

WRIGHT COUNTY BOARD  
AGENDA  
DECEMBER 4, 2014

Interpreter Services for the hearing impaired will be provided upon written request.

6:30 P.M. PLEDGE OF ALLEGIANCE

WELCOME & INTRODUCTIONS – Commissioner Husom, Chair, Wright County Board

GUIDELINES FOR MEETING:

1. Audience participants are requested to limit comments to 3 minutes. Please go to the podium to state your name and address for the record.
2. Every person wishing to comment on the 2015 Budget/Certified Levy will be heard initially before repeat opportunities are extended.
3. There will be a 15-minute break at the top of every hour.

BOB HIIVALA, AUDITOR/TREASURER

1. Understanding Your Property Tax Statement.

LEE KELLY, COUNTY COORDINATOR

1. 2015 Budget Summary.

BOB HIIVALA, AUDITOR/TREASURER

1. 2015 Certified Levy.

PUBLIC COMMENT ON THE 2015 BUDGET/CERTIFIED LEVY

7:30 P.M. BREAK

7:45 P.M. RESUME PUBLIC COMMENT (IF NEEDED)



## Spruce County

Jane Smith, Auditor-Treasurer  
 345 12th Street East, Box 78  
 Spruceville, MN 55555-5555  
 (555) 345-6789  
 www.co.spruce.mn.us

### TAXPAYER(S):

John and Mary Johnson  
 123 Pine Rd S  
 Spruceville, MN 55555-5555

### Property Information

PIN Number: 01.234.56.789.R1      Property Address: 789 Pine Rd S  
 Spruceville, MN 55555

Property Description:  
 Lot 1, Block 1, Spruce Acres Subdivision

# PROPOSED TAXES 2015

**THIS IS NOT A BILL. DO NOT PAY.**

Step	VALUES AND CLASSIFICATION		
1	Taxes Payable Year	2014	2015
	Estimated Market Value	\$125,000	\$150,000
	Homestead Exclusion	\$	\$23,800
	Taxable Market Value	\$125,000	\$126,200
	Class	Res NHmstd	Res Hmstd
Step	PROPOSED TAX		
2	Proposed Tax		\$1,467.52
Step	PROPERTY TAX STATEMENT		
3	Coming in 2015		
<b>The time to provide feedback on          PROPOSED LEVIES is NOW</b> <i>It is too late to appeal your value without going to Tax Court.</i>			

## Proposed Property Taxes and Meetings by Jurisdiction for Your Property

Contact Information	Meeting Information	Actual 2014	Proposed 2015	
State General Tax	No public meeting	\$0	\$0	
County of Spruce Spruce County Courthouse 123 Spruce St Spruceville, MN 55555 www.co.spruce.mn.us (555) 123-4567	December 9, 7:00 PM	\$438.06	\$484.18	
City of Spruceville Mayor's Office 456 Spruce St Spruceville, MN 55555 www.ci.spruceville.mn.us (555) 123-7654	December 1, 6:30 PM Spruceville City Hall	\$273.79	\$312.06	
Spruceville School District 999 150 1st St N Spruceville, MN 55555 www.spruceville.k12.mn.us (555) 123-6789	December 2, 7:00 PM Spruceville High School Cafeteria			
Voter Approved Levies		\$289.35	\$296.68	
Other Levies		\$340.11	\$374.60	
<b>Total excluding any special assessments</b>		<b>\$1,341.31</b>	<b>\$1,467.52</b>	<b>9.0%</b>

*Your school district was scheduled to hold a referendum at the November general election. If the referendum was approved by the voters, the school district's voter approved property tax for 2015 may be higher than the proposed amount shown on this notice.*

