



MCLEOD COUNTY
BOARD OF COMMISSIONERS'
2018 BUDGET HEARING

Joe Nagel - Chairperson
Doug Krueger - Vice Chairperson
Rich Pohlmeier
Ron Shimanski
Paul Wright

Thursday, December 7, 2017
6:00 p.m.
McLeod County Courthouse
Lower Level Conference Room
830 11th Street East
Glencoe, MN 55336

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Prepared by:

Cindy Schultz Ford, McLeod County Auditor-Treasurer
Colleen Robeck, Auditor-Treasurer Accountant
Connie Kurtzweg, Property Taxation Administrator

McLeod County 2017 Organization

County Commissioners:

		Term Expires
1st District	Ron Shimanski	January 2021
2nd District	Doug Krueger	January 2019
3rd District	Paul Wright	January 2021
4th District	Rich Pohlmeier	January 2021
5th District	Joe Nagel	January 2019

Elected County Officers:

County Attorney	Michael K. Junge	January 2019
County Auditor-Treasurer	Cindy Schultz Ford	January 2019
County Recorder	Lynn Ette Schrupp	January 2019
County Sheriff	Scott Rehmann	January 2019
Judge of District Court - Seat 26	Jody Winters	January 2019
Judge of District Court - Seat 29	Jessica Maher	January 2019

Appointed Department Heads:

County Administrator	Vacant
County Assessor	Sue Schulz
County Environmentalist	Larry Gasow
County Highway Engineer	John Brunkhorst
County Information Systems Manager	Vincent Traver
County Nursing Director	Jennifer Hauser
County Parks Superintendent	Allan Koglin
County Social Services Director	Gary Sprynczynatyk
County Solid Waste Administrator	Sarah Young
County Zoning Administrator	Larry Gasow
County Veteran Services Officer	James Lauer
Court Administrator	Karen Messner

Appointed Positions:

County Agricultural Inspector	Allan Koglin
County Building Services	Scott Grivna
County Coroner	Dr. Quinn Strobl
County Emergency Services Director	Kevin Mathews
County Extension Technical Advisor	Karen Johnson
County Extension 4-H Coordinator	Darcy Cole
County Human Resources	Sheila Murphy
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
 - **Counties (1)**
 - **Cities (9)**
 - **Townships (14)**
 - **Special Taxing Districts (5)**
 - **TIF Districts (13)**
- * Service demands and mandates
- * **Property Tax Aids (6)** and other Revenues
- * State-imposed **levy limitations**
- * State-imposed **classification**
- * State-imposed **tier limits**

Tax Bases are impacted by:

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

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- * **Disparity Reduction Aid (1)**
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**For Taxpayers:
Parcel Tax Base X Tax Rate = Parcel Tax Bill**

Parcel Taxes are impacted by:

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

"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.
- ◆ Townships send proposed levy amounts to County Auditor-Treasurer by September 15.
- ◆ Cities and School District send proposed levy amounts to County Auditor-Treasurer by September 30.
- ◆ 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:

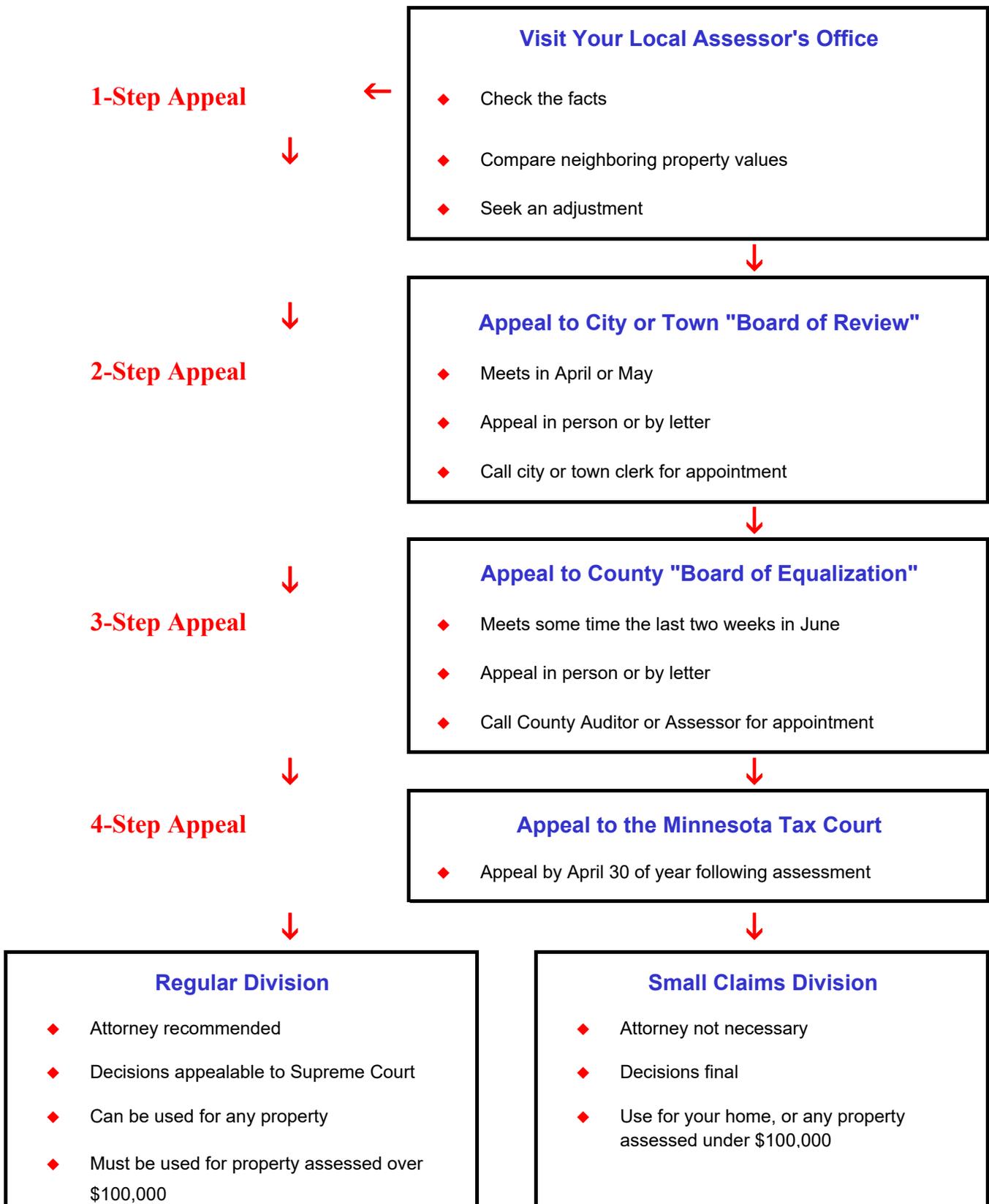
- ◆ Calculates tax increment captured percentages.
- ◆ Adjusts tax capacity for tax increment.
- ◆ Determine the tax capacity rates by dividing the proposed levy by the proposed total amount of tax capacity in the taxing district.
- ◆ Calculates the amount of each property owner's proposed tax.
- ◆ Prepares 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.
- ◆ As tax dollars are collected, prepares settlements of money to taxing districts.
- ◆ Determines settlement amounts for delinquent settlements.
- ◆ 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 2018 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 \$2,050,000 of market value Value over \$2,050,000	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 2014	Payable 2015	Payable 2016	Payable 2017	Payable 2018
(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) Blind/Disabled Homestead:					
first \$50,000	0.45%	0.45%	0.45%	0.45%	0.45%
\$50,000 - \$500,000					1.00%
over \$500,000					1.25%
(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 2014	Payable 2015	Payable 2016	Payable 2017	Payable 2018
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 \$1,210,000	-	-	-	-	-
over \$1,210,000	-	-	-	-	-
first \$1,290,000	-	-	-	-	-
over \$1,290,000	-	-	-	-	-
first \$1,500,000	0.50%	-	-	-	-
over \$1,500,000	1.00%	-	-	-	-
first \$1,900,000	-	0.50%	-	-	-
over \$1,900,000	-	1.00%	-	-	-
first \$2,140,000	-	-	0.50%	-	-
over \$2,140,000	-	-	1.00%	-	-
first \$1,940,000				0.50%	0.50%
over \$1,940,000				1.00%	1.00%
(2b) Non-Homestead	1.00%	1.00%	1.00%	1.00%	1.00%

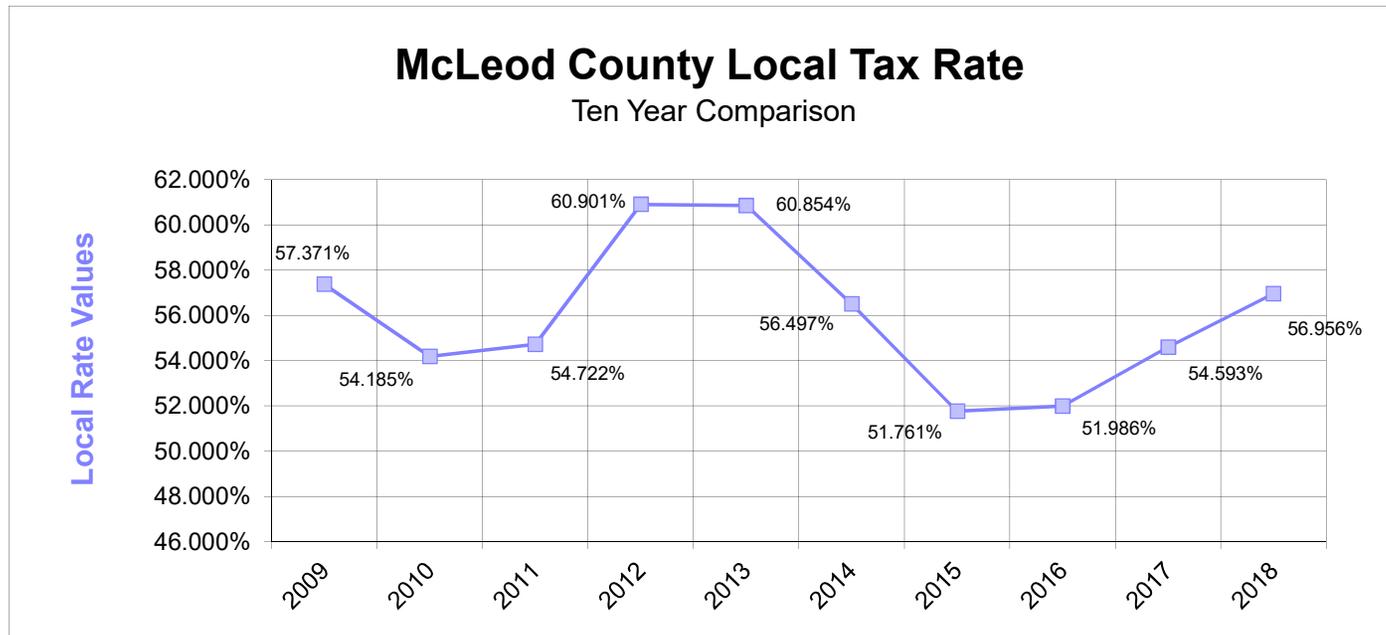
2018 Proposed Tax Capacities by Taxing Entities

