



MCLEOD COUNTY
BOARD OF COMMISSIONER'S
2014 BUDGET HEARING

Tuesday, December 3, 2013

6:00 p.m.

McLeod County Courthouse

Commissioners' Room

830 11th Street East

Glencoe, MN 55336

Paul Wright - Chairperson
Kermit Terlinden- Vice Chairperson
Sheldon Nies
Ron Shimanski
Jon Christensen

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McLeod County 2013 Organization

County Commissioners:

		Term Expires
1st District	Ron Shimanski	January 2017
2nd District	Kermit Terlinden	January 2015
3rd District	Paul Wright	January 2017
4th District	Sheldon Nies	January 2017
5th District	Jon Christensen	January 2015

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 2019
Judge of District Court - Seat 29	Terrence E. Conkel	January 2019

Appointed Department Heads:

County Administrator	Pat Melvin
County Assessor	Sue Schulz
County Environmentalist	Roger Berggren
County Highway Engineer	John Brunkhorst
County Information Systems Manager	Vincent Traver
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. Quinn Strobl
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

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.

For Governments in Minnesota:
Property Tax Levy ÷ Tax Base = Tax Rate

Levies are impacted by:

- * Number and scope of taxing authorities
 - State (1)
 - Counties (87)
 - Cities (854)
 - Townships (1,802)
 - Special Taxing Districts (242+)
 - TIF Districts (2,600)
- * Service demands and mandates
- * **Property Tax Aids (10)** and other Revenues
- * State-imposed **levy limitations**

Tax Bases are impacted by:

- * **Exemptions (47 categories)**
- * **Exclusions (6)**
- * **Special valuations and deferments (4)**
- * **Tax base definitions (6) and classifications (55 incl. tiers)**

Tax Rates are impacted by:

- * **Disparity Reduction Aid (1)**
- * **Special service areas**

For Taxpayers:
 Parcel Tax Base X Tax Rate = Parcel Tax Bill

Parcel Taxes are impacted by:

- * Credits (11)
- * Senior Deferral Program (1)
- * Refunds (4)

For Governments in McLeod County:
Property Tax Levy ÷ Tax Base = Tax Rate

Levies are impacted by:

- * Number and scope of taxing authorities
 - State (1)
 - Counties (1)
 - Cities (9)
 - Townships (14)
 - Special Taxing Districts (5)
 - TIF Districts (11)
- * Service demands and mandates
- * **Property Tax Aids (6)** and other Revenues
- * State-imposed **levy limitations**

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"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:

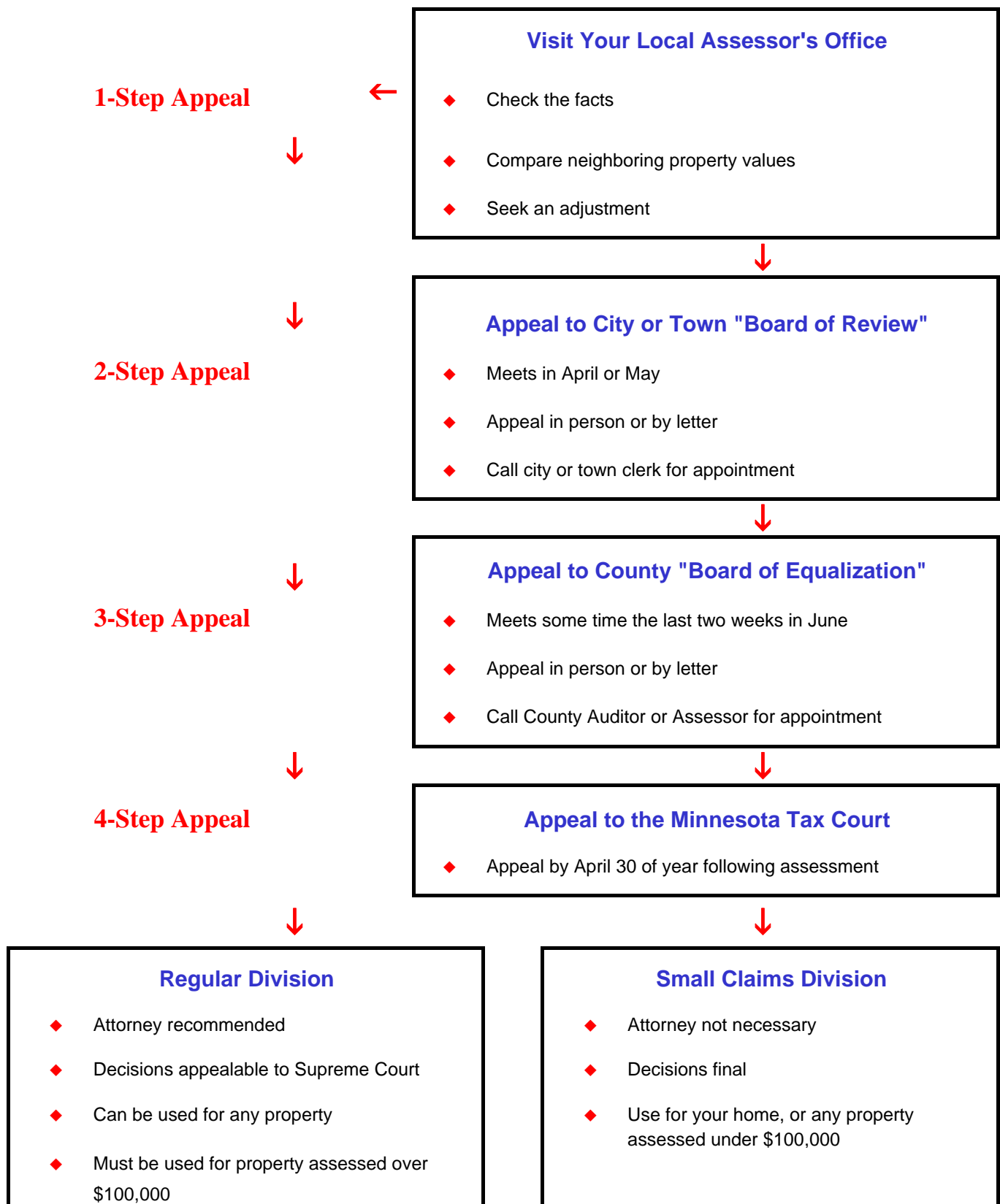
- ◆ Calculates tax increment captured percentages.
- ◆ Adjusts tax capacity for tax increment.
- ◆ Determine the tax capacity rates by dividing the proposed levy by the proposed total amount of tax capacity in the taxing district.
- ◆ Calculates the amount of each property owner's proposed tax.
- ◆ Prepares 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 2014 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 \$1,500,000 of market value Value over \$1,500,000	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 \$100,000 Residential Homestead.

Your Home's Tax Capacity Equals:
 $(\$100,000 \times 1\%) = \$1,000$

Property Tax Classification Rates Comparison

Property Type	Payable 2010	Payable 2011	Payable 2012	Payable 2013	Payable 2014
(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	0.50%	0.50%	0.50%	0.50%	0.50%
\$600,000 - \$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%
continued on next page....					

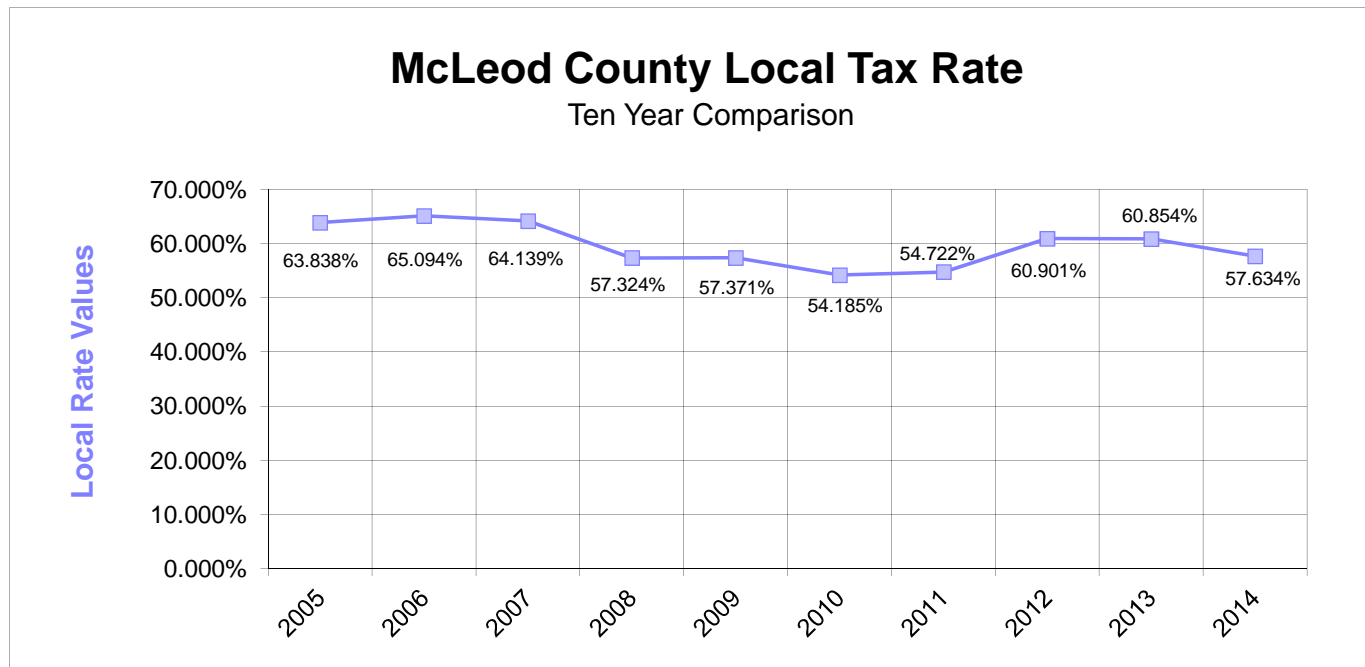
Property Tax Classification Rates Comparison