### Taxable Market Value By Class of Property

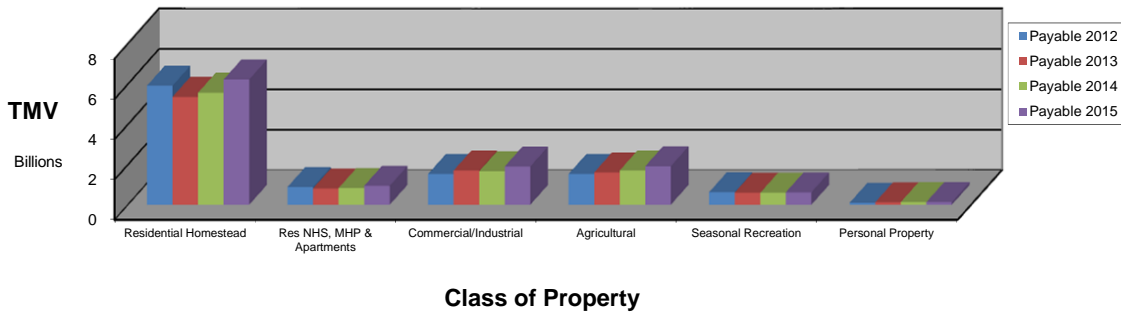
*Source: County Assessor's Abstract*

	2011 Assessment for Payable 2012	2012 Assessment for Payable 2013	2013 Assessment for Payable 2014	2014 Assessment for Payable 2015
Residential Homestead	5,912,204,900	5,361,467,300	5,568,445,600	6,220,123,600
Res NHS, MHP & Apartments	886,256,500	813,323,000	832,566,600	943,201,200
Commercial/Industrial	1,532,995,700	1,704,971,700	1,665,842,800	1,903,898,800
Agricultural	1,533,134,200	1,609,568,500	1,707,804,400	1,917,816,100
Seasonal Recreation	629,712,800	605,883,700	598,620,000	618,948,700
Personal Property	102,455,400	123,374,900	131,644,100	132,601,700
<b>TMV*</b>	<b>10,596,759,500</b>	<b>10,218,589,100</b>	<b>10,504,923,500</b>	<b>11,736,590,100</b>
amount of inc./(dec.) from prior year		(378,170,400)	286,334,400	1,231,666,600
% inc./(dec.) from prior year		-3.57%	2.80%	11.72%

Pay 15	
vs	
Pay 14	
% of Inc/(Dec)	
11.70%	53.00%
13.29%	8.04%
14.29%	16.22%
12.30%	16.34%
3.40%	5.27%
0.73%	1.13%
11.72%	<u>100.00%</u>

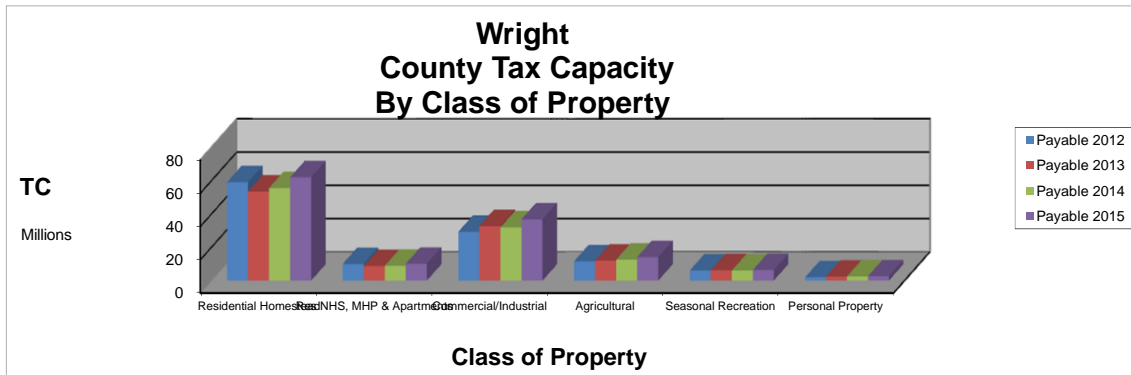
NEW CONSTRUCTION				
<i>Source: County Assessor's Report to the Wright County Board of Appeal and Equalization</i>				
Non Categorized	56,427,600	59,520,400	72,426,100	122,053,500
<b>NEW CONSTRUCTION</b>	<b>56,427,600</b>	<b>59,520,400</b>	<b>72,426,100</b>	<b>122,053,500</b>
% of Amount of Inc./(Dec.) in Total EMV		-15.74%	25.29%	9.91%

### Wright County Taxable Market Value (TMV) By Class of Property



Tax Capacity (TC) By Class of Property				
Source: County Assessor's Abstract				
	2011 Assessment for Payable 2012	2012 Assessment for Payable 2013	2013 Assessment for Payable 2014	2014 Assessment for Payable 2015
Residential Homestead	59,117,612	53,579,888	55,647,985	62,072,003
Res NHS, MHP & Apartments	10,000,077	8,786,541	8,935,228	10,134,983
Commercial/Industrial	29,413,410	32,840,918	32,067,221	36,836,329
Agricultural	11,609,901	12,074,564	12,617,030	14,142,884
Seasonal Recreation	6,089,056	6,202,362	6,125,892	6,361,396
Personal Property	2,023,428	2,435,987	2,600,787	2,619,002
<b>TOTAL TAX CAPACITY*</b>	<b>118,253,484</b>	<b>115,920,260</b>	<b>117,994,143</b>	<b>132,166,597</b>
amount of inc./(dec.) from prior year		(2,333,224)	2,073,883	14,172,454
% inc./(dec.) from prior year		-1.97%	1.79%	12.01%

