

WRIGHT COUNTY BOARD  
AGENDA  
DECEMBER 1, 2015

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

6:00 P.M. PLEDGE OF ALLEGIANCE

WELCOME & INTRODUCTIONS – Commissioner Potter, 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 2016 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.

VIDEO: 14 REASONS PROPERTY TAXES CAN GO UP OR DOWN

BOB HIIVALA, AUDITOR/TREASURER

1. Understanding Your Property Tax Statement.

LEE KELLY, COUNTY COORDINATOR

1. 2016 Budget Summary.

BOB HIIVALA, AUDITOR/TREASURER

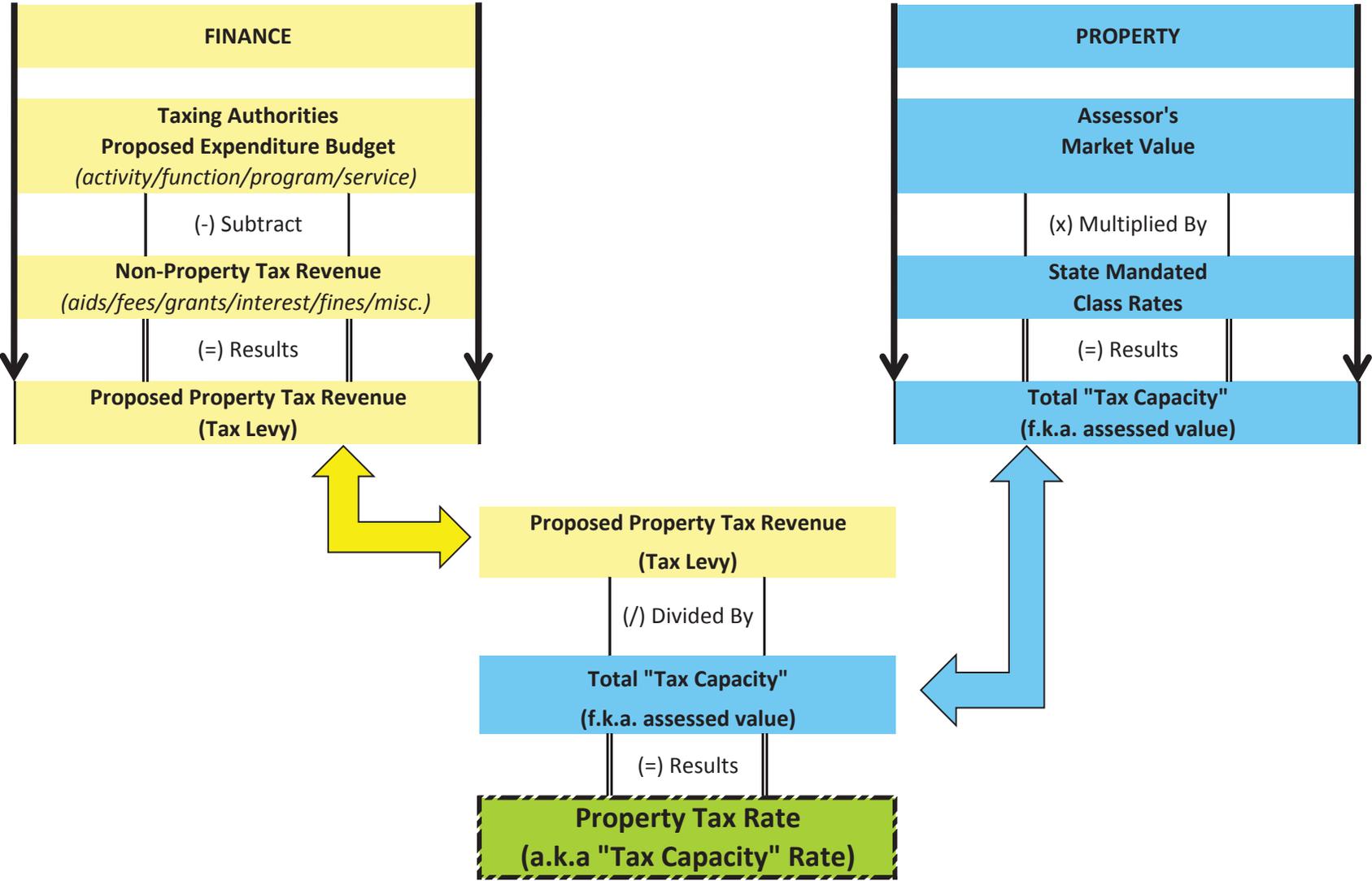
1. 2016 Certified Levy.

