUND									
105 Surveyor									
Revenues	0	0	0%	0	0	0%	0	0%	0
Expenditures	(181,797)	(172,351)	95%	(183,542)	(132,684)	72%	(142,834)	-22%	(40,708)
	(181,797)	(172,351)		(183,542)	(132,684)		(142,834)		
300 Road & Bridge									
Revenues	10,144,515	11,451,518	113%	7,919,097	7,192,620	91%	14,853,624	88%	6,934,527
Expenditures	0	0	0%	0	0	0%	0	0%	0
	10,144,515	11,451,518		7,919,097	7,192,620		14,853,624		
310 Maintenance									
Revenues	0	0	0%	0	0	0%	0	0%	0
Expenditures	(1,784,261)	(1,728,945)	97%	(1,997,337)	(1,563,295)	78%	(1,832,178)	-8%	(165,159)
	(1,784,261)	(1,728,945)		(1,997,337)	(1,563,295)		(1,832,178)		
320 Construction									
Revenues	0	0	0%	0	0	0%	0	0%	0
Expenditures	(7,071,000)	(6,938,363)	98%	(4,006,000)	(6,828,831)	170%	(11,032,393)	175%	7,026,393
	(7,071,000)	(6,938,363)		(4,006,000)	(6,828,831)		(11,032,393)		
330 Administration									
Revenues	0	0	0%	0	0	0%	0	0%	0
Expenditures	(876,074)	(703,274)	80%	(804,169)	(678,197)	84%	(858,682)	7%	54,513
	(876,074)	(703,274)		(804,169)	(678,197)		(858,682)		
340 Equipment Maintenance									
Revenues	0	0	0%	0	0	0%	0	0%	0
Expenditures	(703,175)	(871,390)	124%	(788,178)	(475,544)	60%	(559,990)	-29%	(228,188)
	(703,175)	(871,390)		(788,178)	(475,544)		(559,990)		
TOTAL ROAD & BRIDGE FUND									
Revenues	10,144,515	11,451,518	113%	7,919,097	7,192,620	91%	14,853,624	88%	6,934,527
Expenditures	(10,616,307)	(10,414,323)	98%	(7,779,226)	(9,678,551)	124%	(14,426,077)	85%	6,646,851
	(471,792)	1,037,195		139,871	(2,485,931)		427,547		
SOLID WASTE FUND									
391 Solid Waste Tip Fee									
Revenues	714,797	1,064,374	149%	522,512	108,184	21%	486,902	-7%	(35,610)
Expenditures	(714,797)	(727,794)	102%	(522,512)	(533,120)	102%	(486,902)	-7%	(35,610)
	0	336,580		0	(424,936)		0		
392 Solid Waste Abatement									
Revenues	680,000	994,601	146%	900,000	814,333	90%	845,000	-6%	(55,000)
Expenditures	(1,016,834)	(1,568,380)	154%	(1,646,046)	(6,600)	0%	(958,685)	-42%	(687,361)
	(336,834)	(573,779)		(746,046)	807,733		(113,685)		
393 Materials Recovery Facility									
Revenues	1,014,357	1,791,129	177%	1,720,428	330,200	19%	983,027	-43%	(737,401)
Expenditures	(1,014,357)	(1,812,635)	179%	(1,720,428)	(894,991)	52%	(983,027)	-43%	(737,401)
	0	(21,506)		0	(564,791)		0		
394 Spruce Ridge Demo Landfill									
Revenues	0	0	0%	0	0	0%	47,248	100%	47,248
Expenditures	0	(299,701)	100%	0	0	0%	0	0%	0
	0	(299,701)		0	0		47,248		
395 Hansen Demo Landfill									
Revenues	0	0	0%	0	0	0%	0	0%	0
Expenditures	0	(41,255)	100%	0	0	0%	0	0%	0
	0	(41,255)		0	0		0		
396 Allview Demo Landfill									
Revenues	0	0	0%	0	0	0%	0	0%	0
Expenditures	0	(29,921)	100%	0	0	0%	0	0%	0
	0	(29,921)		0	0		0		
397 Household Hazardous Waste									
Revenues	0	0	0%	240,000	202,282	84%	197,651	-18%	(42,349)
Expenditures	0	0	0%	(227,149)	(140,661)	62%	(197,651)	-13%	(29,498)
	0	0		12,851	61,621		0		
TOTAL SOLID WASTE FUND									
Revenues	2,409,154	3,850,104	160%	3,382,940	1,454,999	43%	2,559,828	-24%	(823,112)
Expenditures	(2,745,988)	(4,479,686)	163%	(4,116,135)	(1,575,372)	38%	(2,626,265)	-36%	(1,489,870)
	(336,834)	(629,582)		(733,195)	(120,373)		(66,437)		

	2008			2009			2010	Budget Comparisons	
	2008 Revised Budget	YTD 12/31/08	% of Bdgt	2009 Final Budget	YTD 11/30/09	% of Bdgt	2010 Proposed Budget	% of Chg over 2009	\$ Amount over 2009
SOCIAL SERVICES FUND									
420 Income Maintenance									
Revenues	1,830,286	2,022,519	111%	1,759,478	1,456,652	83%	1,786,570	2%	27,092
Expenditures	(2,008,683)	(2,049,647)	102%	(2,180,407)	(1,866,097)	86%	(2,209,810)	1%	29,403
	(178,397)	(27,128)		(420,929)	(409,445)		(423,240)		
430 Individual & Family Social Services									
Revenues	6,576,789	7,306,949	111%	7,161,587	4,706,353	66%	7,111,055	-1%	(50,532)
Expenditures	(6,468,629)	(6,500,628)	100%	(6,571,407)	(5,648,881)	86%	(6,570,373)	0%	(1,034)
	108,160	806,321		590,180	(942,528)		540,682		
440 Trailblazer Transit									
Revenues	201,000	102,950	51%	208,000	242,104	116%	0	-100%	(208,000)
Expenditures	(455,000)	(554,113)	122%	(447,600)	(449,248)	100%	(312,000)	-30%	(135,600)
	(254,000)	(451,163)		(239,600)	(207,144)		(312,000)		
TOTAL SOCIAL SERVICES FUND									
Revenues	8,608,075	9,432,418	110%	9,129,065	6,405,109	70%	8,897,625	-3%	(231,440)
Expenditures	(8,932,312)	(9,104,388)	102%	(9,199,414)	(7,964,226)	87%	(9,092,183)	-1%	(107,231)
	(324,237)	328,030		(70,349)	(1,559,117)		(194,558)		
SPECIAL REVENUE FUND									
015 Law Library									
Revenues	70,000	55,562	79%	70,000	41,344	59%	60,000	-14%	(10,000)
Expenditures	(40,000)	(60,237)	151%	(40,000)	(36,674)	92%	(35,000)	-13%	(5,000)
	30,000	(4,675)		30,000	4,670		25,000		
032 McLeod For Tomorrow									
Revenues	0	8,995	100%	5,000	3,812	76%	5,000	0%	0
Expenditures	0	(731)	100%	(11,800)	(1,966)	17%	(8,700)	-26%	(3,100)
	0	8,264		(6,800)	1,846		(3,700)		
041 County Auditor's Office									
Revenues	200	70	35%	100	70	70%	100	0%	0
Expenditures	(200)	(6,897)	3449%	(100)	(4,698)	4698%	(100)	0%	0
	0	(6,827)		0	(4,628)		0		
085 Elections									
Revenues	0	2,701	100%	150	71	47%	150	0%	0
Expenditures	0	(15,105)	100%	0	(4,545)	100%	(11,000)	100%	11,000
	0	(12,404)		150	(4,474)		(10,850)		
101 County Recorder's Office									
Revenues	90,100	78,942	88%	85,000	71,707	84%	75,000	-12%	(10,000)
Expenditures	(80,000)	(78,709)	98%	(85,000)	(16,298)	19%	(50,000)	-41%	(35,000)
	10,100	233		0	55,409		25,000		
102 County Recorder's Compliance Fund									
Revenues	100,100	87,110	87%	90,050	79,049	88%	80,000	-11%	(10,050)
Expenditures	(95,000)	(70,062)	74%	(22,000)	(2,424)	11%	(50,000)	127%	28,000
	5,100	17,048		68,050	76,625		30,000		
104 County Recorder's Modernization									
Revenues	10,000	3,527	35%	2,000	1,307	65%	0	-100%	(2,000)
Expenditures	(10,000)	(56,209)	562%	(10,000)	0	0%	(5,000)	-50%	(5,000)
	0	(52,682)		(8,000)	1,307		(5,000)		
105 County Surveying & GIS									
Revenues	0	24,400	100%	0	507	100%	0	0%	0
Expenditures	0	0	0%	0	0	0%	0	0%	0
	0	24,400		0	507		0		
106 County Recorder's Escrow Deposits									
Revenues	0	(4,860)	100%	0	5,161	100%	0	0%	0
Expenditures	0	(3,550)	100%	0	(14)	100%	0	0%	0
	0	(8,410)		0	5,147		0		