Pay 15	
vs	
Pay 14	
% of Inc/Dec	
11.54%	46.96%
13.43%	7.67%
14.87%	27.87%
12.09%	10.70%
3.84%	4.81%
0.70%	1.98%
12.01%	<u>100.00%</u>



TAX CAPACITY:	INITIAL TAX CAPACITY RATE			
	Payable 2012 FINAL	Payable 2013 FINAL	Payable 2014 FINAL	Payable 2015 Proposed
Real Estate				
AG	11,609,901	12,074,564	12,617,030	14,142,884
NON-AG	104,620,155	101,409,709	102,776,326	115,404,711
Sub-Total	116,230,056	113,484,273	115,393,356	129,547,595
Personal Property	2,023,428	2,435,987	2,600,787	2,619,002
Total Tax Capacity	118,253,484	115,920,260	117,994,143	132,166,597
Less: TIF Capt. Tax Capacity	(1,967,871)	(1,941,773)	(1,694,612)	(1,653,504)
Less: Power Line Capacity	(7,756)	(35,232)	(43,885)	(39,294)
<b>TOTAL NET TAX CAPACITY</b>	<b>116,277,857</b>	<b>113,943,255</b>	<b>116,255,646</b>	<b>130,473,799</b>
% of NTC inc./(dec.)		-2.01%	2.03%	12.23%
<b>Certified Levy</b>	<b>50,525,599</b>	<b>50,462,134</b>	<b>50,513,846</b>	<b>52,998,146</b>
% of levy inc./(dec.)		-0.13%	0.10%	4.92%
<b>Initial Tax Capacity Rate</b>	<b>43.452%</b>	<b>44.290%</b>	<b>43.450%</b>	<b>40.620%</b>
% of initial tax rate inc./(dec.)		1.93%	-1.90%	-6.51%

Pay 15	
vs	
Pay 14	
% of Inc/Dec	
12.09%	
12.29%	
12.27%	
0.70%	
12.01%	
-2.43%	
-10.46%	
12.23%	

Disclaimers:

The above two page report represents "county-wide" averages.

Increases/(Decreases) to Estimated Market Value by Class of Property relative to a specific Taxing District and/or a specific Parcel may vary +/- from the "county-wide" average.

**BOARD OF COUNTY COMMISSIONERS  
WRIGHT COUNTY, MINNESOTA**

Date: \_\_\_\_\_  
Motion by Commissioner: \_\_\_\_\_

Resolution No. 14-  
Seconded by Commissioner: \_\_\_\_\_

**RESOLUTION**

BE IT RESOLVED that the Wright County Board of Commissioners hereby establishes the 2015 Budget as follows:

<u>BUDGET</u>	<u>2014 AMOUNT</u>	<u>2015 AMOUNT</u>
General Revenue	\$ 52,982,070	\$ 54,946,310
Road and Bridge	18,827,332	21,034,794
Human Services	25,775,357	25,372,100
Debt Service	4,693,593	4,699,316
LID's	52,550	52,550
<b>TOTAL BUDGET</b>	<b>\$ 102,330,902</b>	<b>\$ 106,105,070</b>

BE IT FURTHER RESOLVED that the Wright County Board of Commissioners hereby establishes the 2015 Certified Taxable Levy as follows:

<u>BUDGET</u>	<u>2014 AMOUNT</u>	<u>2015 AMOUNT</u>
General Revenue	\$ 33,688,238	\$ 35,370,408
Road and Bridge	7,904,457	9,123,434
Human Services	9,514,100	9,256,000
Sub-Total	<u>\$ 51,106,795</u>	<u>\$ 53,749,842</u>
Less: County Program Aid	5,286,542	5,451,012
<b>NET TAXABLE LEVY</b>	<b>\$ 45,820,253</b>	<b>\$ 48,298,830</b>
Plus Special Levies		
Debt Service	4,693,593	4,699,316
LIDS's	52,550	52,550
	<u>\$ 50,566,396</u>	<u>\$ 53,050,696</u>
Unallotments		
Unfilled Vacancies	-	-
<b>TOTAL CERTIFIED TAXABLE LEVY</b>	<b>\$ 50,566,396</b>	<b>\$ 53,050,696</b>

	YES	NO
HUSOM	X	
SAWATZKE	X	
DALEIDEN	X	
POTTER	X	
BORRELL	X	

STATE OF MINNESOTA)

ss.