	2014 Final	2015 Final	2016 Final	2017 Final	2018 Proposed	Increase Decrease 2017-2018	Percentage Change
Townships							
Acoma	1,554,177	1,736,366	1,739,940	1,724,857	1,748,713	23,856	1.38%
Bergen	1,527,997	1,701,895	1,726,927	1,628,844	1,667,792	38,948	2.39%
Collins	1,203,733	1,386,447	1,391,626	1,263,388	1,249,524	(13,864)	-1.10%
Glencoe Twp	1,199,936	1,385,862	1,388,420	1,304,910	1,287,347	(17,563)	-1.35%
Hale	1,408,393	1,545,387	1,532,913	1,472,205	1,538,641	66,436	4.51%
Hassan Valley	1,276,491	1,464,826	1,475,787	1,491,125	1,433,905	(57,220)	-3.84%
Helen	1,545,234	1,783,567	1,795,608	1,706,782	1,770,387	63,605	3.73%
Hutchinson Twp	1,666,362	1,863,452	1,912,400	1,879,334	1,872,740	(6,594)	-0.35%
Lynn	1,024,264	1,158,370	1,168,384	1,096,015	1,075,624	(20,391)	-1.86%
Penn	1,001,533	1,177,930	1,203,270	1,089,483	1,048,846	(40,637)	-3.73%
Rich Valley	1,272,931	1,416,937	1,409,584	1,355,522	1,391,608	36,086	2.66%
Round Grove	1,194,190	1,586,508	1,560,286	1,265,847	1,169,741	(96,106)	-7.59%
Sumter	1,337,618	1,511,374	1,537,907	1,412,895	1,449,373	36,478	2.58%
Winsted Twp	1,399,101	1,573,939	1,631,313	1,611,112	1,629,736	18,624	1.16%
Cities							
Biscay	33,267	32,846	33,359	33,117	32,413	(704)	-2.13%
Brownston	160,560	158,355	158,582	165,810	219,799	53,989	32.56%
Glencoe	2,562,061	2,638,781	2,804,515	3,134,082	3,401,663	267,581	8.54%
Hutchinson	8,975,337	9,111,340	9,315,771	9,858,957	10,196,289	337,332	3.42%
Lester Prairie	644,143	694,314	723,620	851,906	907,603	55,697	6.54%
Plato	189,919	184,056	194,421	211,095	227,036	15,941	7.55%
Silver Lake	322,013	325,671	367,973	323,941	378,462	54,521	16.83%
Stewart	185,023	191,253	191,326	231,839	238,489	6,650	2.87%
Winsted	1,270,528	1,262,652	1,486,206	1,654,585	1,674,109	19,524	1.18%
Grand Totals	32,954,811	35,892,128	36,750,138	36,767,651	37,609,840	842,189	2.29%

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

	Actual 2009	Actual 2010	Actual 2011	Actual 2012	Actual 2013	Actual 2014	Actual 2015	Actual 2016	Actual 2017	Proposed 2018
A. Taxable Market Value	3,270,351,100	3,620,112,000	3,478,412,000	3,139,603,800	3,144,089,900	3,428,866,500	3,807,159,900	3,897,475,300	3,808,974,200	3,834,606,700
B. Total Net Tax Capacity	32,556,773	35,375,690	34,046,577	30,682,870	30,651,501	32,954,811	35,892,128	36,750,138	36,767,651	37,609,840
C. Tax Increment	433,729	385,390	418,970	450,203	407,452	402,887	393,832	432,179	433,306	340,726
D. Local Taxable Tax Capacity	32,123,044	34,990,300	33,627,607	30,232,667	30,244,049	32,551,924	35,498,296	36,317,959	36,334,345	37,269,114
E. Local Tax Rate	57.371%	54.185%	54.722%	60.901%	60.854%	56.497%	51.761%	51.986%	54.593%	56.956%

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 the GSL School District #2859, and in Buffalo Creek Watershed (005). The payable 2018 local tax rate is 147.955% and the payable 2018 market value referenda rate is 0.14699%.

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

718	x	1.47955	=	\$1,062.32
100,000	x	0.0014699	=	<u>146.99</u>
Total.....				<u><u>\$1,209.31</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, with an additional credit of 0.10% of market value above 115,000. **The maximum credit is \$490.00.** The maximum credit occurs at 260,000 of market value. Homesteads with land value of less than 115,000 would see no change in the amount of the credit.

Calculation Procedure: 200,000 Total Taxable Market Value

<u>Taxable Market Value</u>	<u>Credit</u>
Up to and including 115,000	$115,000 \times 0.30\% = \345.00
Over 115,000 but less than 270,000	$85,000 \times 0.10\% = \$85.00$
Total Credit	$\$345.00 + \$85.00 = \underline{\$430.00}$
Maximum market value 260,000	\$490.00

School Building Bond Agricultural Credit

New!

Background

During the 2017 legislative session, Minnesota enacted the School Building Bond Agricultural Credit. In some school districts, the tax base can be heavily dependent on agricultural land. In recent years, school districts with a large share of farm land have had less success passing capital referenda than those with less farm land. The school bond credit provides tax relief for owners of farm land in districts with bonded debt levies. It aims to help school districts have more success in passing capital referenda to fund new schools or school renovations.

Eligible Property - The School Building Bond Agricultural Credit applies to all property classified as 2a (agricultural land), 2b (rural vacant land) and 2c (managed forest land), excluding the house, garage and surrounding 1 acre of land of an agricultural homestead.

Credit Provisions - The credit equals 40% of the qualifying property's Net Tax Capacity (NTC) multiplied by the school debt tax rate. The credit applies to all school debt levies, whether or not they are voter-approved.

Calculation Procedure: 211,000 Total Taxable Market Value

Total Taxable Market Value		211,000.00	
Property Classification Rate	x	1.0000%	
Net Tax Capacity		2,110.00	
School Building Bond Credit Factor	x	40%	
			844.00
School District General Debt Rate			x 15.9660%
School Building Bond Agricultural Credit			\$ 134.75

School District Debt Rates:

Hutchinson 0423	15.9660%
Lester Prairie 0424	5.0630%
Litchfield 0465	12.8640%
Buffalo Lake-Hector-Stewart 2159	0.0000%
Gibbon-Fairfax-Winthrop 2365	1.9890%
Howard Lake-Waverly-Winsted 2687	32.6600%
Glencoe-Silver Lake 2859	9.6120%

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 2018 the preliminary commercial-industrial state general levy property tax rate is **45.000%** 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. Payments are made to the State three (3) times a year.

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.

State General Levy - Commercial/Industrial Tax Capacity

New!

Background

During the 2017 legislative session, Minnesota approved an exclusion of the first \$100,000 of market value to provide tax relief to small businesses that own property. The state general levy was also reduced to minimize the tax shift implications of this exclusion.

Eligible Property - The exclusion from the state general levy of the first \$100,000 is to commercial, industrial and some utility market value of each parcel or group of contiguous parcels that is eligible for the first-tier classification rate.

State General Levy - Freeze

Change!

Background

The state general tax base amount was \$592,000,000 when the levy was created for taxes payable 2002 and increased each year for inflation. The total levy had grown to \$863,781,130 for taxes payable 2017.

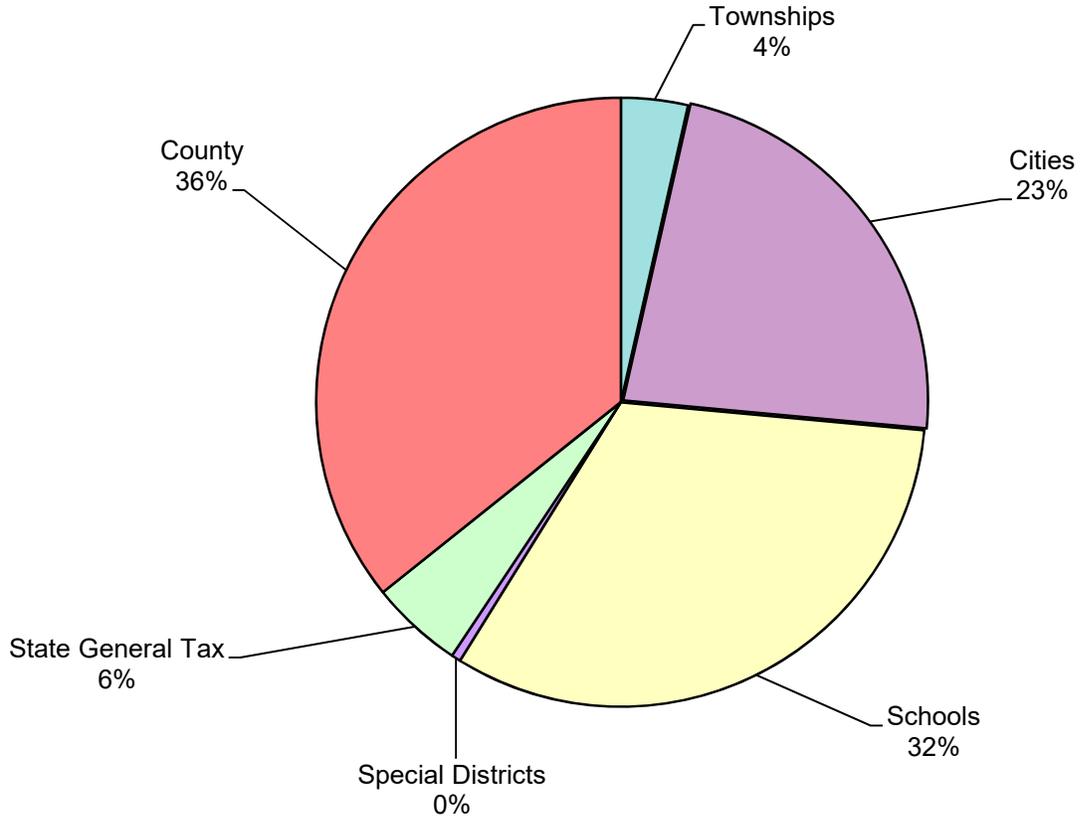
Eligible Property - The state general levy for commercial-industrial property was set to \$784,590,000 and seasonal-recreational property to \$44,190,000, and the annual levy increases based on inflation were removed.

Note - As of this writing, the freeze to the state's general property tax levy contained in this section is the subject of on-going negotiations.

Taxing Entities Net Tax Levies

	Final 2015	Final 2016	Final 2017	Proposed 2018	Percent of Increase
TOWNSHIPS AND CITIES					
Acoma Township	258,000	258,000	258,000	258,000	0.00%
Bergen Township	165,000	188,000	188,000	203,000	7.98%
Collins Township	130,000	141,000	143,000	146,000	2.10%
Glencoe Township	85,000	90,000	90,000	90,000	0.00%
Hale Township	165,000	165,000	165,000	155,000	-6.06%
Hassan Valley Township	160,000	155,000	155,000	155,000	0.00%
Helen Township	190,000	190,000	190,000	215,000	13.16%
Hutchinson Township	125,000	125,658	140,000	128,000	-8.57%
Lynn Township	138,000	140,000	150,000	150,000	0.00%
Penn Township	110,000	110,000	110,000	110,000	0.00%
Rich Valley Township	65,000	65,000	65,000	65,000	0.00%
Round Grove Township	100,000	95,000	95,000	90,000	-5.26%
Sumter Township	115,000	115,000	115,000	125,000	8.70%
Winsted Township	206,000	206,000	206,000	206,000	0.00%
Biscay City	18,715	19,276	19,854	20,450	3.00%
Brownton City	387,917	420,710	427,140	427,140	0.00%
Glencoe City	2,237,922	2,272,344	2,272,000	2,383,000	4.89%
Hutchinson City	6,656,639	6,769,035	6,951,796	7,186,424	3.38%
Lester Prairie City	631,936	674,760	742,172	757,015	2.00%
Plato City	201,500	205,530	205,530	217,860	6.00%
Silver Lake City	471,970	473,592	480,127	520,235	8.35%
Stewart City	386,957	396,631	404,564	416,701	3.00%
Winsted City	1,122,654	1,156,154	1,213,855	1,278,432	5.32%
SCHOOL DISTRICTS					
#0423-Hutchinson	2,455,399	4,509,237	4,291,356	4,542,299	5.85%
#0424-Lester Prairie	376,533	370,894	309,674	302,205	-2.41%
#2159-Buffalo Lake Hector	527,299	550,257	453,498	552,048	21.73%
#2365-Gibbon Fairfax Winthrop	1,226,688	1,155,633	1,204,988	1,164,080	-3.39%
#2687-Howard Lake Waverly Winsted	3,579,891	3,669,725	3,616,791	3,711,602	2.62%
#2859-Glencoe Silver Lake	869,046	2,655,979	2,421,398	2,532,097	4.57%
COUNTY					
Revenue	9,704,767	10,198,063	11,365,342	11,588,816	1.97%
Road & Bridge	3,262,097	3,262,097	3,262,097	3,262,097	0.00%
Human Services	3,807,076	3,837,076	3,837,076	4,838,534	26.10%
Trailblazer Transit	295,000	265,000	50,000	205,650	311.30%
Capital Improvement Plan	492,260	444,819	437,259	436,315	-0.22%
Pioneerland Library	187,513	194,217	194,217	198,217	2.06%
Capital Projects	257,330	322,568	322,568	322,568	0.00%
Capital Equipment Notes	287,542	269,745	264,705	262,395	-0.87%
Total County	18,293,585	18,793,585	19,733,264	21,114,592	7.00%
SPECIAL DISTRICTS					
Buffalo Creek Watershed	77,376	79,071	181,278	183,510	1.23%
High Island Watershed	29,780	32,786	35,088	31,483	-10.27%
Hutchinson EDA	152,442	156,939	163,046	169,200	3.77%
Hutchinson HRA	155,553	160,141	166,373	171,364	3.00%
Region 6E	62,879	66,074	72,323	74,892	3.55%
Total Tax Capacity Levies	41,934,681	46,632,011	47,436,115	49,852,629	5.09%
MARKET VALUE LEVY SCHOOL DISTRICTS					
#0423-Hutchinson	2,487,440	2,261,619	2,274,118	2,664,265	17.16%
#0424-Lester Prairie	366,892	535,911	485,149	505,436	4.18%
#2159-Buffalo Lake Hector	585,578	543,451	580,257	560,443	-3.41%
#2365-Gibbon Fairfax Winthrop	513,426	587,053	475,518	564,239	18.66%
#2687-Howard Lake Waverly Winsted	662,732	888,510	861,600	793,498	-7.90%
#2859-Glencoe Silver Lake	1,076,415	1,108,730	1,129,466	1,250,639	10.73%
Total Market Value Levies	5,692,483	5,925,274	5,806,108	6,338,520	9.17%
Grand Total Levies	47,627,164	52,557,285	53,242,223	56,191,149	5.54%

