



MCLEOD COUNTY
BOARD OF COMMISSIONER'S
2012 BUDGET HEARING

Tuesday, November 29, 2011

6:00 p.m.

McLeod County Courthouse

Commissioners' Room

830 11th Street East

Glencoe, MN 55336

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

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McLeod County 2011 Organization

County Commissioners:

		Term Expires
1st District	Ray Bayerl	January 2013
2nd District	Kermit Terlinden	January 2015
3rd District	Paul Wright	January 2013
4th District	Sheldon Nies	January 2015
5th District	Beverly Wangerin	January 2013

Elected County Officers:

County Attorney	Michael K. Junge	January 2015
County Auditor-Treasurer	Cindy Schultz	January 2015
County Recorder	Lynn Ette Schrupp	January 2015
County Sheriff	Scott Rehmann	January 2015
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)

- 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 and the new homestead market value exclusion 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-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:

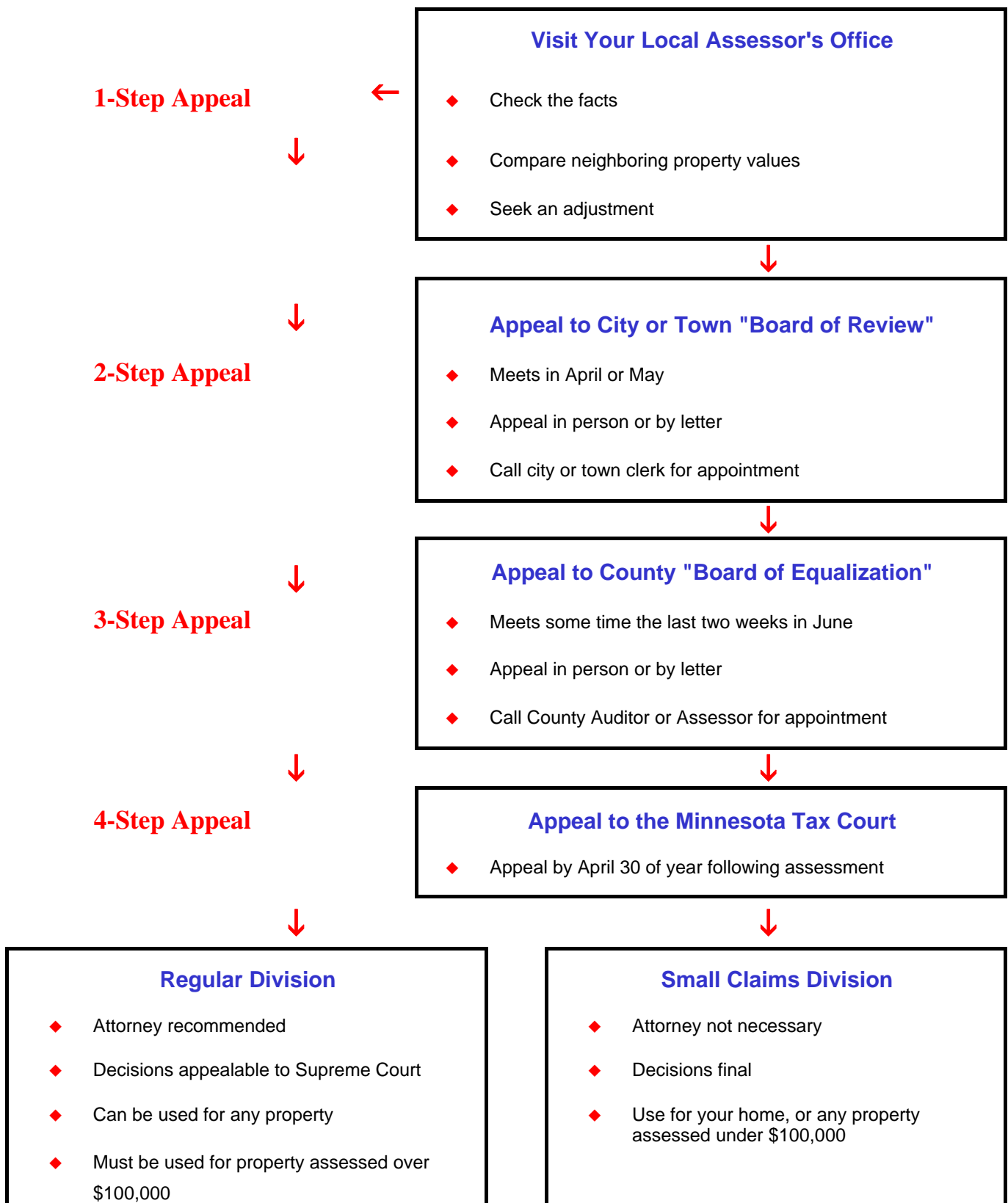
- ◆ Calculates tax increment captured percentages.
- ◆ Adjusts tax capacity for tax increment.
- ◆ Determine the tax capacity rates by dividing the proposed levy by the proposed total amount of tax capacity in the taxing district.
- ◆ Calculates the amount of each property owner's proposed tax.
- ◆ Prepares a Truth-in-Taxation notice for each taxpayer to be mailed between November 10 and 24 of each year.

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 2012 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 \$1,210,000 of market value Value over \$1,210,000	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 \$140,000 Residential Homestead.

Your Home's Tax Capacity Equals:
 $(\$140,000 \times 1\%) = \$1,400$

Property Tax Classification Rates Comparison

Property Type	Payable 2008	Payable 2009	Payable 2010	Payable 2011	Payable 2012
(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 \$50,000	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:	0.75%	0.75%	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	-	-	-	-	-
first \$600,000	0.55%	0.55%	0.55%	0.50%	0.50%
\$600,001 - \$2,300,000	1.00%	1.00%	1.00%	1.00%	1.00%
over \$2,300,000	1.25%	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%	1.00%
over \$500,000	1.25%	1.25%	1.25%	1.25%	1.25%
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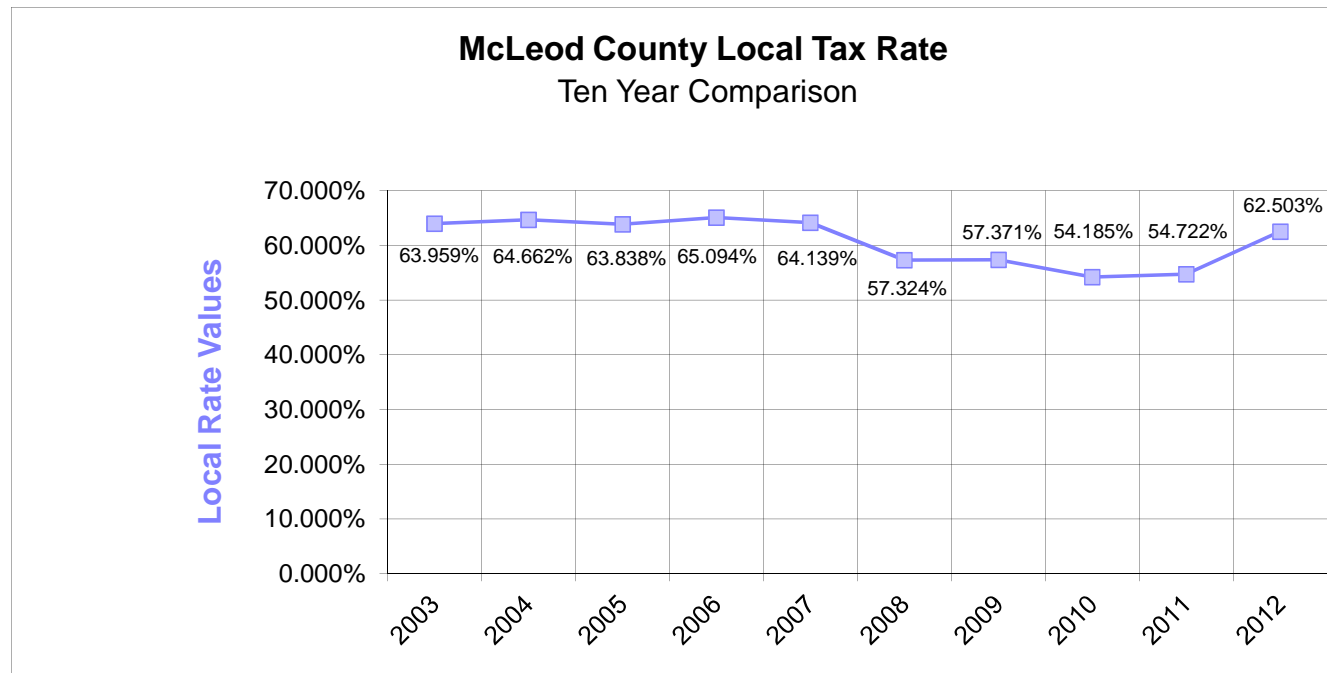
Property Tax Classification Rates Comparison