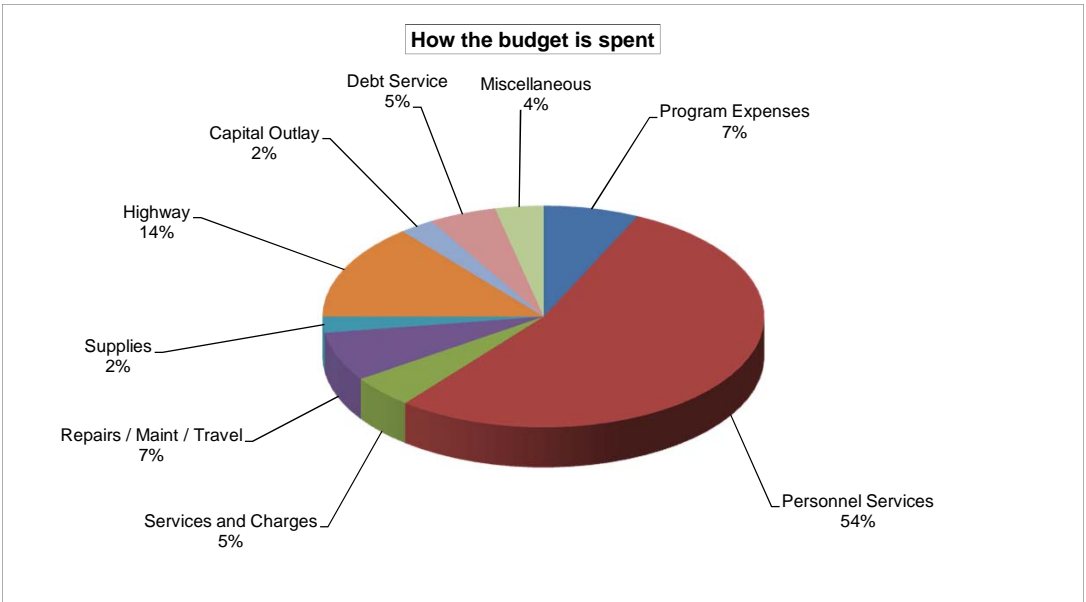
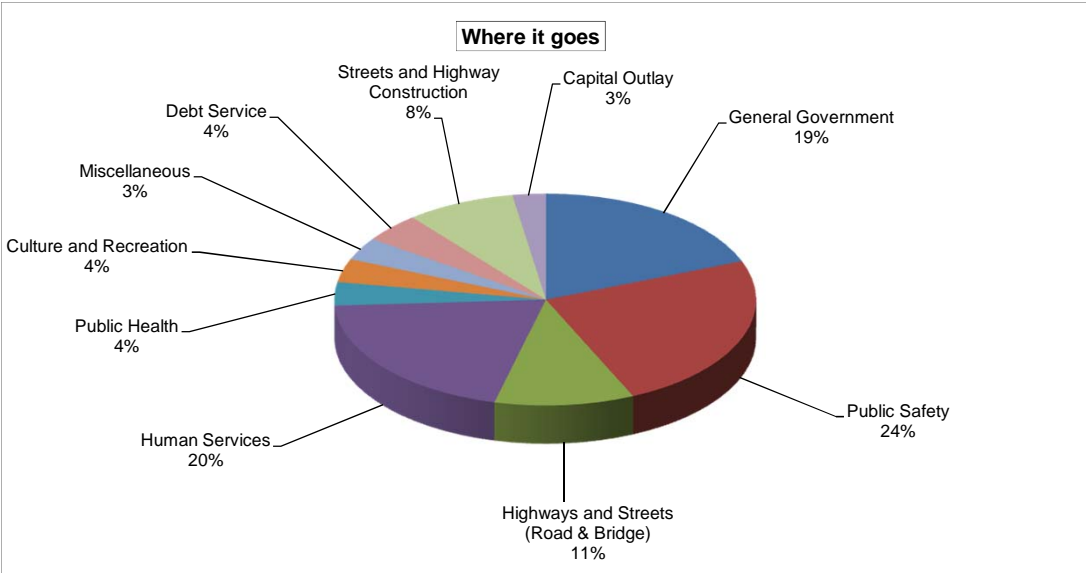
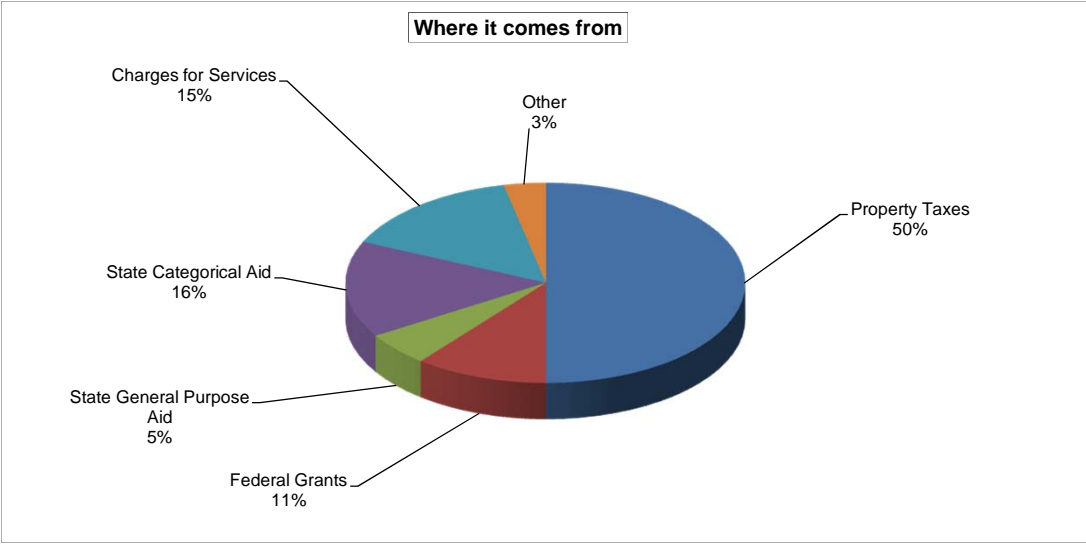
County of Wright)

