



MCLEOD COUNTY  
BOARD OF COMMISSIONER'S  
2011 BUDGET HEARING

Thursday, December 9, 2010

6:00 p.m.

McLeod County Courthouse

Commissioners' Room

830 11th Street East

Glencoe, MN 55336

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

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# McLeod County 2010 Organization

## County Commissioners:

		Term Expires
1st District	Ray Bayerl	January 2013
2nd District	Kermit 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-Treasurer	Cindy Schultz	January 2011
County Recorder	Lynn Ette Schrupp	January 2011
County Sheriff	Scott Rehmann	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 Service 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)

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- 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 delivery.
- 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

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## **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-Treasurer.
- ◆ 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-Treasurer by September 15.
- ◆ Holds Truth-in-Taxation hearings on budgets.
- ◆ Sends final levy to the County Auditor-Treasurer by December 28.

**AUDITOR-  
TREASURER**

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

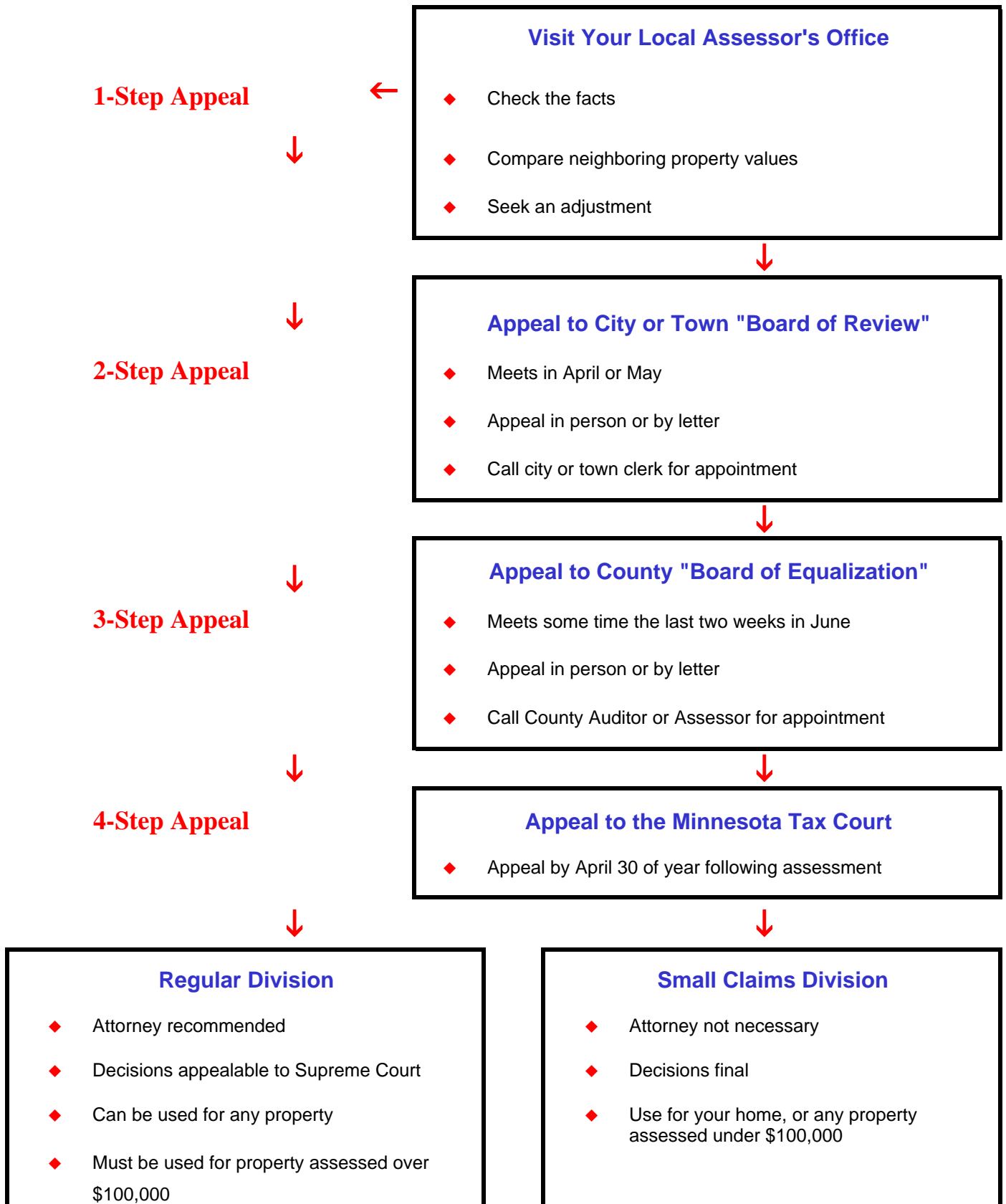
- ◆ Calculates tax increment captured percentages.
- ◆ Adjusts tax capacity for tax increment.
- ◆ Determine the tax capacity rates by dividing the proposed levy by the proposed total amount of tax capacity in the taxing district.
- ◆ Calculates the amount of each property owner's proposed tax.
- ◆ Prepares 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.
- ◆ 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 2011 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
<b>Residential Homestead</b> First \$500,000 of market value Value over \$500,000	1.00% 1.25%	Yes Yes	No No
<b>Residential Non-Homestead</b> First \$500,000 of market value Value over \$500,000	1.00% 1.25%	Yes Yes	No No
<b>Commercial and Industrial</b> First \$150,000 of market value Value over \$150,000	1.50% 2.00%	Yes Yes	Yes Yes
<b>Farm Homesteads</b> House, garage, one acre First \$500,000 of market value Value over \$500,000 Remainder of Farm: First \$1,140,000 of market value Value over \$1,140,000	1.00% 1.25% 0.50% 1.00%	Yes Yes No No	No No No No
<b>Farm Non-Homesteads</b> 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
<b>Residential Rental (Apartments)</b> 2-3 units 4 or more units	1.25% 1.25%	Yes Yes	No No
<b>Seasonal Cabins (Non-Commercial)</b> 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 2007	Payable 2008	Payable 2009	Payable 2010	Payable 2011
<b>(1a) Residential Homestead:</b>					
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%
<b>(1b) Disabled Homestead:</b>					
first \$50,000	0.45%	0.45%	0.45%	0.45%	0.45%
<b>(4bb) Residential Non-Homestead:</b>					
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%
<b>Residential Rental (Apartments)</b>					
(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%
<b>(4d) Low Income Apartments:</b>					
	0.90%	0.75%	0.75%	0.75%	0.75%
<b>(3a) Commercial/Industrial /Public Utility:</b>					
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%
<b>Seasonal Recreational:</b>					
(1c) Homestead Resorts	1.00%	-	-	-	-
first \$600,000	-	0.55%	0.55%	0.55%	0.50%
\$600,001 - \$2,300,000	-	1.00%	1.00%	1.00%	1.00%
over \$2,300,000	-	1.25%	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-Commercial					
first \$500,000	-	1.00%	1.00%	1.00%	1.00%
over \$500,000	-	1.25%	1.25%	1.25%	1.25%
<b>Seasonal Recreational Residential:</b>					
< \$ 500,000	1.00%	-	-	-	-
> \$ 500,000	1.25%	-	-	-	-

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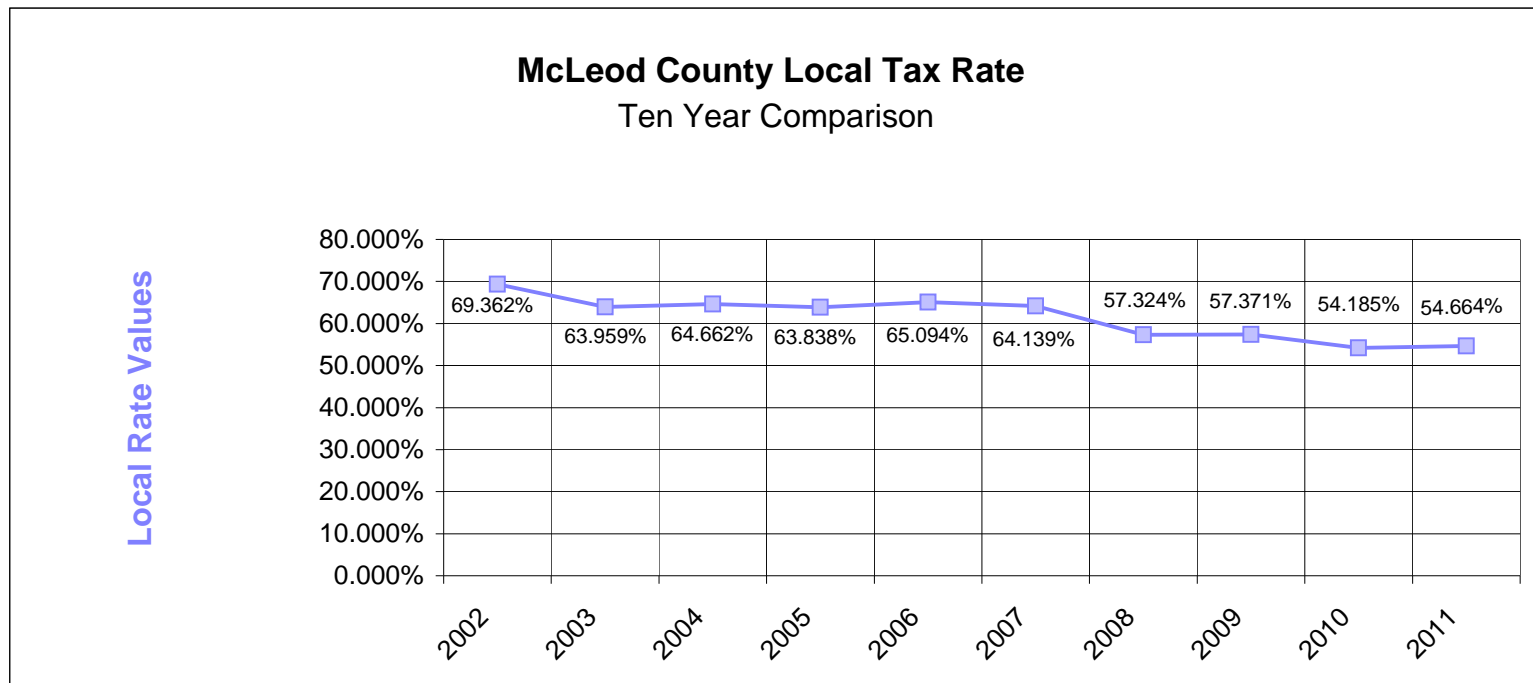
# Property Tax Classification Rates Comparison