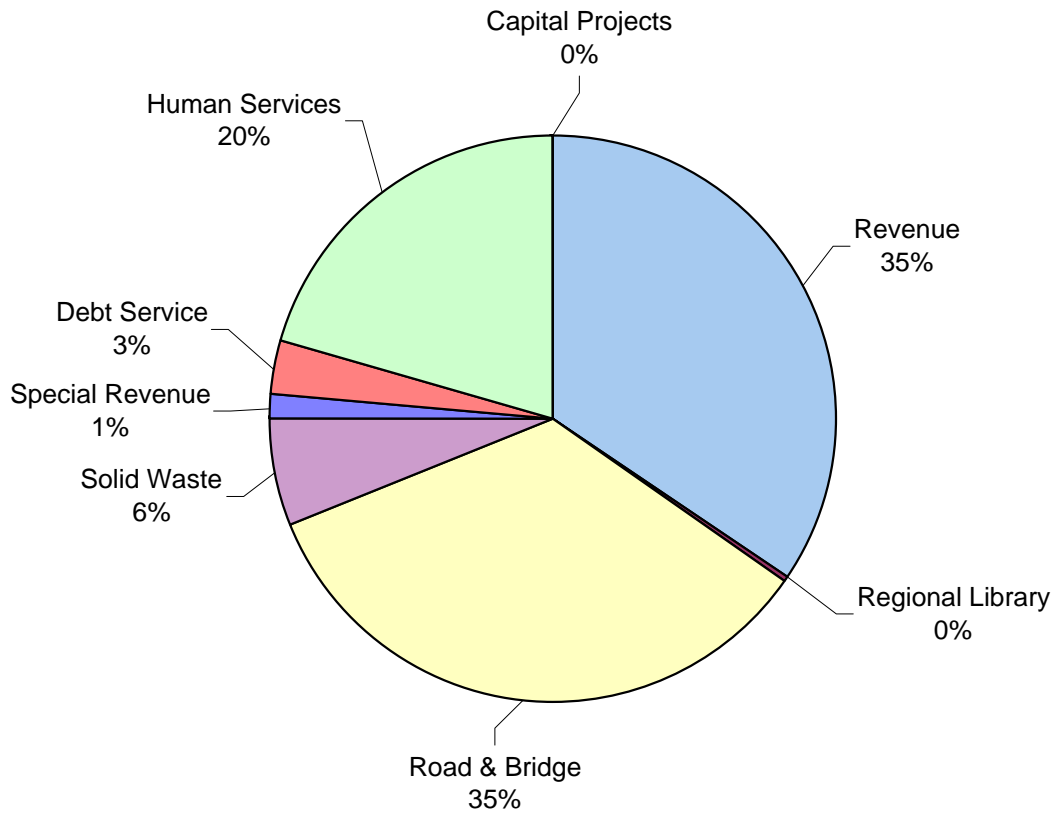
	2008			2009			2010	Budget Comparisons	
	2008 Revised Budget	YTD 12/31/08	% of Bdgt	2009 Final Budget	YTD 11/30/09	% of Bdgt	2010 Proposed Budget	% of Chg over 2009	\$ Amount over 2009
SPECIAL REVENUE FUND									
121 Veterans Service Office									
Revenues	7,450	16,587	223%	8,750	13,167	150%	10,125	16%	1,375
Expenditures	0	0	0%	0	0	0%	(50,000)	100%	50,000
	7,450	16,587		8,750	13,167		(39,875)		
122 Veterans Service Grants									
Revenues	0	2,300	100%	0	0	0%	0	0%	0
Expenditures	0	(1,694)	100%	0	(2,154)	100%	0	0%	0
	0	606		0	(2,154)		0		
205 Carry Conceal Permit									
Revenues	3,000	12,630	421%	3,000	12,760	425%	3,000	0%	0
Expenditures	(3,000)	(54)	2%	(27,000)	(21,172)	78%	(3,000)	-89%	(24,000)
	0	12,576		(24,000)	(8,412)		0		
219 Sheriff's Contingent Drug & Alcohol									
Revenues	2,000	4,090	205%	2,500	4,558	182%	2,500	0%	0
Expenditures	(2,000)	(8,050)	403%	(2,500)	0	0%	(2,500)	0%	0
	0	(3,960)		0	4,558		0		
220 Boat & Water Safety - Grant									
Revenues	8,000	10,688	134%	7,000	14,409	206%	0	-100%	(7,000)
Expenditures	(8,000)	(2,574)	32%	(7,000)	(11,686)	167%	(7,000)	0%	0
	0	8,114		0	2,723		(7,000)		
222 Snowmobile Enforcement/Safety Grant									
Revenues	5,000	5,000	100%	2,500	2,500	100%	0	-100%	(2,500)
Expenditures	(5,000)	(2,277)	46%	(5,000)	(3,790)	76%	(5,000)	0%	0
	0	2,723		(2,500)	(1,290)		(5,000)		
223 D.A.R.E. Program									
Revenues	1,500	5,008	334%	1,500	2,116	141%	1,500	0%	0
Expenditures	(1,500)	(4,708)	314%	(1,500)	(3,510)	234%	(1,500)	0%	0
	0	300		0	(1,394)		0		
224 New Canine Account									
Revenues	0	0	0%	0	5,247	100%	0	0%	0
Expenditures	0	0	0%	0	0	0%	0	0%	0
	0	0		0	5,247		0		
225 McLeod County Sheriff's Posse									
Revenues	37,057	49,581	134%	36,000	41,019	114%	40,000	11%	4,000
Expenditures	(37,057)	(47,780)	129%	(36,000)	(38,056)	106%	(39,644)	10%	3,644
	0	1,801		0	2,963		356		
226 E Citation Project									
Revenues	0	0	0%	0	0	0%	0	0%	0
Expenditures	0	0	0%	0	(18,703)	100%	0	0%	0
	0	0		0	(18,703)		0		
252 Jail Canteen Account									
Revenues	22,500	5,894	26%	10,500	5,676	54%	10,500	0%	0
Expenditures	(22,500)	(11,427)	51%	(13,500)	(1,739)	13%	(13,500)	0%	0
	0	(5,533)		(3,000)	3,937		(3,000)		
254 Annamarie Tudhope Donation									
Revenues	0	0	0%	0	1,209,258	100%	0	0%	0
Expenditures	0	0	0%	0	0	0%	0	0%	0
	0	0		0	1,209,258		0		
255 County Court Services									
Revenues	16,000	19,229	120%	16,000	20,899	131%	16,000	0%	0
Expenditures	(5,000)	(26,468)	529%	(5,000)	(20,065)	401%	(5,000)	0%	0
	11,000	(7,239)		11,000	834		11,000		