Property Type	Payable 2010	Payable 2011	Payable 2012	Payable 2013	Payable 2014
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 \$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%	-	-
first \$1,290,000	-	-	-	0.50%	0.50%
over \$1,290,000	-	-	-	1.00%	1.00%
first \$1,500,000	-	-	-	-	-
over \$1,500,000	-	-	-	-	-
(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 2005	Actual 2006	Actual 2007	Actual 2008	Actual 2009	Actual 2010	Actual 2011	Actual 2012	Actual 2013	Proposed 2014
A. Taxable Market Value	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	3,139,603,800	3,144,089,900	3,431,542,600
B. Total Net Tax Capacity	23,710,651	26,403,321	28,879,298	31,044,072	32,556,773	35,375,690	34,046,577	30,682,870	30,651,501	33,033,864
C. Tax Increment	436,079	389,665	364,330	400,251	433,729	385,390	418,970	450,203	407,452	402,887
D. Local Taxable Tax Capacity	23,274,572	26,013,656	28,514,968	30,643,821	32,123,044	34,990,300	33,627,607	30,232,667	30,244,049	32,630,977
E. Local Tax Rate	63.838%	65.094%	64.139%	57.324%	57.371%	54.185%	54.722%	60.901%	60.854%	57.634%

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 reducing it by the Market Value Exclusion:

The first 76,000 X 40% = 30,400

100,000 - 76,000 = 24,000

24,000 X 9% = 2,160

30,400 - 2,160 = 28,240 (Market Value Exclusion Amount)

100,000 - 28,240 = 71,760 (Taxable Market Value)

$$71,760 \times 1.00\% = 718$$

(718 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 2014 local tax rate is **156.5310%** and the payable 2014 market value referenda rate is **0.25622%**.

4. Calculate the Gross Tax (excluding special assessments):

718	x	1.56531	=	\$1,123.89
100,000	x	0.0025622	=	<u>256.22</u>
Total.....				<u><u>\$1,380.11</u></u>

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

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

$$100,000 - 76,000 = 24,000$$

$$24,000 \times 9\% = 2,160$$

$$30,400 - 2,160 = 28,240 \text{ (Market Value Exclusion Amount)}$$

$$100,000 - 28,240 = 71,760 \text{ (Taxable Market Value)}$$

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 2014 the preliminary commercial-industrial state general levy property tax rate is **53.000%** and the preliminary seasonal residential recreational state general levy property tax rate is **23.000%**. 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?

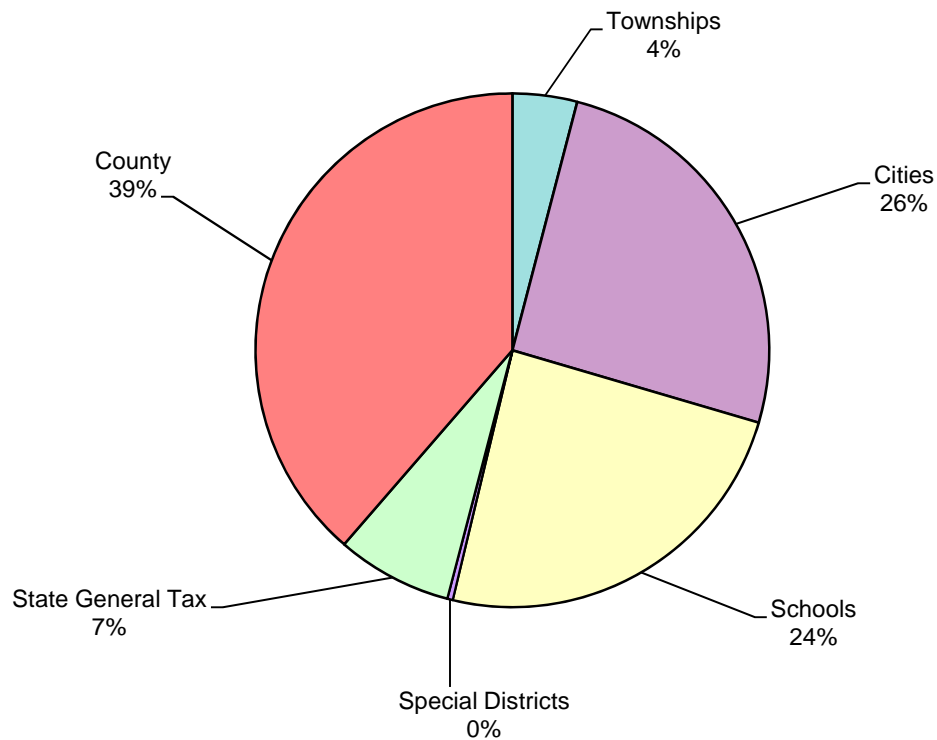
The state property tax will be paid to the County Treasurer at the same time that local property taxes are paid. The payment of state and local property taxes to the County Treasurer is to be a combined payment. Separate payments are not to be made. Unlike other property taxes, the money raised from 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 2011	Final 2012	Final 2013	Proposed 2014	Percent of Increase
TOWNSHIPS AND CITIES					
Acoma Township	232,000	238,000	238,000	258,000	8.40%
Bergen Township	265,000	235,000	200,000	185,000	-7.50%
Collins Township	95,000	100,000	103,000	107,000	3.88%
Glencoe Township	65,000	75,000	75,000	85,000	13.33%
Hale Township	165,000	165,000	165,000	165,000	0.00%
Hassan Valley Township	143,000	143,000	150,000	150,000	0.00%
Helen Township	165,000	165,000	190,000	190,000	0.00%
Hutchinson Township	131,500	145,443	125,000	124,500	-0.40%
Lynn Township	94,500	110,000	110,000	138,000	25.45%
Penn Township	89,000	89,000	96,500	110,000	13.99%
Rich Valley Township	62,000	67,433	71,480	65,000	-9.07%
Round Grove Township	100,000	95,000	95,000	95,000	0.00%
Sumter Township	95,000	95,000	95,000	95,000	0.00%
Winsted Township	193,000	208,000	207,000	207,000	0.00%
Biscay City	16,628	17,126	17,640	18,169	3.00%
Brownnton City	351,882	387,917	387,917	387,917	0.00%
Glencoe City	2,108,500	2,282,894	2,275,942	2,247,587	-1.25%
Hutchinson City	6,360,187	6,454,224	6,454,224	6,552,965	1.53%
Lester Prairie City	642,197	608,954	640,197	642,000	0.28%
Plato City	171,000	185,800	197,990	214,850	8.52%
Silver Lake City	481,137	490,136	481,973	478,319	-0.76%
Stewart City	370,134	370,134	375,686	386,957	3.00%
Winsted City	1,117,629	1,117,629	1,103,432	1,103,432	0.00%
SCHOOL DISTRICTS					
#0423-Hutchinson	2,580,254	2,456,380	2,480,459	2,325,751	-6.24%
#0424-Lester Prairie	319,702	193,743	362,708	422,845	16.58%
#2159-Buffalo Lake Hector	572,168	567,448	582,435	399,583	-31.39%
#2365-Gibbon Fairfax Winthrop	1,221,364	1,241,109	1,088,276	1,126,528	3.51%
#2687-Howard Lake Waverly Winsted	2,423,629	2,560,716	2,569,559	2,644,783	2.93%
#2859-Glencoe Silver Lake	954,585	912,525	989,887	860,450	-13.08%
COUNTY					
Revenue	9,127,032	9,627,032	9,627,032	10,042,662	4.32%
Road & Bridge	3,332,097	3,262,097	3,262,097	3,262,097	0.00%
Human Services	4,245,901	3,809,343	3,807,076	3,807,076	0.00%
Trailblazer Transit	0	407,600	409,867	409,867	0.00%
Debt Service	285,815	0	0	0	0.00%
Pioneerland Library	187,513	187,513	187,513	187,513	0.00%
Capital Projects	0	1,000,000	1,000,000	1,000,000	0.00%
Capital Equipment Notes	1,115,227	0	0	0	0.00%
Total County	18,293,585	18,293,585	18,293,585	18,709,215	2.27%
SPECIAL DISTRICTS					
Buffalo Creek Watershed	57,827	57,453	68,770	72,336	5.19%
High Island Watershed	21,255	29,786	29,160	29,086	-0.25%
Hutchinson EDA	159,985	154,174	150,218	150,450	0.15%
Hutchinson HRA	130,000	140,000	150,000	153,521	2.35%
Region 6E	72,721	71,669	69,766	67,301	-3.53%
Total Tax Capacity Levies	40,321,369	40,524,278	40,690,804	40,968,545	0.68%
MARKET VALUE LEVY SCHOOL DISTRICTS					
#0423-Hutchinson	2,514,017	2,377,473	2,320,003	684,524	-70.49%
#0424-Lester Prairie	498,911	453,602	450,977	248,571	-44.88%
#2159-Buffalo Lake Hector	486,520	554,713	430,604	544,617	26.48%
#2365-Gibbon Fairfax Winthrop	365,484	719,129	695,930	588,814	-15.39%
#2687-Howard Lake Waverly Winsted	949,127	847,044	810,247	773,084	-4.59%
#2859-Glencoe Silver Lake	1,392,945	1,502,062	1,333,776	1,086,513	-18.54%
Total Market Value Levies	6,207,004	6,454,023	6,041,537	3,926,123	-35.01%
Grand Total Levies	46,528,373	46,978,301	46,732,341	44,894,668	-3.93%