Property Type	Payable 2008	Payable 2009	Payable 2010	Payable 2011	Payable 2012
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 \$690,000	-	-	-	-	-
over \$690,000	-	-	-	-	-
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%	-
first \$1,210,000	-	-	-	-	0.50%
over \$1,210,000	-	-	-	-	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 2003	Actual 2004	Actual 2005	Actual 2006	Actual 2007	Actual 2008	Actual 2009	Actual 2010	Actual 2011	Proposed 2012
A. Taxable Market Value	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	3,478,412,000	3,140,573,000
B. Total Net Tax Capacity	19,750,400	21,530,245	23,710,651	26,403,321	28,879,298	31,044,072	32,556,773	35,375,690	34,046,577	30,707,948
C. Tax Increment	433,749	471,324	436,079	389,665	364,330	400,251	433,729	385,390	418,970	450,312
D. Local Taxable Tax Capacity	19,316,651	21,058,921	23,274,572	26,013,656	28,514,968	30,643,821	32,123,044	34,990,300	33,627,607	30,257,636
E. Local Tax Rate	63.959%	64.662%	63.838%	65.094%	64.139%	57.324%	57.371%	54.185%	54.722%	62.503%

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 2012 local tax rate is 157.192% and the payable 2012 market value referenda rate is 0.20241%.

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

$$\begin{array}{rclcl} 1,000 & \times & 1.57192 & = & 1,571.92 \\ 100,000 & \times & 0.0020241 & = & \underline{202.41} \end{array}$$

$$\text{Total.....} \quad \underline{\underline{1,774.33}}$$

Residential Homestead Market Value Exclusion

Eligible Property - All homestead property less than \$413,800 in value will receive a Homestead Market Value Exclusion; property classified as follows: Residential Homestead, Blind/Paraplegic Veteran/Disabled Homestead, House, Garage and One Acre Only (does not apply to any other land or buildings). Homestead property no longer receives a credit that reduces the property taxes paid. Instead, a portion of the homestead's property value will be excluded from taxation.

Exclusion Provisions : The Homestead Market Value Exclusion excludes from taxation 40% of the value on the first \$76,000 of a property's value. The amount excluded is reduced as the value rises above \$76,000. (the exclusion reduction is equal to 9% of the value above \$76,000). Homesteads valued more than \$413,800 will receive no homestead exclusion.

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

$$76,000 \times 40\% = 30,400$$

$$76,000 - 30,400 = 45,600$$

$$45,600 \times 9\% = 4,104$$

$$30,400 - 4,104 = 26,296 \text{ (Market Value Exclusion Amount)}$$

$$100,000 - 26,296 = 73,704 \text{ (Taxable Market Value)}$$

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 2012 the preliminary commercial-industrial state general levy property tax rate is **52.000%** and the preliminary seasonal residential recreational state general levy property tax rate is **21.000%**. 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?

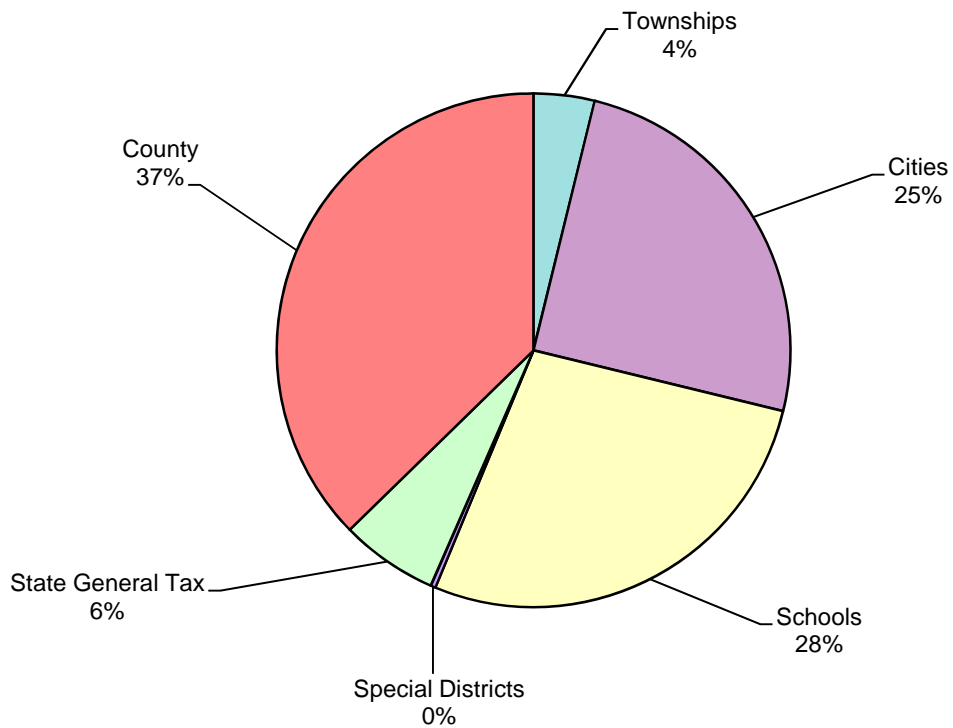
The state property tax will be paid to the County Treasurer at the same time that local property taxes are paid. The payment of state and local property taxes to the County Treasurer is to be a combined payment. Separate payments are not to be made. Unlike other property taxes, the money raised from 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 2010	Final 2011	Proposed 2012	Percent of Increase
TOWNSHIPS AND CITIES				
Acoma Township	232,000	232,000	238,000	2.59%
Bergen Township	265,000	265,000	235,000	-11.32%
Collins Township	95,000	95,000	100,000	5.26%
Glencoe Township	65,000	65,000	75,000	15.38%
Hale Township	165,000	165,000	165,000	0.00%
Hassan Valley Township	143,000	143,000	143,000	0.00%
Helen Township	165,000	165,000	165,000	0.00%
Hutchinson Township	128,500	131,500	145,443	10.60%
Lynn Township	92,000	94,500	110,000	16.40%
Penn Township	89,000	89,000	89,000	0.00%
Rich Valley Township	62,083	62,000	67,433	8.76%
Round Grove Township	100,000	100,000	95,000	-5.00%
Sumter Township	95,000	95,000	95,000	0.00%
Winsted Township	179,500	193,000	208,000	7.77%
Biscay City	16,144	16,628	17,126	2.99%
Brownston City	334,449	351,882	387,917	10.24%
Glencoe City	2,063,118	2,108,500	2,357,894	11.83%
Hutchinson City	6,183,182	6,360,187	6,587,557	3.57%
Lester Prairie City	630,023	642,197	642,197	0.00%
Plato City	154,350	171,000	210,330	23.00%
Silver Lake City	466,473	481,137	507,937	5.57%
Stewart City	370,134	370,134	399,745	8.00%
Winsted City	1,088,974	1,117,629	1,173,510	5.00%
SCHOOL DISTRICTS				
#423-Hutchinson	2,374,504	2,580,254	2,471,061	-4.23%
#424-Lester Prairie	353,453	319,702	193,743	-39.40%
#2159-Buffalo Lake Hector	525,157	572,168	567,448	-0.82%
#2365-Gibbon Fairfax Winthrop	1,112,491	1,221,364	1,241,109	1.62%
#2687-Howard Lake Waiverly Winsted	2,363,810	2,423,629	2,560,716	5.66%
#2859-Glencoe Silver Lake	996,693	954,585	1,023,930	7.26%
COUNTY				
Revenue	9,686,526	9,127,032	9,627,032	5.48%
Road & Bridge	3,332,097	3,332,097	3,332,097	0.00%
Human Services	4,245,901	4,245,901	3,838,301	-9.60%
Trailblazer Transit	0	0	407,600	100.00%
Debt Service	286,017	285,815	0	-100.00%
Pioneerland Library	187,513	187,513	187,513	0.00%
Capital Projects	0	0	1,401,042	100.00%
Capital Equipment Notes	1,107,818	1,115,227	0	-100.00%
Total County	18,845,872	18,293,585	18,793,585	2.73%
SPECIAL DISTRICTS				
Buffalo Creek Watershed	58,758	57,827	57,453	-0.65%
High Island Watershed	19,839	21,255	29,786	40.14%
Hutchinson EDA	165,024	159,985	154,744	-3.28%
Hutchinson HRA	130,000	130,000	140,000	7.69%
Region 6E	72,974	72,721	71,669	-1.45%
Total Tax Capacity Levies	40,201,505	40,321,369	41,520,333	2.97%
MARKET VALUE LEVY SCHOOL DISTRICTS				
#423-Hutchinson	2,477,574	2,514,017	1,990,039	-20.84%
#424-Lester Prairie	509,099	498,911	453,602	-9.08%
#2159-Buffalo Lake Hector	469,941	486,520	554,713	14.02%
#2365-Gibbon Fairfax Winthrop	426,840	365,484	411,858	12.69%
#2687-Howard Lake Waiverly Winsted	1,042,037	949,127	847,044	-10.76%
#2859-Glencoe Silver Lake	1,343,109	1,392,945	1,502,062	7.83%
Total Market Value Levies	6,268,600	6,207,004	5,759,318	-7.21%
Grand Total Levies	46,470,105	46,528,373	47,279,651	1.61%

Where Do Your Property Tax Dollars Go?