	2008			2009			2010	Budget Comparisons	
	2008 Revised Budget	YTD 12/31/08	% of Bdgt	2009 Final Budget	YTD 11/30/09	% of Bdgt	2010 Proposed Budget	% of Chg over 2009	\$ Amount over 2009
SPECIAL REVENUE FUND									
256 Juvenile Accountability Incentive Grant									
Revenues	15,070	0	0%	0	0	0%	0	0%	0
Expenditures	(15,070)	0	0%	0	0	0%	0	0%	0
	0	0		0	0		0		
285 E-911 System Maintenance - Grant									
Revenues	72,100	73,323	102%	72,100	54,867	76%	72,100	0%	0
Expenditures	(72,100)	(40,007)	55%	(72,100)	(64,929)	90%	(72,100)	0%	0
	0	33,316		0	(10,062)		0		
519 Snowmobile Trail - Grant									
Revenues	30,000	43,625	145%	30,000	27,846	93%	40,000	33%	10,000
Expenditures	(30,000)	(43,625)	145%	(30,000)	(27,846)	93%	(40,000)	33%	10,000
	0	0		0	0		0		
603 County Extension									
Revenues	1,000	1,783	178%	1,000	2,610	261%	1,000	0%	0
Expenditures	(1,000)	(419)	42%	(1,000)	(784)	78%	(1,000)	0%	0
	0	1,364		0	1,826		0		
611 HI Creek Watershed Septic System Loan									
Revenues	30,000	61,211	204%	92,581	18,288	20%	35,850	-61%	(56,731)
Expenditures	(30,000)	(60,130)	200%	(99,033)	(15,838)	16%	(35,850)	-64%	(63,183)
	0	1,081		(6,452)	2,450		0		
612 Shoreland - Grant									
Revenues	6,808	10,212	150%	6,808	3,404	50%	6,808	0%	0
Expenditures	(6,808)	(6,086)	89%	(6,808)	(6,490)	95%	(6,808)	0%	0
	0	4,126		0	(3,086)		0		
613 Water Resource Management - Grant									
Revenues	24,672	41,590	169%	24,608	7,963	32%	25,767	5%	1,159
Expenditures	(25,329)	(26,118)	103%	(24,608)	(20,646)	84%	(25,767)	5%	1,159
	(657)	15,472		0	(12,683)		0		
614 Wetlands Administration - Grant									
Revenues	31,974	50,711	159%	31,974	13,237	41%	31,974	0%	0
Expenditures	(24,518)	(30,335)	124%	(31,974)	(30,877)	97%	(31,974)	0%	0
	7,456	20,376		0	(17,640)		0		
616 BC Watershed Septic System Loan									
Revenues	85,000	67,713	80%	16,772	18,967	113%	24,145	44%	7,373
Expenditures	(85,000)	(30,123)	35%	0	(4,502)	100%	(24,145)	100%	24,145
	0	37,590		16,772	14,465		0		
617 Ag Programming									
Revenues	0	3,565	100%	3,000	4,362	145%	3,000	0%	0
Expenditures	0	(2,883)	100%	(3,000)	(2,140)	71%	(3,000)	0%	0
	0	682		0	2,222		0		
618 SSTS Grant									
Revenues	0	52,000	100%	0	0	0%	0	0%	0
Expenditures	0	(23,100)	100%	0	(28,546)	100%	0	0%	0
	0	28,900		0	(28,546)		0		
619 Crow River Septic System Loans									
Revenues	0	204,487	100%	0	62,447	100%	0	0%	0
Expenditures	0	(204,232)	100%	0	(43,768)	100%	0	0%	0
	0	255		0	18,679		0		
807 Designated for Capital Assets									
Revenues	0	750,000	100%	0	143,407	100%	0	0%	0
Expenditures	0	(1,561,895)	100%	0	(258,012)	100%	0	0%	0
	0	(811,895)		0	(114,605)		0		

	2008			2009			2010	Budget Comparisons	
	2008 Revised Budget	YTD 12/31/08	% of Bdgt	2009 Final Budget	YTD 11/30/09	% of Bdgt	2010 Proposed Budget	% of Chg over 2009	\$ Amount over 2009
SPECIAL REVENUE FUND									
840 Juvenile Restitution Fund									
Revenues	8,300	6,181	74%	8,300	5,427	65%	8,300	0%	0
Expenditures	(2,300)	(9,177)	399%	(2,300)	(3,790)	165%	(2,300)	0%	0
	6,000	(2,996)		6,000	1,637		6,000		
864 Tobacco License									
Revenues	1,500	1,050	70%	1,500	300	20%	1,500	0%	0
Expenditures	(1,500)	(900)	60%	(1,500)	0	0%	(1,500)	0%	0
	0	150		0	300		0		
868 Alcohol Compliance Checks									
Revenues	0	0	0%	0	0	0%	0	0%	0
Expenditures	0	0	0%	0	(150)	100%	0	0%	0
	0	0		0	(150)		0		
886 County Feedlot Program									
Revenues	61,819	106,905	173%	62,900	28,543	45%	60,865	-3%	(2,035)
Expenditures	(34,330)	(69,708)	203%	(62,900)	(38,927)	62%	(60,865)	-3%	(2,035)
	27,489	37,197		0	(10,384)		0		
953 Controlled Substance Fine									
Revenues	6,000	5,222	87%	6,000	2,717	45%	5,000	-17%	(1,000)
Expenditures	0	(5,033)	100%	0	0	0%	0	0%	0
	6,000	189		6,000	2,717		5,000		
TOTAL SPECIAL REVENUE FUND									
Revenues	747,150	1,867,032	250%	697,593	1,929,022	277%	620,184	-11%	(77,409)
Expenditures	(637,212)	(2,510,303)	394%	(601,623)	(734,739)	122%	(592,253)	-2%	(9,370)
	109,938	(643,271)		95,970	1,194,283		27,931		
DEBT SERVICE FUND									
003 GO Capital Equipment Notes 2002									
Revenues	0	0	0%	1,000,000	459,427	46%	1,107,818	11%	107,818
Expenditures	0	0	0%	(1,000,000)	(10,558)	1%	(1,055,064)	6%	55,064
	0	0		0	448,869		52,754		
115 GO Capital Improvement Plan 2000A									
Revenues	294,418	322,088	109%	293,105	201,675	69%	286,017	-2%	(7,088)
Expenditures	(278,041)	(278,041)	100%	(276,790)	(276,790)	100%	(270,040)	-2%	(6,750)
	16,377	44,047		16,315	(75,115)		15,977		
251 GO Jail Project									
Revenues	0	24,780	100%	0	0	0%	0	0%	0
Expenditures	0	0	0%	0	0	0%	0	0%	0
	0	24,780		0	0		0		
TOTAL DEBT SERVICE FUND									
Revenues	294,418	346,868	118%	1,293,105	661,102	51%	1,393,835	8%	100,730
Expenditures	(278,041)	(278,041)	100%	(1,276,790)	(287,348)	23%	(1,325,104)	4%	48,314
	16,377	68,827		16,315	373,754		68,731		
CAPITAL PROJECTS FUND									
003 County Wide									
Revenues	1,000,000	1,692,054	169%	0	3,012,389	100%	0	0%	0
Expenditures	(1,504,500)	(1,531,691)	102%	0	(188,138)	100%	(519,205)	100%	519,205
	(504,500)	160,363		0	2,824,251		(519,205)		
TOTAL CAPITAL PROJECTS FUND									
Revenues	1,000,000	1,692,054	169%	0	3,012,389	100%	0	0%	0
Expenditures	(1,504,500)	(1,531,691)	102%	0	(188,138)	100%	(519,205)	100%	519,205
	(504,500)	160,363		0	2,824,251		(519,205)		

McLeod County Proposed 2010 - Revenue

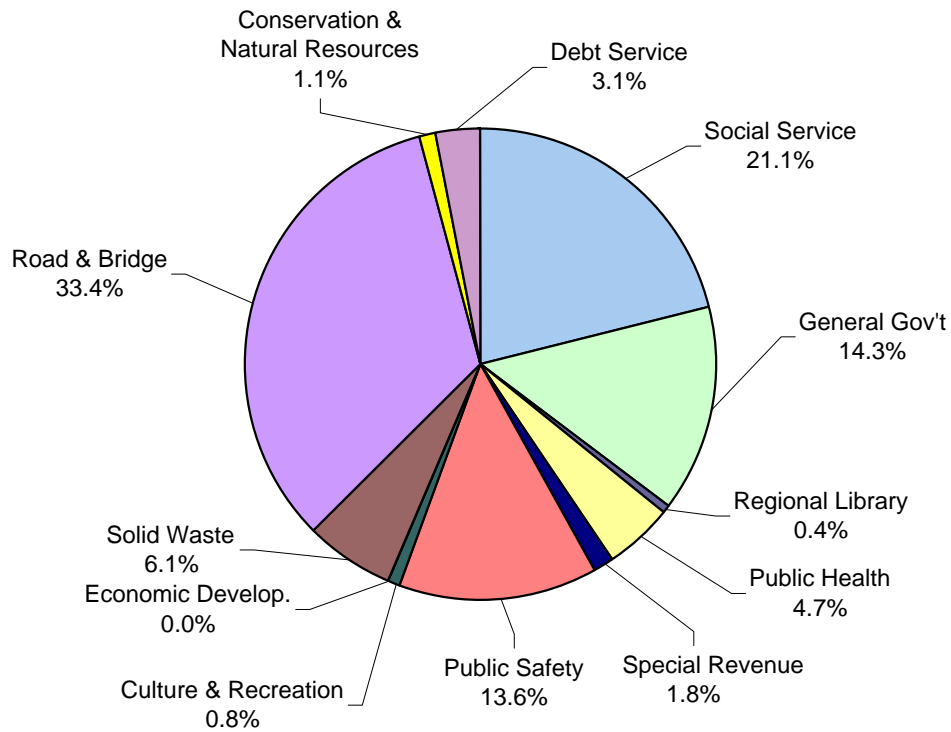
(Income Generated By Fund)



McLeod County Proposed 2010 - Revenues

Revenue	\$ 14,908,034
Regional Library	187,513
Road & Bridge	14,853,624
Solid Waste	2,559,828
Special Revenue	620,184
Debt Service	1,393,835
Human Services	8,897,625
Capital Projects	0
	<u>\$ 43,420,643</u>