Where Do Your Property Tax Dollars Go?

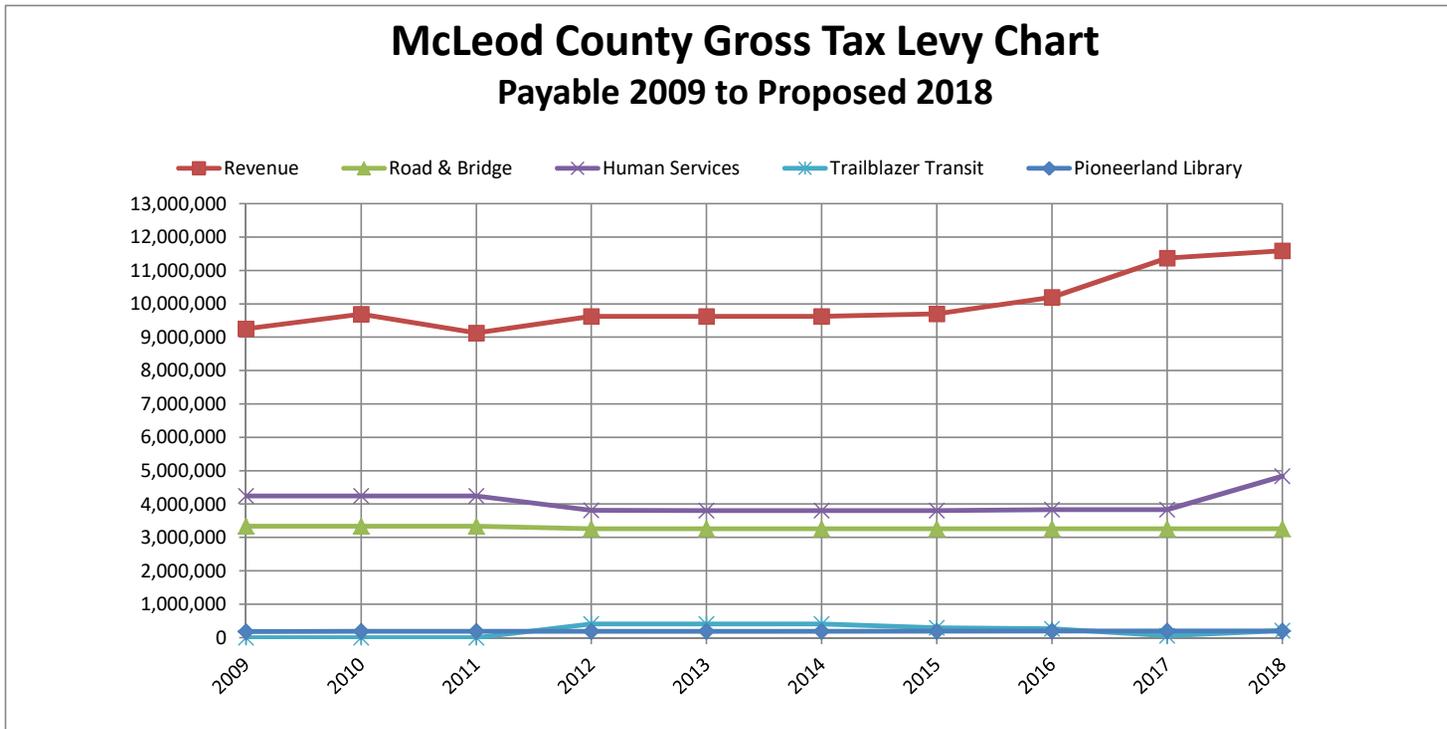


All Taxing Authorities in McLeod County

Townships	2,096,000
Cities	13,547,821
Schools	19,142,851
Special Districts	289,885
State General Tax	2,910,898
County	21,114,592
Total	\$ 59,102,047

McLeod County Gross Tax Levy Comparison - Payable 2009 to Proposed 2018

Funds	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Revenue	9,255,727	9,686,526	9,127,032	9,627,032	9,627,032	9,627,032	9,704,767	10,198,063	11,365,342	11,588,816
Road & Bridge	3,332,097	3,332,097	3,332,097	3,262,097	3,262,097	3,262,097	3,262,097	3,262,097	3,262,097	3,262,097
Human Services	4,245,901	4,245,901	4,245,901	3,809,343	3,807,076	3,807,076	3,807,076	3,837,076	3,837,076	4,838,534
Trailblazer Transit	0	0	0	407,600	409,867	409,867	295,000	265,000	50,000	205,650
Pioneerland Library	179,848	187,513	187,513	187,513	187,513	187,513	187,513	194,217	194,217	198,217
Capital Impr Plan	293,105	1,393,835	1,401,042	0	0	0	492,260	444,819	437,259	436,315
Capital Equip Notes	0	0	0	0	0	0	287,542	269,745	264,705	262,395
Capital Projects	1,000,000	0	0	1,000,000	1,000,000	1,000,000	257,330	322,568	322,568	322,568
Total	18,306,678	18,845,872	18,293,585	18,293,585	18,293,585	18,293,585	18,293,585	18,793,585	19,733,264	21,114,592
Percent of Increase or Decrease over Previous Year	5.0%	2.95%	-2.93%	0.00%	0.00%	0.00%	0.00%	2.73%	5.00%	7.00%



Preliminary County Levies Levy and Ranking by Population

COUNTY NAME	2016 Estimated Population	Pay 2017 Final Levy	Pay 2018 Preliminary Levy	\$ Change Levy	% Change Levy	Levy Per Capita	Ranking Per Capita
TOTALS	5,528,630	3,019,400,425	3,159,813,666	140,413,241	4.7%	572	
DAKOTA	418,432	132,800,558	136,651,774	3,851,216	2.9%	327	1
KOOCHICHING	12,753	4,237,490	4,460,000	222,510	5.3%	350	2
WINONA	50,947	17,465,392	18,513,316	1,047,924	6.0%	363	3
ANOKA	348,652	126,944,707	131,832,235	4,887,528	3.9%	378	4
RICE	65,607	23,672,679	25,067,965	1,395,286	5.9%	382	5
WASHINGTON	253,128	97,115,300	103,888,700	6,773,400	7.0%	410	6
ROSEAU	15,659	6,597,453	6,795,377	197,924	3.0%	434	7
SCOTT	142,436	63,700,000	65,985,000	2,285,000	3.6%	463	8
WRIGHT	132,598	58,184,217	62,680,533	4,496,316	7.7%	473	9
BELTRAMI	46,069	20,939,029	22,293,610	1,354,581	6.5%	484	10
BENTON	40,000	19,330,998	19,574,955	243,957	1.3%	489	11
CLAY	62,886	29,282,262	31,097,491	1,815,229	6.2%	495	12
SHERBURNE	93,457	44,482,537	46,483,457	2,000,920	4.5%	497	13
STEARNS	155,732	74,003,595	77,540,790	3,537,195	4.8%	498	14
FILLMORE	20,885	9,859,697	10,494,475	634,778	6.4%	502	15
BLUE EARTH	67,087	32,180,090	34,751,280	2,571,190	8.0%	518	16
BROWN	25,333	12,652,553	13,146,002	493,449	3.9%	519	17
ISANTI	39,009	19,374,731	20,718,008	1,343,277	6.9%	531	18
CARVER	100,621	51,649,500	53,649,500	2,000,000	3.9%	533	19
CROW WING	64,000	34,385,687	34,385,687	0	0.0%	537	20
MOWER	39,192	19,853,150	21,194,869	1,341,719	6.8%	541	21
MORRISON	32,826	18,033,066	18,448,514	415,448	2.3%	562	22
LYON	25,684	14,318,823	14,462,011	143,188	1.0%	563	23
RAMSEY	540,653	292,507,660	305,199,197	12,691,537	4.3%	565	24
MCLEOD	35,853	19,733,264	21,114,592	1,381,328	7.0%	589	25
ROCK	9,484	5,469,492	5,729,498	260,006	4.8%	604	26
BECKER	33,766	19,891,294	20,587,490	696,196	3.5%	610	27
MILLE LACS	25,860	14,602,240	15,843,430	1,241,190	8.5%	613	28
MEEKER	23,109	13,690,058	14,169,643	479,585	3.5%	613	29
PINE	28,879	16,979,081	17,912,930	933,849	5.5%	620	30
NICOLLET	33,603	20,058,922	21,023,280	964,358	4.8%	626	31
CHISAGO	54,766	33,528,602	34,702,103	1,173,501	3.5%	634	32
NOBLES	21,825	13,189,914	13,973,268	783,354	5.9%	640	33
WADENA	13,799	8,599,165	8,850,381	251,216	2.9%	641	34
OLMSTED	153,039	91,959,095	98,396,232	6,437,137	7.0%	643	35
HOUSTON	18,834	12,057,481	12,113,385	55,904	0.5%	643	36
HENNEPIN	1,237,604	759,408,857	796,975,395	37,566,538	4.9%	644	37
TODD	24,249	15,001,965	15,621,292	619,327	4.1%	644	38
STEELE	36,765	22,908,881	24,010,403	1,101,522	4.8%	653	39
ST LOUIS	199,744	126,550,079	132,181,558	5,631,479	4.5%	662	40
OTTER TAIL	58,001	37,644,904	39,473,821	1,828,917	4.9%	681	41
DODGE	20,506	13,111,277	14,022,817	911,540	7.0%	684	42
LAKE OF THE WOODS	3,883	2,610,910	2,663,128	52,218	2.0%	686	43
WABASHA	21,216	14,072,898	14,600,632	527,734	3.8%	688	44
MARSHALL	9,317	6,324,815	6,451,311	126,496	2.0%	692	45
HUBBARD	20,730	13,900,000	14,450,000	550,000	4.0%	697	46
LE SUEUR	27,639	17,943,864	19,379,373	1,435,509	8.0%	701	47
GOODHUE	46,717	30,968,619	33,000,000	2,031,381	6.6%	706	48
PENNINGTON	14,244	9,613,245	10,083,184	469,939	4.9%	708	49