I, Lee Kelly, duly appointed, qualified, and acting Clerk to the County Board for the County of Wright, State of Minnesota, do hereby certify that I have compared the foregoing copy of a resolution or motion with the original minutes of the proceedings of the Board of Commissioners, Wright County, Minnesota, at their session held on September 30, 2014, now on file in my office, and have found the same to be true and correct copy thereof.

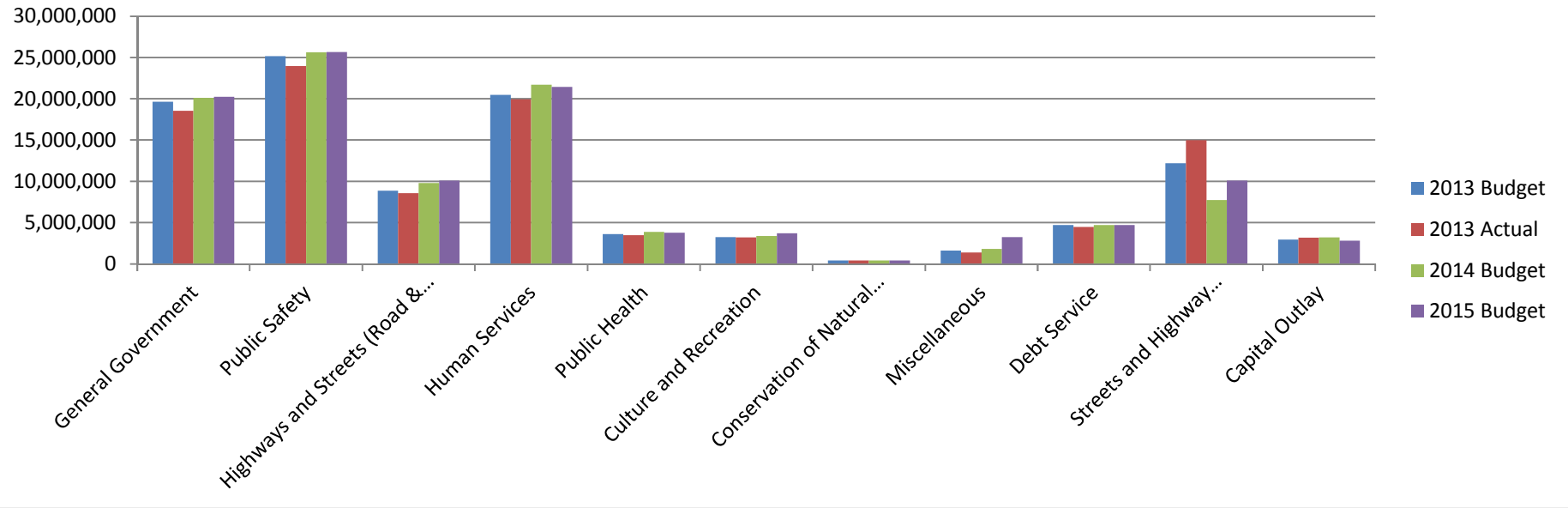
WRIGHT COUNTY  
2015 BUDGET  
DEPARTMENTAL NET OPERATING BUDGETS WITH PRIOR YEAR COMPARRISONS