PUBLIC COMMENT ON THE 2016 BUDGET/CERTIFIED LEVY

7:00 P.M. BREAK

7:15 P.M. RESUME PUBLIC COMMENT (IF NEEDED)

# HOW YOUR PROPERTY TAXES ARE DETERMINED



**YOUR PROPERTY TAX =**

Your Property's **Market Value** X **Class Rate(s)** X **"Tax Capacity" Rate**



## 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 2016

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

Step	VALUES AND CLASSIFICATION		
1	Taxes Payable Year	2015	2016
	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 2016		
<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 2015	Proposed 2016	
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 2016 may be higher than the proposed amount shown on this notice.*

## What Else Should You Know?

Your local units of government have proposed the amount they will need to levy in 2016.

The following circumstances could change these amounts:

- Upcoming referenda
- Legal judgments
- Natural disasters
- Voter-approved levy limit increases, or
- Special assessments

Your county commissioners, school board, city council (if your property is located in a city with a population over 500), and metropolitan special taxing district will soon be holding meetings to discuss the 2016 budgets and proposed 2016 property taxes. (The school board will discuss the 2015 budget.) You are invited to attend these meetings to express your opinion.

## Property Tax 101: Property Tax Variation by Property Type

*What causes property taxes to vary by type of property?*

The primary cause of variation in property tax burdens is Minnesota's classified property tax system. In a classified system, each class of property is assigned one or more *class rates*. The property's taxable market value is multiplied by the class rate(s) to determine the property's tax base, technically called its *net tax capacity*.

Besides the class rates, variations in tax by type of property also occur because the state general tax and school district operating referendum levies apply to some types of property but not to others. (All voter-approved levies, except school district levies for bonded debt, are levied on referendum market value. School district levies for bonded debt are levied on the net tax capacity of all types of property.)

### Class Rate Schedule for Taxes Payable in 2015

Class	Property Type (major property types only)	Class Rate	Subject to State Tax?	Subject to Referendum Levies?
<b>1</b>	<b>Homestead</b>			
1a	Residential homestead: Up to \$500,000 Over \$500,000	1.00% 1.25	No No	Yes Yes
<b>2</b>	<b>Agricultural</b>			
2a	Agricultural homestead: House, garage & 1 acre – same as residential homestead Agricultural land & buildings: Up to \$1,900,000 Over \$1,900,000	0.50 1.00	No No	No No
2a	Agricultural nonhomestead	1.00	No	No
2b	Nonhomestead rural vacant land	1.00	No	No
<b>3</b>	<b>Commercial/Industrial/Public Utility</b>			
3a	Commercial/Industrial/Public Utility: Up to \$150,000 Over \$150,000 Electric generation attached machinery	1.50 2.00 2.00	Yes* Yes* No	Yes Yes Yes
<b>4</b>	<b>Other residential</b>			
4a	Market-rate apartments (4 or more units)	1.25	No	Yes
4bb	Residential nonhomestead single unit: Up to \$500,000 Over \$500,000	1.00 1.25	No No	Yes Yes
4b	Residential nonhomestead 2-3 unit and undeveloped land	1.25	No	Yes
4c	Seasonal recreational residential (noncommercial): Up to \$500,000 Over \$500,000	1.00 1.25	Yes** Yes**	No No
4d	Low-income apartments: Up to \$100,000 per unit Over \$100,000 per unit	0.75 0.25	No No	Yes Yes

\* Subject to state general tax at commercial-industrial rate.