Preliminary County Levies Levy and Ranking by Population (cont'd)

COUNTY NAME	2016 Estimated Population	Pay 2017 Final Levy	Pay 2018 Preliminary Levy	\$ Change Levy	% Change Levy	Levy Per Capita	Ranking Per Capita
PIESTONE	9,211	6,299,895	6,542,647	242,752	3.9%	710	50
KANABEC	15,841	11,060,269	11,380,608	320,339	2.9%	718	51
DOUGLAS	37,467	25,970,652	27,000,000	1,029,348	4.0%	721	52
RED LAKE	3,996	2,793,869	2,909,437	115,568	4.1%	728	53
POLK	31,647	22,017,945	23,118,842	1,100,897	5.0%	731	54
FREEBORN	30,576	21,559,543	22,421,925	862,382	4.0%	733	55
CARLTON	35,744	25,488,584	26,743,763	1,255,179	4.9%	748	56
KANDIYOHI	42,481	31,835,798	32,308,783	472,985	1.5%	761	57
MAHNOMEN	5,443	3,982,650	4,181,783	199,133	5.0%	768	58
CASS	28,895	21,766,554	22,307,860	541,306	2.5%	772	59
STEVENS	9,742	7,465,504	7,577,482	111,978	1.5%	778	60
REDWOOD	15,275	11,785,578	12,135,636	350,058	3.0%	794	61
MARTIN	19,880	14,991,920	15,868,136	876,216	5.8%	798	62
FARIBAULT	13,780	10,556,171	11,057,627	501,456	4.8%	802	63
CHIPPEWA	12,122	9,751,814	9,816,559	64,745	0.7%	810	64
CLEARWATER	8,824	6,846,207	7,224,694	378,487	5.5%	819	65
WASECA	18,784	14,542,751	15,603,619	1,060,868	7.3%	831	66
MURRAY	8,332	6,729,851	7,043,080	313,229	4.7%	845	67
LAC QUI PARLE	6,741	5,645,179	5,750,830	105,651	1.9%	853	68
POPE	11,026	9,431,796	9,431,796	0	0.0%	855	69
WATONWAN	10,922	9,006,985	9,367,264	360,279	4.0%	858	70
AITKIN	15,610	12,882,929	13,503,444	620,515	4.8%	865	71
ITASCA	45,672	38,231,023	39,590,080	1,359,057	3.6%	867	72
KITTSO	4,339	3,803,506	3,771,791	(31,715)	-0.8%	869	73
COTTONWOOD	11,465	10,024,216	10,425,185	400,969	4.0%	909	74
SIBLEY	14,824	13,207,501	13,669,964	462,463	3.5%	922	75
NORMAN	6,592	5,883,149	6,250,254	367,105	6.2%	948	76
RENVILLE	14,719	13,839,489	14,047,054	207,565	1.5%	954	77
LAKE	10,626	9,851,966	10,291,966	440,000	4.5%	969	78
BIG STONE	5,052	5,079,851	5,079,851	0	0.0%	1,006	79
LINCOLN	5,766	5,566,593	5,802,616	236,023	4.2%	1,006	80
YELLOW MEDICINE	9,918	10,342,908	10,420,480	77,572	0.8%	1,051	81
JACKSON	9,978	10,605,545	10,675,354	69,809	0.7%	1,070	82
SWIFT	9,384	10,194,971	10,398,870	203,899	2.0%	1,108	83
GRANT	5,886	6,630,046	6,830,046	200,000	3.0%	1,160	84
WILKIN	6,374	7,473,044	7,703,824	230,780	3.1%	1,209	85
TRAVERSE	3,354	5,000,130	5,487,752	487,622	9.8%	1,636	86
COOK	5,264	7,863,947	9,428,872	1,564,925	19.9%	1,791	87

MCLEOD Per Capita Levy and Ranking	2016	2017	2018
	\$523 21	\$549 23	\$589 25

Preliminary County Levies Comparison to Neighboring Counties

COUNTY NAME	2016 Estimated Population	Pay 2017 Final Levy	Pay 2018 Preliminary Levy	\$ Change Levy	% Change Levy	Levy Per Capita	Ranking Per Capita
CARVER	100,621	51,649,500	53,649,500	2,000,000	3.9%	533	19
MCLEOD	35,853	19,733,264	21,114,592	1,381,328	7.0%	589	25
MEEKER	23,109	13,690,058	14,169,643	479,585	3.5%	613	29
RENVILLE	14,719	13,839,489	14,047,054	207,565	1.5%	954	77
SIBLEY	14,824	13,207,501	13,669,964	462,463	3.5%	922	75
WRIGHT	132,598	58,184,217	62,680,533	4,496,316	7.7%	473	9

Preliminary County Levies Comparison to Similar Population

COUNTY NAME	2016 Estimated Population	Pay 2017 Final Levy	Pay 2018 Preliminary Levy	\$ Change Levy	% Change Levy	Levy Per Capita	Ranking Per Capita
MORRISON	32,826	18,033,066	18,448,514	415,448	2.3%	562	22
NICOLLET	33,603	20,058,922	21,023,280	964,358	4.8%	626	31
BECKER	33,766	19,891,294	20,587,490	696,196	3.5%	610	27
CARLTON	35,744	25,488,584	26,743,763	1,255,179	4.9%	748	56
MCLEOD	35,853	19,733,264	21,114,592	1,381,328	7.0%	589	25
STEELE	36,765	22,908,881	24,010,403	1,101,522	4.8%	653	39
DOUGLAS	37,467	25,970,652	27,000,000	1,029,348	4.0%	721	52
ISANTI	39,009	19,374,731	20,718,008	1,343,277	6.9%	531	18
MOWER	39,192	19,853,150	21,194,869	1,341,719	6.8%	541	21
BENTON	40,000	19,330,998	19,574,955	243,957	1.3%	489	11

Comparison to Neighboring Counties Proposed Tax Rate

COUNTY NAME	Pay 2017 Final Tax Rate	Pay 2018 Proposed Tax Rate
CARVER	38.851%	37.405%
MCLEOD	54.593%	56.956%
MEEKER	48.415%	47.909%
RENVILLE	31.914%	33.909%
SIBLEY	48.909%	51.939%
WRIGHT	39.599%	39.921%

McLeod County Budget Summary Report

(Fund Totals Only)

	2017 Revised Budget	2018 Proposed Budget	Budget Difference	% Difference
Total General Revenue Fund				
Revenues	17,432,691	17,511,676	78,985	0%
Expenditures	(17,804,169)	(17,736,134)	(68,035)	0%
Net	(371,478)	(224,458)		
Total Road & Bridge Fund				
Revenues	10,040,653	12,387,397	2,346,744	23%
Expenditures	(10,134,371)	(12,777,446)	2,643,075	26%
Net	(93,718)	(390,049)		
Total Social Services Fund				
Revenues	9,437,857	12,118,820	2,680,963	28%
Expenditures	(9,998,405)	(12,118,820)	2,120,415	21%
Net	(560,548)	0		
Total Special Revenue Fund				
Revenues	1,240,718	1,439,911	199,193	16%
Expenditures	(1,166,827)	(1,263,229)	96,402	8%
Net	73,891	176,682		
Total Debt Service Fund				
Revenues	1,302,052	1,293,601	(8,451)	-1%
Expenditures	(1,261,951)	(1,240,051)	(21,900)	-2%
Net	40,101	53,550		
Subtotal				
Revenues	39,453,971	44,751,405	5,297,434	13%
Expenditures	(40,365,723)	(45,135,680)	4,769,957	12%
Net	(911,752)	(384,275)	527,477	
NON-LEVY FUNDS				
Total Solid Waste Fund				
Revenues	4,034,067	3,760,981	(273,086)	-7%
Expenditures	(5,204,831)	(4,325,164)	(879,667)	-17%
Net	(1,170,764)	(564,183)		
Total Capital Projects Fund				
Revenues	0	0	0	0%
Expenditures	(1,385,250)	(644,300)	740,950	53%
Net	(1,385,250)	(644,300)	740,950	
Grand Total				
Revenues	43,488,038	48,512,386	5,024,348	12%
Expenditures	(46,955,804)	(50,105,144)	3,149,340	7%
Net	(3,467,766)	(1,592,758)	1,875,008	

	2016			2017			2018	Budget Comparisons	
	2016 Final Budget	YTD 12/31/16	% of Bdgt	2017 Revised Budget	YTD 11/30/17	% of Bdgt	2018 Proposed Budget	% of Chg over 2017	\$ Amount over 2017
GENERAL REVENUE FUND									
General Government									
003 County Wide									
Revenues	13,028,069	12,422,744	95%	14,238,752	7,518,448	53%	14,115,531	-1%	(123,221)
Expenditures	(539,900)	(176,722)	33%	(539,900)	(219,133)	41%	(637,892)	18%	97,992
	12,488,169	12,246,022		13,698,852	7,299,315		13,477,639		
005 Commissioners									
Revenues	0	2,537	100%	0	508	100%	0	0%	0
Expenditures	(323,444)	(304,039)	94%	(333,081)	(314,452)	94%	(311,938)	-6%	(21,143)
	(323,444)	(301,502)		(333,081)	(313,944)		(311,938)		
013 Court Administrator									
Revenues	0	4,596	100%	0	4,236	100%	0	0%	0
Expenditures	(149,500)	(174,835)	117%	(144,100)	(166,134)	115%	(172,450)	20%	28,350
	(149,500)	(170,239)		(144,100)	(161,898)		(172,450)		
031 Administrator									
Revenues	0	308	100%	0	41	100%	0	0%	0
Expenditures	(449,955)	(415,171)	92%	(501,430)	(363,854)	73%	(462,958)	-8%	(38,472)
	(449,955)	(414,863)		(501,430)	(363,813)		(462,958)		
041 Auditor-Treasurer									
Revenues	241,971	184,810	76%	158,371	211,594	134%	197,600	25%	39,229
Expenditures	(588,784)	(603,042)	102%	(702,012)	(547,748)	78%	(643,813)	-8%	(58,199)
	(346,813)	(418,232)		(543,641)	(336,154)		(446,213)		
065 Information Systems Office									
Revenues	77,150	61,995	80%	79,184	59,338	75%	79,130	0%	(54)
Expenditures	(992,935)	(825,938)	83%	(1,038,339)	(697,489)	67%	(1,000,818)	-4%	(37,521)
	(915,785)	(763,943)		(959,155)	(638,151)		(921,688)		
075 Central Services Charge Backs									
Revenues	0	8,271	100%	0	0	0%	0	0%	0
Expenditures	0	4,996	100%	0	(1,903)	100%	0	0%	0
	0	13,267		0	(1,903)		0		
076 Central Services									
Revenues	0	5,002	100%	0	13,641	100%	73	0%	73
Expenditures	(247,900)	(120,119)	48%	(227,900)	(182,044)	80%	(174,734)	-23%	(53,166)
	(247,900)	(115,117)		(227,900)	(168,403)		(174,661)		
077 County Insurance									
Revenues	0	142,154	100%	0	112,986	100%	0	0%	0
Expenditures	(206,546)	(276,429)	134%	(206,546)	(284,102)	138%	(271,453)	31%	64,907
	(206,546)	(134,275)		(206,546)	(171,116)		(271,453)		
080 Safety									
Revenues	0	0	0%	0	0	0%	0	0%	0
Expenditures	(5,550)	(4,530)	82%	(5,550)	(4,424)	80%	(5,200)	-6%	(350)
	(5,550)	(4,530)		(5,550)	(4,424)		(5,200)		
085 Elections									
Revenues	1,200	1,572	131%	1,200	0	0%	1,100	-8%	(100)
Expenditures	(89,802)	(97,590)	109%	(92,256)	(38,247)	41%	(83,290)	-10%	(8,966)
	(88,602)	(96,018)		(91,056)	(38,247)		(82,190)		
091 Attorney									
Revenues	70,000	62,392	89%	70,000	75,477	108%	57,700	-18%	(12,300)
Expenditures	(633,549)	(615,097)	97%	(662,583)	(584,500)	88%	(666,160)	1%	3,577
	(563,549)	(552,705)		(592,583)	(509,023)		(608,460)		