Where Do Your Property Tax Dollars Go?

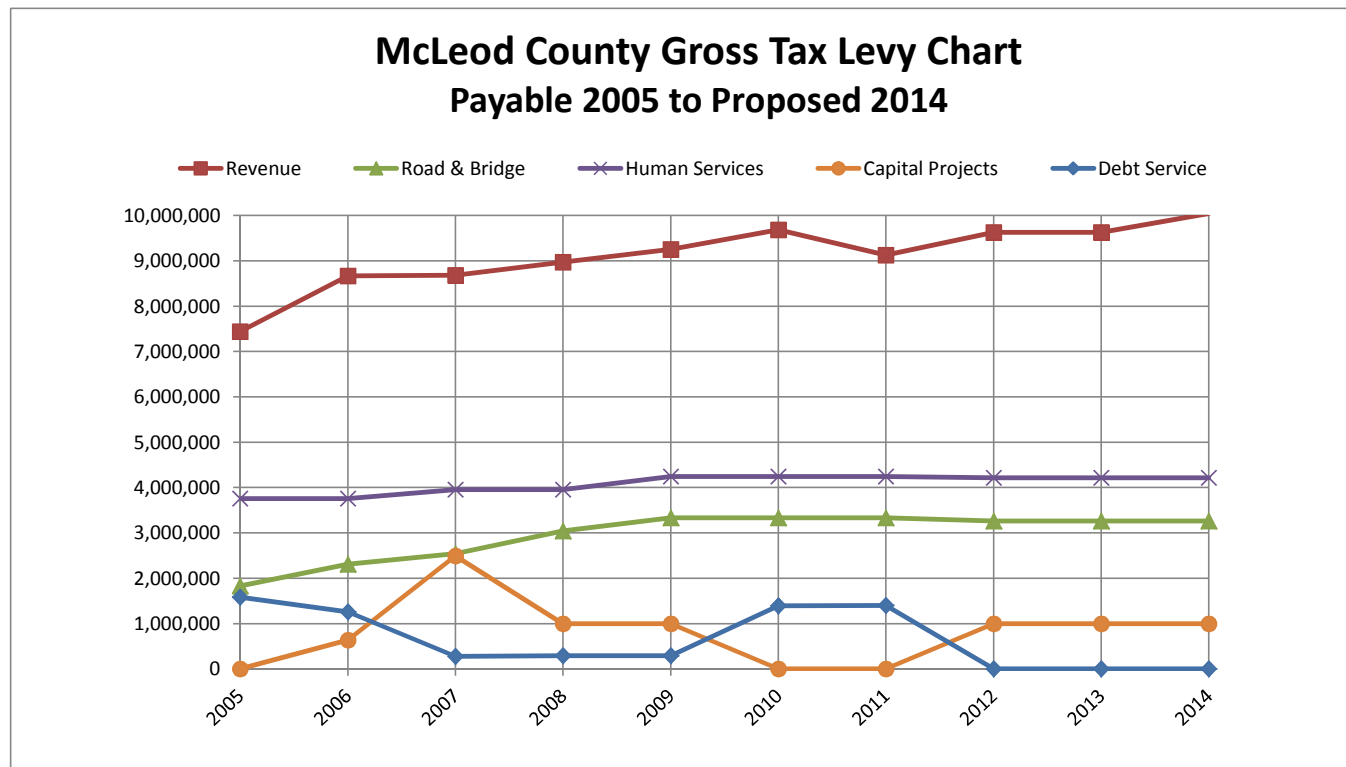


All Taxing Authorities in McLeod County

Townships	1,974,500
Cities	12,336,167
Schools	11,706,063
Special Districts	168,723
State General Tax	3,527,199
County	18,709,215
Total	<u><u>\$ 48,421,867</u></u>

McLeod County Gross Tax Levy Comparison - Payable 2005 to Proposed 2014

Fund	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Revenue	7,439,451	8,665,179	8,683,679	8,970,945	9,255,727	9,686,526	9,127,032	9,627,032	9,627,032	10,042,662
Road & Bridge	1,828,754	2,308,754	2,546,085	3,041,515	3,332,097	3,332,097	3,332,097	3,262,097	3,262,097	3,262,097
Human Services	3,756,839	3,756,839	3,955,319	3,955,319	4,245,901	4,245,901	4,245,901	4,216,943	4,216,943	4,216,943
Debt Service	1,584,904	1,257,243	280,351	294,418	293,105	1,393,835	1,401,042	0	0	0
Pioneerland Library	130,000	145,919	160,000	172,734	179,848	187,513	187,513	187,513	187,513	187,513
Capital Projects	0	635,232	2,495,430	1,000,000	1,000,000	0	0	1,000,000	1,000,000	1,000,000
Total	14,739,948	16,769,166	18,120,864	17,434,931	18,306,678	18,845,872	18,293,585	18,293,585	18,293,585	18,709,215
Percent of Increase or Decrease over Previous Year	0.6%	13.8%	8.1%	-3.8%	5.0%	2.95%	-2.93%	0.00%	0.00%	2.27%



McLeod County Budget Summary Report

(Fund Totals Only)

	2013 Final Budget	2014 Proposed Budget	Budget Difference	% Difference
Total General Revenue Fund				
Revenues	14,917,859	14,632,765	(285,094)	-2%
Expenditures	(14,935,692)	(15,181,547)	245,855	2%
Net	(17,833)	(548,782)		
Total Road & Bridge Fund				
Revenues	9,396,597	9,867,297	470,700	5%
Expenditures	(9,844,014)	(10,133,574)	289,560	3%
Net	(447,417)	(266,277)		
Total Solid Waste Fund				
Revenues	2,801,539	2,894,053	92,514	3%
Expenditures	(2,605,151)	(2,687,954)	82,803	3%
Net	196,388	206,099		
Total Social Services Fund				
Revenues	9,419,998	9,678,353	258,355	3%
Expenditures	(9,771,185)	(9,931,508)	160,323	2%
Net	(351,187)	(253,155)		
Total Special Revenue Fund				
Revenues	1,708,199	1,719,549	11,350	1%
Expenditures	(3,235,318)	(1,830,142)	(1,405,176)	-43%
Net	(1,527,119)	(110,593)		
Total Debt Service Fund				
Revenues	0	0	0	0%
Expenditures	0	0	0	0%
Net	0	0		
Grand Total				
Revenues	38,244,192	38,792,017	547,825	1%
Expenditures	(40,391,360)	(39,764,725)	(626,635)	-2%
Net	(2,147,168)	(972,708)	(78,810)	