\*\* Subject to state general tax at seasonal recreational rate.

**What other factors cause property taxes to vary by type of property?**

Variations also occur because of various property tax exclusions and credits. Homesteads benefit from the homestead market value exclusion, which provides for up to \$30,000 of a homestead’s market value to be deducted before determining the taxes payable. Other exclusions are the disabled veterans’ exclusion and the agricultural “Green Acres” program. Certain types of property also qualify for property tax credits that reduce the net tax on the property. The biggest property tax credit programs are the agricultural market value credit and the taconite homestead credit.

Local variation also occurs because tax rates are determined separately for each taxing jurisdiction in the state, based on each jurisdiction’s levy and tax base.

**What is effective tax rate?**

Effective tax rate is a measure of tax burden useful in making property tax comparisons. It is defined as net tax divided by market value (i.e., tax as a percent of market value). It allows comparison of tax burdens between properties of different values, different types, and different locations.

**Comparison of Property Taxes on Various Types of Property,  
Within the Same Taxing Jurisdiction, Each with an Estimated Market Value of \$200,000  
(Property taxes payable in 2015)**

Property Type	Class Rate(s)	Net Tax Capacity	Property Tax*		Effective Tax Rate
			Gross	Net	
Agricultural homestead**	0.5/1.0%	\$1,200	\$1,272	\$790	0.39%
Agricultural nonhomestead	1.0	2,000	2,000	2,000	1.00
Residential homestead	1.0	1,808	2,168	2,168	1.08
Seasonal recreational residential (i.e., cabin)	1.0	2,000	2,309	2,309	1.15
Residential nonhomestead (1 unit)	1.0	2,000	2,360	2,360	1.18
Residential nonhomestead (2-3 units)	1.25	2,500	2,860	2,860	1.43
Apartment	1.25	2,500	2,860	2,860	1.43
Low-income apartment	0.75	1,500	1,770	1,770	0.89
Commercial/Industrial	1.5/2.0	3,250	5,235	5,235	2.62
Commercial/Industrial @ \$2,000,000***	1.5/2.0	39,250	62,475	62,475	3.12

\* These examples assume a total local net tax capacity tax rate of 100 percent, a total market value tax rate of 0.18 percent, a state commercial-industrial tax rate of 50 percent, and a state seasonal recreational tax rate of 20 percent.  
 \*\* The agricultural homestead is assumed to consist of a house valued at \$40,000 and agricultural land and buildings valued at \$160,000.  
 \*\*\* This property has a market value of \$2,000,000 to show a typical effective tax rate on a larger commercial/industrial property.

**For more information:** Contact legislative analyst Steve Hinze at [steve.hinze@house.mn](mailto:steve.hinze@house.mn).

The Research Department of the Minnesota House of Representatives is a nonpartisan office providing legislative, legal, and information services to the entire House.

### Taxable Market Value By Class of Property

*Source: County Assessor's Abstract*

	2012 Assessment for Payable 2013	2013 Assessment for Payable 2014	2014 Assessment for Payable 2015	2015 Assessment for Payable 2016
Residential Homestead	5,361,467,300	5,568,445,600	6,240,575,100	6,689,315,950
Res NHS, MHP & Apartments	813,323,000	832,566,600	922,417,900	1,021,009,300
Commercial/Industrial	1,704,971,700	1,665,842,800	1,901,219,700	2,013,274,500
Agricultural	1,609,568,500	1,707,804,400	1,918,134,800	1,927,976,600
Seasonal Recreation	605,883,700	598,620,000	616,023,100	624,699,900
Personal Property	123,374,900	131,644,100	132,566,700	137,099,900
<b>TMV*</b>	<b>10,218,589,100</b>	<b>10,504,923,500</b>	<b>11,730,937,300</b>	<b>12,413,376,150</b>
amount of inc./(dec.) from prior year		286,334,400	1,226,013,800	682,438,850
% inc./(dec.) from prior year		2.80%	11.67%	5.82%