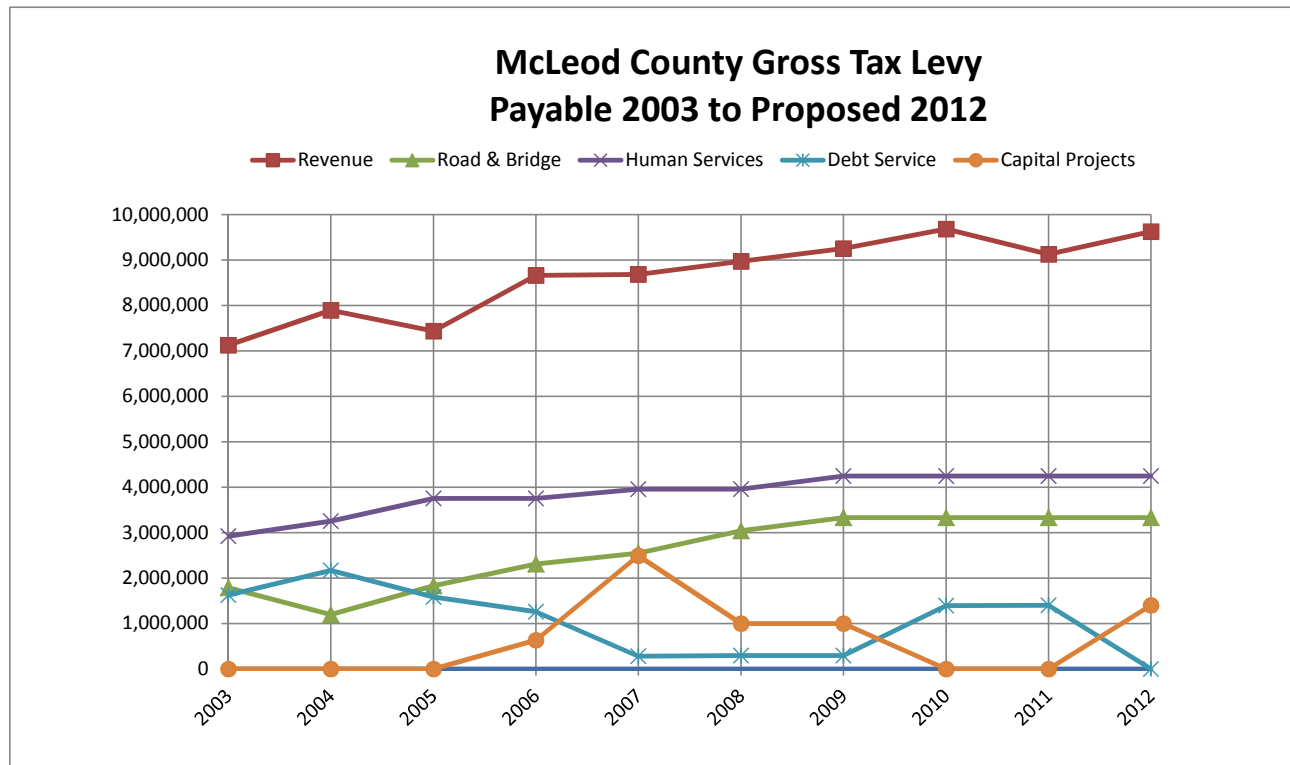


All Taxing Authorities in McLeod County

Townships	1,930,876
Cities	12,578,957
Schools	13,817,325
Special Districts	158,908
State General Tax	3,091,254
County	18,793,585
Total	<u>\$ 50,370,905</u>

McLeod County Gross Tax Levy Comparison - Payable 2003 to Proposed 2012

Fund	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Revenue	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	9,627,032
Road & Bridge	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	3,332,097
Human Services	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	4,245,901
Debt Service	1,622,680	2,171,874	1,584,904	1,257,243	280,351	294,418	293,105	1,393,835	1,401,042	0
Pioneerland Library	130,000	128,700	130,000	145,919	160,000	172,734	179,848	187,513	187,513	187,513
Capital Projects	0	0	0	635,232	2,495,430	1,000,000	1,000,000	0	0	1,401,042
Total	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	18,793,585
Percent of Increase or Decrease over Previous Year	-3.0%	7.7%	0.6%	13.8%	8.1%	-3.8%	5.0%	2.95%	-2.93%	2.73%



McLeod County Budget Summary Report

(Fund Totals Only)

	2011 Final Budget	2012 Proposed Budget	Budget Difference	% Difference
Total General Revenue Fund				
Revenues	14,467,155	14,479,631	12,476	0%
Expenditures	(14,783,264)	(14,818,365)	35,101	0%
Net	(316,109)	(338,734)		
Total Road & Bridge Fund				
Revenues	7,527,544	9,217,543	1,689,999	22%
Expenditures	(6,769,653)	(10,461,591)	3,691,938	55%
Net	757,891	(1,244,048)		
Total Solid Waste Fund				
Revenues	2,666,887	2,679,434	12,547	0%
Expenditures	(2,611,851)	(2,599,620)	(12,231)	0%
Net	55,036	79,814		
Total Social Services Fund				
Revenues	9,234,111	9,244,441	10,330	0%
Expenditures	(9,365,577)	(9,620,448)	254,871	3%
Net	(131,466)	(376,007)		
Total Special Revenue Fund				
Revenues	686,021	648,108	(37,913)	-6%
Expenditures	(1,846,564)	(1,756,305)	(90,259)	-5%
Net	(1,160,543)	(1,108,197)		
Total Debt Service Fund				
Revenues	1,401,042	0	(1,401,042)	-100%
Expenditures	(1,332,669)	(1,347,612)	14,943	1%
Net	68,373	(1,347,612)		
Total Capital Projects Fund				
Revenues	14,000	1,401,042	1,387,042	100%
Expenditures	(691,923)	(1,000,000)	308,077	45%
Net	(677,923)	401,042		
Grand Total:				
Revenues	35,996,760	37,670,199	1,673,439	5%
Expenditures	(37,401,501)	(41,603,941)	4,202,440	11%
Net	(1,404,741)	(3,933,742)		