	2012			2013			2014	Budget Comparisons	
	2012 Final Budget	YTD 12/31/12	% of Bdgt	2013 Final Budget	YTD 10/31/13	% of Bdgt	2014 Proposed Budget	% of Chg over 2013	\$ Amount over 2013
GENERAL REVENUE FUND									
General Government									
003 County Wide									
Revenues	11,697,820	12,101,094	103%	12,085,720	6,620,278	55%	11,701,350	-3%	(384,370)
Expenditures	(293,146)	(2,048,183)	699%	(280,650)	(37,609)	13%	(507,512)	81%	226,862
	11,404,674	10,052,911		11,805,070	6,582,669		11,193,838		
005 Commissioners									
Revenues	0	1,934	100%	0	56	100%	0	0%	0
Expenditures	(283,421)	(249,006)	88%	(281,810)	(222,504)	79%	(276,610)	-2%	(5,200)
	(283,421)	(247,072)		(281,810)	(222,448)		(276,610)		
013 Court Administrator									
Revenues	0	1,830	100%	0	1,641	100%	0	0%	0
Expenditures	(128,000)	(117,509)	92%	(117,500)	(88,138)	75%	(121,500)	3%	4,000
	(128,000)	(115,679)		(117,500)	(86,497)		(121,500)		
031 Administrator									
Revenues	0	10	100%	0	10	100%	0	0%	0
Expenditures	(323,599)	(310,330)	96%	(338,547)	(281,769)	83%	(336,928)	0%	(1,619)
	(323,599)	(310,320)		(338,547)	(281,759)		(336,928)		
041 Auditor									
Revenues	261,672	204,618	78%	232,672	181,388	78%	232,672	0%	0
Expenditures	(486,025)	(469,172)	97%	(464,033)	(318,301)	69%	(464,033)	0%	0
	(224,353)	(264,554)		(231,361)	(136,913)		(231,361)		
065 Information Systems Office									
Revenues	32,500	44,813	138%	66,670	74,852	112%	85,275	28%	18,605
Expenditures	(820,929)	(860,538)	105%	(935,520)	(610,251)	65%	(983,287)	5%	47,767
	(788,429)	(815,725)		(868,850)	(535,399)		(898,012)		
075 Central Services Charge Backs									
Revenues	0	12,036	100%	0	10,011	100%	0	0%	0
Expenditures	0	(5,586)	100%	0	(53,607)	100%	0	0%	0
	0	6,450		0	(43,596)		0		
076 Central Services									
Revenues	0	2,203	100%	0	1,073	100%	0	0%	0
Expenditures	(273,100)	(111,225)	41%	(297,865)	(146,992)	49%	(234,020)	-21%	(63,845)
	(273,100)	(109,022)		(297,865)	(145,919)		(234,020)		
077 County Insurance									
Revenues	0	352,437	100%	0	4,854	100%	0	0%	0
Expenditures	(269,400)	(356,509)	132%	(241,777)	(254,195)	105%	(241,777)	0%	0
	(269,400)	(4,072)		(241,777)	(249,341)		(241,777)		
080 Safety									
Revenues	0	0	0%	0	0	0%	0	0%	0
Expenditures	(5,150)	(3,983)	77%	(5,150)	(4,140)	80%	(5,150)	0%	0
	(5,150)	(3,983)		(5,150)	(4,140)		(5,150)		
085 Elections									
Revenues	400	1,343	336%	0	5,175	100%	0	0%	0
Expenditures	(95,677)	(86,195)	90%	(88,434)	(28,919)	33%	(88,434)	0%	0
	(95,277)	(84,852)		(88,434)	(23,744)		(88,434)		
091 Attorney									
Revenues	72,000	52,610	73%	70,000	38,485	55%	70,000	0%	0
Expenditures	(580,045)	(560,463)	97%	(595,562)	(453,414)	76%	(583,084)	-2%	(12,478)
	(508,045)	(507,853)		(525,562)	(414,929)		(513,084)		

	2012			2013			2014	Budget Comparisons	
	2012 Final Budget	YTD 12/31/12	% of Bdgt	2013 Final Budget	YTD 10/31/13	% of Bdgt	2014 Proposed Budget	% of Chg over 2013	\$ Amount over 2013
GENERAL REVENUE FUND									
General Government (continued)									
093 Attorney Contingent									
Revenues	0	0	0%	0	0	0%	0	0%	0
Expenditures	(4,000)	(3,215)	80%	(4,000)	(3,265)	82%	(4,000)	0%	0
	(4,000)	(3,215)		(4,000)	(3,265)		(4,000)		
101 Recorder									
Revenues	178,000	214,518	121%	185,000	169,724	92%	200,000	8%	15,000
Expenditures	(284,492)	(279,433)	98%	(281,818)	(219,111)	78%	(282,298)	0%	480
	(106,492)	(64,915)		(96,818)	(49,387)		(82,298)		
103 Assessor									
Revenues	154,402	172,554	112%	171,381	165,588	97%	171,381	0%	0
Expenditures	(419,670)	(361,174)	86%	(390,881)	(276,948)	71%	(394,152)	1%	3,271
	(265,268)	(188,620)		(219,500)	(111,360)		(222,771)		
107 Zoning									
Revenues	32,715	33,863	104%	35,625	26,940	76%	35,275	-1%	(350)
Expenditures	(212,701)	(219,019)	103%	(234,105)	(184,305)	79%	(282,375)	21%	48,270
	(179,986)	(185,156)		(198,480)	(157,365)		(247,100)		
111 Courthouse									
Revenues	1,000	56	6%	0	0	0%	0	0%	0
Expenditures	(417,331)	(406,329)	97%	(388,021)	(298,400)	77%	(387,321)	0%	(700)
	(416,331)	(406,273)		(388,021)	(298,400)		(387,321)		
112 North Complex									
Revenues	0	1,040	100%	1,000	795	80%	1,200	20%	200
Expenditures	(55,000)	(68,151)	124%	(56,300)	(59,952)	106%	(57,600)	2%	1,300
	(55,000)	(67,111)		(55,300)	(59,157)		(56,400)		
115 County Building Major Repairs									
Revenues	0	0	0%	0	0	0%	0	0%	0
Expenditures	(94,400)	(76,202)	81%	(94,400)	(42,777)	45%	(106,000)	12%	11,600
	(94,400)	(76,202)		(94,400)	(42,777)		(106,000)		
116 Health & Human Services									
Revenues	138,000	138,000	100%	138,000	115,000	83%	139,776	1%	1,776
Expenditures	(152,836)	(137,726)	90%	(141,494)	(128,193)	91%	(139,776)	-1%	(1,718)
	(14,836)	274		(3,494)	(13,193)		0		
117 Fairgrounds									
Revenues	86,000	105,529	123%	90,000	66,110	73%	96,500	7%	6,500
Expenditures	(257,946)	(233,987)	91%	(259,328)	(186,534)	72%	(265,260)	2%	5,932
	(171,946)	(128,458)		(169,328)	(120,424)		(168,760)		
121 Veteran Services									
Revenues	0	0	0%	0	0	0%	0	0%	0
Expenditures	(158,784)	(146,055)	92%	(152,086)	(111,866)	74%	(152,206)	0%	120
	(158,784)	(146,055)		(152,086)	(111,866)		(152,206)		
143 License Bureau									
Revenues	153,100	183,373	120%	162,600	156,000	96%	162,600	0%	0
Expenditures	(162,614)	(158,332)	97%	(170,790)	(127,866)	96%	(170,790)	0%	0
	(9,514)	25,041		(8,190)	28,134		(8,190)		