	2016			2017			2018	Budget Comparisons	
	2016 Final Budget	YTD 12/31/16	% of Bdgt	2017 Revised Budget	YTD 11/30/17	% of Bdgt	2018 Proposed Budget	% of Chg over 2017	\$ Amount over 2017
GENERAL REVENUE FUND									
General Government (continued)									
093 Attorney Contingent									
Revenues	0	0	0%	0	0	0%	0	0%	0
Expenditures	(4,000)	(3,919)	98%	(4,000)	(4,029)	101%	(4,500)	13%	500
	(4,000)	(3,919)		(4,000)	(4,029)		(4,500)		
101 Recorder									
Revenues	200,000	198,795	99%	200,000	182,070	91%	195,000	-3%	(5,000)
Expenditures	(357,251)	(331,879)	93%	(394,346)	(356,447)	90%	(401,782)	2%	7,436
	(157,251)	(133,084)		(194,346)	(174,377)		(206,782)		
103 Assessor									
Revenues	161,700	163,200	101%	124,232	157,431	127%	177,936	43%	53,704
Expenditures	(411,641)	(387,224)	94%	(446,248)	(390,037)	87%	(445,285)	0%	(963)
	(249,941)	(224,024)		(322,016)	(232,606)		(267,349)		
107 Zoning									
Revenues	37,600	46,338	123%	37,130	44,880	121%	44,560	20%	7,430
Expenditures	(245,795)	(241,911)	98%	(254,770)	(228,485)	90%	(265,059)	4%	10,289
	(208,195)	(195,573)		(217,640)	(183,605)		(220,499)		
111 Courthouse									
Revenues	0	22	100%	0	0	0%	0	0%	0
Expenditures	(404,302)	(356,253)	88%	(402,504)	(323,604)	80%	(442,118)	10%	39,614
	(404,302)	(356,231)		(402,504)	(323,604)		(442,118)		
112 North Complex									
Revenues	1,200	1,875	156%	1,200	1,175	98%	1,500	25%	300
Expenditures	(67,600)	(65,857)	97%	(65,600)	(60,940)	93%	(61,250)	-7%	(4,350)
	(66,400)	(63,982)		(64,400)	(59,765)		(59,750)		
115 County Building Major Repairs									
Revenues	0	1,617	100%	0	0	0%	0	0%	0
Expenditures	(185,000)	(66,356)	36%	(185,000)	(2,549)	1%	(139,000)	-25%	(46,000)
	(185,000)	(64,739)		(185,000)	(2,549)		(139,000)		
116 Health & Human Services									
Revenues	157,477	158,505	101%	153,877	141,054	92%	170,317	11%	16,440
Expenditures	(157,477)	(170,427)	108%	(160,060)	(111,739)	70%	(170,317)	6%	10,257
	0	(11,922)		(6,183)	29,315		0		
117 Fairgrounds									
Revenues	102,000	165,862	163%	105,000	129,926	124%	122,600	17%	17,600
Expenditures	(273,350)	(284,849)	104%	(301,187)	(220,612)	73%	(332,787)	10%	31,600
	(171,350)	(118,987)		(196,187)	(90,686)		(210,187)		
121 Veteran Services									
Revenues	0	0	0%	0	0	0%	0	0%	0
Expenditures	(177,629)	(171,768)	97%	(197,511)	(164,099)	83%	(195,846)	-1%	(1,665)
	(177,629)	(171,768)		(197,511)	(164,099)		(195,846)		
143 License Bureau									
Revenues	178,100	217,353	122%	196,600	193,361	98%	207,400	5%	10,800
Expenditures	(179,609)	(173,202)	96%	(216,109)	(228,655)	106%	(218,378)	1%	2,269
	(1,509)	44,151		(19,509)	(35,294)		(10,978)		

	2016			2017			2018	Budget Comparisons	
	2016 Final Budget	YTD 12/31/16	% of Bdgt	2017 Revised Budget	YTD 11/30/17	% of Bdgt	2018 Proposed Budget	% of Chg over 2017	\$ Amount over 2017
GENERAL REVENUE FUND									
Public Safety									
201 Sheriff									
Revenues	320,700	492,661	154%	328,000	411,603	125%	378,303	15%	50,303
Expenditures	(3,822,201)	(3,694,935)	97%	(3,956,569)	(3,500,864)	88%	(4,042,856)	2%	86,287
	(3,501,501)	(3,202,274)		(3,628,569)	(3,089,261)		(3,664,553)		
251 Jail									
Revenues	60,000	73,637	123%	60,000	61,273	102%	65,500	9%	5,500
Expenditures	(2,283,430)	(1,800,430)	79%	(2,216,455)	(1,801,865)	81%	(1,934,200)	-13%	(282,255)
	(2,223,430)	(1,726,793)		(2,156,455)	(1,740,592)		(1,868,700)		
255 County Court Services									
Revenues	88,495	87,358	99%	88,495	0	0%	87,358	-1%	(1,137)
Expenditures	(362,243)	(363,759)	100%	(369,404)	(72,435)	20%	(386,418)	5%	17,014
	(273,748)	(276,401)		(280,909)	(72,435)		(299,060)		
281 Emergency Services									
Revenues	20,000	32,873	164%	20,000	25,079	125%	26,000	30%	6,000
Expenditures	(131,869)	(112,857)	86%	(136,251)	(109,245)	80%	(136,478)	0%	227
	(111,869)	(79,984)		(116,251)	(84,166)		(110,478)		
Public Health									
485 Public Health Services									
Revenues	1,375,000	1,566,995	114%	1,412,950	1,267,354	90%	1,394,865	-1%	(18,085)
Expenditures	(2,728,265)	(2,670,163)	98%	(2,825,448)	(2,485,132)	88%	(2,897,397)	3%	71,949
	(1,353,265)	(1,103,168)		(1,412,498)	(1,217,778)		(1,502,532)		
Culture, Parks and Recreation									
501 Culture & Recreation									
Revenues	0	0	0%	0	0	0%	0	0%	0
Expenditures	(286,639)	(298,796)	104%	(321,514)	(314,877)	98%	(321,419)	0%	(95)
	(286,639)	(298,796)		(321,514)	(314,877)				
520 Parks									
Revenues	90,800	102,115	112%	95,800	96,342	101%	103,000	8%	7,200
Expenditures	(347,611)	(352,264)	101%	(370,670)	(278,436)	75%	(354,123)	-4%	(16,547)
	(256,811)	(250,149)		(274,870)	(182,094)		(251,123)		
Conservation & Natural Resources									
601 Conserv. of Nat. Resources									
Revenues	0	0	0%	0	0	0%	0	0%	0
Expenditures	(60,000)	(60,000)	100%	(82,750)	(82,750)	100%	(82,750)	0%	0
	(60,000)	(60,000)		(82,750)	(82,750)		(82,750)		
603 Extension									
Revenues	2,600	6,185	238%	2,350	2,440	104%	1,550	-34%	(800)
Expenditures	(268,392)	(247,812)	92%	(275,289)	(213,224)	77%	(275,918)	0%	629
	(265,792)	(241,627)		(272,939)	(210,784)		(274,368)		
604 Agricultural Inspector									
Revenues	0	0	0%	0	0	0%	0	0%	0
Expenditures	(20,186)	(13,486)	67%	(22,994)	(14,171)	62%	(22,163)	-4%	(831)
	(20,186)	(13,486)		(22,994)	(14,171)		(22,163)		
609 County Environmental Services									
Revenues	39,400	45,165	115%	40,950	42,430	104%	61,900	51%	20,950
Expenditures	(145,109)	(122,103)	84%	(112,897)	(81,329)	72%	(138,235)	22%	25,338
	(105,709)	(76,938)		(71,947)	(38,899)		(76,335)		

	2016			2017			2018	Budget Comparisons	
	2016 Final Budget	YTD 12/31/16	% of Bdgt	2017 Revised Budget	YTD 11/30/17	% of Bdgt	2018 Proposed Budget	% of Chg over 2017	\$ Amount over 2017
GENERAL REVENUE FUND									
Conservation & Natural Resources (continued)									
615 ISTS Committee									
Revenues	18,600	44,659	240%	18,600	0	0%	22,753	22%	4,153
Expenditures	(18,600)	(23,600)	127%	(18,600)	(26,913)	145%	(22,753)	22%	4,153
	0	21,059		0	(26,913)		0		
Economic Development									
701 McLeod County HRA									
Revenues	0	0	0%	0	0	0%	0	0%	0
Expenditures	(14,296)	(15,193)	106%	(14,296)	(1,561)	11%	(14,396)	1%	100
	(14,296)	(15,193)		(14,296)	(1,561)		(14,396)		
TOTAL GENERAL REVENUE FUND									
Revenues	16,272,062	16,301,596	100%	17,432,691	10,752,687	62%	17,511,676	0%	78,985
Expenditures	(17,180,360)	(15,637,559)	91%	(17,804,169)	(14,478,028)	81%	(17,736,134)	0%	(68,035)
	(908,298)	664,037		(371,478)	(3,725,341)		(224,458)		

	2016			2017			2018	Budget Comparisons	
	2016 Final Budget	YTD 12/31/16	% of Bdgt	2017 Revised Budget	YTD 11/30/17	% of Bdgt	2018 Proposed Budget	% of Chg over 2017	\$ Amount over 2017
ROAD & BRIDGE FUND									
105 Surveyor									
Revenues	0	0	0%	0	0	0%	0	0%	0
Expenditures	(156,644)	(152,277)	97%	(165,652)	(148,808)	90%	(171,665)	4%	6,013
	(156,644)	(152,277)		(165,652)	(148,808)		(171,665)		
300 Road & Bridge									
Revenues	9,024,097	9,129,026	101%	10,040,653	8,734,271	87%	12,387,397	23%	2,346,744
Expenditures	0	0	0%	0	0	0%	0	0%	0
	9,024,097	9,129,026		10,040,653	8,734,271		12,387,397		
310 Maintenance									
Revenues	0	0	0%	0	0	0%	0	0%	0
Expenditures	(1,859,086)	(1,715,567)	92%	(1,891,182)	(1,575,343)	83%	(1,981,251)	5%	90,069
	(1,859,086)	(1,715,567)		(1,891,182)	(1,575,343)		(1,981,251)		
320 Construction									
Revenues	0	0	0%	0	0	0%	0	0%	0
Expenditures	(6,513,500)	(5,194,519)	80%	(6,148,611)	(5,840,567)	95%	(8,754,500)	42%	2,605,889
	(6,513,500)	(5,194,519)		(6,148,611)	(5,840,567)		(8,754,500)		
330 Administration									
Revenues	0	0	0%	0	0	0%	0	0%	0
Expenditures	(815,843)	(773,682)	95%	(841,366)	(695,555)	83%	(856,145)	2%	14,779
	(815,843)	(773,682)		(841,366)	(695,555)		(856,145)		
340 Equipment Maintenance									
Revenues	0	0	0%	0	0	0%	0	0%	0
Expenditures	(988,767)	(807,399)	82%	(1,087,560)	(785,500)	72%	(1,013,885)	-7%	(73,675)
	(988,767)	(807,399)		(1,087,560)	(785,500)		(1,013,885)		
TOTAL ROAD & BRIDGE FUND									
Revenues	9,024,097	9,129,026	101%	10,040,653	8,734,271	87%	12,387,397	23%	2,346,744
Expenditures	(10,333,840)	(8,643,444)	84%	(10,134,371)	(9,045,773)	89%	(12,777,446)	26%	2,643,075
	(1,309,743)	485,582		(93,718)	(311,502)		(390,049)		