	2010			2011			2012	Budget Comparisons	
	2010 Final Budget	YTD 12/31/10	% of Bdgt	2011 Final Budget	YTD 10/31/11	% of Bdgt	2012 Proposed Budget	% of Chg over 2011	\$ Amount over 2011
GENERAL REVENUE FUND									
General Government:									
003 County Wide									
Revenues	12,192,249	12,203,138	100%	11,670,341	5,755,125	49%	11,697,820	0%	27,479
Expenditures	(616,058)	(257,504)	42%	(517,424)	(2,025,840)	392%	(518,079)	0%	655
	11,576,191	11,945,634		11,152,917	3,729,285		11,179,741		
005 Commissioners									
Revenues	0	1,727	100%	0	1,402	100%	0	0%	0
Expenditures	(280,244)	(229,399)	82%	(280,497)	(197,474)	70%	(279,497)	0%	(1,000)
	(280,244)	(227,672)		(280,497)	(196,072)		(279,497)		
013 Court Administrator									
Revenues	0	4,711	100%	0	297	100%	0	0%	0
Expenditures	(130,000)	(128,127)	99%	(128,000)	(74,005)	58%	(128,000)	0%	0
	(130,000)	(123,416)		(128,000)	(73,708)		(128,000)		
031 Administrator									
Revenues	0	46	100%	0	0	0%	0	0%	0
Expenditures	(254,312)	(245,393)	96%	(247,022)	(208,844)	85%	(252,708)	2%	5,686
	(254,312)	(245,347)		(247,022)	(208,844)		(252,708)		
041 Auditor									
Revenues	410,800	272,488	66%	262,372	182,019	69%	261,672	0%	(700)
Expenditures	(612,882)	(468,267)	76%	(479,056)	(370,494)	77%	(468,490)	-2%	(10,566)
	(202,082)	(195,779)		(216,684)	(188,475)		(206,818)		
065 Information Systems Office									
Revenues	32,500	37,696	116%	32,500	32,003	98%	32,500	0%	0
Expenditures	(888,511)	(867,585)	98%	(786,225)	(627,599)	80%	(791,309)	1%	5,084
	(856,011)	(829,889)		(753,725)	(595,596)		(758,809)		
074 Central Purchasing Office									
Revenues	0	0	0%	0	0	0%	0	0%	0
Expenditures	(61,126)	(57,393)	94%	(60,623)	(53,900)	89%	(60,223)	-1%	(400)
	(61,126)	(57,393)		(60,623)	(53,900)		(60,223)		
075 Central Services Charge Backs									
Revenues	0	21,112	100%	0	7,585	100%	0	0%	0
Expenditures	0	24,042	100%	0	(37,148)	100%	0	0%	0
	0	45,154		0	(29,563)		0		
076 Central Services									
Revenues	0	259	100%	0	15,735	100%	0	0%	0
Expenditures	(268,650)	(213,777)	80%	(268,650)	(115,689)	43%	(273,100)	2%	4,450
	(268,650)	(213,518)		(268,650)	(99,954)		(273,100)		
077 County Insurance									
Revenues	0	241,813	100%	0	7,930	100%	0	0%	0
Expenditures	(272,478)	(268,170)	98%	(269,439)	(272,840)	101%	(269,400)	0%	(39)
	(272,478)	(26,357)		(269,439)	(264,910)		(269,400)		
080 Safety									
Revenues	0	0	0%	0	0	0%	0	0%	0
Expenditures	(5,117)	(4,611)	90%	(5,150)	(4,113)	80%	(5,150)	0%	0
	(5,117)	(4,611)		(5,150)	(4,113)		(5,150)		
085 Elections									
Revenues	400	3,219	805%	400	9,843	2461%	400	0%	0
Expenditures	(72,000)	(64,749)	90%	(83,304)	(17,237)	21%	(94,094)	13%	10,790
	(71,600)	(61,530)		(82,904)	(7,394)		(93,694)		
091 Attorney									
Revenues	72,000	60,158	84%	72,000	37,843	53%	72,000	0%	0
Expenditures	(601,528)	(521,614)	87%	(577,275)	(429,824)	74%	(570,525)	-1%	(6,750)
	(529,528)	(461,456)		(505,275)	(391,981)		(498,525)		

	2010			2011			2012	Budget Comparisons	
	2010 Final Budget	YTD 12/31/10	% of Bdgt	2011 Final Budget	YTD 10/31/11	% of Bdgt	2012 Proposed Budget	% of Chg over 2011	\$ Amount over 2011
GENERAL REVENUE FUND									
General Government:									
093 Attorney Contingent									
Revenues	0	0	0%	0	0	0%	0	0%	0
Expenditures	(4,000)	(3,001)	75%	(4,000)	(3,324)	83%	(4,000)	0%	0
	(4,000)	(3,001)		(4,000)	(3,324)		(4,000)		
101 Recorder									
Revenues	160,000	182,513	114%	178,000	148,585	83%	178,000	0%	0
Expenditures	(307,484)	(272,821)	89%	(277,647)	(229,815)	83%	(277,647)	0%	0
	(147,484)	(90,308)		(99,647)	(81,230)		(99,647)		
103 Assessor									
Revenues	161,500	164,267	102%	154,402	1,650	1%	154,402	0%	0
Expenditures	(411,510)	(382,893)	93%	(418,688)	(340,978)	81%	(418,388)	0%	(300)
	(250,010)	(218,626)		(264,286)	(339,328)		(263,986)		
107 Zoning									
Revenues	39,775	19,590	49%	32,745	32,027	98%	32,715	0%	(30)
Expenditures	(202,108)	(195,363)	97%	(203,155)	(166,533)	82%	(203,065)	0%	(90)
	(162,333)	(175,773)		(170,410)	(134,506)		(170,350)		
108 Planning Commission									
Revenues	0	0	0%	0	0	0%	0	0%	0
Expenditures	(5,541)	(2,569)	46%	(5,481)	(2,607)	48%	(5,481)	0%	0
	(5,541)	(2,569)		(5,481)	(2,607)		(5,481)		
111 Courthouse									
Revenues	1,000	1,765	177%	1,000	1,885	189%	1,000	0%	0
Expenditures	(378,203)	(432,939)	114%	(380,759)	(356,575)	94%	(405,459)	6%	24,700
	(377,203)	(431,174)		(379,759)	(354,690)		(404,459)		
112 North Complex									
Revenues	0	6,059	100%	0	351	100%	0	0%	0
Expenditures	(43,000)	(74,712)	174%	(43,000)	(47,722)	111%	(55,000)	28%	12,000
	(43,000)	(68,653)		(43,000)	(47,371)		(55,000)		
114 Extension & Parks Office									
Revenues	0	0	0%	0	0	0%	0	0%	0
Expenditures	(4,150)	(7,371)	178%	(3,650)	(4,985)	137%	(4,200)	15%	550
	(4,150)	(7,371)		(3,650)	(4,985)		(4,200)		
115 County Building Major Repairs									
Revenues	0	0	0%	0	0	0%	0	0%	0
Expenditures	(70,149)	(44,694)	64%	(72,360)	(34,622)	48%	(94,400)	30%	22,040
	(70,149)	(44,694)		(72,360)	(34,622)		(94,400)		
116 Health & Human Services									
Revenues	138,000	138,166	100%	138,000	115,000	83%	138,000	0%	0
Expenditures	(137,349)	(125,443)	91%	(105,646)	(83,505)	79%	(129,646)	23%	24,000
	651	12,723		32,354	31,495		8,354		
117 Fairgrounds									
Revenues	80,000	102,347	128%	86,000	72,370	84%	86,000	0%	0
Expenditures	(248,516)	(248,597)	100%	(252,709)	(192,292)	76%	(252,378)	0%	(331)
	(168,516)	(146,250)		(166,709)	(119,922)		(166,378)		
121 Veterans Service									
Revenues	1,960	4,999	255%	0	1,783	100%	0	0%	0
Expenditures	(154,102)	(158,961)	103%	(154,886)	(130,628)	84%	(154,286)	0%	(600)
	(152,142)	(153,962)		(154,886)	(128,845)		(154,286)		
143 License Bureau									
Revenues	175,100	169,563	97%	153,100	136,451	89%	153,100	0%	0
Expenditures	(156,543)	(157,005)	100%	(162,490)	(124,136)	76%	(159,818)	-2%	(2,672)
	18,557	12,558		(9,390)	12,315		(6,718)		

	2010			2011			2012	Budget Comparisons	
	2010 Final Budget	YTD 12/31/10	% of Bdgt	2011 Final Budget	YTD 10/31/11	% of Bdgt	2012 Proposed Budget	% of Chg over 2011	\$ Amount over 2011
GENERAL REVENUE FUND									
Public Safety:									
201 Sheriff									
Revenues	256,200	581,108	227%	283,200	400,782	142%	310,441	10%	27,241
Expenditures	(3,388,815)	(3,404,838)	100%	(3,465,664)	(2,733,201)	79%	(3,473,353)	0%	7,689
	(3,132,615)	(2,823,730)		(3,182,464)	(2,332,419)		(3,162,912)		
230 Coroner									
Revenues	0	0	0%	0	0	0%	0	0%	0
Expenditures	(107,201)	(100,809)	94%	(100,810)	(73,901)	73%	(107,455)	7%	6,645
	(107,201)	(100,809)		(100,810)	(73,901)		(107,455)		
251 Jail									
Revenues	60,500	82,159	136%	55,500	47,695	86%	54,750	-1%	(750)
Expenditures	(1,954,781)	(1,701,520)	87%	(1,908,265)	(1,371,136)	72%	(1,848,371)	-3%	(59,894)
	(1,894,281)	(1,619,361)		(1,852,765)	(1,323,441)		(1,793,621)		
255 County Court Services									
Revenues	85,000	86,305	102%	85,000	103	0%	85,000	0%	0
Expenditures	(321,002)	(338,634)	105%	(323,389)	(49,792)	15%	(338,490)	5%	15,101
	(236,002)	(252,329)		(238,389)	(49,689)		(253,490)		
281 Emergency Services									
Revenues	4,000	51,097	1277%	4,000	717	18%	4,000	0%	0
Expenditures	(100,253)	(116,403)	116%	(106,986)	(81,662)	76%	(112,011)	5%	5,025
	(96,253)	(65,306)		(102,986)	(80,945)		(108,011)		
Public Health:									
485 Public Health Services									
Revenues	1,077,782	1,445,747	134%	1,126,964	1,093,900	97%	1,084,000	-4%	(42,964)
Expenditures	(2,035,854)	(2,220,811)	109%	(2,051,283)	(2,024,517)	99%	(2,024,309)	-1%	(26,974)
	(958,072)	(775,064)		(924,319)	(930,617)		(940,309)		
Culture, Parks and Recreation:									
501 Culture & Recreation									
Revenues	0	284	100%	0	0	0%	0	0%	0
Expenditures	(257,812)	(256,564)	100%	(257,449)	(209,865)	82%	(257,449)	0%	0
	(257,812)	(256,280)		(257,449)	(209,865)		(257,449)		
520 Parks									
Revenues	86,000	86,168	100%	86,950	88,592	102%	86,950	0%	0
Expenditures	(281,373)	(284,334)	101%	(321,093)	(272,428)	85%	(319,318)	-1%	(1,775)
	(195,373)	(198,166)		(234,143)	(183,836)		(232,368)		
Conservation & Natural Resources:									
601 Conserv. of Nat. Resources									
Revenues	0	0	0%	0	0	0%	0	0%	0
Expenditures	(62,200)	(62,200)	100%	(61,000)	(61,000)	100%	(61,000)	0%	0
	(62,200)	(62,200)		(61,000)	(61,000)		(61,000)		
603 Extension									
Revenues	1,500	1,275	85%	1,250	413	33%	800	-36%	(450)
Expenditures	(223,370)	(216,855)	97%	(224,249)	(168,922)	75%	(222,779)	-1%	(1,470)
	(221,870)	(215,580)		(222,999)	(168,509)		(221,979)		
604 Agricultural Inspector									
Revenues	0	98	100%	0	0	0%	0	0%	0
Expenditures	(19,693)	(15,099)	77%	(19,700)	(11,621)	59%	(19,700)	0%	0
	(19,693)	(15,001)		(19,700)	(11,621)		(19,700)		
609 County Environmental Services									
Revenues	49,350	36,680	74%	33,500	35,860	107%	36,150	8%	2,650
Expenditures	(137,260)	(120,296)	88%	(132,868)	(101,925)	77%	(136,845)	3%	3,977
	(87,910)	(83,616)		(99,368)	(66,065)		(100,695)		