2014			2015								Net (Levy) Change From Prior Year
	Revenues		Expenses		Revenues			Expenses			Board Approved Net (Levy)
	Revenues	Expenses	Net (Levy)	Department Requests	Board Adjustments	Board Approved	Department Requests	Board Adjustments	Board Approved		
005 County Board	-	(344,468)	(344,468)	-	-	-	348,168	(1,500)	346,668	(346,668)	2,200
013 Court Administration	-	(610,057)	(610,057)	-	-	-	610,057	-	610,057	(610,057)	-
025 Court Services	1,362,685	(3,425,158)	(2,062,473)	1,369,196	5,000	1,374,196	3,400,045	-	3,400,045	(2,025,849)	(36,624)
031 County Coordinator	-	(1,116,212)	(1,116,212)	-	600	600	1,114,712	(150)	1,114,562	(1,113,962)	(2,250)
041 Auditor/Treasurer	836,800	(2,304,776)	(1,467,976)	762,850	5,000	767,850	2,361,731	(70,551)	2,291,180	(1,523,330)	55,354
063 Information Technology	23,000	(1,738,795)	(1,715,795)	-	7,000	-	1,893,004	(42,087)	1,850,917	(1,843,917)	128,122
071 Elections	1,000	(108,700)	(107,700)	-	-	-	9,600	-	9,600	(9,600)	(98,100)
091 Attorney	146,900	(2,799,630)	(2,652,730)	146,900	-	146,900	2,800,206	-	2,800,206	(2,653,306)	576
100 Non-Departmental	3,545,435	(4,896,607)	(1,351,172)	3,786,832	(5,000)	3,781,832	7,531,557	(944,850)	6,586,707	(2,804,875)	1,453,703
101 Recorder	750,000	(684,249)	65,751	750,000	(50,000)	700,000	684,249	-	684,249	15,751	50,000
103 Surveyor	130,700	(806,599)	(675,899)	20,700	-	20,700	700,574	(3,975)	696,599	(675,899)	-
105 Assessor	343,500	(1,476,756)	(1,133,256)	343,500	-	343,500	1,511,444	16,406	1,527,850	(1,184,350)	51,094
107 Planning and Zoning	523,140	(1,230,058)	(706,918)	603,140	-	603,140	1,305,712	(26,826)	1,278,886	(675,746)	(31,172)
111 Building Care and Maintenance	4,481,691	(3,029,400)	1,452,291	4,481,691	26,680	4,508,371	3,068,850	(4,000)	3,064,850	1,443,521	8,770
121 Veterans Services	-	(148,558)	(148,558)	-	-	-	149,983	(2,700)	147,283	(147,283)	(1,275)
201 Sheriff	6,714,681	(18,422,022)	(11,707,341)	6,736,812	-	6,736,812	18,432,172	(2,000)	18,430,172	(11,693,360)	(13,981)
225 Coroner	-	(330,969)	(330,969)	-	-	-	316,458	-	316,458	(316,458)	(14,511)
250 Corrections	210,000	(7,739,898)	(7,529,898)	345,000	-	345,000	7,833,333	(82,510)	7,750,823	(7,405,823)	(124,075)
281 Civil Defense	30,000	(131,552)	(101,552)	30,000	-	30,000	131,552	3,696	135,248	(105,248)	3,696
521 Parks	194,300	(1,330,336)	(1,136,036)	196,500	13,500	210,000	1,656,531	(61,786)	1,594,745	(1,384,745)	248,709
603 Extension	-	(307,270)	(307,270)	-	-	-	309,205	-	309,205	(309,205)	1,935