McLeod County Proposed 2010 - Expenditures



Proposed 2010 - Expenditures

General Revenue		\$ 14,908,034
General Gov't	6,182,561	
Public Safety	5,872,052	
Public Health	2,035,854	
Culture/Recreation	351,672	
Conser. & Nat. Res.	463,419	
Economic Develop.	2,476	
Debt Service		1,325,104
Solid Waste		2,626,265
Capital Projects		519,205
Road & Bridge		14,426,077
Special Revenue		592,253
Social Services		9,092,183
Regional Library		187,513
		<u>\$ 43,676,634</u>

Other Organizations Allocation Requests

Code	Organization	2007 Budget Allocation	2008 Budget Allocation	2009 Budget Allocation	2010 Budget Allocation	Percent of Change
<i>Culture & Recreation</i>						
501-6335	Mileage	500	500	500	0	-100%
501-6875	Memorial Day Costs	900	900	2,700	2,700	0%
501-6876	Southwest Minnesota Arts & Humanities Council	1,000	1,000	1,040	983	-5%
501-6877	Pioneerland Library System	162,541	172,734	179,848	187,513	4%
501-6878	Southern Minnesota Tourism Association	700	700	700	700	0%
	Heartland Community Action Agency					
501-6895	MHFA Rehab Loan Program	0	0	0	0	0%
501-6888	Head Start	0	0	0	0	0%
501-6887	Local Activities - Outreach	11,000	13,000	13,520	12,844	-5%
		<u>11,000</u>	<u>13,000</u>	<u>13,520</u>	<u>12,844</u>	<u>-5%</u>
501-6881	McLeod Alliance for Victims of Domestic Violence	6,000	8,000	8,320	7,863	-5%
501-6879	McLeod County Historical Society	35,000	40,000	41,600	39,312	-6%
501-6894	Southwest Minnesota Foundation	5,000	6,000	6,240	5,897	-5%
	Totals	<u>222,641</u>	<u>242,834</u>	<u>254,468</u>	<u>257,812</u>	<u>1%</u>
<i>Conservation & Natural Resources</i>						
601-6892	Prairie Country RC&D	1,000	1,000	1,000	1,000	0%
601-6893	McLeod County Soil & Water District	55,000	60,000	62,400	61,200	-2%
	Totals	<u>56,000</u>	<u>61,000</u>	<u>63,400</u>	<u>62,200</u>	<u>-2%</u>
<i>Social Services</i>						
11	McLeod County Food Shelf - Glencoe	2,000	0	2,000	2,000	0%
11	McLeod County Treatment Program - Visitation/Exchange Center	4,700	5,000	5,000	4,725	-6%
	Totals	<u>6,700</u>	<u>5,000</u>	<u>7,000</u>	<u>6,725</u>	<u>-4%</u>
<i>Water Resource Management Grant</i>						
25-613	Minnesota River Basin Joint Powers Board	693	625	625	625	0%
25-613	Crow River Joint Powers	5000	5732	5732	5732	0%
25-613	Silver Lake Sportsmens Club	1000	1000	1000	1000	0%
25-613	Winsted Watershed Lake Association	1000	1000	1000	1000	0%
25-613	Brownton Rod & Gun Club	1000	1000	1000	1000	0%
	Totals	<u>8,693</u>	<u>9,357</u>	<u>9,357</u>	<u>9,357</u>	<u>0%</u>

**McLeod County Bonded Indebtedness
as of 12/31/2009**

Bonds	Code	Original Amount	Date of Issue	Interest Rate	Outstanding 12/31/2008	Issued in 2009	Paid in 2009	Outstanding 12/31/2009
GO Capital Improvement - Series 2005	35-115	1,275,000	02/08/2005	2.4500%	1,030,000	0	250,000	780,000
GO Capital Notes - Series 2009	35-003	3,000,000	05/12/2009	1.3974%	0	3,000,000	0	3,000,000
	Totals	4,275,000			1,030,000	3,000,000	250,000	3,780,000

GO Capital Improvement - Series 2005

Refunding bonds

(North Complex, HATS, Courthouse Tuckpointing, etc.)

* February 2012 Last Payment to Retire Debt

* 2011 Last Levy Year

GO Capital Equipment Notes - Series 2009

* February 2012 Last Payment to Retire Debt

* 2011 Last Levy Year

Proposed 2010 Property Tax Levy

Certification Date: December 22, 2009

I hereby certify the 2010 Final Budget and Levy as approved by the County Board of Commissioners'.

County Board Chair

County Administrator

Fund	Total Revenues	Total Expenses	Reserves	2010 Certified Levy
<u>Levy Funds</u>				
01 Revenue	14,908,034	14,908,034	-	9,874,039
05 Library	187,513	187,513	-	-
	\$ 15,095,547	\$ 15,095,547	\$ -	\$ 9,874,039
02 Road & Bridge	\$ 14,853,624	\$ 14,426,077	\$ 427,547	\$ 3,332,097
03 Social Services	\$ 8,897,625	\$ 9,092,183	\$ (194,558)	\$ 4,245,901
<u>Debt Service</u>				
08 003-Captial Equipment Notes	1,107,818	1,055,064	52,754	1,107,818
09 115-Courthouse Remodeling	286,017	270,040	15,977	286,017
	\$ 1,393,835	\$ 1,325,104	\$ 68,731	\$ 1,393,835
<u>Non-Levy Funds</u>				
Solid Waste	\$ 2,559,828	\$ 2,626,265	\$ (66,437)	\$ -
Special Revenue	\$ 620,184	\$ 592,253	\$ 27,931	\$ -
Captial Projects	\$ -	\$ 519,205	\$ (519,205)	\$ -
Grand Totals	\$ 43,420,643	\$ 43,676,634	\$ (255,991)	\$ 18,845,872

TAX GLOSSARY

ABATEMENT - A reduction or decrease in taxable value that results in a reduction of taxes after and assessment and levy.

ACRE - A measure of land, equal to 160 square rods (43,560 square feet) in any shape.

AD VALOREM TAX - Tax are determined based on the value of a property.

ASSESSMENT YEAR - The year as of which the assessments are based. The valuation and classification of a property is based upon it's status on January 2, for taxes payable in the following year for Real Estate and Personal Property. Taxes payable on Manufactured Homes are based on the assessment on January 2, of the nable year.

BUDGET YEAR - Same as payable year except for school districts. School districts budget using a fiscal year that begins July 1st. The tax levied by a school district in 2009 for taxes payable in 2010 is for the 2010/2011 school year.

CLASS RATE - The percentage by which a property's market value is multiplied to arrive at its "net tax capacity" or taxable value, subject to the local tax rate. Classification, with its set of class rates, redefines the tax base and results in a redistribution of taxes among different kinds of properties.

CLASSIFICATION OF PROPERTY - Identifies the type of property, such as residential, agricultural, commercial, etc. based upon the use of the property.

DEBT SERVICE FUNDS - A fund to account for the collection of resources and payment of long-term debt principal and interest.

DISPARITY REDUCTION AID - A general purpose aid program designed to assist in the equalization of local tax rates.

ECONOMIC DEVELOPMENT - Expenditures related to providing financed and operated in a manner similar to private business, e.g., hospitals and nursing homes. The expenses of providing services are primarily financed by user charges.

EDUCATION AID - The total amount of state dollars paid for K-12 education. This aid is paid to the school districts.

EDUCATION HOMESTEAD CREDIT - A state-paid credit to reduce the school districts tax paid by homestead. First available for taxes payable in 1998. Repealed in the 2001 tax bill.

ESTIMATED MARKET VALUE (EMV) - Represents the assessor's estimate of the property's actual market value. Market value is defined as the most probable price that a well-informed buyer would pay a well-informed seller for a property without either party being unduly forced to buy or sell. All properties must be physically inspected in person at least once every four years.

FISCAL DISPARITY - Program (M.S. 473F) which provides for tax base sharing within the seven county metro area. Each municipality contributes 40% of the growth of its commercial/industrial tax base since 1971 to the seven county pool. This pool is then redistributed based on relative fiscal capacity. A percentage of the property tax on each commercial/industrial parcel is based on the seven county area wide rate.

GENERAL FUND (also known as the Revenue Fund) - The fund used to account for all financial resources not required to be accounted for in another fund. This fund is the main operating fund.

GREEN ACRES - A real estate parcel of a least 10 acres, the owner of which is engaged in agricultural pursuits and otherwise qualifies for a deferment of assessment and taxes payable; intended to preserve farmland from the pressures of development.

HOMESTEAD - For property tax purposes, homestead is a tax benefit granted to property owners (or qualifying relatives) who are Minnesota residents and who own and occupy their homes as their primary place of residence.