	2010			2011			2012	Budget Comparisons	
	2010 Final Budget	YTD 12/31/10	% of Bdgt	2011 Final Budget	YTD 10/31/11	% of Bdgt	2012 Proposed Budget	% of Chg over 2011	\$ Amount over 2011
GENERAL REVENUE FUND									
Conservation & Natural Resources: continued									
610 Board of Adjustment									
Revenues	0	243	100%	0	0	0%	0	0%	0
Expenditures	(2,509)	(1,397)	56%	(2,509)	(944)	38%	(2,079)	-17%	(430)
	(2,509)	(1,154)		(2,509)	(944)		(2,079)		
613 Water Resource Management									
Revenues	0	0	0%	0	0	0%	0	0%	0
Expenditures	(8,456)	(8,456)	0%	(8,456)	(8,456)	100%	(8,456)	0%	0
	(8,456)	(8,456)		(8,456)	(8,456)		(8,456)		
615 ISTS Committee									
Revenues	9,931	19,862	200%	9,931	0	0%	9,931	0%	0
Expenditures	(9,931)	(9,161)	92%	(9,931)	(7,819)	79%	(9,931)	0%	0
	0	10,701		0	(7,819)		0		
Economic Development:									
701 McLeod County HRA									
Revenues	0	0	0%	0	0	0%	0	0%	0
Expenditures	(2,476)	(2,045)	83%	(2,476)	(1,550)	63%	(2,476)	0%	0
	(2,476)	(2,045)		(2,476)	(1,550)		(2,476)		
TOTAL GENERAL REVENUE FUND									
Revenues	15,095,547	16,026,662	106%	14,467,155	8,227,946	57%	14,479,631	0%	12,476
Expenditures	(15,098,547)	(14,268,338)	95%	(14,783,264)	(13,331,468)	90%	(14,818,365)	0%	35,101
	(3,000)	1,758,324		(316,109)	(5,103,522)		(338,734)		

	2010			2011			2012	Budget Comparisons	
	2010 Final Budget	YTD 12/31/10	% of Bdgt	2011 Final Budget	YTD 10/31/11	% of Bdgt	2012 Proposed Budget	% of Chg over 2011	\$ Amount over 2011
ROAD & BRIDGE FUND									
105 Surveyor									
Revenues	0	0	0%	0	0	0%	0	0%	0
Expenditures	(142,834)	(127,024)	89%	(140,863)	(104,784)	74%	(133,403)	-5%	(7,460)
	(142,834)	(127,024)		(140,863)	(104,784)		(133,403)		
300 Road & Bridge									
Revenues	14,853,624	12,008,339	81%	7,527,544	7,626,378	101%	9,217,543	22%	1,689,999
Expenditures	0	0	0%	0	0	0%	0	0%	0
	14,853,624	12,008,339		7,527,544	7,626,378		9,217,543		
310 Maintenance									
Revenues	0	0	0%	0	0	0%	0	0%	0
Expenditures	(1,832,178)	(1,888,693)	103%	(2,097,723)	(2,275,266)	108%	(2,143,753)	2%	46,030
	(1,832,178)	(1,888,693)		(2,097,723)	(2,275,266)		(2,143,753)		
320 Construction									
Revenues	0	0	0%	0	0	0%	0	0%	0
Expenditures	(11,032,393)	(6,676,453)	61%	(2,939,447)	(4,788,574)	163%	(6,365,146)	117%	3,425,699
	(11,032,393)	(6,676,453)		(2,939,447)	(4,788,574)		(6,365,146)		
330 Administration									
Revenues	0	0	0%	0	0	0%	0	0%	0
Expenditures	(858,682)	(726,470)	85%	(873,421)	(705,554)	81%	(747,635)	-14%	(125,786)
	(858,682)	(726,470)		(873,421)	(705,554)		(747,635)		
340 Equipment Maintenance									
Revenues	0	0	0%	0	0	0%	0	0%	0
Expenditures	(559,990)	(627,077)	112%	(718,199)	(441,349)	61%	(1,071,654)	49%	353,455
	(559,990)	(627,077)		(718,199)	(441,349)		(1,071,654)		
TOTAL ROAD & BRIDGE FUND									
Revenues	14,853,624	12,008,339	81%	7,527,544	7,626,378	101%	9,217,543	22%	1,689,999
Expenditures	(14,426,077)	(10,045,717)	70%	(6,769,653)	(8,315,527)	123%	(10,461,591)	55%	3,691,938
	427,547	1,962,622		757,891	(689,149)		(1,244,048)		
SOLID WASTE FUND									
391 Solid Waste Tip Fee									
Revenues	486,902	386,457	79%	534,763	270,085	51%	503,392	-6%	(31,371)
Expenditures	(486,902)	(454,530)	93%	(534,763)	(464,101)	87%	(503,392)	-6%	(31,371)
	0	(68,073)		0	(194,016)		0		
392 Solid Waste Abatement									
Revenues	845,000	1,021,311	121%	965,700	984,417	102%	999,000	3%	33,300
Expenditures	(958,685)	(487,580)	51%	(947,664)	(16,144)	2%	(919,186)	-3%	(28,478)
	(113,685)	533,731		18,036	968,273		79,814		
393 Materials Recovery Facility									
Revenues	983,027	851,444	87%	916,991	584,789	64%	971,706	6%	54,715
Expenditures	(983,027)	(963,320)	98%	(916,991)	(893,879)	97%	(971,706)	6%	54,715
	0	(111,876)		0	(309,090)		0		
394 Spruce Ridge Demo Landfill									
Revenues	47,248	22,853	48%	37,000	12,583	0%	0	-100%	(37,000)
Expenditures	0	0	0%	0	0	0%	0	0%	0
	47,248	22,853		37,000	12,583		0		
397 Household Hazardous Waste									
Revenues	197,651	126,324	64%	212,433	24,410	11%	205,336	-3%	(7,097)
Expenditures	(197,651)	(192,700)	97%	(212,433)	(154,151)	73%	(205,336)	-3%	(7,097)
	0	(66,376)		0	(129,741)		0		
TOTAL SOLID WASTE FUND									
Revenues	2,559,828	2,408,389	94%	2,666,887	1,876,284	70%	2,679,434	0%	12,547
Expenditures	(2,626,265)	(2,098,130)	80%	(2,611,851)	(1,528,275)	59%	(2,599,620)	0%	(12,231)
	(66,437)	310,259		55,036	348,009		79,814		