Property Type	Payable 2007	Payable 2008	Payable 2009	Payable 2010	Payable 2011
<b>Agricultural Homestead:</b>					
(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 \$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%	-
first \$1,140,000	-	-	-	-	0.50%
over \$1,140,000	-	-	-	-	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 2002	Actual 2003	Actual 2004	Actual 2005	Actual 2006	Actual 2007	Actual 2008	Actual 2009	Actual 2010	Proposed 2011
<b>A. Taxable Market Value</b>	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	3,620,112,000	3,479,447,200
<b>B. Total Net Tax Capacity</b>	18,223,652	19,750,400	21,530,245	23,710,651	26,403,321	28,879,298	31,044,072	32,556,773	35,375,690	34,082,368
<b>C. Tax Increment</b>	416,220	433,749	471,324	436,079	389,665	364,330	400,251	433,729	385,390	417,787
<b>D. Local Taxable Tax Capacity</b>	17,807,432	19,316,651	21,058,921	23,274,572	26,013,656	28,514,968	30,643,821	32,123,044	34,990,300	33,664,581
<b>E. Local Tax Rate</b>	69.362%	63.959%	64.662%	63.838%	65.094%	64.139%	57.324%	57.371%	54.185%	54.664%

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 2010 local tax rate is 122.587% and the payable 2010 market value referenda rate is 0.16575%.

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

1,000	x	1.22587	=	1,225.87
100,000	x	0.0016575	=	<u>165.75</u>
Total.....				<u><u>1,391.62</u></u>

**Note:** Homesteads also receive the 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

$100,000 - 76,000 = 24,000$   
 $24,000 \times 0.09\% = 21.60$   
 $304.00 - 21.60 = \$282.40$

The Homestead Credit Amount is:  
\$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 2011 the preliminary commercial-industrial state general levy property tax rate is **50.000%** and the preliminary seasonal residential recreational state general levy property tax rate is **20.000%**. 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.

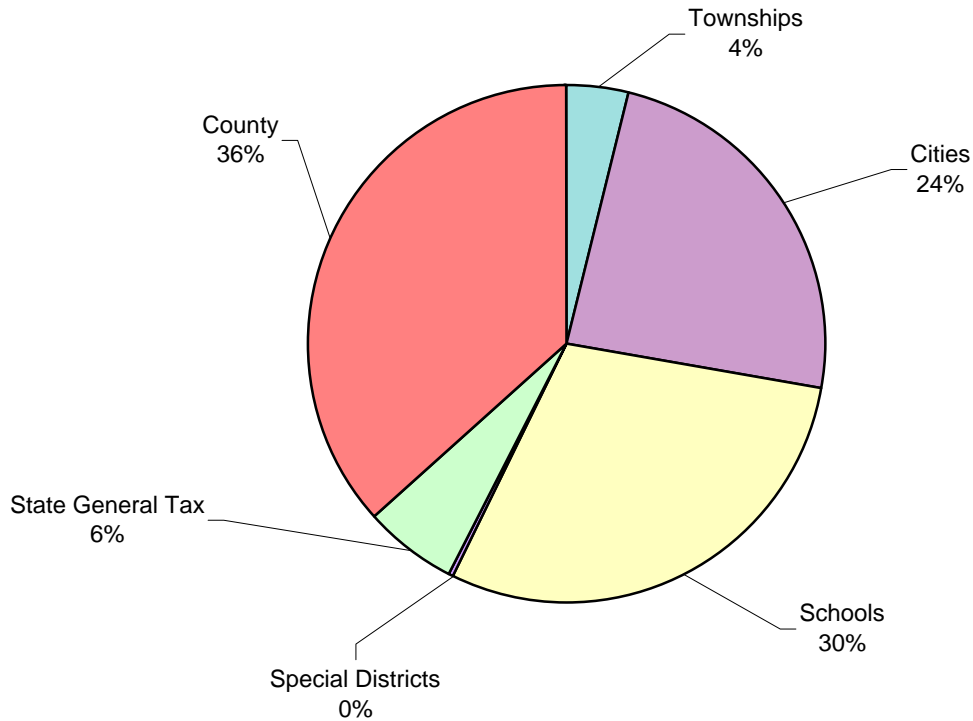
Instead, money raised by the tax will be deposited in the state general fund. Beginning in 2004, the money raised beyond the 2004 tax amount will be deposited in an education reserve account. This is the money that was earmarked under the original law for funding education aid or higher education. The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

# Taxing Entities Net Tax Levies

	Final 2008	Final 2009	Final 2010	Proposed 2011	Percent of Increase
<b>TOWNSHIPS AND CITIES</b>					
Acoma	228,000	232,000	232,000	232,000	0.00%
Bergen	197,000	265,000	265,000	265,000	0.00%
Collins	92,000	95,000	95,000	95,000	0.00%
Glencoe Twp	65,000	65,000	65,000	65,000	0.00%
Hale	201,798	165,000	165,000	165,000	0.00%
Hassan Valley	145,000	143,000	143,000	143,000	0.00%
Helen	165,000	165,000	165,000	165,000	0.00%
Hutchinson Twp	111,600	121,400	128,500	131,500	2.33%
Lynn	85,000	87,500	92,000	94,500	2.72%
Penn	89,000	89,000	89,000	89,000	0.00%
Rich Valley	63,381	68,902	62,083	62,000	-0.13%
Round Grove	100,000	102,000	100,000	100,000	0.00%
Sumter	95,000	95,000	95,000	95,000	0.00%
Winsted Twp	177,500	174,500	179,500	193,000	7.52%
Biscay	15,218	15,218	16,144	16,628	3.00%
Brownston	272,104	280,170	334,449	351,882	5.21%
Glencoe	1,853,000	1,930,549	2,063,118	2,161,672	4.78%
Hutchinson	5,605,900	5,890,698	6,183,182	6,360,187	2.86%
Lester Prairie	594,220	592,523	630,023	642,197	1.93%
Plato	152,000	141,510	154,350	190,750	23.58%
Silver Lake	434,481	454,725	466,473	483,537	3.66%
Stewart	339,012	359,353	370,134	381,238	3.00%
Winsted	1,011,373	1,082,143	1,088,974	1,117,629	2.63%
<b>SCHOOL DISTRICTS</b>					
#423-Hutchinson	2,249,921	2,207,084	2,374,504	3,086,127	29.97%
#424-Lester Prairie	286,835	323,064	353,453	319,702	-9.55%
#2159-Buffalo Lake Hector	0	0	525,157	572,168	8.95%
#2365-Gibbon Fairfax Winthrop	0	0	1,112,491	1,221,365	9.79%
#2687-Howard Lake Waiverly Winsted	0	0	2,363,810	2,423,628	2.53%
#2859-Glencoe Silver Lake	643,270	706,953	996,693	954,585	-4.22%
#2887-McLeod West	191,489	177,928	Closed	Closed	0.00%
<b>COUNTY</b>					
Revenue	8,970,945	9,255,727	9,686,526	9,127,032	-5.78%
Road & Bridge	3,041,515	3,332,097	3,332,097	3,332,097	0.00%
Human Services	3,955,319	4,245,901	4,245,901	4,245,901	0.00%
Debt Service	294,418	293,105	286,017	285,815	-0.07%
Pioneerland Library	172,734	179,848	187,513	187,513	0.00%
Capital Projects	1,000,000	0	0	0	0.00%
Capital Equipment Notes	0	1,000,000	1,107,818	1,115,227	0.67%
Total County	17,434,931	18,306,678	18,845,872	18,293,585	-2.93%
<b>SPECIAL DISTRICTS</b>					
Buffalo Creek Watershed	59,761	59,833	58,758	57,827	-1.58%
High Island Watershed	17,511	19,859	19,839	21,255	7.14%
Hutchinson EDA	146,000	155,145	165,024	159,985	-3.05%
Hutchinson HRA	116,252	122,000	130,000	130,000	0.00%
Region 6E	68,860	69,754	72,974	72,721	-0.35%
Grand Total	33,307,417	34,763,489	40,201,505	40,913,668	15.64%
<b>MARKET VALUE LEVY SCHOOL DISTRICTS</b>					
#423-Hutchinson	2,240,682	2,473,829	2,477,574	2,514,017	1.47%
#424-Lester Prairie	480,855	501,531	509,099	498,911	-2.00%
#2159-Buffalo Lake Hector	0	0	469,941	486,520	3.53%
#2365-Gibbon Fairfax Winthrop	0	0	426,840	365,484	-14.37%
#2687-Howard Lake Waiverly Winsted	0	0	1,042,037	949,127	-8.92%
#2859-Glencoe Silver Lake	1,093,742	1,182,301	1,343,109	1,392,945	3.71%
#2887-McLeod West	246,702	268,969	Closed	Closed	0.00%