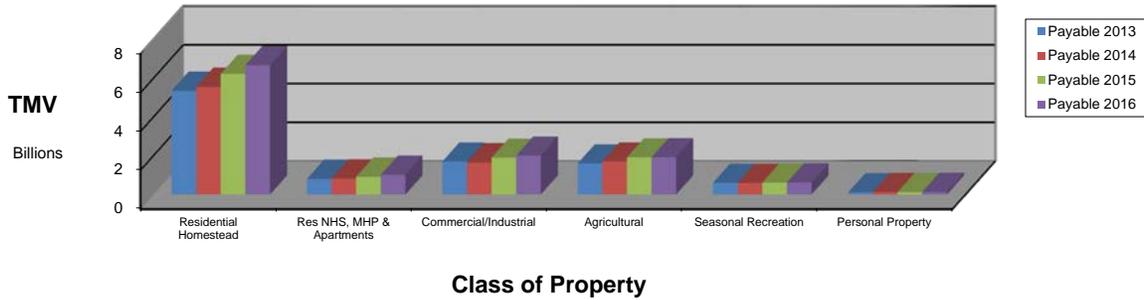
Pay 16	
vs	
Pay 15	
% of Inc/(Dec)	
7.19%	53.89%
10.69%	8.23%
5.89%	16.22%
0.51%	15.53%
1.41%	5.03%
3.42%	1.10%
5.82%	<u>100.00%</u>

### NEW CONSTRUCTION

*Source: County Assessor's Report to the Wright County Board of Appeal and Equalization*

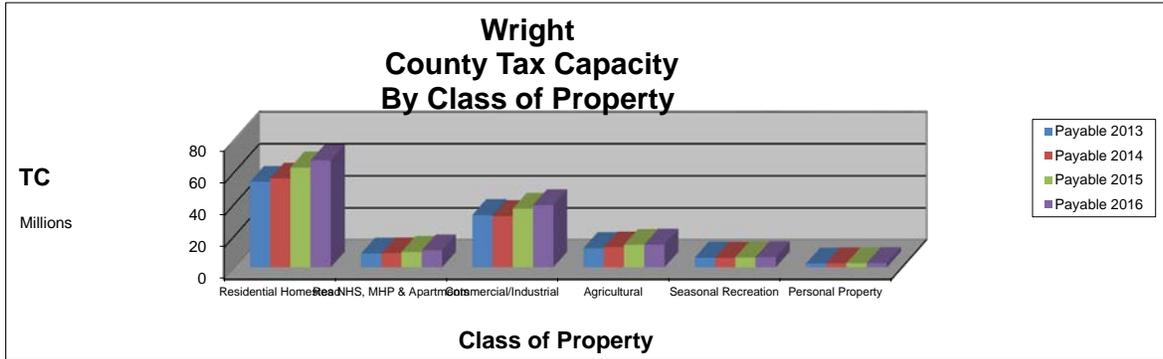
Non Categorized	59,520,400	72,426,100	121,852,400	171,438,500
<b>NEW CONSTRUCTION</b>	<b>59,520,400</b>	<b>72,426,100</b>	<b>121,852,400</b>	<b>171,438,500</b>
% of Amount of Inc./(Dec.) in Total EMV		25.29%	9.94%	25.12%