	2010			2011			2012	Budget Comparisons	
	2010 Final Budget	YTD 12/31/10	% of Bdgt	2011 Final Budget	YTD 10/31/11	% of Bdgt	2012 Proposed Budget	% of Chg over 2011	\$ Amount over 2011
SOCIAL SERVICES FUND									
420 Income Maintenance									
Revenues	1,786,570	2,362,945	132%	1,723,823	1,326,626	77%	1,755,009	2%	31,186
Expenditures	(2,209,810)	(2,332,094)	106%	(2,223,810)	(2,006,009)	90%	(2,284,314)	3%	60,504
	(423,240)	30,851		(499,987)	(679,383)		(529,305)		
430 Individual & Family Social Services									
Revenues	7,111,055	7,301,497	103%	7,302,288	4,416,643	60%	6,945,832	-5%	(356,456)
Expenditures	(6,570,373)	(6,376,028)	97%	(6,633,267)	(5,036,563)	76%	(6,792,534)	2%	159,267
	540,682	925,469		669,021	(619,920)		153,298		
440 Trailblazer Transit									
Revenues	0	255,172	100%	208,000	0	0%	543,600	161%	335,600
Expenditures	(312,000)	(379,167)	122%	(508,500)	(387,600)	76%	(543,600)	7%	35,100
	(312,000)	(123,995)		(300,500)	(387,600)		0		
TOTAL SOCIAL SERVICES FUND									
Revenues	8,897,625	9,919,614	111%	9,234,111	5,743,269	62%	9,244,441	0%	10,330
Expenditures	(9,092,183)	(9,087,289)	100%	(9,365,577)	(7,430,172)	79%	(9,620,448)	3%	254,871
	(194,558)	832,325		(131,466)	(1,686,903)		(376,007)		
SPECIAL REVENUE FUND									
015 Law Library									
Revenues	60,000	47,370	79%	60,000	27,219	45%	50,000	-17%	(10,000)
Expenditures	(35,000)	(60,195)	172%	(45,000)	(42,033)	93%	(45,000)	0%	0
	25,000	(12,825)		15,000	(14,814)		5,000		
032 McLeod For Tomorrow									
Revenues	5,000	6,500	130%	12,475	12,350	99%	12,100	-3%	(375)
Expenditures	(8,700)	(10,598)	122%	(12,100)	(9,042)	75%	(12,100)	0%	0
	(3,700)	(4,098)		375	3,308		0		
041 County Auditor's Office									
Revenues	100	30	30%	100	10	10%	100	0%	0
Expenditures	(100)	0	0%	(100)	0	0%	(100)	0%	0
	0	30		0	10		0		
085 Elections									
Revenues	150	174	116%	100	38	38%	100	0%	0
Expenditures	(11,000)	(16,111)	100%	(11,000)	(5,405)	49%	(11,000)	0%	0
	(10,850)	(15,937)		(10,900)	(5,367)		(10,900)		
101 County Recorder's Office									
Revenues	75,000	76,710	102%	75,000	57,312	76%	75,000	0%	0
Expenditures	(50,000)	(52,514)	105%	(75,000)	(75,370)	100%	(105,000)	40%	30,000
	25,000	24,196		0	(18,058)		(30,000)		
102 County Recorder's Compliance Fund									
Revenues	80,000	84,761	106%	80,000	63,569	79%	80,700	1%	700
Expenditures	(50,000)	0	0%	(136,000)	(11)	0%	0	-100%	(136,000)
	30,000	84,761		(56,000)	63,558		80,700		
104 County Recorder's Modernization									
Revenues	0	1,072	100%	0	330	100%	1,000	100%	1,000
Expenditures	(5,000)	(5,413)	108%	0	(11,918)	100%	(10,000)	100%	10,000
	(5,000)	(4,341)		0	(11,588)		(9,000)		
105 County Surveying & GIS									
Revenues	0	1,554	100%	0	100	100%	0	0%	0
Expenditures	0	0	0%	0	0	0%	0	0%	0
	0	1,554		0	100		0		
106 County Recorder's Escrow Deposits									
Revenues	0	3,049	100%	0	3,379	100%	0	0%	0
Expenditures	0	(302)	100%	0	(25)	100%	0	0%	0
	0	2,747		0	3,354		0		

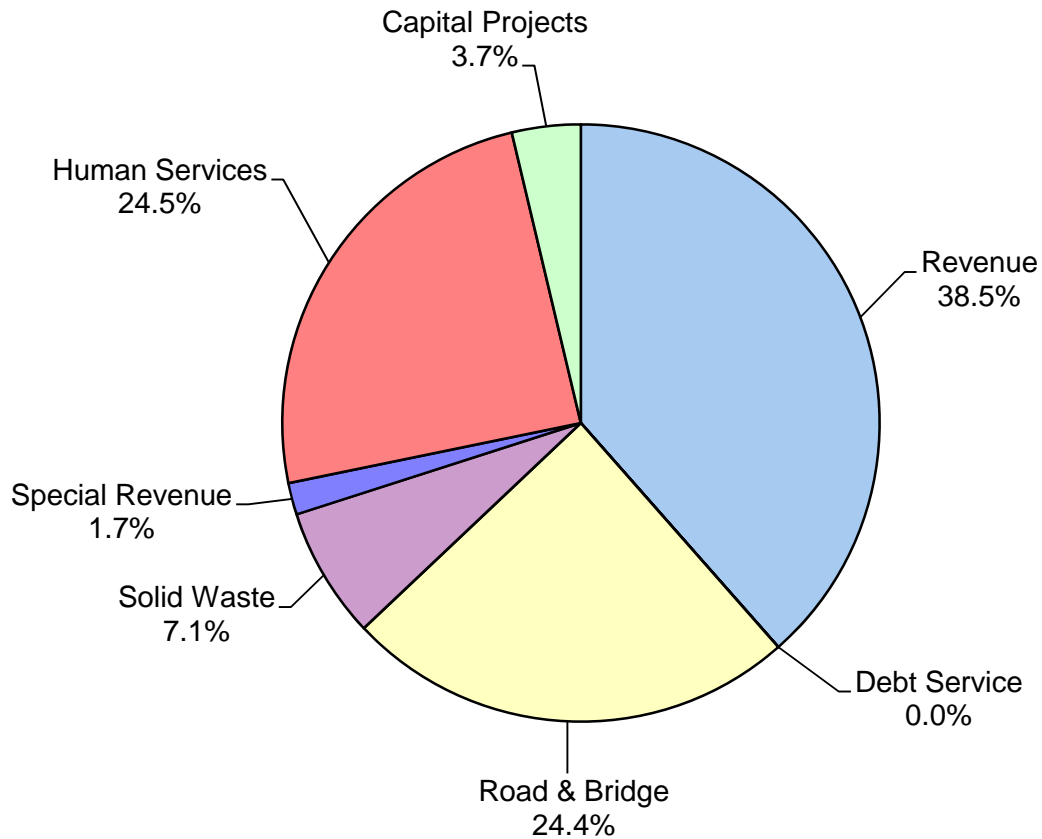
	2010			2011			2012	Budget Comparisons	
	2010 Final Budget	YTD 12/31/10	% of Bdgt	2011 Final Budget	YTD 10/31/11	% of Bdgt	2012 Proposed Budget	% of Chg over 2011	\$ Amount over 2011
SPECIAL REVENUE FUND									
121 Veterans Service Office									
Revenues	10,125	17,298	171%	17,950	10,087	56%	12,800	-29%	(5,150)
Expenditures	(50,000)	0	0%	(65,000)	(39,498)	61%	0	-100%	(65,000)
	(39,875)	17,298		(47,050)	(29,411)		12,800		
122 Veterans Service Grants									
Revenues	0	2,198	100%	0	0	100%	0	0%	0
Expenditures	0	(5,134)	100%	0	0	100%	0	0%	0
	0	(2,936)		0	0		0		
205 Carry Conceal Permit									
Revenues	3,000	10,110	337%	3,000	8,250	275%	7,000	133%	4,000
Expenditures	(3,000)	(51)	2%	(24,500)	(18,405)	75%	(500)	-98%	(24,000)
	0	10,059		(21,500)	(10,155)		6,500		
219 Sheriff's Contingent Drug & Alcohol									
Revenues	2,500	5,512	220%	2,500	4,742	190%	2,500	0%	0
Expenditures	(2,500)	(9,070)	363%	(2,500)	0	0%	(2,500)	0%	0
	0	(3,558)		0	4,742		0		
220 Boat & Water Safety - Grant									
Revenues	0	0	0%	0	3,345	100%	0	0%	0
Expenditures	(7,000)	(9,100)	130%	(7,000)	(4,817)	69%	(7,000)	0%	0
	(7,000)	(9,100)		(7,000)	(1,472)		(7,000)		
222 Snowmobile Enforcement/Safety Grant									
Revenues	0	0	0%	0	0	0%	0	0%	0
Expenditures	(5,000)	(1,752)	35%	(5,000)	(4,157)	83%	(2,200)	56%	2,800
	(5,000)	(1,752)		(5,000)	(4,157)		(2,200)		
223 D.A.R.E. Program									
Revenues	1,500	3,872	258%	500	0	0%	500	0%	0
Expenditures	(1,500)	(3,620)	241%	(1,500)	(530)	35%	(1,500)	0%	0
	0	252		(1,000)	(530)		(1,000)		
224 New Canine Account									
Revenues	0	605	100%	0	50	100%	0	0%	0
Expenditures	0	0	0%	0	0	0%	0	0%	0
	0	605		0	50		0		
225 McLeod County Sheriff's Posse									
Revenues	40,000	43,406	109%	40,000	41,262	103%	40,000	0%	0
Expenditures	(39,644)	(44,039)	111%	(39,621)	(38,267)	97%	(40,000)	1%	379
	356	(633)		379	2,995		0		
226 E Citation Project									
Revenues	0	62,025	100%	0	0	0%	0	0%	0
Expenditures	0	(48,877)	100%	0	(5,150)	100%	0	0%	0
	0	13,148		0	(5,150)		0		
227 Mounted Posse									
Revenues	0	0	0%	0	2,119	100%	0	0%	0
Expenditures	0	0	0%	0	(1,270)	100%	0	0%	0
	0	0		0	849		0		
252 Jail Canteen Account									
Revenues	10,500	6,577	63%	10,500	4,211	40%	6,000	-43%	(4,500)
Expenditures	(13,500)	(7,227)	54%	(13,500)	(9,413)	70%	(9,150)	-32%	(4,350)
	(3,000)	(650)		(3,000)	(5,202)		(3,150)		
254 Annamarie Tudhope Donation									
Revenues	0	2,288,927	100%	24,000	27,551	100%	24,000	0%	0
Expenditures	0	0	0%	0	0	0%	0	0%	0
	0	2,288,927		24,000	27,551		24,000		
255 County Court Services									
Revenues	16,000	19,293	121%	16,000	13,895	87%	17,000	6%	1,000
Expenditures	(5,000)	(16,253)	325%	(22,000)	(16,363)	74%	(22,000)	0%	0
	11,000	3,040		(6,000)	(2,468)		(5,000)		