<b>GENERAL FUND</b>	<b>19,293,832</b>	<b>(52,982,070)</b>	<b>(33,688,238)</b>	<b>19,580,121</b>	<b>(4,220)</b>	<b>19,575,901</b>	<b>56,169,143</b>	<b>(1,222,833)</b>	<b>54,946,310</b>	<b>(35,370,408)</b>	<b>1,682,170</b>
							40,798				
310 Administration	-	(543,870)	(543,870)	-	-	-	539,339	(3,500)	535,839	(535,839)	(8,031)
320 Engineering	-	(1,249,506)	(1,249,506)	-	-	-	1,218,380	-	1,218,380	(1,218,380)	(31,126)
325 Construction	9,413,770	(7,744,298)	1,669,472	16,882,335	(6,500,000)	10,382,335	15,150,802	(5,060,000)	10,090,802	291,533	1,377,939
330 Highway Maintenance	-	(4,776,716)	(4,776,716)	-	-	-	5,121,511	(105,000)	5,016,511	(5,016,511)	239,795
340 Shop Maintenance	-	(2,080,495)	(2,080,495)	-	-	-	2,048,972	(4,000)	2,044,972	(2,044,972)	(35,523)
380 Non-Departmental	1,509,105	(2,432,447)	(923,342)	1,529,025	-	1,529,025	2,285,081	(156,791)	2,128,290	(599,265)	(324,077)
<b>ROAD AND BRIDGE</b>	<b>10,922,875</b>	<b>(18,827,332)</b>	<b>(7,904,457)</b>	<b>18,411,360</b>	<b>(6,500,000)</b>	<b>11,911,360</b>	<b>26,364,085</b>	<b>(5,329,291)</b>	<b>21,034,794</b>	<b>(9,123,434)</b>	<b>1,218,977</b>
420 Income Maintenance	4,497,100	(6,379,600)	(1,882,500)	4,649,100	(20,000)	4,629,100	6,495,400	(88,700)	6,406,700	(1,777,600)	(104,900)
430 Social Services	9,957,157	(15,467,907)	(5,510,750)	9,429,600	(6,400)	9,423,200	15,233,000	(75,100)	15,157,900	(5,734,700)	223,950
450 Public Health	1,807,000	(3,927,850)	(2,120,850)	2,063,800	-	2,063,800	3,817,600	(10,100)	3,807,500	(1,743,700)	(377,150)
<b>HUMAN SERVICES</b>	<b>16,261,257</b>	<b>(25,775,357)</b>	<b>(9,514,100)</b>	<b>16,142,500</b>	<b>(26,400)</b>	<b>16,116,100</b>	<b>25,546,000</b>	<b>(173,900)</b>	<b>25,372,100</b>	<b>(9,256,000)</b>	<b>(258,100)</b>
836 Debt Service	-	(4,693,593)	(4,693,593)	-	-	-	4,699,316	-	4,699,316	(4,699,316)	5,723
836 Use of Fund Balance	-	-	-	-	-	-	-	-	-	-	-
<b>DEBT SERVICE</b>	<b>-</b>	<b>(4,693,593)</b>	<b>(4,693,593)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,699,316</b>	<b>-</b>	<b>4,699,316</b>	<b>(4,699,316)</b>	<b>5,723</b>
845 Pulaski LID	-	(36,550)	(36,550)	-	-	-	36,550	-	36,550	(36,550)	-
847 Mink-Somers LID	-	(16,000)	(16,000)	-	-	-	16,000	-	16,000	(16,000)	-
LID'S	-	(52,550)	(52,550)	-	-	-	52,550	-	52,550	(52,550)	-
<b>Total</b>	<b>46,477,964</b>	<b>(102,330,902)</b>	<b>(55,852,938)</b>	<b>54,133,981</b>	<b>(6,530,620)</b>	<b>47,603,361</b>	<b>112,851,493</b>	<b>(6,726,024)</b>	<b>106,105,070</b>	<b>(58,501,708)</b>	<b>2,648,770</b>
			Certified CPA Unfilled Vacancies Spread Levy	5,286,542 - (50,566,396)					Certified CPA Spread Levy	5,451,012 (53,050,696)	4.91%