## ***Where Do Your Property Tax Dollars Go?***

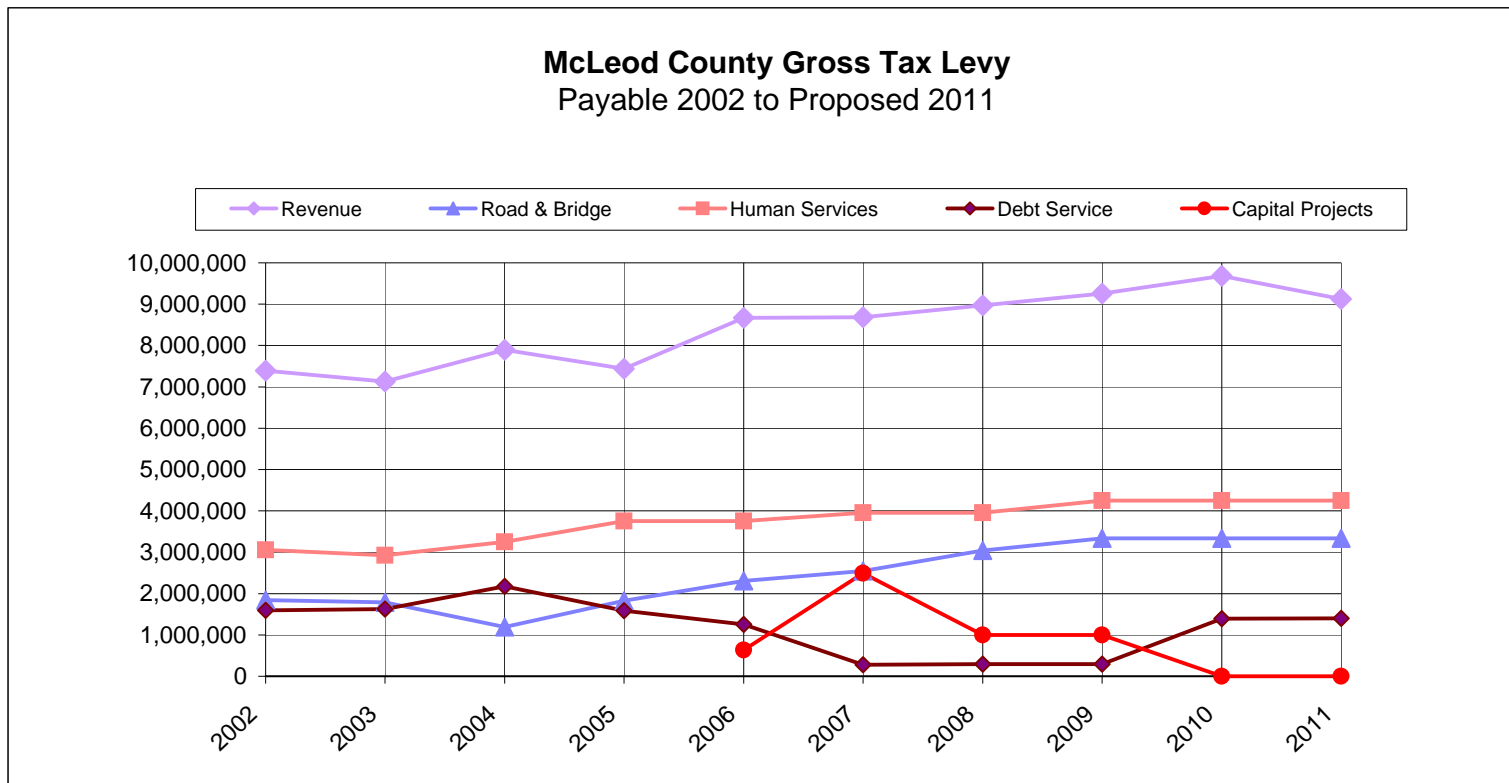


### **All Taxing Authorities in McLeod County**

Townships	1,895,000
Cities	11,995,705
Schools	14,784,579
Special Districts	151,803
State General Tax	2,931,187
County	<u>18,293,585</u>
<b>Total</b>	<b>\$ 50,051,859</b>

## McLeod County Gross Tax Levy Comparison - Payable 2002 to Proposed 2011

Fund	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
<b>Revenue</b>	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	9,127,032
<b>Road &amp; Bridge</b>	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	3,332,097
<b>Human Services</b>	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	4,245,901
<b>Debt Service</b>	1,593,887	1,622,680	2,171,874	1,584,904	1,257,243	280,351	294,418	293,105	1,393,835	1,401,042
<b>Pioneerland Library</b>	124,024	130,000	128,700	130,000	145,919	160,000	172,734	179,848	187,513	187,513
<b>Capital Projects</b>					635,232	2,495,430	1,000,000	1,000,000	0	0
<b>Total</b>	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	18,293,585
Percent of Increase or Decrease over Previous Year	16.5%	-3.0%	7.7%	0.6%	13.8%	8.1%	-3.8%	5.0%	8.09%	-2.93%



# McLeod County Budget Summary Report

## (Fund Totals Only)

	2010 Revised Budget	2011 Proposed Budget	Budget Difference	% Difference
<b>Total General Revenue Fund</b>				
Revenues	15,095,547	14,467,155	(628,392)	-4%
Expenditures	(15,098,547)	(14,783,264)	(315,283)	-2%
Net	(3,000)	(316,109)		
<b>Total Road &amp; Bridge Fund</b>				
Revenues	14,853,624	7,527,544	(7,326,080)	-49%
Expenditures	(14,426,077)	(6,769,653)	(7,656,424)	-53%
Net	427,547	757,891		
<b>Total Solid Waste Fund</b>				
Revenues	2,559,828	2,666,887	107,059	4%
Expenditures	(2,626,265)	(2,611,851)	(14,414)	-1%
Net	(66,437)	55,036		
<b>Total Social Services Fund</b>				
Revenues	8,897,625	9,234,111	336,486	4%
Expenditures	(9,092,183)	(9,365,577)	273,394	3%
Net	(194,558)	(131,466)		
<b>Total Special Revenue Fund</b>				
Revenues	620,184	686,021	65,837	11%
Expenditures	(592,253)	(1,846,564)	1,254,311	212%
Net	27,931	(1,160,543)		
<b>Total Debt Service Fund</b>				
Revenues	1,393,835	1,401,042	7,207	1%
Expenditures	(1,325,104)	(1,332,669)	7,565	1%
Net	68,731	68,373		
<b>Total Capital Projects Fund</b>				
Revenues	0	14,000	14,000	100%
Expenditures	(519,205)	(691,923)	172,718	33%
Net	(519,205)	(677,923)		
<b>Grand Total:</b>				
Revenues	43,420,643	35,996,760	(7,423,883)	-17%
Expenditures	(43,679,634)	(37,401,501)	(6,278,133)	-14%
Net	(258,991)	(1,404,741)		