	2010			2011			2012	Budget Comparisons	
	2010 Final Budget	YTD 12/31/10	% of Bdgt	2011 Final Budget	YTD 10/31/11	% of Bdgt	2012 Proposed Budget	% of Chg over 2011	\$ Amount over 2011
SPECIAL REVENUE FUND									
285 E-911 System Maintenance - Grant									
Revenues	72,100	73,385	102%	72,100	42,744	59%	72,100	0%	0
Expenditures	(72,100)	(53,301)	74%	(72,100)	(51,681)	72%	(72,100)	0%	0
	0	20,084		0	(8,937)		0		
519 Snowmobile Trail - Grant									
Revenues	40,000	62,779	157%	43,000	26,784	62%	44,640	4%	1,640
Expenditures	(40,000)	(44,923)	112%	(43,000)	(44,641)	104%	(44,640)	4%	1,640
	0	17,856		0	(17,857)		0		
603 County Extension									
Revenues	1,000	3,395	340%	1,000	2,081	208%	1,000	0%	0
Expenditures	(1,000)	(2,603)	260%	(1,000)	(2,860)	286%	(1,000)	0%	0
	0	792		0	(779)		0		
611 HI Creek Watershed Septic System Loan									
Revenues	35,850	74,945	209%	50,205	18,133	36%	25,308	-50%	(24,897)
Expenditures	(35,850)	(68,221)	190%	(44,071)	(12,341)	28%	(24,682)	-44%	(19,389)
	0	6,724		6,134	5,792		626		
612 Shoreland - Grant									
Revenues	6,808	9,746	143%	5,876	2,938	50%	5,876	0%	0
Expenditures	(6,808)	(7,324)	108%	(5,876)	(5,608)	95%	(5,876)	0%	0
	0	2,422		0	(2,670)		0		
613 Water Resource Management - Grant									
Revenues	25,767	38,947	151%	20,886	8,456	40%	20,886	0%	0
Expenditures	(25,767)	(24,012)	93%	(20,886)	(18,722)	90%	(20,886)	0%	0
	0	14,935		0	(10,266)		0		
614 Wetlands Administration - Grant									
Revenues	31,974	48,144	151%	27,340	11,170	41%	27,340	0%	0
Expenditures	(31,974)	(32,661)	102%	(27,340)	(24,495)	90%	(27,340)	0%	0
	0	15,483		0	(13,325)		0		
616 BC Watershed Septic System Loan									
Revenues	24,145	29,637	123%	23,662	38,660	163%	23,075	-2%	(587)
Expenditures	(24,145)	(25,483)	106%	(25,483)	(166,047)	652%	(25,484)	0%	1
	0	4,154		(1,821)	(127,387)		(2,409)		
617 Ag Programming									
Revenues	3,000	2,930	98%	3,000	0	0%	3,000	0%	0
Expenditures	(3,000)	(2,425)	81%	(3,000)	(428)	14%	(3,000)	0%	0
	0	505		0	(428)		0		
618 SSTS Grant									
Revenues	0	21,600	100%	0	41,400	100%	0	0%	0
Expenditures	0	(21,954)	100%	0	(12,000)	100%	0	0%	0
	0	(354)		0	29,400		0		
619 Crow River Septic System Loans									
Revenues	0	270,321	100%	30,883	64,671	209%	30,139	-2%	(744)
Expenditures	0	(226,082)	100%	(14,293)	(81,050)	567%	(33,553)	135%	19,260
	0	44,239		16,590	(16,379)		(3,414)		
807 Designated for Capital Assets									
Revenues	0	36,616	100%	0	2,001,041	100%	0	0%	0
Expenditures	0	(81,798)	100%	(1,068,750)	(4,381)	0%	(1,168,750)	9%	100,000
	0	(45,182)		(1,068,750)	1,996,660		(1,168,750)		

	2010			2011			2012	Budget Comparisons	
	2010 Final Budget	YTD 12/31/10	% of Bdgt	2011 Final Budget	YTD 10/31/11	% of Bdgt	2012 Proposed Budget	% of Chg over 2011	\$ Amount over 2011
SPECIAL REVENUE FUND									
840 Juvenile Restitution Fund									
Revenues	8,300	3,595	43%	6,000	2,950	49%	6,000	0%	0
Expenditures	(2,300)	(7,808)	339%	(6,000)	(1,764)	29%	(6,000)	0%	0
	6,000	(4,213)		0	1,186		0		
864 Tobacco License									
Revenues	1,500	900	60%	900	855	95%	900	0%	0
Expenditures	(1,500)	(1,200)	80%	(900)	0	0%	(900)	0%	0
	0	(300)		0	855		0		
868 Alcohol Compliance Checks									
Revenues	0	0	0%	0	100	0%	0	0%	0
Expenditures	0	0	0%	0	0	0%	0	0%	0
	0	0		0	100		0		
886 County Feedlot Program									
Revenues	60,865	94,923	156%	54,044	24,469	45%	54,044	0%	0
Expenditures	(60,865)	(49,830)	82%	(54,044)	(40,740)	75%	(54,044)	0%	0
	0	45,093		0	(16,271)		0		
953 Controlled Substance Fine									
Revenues	5,000	2,580	52%	5,000	1,947	39%	5,000	0%	0
Expenditures	0	(20,508)	100%	0	0	0%	0	0%	0
	5,000	(17,928)		5,000	1,947		5,000		
TOTAL SPECIAL REVENUE FUND									
Revenues	620,184	3,455,486	557%	686,021	2,568,218	374%	648,108	-6%	(37,913)
Expenditures	(592,253)	(960,389)	162%	(1,846,564)	(748,432)	41%	(1,756,305)	-5%	(90,259)
	27,931	2,495,097		(1,160,543)	1,819,786		(1,108,197)		
DEBT SERVICE FUND									
003 GO Capital Equipment Notes 2002									
Revenues	1,107,818	1,081,884	98%	1,115,227	540,131	48%	0	-100%	(1,115,227)
Expenditures	(1,055,064)	(940,381)	89%	(1,059,964)	(1,055,464)	100%	(1,069,242)	1%	9,278
	52,754	141,503		55,263	(515,333)		(1,069,242)		
115 GO Capital Improvement Plan 2000A									
Revenues	286,017	283,414	99%	285,815	139,876	49%	0	-100%	(285,815)
Expenditures	(270,040)	(270,040)	100%	(272,705)	(272,705)	100%	(278,370)	2%	5,665
	15,977	13,374		13,110	(132,829)		(278,370)		
TOTAL DEBT SERVICE FUND									
Revenues	1,393,835	1,365,298	98%	1,401,042	680,007	49%	0	-100%	(1,401,042)
Expenditures	(1,325,104)	(1,210,421)	91%	(1,332,669)	(1,328,169)	100%	(1,347,612)	1%	14,943
	68,731	154,877		68,373	(648,162)		(1,347,612)		
CAPITAL PROJECTS FUND									
003 County Wide									
Revenues	0	10,367	100%	14,000	2,421	17%	1,401,042	0%	0
Expenditures	(519,205)	(723,092)	139%	(691,923)	(361,511)	52%	(1,000,000)	45%	308,077
	(519,205)	(712,725)		(677,923)	(359,090)		401,042		
TOTAL CAPITAL PROJECTS FUND									
Revenues	0	10,367	100%	14,000	2,421	17%	1,401,042	100%	1,387,042
Expenditures	(519,205)	(723,092)	139%	(691,923)	(361,511)	52%	(1,000,000)	45%	308,077
	(519,205)	(712,725)		(677,923)	(359,090)		401,042		