# WRIGHT COUNTY PROPOSED 2015 BUDGET



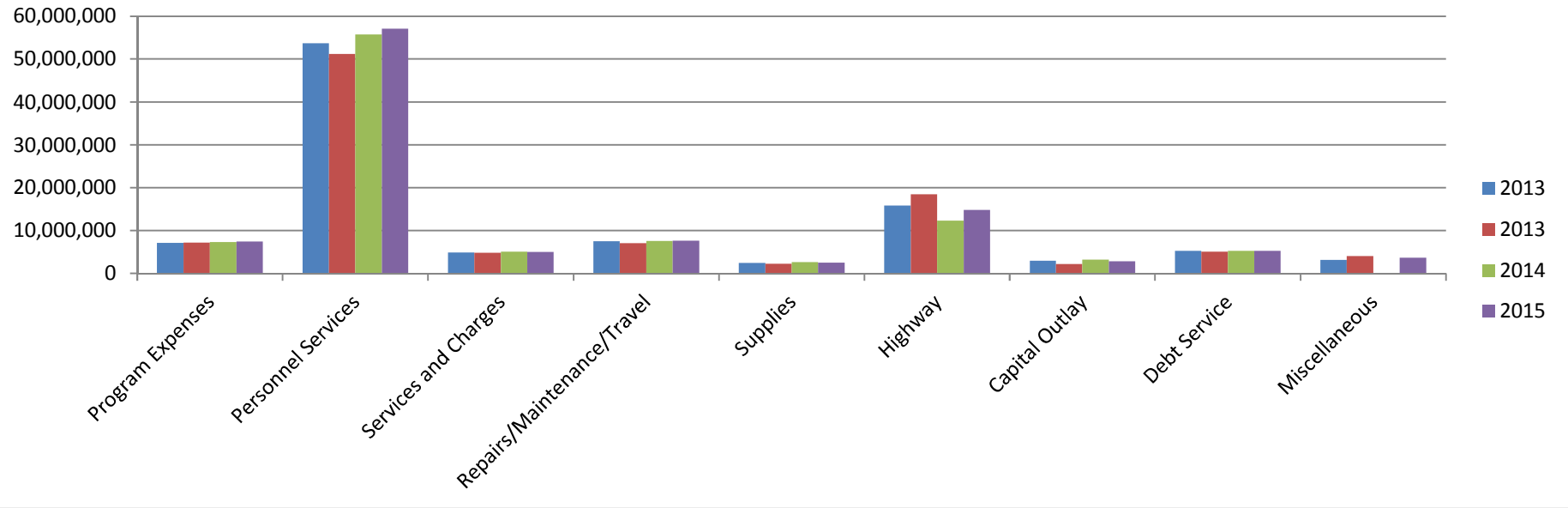
## Wright County Expenditure Budget by Function



	Adopted 2013 Budget	2013 Actual	Adopted 2014 Budget	Proposed 2015 Budget	15 vs 14 INC/(DEC)	Budget % Change
General Government	19,648,932	18,553,114	20,086,311	20,248,984	162,673	0.81%
Public Safety	25,149,659	23,958,782	25,604,266	25,639,931	35,665	0.14%
Highways and Streets (Road & Bridge)	8,864,643	8,562,989	9,807,307	10,078,052	270,745	2.76%
Human Services	20,451,300	19,934,060	21,696,207	21,416,500	(279,707)	-1.29%
Public Health	3,610,200	3,494,622	3,881,750	3,769,700	(112,050)	-2.89%
Culture and Recreation	3,235,137	3,209,858	3,363,365	3,696,092	332,727	9.89%
Conservation of Natural Resources	432,415	432,416	436,016	436,016	-	0.00%
Miscellaneous	1,610,659	1,385,432	1,802,997	3,229,469	1,426,472	79.12%
Debt Service	4,698,696	4,476,686	4,693,593	4,699,316	5,723	0.12%
Streets and Highway Construction	12,199,199	14,975,152	7,744,298	10,090,802	2,346,504	30.30%
Capital Outlay	2,950,050	3,171,677	3,214,792	2,800,208	(414,584)	-12.90%
<b>Total Expenditures</b>	<b>102,850,890</b>	<b>102,154,789</b>	<b>102,330,902</b>	<b>106,105,070</b>	<b>3,774,168</b>	<b>3.69%</b>



## Wright County Expenditure Budget by Classification



	Adopted 2013	Actual 2013	Adopted 2014	Proposed 2015	15 vs 14 INC/(DEC)	Budget % Change
Program Expenses	7,115,900	7,157,817	7,337,000	7,414,200	77,200	1.05%
Personnel Services	53,678,180	51,148,627	55,701,832	57,038,165	1,336,333	2.40%
Services and Charges	4,885,656	4,793,351	5,077,479	5,023,811	(53,668)	-1.06%
Repairs/Maintenance/Travel	7,529,269	7,085,642	7,549,167	7,616,426	67,259	0.89%
Supplies	2,465,090	2,274,542	2,664,637	2,497,737	(166,900)	-6.26%
Highway	15,815,548	18,436,665	12,282,655	14,793,425	2,510,770	20.44%
Capital Outlay	2,950,050	2,171,677	3,214,792	2,800,808	(413,984)	-12.88%
Debt Service	5,262,807	5,040,798	5,258,231	5,255,118	(3,113)	-0.06%
Miscellaneous	3,148,390	4,045,671	3,245,109	3,665,380	420,271	12.95%
	<u>102,850,890</u>	<u>102,154,789</u>	<u>102,330,902</u>	<u>106,105,070</u>	<u>3,774,168</u>	<u>3.69%</u>