	2016			2017			2018	Budget Comparisons	
	2016 Final Budget	YTD 12/31/16	% of Bdgt	2017 Revised Budget	YTD 11/30/17	% of Bdgt	2018 Proposed Budget	% of Chg over 2017	\$ Amount over 2017
SOLID WASTE FUND									
391 Solid Waste Tip Fee									
Revenues	752,516	718,284	95%	578,678	429,802	74%	554,867	-4%	(23,811)
Expenditures	(752,516)	(635,462)	84%	(578,678)	(469,124)	81%	(554,867)	-4%	(23,811)
	0	82,822		0	(39,322)		0		
392 Solid Waste Abatement									
Revenues	999,000	920,876	92%	965,000	806,415	84%	932,400	-3%	(32,600)
Expenditures	(2,378,744)	(2,362,335)	99%	(2,135,764)	(605,050)	28%	(1,496,583)	-30%	(639,181)
	(1,379,744)	(1,441,459)		(1,170,764)	201,365		(564,183)		
393 Materials Recovery Facility									
Revenues	2,243,505	2,433,988	108%	2,211,005	1,195,647	54%	1,879,049	-15%	(331,956)
Expenditures	(2,243,505)	(2,378,563)	106%	(2,211,005)	(1,648,368)	75%	(1,879,049)	-15%	(331,956)
	0	55,425		0	(452,721)		0		
397 Household Hazardous Waste									
Revenues	279,344	302,022	108%	279,384	208,545	75%	394,665	41%	115,281
Expenditures	(279,344)	(230,519)	83%	(279,384)	(230,412)	82%	(394,665)	41%	115,281
	0	71,503		0	(21,867)		0		
TOTAL SOLID WASTE FUND									
Revenues	4,274,365	4,375,170	102%	4,034,067	2,640,409	65%	3,760,981	-7%	(273,086)
Expenditures	(5,654,109)	(5,606,879)	99%	(5,204,831)	(2,952,954)	57%	(4,325,164)	-17%	(879,667)
	(1,379,744)	(1,231,709)		(1,170,764)	(312,545)		(564,183)		

	2016			2017			2018	Budget Comparisons	
	2016 Final Budget	YTD 12/31/16	% of Bdgt	2017 Revised Budget	YTD 11/30/17	% of Bdgt	2018 Proposed Budget	% of Chg over 2017	\$ Amount over 2017
SOCIAL SERVICES FUND									
420 Income Maintenance									
Revenues	2,570,579	3,033,055	118%	2,852,633	1,799,734	63%	3,259,196	14%	406,563
Expenditures	(2,557,093)	(2,660,147)	104%	(2,556,196)	(2,186,838)	86%	(2,617,951)	2%	61,755
	13,486	372,908		296,437	(387,104)		641,245		
430 Individual & Family Social Services									
Revenues	6,519,823	8,112,185	124%	6,535,224	6,179,551	95%	7,760,099	19%	1,224,875
Expenditures	(7,009,795)	(8,516,981)	122%	(7,392,209)	(7,984,104)	108%	(8,443,910)	14%	1,051,701
	(489,972)	(404,796)		(856,985)	(1,804,553)		(683,811)		
440 Trailblazer Transit									
Revenues	265,000	258,689	98%	50,000	28,129	56%	205,650	311%	155,650
Expenditures	(265,000)	0	0%	(50,000)	(200,000)	400%	(205,650)	311%	155,650
	0	258,689		0	(171,871)		0		
450 Tri Star Nurses									
Revenues	0	0	0%	0	0	0%	893,875	100%	893,875
Expenditures	0	0	0%	0	0	0%	(851,309)	100%	851,309
	0	0		0	0		42,566		
TOTAL SOCIAL SERVICES FUND									
Revenues	9,355,402	11,403,929	122%	9,437,857	8,007,414	85%	12,118,820	28%	2,680,963
Expenditures	(9,831,888)	(11,177,128)	114%	(9,998,405)	(10,370,942)	104%	(12,118,820)	21%	2,120,415
	(476,486)	226,801		(560,548)	(2,363,528)		0		

	2016			2017			2018	Budget Comparisons	
	2016 Final Budget	YTD 12/31/16	% of Bdgt	2017 Revised Budget	YTD 11/30/17	% of Bdgt	2018 Proposed Budget	% of Chg over 2017	\$ Amount over 2017
SPECIAL REVENUE FUND									
015 Law Library									
Revenues	40,000	39,684	99%	20,500	39,751	194%	35,000	71%	14,500
Expenditures	(40,000)	(10,939)	27%	(14,500)	(8,361)	58%	(12,000)	-17%	(2,500)
	0	28,745		6,000	31,390		23,000		
041 County Auditor's Office									
Revenues	50	0	0%	20	0	0%	10	-50%	(10)
Expenditures	(50)	0	0%	(20)	0	0%	(10)	-50%	(10)
	0	0		0	0		0		
101 County Recorder's Office									
Revenues	80,050	62,204	78%	65,050	57,357	88%	62,827	-3%	(2,223)
Expenditures	(80,000)	(91,905)	115%	(70,000)	(82,203)	117%	(81,338)	16%	11,338
	50	(29,701)		(4,950)	(24,846)		(18,511)		
102 County Recorder's Compliance Fund									
Revenues	85,200	71,552	84%	75,400	63,522	84%	69,498	-8%	(5,902)
Expenditures	(200,000)	(103,204)	52%	(100,000)	(21,132)	21%	(93,761)	-6%	(6,239)
	(114,800)	(31,652)		(24,600)	42,390		(24,263)		
104 County Recorder's Modernization									
Revenues	200	190	95%	200	142	71%	197	-2%	(3)
Expenditures	(10,000)	0	0%	0	0	0%	(5,960)	100%	5,960
	(9,800)	190		200	142		(5,763)		
105 County Surveying & GIS									
Revenues	0	0	0%	0	0	0%	0	0%	0
Expenditures	0	(27,310)	100%	0	0	0%	0	0%	0
	0	(27,310)		0	0		0		
106 County Recorder's Escrow Deposits									
Revenues	0	(1,916)	100%	0	9,387	100%	0	0%	0
Expenditures	0	(90)	100%	0	0	0%	0	0%	0
	0	(2,006)		0	9,387		0		
109 GIS Aerial Photos									
Revenues	10,000	27,310	273%	10,000	0	0%	10,000	0%	0
Expenditures	0	0	0%	0	0	0%	0	0%	0
	10,000	27,310		10,000	0		10,000		
117 Fairgrounds Repairs									
Revenues	0	100,000	100%	0	200,000	100%	100,000	100%	100,000
Expenditures	0	0	0%	0	0	0%	0	0%	0
	0	100,000		0	200,000		100,000		
121 Veteran Services - Van									
Revenues	7,272	10,861	149%	6,022	4,959	82%	6,022	0%	0
Expenditures	(45,000)	(32,563)	0%	0	(20)	100%	0	0%	0
	(37,728)	(21,702)		6,022	4,939		6,022		
122 Veteran Services - Grants									
Revenues	10,000	10,000	100%	10,000	10,000	100%	10,000	0%	0
Expenditures	(10,000)	(10,010)	100%	(10,000)	(10,000)	100%	(10,000)	0%	0
	0	(10)		0	0		0		

	2016			2017			2018	Budget Comparisons	
	2016 Final Budget	YTD 12/31/16	% of Bdgt	2017 Revised Budget	YTD 11/30/17	% of Bdgt	2018 Proposed Budget	% of Chg over 2017	\$ Amount over 2017
SPECIAL REVENUE FUND (continued)									
205 Carry Conceal Permit									
Revenues	7,000	35,985	514%	10,000	22,225	222%	22,000	120%	12,000
Expenditures	(31,800)	(17,050)	54%	(10,000)	(3,986)	40%	(8,000)	-20%	(2,000)
	(24,800)	18,935		0	18,239		14,000		
219 Sheriff's Contingent Drug & Alcohol									
Revenues	5,000	5,393	108%	5,000	5,057	101%	5,000	0%	0
Expenditures	(5,000)	(9,980)	200%	(5,000)	0	0%	(5,000)	0%	0
	0	(4,587)		0	5,057		0		
220 Boat & Water Safety - Grant									
Revenues	5,200	3,518	68%	4,500	3,996	89%	5,375	19%	875
Expenditures	(8,600)	(3,146)	37%	(6,500)	(3,241)	50%	(5,375)	-17%	(1,125)
	(3,400)	372		(2,000)	755		0		
223 D.A.R.E. Program									
Revenues	8,500	18,191	214%	10,500	5,829	56%	5,000	-52%	(5,500)
Expenditures	(3,000)	(2,734)	91%	(8,500)	(4,900)	58%	(4,350)	-49%	(4,150)
	5,500	15,457		2,000	929		650		
224 New Canine Account									
Revenues	3,000	8,150	272%	3,000	5,080	169%	3,000	0%	0
Expenditures	(14,500)	(2,994)	100%	(3,000)	(2,214)	74%	(3,000)	0%	0
	(11,500)	5,156		0	2,866		0		
225 McLeod County Sheriff's Posse									
Revenues	35,000	31,588	90%	34,000	36,490	107%	34,000	0%	0
Expenditures	(35,000)	(31,781)	91%	(37,100)	(29,375)	79%	(34,000)	-8%	(3,100)
	0	(193)		(3,100)	7,115		0		
227 Mounted Posse									
Revenues	1,500	0	0%	1,000	0	0%	0	-100%	(1,000)
Expenditures	(1,500)	0	0%	(1,000)	0	0%	0	-100%	(1,000)
	0	0		0	0		0		
228 Chaplain Program									
Revenues	500	365	100%	500	1,035	207%	500	0%	0
Expenditures	(500)	(397)	79%	(500)	(644)	129%	(500)	0%	0
	0	(32)		0	391		0		
252 Jail Canteen Account									
Revenues	5,500	8,553	156%	6,000	8,672	145%	7,626	27%	1,626
Expenditures	(8,500)	(20,070)	236%	(8,500)	(3,609)	42%	(15,513)	83%	7,013
	(3,000)	(11,517)		(2,500)	5,063		(7,887)		
254 Annamarie Tudhope Donation									
Revenues	0	10,913	100%	0	2,130	100%	0	0%	0
Expenditures	0	(2,776,149)	100%	0	(1,131,350)	100%	0	0%	0
	0	(2,765,236)		0	(1,129,220)		0		
255 County Court Services									
Revenues	17,200	15,270	89%	17,200	17,722	103%	15,867	-8%	(1,333)
Expenditures	(13,192)	(4,024)	31%	(13,192)	(3,678)	28%	(3,277)	75%	9,915
	4,008	11,246		4,008	14,044		12,590		
285 E-911 System Maintenance - Grant									
Revenues	70,900	70,942	100%	70,950	59,071	83%	70,939	0%	(11)
Expenditures	(246,000)	(248,027)	101%	(53,000)	(37,131)	70%	(51,400)	-3%	(1,600)
	(175,100)	(177,085)		17,950	21,940		19,539		