HOMESTEAD AND AGRICULTURAL CREDIT AID (HACA) - A state program that replaces the former homestead credit programs and the agricultural credit program starting in 1990. It is a property tax relief program determined by formula and paid to local governments before taxes are levied. Effective for payable in 2002 and future years HACA was eliminated for cities, townships, school districts, and special taxing districts.

HUMAN SERVICES - Human services expenditures are designed to provide public assistance and institutional care for individuals economically unable to provide for their own essential needs. Typical expenditures include social services and income maintenance.

LEVY - The amount of money that a taxing district needs to raise through property taxes.

LEVY LIMITS - State-imposed limits on the dollar amounts that can be levied by counties and cities and townships over 2,500 population.

LEVYING UNITS - In Minnesota, property taxes are levied by counties, cities, townships, school districts and special districts, which may included metro government agencies, hospital boards, watershed districts, transit authorities, park boards, and housing and redevelopment authorities, etc.

LIBRARIES - Expenditures include the purchase of reference materials and books, reference services to patrons, cataloging of materials, and general administration of the library.

LOCAL GOVERNMENT AID (LGA) - Money (in the form of general distribution aid) provided to cities and townships for property tax relief. Effective payable year 2002 and future years townships and small cities lost their LGA.

LOCAL TAX RATE - The tax rate usually expressed as a percentage of tax capacity, used to determine the property tax due on a piece of property.

MARKET VALUE REFERENDA RATE - Rate applied to the taxable market value of a property to calculate the market value referenda tax, for certain referendum levies which are based on market value instead of tax capacity.

NET PROPERTY TAX - As opposed to "gross property tax" - property tax after accounting for state aids and tax credits.

NET TAX LEVY - The property taxes, net of state property tax relief aids or grants, required to be paid by the property owners of the county.

PAYABLE YEAR - Year in which tax statements are issued and taxes become payable on May 15 and October 15 for real estate. Agricultural property has until November 15.

PROPERTY TAX - Generally a tax levied on both real and personal property; the amount of the tax is dependent on the value of the property.

PROPERTY TAX REFUND - A partial property tax refund program for those who have property taxes out of proportion with their income. This program is available to homeowners and renters.

ROAD AND BRIDGE - Streets and highways current expenditures are for the maintenance and repair of local highways, street, bridges, and street equipment. Common expenditures include patching, seal coating, and snow removal. Streets and highways expenditures cover expenditures on all county highways, including county state aid highways. Streets and highways capital outlays include construction and equipment purchases.

SPECIAL ASSESSMENT - An amount for improvements (such as streets, etc.) as certified by each municipality, which directly benefit the property are shown as a separate item on the tax statement. A levy made against certain properties to defray all or part of the costs of a specific improvement, such as new sewer and water mains, deemed to benefit primarily those properties.

STATE AIDS - Aid given to a local unit of government to be used only for a specific purpose. The state contends that individual taxes would be higher than shown on tax statements if it were not for the LGA, HACA, and DRA. The presumed amount of aid is indicated for each parcel on line 4 of your property tax statement.

TAX BASE - Total value of taxable property within the community.

TAX CAPACITY - A parcel's taxable market value multiplied by the class rate for that type of property. Formerly known as assessed value.

TAX INCREMENT FINANCING (TIF) - Districts created by municipalities to create fund improvements which increase market values of the properties in the district. The taxes generated by the increased market value are "captured" by the TIF District to finance project development or redevelopment costs.

TAX RATE (INITIAL) - The percent of the total taxable value of property needed to achieve the dollar amounts levied by the respective local units ($\text{levy}/\text{tax capacity} = \text{tax rate}$)

TAX RATE (LOCAL) - Rate applied to the tax capacity of a property to calculate the tax. Formerly known as mill rate.

TAX RATE TOTAL - The rate arrived at by summing the tax rates of all the units in the area authorized to levy taxes on a particular parcel of property.

TAXABLE TAX CAPACITY - The tax capacity less the tax increment district value, less the fiscal disparities contribution value, plus the fiscal disparities distribution value.

THIS OLD HOUSE - An exemption from property tax for all or a portion of the value of improvements made to homes at least 45 years old, designed to provide owners of older and deteriorated homes with an incentive to restore or renovate their house.

TOWNSHIP - A territorial division of land established by federal survey that is six miles square and contains thirty-six sections, each one mile square.

TRUTH-IN-TAXATION - State law providing for notices of proposed taxes for the upcoming year to taxpayers and for public budget hearings.

APPENDIX

Resources

Minnesota Taxpayers Association - Understanding Your Property Taxes "2009 Edition"

Minnesota Taxpayers Association

85 Seventh Place East, Suite 250

St. Paul, MN 55101

Phone No. 651-224-747 or 800-322-8297

Website: <http://www.mntax.org>

Minnesota Department of Revenue

Minnesota Department of Revenue

Property Tax Division

Mail Station 3340

St. Paul, MN 55146-3340

Website: <http://www.taxes.state.mn.us>

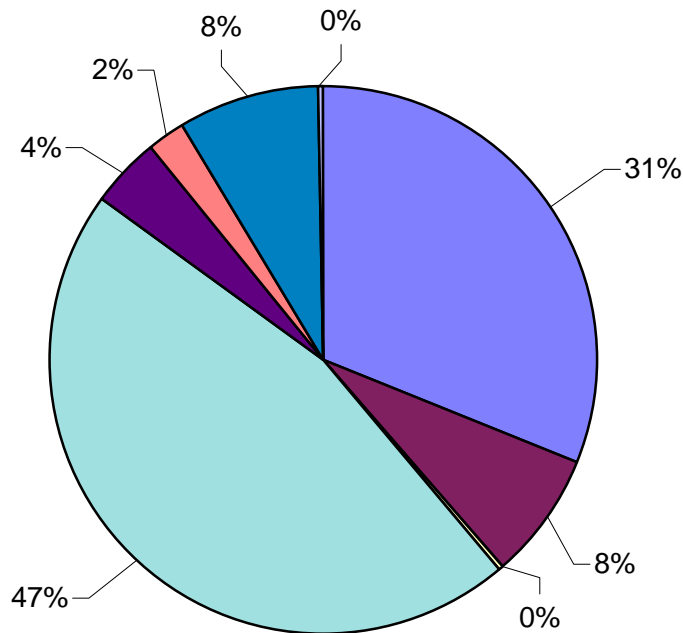
University of Minnesota Extension Services

Website: <http://www.extension.umn.edu>

McLeod County 2010 Valuations by Property Classification

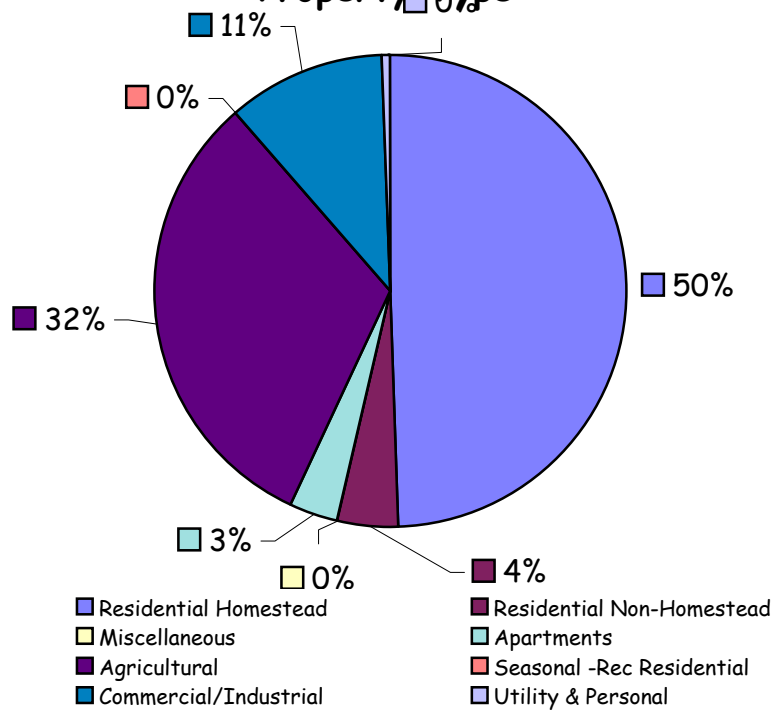
	Taxable Market Value	Percentage	Local Net Tax Capacity
Farm Homestead - Bare Land	1,131,995,600	31.13%	7,804,139
Farm Non-Homestead - Bare Land	274,710,500	7.55%	2,747,713
Non-Commercial Seasonal Recreation	4,967,500	0.14%	49,675
Residential Homestead	1,676,038,700	46.09%	16,754,245
Residential Non-Homestead	156,634,100	4.31%	1,647,731
Apartments	75,984,300	2.09%	873,809
Commercial/Industrial/Public Utilities	305,140,000	8.39%	5,316,886
Personal Property	11,077,900	0.30%	207,367
Total	3,636,548,600	100.00%	35,401,565