	2009			2010			2011	Budget Comparisons	
	2009 Final Budget	YTD 12/31/09	% of Bdgt	2010 Revised Budget	YTD 11/30/10	% of Bdgt	2011 Proposed Budget	% of Chg over 2010	\$ Amount over 2010
<b>GENERAL REVENUE FUND</b>									
<b>General Government:</b>									
<b>003 County Wide</b>									
Revenues	11,801,236	11,850,855	100%	12,192,249	10,740,797	88%	11,670,341	-4%	(521,908)
Expenditures	(396,546)	(2,016,600)	509%	(616,058)	(130,875)	21%	(622,300)	1%	6,242
	11,404,690	9,834,255		11,576,191	10,609,922		11,048,041		
<b>005 Commissioners</b>									
Revenues	0	2,451	100%	0	518	100%	0	0%	0
Expenditures	(280,662)	(245,034)	87%	(280,244)	(204,821)	73%	(278,998)	0%	(1,246)
	(280,662)	(242,583)		(280,244)	(204,303)		(278,998)		
<b>013 Court Administrator</b>									
Revenues	0	9,499	100%	0	4,491	100%	0	0%	0
Expenditures	(132,000)	(119,956)	91%	(130,000)	(103,124)	79%	(128,000)	-2%	(2,000)
	(132,000)	(110,457)		(130,000)	(98,633)		(128,000)		
<b>031 Administrator</b>									
Revenues	0	1	100%	0	46	100%	0	0%	0
Expenditures	(245,006)	(254,054)	104%	(254,312)	(227,237)	89%	(246,123)	-3%	(8,189)
	(245,006)	(254,053)		(254,312)	(227,191)		(246,123)		
<b>041 Auditor</b>									
Revenues	35,772	33,663	94%	410,800	227,343	55%	262,372	-36%	(148,428)
Expenditures	(392,925)	(370,828)	94%	(612,882)	(431,932)	70%	(478,849)	-22%	(134,033)
	(357,153)	(337,165)		(202,082)	(204,589)		(216,477)		
<b>053 Treasurer</b>									
Revenues	525,000	466,251	89%	0	0	0%	0	0%	0
Expenditures	(221,258)	(207,411)	94%	0	0	0%	0	0%	0
	303,742	258,840		0	0		0		
<b>065 Information Systems Office</b>									
Revenues	32,500	38,557	119%	32,500	20,015	62%	32,500	0%	0
Expenditures	(862,570)	(715,740)	83%	(888,511)	(774,018)	87%	(783,225)	-12%	(105,286)
	(830,070)	(677,183)		(856,011)	(754,003)		(750,725)		
<b>074 Central Purchasing Office</b>									
Revenues	0	0		0	0	0%	0	0%	0
Expenditures	(61,126)	(55,502)	91%	(61,126)	(53,130)	87%	(60,323)	1%	(803)
	(61,126)	(55,502)		(61,126)	(53,130)		(60,323)		
<b>075 Central Services Charge Backs</b>									
Revenues	0	10,391	100%	0	15,938	100%	0	0%	0
Expenditures	(5,000)	4,381	-88%	0	10,919	100%	0	0%	0
	(5,000)	14,772		0	26,857		0		
<b>076 Central Services</b>									
Revenues	0	274	100%	0	230	100%	0	0%	0
Expenditures	(158,840)	(185,579)	117%	(268,650)	(181,429)	68%	(268,650)	0%	0
	(158,840)	(185,305)		(268,650)	(181,199)		(268,650)		
<b>077 County Insurance</b>									
Revenues	0	157,755	100%	0	241,813	100%	0	0%	0
Expenditures	(264,376)	(286,936)	109%	(272,478)	(454,557)	167%	(269,439)	-1%	(3,039)
	(264,376)	(129,181)		(272,478)	(212,744)		(269,439)		
<b>080 Safety</b>									
Revenues	0	0	0%	0	0	0%	0	0%	0
Expenditures	(5,415)	(4,447)	82%	(5,117)	(4,557)	89%	(5,150)	1%	33
	(5,415)	(4,447)		(5,117)	(4,557)		(5,150)		
<b>085 Elections</b>									
Revenues	400	6,162	1541%	400	1,463	366%	400	0%	0
Expenditures	(67,251)	(10,849)	16%	(72,000)	(53,068)	74%	(81,821)	14%	9,821
	(66,851)	(4,687)		(71,600)	(51,605)		(81,421)		
<b>091 Attorney</b>									
Revenues	72,000	60,087	83%	72,000	52,530	73%	72,000	0%	0
Expenditures	(595,885)	(562,692)	94%	(601,528)	(481,494)	80%	(575,055)	-4%	(26,473)
	(523,885)	(502,605)		(529,528)	(428,964)		(503,055)		

	2009			2010			2011	Budget Comparisons	
	2009 Final Budget	YTD 12/31/09	% of Bdgt	2010 Revised Budget	YTD 11/30/10	% of Bdgt	2011 Proposed Budget	% of Chg over 2010	\$ Amount over 2010
<b>GENERAL REVENUE FUND</b>									
<b>General Government:</b>									
<b>093 Attorney Contingent</b>									
Revenues	0	0	0%	0	0	0%	0	0%	0
Expenditures	(4,000)	(2,671)	67%	(4,000)	(3,001)	75%	(4,000)	0%	0
	(4,000)	(2,671)		(4,000)	(3,001)		(4,000)		
<b>101 Recorder</b>									
Revenues	175,000	175,626	100%	160,000	159,503	100%	178,000	11%	18,000
Expenditures	(324,609)	(269,536)	83%	(307,484)	(250,415)	81%	(276,447)	-10%	(31,037)
	(149,609)	(93,910)		(147,484)	(90,912)		(98,447)		
<b>103 Assessor</b>									
Revenues	161,500	162,275	100%	161,500	164,267	102%	154,402	-4%	(7,098)
Expenditures	(412,246)	(375,339)	91%	(411,510)	(354,271)	86%	(408,196)	-1%	(3,314)
	(250,746)	(213,064)		(250,010)	(190,004)		(253,794)		
<b>107 Zoning</b>									
Revenues	47,950	28,369	59%	39,775	19,225	48%	32,745	-18%	(7,030)
Expenditures	(219,988)	(196,620)	89%	(202,108)	(180,701)	89%	(202,405)	0%	297
	(172,038)	(168,251)		(162,333)	(161,476)		(169,660)		
<b>108 Planning Commission</b>									
Revenues	0	0	0%	0	0	0%	0	0%	0
Expenditures	(6,850)	(4,309)	63%	(5,541)	(2,003)	36%	(5,481)	-1%	(60)
	(6,850)	(4,309)		(5,541)	(2,003)		(5,481)		
<b>111 Courthouse</b>									
Revenues	1,000	2,040	204%	1,000	1,505	151%	1,000	0%	0
Expenditures	(381,370)	(392,485)	103%	(378,203)	(387,753)	103%	(379,472)	0%	1,269
	(380,370)	(390,445)		(377,203)	(386,248)		(378,472)		
<b>112 North Complex</b>									
Revenues	0	170	100%	0	6,059	100%	0	0%	0
Expenditures	(45,800)	(60,852)	133%	(43,000)	(51,745)	120%	(43,000)	0%	0
	(45,800)	(60,682)		(43,000)	(45,686)		(43,000)		
<b>114 Extension &amp; Parks Office</b>									
Revenues	0	0		0	0	0%	0	0%	0
Expenditures	(4,700)	(4,464)	95%	(4,150)	(6,825)	164%	(3,650)	-12%	(500)
	(4,700)	(4,464)		(4,150)	(6,825)		(3,650)		
<b>115 County Building Major Repairs</b>									
Revenues	0	0	0%	0	0	0%	0	0%	0
Expenditures	(73,652)	(81,019)	110%	(70,149)	(38,455)	55%	(72,360)	3%	2,211
	(73,652)	(81,019)		(70,149)	(38,455)		(72,360)		
<b>116 Health &amp; Human Services</b>									
Revenues	138,000	138,000	100%	138,000	126,666	92%	138,000	0%	0
Expenditures	(141,231)	(131,148)	93%	(137,349)	(102,332)	75%	(105,646)	-23%	(31,703)
	(3,231)	6,852		651	24,334		32,354		
<b>117 Fairgrounds</b>									
Revenues	72,000	106,516	148%	80,000	90,456	113%	86,000	8%	6,000
Expenditures	(248,596)	(257,559)	104%	(248,516)	(193,059)	78%	(252,378)	2%	3,862
	(176,596)	(151,043)		(168,516)	(102,603)		(166,378)		
<b>121 Veterans Service</b>									
Revenues	5,100	14,499	284%	1,960	4,776	244%	0	-100%	(1,960)
Expenditures	(145,678)	(146,171)	100%	(154,102)	(145,831)	95%	(154,286)	0%	184
	(140,578)	(131,672)		(152,142)	(141,055)		(154,286)		
<b>143 License Bureau</b>									
Revenues	172,500	182,795	106%	175,100	156,373	89%	153,100	-13%	(22,000)
Expenditures	(156,516)	(150,247)	96%	(156,543)	(144,213)	92%	(161,890)	3%	5,347
	15,984	32,548		18,557	12,160		(8,790)		

	2009			2010			2011	Budget Comparisons	
	2009 Final Budget	YTD 12/31/09	% of Bdgt	2010 Revised Budget	YTD 11/30/10	% of Bdgt	2011 Proposed Budget	% of Chg over 2010	\$ Amount over 2010
<b>GENERAL REVENUE FUND</b>									
<b>Public Safety:</b>									
<b>201 Sheriff</b>									
Revenues	256,200	458,011	179%	256,200	471,661	184%	283,200	11%	27,000
Expenditures	(3,369,026)	(3,250,392)	96%	(3,388,815)	(3,106,742)	92%	(3,404,416)	0%	15,601
	(3,112,826)	(2,792,381)		(3,132,615)	(2,635,081)		(3,121,216)		
<b>230 Coroner</b>									
Revenues	0	0	0%	0	0	0%	0	0%	0
Expenditures	(99,526)	(99,526)	100%	(107,201)	(75,607)	71%	(100,810)	-6%	(6,391)
	(99,526)	(99,526)		(107,201)	(75,607)		(100,810)		
<b>251 Jail</b>									
Revenues	75,500	87,650	116%	60,500	71,030	117%	55,500	-8%	(5,000)
Expenditures	(1,970,238)	(1,738,423)	88%	(1,954,781)	(1,529,754)	78%	(1,908,265)	-2%	(46,516)
	(1,894,738)	(1,650,773)		(1,894,281)	(1,458,724)		(1,852,765)		
<b>255 County Court Services</b>									
Revenues	85,000	90,650	107%	85,000	49	0%	85,000	0%	0
Expenditures	(344,407)	(355,462)	103%	(321,002)	(207,864)	65%	(323,089)	1%	2,087
	(259,407)	(264,812)		(236,002)	(207,815)		(238,089)		
<b>281 Emergency Services</b>									
Revenues	4,000	48,097	1202%	4,000	25,765	644%	4,000	0%	0
Expenditures	(101,253)	(114,167)	113%	(100,253)	(110,617)	110%	(100,329)	0%	76
	(97,253)	(66,070)		(96,253)	(84,852)		(96,329)		
<b>Public Health:</b>									
<b>485 Public Health Services</b>									
Revenues	1,073,141	1,342,725	125%	1,077,782	1,310,074	122%	1,126,964	5%	49,182
Expenditures	(2,019,684)	(2,090,143)	103%	(2,035,854)	(1,974,168)	97%	(2,042,991)	0%	7,137
	(946,543)	(747,418)		(958,072)	(664,094)		(916,027)		
<b>Culture, Parks and Recreation:</b>									
<b>501 Culture &amp; Recreation</b>									
Revenues	0	0	0%	0	0	0%	0	0%	0
Expenditures	(253,968)	(252,624)	99%	(257,812)	(255,112)	99%	(257,449)	0%	(363)
	(253,968)	(252,624)		(257,812)	(255,112)		(257,449)		
<b>520 Parks</b>									
Revenues	83,950	93,079	111%	86,000	86,265	100%	86,950	1%	950
Expenditures	(278,473)	(274,424)	99%	(281,373)	(255,108)	91%	(319,141)	13%	37,768
	(194,523)	(181,345)		(195,373)	(168,843)		(232,191)		
<b>Conservation &amp; Natural Resources:</b>									
<b>601 Conserv. of Nat. Resources</b>									
Revenues	0	0	0%	0	0	0%	0	0%	0
Expenditures	(63,400)	(63,400)	100%	(62,200)	(62,200)	100%	(61,000)	-2%	(1,200)
	(63,400)	(63,400)		(62,200)	(62,200)		(61,000)		
<b>603 Extension</b>									
Revenues	2,000	1,321	66%	1,500	1,275	85%	1,250	-17%	(250)
Expenditures	(237,373)	(215,111)	91%	(223,370)	(176,363)	79%	(223,188)	0%	(182)
	(235,373)	(213,790)		(221,870)	(175,088)		(221,938)		
<b>604 Agricultural Inspector</b>									
Revenues	0	0	0%	0	98	0%	0	0%	0
Expenditures	(19,819)	(14,815)	75%	(19,693)	(13,156)	67%	(19,700)	0%	7
	(19,819)	(14,815)		(19,693)	(13,058)		(19,700)		
<b>609 County Environmental Services</b>									
Revenues	49,270	31,707	64%	49,350	35,547	72%	33,500	-32%	(15,850)
Expenditures	(146,551)	(113,344)	77%	(137,260)	(113,843)	83%	(132,370)	-4%	(4,890)
	(97,281)	(81,637)		(87,910)	(78,296)		(98,870)		