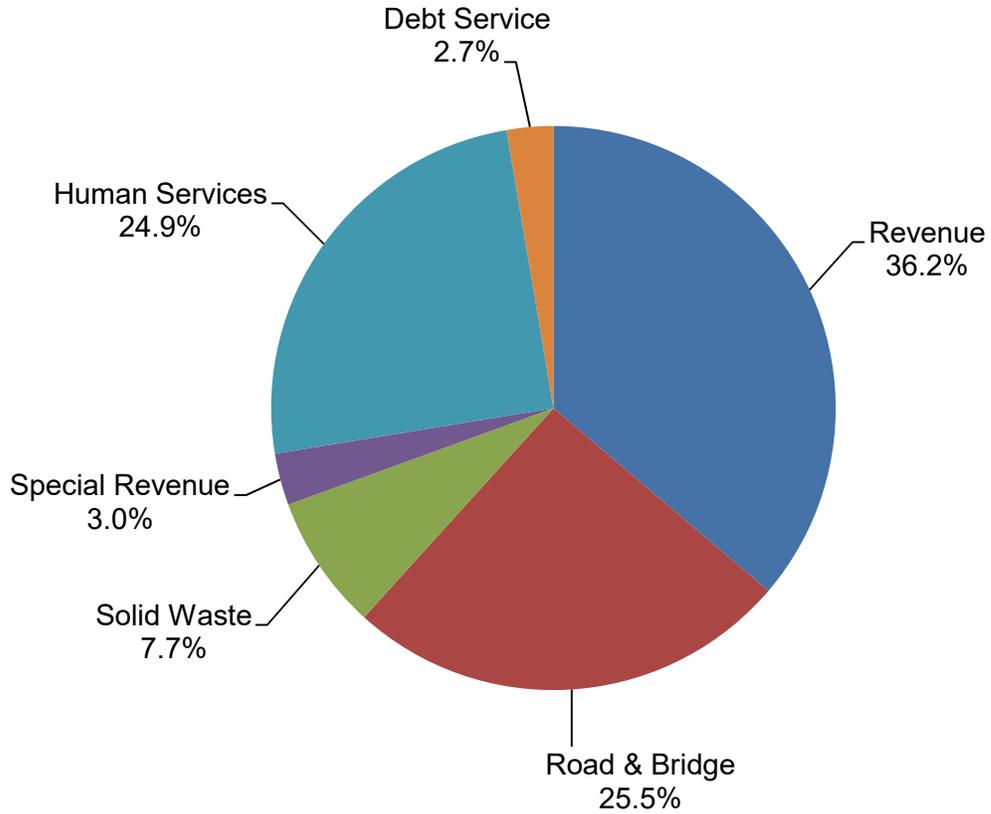
	2016			2017			2018	Budget Comparisons	
	2016 Final Budget	YTD 12/31/16	% of Bdgt	2017 Revised Budget	YTD 11/30/17	% of Bdgt	2018 Proposed Budget	% of Chg over 2017	\$ Amount over 2017
SPECIAL REVENUE FUND (continued)									
485 Primewest Reinvestment									
Revenues	0	0	0%	0	0	0%	0	0%	0
Expenditures	(154,089)	(285,023)	185%	0	0	0%	0	0%	0
	(154,089)	(285,023)		0	0		0		
519 Snowmobile Trail - Grant									
Revenues	44,640	40,153	90%	44,640	41,056	92%	44,640	0%	0
Expenditures	(44,640)	(40,153)	90%	(44,640)	(41,056)	92%	(44,640)	0%	0
	0	0		0	0		0		
603 County Extension									
Revenues	1,000	7,430	743%	1,000	2,213	221%	1,000	0%	0
Expenditures	(1,000)	(2,817)	282%	(1,000)	(1,450)	145%	(1,000)	0%	0
	0	4,613		0	763		0		
611 HI Creek Watershed Septic System Loan									
Revenues	91,597	33,034	36%	24,682	22,723	92%	86,838	252%	62,156
Expenditures	(91,597)	(39,326)	43%	(24,682)	(24,666)	100%	(86,838)	252%	62,156
	0	(6,292)		0	(1,943)		0		
612 Shoreland - Grant									
Revenues	5,976	9,144	153%	5,976	2,988	50%	6,056	1%	80
Expenditures	(5,976)	(6,096)	102%	(5,976)	(2,032)	34%	(6,056)	1%	80
	0	3,048		0	956		0		
613 Water Resource Management - Grant									
Revenues	20,746	33,388	161%	20,746	8,847	43%	20,746	0%	0
Expenditures	(20,746)	(20,746)	100%	(20,746)	(16,622)	80%	(20,746)	0%	0
	0	12,642		0	(7,775)		0		
614 Wetlands Administration - Grant									
Revenues	27,894	49,341	177%	27,894	11,447	41%	29,560	6%	1,666
Expenditures	(27,894)	(32,894)	118%	(27,894)	(8,818)	32%	(29,560)	6%	1,666
	0	16,447		0	2,629		0		
616 BC Watershed Septic System Loan									
Revenues	48,648	40,681	84%	48,648	31,555	65%	48,648	0%	0
Expenditures	(48,648)	(48,647)	100%	(48,648)	(24,324)	50%	(48,648)	0%	0
	0	(7,966)		0	7,231		0		
617 Ag Programming									
Revenues	4,000	0	0%	4,000	0	0%	1,000	-75%	(3,000)
Expenditures	(4,000)	(613)	15%	(4,000)	0	0%	(1,000)	-75%	(3,000)
	0	(613)		0	0		0		
619 Crow River Septic System Loans									
Revenues	107,072	314,932	294%	247,414	95,490	39%	262,835	6%	15,421
Expenditures	(107,072)	(251,917)	235%	(247,414)	(172,402)	70%	(262,147)	6%	14,733
	0	63,015		0	(76,912)		688		

	2016			2017			2018	Budget Comparisons	
	2016 Final Budget	YTD 12/31/16	% of Bdgt	2017 Revised Budget	YTD 11/30/17	% of Bdgt	2018 Proposed Budget	% of Chg over 2017	\$ Amount over 2017
SPECIAL REVENUE FUND (continued)									
694 Aquatic Invasive Species									
Revenues	75,701	75,396	100%	71,861	35,931	50%	75,396	5%	3,535
Expenditures	(18,000)	(21,318)	118%	(20,500)	(23,131)	113%	(40,000)	95%	19,500
	57,701	54,078		51,361	12,800		35,396		
806 Armer Radio Maintenance									
Revenues	10,000	10,000	100%	10,000	10,000	100%	10,000	0%	0
Expenditures	0	0	0%	0	0	0%	0	0%	0
	10,000	10,000		10,000	10,000		10,000		
807 Designated for Capital Assets									
Revenues	322,568	329,875	102%	322,568	175,296	54%	322,568	0%	0
Expenditures	(322,568)	(507,506)	157%	(322,568)	(1,870,895)	580%	(322,568)	0%	0
	0	(177,631)		0	(1,695,599)		0		
840 Juvenile Restitution Fund									
Revenues	2,500	2,135	85%	2,500	3,045	122%	2,173	-13%	(327)
Expenditures	(2,500)	(385)	15%	(2,500)	(2,391)	96%	(952)	-62%	(1,548)
	0	1,750		0	654		1,221		
864 Tobacco License									
Revenues	900	1,638	182%	900	1,050	117%	1,500	67%	600
Expenditures	(900)	(1,463)	163%	(900)	(150)	17%	(1,500)	67%	600
	0	175		0	900		0		
868 Alcohol Compliance Checks									
Revenues	0	0	0%	0	0	0%	0	0%	0
Expenditures	0	0	0%	0	(150)	100%	0	0%	0
	0	0		0	(150)		0		
885 Escrow Deposits									
Revenues	0	12,000	100%	0	0	0%	0	0%	0
Expenditures	0	(23,851)	100%	0	(46,642)	100%	0	0%	0
	0	(11,851)		0	(46,642)		0		
886 County Feedlot Program									
Revenues	54,547	59,090	108%	54,547	25,224	46%	59,090	8%	4,543
Expenditures	(54,547)	(58,271)	107%	(54,547)	(43,416)	80%	(59,090)	8%	4,543
	0	819		0	(18,192)		0		
953 Controlled Substance Fine									
Revenues	3,500	1,288	37%	3,500	1,416	40%	5,000	43%	1,500
Expenditures	0	(15,691)	100%	0	0	0%	(5,000)	100%	5,000
	3,500	(14,403)		3,500	1,416		0		
TOTAL SPECIAL REVENUE FUND									
Revenues	1,213,361	1,548,278	128%	1,240,718	1,020,706	82%	1,439,911	273%	199,193
Expenditures	(1,656,819)	(4,749,090)	287%	(1,166,827)	(3,619,989)	310%	(1,263,229)	436%	(96,402)
	(443,458)	(3,200,812)		73,891	(2,599,283)		176,682		

	2016			2017			2018	Budget Comparisons	
	2016 Final Budget	YTD 12/31/16	% of Bdgt	2017 Revised Budget	YTD 11/30/17	% of Bdgt	2018 Proposed Budget	% of Chg over 2017	\$ Amount over 2017
DEBT SERVICE FUND									
003 GO Capital Equipment Notes 2017									
Revenues	269,745	266,911	99%	264,705	143,246	54%	262,395	-1%	(2,310)
Expenditures	(256,650)	(256,650)	100%	(256,900)	(256,900)	100%	(252,100)	-2%	4,800
	13,095	10,261		7,805	(113,654)		10,295		
805 GO Capital Improvement Plan 2017									
Revenues	444,819	440,065	99%	437,259	236,375	54%	436,315	0%	(944)
Expenditures	(415,688)	(415,688)	100%	(423,638)	(423,638)	100%	(416,438)	-2%	7,200
	29,131	24,377		13,621	(187,263)		19,877		
393 GO Solid Waste Bonds 2017									
Revenues	610,483	610,483	100%	600,088	600,088	100%	594,891	-1%	(5,197)
Expenditures	(571,113)	(571,113)	100%	(581,413)	(581,413)	100%	(571,513)	-2%	9,900
	39,370	39,370		18,675	18,675		23,378		
TOTAL DEBT SERVICE FUND									
Revenues	1,325,047	1,317,459	99%	1,302,052	979,709	75%	1,293,601	-1%	(8,451)
Expenditures	(1,243,451)	(1,243,451)	100%	(1,261,951)	(1,261,951)	100%	(1,240,051)	-2%	21,900
	81,596	74,008		40,101	(282,242)		53,550		
CAPITAL PROJECTS FUND									
003 Capital Equipment Notes									
Revenues	0	0	0%	0	0	0%	0	0%	0
Expenditures	(500,000)	(96)	0%	(500,000)	(196,848)	39%	(644,300)	29%	(144,300)
	(500,000)	(96)		(500,000)	(196,848)		(644,300)		
805 Capital Improvement Plan									
Revenues	0	0	0%	0	0	0%	0	0%	0
Expenditures	(1,200,000)	(1,333,019)	111%	(885,250)	(172,641)	20%	0	-100%	885,250
	(1,200,000)	(1,333,019)		(885,250)	(172,641)		0		
TOTAL CAPITAL PROJECTS FUND									
Revenues	0	0	0%	0	0	0%	0	0%	0
Expenditures	(1,700,000)	(1,333,115)	78%	(1,385,250)	(369,489)	27%	(644,300)	53%	(740,950)
	(1,700,000)	(1,333,115)		(1,385,250)	(369,489)		(644,300)		

McLeod County Proposed 2018 - Revenue

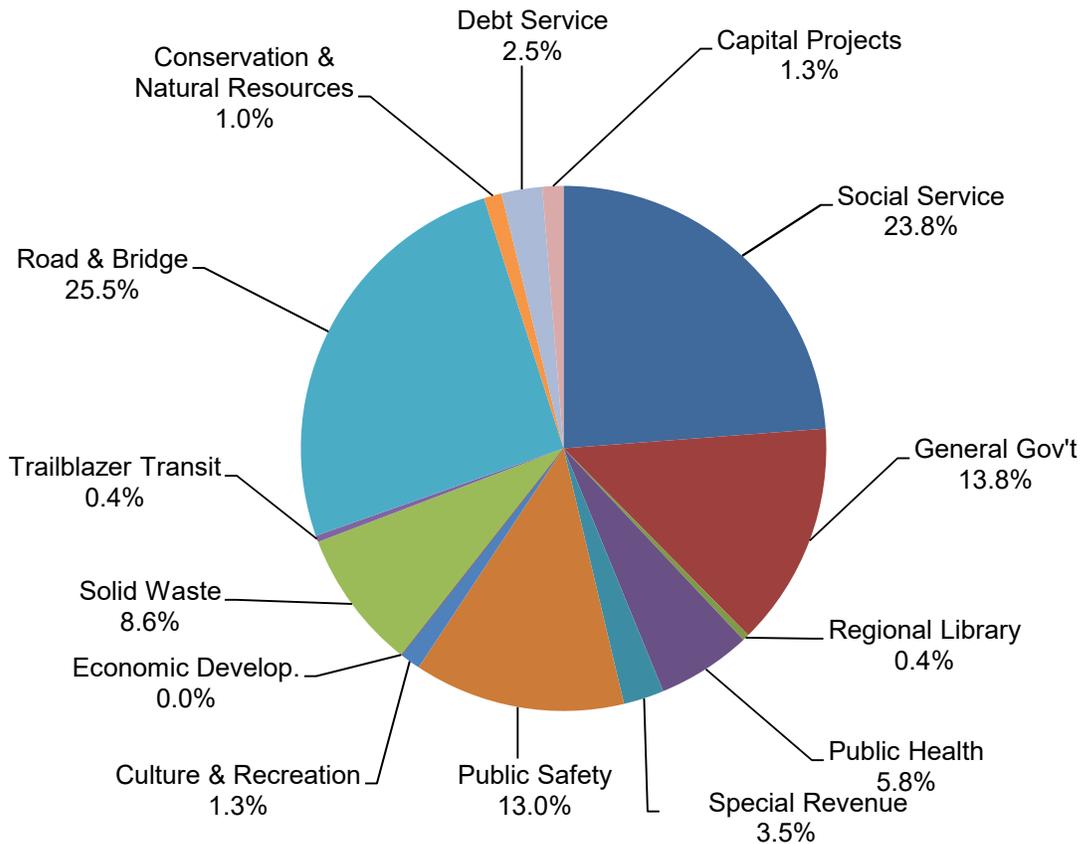
(Income Generated By Fund)