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



Tax Capacity (TC) By Class of Property				
Source: County Assessor's Abstract				
	2012 Assessment for Payable 2013	2013 Assessment for Payable 2014	2014 Assessment for Payable 2015	2015 Assessment for Payable 2016
Residential Homestead	53,579,888	55,647,985	62,490,538	67,000,399
Res NHS, MHP & Apartments	8,786,541	8,935,228	9,708,715	10,722,891
Commercial/Industrial	32,840,918	32,067,221	36,774,845	38,996,306
Agricultural	12,074,564	12,617,030	14,121,462	14,289,725
Seasonal Recreation	6,202,362	6,125,892	6,310,279	6,400,129
Personal Property	2,435,987	2,600,787	2,618,477	2,708,107
<b>TOTAL TAX CAPACITY*</b>	<b>115,920,260</b>	<b>117,994,143</b>	<b>132,024,316</b>	<b>140,117,557</b>
amount of inc./(dec.) from prior year		2,073,883	14,030,173	8,093,241
% inc./(dec.) from prior year		1.79%	11.89%	6.13%
*Capacity prior to reduction of TIF & Power Line				

Pay 16	
vs	
Pay 15	
% of Inc/(Dec)	
7.22%	47.82%
10.45%	7.65%
6.04%	27.83%
1.19%	10.20%
1.42%	4.57%
3.42%	1.93%
6.13%	<u>100.00%</u>



TAX CAPACITY:	INITIAL TAX CAPACITY RATE			
	Payable 2013 FINAL	Payable 2014 FINAL	Payable 2015 FINAL	Payable 2016 Proposed
Real Estate				
AG	12,074,564	12,617,030	14,121,462	14,289,725
NON-AG	101,409,709	102,776,326	115,284,377	115,404,711
Sub-Total	113,484,273	115,393,356	129,405,839	137,409,450
Personal Property	2,435,987	2,600,787	2,618,477	2,708,107
Total Tax Capacity	115,920,260	117,994,143	132,024,316	140,117,557
Less: TIF Capt. Tax Capacity	(1,941,773)	(1,694,612)	(1,648,525)	(1,564,233)
Less: Power Line Capacity	(35,232)	(43,885)	(39,294)	(40,164)
<b>TOTAL NET TAX CAPACITY</b>	<b>113,943,255</b>	<b>116,255,646</b>	<b>130,336,497</b>	<b>138,513,160</b>
% of NTC inc./(dec.)		2.03%	12.11%	6.27%
<b>Certified Levy</b>	<b>50,462,134</b>	<b>50,513,846</b>	<b>52,907,261</b>	<b>55,330,065</b>
% of levy inc./(dec.)		0.10%	4.74%	4.58%
<b>Initial Tax Capacity Rate</b>	<b>44.287%</b>	<b>43.450%</b>	<b>40.593%</b>	<b>39.946%</b>
% of initial tax rate inc./(dec.)		-1.89%	-6.58%	-1.59%

Pay 16	
vs	
Pay 15	
% of Inc/(Dec)	
1.19%	
0.10%	
6.18%	
3.42%	
6.13%	
-5.11%	
2.21%	
6.27%	

**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: \_\_\_\_\_ Resolution No. 15-

Motion by Commissioner: \_\_\_\_\_ Seconded by Commissioner: \_\_\_\_\_

**RESOLUTION**

BE IT RESOLVED that the Wright County Board of Commissioners hereby establishes the 2016 Budget as follows:

<u>BUDGET</u>	<u>2015 AMOUNT</u>	<u>2016 AMOUNT</u>
General Revenue	\$ 54,117,906	\$ 56,666,837
Road and Bridge	21,207,033	22,006,134
Human Services	25,937,380	26,308,205
Debt Service	4,699,316	5,226,547
LID's	52,550	102,000
<b>TOTAL BUDGET</b>	<b>\$ 106,014,185</b>	<b>\$ 110,309,723</b>

BE IT FURTHER RESOLVED that the Wright County Board of Commissioners hereby establishes the 2016 Certified Taxable Levy as follows:

<u>BUDGET</u>	<u>2015 AMOUNT</u>	<u>2016 AMOUNT</u>
General Revenue	\$ 35,295,543	\$ 35,779,386
Road and Bridge	9,123,434	9,855,619
Human Services	9,239,980	9,788,455
Sub-Total	\$ 53,658,957	\$ 55,423,460
Less: County Program Aid	5,451,012	5,319,942
<b>NET TAXABLE LEVY</b>	<b>\$ 48,207,945</b>	<b>\$ 50,103,518</b>
Plus Special Levies		
Debt Service	4,699,316	5,226,547
LIDS's	52,550	102,000
	<u>\$ 52,959,811</u>	<u>\$ 55,432,065</u>
Unallotments		
Unfilled Vacancies	-	-
<b>TOTAL CERTIFIED TAXABLE LEVY</b>	<b>\$ 52,959,811</b>	<b>\$ 55,432,065</b>

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

STATE OF MINNESOTA)

ss.

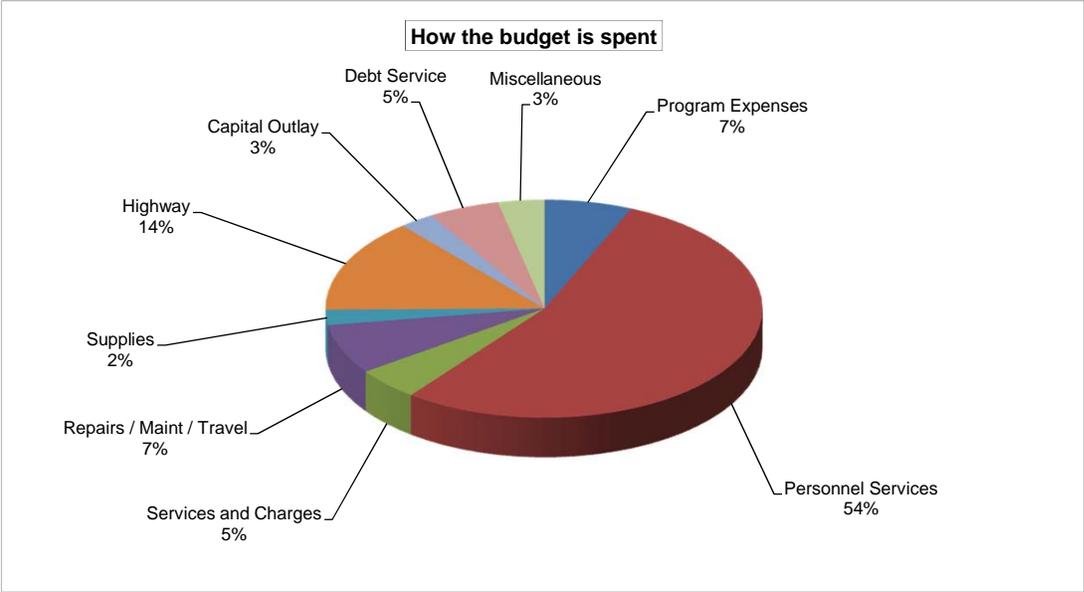
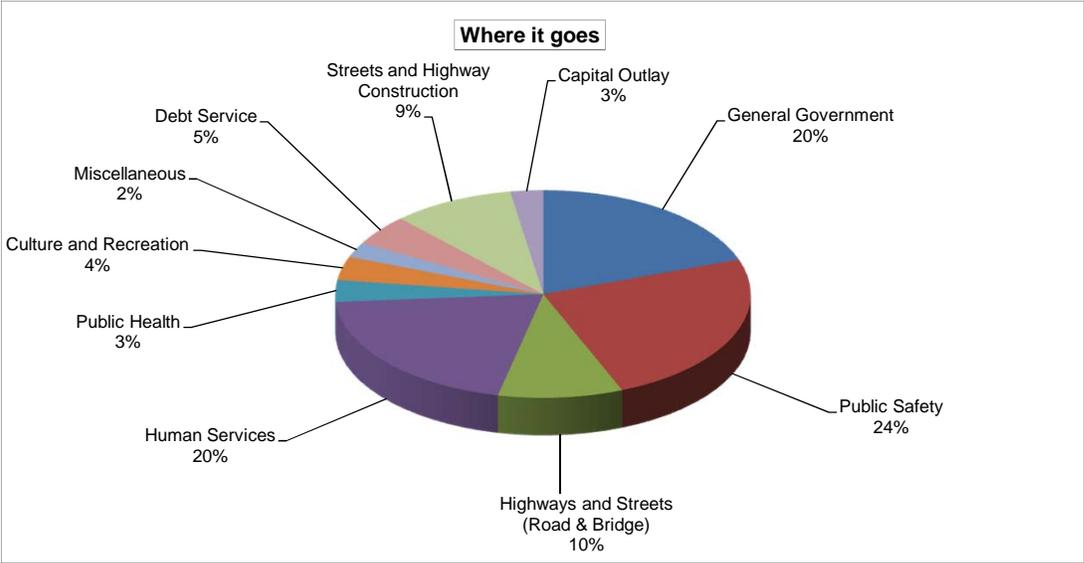
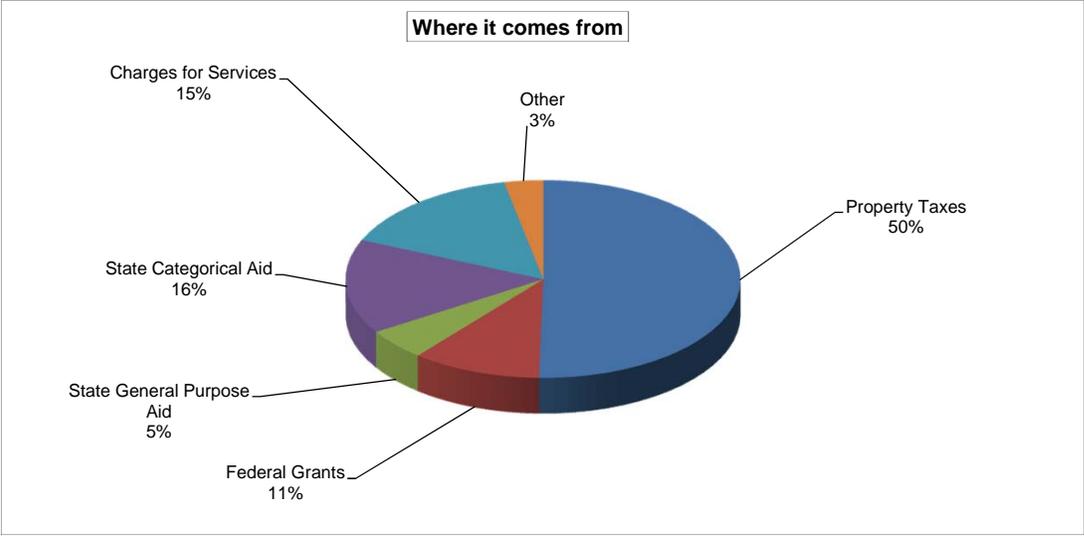
County of Wright)