	2009			2010			2011	Budget Comparisons	
	2009 Final Budget	YTD 12/31/09	% of Bdgt	2010 Revised Budget	YTD 11/30/10	% of Bdgt	2011 Proposed Budget	% of Chg over 2010	\$ Amount over 2010
<b>GENERAL REVENUE FUND</b>									
<b>Conservation &amp; Natural Resources: continued</b>									
<b>610 Board of Adjustment</b>									
Revenues	0	0	0%	0	243	0%	0	0%	0
Expenditures	(2,842)	(1,358)	48%	(2,509)	(1,393)	56%	(2,509)	0%	0
	(2,842)	(1,358)		(2,509)	(1,150)		(2,509)		
<b>613 Water Resource Management</b>									
Revenues	0	0	0%	0	0	0%	0	0%	0
Expenditures	(7,963)	(7,963)	100%	(8,456)	(8,456)	100%	(8,456)	0%	0
	(7,963)	(7,963)		(8,456)	(8,456)		(8,456)		
<b>615 ISTS Committee</b>									
Revenues	10,000	0	0%	9,931	19,862	200%	9,931	0%	0
Expenditures	(11,957)	(11,270)	94%	(9,931)	(8,412)	85%	(9,931)	0%	0
	(1,957)	(11,270)		0	11,450		0		
<b>Economic Development:</b>									
<b>701 McLeod County HRA</b>									
Revenues	0	0	0%	0	0	0%	0	0%	0
Expenditures	(2,476)	(2,036)	82%	(2,476)	(1,615)	65%	(2,476)	0%	0
	(2,476)	(2,036)		(2,476)	(1,615)		(2,476)		
<b>TOTAL GENERAL REVENUE FUND</b>									
<b>Revenues</b>	<b>14,879,019</b>	<b>15,599,476</b>	<b>105%</b>	<b>15,095,547</b>	<b>14,055,883</b>	<b>93%</b>	<b>14,467,155</b>	<b>-4%</b>	<b>(628,392)</b>
<b>Expenditures</b>	<b>(14,783,052)</b>	<b>(15,708,125)</b>	<b>106%</b>	<b>(15,098,547)</b>	<b>(12,850,337)</b>	<b>85%</b>	<b>(14,783,264)</b>	<b>-2%</b>	<b>(315,283)</b>
	<b>95,967</b>	<b>(108,649)</b>		<b>(3,000)</b>	<b>1,205,546</b>		<b>(316,109)</b>		

	2009			2010			2011	Budget Comparisons	
	2009 Final Budget	YTD 12/31/09	% of Bdgt	2010 Revised Budget	YTD 11/30/10	% of Bdgt	2011 Proposed Budget	% of Chg over 2010	\$ Amount over 2010
<b>ROAD &amp; BRIDGE FUND</b>									
<b>105 Surveyor</b>									
Revenues	0	0	0%	0	0	0%	0	0%	0
Expenditures	(183,542)	(147,670)	80%	(142,834)	(116,080)	81%	(140,863)	-1%	(1,971)
	(183,542)	(147,670)		(142,834)	(116,080)		(140,863)		
<b>300 Road &amp; Bridge</b>									
Revenues	7,919,097	10,635,894	134%	14,853,624	10,078,861	68%	7,527,544	-49%	(7,326,080)
Expenditures	0	0	0%	0	0	0%	0	0%	0
	7,919,097	10,635,894		14,853,624	10,078,861		7,527,544		
<b>310 Maintenance</b>									
Revenues	0	0	0%	0	0	0%	0	0%	0
Expenditures	(1,997,337)	(1,872,884)	94%	(1,832,178)	(1,739,137)	95%	(2,097,723)	14%	265,545
	(1,997,337)	(1,872,884)		(1,832,178)	(1,739,137)		(2,097,723)		
<b>320 Construction</b>									
Revenues	0	0	0%	0	0	0%	0	0%	0
Expenditures	(4,006,000)	(6,966,692)	174%	(11,032,393)	(6,315,032)	57%	(2,939,447)	-73%	(8,092,946)
	(4,006,000)	(6,966,692)		(11,032,393)	(6,315,032)		(2,939,447)		
<b>330 Administration</b>									
Revenues	0	0	0%	0	0	0%	0	0%	0
Expenditures	(804,169)	(728,248)	91%	(858,682)	(562,540)	66%	(873,421)	2%	14,739
	(804,169)	(728,248)		(858,682)	(562,540)		(873,421)		
<b>340 Equipment Maintenance</b>									
Revenues	0	0	0%	0	0	0%	0	0%	0
Expenditures	(788,178)	(618,732)	79%	(559,990)	(459,037)	82%	(718,199)	28%	158,209
	(788,178)	(618,732)		(559,990)	(459,037)		(718,199)		
<b>TOTAL ROAD &amp; BRIDGE FUND</b>									
Revenues	7,919,097	10,635,894	134%	14,853,624	10,078,861	68%	7,527,544	-49%	(7,326,080)
Expenditures	(7,779,226)	(10,334,226)	133%	(14,426,077)	(9,191,826)	64%	(6,769,653)	-53%	(7,656,424)
	139,871	301,668		427,547	887,035		757,891		
<b>SOLID WASTE FUND</b>									
<b>391 Solid Waste Tip Fee</b>									
Revenues	522,512	308,830	59%	486,902	311,076	64%	534,763	10%	47,861
Expenditures	(522,512)	(615,666)	118%	(486,902)	(370,033)	76%	(534,763)	10%	47,861
	0	(306,836)		0	(58,957)		0		
<b>392 Solid Waste Abatement</b>									
Revenues	900,000	980,628	109%	845,000	848,997	100%	965,700	14%	120,700
Expenditures	(1,646,046)	(909,358)	55%	(958,685)	(2,580)	0%	(947,664)	-1%	(11,021)
	(746,046)	71,270		(113,685)	846,417		18,036		
<b>393 Materials Recovery Facility</b>									
Revenues	1,720,428	1,125,116	65%	983,027	451,657	46%	916,991	-7%	(66,036)
Expenditures	(1,720,428)	(1,029,805)	60%	(983,027)	(817,300)	83%	(916,991)	-7%	(66,036)
	0	95,311		0	(365,643)		0		
<b>394 Spruce Ridge Demo Landfill</b>									
Revenues	0	0	0%	47,248	0	0%	37,000	-22%	(10,248)
Expenditures	0	0	0%	0	0	0%	0	0%	0
	0	0		47,248	0		37,000		
<b>395 Hansen Demo Landfill</b>									
Revenues	0	0	0%	0	0	0%	0	0%	0
Expenditures	0	0	0%	0	0	0%	0	0%	0
	0	0		0	0		0		
<b>396 Allview Demo Landfill</b>									
Revenues	0	0	0%	0	0	0%	0	0%	0
Expenditures	0	0	0%	0	0	0%	0	0%	0
	0	0		0	0		0		
<b>397 Household Hazardous Waste</b>									
Revenues	240,000	243,991	102%	197,651	23,781	12%	212,433	7%	14,782
Expenditures	(227,149)	(170,936)	75%	(197,651)	(165,776)	84%	(212,433)	7%	14,782
	12,851	73,055		0	(141,995)		0		
<b>TOTAL SOLID WASTE FUND</b>									
Revenues	3,382,940	2,658,565	79%	2,559,828	1,635,511	64%	2,666,887	4%	107,059
Expenditures	(4,116,135)	(2,725,765)	66%	(2,626,265)	(1,355,689)	52%	(2,611,851)	-1%	(14,414)
	(733,195)	(67,200)		(66,437)	279,822		55,036		