Proposed 2018 - Revenues

Revenue	\$	17,511,676
Road & Bridge		12,387,397
Solid Waste		3,760,981
Special Revenue		1,439,911
Human Services		12,118,820
Debt Service		1,293,601
	\$	<u>48,512,386</u>

McLeod County Proposed 2018 - Expenditures



Proposed 2018 - Expenditures

General Revenue		\$ 17,537,917
General Gov't	6,908,811	
Public Safety	6,499,952	
Public Health	2,897,397	
Culture/Recreation	675,542	
Conser. & Nat. Res.	541,819	
Economic Develop.	14,396	
Solid Waste		4,325,164
Road & Bridge		12,777,446
Trailblazer Transit		205,650
Special Revenue		1,263,229
Social Services		11,913,170
Regional Library		198,217
Debt Service		1,240,051
Capital Projects		644,300
		\$ 50,105,144

Organization Allocations

Code	Organization	2015 Budget Allocation	2016 Budget Allocation	2017 Budget Allocation	2018 Budget Allocation	Percent of Change
<i>Culture & Recreation</i>						
501-6870	McLeod For Tomorrow	0	0	0	17,800 *	100%
501-6873	Safe Avenues	0	2,100	2,200	2,200	0%
501-6875	Memorial Day Costs	2,700	2,700	2,700	2,700	0%
501-6876	Southwest Minnesota Arts & Humanities Council	983	1,000	1,000	1,000	0%
501-6877	Pioneerland Library System	187,513	194,217	196,217	198,217	1%
501-6887	United Community Action Partnership	16,000	16,000	16,000	7,000	-56%
501-6881	McLeod Alliance for Victims of Domestic Violence	7,500	7,500	7,500	7,500	0%
501-6879	McLeod County Historical Society	50,500	57,225	85,000	69,102	-19%
501-6894	Southwest Minnesota Foundation	5,897	5,897	5,897	5,900	0%
501-6898	Common Cup (Back Pac Program)	0	0	5,000	5,000 **	0%
501-6899	McLeod Emergency Food Shelf	0	0	0	5,000	100%
	Totals	<u>271,093</u>	<u>286,639</u>	<u>321,514</u>	<u>321,419</u>	<u>0%</u>
<i>Conservation & Natural Resources</i>						
601-6893	McLeod County Soil & Water District	60,000	60,000	82,750	82,750	0%
	Totals	<u>60,000</u>	<u>60,000</u>	<u>82,750</u>	<u>82,750</u>	<u>0%</u>
<i>Social Services</i>						
11	McLeod County Treatment Program - Visitation/Exchange Center	4,725	4,725	4,725	4,725	0%
	Totals	<u>4,725</u>	<u>4,725</u>	<u>4,725</u>	<u>4,725</u>	<u>0%</u>
<i>Water Resource Management Grant</i>						
25-613	Crow River Joint Powers	5732	5732	5732	6840	19%
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	Brownston Rod & Gun Club	1000	1000	1000	1000	0%
	Totals	<u>8,732</u>	<u>8,732</u>	<u>8,732</u>	<u>9,840</u>	<u>13%</u>
* Previously paid out of Administration budget for employee wages.						
** Previously paid from Solid Waste budget.						

McLeod Social Service Center 2018 Proposed Budget Major Increases (Besides salary, benefits and personnel changes)

**Increased numbers of youth in out of home care, resulting from Child Protection/Child Welfare matters, and from parental use and abuse of drugs and alcohol.*

*Other Foster Care Costs		\$ 179,500
*Rule 5 Residential Treatment “Net” Costs		30,000
*Random Drug Test Fees (Urinalysis)		20,000
*Extended Foster Care Services (age 18-21)		30,000 <i>NEW</i>
*Consolidated Chemical Dependent Treatment Fund (CCDTF) – County Share		25,000
*Detoxification Services		7,665
*State Hospital Costs for Mentally Ill (Counties now pay 100% of costs when still admitted but not medically necessary; \$13,000 to date 2017)		94,000
*MnCHOICES Assessment Revenues – Less	SFY2018 (~16%)	51,870
(Once State, now County Share)	SFY2019 (~18%)	
*Extended Employment		17,000
Major Increases to Social Service 2018 Budget		<u>\$ 455,035</u>

Impacts on the 2018 McLeod County Budget

- A) Approximately 1.2 million in new personnel costs resulting from a 2016 market study to attract and retain qualified and competent employees. The previous market study was conducted and implemented in the early 1990's, and the County has been experiencing turnover and has had difficulty hiring top applicants and retaining employees after they are trained in McLeod.
- a. County is working towards an early retirement incentive as an implementation of planned cost savings to wages and benefits
 - b. County is developing succession planning
 - c. County continues to work on the Organizational Study that was approved by the County Commissioners on May 2, 2017 to pool and share talents and improve efficiencies among departments
 - d. County is working on controlling costs by requesting county departments to use a three (3) year average for budgeting their operating costs (excluding utility costs)
 - e. County is investing in their largest asset, which is their employees
- B) Rising health care costs. McLeod County has been a participant with Sibley County in a self-insured health insurance plan, which in the past two years has experienced high claims costs, resulting in a 2018 insurance increase of 35%.
- a. County is researching different options including; changes in providers, plans, and deductibles
 - b. Rising health care costs are concerns at all levels of government
- C) Rising program costs for Social Services totaling \$455,035. This includes increases in foster care costs of \$209,500, state hospital costs for mentally ill of \$94,000, random drug test fees for clients and their children of \$20,000, rule 5 residential treatment costs of \$30,000, detoxification services of \$7,665, extended employment of \$17,000, and consolidate chemical dependent treatment fund of \$25,000. This includes a loss in MNCHOICES assessment revenue of \$51,870. The County also experiences additional Child Protection/Child Welfare costs and expenses arising from parental use and abuse of drugs and alcohol.
- a. County is concerned about the rising expenditures in Social Service programs and the unfunded mandates that the State imposes on county government
 - b. County continues to research avenues to fund mandates
 - c. County continues to lobby their legislators against unfunded mandates
- D) Current use of McLeod County reserves including \$1.9 million to update facility security at the Courthouse. \$3.1 million was spent as intended from the dedicated jail endowment fund.

Impacts on the 2018 McLeod County Budget

- a. Jail and security project is near completion and is on target as budgeted
 - b. Savings will be recognized from housing inmates within the county and decreasing transfer costs to other county jails
 - c. Savings to be realized without increased jail staff
 - d. The County is providing a safer more secure facility for Court Administration, Court Services, Courtrooms, County Attorney, jail inmates, county employees and the public
- E) Annual utility and building maintenance expenses of approximately \$630,000 to maintain four McLeod County facilities located in Glencoe.
- a. County is researching consolidation of buildings to increase efficiencies in utility and building maintenance expenses
 - b. County is addressing current and future space needs for employee accountability and professional customer service
 - c. County is striving to streamline public services with the re-organization plans for departments

McLeod County General Obligation Notes Summary as of 12/31/2017

Bonds	Code	Original Amount	Date of Issue	Interest Rate	Date Loan Closed	Final Loan Amount	Outstanding 12/31/2016	Issued in 2017	Paid in 2017	Outstanding 12/31/2017
GO Capital Equipment Notes	35-003	1,200,000	10/08/2014	2.00%	11/13/2014	1,200,000	965,000	0	240,000	725,000
GO Capital Improvement Plan	35-805	3,635,000	10/08/2014	2.00%	11/13/2014	3,635,000	3,290,000	0	360,000	2,930,000
GO Solid Waste Bonds	35-393	4,950,000	10/08/2014	2.00%	11/13/2014	4,950,000	4,475,000	0	495,000	3,980,000
GO County Ditch #20	20-633	435,000	10/18/2016	1.7023%	11/07/2016	435,000	435,000	0	0	435,000
GO County Ditch #22	20-635	145,000	10/18/2016	1.7023%	11/07/2016	145,000	145,000	0	0	145,000
GO County Ditch #26	20-637	34,112	10/18/2016	1.7023%	11/07/2016	34,112	34,112	0	0	34,112
GO County Ditch #27	20-638	95,888	10/18/2016	1.7023%	11/07/2016	95,888	95,888	0	0	95,888
GO County Ditch #33	20-643	760,000	10/18/2016	1.7023%	11/07/2016	760,000	760,000	0	0	760,000
GO Buffalo Creek Marsh Project	20-695	1,020,000	10/18/2016	1.7023%	11/07/2016	1,020,000	1,020,000	0	0	1,020,000
High Island Watershed Loan SRF0105*	25-611	190,000	08/03/2004	3.0000%	12/15/2007	105,343	11,502	0	11,502	0
High Island Watershed Loan SRF0192*	25-611	115,000	11/06/2007	3.0000%	01/05/2011	117,352	49,760	0	12,071	37,689
High Island Watershed Loan SRF0273*	25-611	120,000	08/20/2013	3.0000%		0	27,745	12,325	0	40,070
Buffalo Creek Watershed Loan SRF0147*	25-616	219,502	01/17/2006	3.0000%	12/15/2009	229,931	73,845	0	24,126	49,719
Buffalo Creek Watershed Loan SRF0248*	25-616	200,000	04/05/2011	3.0000%	06/15/2014	209,008	160,589	0	20,053	140,536
Crow River Watershed Loan SRF0196*	25-619	248,000	03/16/2010	3.0000%	06/15/2011	311,017	147,636	0	31,675	115,961
Crow River Watershed Loan SRF0214*	25-619	327,589	05/04/2010	3.0000%	01/09/2014	343,065	247,214	0	33,243	213,971
Crow River Watershed Loan SRF0262*	25-619	300,000	10/30/2012	3.0000%		0	300,000	0	28,621	271,379
Crow River Watershed Loan SRF0269	25-619	350,000	3/13/2013	3.0000%			349,420	0	16,645	332,775
Crow River Watershed Loan SRF0306	25-619	300,000	10/6/2016	3.0000%			0	118,781	0	118,781
Totals		\$ 14,645,091				\$13,590,717	\$12,587,711	\$131,106	\$1,272,936	\$ 11,445,881

GO Drainage Bonds - Series 2016

First Levy year 2017

First payment 02/01/2018 Last Levy year 2032

GO Capital Equipment Notes - Series 2014

First Levy year 2015

First payment 08/01/2015 Last Levy year 2019

GO Capital Improvement Plan - Series 2014

First Levy year 2015

First payment 08/01/2015 Last Levy year 2024

GO Solid Waste Bonds - Series 2014

First Levy year 2015

First payment 08/01/2015 Last Levy year 2024

***General Obligation Note (Minnesota Pollution Control Agency) for Septic Loans**

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

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 2017 for taxes payable in 2018 is for the 2018/2019 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 (levy/tax capacity = 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 "2017 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>