McLeod County Proposed 2012 - Revenue

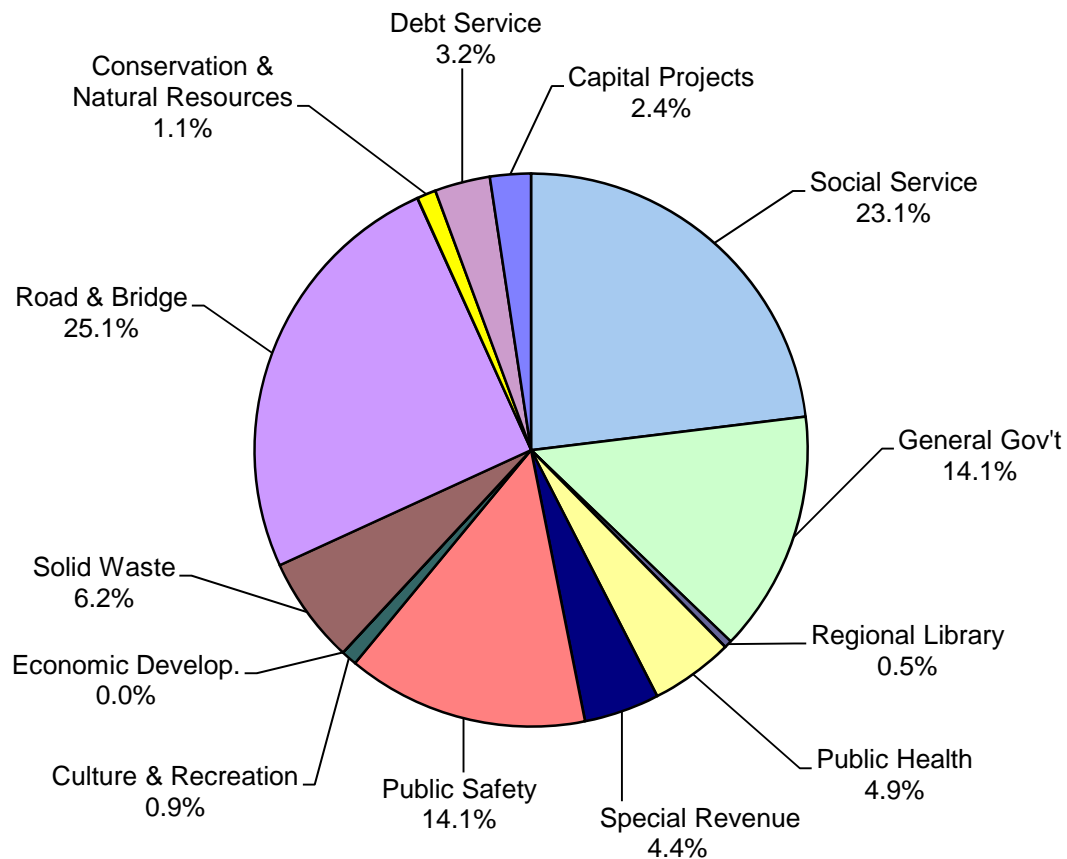
(Income Generated By Fund)



Proposed 2012 - Revenues

Revenue	\$	14,479,631
Debt Service		0
Road & Bridge		9,217,543
Solid Waste		2,679,434
Special Revenue		648,108
Human Services		9,244,441
Capital Projects		1,401,042
	\$	<u>37,670,199</u>

McLeod County Proposed 2012 - Expenditures



Proposed 2012 - Expenditures

General Revenue		\$ 14,630,852
General Gov't	5,871,714	
Public Safety	5,879,680	
Public Health	2,024,309	
Culture/Recreation	389,254	
Conser. & Nat. Res.	463,419	
Economic Develop.	2,476	
Debt Service		1,347,612
Solid Waste		2,599,620
Capital Projects		1,000,000
Road & Bridge		10,461,591
Special Revenue		1,756,305
Social Services		9,620,448
Regional Library		187,513
		<u>\$ 41,603,941</u>

Organizations Allocation

Code	Organization	2009 Budget Allocation	2010 Budget Allocation	2011 Budget Allocation	2012 Budget Allocation	Percent of Change
<i>Culture & Recreation</i>						
501-6335	Mileage	500	0	0	0	0%
501-6875	Memorial Day Costs	2,700	2,700	2,700	2,700	0%
501-6876	Southwest Minnesota Arts & Humanities Council	1,040	983	983	983	0%
501-6877	Pioneerland Library System	179,848	187,513	187,513	187,513	0%
501-6878	Southern Minnesota Tourism Association	700	700	700	700	0%
Heartland Community Action Agency						
501-6891	Transportation	0	0	0	0	0%
501-6887	Local Activities - Outreach	13,520	12,844	12,844	12,844	0%
		13,520	12,844	12,844	12,844	0%
501-6881	McLeod Alliance for Victims of Domestic Violence	8,320	7,863	7,500	7,500	0%
501-6879	McLeod County Historical Society	41,600	39,312	39,312	39,312	0%
501-6894	Southwest Minnesota Foundation	6,240	5,897	5,897	5,897	0%
	Totals	254,468	257,812	257,449	257,449	0%
<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	62,400	61,200	60,000	60,000	0%
	Totals	63,400	62,200	61,000	61,000	0%
<i>Social Services</i>						
11	McLeod County Food Shelf - Glencoe	2,000	2,000	2,000	2,000	0%
11	McLeod County Treatment Program - Visitation/Exchange Center	5,000	4,725	4,725	4,725	0%
	Totals	7,000	6,725	6,725	6,725	0%
<i>Water Resource Management Grant</i>						
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%
	Totals	9,357	9,357	9,357	9,357	0%

McLeod County Bonded Indebtedness as of 12/31/2011

Bonds	Code	Original Amount	Date of Issue	Interest Rate	Outstanding 12/31/2010	Issued in 2011	Paid in 2011	Outstanding 12/31/2011
GO Capital Improvement - Series 2005	35-115	1,275,000	02/08/2005	2.4500%	530,000	0	260,000	270,000
GO Capital Equipment Notes - Series 2009	35-003	3,000,000	05/12/2009	1.3974%	2,090,000	0	1,035,000	1,055,000
High Island Watershed Loans	25-611			3.0000%	193,264	0	20,920	172,344
Buffalo Creek Watershed Loans	25-616			3.0000%	208,941	164,777	21,411	352,307
Crow River Watershed Loans	25-619			3.0000%	487,097	81,050	14,125	554,022
Totals		4,275,000			3,509,302	245,827	1,351,456	2,403,673

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 2012 Property Tax Levy

Certification Date: December 27, 2011

I hereby certify the 2012 Original Budget and Levy as approved by the County Board of Commissioners'.

County Board Chair

County Administrator

Fund	Total Revenues	Total Expenses	Reserves	2012 Certified Levy
<u>Levy Funds</u>				
01 Revenue	14,292,118	14,630,852	(338,734)	9,814,545
05 Library	187,513	187,513	-	-
	\$ 14,479,631	\$ 14,818,365	\$ (338,734)	\$ 9,814,545
02 Road & Bridge	\$ 9,217,543	\$ 10,461,591	\$ (1,244,048)	\$ 3,332,097
03 Social Services	\$ 9,244,441	\$ 9,620,448	\$ (376,007)	\$ 4,245,901
Debt Service				
08 003-Captial Equipment Notes	-	1,069,242	(1,069,242)	-
09 115-Courthouse Remodeling	-	278,370	(278,370)	-
	\$ -	\$ 1,347,612	\$ (1,347,612)	\$ -
Capitla Projects	\$ 1,401,042	\$ 1,000,000	\$ 401,042	\$ 1,401,042
<u>Non-Levy Funds</u>				
Solid Waste	\$ 2,679,434	\$ 2,599,620	\$ 79,814	\$ -
Special Revenue	\$ 648,108	\$ 1,756,305	\$ (1,108,197)	\$ -
Grand Totals	\$ 37,670,199	\$ 41,603,941	\$ (3,933,742)	\$ 18,793,585

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 2011 for taxes payable in 2012 is for the 2012/2013 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 "2011 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>