	2009			2010			2011	Budget Comparisons	
	2009 Final Budget	YTD 12/31/09	% of Bdgt	2010 Revised Budget	YTD 11/30/10	% of Bdgt	2011 Proposed Budget	% of Chg over 2010	\$ Amount over 2010
<b>SOCIAL SERVICES FUND</b>									
<b>420 Income Maintenance</b>									
Revenues	1,759,478	2,018,257	115%	1,786,570	2,021,923	113%	1,723,823	-4%	(62,747)
Expenditures	(2,180,407)	(2,111,620)	97%	(2,209,810)	(2,046,353)	93%	(2,223,810)	1%	14,000
	(420,929)	(93,363)		(423,240)	(24,430)		(499,987)		
<b>430 Individual &amp; Family Social Services</b>									
Revenues	7,161,587	7,257,682	101%	7,111,055	6,510,295	92%	7,302,288	3%	191,233
Expenditures	(6,571,407)	(6,592,747)	100%	(6,570,373)	(5,492,993)	84%	(6,633,267)	1%	62,894
	590,180	664,935		540,682	1,017,302		669,021		
<b>440 Trailblazer Transit</b>									
Revenues	208,000	242,104	116%	0	0	0%	208,000	100%	208,000
Expenditures	(447,600)	(634,704)	142%	(312,000)	(268,500)	86%	(508,500)	63%	196,500
	(239,600)	(392,600)		(312,000)	(268,500)		(300,500)		
<b>TOTAL SOCIAL SERVICES FUND</b>									
Revenues	9,129,065	9,518,043	104%	8,897,625	8,532,218	96%	9,234,111	4%	336,486
Expenditures	(9,199,414)	(9,339,071)	102%	(9,092,183)	(7,807,846)	86%	(9,365,577)	3%	273,394
	(70,349)	178,972		(194,558)	724,372		(131,466)		
<b>SPECIAL REVENUE FUND</b>									
<b>015 Law Library</b>									
Revenues	70,000	49,139	70%	60,000	41,505	69%	60,000	0%	0
Expenditures	(40,000)	(46,690)	117%	(35,000)	(48,594)	139%	(45,000)	29%	10,000
	30,000	2,449		25,000	(7,089)		15,000		
<b>032 McLeod For Tomorrow</b>									
Revenues	5,000	3,812	76%	5,000	6,500	130%	12,475	150%	7,475
Expenditures	(11,800)	(2,390)	20%	(8,700)	(8,324)	96%	(12,100)	39%	3,400
	(6,800)	1,422		(3,700)	(1,824)		375		
<b>041 County Auditor's Office</b>									
Revenues	100	70	70%	100	30	30%	100	0%	0
Expenditures	(100)	(4,698)	4698%	(100)	0	0%	(100)	0%	0
	0	(4,628)		0	30		0		
<b>085 Elections</b>									
Revenues	150	80	53%	150	146	97%	100	-33%	(50)
Expenditures	0	(4,545)	100%	(11,000)	(14,284)	130%	(11,000)	0%	0
	150	(4,465)		(10,850)	(14,138)		(10,900)		
<b>101 County Recorder's Office</b>									
Revenues	85,000	80,396	95%	75,000	69,048	92%	75,000	0%	0
Expenditures	(85,000)	(16,372)	19%	(50,000)	(37,541)	75%	(75,000)	50%	25,000
	0	64,024		25,000	31,507		0		
<b>102 County Recorder's Compliance Fund</b>									
Revenues	90,050	88,687	98%	80,000	76,244	95%	80,000	0%	0
Expenditures	(22,000)	(2,424)	11%	(50,000)	0	0%	(136,000)	172%	86,000
	68,050	86,263		30,000	76,244		(56,000)		
<b>104 County Recorder's Modernization</b>									
Revenues	2,000	1,660	83%	0	874	100%	0	0%	0
Expenditures	(10,000)	0	0%	(5,000)	(5,413)	108%	0	-100%	(5,000)
	(8,000)	1,660		(5,000)	(4,539)		0		
<b>105 County Surveying &amp; GIS</b>									
Revenues	0	507	100%	0	1,214	100%	0	0%	0
Expenditures	0	0	0%	0	0	0%	0	0%	0
	0	507		0	1,214		0		
<b>106 County Recorder's Escrow Deposits</b>									
Revenues	0	6,820	100%	0	8,763	100%	0	0%	0
Expenditures	0	(14)	100%	0	(302)	100%	0	0%	0
	0	6,806		0	8,461		0		

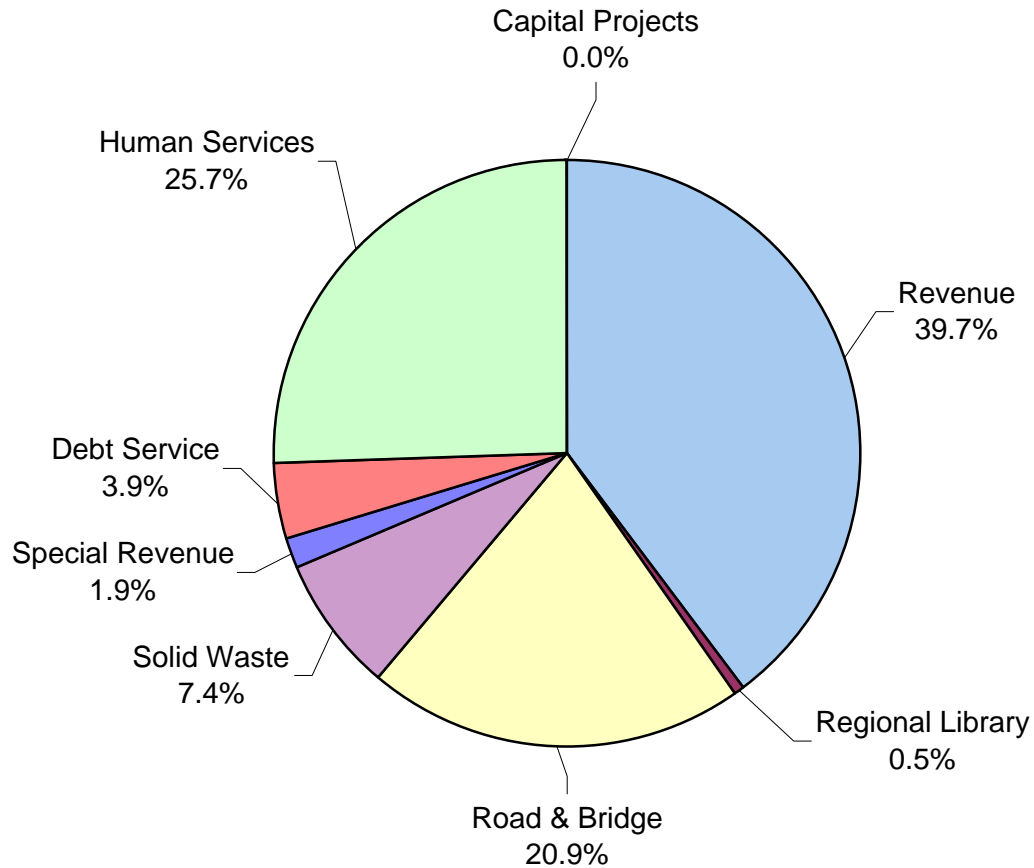
	2009			2010			2011	Budget Comparisons	
	2009 Final Budget	YTD 12/31/09	% of Bdgt	2010 Revised Budget	YTD 11/30/10	% of Bdgt	2011 Proposed Budget	% of Chg over 2010	\$ Amount over 2010
<b>SPECIAL REVENUE FUND</b>									
<b>121 Veterans Service Office</b>									
Revenues	8,750	15,054	172%	10,125	16,632	164%	17,950	77%	7,825
Expenditures	0	0	0%	(50,000)	0	0%	(65,000)	30%	15,000
	8,750	15,054		(39,875)	16,632		(47,050)		
<b>122 Veterans Service Grants</b>									
Revenues	0	3,147	100%	0	1,000	100%	0	0%	0
Expenditures	0	(2,705)	100%	0	(1,650)	100%	0	0%	0
	0	442		0	(650)		0		
<b>205 Carry Conceal Permit</b>									
Revenues	3,000	14,140	471%	3,000	8,710	290%	3,000	0%	0
Expenditures	(27,000)	(21,172)	78%	(3,000)	(51)	2%	(24,500)	717%	21,500
	(24,000)	(7,032)		0	8,659		(21,500)		
<b>219 Sheriff's Contingent Drug &amp; Alcohol</b>									
Revenues	2,500	5,095	204%	2,500	4,850	194%	2,500	0%	0
Expenditures	(2,500)	(4,622)	185%	(2,500)	(2,485)	99%	(2,500)	0%	0
	0	473		0	2,365		0		
<b>220 Boat &amp; Water Safety - Grant</b>									
Revenues	7,000	14,982	214%	0	0	0%	0	0%	0
Expenditures	(7,000)	(11,686)	167%	(7,000)	(9,100)	130%	(7,000)	0%	0
	0	3,296		(7,000)	(9,100)		(7,000)		
<b>222 Snowmobile Enforcement/Safety Grant</b>									
Revenues	2,500	2,500	100%	0	0	0%	0	0%	0
Expenditures	(5,000)	(3,790)	76%	(5,000)	(1,198)	24%	(5,000)	0%	0
	(2,500)	(1,290)		(5,000)	(1,198)		(5,000)		
<b>223 D.A.R.E. Program</b>									
Revenues	1,500	8,746	583%	1,500	50	3%	500	-67%	(1,000)
Expenditures	(1,500)	(6,386)	426%	(1,500)	(3,796)	253%	(1,500)	0%	0
	0	2,360		0	(3,746)		(1,000)		
<b>224 New Canine Account</b>									
Revenues	0	5,247	100%	0	605	100%	0	0%	0
Expenditures	0	0		0	0	0%	0	0%	0
	0	5,247		0	605		0		
<b>225 McLeod County Sheriff's Posse</b>									
Revenues	36,000	42,849	119%	40,000	43,186	108%	40,000	0%	0
Expenditures	(36,000)	(42,803)	119%	(39,644)	(38,099)	96%	(39,621)	0%	(23)
	0	46		356	5,087		379		
<b>226 E Citation Project</b>									
Revenues	0	63,071	0%	0	49,604	100%	0	0%	0
Expenditures	0	(76,220)	0%	0	(47,245)	100%	0	0%	0
	0	(13,149)		0	2,359		0		
<b>252 Jail Canteen Account</b>									
Revenues	10,500	6,343	60%	10,500	5,309	51%	10,500	0%	0
Expenditures	(13,500)	(2,114)	16%	(13,500)	(6,478)	48%	(13,500)	0%	0
	(3,000)	4,229		(3,000)	(1,169)		(3,000)		
<b>254 Annamarie Tudhope Donation</b>									
Revenues	0	1,211,524	100%	0	2,288,155	100%	24,000	100%	24,000
Expenditures	0	0	0%	0	0	0%	0	0%	0
	0	1,211,524		0	2,288,155		24,000		
<b>255 County Court Services</b>									
Revenues	16,000	21,911	137%	16,000	18,493	116%	16,000	0%	0
Expenditures	(5,000)	(21,140)	423%	(5,000)	(14,623)	292%	(22,000)	-340%	(17,000)
	11,000	771		11,000	3,870		(6,000)		