TMV Percentage by Classification Type

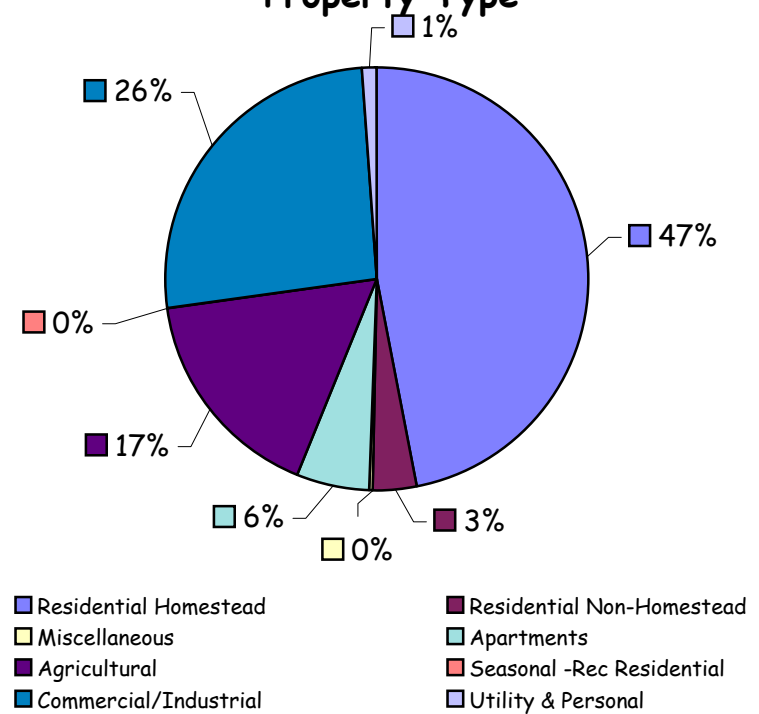


■ Farm Homestead - Bare Land	■ Farm Non-Homestead - Bare Land
■ Non-Commercial Seasonal Recreation	■ Residential Homestead
■ Residential Non-Homestead	■ Apartments
■ Commercial/Industrial/Public Utilities	■ Personal Property

Payable 2001 Market Value by Property Type



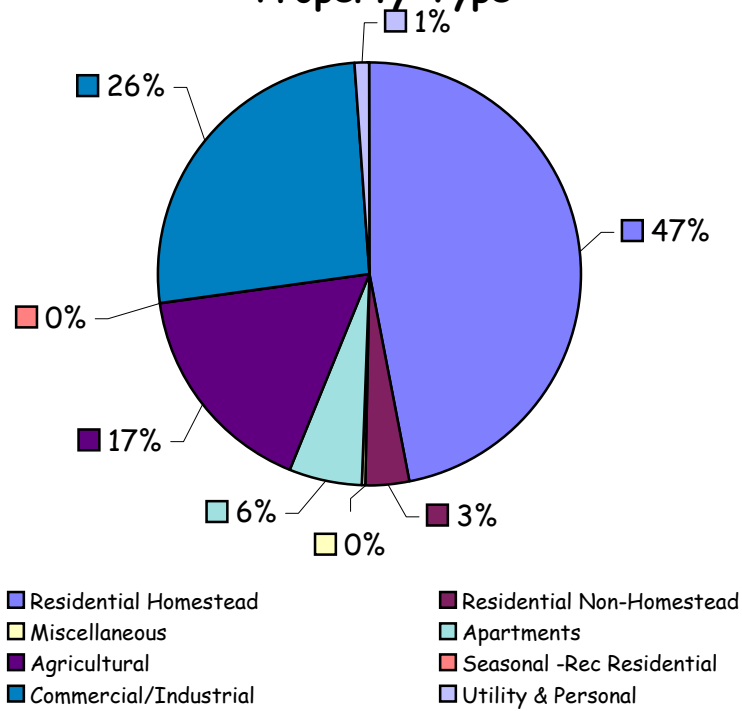
Payable 2001 Proposed Taxes by Property Type



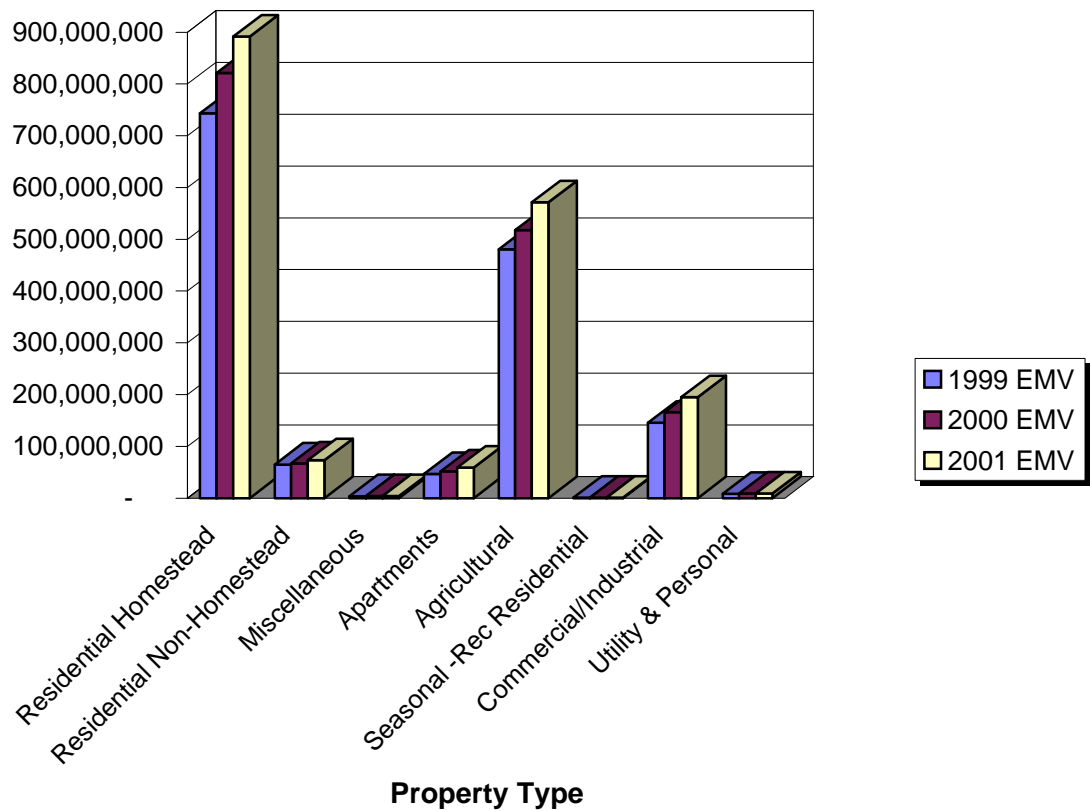
2001 Market Values and Taxes by Type:

	Market Value		Taxes	
Residential Homestead	\$	891,472,900	\$	14,870,711
Residential Non-Homestead		73,347,100		1,065,316
Miscellaneous		4,219,600		122,199
Apartments		59,005,500		1,750,463
Agricultural		571,371,900		5,265,449
Seasonal -Rec Residential		893,300		12,346
Commercial/Industrial		194,981,800		8,292,539
Utility & Personal		8,767,100		354,844
	\$	1,804,059,200	\$	31,733,866