	2012			2013			2014	Budget Comparisons	
	2012 Final Budget	YTD 12/31/12	% of Bdgt	2013 Final Budget	YTD 10/31/13	% of Bdgt	2014 Proposed Budget	% of Chg over 2013	\$ Amount over 2013
GENERAL REVENUE FUND									
Public Safety									
201 Sheriff									
Revenues	310,441	393,359	127%	300,700	353,541	118%	290,700	-3%	(10,000)
Expenditures	(3,622,113)	(3,408,320)	94%	(3,623,503)	(2,767,681)	76%	(3,581,003)	-1%	(42,500)
	(3,311,672)	(3,014,961)		(3,322,803)	(2,414,140)		(3,290,303)		
251 Jail									
Revenues	54,750	79,660	145%	54,750	57,841	106%	54,750	0%	0
Expenditures	(1,855,760)	(1,653,266)	89%	(1,849,075)	(1,314,103)	71%	(1,844,751)	0%	(4,324)
	(1,801,010)	(1,573,606)		(1,794,325)	(1,256,262)		(1,790,001)		
255 County Court Services									
Revenues	85,000	84,862	100%	85,000	0	0%	88,495	4%	3,495
Expenditures	(345,732)	(343,550)	99%	(352,034)	(49,179)	14%	(352,154)	0%	120
	(260,732)	(258,688)		(267,034)	(49,179)		(263,659)		
281 Emergency Services									
Revenues	4,000	24,202	605%	4,000	0	0%	20,000	400%	16,000
Expenditures	(112,036)	(101,171)	90%	(138,626)	(91,943)	66%	(134,946)	-3%	(3,680)
	(108,036)	(76,969)		(134,626)	(91,943)		(114,946)		
Public Health									
485 Public Health Services									
Revenues	1,084,000	1,464,337	135%	1,086,950	1,233,231	113%	1,133,350	4%	46,400
Expenditures	(2,042,645)	(2,306,427)	113%	(2,119,879)	(1,970,478)	93%	(2,136,329)	1%	16,450
	(958,645)	(842,090)		(1,032,929)	(737,247)		(1,002,979)		
Culture, Parks and Recreation									
501 Culture & Recreation									
Revenues	0	0	0%	0	0	0%	0	0%	0
Expenditures	(257,449)	(256,011)	99%	(257,449)	(208,932)	81%	(269,593)	5%	12,144
	(257,449)	(256,011)		(257,449)	(208,932)		(269,593)		
520 Parks									
Revenues	86,950	101,637	117%	90,800	88,550	98%	90,800	0%	0
Expenditures	(330,309)	(344,516)	104%	(320,230)	(280,785)	88%	(320,170)	0%	(60)
	(243,359)	(242,879)		(229,430)	(192,235)		(229,370)		
Conservation & Natural Resources									
601 Conserv. of Nat. Resources									
Revenues	0	0	0%	0	0	0%	0	0%	0
Expenditures	(61,000)	(60,000)	98%	(61,000)	(60,000)	98%	(60,000)	-2%	(1,000)
	(61,000)	(60,000)		(61,000)	(60,000)		(60,000)		
603 Extension									
Revenues	800	1,343	168%	800	421	53%	800	0%	0
Expenditures	(223,523)	(208,979)	93%	(220,253)	(162,256)	74%	(224,052)	2%	3,799
	(222,723)	(207,636)		(219,453)	(161,835)		(223,252)		
604 Agricultural Inspector									
Revenues	0	0	0%	0	0	0%	0	0%	0
Expenditures	(19,700)	(12,992)	66%	(19,839)	(10,605)	53%	(19,357)	-2%	(482)
	(19,700)	(12,992)		(19,839)	(10,605)		(19,357)		
609 County Environmental Services									
Revenues	36,150	40,275	111%	37,250	42,830	115%	38,900	4%	1,650
Expenditures	(145,511)	(141,802)	97%	(132,510)	(101,003)	76%	(133,662)	1%	1,152
	(109,361)	(101,527)		(95,260)	(58,173)		(94,762)		

	2012			2013			2014	Budget Comparisons	
	2012 Final Budget	YTD 12/31/12	% of Bdgt	2013 Final Budget	YTD 10/31/13	% of Bdgt	2014 Proposed Budget	% of Chg over 2013	\$ Amount over 2013
GENERAL REVENUE FUND									
Conservation & Natural Resources (continued)									
615 ISTS Committee									
Revenues	9,931	37,882	381%	18,941	0	0%	18,941	0%	0
Expenditures	(19,959)	(19,793)	99%	(18,747)	(15,092)	81%	(18,941)	1%	194
	(10,028)	18,089		194	(15,092)		0		
Economic Development									
701 McLeod County HRA									
Revenues	0	0	0%	0	0	0%	0	0%	0
Expenditures	(2,476)	(1,593)	64%	(2,476)	(1,077)	43%	(2,476)	0%	0
	(2,476)	(1,593)		(2,476)	(1,077)		(2,476)		
TOTAL GENERAL REVENUE FUND									
Revenues	14,479,631	15,851,418	109%	14,917,859	9,414,394	63%	14,632,765	-2%	(285,094)
Expenditures	(14,816,479)	(16,126,742)	109%	(14,935,692)	(11,172,190)	75%	(15,181,547)	2%	245,855
	(336,848)	(275,324)		(17,833)	(1,757,796)		(548,782)		

	2012			2013			2014	Budget Comparisons	
	2012 Final Budget	YTD 12/31/12	% of Bdgt	2013 Final Budget	YTD 10/31/13	% of Bdgt	2014 Proposed Budget	% of Chg over 2013	\$ Amount over 2013
ROAD & BRIDGE FUND									
105 Surveyor									
Revenues	0	0	0%	0	0	0%	0	0%	0
Expenditures	(133,403)	(102,600)	77%	(128,906)	(86,916)	67%	(141,416)	10%	12,510
	(133,403)	(102,600)		(128,906)	(86,916)		(141,416)		
300 Road & Bridge									
Revenues	9,147,543	9,703,569	106%	9,396,597	8,506,909	91%	9,867,297	5%	470,700
Expenditures	0	0	0%	0	0	0%	0	0%	0
	9,147,543	9,703,569		9,396,597	8,506,909		9,867,297		
310 Maintenance									
Revenues	0	0	0%	0	0	0%	0	0%	0
Expenditures	(2,143,753)	(2,157,311)	101%	(2,223,703)	(1,968,143)	89%	(2,428,942)	9%	205,239
	(2,143,753)	(2,157,311)		(2,223,703)	(1,968,143)		(2,428,942)		
320 Construction									
Revenues	0	0	0%	0	0	0%	0	0%	0
Expenditures	(6,365,146)	(4,865,780)	76%	(5,748,000)	(12,083,534)	210%	(5,835,000)	2%	87,000
	(6,365,146)	(4,865,780)		(5,748,000)	(12,083,534)		(5,835,000)		
330 Administration									
Revenues	0	0	0%	0	0	0%	0	0%	0
Expenditures	(747,635)	(650,393)	87%	(737,544)	(629,391)	85%	(732,914)	-1%	(4,630)
	(747,635)	(650,393)		(737,544)	(629,391)		(732,914)		
340 Equipment Maintenance									
Revenues	0	0	0%	0	0	0%	0	0%	0
Expenditures	(1,001,654)	(809,607)	81%	(1,005,861)	(966,995)	96%	(995,302)	-1%	(10,559)
	(1,001,654)	(809,607)		(1,005,861)	(966,995)		(995,302)		
TOTAL ROAD & BRIDGE FUND									
Revenues	9,147,543	9,703,569	106%	9,396,597	8,506,909	91%	9,867,297	5%	470,700
Expenditures	(10,391,591)	(8,585,691)	83%	(9,844,014)	(15,734,979)	160%	(10,133,574)	3%	289,560
	(1,244,048)	1,117,878		(447,417)	(7,228,070)		(266,277)		

	2012			2013			2014	Budget Comparisons	
	2012 Final Budget	YTD 12/31/12	% of Bdgt	2013 Final Budget	YTD 10/31/13	% of Bdgt	2014 Proposed Budget	% of Chg over 2013	\$ Amount over 2013
SOLID WASTE FUND									
391 Solid Waste Tip Fee									
Revenues	503,392	635,183	126%	452,152	430,130	95%	469,764	4%	17,612
Expenditures	(503,392)	(509,624)	101%	(452,152)	(344,264)	76%	(469,764)	4%	17,612
	0	125,559		0	85,866		0		
392 Solid Waste Abatement									
Revenues	999,000	1,620,509	162%	999,000	731,064	73%	999,000	0%	0
Expenditures	(919,186)	(923,440)	100%	(802,612)	(22,636)	3%	(792,901)	-1%	(9,711)
	79,814	697,069		196,388	708,428		206,099		
393 Materials Recovery Facility									
Revenues	971,706	1,188,513	122%	1,144,368	498,206	44%	1,210,662	6%	66,294
Expenditures	(971,706)	(1,130,493)	116%	(1,144,368)	(1,101,750)	96%	(1,210,662)	6%	66,294
	0	58,020		0	(603,544)		0		
394 Spruce Ridge Demo Landfill									
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		
397 Household Hazardous Waste									
Revenues	205,336	208,877	102%	206,019	36,030	17%	214,627	4%	8,608
Expenditures	(205,336)	(195,268)	95%	(206,019)	(193,663)	94%	(214,627)	4%	8,608
	0	13,609		0	(157,633)		0		
TOTAL SOLID WASTE FUND									
Revenues	2,679,434	3,653,082	136%	2,801,539	1,695,430	61%	2,894,053	3%	92,514
Expenditures	(2,599,620)	(2,758,825)	106%	(2,605,151)	(1,662,313)	64%	(2,687,954)	3%	82,803
	79,814	894,257		196,388	33,117		206,099		