	2009			2010			2011	Budget Comparisons	
	2009 Final Budget	YTD 12/31/09	% of Bdgt	2010 Revised Budget	YTD 11/30/10	% of Bdgt	2011 Proposed Budget	% of Chg over 2010	\$ Amount over 2010
<b>SPECIAL REVENUE FUND</b>									
<b>285 E-911 System Maintenance - Grant</b>									
Revenues	72,100	73,134	101%	72,100	55,064	76%	72,100	0%	0
Expenditures	(72,100)	(67,369)	93%	(72,100)	(51,801)	72%	(72,100)	0%	0
	0	5,765		0	3,263		0		
<b>519 Snowmobile Trail - Grant</b>									
Revenues	30,000	27,846	93%	40,000	44,923	112%	43,000	8%	3,000
Expenditures	(30,000)	(27,846)	93%	(40,000)	(44,923)	112%	(43,000)	8%	3,000
	0	0		0	0		0		
<b>603 County Extension</b>									
Revenues	1,000	2,993	299%	1,000	3,395	340%	1,000	0%	0
Expenditures	(1,000)	(708)	71%	(1,000)	(2,603)	260%	(1,000)	0%	0
	0	2,285		0	792		0		
<b>611 HI Creek Watershed Septic System Loan</b>									
Revenues	92,581	27,423	30%	35,850	32,055	89%	50,205	40%	14,355
Expenditures	(99,033)	(21,675)	22%	(35,850)	(45,226)	126%	(44,071)	23%	8,221
	(6,452)	5,748		0	(13,171)		6,134		
<b>612 Shoreland - Grant</b>									
Revenues	6,808	3,404	50%	6,808	9,746	143%	5,876	-14%	(932)
Expenditures	(6,808)	(6,992)	103%	(6,808)	(6,794)	100%	(5,876)	-14%	(932)
	0	(3,588)		0	2,952		0		
<b>613 Water Resource Management - Grant</b>									
Revenues	24,608	7,963	32%	25,767	38,947	151%	20,886	-19%	(4,881)
Expenditures	(24,608)	(25,296)	103%	(25,767)	(21,797)	85%	(20,886)	-19%	(4,881)
	0	(17,333)		0	17,150		0		
<b>614 Wetlands Administration - Grant</b>									
Revenues	31,974	13,237	41%	31,974	48,144	151%	27,340	-14%	(4,634)
Expenditures	(31,974)	(32,580)	102%	(31,974)	(30,847)	96%	(27,340)	-14%	(4,634)
	0	(19,343)		0	17,297		0		
<b>616 BC Watershed Septic System Loan</b>									
Revenues	16,772	28,938	173%	24,145	29,637	123%	23,662	-2%	(483)
Expenditures	0	(4,765)		(24,145)	(33,283)	138%	(25,483)	6%	1,338
	16,772	24,173		0	(3,646)		(1,821)		
<b>617 Ag Programming</b>									
Revenues	3,000	4,637	155%	3,000	2,620	87%	3,000	0%	0
Expenditures	(3,000)	(4,530)	151%	(3,000)	(272)	9%	(3,000)	0%	0
	0	107		0	2,348		0		
<b>618 SSTS Grant</b>									
Revenues	0	0	0%	0	21,600	100%	0	0%	0
Expenditures	0	(28,546)	100%	0	(11,454)	100%	0	0%	0
	0	(28,546)		0	10,146		0		
<b>619 Crow River Septic System Loans</b>									
Revenues	0	75,574	100%	0	130,330	100%	30,883	100%	30,883
Expenditures	0	(43,768)	100%	0	(175,477)	100%	(14,293)	100%	14,293
	0	31,806		0	(45,147)		16,590		
<b>807 Designated for Capital Assets</b>									
Revenues	0	2,165,544	100%	0	36,616	100%	0	0%	0
Expenditures	0	(288,012)	100%	0	(79,459)	100%	(1,068,750)	100%	1,068,750
	0	1,877,532		0	(42,843)		(1,068,750)		

	2009			2010			2011	Budget Comparisons	
	2009 Final Budget	YTD 12/31/09	% of Bdgt	2010 Revised Budget	YTD 11/30/10	% of Bdgt	2011 Proposed Budget	% of Chg over 2010	\$ Amount over 2010
<b>SPECIAL REVENUE FUND</b>									
<b>840 Juvenile Restitution Fund</b>									
Revenues	8,300	6,122	74%	8,300	3,400	41%	6,000	-28%	(2,300)
Expenditures	(2,300)	(3,790)	165%	(2,300)	(7,808)	339%	(6,000)	161%	3,700
	6,000	2,332		6,000	(4,408)		0		
<b>864 Tobacco License</b>									
Revenues	1,500	900	60%	1,500	300	20%	900	-40%	(600)
Expenditures	(1,500)	(1,050)	70%	(1,500)	0	0%	(900)	-40%	(600)
	0	(150)		0	300		0		
<b>868 Alcohol Compliance Checks</b>									
Revenues	0	0	0%	0	0	0%	0	0%	0
Expenditures	0	(150)	100%	0	0	0%	0	0%	0
	0	(150)		0	0		0		
<b>886 County Feedlot Program</b>									
Revenues	62,900	28,543	45%	60,865	94,923	156%	54,044	-11%	(6,821)
Expenditures	(62,900)	(64,855)	103%	(60,865)	(45,875)	75%	(54,044)	-11%	(6,821)
	0	(36,312)		0	49,048		0		
<b>953 Controlled Substance Fine</b>									
Revenues	6,000	3,203	53%	5,000	1,803	36%	5,000	0%	0
Expenditures	0	(15,248)	100%	0	0	0%	0	0%	0
	6,000	(12,045)		5,000	1,803		5,000		
<b>TOTAL SPECIAL REVENUE FUND</b>									
Revenues	697,593	4,115,241	590%	620,184	3,194,421	515%	686,021	11%	65,837
Expenditures	(601,623)	(906,951)	151%	(592,253)	(796,802)	135%	(1,846,564)	212%	1,254,311
	95,970	3,208,290		27,931	2,397,619		(1,160,543)		
<b>DEBT SERVICE FUND</b>									
<b>003 GO Capital Equipment Notes 2002</b>									
Revenues	1,000,000	974,865	97%	1,107,818	1,051,148	95%	1,115,227	1%	7,409
Expenditures	(1,000,000)	(10,558)	1%	(1,055,064)	(940,381)	89%	(1,059,964)	0%	4,900
	0	964,307		52,754	110,767		55,263		
<b>115 GO Capital Improvement Plan 2000A</b>									
Revenues	293,105	303,145	103%	286,017	275,478	96%	285,815	0%	(202)
Expenditures	(276,790)	(276,790)	100%	(270,040)	(270,040)	100%	(272,705)	1%	2,665
	16,315	26,355		15,977	5,438		13,110		
<b>TOTAL DEBT SERVICE FUND</b>									
Revenues	1,293,105	1,278,010	99%	1,393,835	1,326,626	95%	1,401,042	1%	7,207
Expenditures	(1,276,790)	(287,348)	23%	(1,325,104)	(1,210,421)	91%	(1,332,669)	1%	7,565
	16,315	990,662		68,731	116,205		68,373		
<b>CAPITAL PROJECTS FUND</b>									
<b>003 County Wide</b>									
Revenues	0	3,018,483	100%	0	8,712	100%	14,000	0%	0
Expenditures	0	(614,061)	100%	(519,205)	(361,454)	70%	(691,923)	33%	172,718
	0	2,404,422		(519,205)	(352,742)		(677,923)		
<b>TOTAL CAPITAL PROJECTS FUND</b>									
Revenues	0	3,018,483	100%	0	8,712	100%	14,000	100%	14,000
Expenditures	0	(614,061)	100%	(519,205)	(361,454)	70%	(691,923)	33%	172,718
	0	2,404,422		(519,205)	(352,742)		(677,923)		