**Payable 2001 Proposed Taxes by
Property Type**



Three Year Comparison of Market Value by Property Type



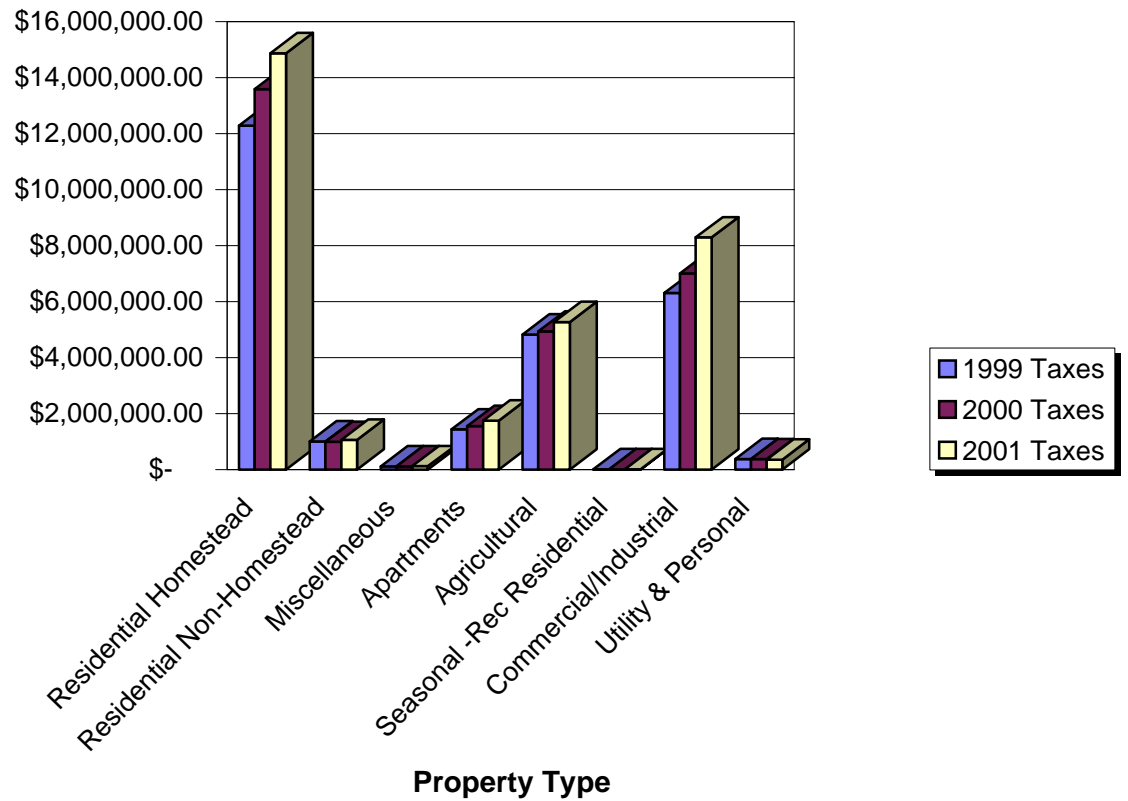
	1999 EMV	2000 EMV	2001 EMV
Residential Homestead	743,332,000	821,073,200	891,472,900
Residential Non-Homestead	64,895,900	66,768,000	73,347,100
Miscellaneous	3,717,962	4,011,700	4,219,600
Apartments	46,503,700	51,415,100	59,005,500
Agricultural	480,508,900	517,499,000	571,371,900
Seasonal -Rec Residential	866,700	873,300	893,300
Commercial/Industrial	145,327,000	166,186,500	194,981,800
Utility & Personal	8,435,600	8,867,800	8,767,100
Total	1,493,587,762	1,636,694,600	1,804,059,200

	1999 EMV	2000 EMV	2001 EMV
Residential Homestead			
201/1	727,199,800	801,644,100	871,014,800
201/2	1,401,100	1,739,800	1,902,200
201/3	118,200	241,400	244,300
201/5	10,264,000	11,829,100	11,595,500
201/7	377,000	330,700	611,500
202/1	634,300	1,933,500	2,925,800
202/5	-	273,200	-
203/1	3,070,400	3,070,100	3,178,800
203/5	127,900	11,300	-
204/5	139,300	-	-
	743,332,000	821,073,200	891,472,900
Residential Non-Homestead			
204/0	37,672,400	42,068,600	46,763,000
204/1	19,374,000	18,582,600	20,096,900
204/2	-	-	10,000
204/3	250,300	273,300	292,300
206/0	1,575,300	967,400	1,255,900
206/1	5,660,900	4,517,900	4,544,300
915/0	31,400	-	-
955/0	93,200	101,000	107,800
956/0	236,100	254,900	274,600
958/0	2,300	2,300	2,300
	64,895,900	66,768,000	73,347,100
Apartments			
205/0	22,303,100	24,323,600	26,840,000
205/1	2,043,500	2,059,000	2,038,900
205/5	-	116,000	-
208/0	1,753,800	1,520,300	1,590,500
209/0	7,132,800	8,515,600	9,577,200
228/0	11,227,200	242,000	1,535,200
229/0	-	12,463,800	15,550,200
255/1	2,043,300	2,058,800	1,873,500
255/5	-	116,000	-
	46,503,700	51,415,100	59,005,500
Ag Farm			
101/0	93,319,600	92,614,500	103,859,400
101/1	368,955,100	406,733,900	447,590,800
101/2	292,100	307,600	361,400
101/3	2,854,900	2,606,600	2,069,700
101/5	5,364,000	2,876,600	3,940,300

	102/3	219,200	239,400	273,500
	106/1	8,617,500	10,800,900	12,087,400
	106/5	538,000	943,200	783,500
	901/0	143,700	154,800	166,400
	905/0	7,400	8,100	8,800
	918/0	197,400	213,400	230,700
		480,508,900	517,499,000	571,371,900
Seasonal -Rec Residential				
	151/0	866,700	873,300	893,300
Commercial/Industrial				
	233/0	83,117,300	95,083,900	117,318,400
	233/1	8,382,400	10,862,900	13,448,500
	233/5	100,000	122,900	177,800
	234/0	35,229,700	38,711,300	39,900,600
	234/1	204,100	333,300	340,100
	243/0	6,159,400	6,885,000	8,475,000
	243/1	182,100	196,800	208,300
	244/0	11,952,000	13,990,400	15,113,100
		145,327,000	166,186,500	194,981,800
Utilities & Personal Property				
	230/0	193,000	1,317,100	1,420,900
	240/0	1,157,900	136,500	67,600
	431/0	571,400	609,600	561,900
	442/0	179,200	174,800	163,000
	444/0	2,852,900	2,585,100	2,597,900
	445/0	1,688,300	1,616,200	1,617,600
	448/0	12,000	12,000	13,300
	451/0	4,600	4,600	4,000
	452/0	65,600	65,000	55,200
	454/0	425,000	936,200	865,800
	455/0	1,031,300	1,149,100	1,138,300
	458/0	6,500	6,500	6,500
	468/0	247,900	255,100	-
	470/0	-	-	255,100
		8,435,600	8,867,800	8,767,100
Miscellaneous				
	109/0	97,500	99,000	108,000
	220/0	1,545,700	1,574,400	1,655,700
	220/1	138,300	138,300	150,300
	235/0	197,500	199,700	195,700
	245/0	497,300	514,000	520,700
	247/0	1,237,300	1,371,300	1,589,200.00

931/0	4,362	115,000	-
	3,717,962	4,011,700	4,219,600
	1,493,587,762	1,636,694,600	1,804,059,200

Three Year Comparison of Property Taxes by Type

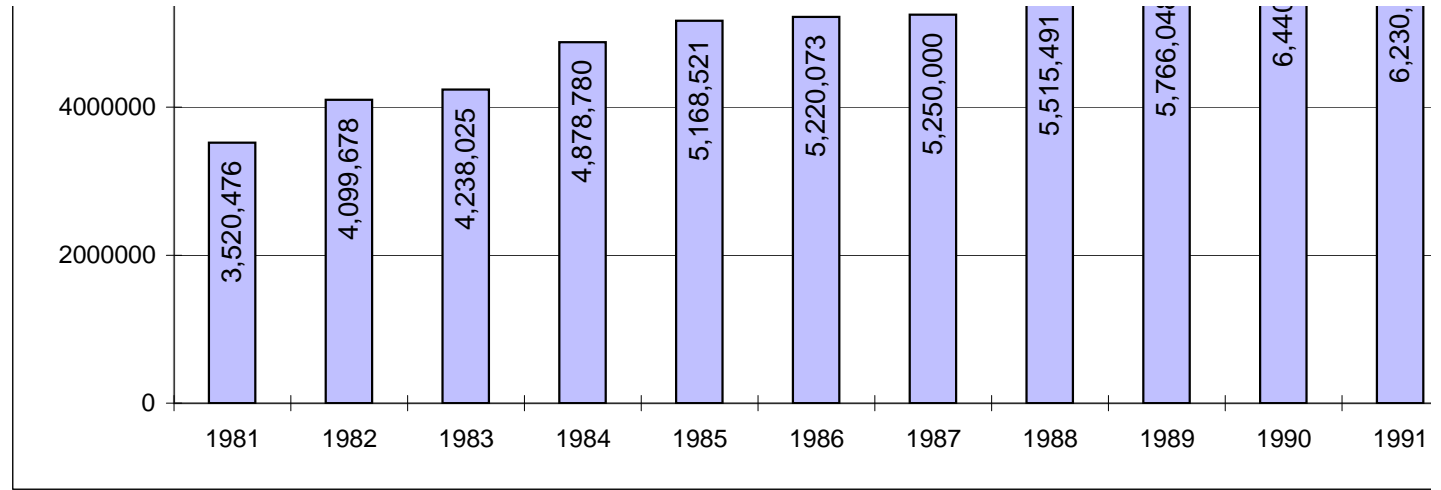


	1999 Taxes		2000 Taxes		2001 Taxes	
Residential Homestead	\$	12,281,513.92	\$	13,588,452.86	\$	14,870,711.11
Residential Non-Homestead		1,004,073.10		989,694.75		1,065,315.62
Miscellaneous		118,553.92		117,678.08		122,199.27
Apartments		1,434,816.97		1,552,894.98		1,750,463.07
Agricultural		4,820,109.63		4,933,098.60		5,265,448.63
Seasonal -Rec Residential		14,841.31		12,655.69		12,346.00
Commercial/Industrial		6,302,841.48		7,005,022.80		8,292,539.00
Utility & Personal		377,196.33		371,525.35		354,843.50
Total	\$	26,353,946.66	\$	28,571,023.11	\$	31,733,866.20