	2012			2013			2014	Budget Comparisons	
	2012 Final Budget	YTD 12/31/12	% of Bdgt	2013 Final Budget	YTD 10/31/13	% of Bdgt	2014 Proposed Budget	% of Chg over 2013	\$ Amount over 2013
SOCIAL SERVICES FUND									
420 Income Maintenance									
Revenues	1,751,245	2,046,108	117%	1,835,450	1,444,699	79%	1,897,930	3%	62,480
Expenditures	(2,284,314)	(2,410,907)	106%	(2,329,701)	(1,992,967)	86%	(2,433,267)	4%	103,566
	(533,069)	(364,799)		(494,251)	(548,268)		(535,337)		
430 Individual & Family Social Services									
Revenues	6,920,638	6,991,850	101%	6,997,881	4,536,273	65%	7,232,023	3%	234,142
Expenditures	(6,792,534)	(6,476,737)	95%	(6,854,817)	(5,069,347)	74%	(6,949,841)	1%	95,024
	128,104	515,113		143,064	(533,074)		282,182		
440 Trailblazer Transit									
Revenues	543,600	393,360	72%	586,667	420,140	72%	548,400	-7%	(38,267)
Expenditures	(543,600)	(322,200)	59%	(586,667)	(335,163)	57%	(548,400)	-7%	(38,267)
	0	71,160		0	84,977		0		
TOTAL SOCIAL SERVICES FUND									
Revenues	9,215,483	9,431,318	102%	9,419,998	6,401,112	68%	9,678,353	3%	258,355
Expenditures	(9,620,448)	(9,209,844)	96%	(9,771,185)	(7,397,477)	76%	(9,931,508)	2%	160,323
	(404,965)	221,474		(351,187)	(996,365)		(253,155)		

	2012			2013			2014	Budget Comparisons	
	2012 Final Budget	YTD 12/31/12	% of Bdgt	2013 Final Budget	YTD 10/31/13	% of Bdgt	2014 Proposed Budget	% of Chg over 2013	\$ Amount over 2013
SPECIAL REVENUE FUND									
015 Law Library									
Revenues	50,000	49,078	98%	45,000	30,127	67%	43,000	-4%	(2,000)
Expenditures	(45,000)	(51,844)	115%	(42,000)	(36,056)	86%	(42,000)	0%	0
	5,000	(2,766)		3,000	(5,929)		1,000		
032 McLeod For Tomorrow									
Revenues	12,100	16,875	139%	15,000	21,211	141%	15,550	4%	550
Expenditures	(12,100)	(12,680)	105%	(15,000)	(17,466)	116%	(13,000)	-13%	(2,000)
	0	4,195		0	3,745		2,550		
041 County Auditor's Office									
Revenues	100	20	20%	100	30	30%	100	0%	0
Expenditures	(100)	(1,439)	1439%	(100)	0	0%	(100)	0%	0
	0	(1,419)		0	30		0		
085 Elections									
Revenues	100	18	18%	0	6	100%	0	0%	0
Expenditures	(11,000)	(10,471)	95%	(11,000)	(5,405)	49%	(11,000)	0%	0
	(10,900)	(10,453)		(11,000)	(5,399)		(11,000)		
101 County Recorder's Office									
Revenues	75,000	90,634	121%	75,000	66,615	89%	80,000	7%	5,000
Expenditures	(105,000)	(100,919)	96%	(105,000)	(47,161)	45%	(110,000)	5%	5,000
	(30,000)	(10,285)		(30,000)	19,454		(30,000)		
102 County Recorder's Compliance Fund									
Revenues	80,700	92,802	115%	80,200	73,423	92%	85,200	6%	5,000
Expenditures	0	0	0%	0	(26,213)	0%	(200,000)	0%	200,000
	80,700	92,802		80,200	47,210		(114,800)		
104 County Recorder's Modernization									
Revenues	1,000	213	100%	150	103	69%	150	0%	0
Expenditures	(10,000)	0	100%	(10,000)	(9,320)	93%	(10,000)	0%	0
	(9,000)	213		(9,850)	(9,217)		(9,850)		
105 County Surveying & GIS									
Revenues	0	100	100%	0	645	100%	0	0%	0
Expenditures	0	0	0%	0	0	0%	0	0%	0
	0	100		0	645		0		
106 County Recorder's Escrow Deposits									
Revenues	0	(1,003)	100%	0	5,195	100%	0	0%	0
Expenditures	0	(46)	100%	0	0	100%	0	0%	0
	0	(1,049)		0	5,195		0		
109 GIS Aerial Photos									
Revenues	0	10,000	100%	10,000	10,000	100%	10,000	0%	0
Expenditures	0	0	0%	0	0	0%	0	0%	0
	0	10,000		10,000	10,000		10,000		
121 Veteran Services - Van									
Revenues	12,800	8,618	67%	8,500	6,111	72%	7,700	-9%	(800)
Expenditures	0	0	0%	0	0	0%	(45,000)	100%	45,000
	12,800	8,618		8,500	6,111		(37,300)		
122 Veteran Services - Grants									
Revenues	0	0	0%	4,200	5,098	121%	10,000	138%	5,800
Expenditures	0	0	0%	(4,200)	(5,098)	121%	(10,000)	138%	5,800
	0	0		0	0		0		
205 Carry Conceal Permit									
Revenues	7,000	23,110	330%	7,000	27,975	400%	7,000	0%	0
Expenditures	(500)	(2,461)	492%	(2,500)	(1,550)	62%	(2,500)	0%	0
	6,500	20,649		4,500	26,425		4,500		

	2012			2013			2014	Budget Comparisons	
	2012 Final Budget	YTD 12/31/12	% of Bdgt	2013 Final Budget	YTD 10/31/13	% of Bdgt	2014 Proposed Budget	% of Chg over 2013	\$ Amount over 2013
SPECIAL REVENUE FUND (continued)									
219 Sheriff's Contingent Drug & Alcohol									
Revenues	2,500	6,088	244%	2,500	4,015	161%	5,000	100%	2,500
Expenditures	(2,500)	(2,771)	111%	(2,500)	(9,805)	392%	(5,000)	100%	2,500
	0	3,317		0	(5,790)		0		
220 Boat & Water Safety - Grant									
Revenues	0	4,243	100%	0	4,210	100%	2,000	0%	2,000
Expenditures	(7,000)	(3,480)	50%	(7,000)	(13,002)	186%	(7,000)	0%	0
	(7,000)	763		(7,000)	(8,792)		(5,000)		
222 Snowmobile Enforcement/Safety Grant									
Revenues	0	0	0%	0	0	0%	0	0%	0
Expenditures	(2,200)	0	0%	(200)	0	0%	0	-100%	(200)
	(2,200)	0		(200)	0		0		
223 D.A.R.E. Program									
Revenues	500	1,867	373%	500	2,421	484%	500	0%	0
Expenditures	(1,500)	(1,753)	117%	(500)	(2,160)	432%	(500)	0%	0
	(1,000)	114		0	261		0		
224 New Canine Account									
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		
225 McLeod County Sheriff's Posse									
Revenues	40,000	35,968	90%	40,000	37,430	94%	35,000	-13%	(5,000)
Expenditures	(40,000)	(32,599)	81%	(40,000)	(35,739)	89%	(35,000)	-13%	(5,000)
	0	3,369		0	1,691		0		
227 Mounted Posse									
Revenues	0	1,703	100%	1,500	2,028	100%	1,500	100%	0
Expenditures	0	(2,466)	100%	(1,500)	(198)	100%	(1,500)	100%	0
	0	(763)		0	1,830		0		
252 Jail Canteen Account									
Revenues	6,000	6,014	100%	6,000	4,293	72%	6,000	0%	0
Expenditures	(9,150)	(7,079)	77%	(9,150)	(5,649)	62%	(9,150)	0%	0
	(3,150)	(1,065)		(3,150)	(1,356)		(3,150)		
254 Annamarie Tudhope Donation									
Revenues	24,000	157,192	655%	27,000	17,773	66%	27,000	0%	0
Expenditures	0	0	0%	0	0	0%	0	0%	0
	24,000	157,192		27,000	17,773		27,000		
255 County Court Services									
Revenues	17,000	16,801	99%	17,000	16,547	97%	15,500	-9%	(1,500)
Expenditures	(22,000)	(3,250)	15%	(8,000)	(644)	8%	(9,549)	-19%	(1,549)
	(5,000)	13,551		9,000	15,903		5,951		
285 E-911 System Maintenance - Grant									
Revenues	72,100	70,953	98%	70,100	47,288	67%	70,900	1%	800
Expenditures	(72,100)	(57,410)	80%	(70,100)	(16,354)	23%	(70,900)	1%	800
	0	13,543		0	30,934		0		
519 Snowmobile Trail - Grant									
Revenues	44,640	54,357	122%	44,640	41,831	94%	44,640	0%	0
Expenditures	(44,640)	(54,357)	122%	(44,640)	(41,831)	94%	(44,640)	0%	0
	0	0		0	0		0		