# McLeod County Proposed 2011 - Revenue

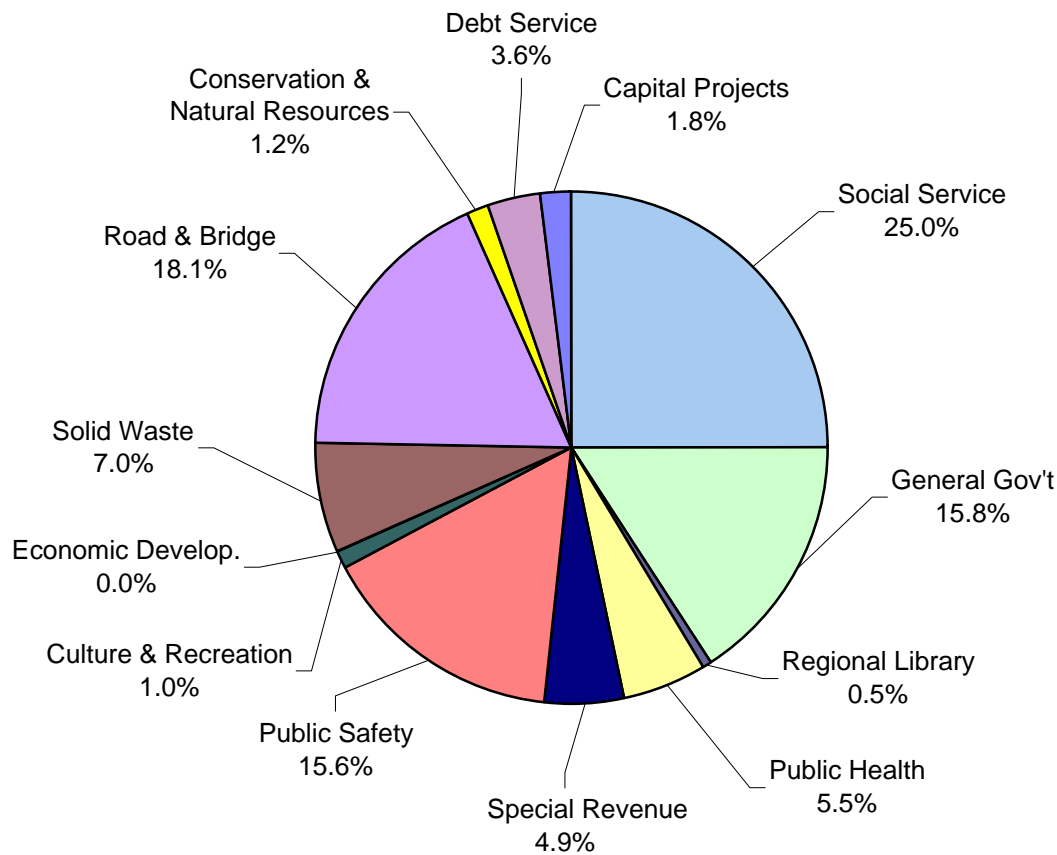
(Income Generated By Fund)



## McLeod County Proposed 2011 - Revenues

Revenue	\$ 14,279,642
Regional Library	187,513
Road & Bridge	7,527,544
Solid Waste	2,666,887
Special Revenue	686,021
Debt Service	1,401,042
Human Services	9,234,111
Capital Projects	14,000
	<u><u>\$ 35,996,760</u></u>

## McLeod County Proposed 2011 - Expenditures



### Proposed 2011 - Expenditures

General Revenue		\$ 14,595,751
General Gov't	5,860,879	
Public Safety	5,836,909	
Public Health	2,042,991	
Culture/Recreation	389,077	
Conser. & Nat. Res.	463,419	
Economic Develop.	2,476	
Debt Service		1,332,669
Solid Waste		2,611,851
Capital Projects		691,923
Road & Bridge		6,769,653
Special Revenue		1,846,564
Social Services		9,365,577
Regional Library		187,513
		<u>\$ 37,401,501</u>

# Other Organizations Allocation Requests

Code	Organization	2008 Budget Allocation	2009 Budget Allocation	2010 Budget Allocation	2011 Budget Allocation	Percent of Change
<b>Culture &amp; Recreation</b>						
501-6335	Mileage	500	500	0	0	0%
501-6875	Memorial Day Costs	900	2,700	2,700	2,700	0%
501-6876	Southwest Minnesota Arts & Humanities Council	1,000	1,040	983	983	0%
501-6877	Pioneerland Library System	172,734	179,848	187,513	187,513	0%
501-6878	Southern Minnesota Tourism Association	700	700	700	700	0%
501-6891	Heartland Community Action Agency Transportation	0	0	0	0	0%
501-6887	Local Activities - Outreach	13,000	13,520	12,844	12,844	0%
		13,000	13,520	12,844	12,844	0%
501-6881	McLeod Alliance for Victims of Domestic Violence	8,000	8,320	7,863	7,500	-5%
501-6879	McLeod County Historical Society	40,000	41,600	39,312	39,312	0%
501-6894	Southwest Minnesota Foundation	6,000	6,240	5,897	5,897	0%
	<b>Totals</b>	<b>242,834</b>	<b>254,468</b>	<b>257,812</b>	<b>257,449</b>	<b>0%</b>
<b>Conservation &amp; Natural Resources</b>						
601-6892	Prairie Country RC&D	1,000	1,000	1,000	1,000	0%
601-6893	McLeod County Soil & Water District	60,000	62,400	61,200	60,000	-2%
	<b>Totals</b>	<b>61,000</b>	<b>63,400</b>	<b>62,200</b>	<b>61,000</b>	<b>-2%</b>
<b>Social Services</b>						
11	McLeod County Food Shelf - Glencoe	0	2,000	2,000	2,000	0%
11	McLeod County Treatment Program - Visitation/Exchange Center	5,000	5,000	4,725	4,725	0%
	<b>Totals</b>	<b>5,000</b>	<b>7,000</b>	<b>6,725</b>	<b>6,725</b>	<b>0%</b>
<b>Water Resource Management Grant</b>						
25-613	Minnesota River Basin Joint Powers Board	625	625	625	625	0%
25-613	Crow River Joint Powers	5732	5732	5732	5732	0%
25-613	Silver Lake Sportsmen's 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%
	<b>Totals</b>	<b>9,357</b>	<b>9,357</b>	<b>9,357</b>	<b>9,357</b>	<b>0%</b>

## McLeod County Bonded Indebtedness as of 12/31/2010

Bonds	Code	Original Amount	Date of Issue	Interest Rate	Outstanding 12/31/2009	Issued in 2010	Paid in 2010	Outstanding 12/31/2010
GO Capital Improvement - Series 2005	35-115	1,275,000	02/08/2005	2.4500%	780,000	0	250,000	530,000
GO Capital Equipment Notes - Series 2009	35-003	3,000,000	05/12/2009	1.3974%	3,000,000		910,000	2,090,000
High Island Watershed Loans	25-611			3.0000%	142,671	33,550	10,007	166,214
Buffalo Creek Watershed Loans	25-616			3.0000%	219,501	7,800	20,989	206,312
Crow River Watershed Loans	25-619			3.0000%	248,000	175,477	0	423,477
Less Discounts					11,870	0	0	11,870
	Totals	4,275,000			4,378,302	216,827	1,190,996	3,404,133

### 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

### MNPCA Septic Loans

The High Island, Buffalo Creek & Crow River Watershed Loans are paid thru special assessments. They are not part of the tax levy.



# Proposed 2010 Property Tax Levy

**Certification Date:** December 21, 2010

I hereby certify the 2011 Original Budget and Levy as approved by the County Board of Commissioners'.

\_\_\_\_\_  
County Board Chair

\_\_\_\_\_  
County Administrator

Fund	Total Revenues	Total Expenses	Reserves	2011 Certified Levy
<b><u>Levy Funds</u></b>				
<b>01 Revenue</b>	14,279,642	14,595,751	(316,109)	9,314,545
<b>05 Library</b>	187,513	187,513	-	-
	\$ 14,467,155	\$ 14,783,264	\$ (316,109)	\$ 9,314,545
<b>02 Road &amp; Bridge</b>	\$ 7,527,544	\$ 6,769,653	\$ 757,891	\$ 3,332,097
<b>03 Social Services</b>	\$ 9,234,111	\$ 9,365,577	\$ (131,466)	\$ 4,245,901
<b>Debt Service</b>				
<b>08 003-Captial Equipment Notes</b>	1,115,227	1,059,964	55,263	1,115,227
<b>09 115-Courthouse Remodeling</b>	285,815	272,705	13,110	285,815
	\$ 1,401,042	\$ 1,332,669	\$ 68,373	\$ 1,401,042
<b><u>Non-Levy Funds</u></b>				
<b>Solid Waste</b>	\$ 2,666,887	\$ 2,611,851	\$ 55,036	\$ -
<b>Special Revenue</b>	\$ 686,021	\$ 1,846,564	\$ (1,160,543)	\$ -
<b>Capitla Projects</b>	\$ 14,000	\$ 691,923	\$ (677,923)	\$ -
<b>Grand Totals</b>	\$ 35,996,760	\$ 37,401,501	\$ (1,404,741)	\$ 18,293,585

# 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 payable 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 2010 for taxes payable in 2011 is for the 2011/2012 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 "2010 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>