	1999 Taxes	2000 Taxes	2001 Taxes
Residential Homestead			
201/1	12,020,893.61	13,271,396.98	14,526,454.01
201/2	16,176.13	20,701.98	22,951.02
201/3	1,859.26	3,066.05	3,304.99
201/5	170,998.98	196,240.13	201,196.60
201/7	5,047.47	4,427.94	8,714.50
202/1	9,269.22	32,969.89	49,971.84
202/5	-	5,313.89	-
203/1	53,762.28	54,160.98	58,118.15
203/5	2,020.15	175.02	-
204/5	1,486.82	-	-
	12,281,513.92	13,588,452.86	14,870,711.11
Residential Non-Homestead			
204/0	705,114.64	734,957.22	798,492.58
204/1	185,970.92	171,948.39	177,627.93
204/2	-	-	73.37
204/3	2,952.00	3,221.78	3,233.72
206/0	40,808.51	24,342.16	30,647.92
206/1	64,039.15	50,044.09	49,464.65
915/0	477.88	-	-
955/0	1,372.00	1,447.53	1,564.95
956/0	3,306.00	3,697.58	4,172.50
958/0	32.00	36.00	38.00
	1,004,073.10	989,694.75	1,065,315.62
Apartments			
205/0	818,868.47	858,510.30	929,920.74
205/1	44,355.03	46,039.47	46,098.28
205/5	-	2,489.43	54,632.43
208/0	65,308.96	54,195.31	-
209/0	234,138.86	274,280.01	292,349.13
228/0	227,798.62	7,078.59	29,066.59
229/0	-	261,780.97	355,465.36
255/1	44,347.03	46,031.47	42,930.54
255/5	-	2,489.43	-
	1,434,816.97	1,552,894.98	1,750,463.07
Ag Farm			
101/0	1,364,252.44	1,263,548.91	1,345,038.40
101/1	3,289,978.67	3,507,570.41	3,744,620.50
101/2	2,019.11	2,106.86	2,674.78
101/3	33,049.07	29,017.52	22,561.45
101/5	45,342.59	26,553.68	38,190.06

	102/3	2,279.32	2,430.40	2,413.59
	106/1	72,202.61	89,143.70	95,654.75
	106/5	5,430.82	7,017.22	8,073.32
	901/0	2,092.00	2,059.39	2,234.44
	905/0	108.00	111.07	112.51
	918/0	3,355.00	3,539.44	3,874.83
		4,820,109.63	4,933,098.60	5,265,448.63
Seasonal -Rec Residential				
	151/0	14,841.31	12,655.69	12,346.00
Commercial/Industrial				
	233/0	3,487,224.89	3,908,291.31	4,957,612.42
	233/1	163,750.90	201,072.02	238,458.26
	233/5	1,646.46	2,339.39	4,215.36
	234/0	1,720,829.23	1,850,825.24	1,912,791.67
	234/1	3,993.71	6,726.90	6,879.99
	243/0	295,160.99	321,648.11	394,965.41
	243/1	3,680.00	3,828.00	3,914.00
	244/0	626,555.30	710,291.83	773,701.89
		6,302,841.48	7,005,022.80	8,292,539.00
Utilities & Personal Property				
	230/0	7,474.00	49,945.25	51,063.44
	240/0	49,442.19	5,860.00	3,382.00
	431/0	23,924.00	22,372.00	19,978.00
	442/0	7,868.14	7,228.10	6,482.06
	444/0	135,604.00	119,970.00	117,142.00
	445/0	80,464.00	73,200.00	68,916.00
	448/0	640.00	612.00	690.00
	451/0	172.00	166.00	148.00
	452/0	2,556.00	2,442.00	2,026.00
	454/0	18,186.00	35,586.00	31,862.00
	455/0	42,316.00	45,484.00	44,704.00
	458/0	206.00	196.00	192.00
	468/0	8,344.00	8,464.00	-
	470/0		-	8,258.00
		377,196.33	371,525.35	354,843.50
Miscellaneous				
	109/0	2,482.00	2,340.91	2,466.88
	220/0	46,714.28	39,584.72	41,800.02
	220/1	2,662.79	2,695.09	2,974.55
	235/0	7,700.00	7,836.00	7,630.00
	245/0	22,912.85	22,771.58	22,790.00
	247/0	36,082.00	38,087.78	44,537.82

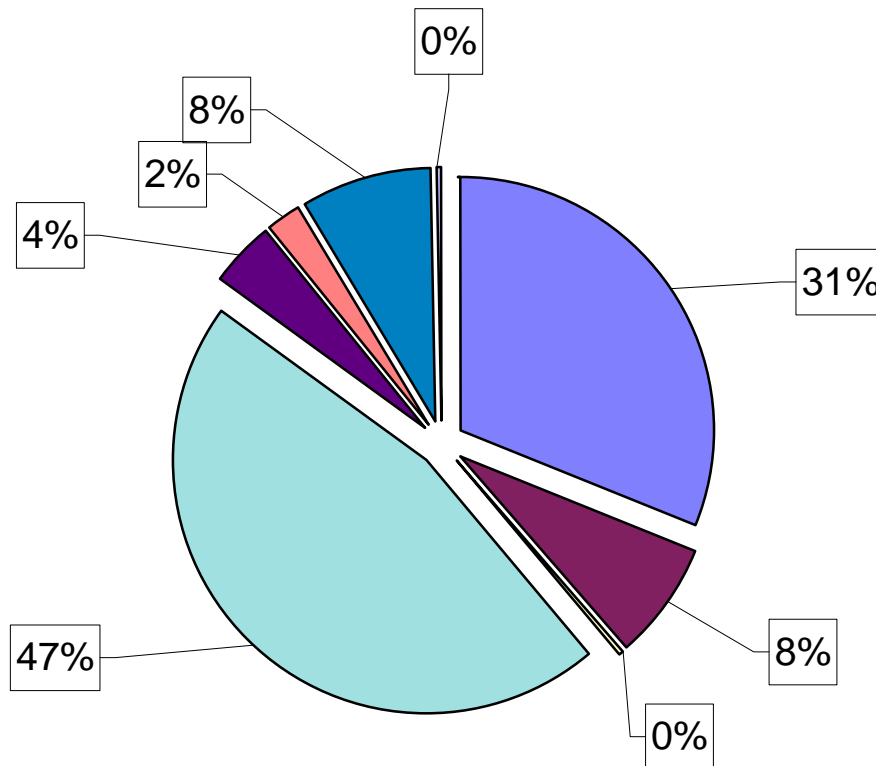
931/0	-	4,362.00	-
	118,553.92	117,678.08	122,199.27
	26,353,946.66	28,571,023.11	31,733,866.20



McLeod County 2010 Valuations for all Properties

	Taxable Market Value	Percentage	Local Net Tax Capacity
Farm Homestead - Bare Land	1,131,995,600	31%	7,804,139
Farm Non-Homestead - Bare Land	274,710,500	8%	2,747,713
Non-Commercial Seasonal Recreation	4,967,500	0%	49,675
Residential Homestead	1,676,038,700	46%	16,754,245
Residential Non-Homestead	156,634,100	4%	1,647,731
Apartments	75,984,300	2%	873,809
Commercial/Industrial/Public Utilities	305,140,000	8%	5,316,886
Personal Property	11,077,900	1%	207,367
Total	3,636,548,600	100%	35,401,565

TMV Percentage by Classification Type



■ Farm Homestead - Bare Land	■ Farm Non-Homestead - Bare Land
■ Non-Commercial Seasonal Recreation	■ Residential Homestead
■ Residential Non-Homestead	■ Commercial/Industrial/Public Utilities
■ Personal Property	