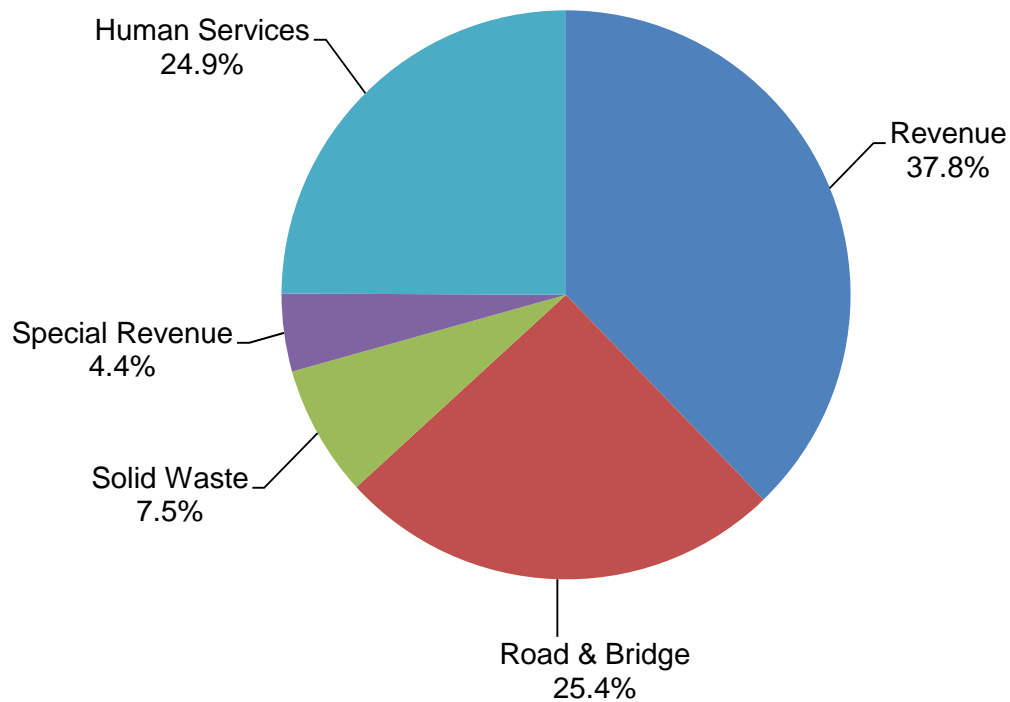
	2012			2013			2014	Budget Comparisons	
	2012 Final Budget	YTD 12/31/12	% of Bdgt	2013 Final Budget	YTD 10/31/13	% of Bdgt	2014 Proposed Budget	% of Chg over 2013	\$ Amount over 2013
SPECIAL REVENUE FUND (continued)									
602 SSTS Biscay									
Revenues	0	181,650	100%	0	56,760	100%	0	0%	0
Expenditures	0	(5,000)	100%	0	(16,523)	100%	0	0%	0
	0	176,650		0	40,237		0		
603 County Extension									
Revenues	1,000	3,162	316%	1,000	1,429	143%	1,000	0%	0
Expenditures	(1,000)	(5,801)	580%	(1,000)	(2,776)	278%	(1,000)	0%	0
	0	(2,639)		0	(1,347)		0		
611 HI Creek Watershed Septic System Loan									
Revenues	25,308	35,289	139%	19,025	12,046	63%	19,025	0%	0
Expenditures	(24,682)	(24,681)	100%	(24,682)	(12,341)	50%	(24,682)	0%	0
	626	10,608		(5,657)	(295)		(5,657)		
612 Shoreland - Grant									
Revenues	5,876	8,964	153%	5,976	2,988	50%	5,976	0%	0
Expenditures	(5,876)	(6,194)	105%	(5,976)	(4,596)	77%	(5,976)	0%	0
	0	2,770		0	(1,608)		0		
613 Water Resource Management - Grant									
Revenues	20,886	33,388	160%	20,746	8,104	39%	20,746	0%	0
Expenditures	(20,886)	(25,436)	122%	(20,746)	(16,019)	77%	(20,746)	0%	0
	0	7,952		0	(7,915)		0		
614 Wetlands Administration - Grant									
Revenues	27,340	49,341	180%	27,892	11,446	41%	27,892	0%	0
Expenditures	(27,340)	(37,736)	138%	(27,892)	(22,400)	80%	(27,892)	0%	0
	0	11,605		0	(10,954)		0		
616 BC Watershed Septic System Loan									
Revenues	23,075	71,007	308%	55,636	25,598	46%	55,636	0%	0
Expenditures	(25,484)	(42,790)	168%	(25,483)	(12,742)	50%	(25,483)	0%	0
	(2,409)	28,217		30,153	12,856		30,153		
617 Ag Programming									
Revenues	3,000	4,293	143%	3,000	0	0%	3,000	0%	0
Expenditures	(3,000)	(4,076)	136%	(3,000)	(356)	12%	(3,000)	0%	0
	0	217		0	(356)		0		
618 SSTS Grant									
Revenues	0	20,902	100%	0	0	0%	0	0%	0
Expenditures	0	(2,400)	100%	0	(24,703)	100%	0	0%	0
	0	18,502		0	(24,703)		0		
619 Crow River Septic System Loans									
Revenues	30,139	89,471	297%	56,090	53,137	95%	56,090	0%	0
Expenditures	(33,553)	(65,920)	196%	(34,580)	(96,811)	280%	(34,580)	0%	0
	(3,414)	23,551		21,510	(43,674)		21,510		
807 Designated for Capital Assets									
Revenues	1,000,000	3,808,425	381%	1,000,000	535,055	100%	1,000,000	0%	0
Expenditures	(2,168,750)	(2,410,030)	111%	(2,657,625)	(1,929,806)	73%	(1,000,000)	-62%	(1,657,625)
	(1,168,750)	1,398,395		(1,657,625)	(1,394,751)		0		
840 Juvenile Restitution Fund									
Revenues	6,000	2,255	38%	6,000	670	11%	5,000	-17%	(1,000)
Expenditures	(6,000)	(4,273)	71%	(6,000)	(577)	10%	(5,000)	-17%	(1,000)
	0	(2,018)		0	93		0		
864 Tobacco License									
Revenues	900	1,450	161%	900	475	53%	900	0%	0
Expenditures	(900)	(1,150)	128%	(900)	0	0%	(900)	0%	0
	0	300		0	475		0		

	2012			2013			2014	Budget Comparisons	
	2012 Final Budget	YTD 12/31/12	% of Bdgt	2013 Final Budget	YTD 10/31/13	% of Bdgt	2014 Proposed Budget	% of Chg over 2013	\$ Amount over 2013
SPECIAL REVENUE FUND (continued)									
868 Alcohol Compliance Checks									
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		
885 Escrow Deposits									
Revenues	0	0	0%	0	0	0%	0	0%	0
Expenditures	0	(5,688)	100%	0	0	0%	0	0%	0
	0	(5,688)		0	0		0		
886 County Feedlot Program									
Revenues	54,044	89,292	165%	54,044	26,180	48%	54,044	0%	0
Expenditures	(54,044)	(56,554)	105%	(54,044)	(47,438)	88%	(54,044)	0%	0
	0	32,738		0	(21,258)		0		
953 Controlled Substance Fine									
Revenues	5,000	1,568	31%	3,500	3,651	104%	3,500	0%	0
Expenditures	0	(1,617)	100%	0	0	0%	0	0%	0
	5,000	(49)		3,500	3,651		3,500		
TOTAL SPECIAL REVENUE FUND									
Revenues	1,648,108	5,046,108	306%	1,708,199	1,161,914	68%	1,719,549	1%	11,350
Expenditures	(2,756,305)	(3,044,371)	110%	(3,235,318)	(2,460,739)	76%	(1,830,142)	-43%	(1,405,176)
	(1,108,197)	2,001,737		(1,527,119)	(1,298,825)		(110,593)		

	2012			2013			2014	Budget Comparisons	
	2012 Final Budget	YTD 12/31/12	% of Bdgt	2013 Final Budget	YTD 10/31/13	% of Bdgt	2014 Proposed Budget	% of Chg over 2013	\$ Amount over 2013
DEBT SERVICE FUND									
003 GO Capital Equipment Notes 2002									
Revenues	0	8,759	100%	0	0	0%	0	0%	0
Expenditures	(1,069,242)	(1,143,626)	107%	0	0	0%	0	0%	0
	(1,069,242)	(1,134,867)		0	0		0		
115 GO Capital Improvement Plan 2000A									
Revenues	0	2,289	100%	0	0	0%	0	0%	0
Expenditures	(278,370)	(772,643)	278%	0	0	0%	0	0%	0
	(278,370)	(770,354)		0	0		0		
TOTAL DEBT SERVICE FUND									
Revenues	0	11,048	100%	0	0	0%	0	0%	0
Expenditures	(1,347,612)	(1,916,269)	142%	0	0	0%	0	0%	0
	(1,347,612)	(1,905,221)		0	0		0		
CAPITAL PROJECTS FUND									
003 County Wide									
Revenues	0	586	100%	0	4	100%	0	0%	0
Expenditures	0	(1,164,454)	100%	0	(17,372)	100%	0	0%	0
	0	(1,163,868)		0	(17,368)		0		
TOTAL CAPITAL PROJECTS FUND									
Revenues	0	586	10%	0	4	100%	0	0%	0
Expenditures	0	(1,164,454)	100%	0	(17,372)	100%	0	0%	0
	0	(1,163,868)		0	(17,368)		0		

McLeod County Proposed 2014 - Revenue

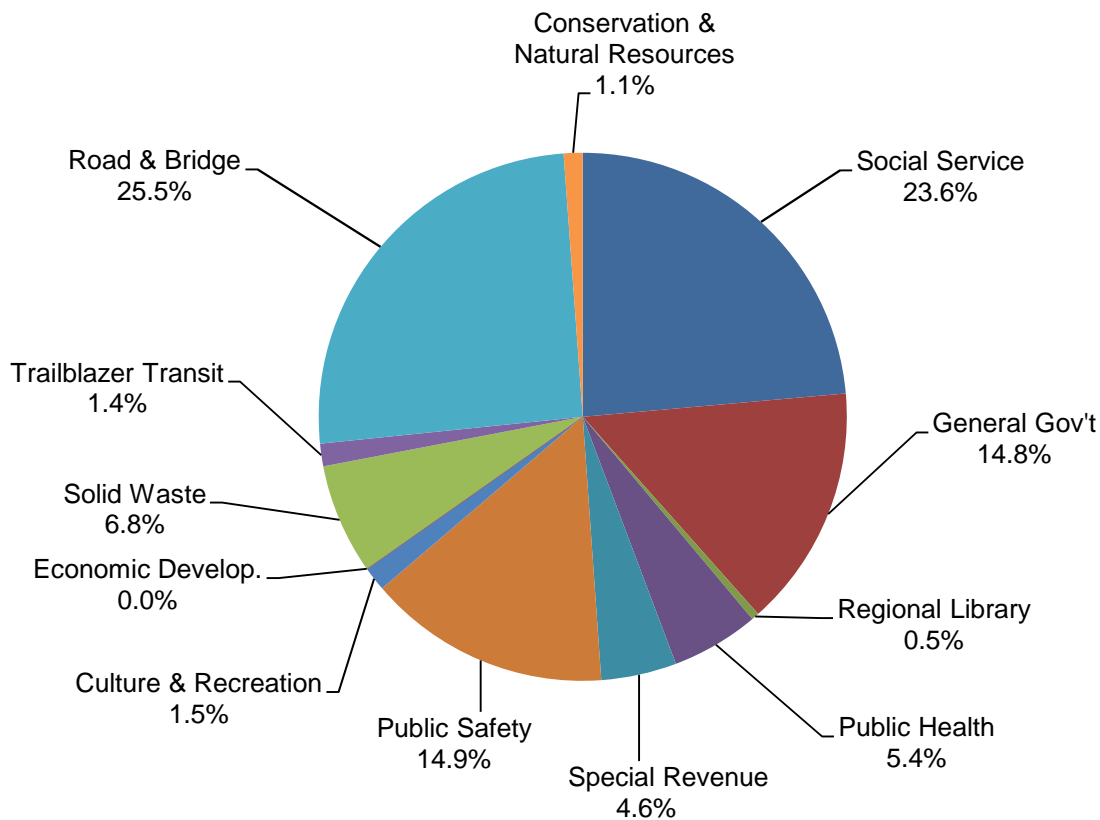
(Income Generated By Fund)



Proposed 2014 - Revenues

Revenue	\$ 14,632,765
Road & Bridge	9,867,297
Solid Waste	2,894,053
Special Revenue	1,719,549
Human Services	9,678,353
	<u>\$ 38,792,017</u>

McLeod County Proposed 2014 - Expenditures



Proposed 2014 - Expenditures

General Revenue		\$ 14,994,034
General Gov't	5,896,600	
Public Safety	5,912,854	
Public Health	2,136,329	
Culture/Recreation	589,763	
Conser. & Nat. Res.	456,012	
Economic Develop.	2,476	
Solid Waste		2,687,954
Road & Bridge		10,133,574
Trailblazer Transit		548,400
Special Revenue		1,830,142
Social Services		9,383,108
Regional Library		187,513
		<u>\$ 39,764,725</u>

Organization Allocations

Code	Organization	2011 Budget Allocation	2012 Budget Allocation	2013 Budget Allocation	2014 Budget Allocation	Percent of Change
<i>Culture & Recreation</i>						
501-6875	Memorial Day Costs	2,700	2,700	2,700	2,700	0%
501-6876	Southwest Minnesota Arts & Humanities Council	983	983	983	983	0%
501-6877	Pioneerland Library System	187,513	187,513	187,513	187,513	0%
501-6878	Southern Minnesota Tourism Association	700	700	700	0	-100%
Heartland Community Action Agency						
501-6887	Local Activities - Outreach	12,844	12,844	12,844	16,000	25%
501-6881	McLeod Alliance for Victims of Domestic Violence	7,500	7,500	7,500	7,500	0%
501-6879	McLeod County Historical Society	39,312	39,312	39,312	49,000	25%
501-6894	Southwest Minnesota Foundation	5,897	5,897	5,897	5,897	0%
	Totals	<u>257,449</u>	<u>257,449</u>	<u>257,449</u>	<u>269,593</u>	<u>5%</u>
<i>Conservation & Natural Resources</i>						
601-6892	Prairie Country RC&D	1,000	1,000	1,000	0	-100%
601-6893	McLeod County Soil & Water District	60,000	60,000	60,000	60,000	0%
	Totals	<u>61,000</u>	<u>61,000</u>	<u>61,000</u>	<u>60,000</u>	<u>-2%</u>
<i>Social Services</i>						
11	McLeod County Food Shelf - Glencoe	2,000	2,000	0	0	0%
11	McLeod County Treatment Program - Visitation/Exchange Center	4,725	4,725	4,725	4,725	0%
	Totals	<u>6,725</u>	<u>6,725</u>	<u>4,725</u>	<u>4,725</u>	<u>0%</u>
<i>Water Resource Management Grant</i>						
25-613	Minnesota River Basin Joint Powers Board	625	625	625	313	-50%
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	<u>9,357</u>	<u>9,357</u>	<u>9,357</u>	<u>9,045</u>	<u>-3%</u>

McLeod County Bonded Indebtedness as of 12/31/2013

Bonds	Code	Original Amount	Date of Issue	Interest Rate	Outstanding 12/31/2012	Issued in 2013	Paid in 2013	Outstanding 12/31/2013
High Island Watershed Loans	25-611			3.0000%	150,892	0	21,770	129,122
Buffalo Creek Watershed Loans	25-616			3.0000%	365,182	0	22,280	342,902
Crow River Watershed Loans	25-619			3.0000%	563,442	77,975	29,251	612,166
Totals		-			1,079,516	77,975	73,301	1,084,190

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.

Final 2014 Property Tax Levy

Certification Date: December 17, 2013

I hereby certify the 2014 Final Budget and Levy as approved by the County Board of Commissioners'.

County Board Chair

County Administrator

Fund	Total Revenues	Total Expenses	Reserves	2014 Certified Levy
<u>Levy Funds</u>				
01 Revenue	14,445,252	14,994,034	(548,782)	10,042,662
05 Library	187,513	187,513	-	187,513
	\$ 14,632,765	\$ 15,181,547	\$ (548,782)	\$ 10,230,175
02 Road & Bridge	\$ 9,867,297	\$ 10,133,574	\$ (266,277)	\$ 3,262,097
03 Social Services	\$ 9,129,953	\$ 9,383,108	\$ (253,155)	\$ 3,807,076
Trailblazer Transit	548,400	548,400		409,867
	\$ 9,678,353	\$ 9,931,508	\$ (253,155)	\$ 4,216,943
Special Revenue	\$ 1,719,549	\$ 1,830,142	\$ (110,593)	\$ 1,000,000
<u>Non-Levy Funds</u>				
Solid Waste	\$ 2,894,053	\$ 2,687,954	\$ 206,099	\$ -
Grand Totals	\$ 38,792,017	\$ 39,764,725	\$ (972,708)	\$ 18,709,215

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 "2013 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>