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 22, 2015, now on file in my office, and have found the same to be true and correct copy thereof.

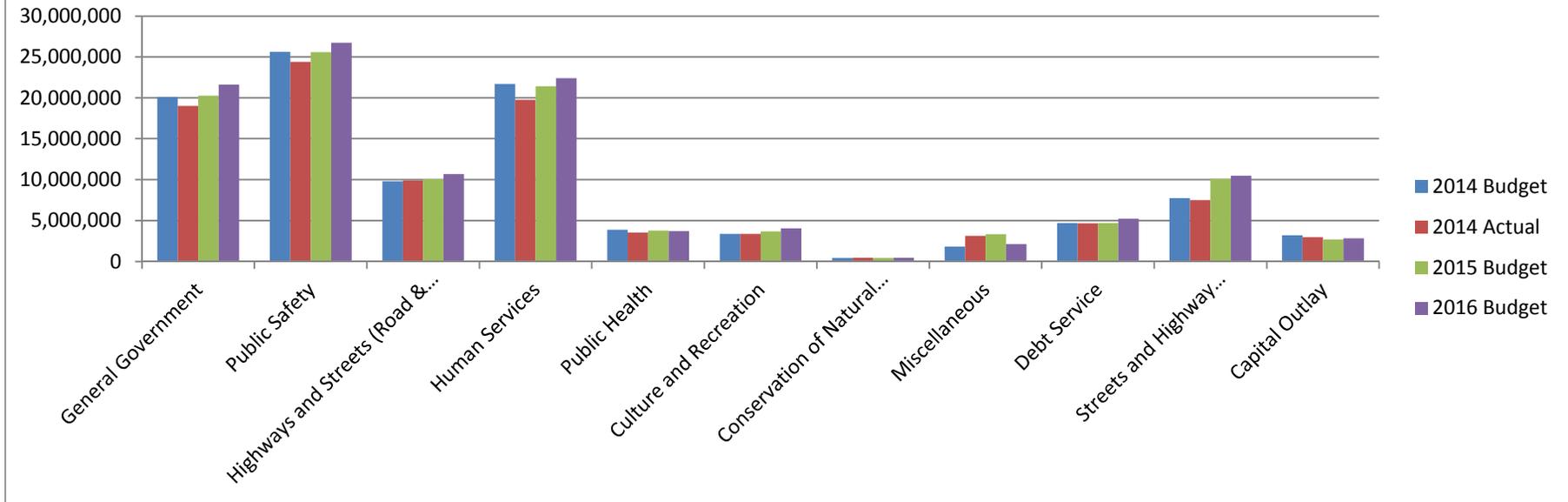
WRIGHT COUNTY  
2016 BUDGET  
DEPARTMENTAL NET OPERATING BUDGETS WITH PRIOR YEAR COMPARRISONS

	2015			2016						Net (Levy) Change From Prior Year	
	Revenues		Expenses	Net (Levy)	Revenues			Expenses			
	Department Requests	Board Adjustments	Board Approved	Department Requests	Board Adjustments	Board Approved	Department Requests	Board Adjustments	Board Approved		
005 County Board	-	(346,668)	(346,668)	-	-	-	343,416	-	343,416	(3,252)	
013 Court Administration	-	(610,057)	(610,057)	-	-	-	635,057	(15,000)	620,057	10,000	
025 Court Services	1,374,196	(3,400,045)	(2,025,849)	1,329,723	13,372	1,343,095	3,558,061	13,368	3,571,429	202,485	
031 County Coordinator	600	(1,114,562)	(1,113,962)	600	-	600	1,140,389	(700)	1,139,689	25,127	
041 Auditor/Treasurer	767,850	(2,363,281)	(1,595,431)	804,250	25,000	829,250	2,578,409	(79,910)	2,498,499	73,818	
063 Information Technology	7,000	(1,850,917)	(1,843,917)	7,000	-	7,000	2,068,272	(41,691)	2,026,581	175,664	
071 Elections	-	(9,600)	(9,600)	1,000	-	1,000	116,635	-	116,635	106,035	
091 Attorney	146,900	(2,974,788)	(2,827,888)	148,455	-	148,455	3,029,958	161,074	3,191,032	214,689	
100 Non-Departmental	3,781,832	(5,486,535)	(1,704,703)	3,731,632	-	3,731,632	6,967,121	(1,421,500)	5,545,621	109,286	
101 Recorder	700,000	(684,249)	15,751	750,000	-	750,000	713,004	-	713,004	(21,245)	
103 Surveyor	20,700	(714,146)	(693,446)	26,200	2,500	28,700	961,263	(178,609)	782,654	60,508	
105 Assessor	343,500	(1,532,892)	(1,189,392)	435,800	(18,100)	417,700	1,620,938	(38,766)	1,582,172	(24,920)	
107 Planning and Zoning	603,140	(1,292,513)	(689,373)	658,140	-	658,140	1,388,746	(3,000)	1,385,746	38,233	
111 Building Care and Maintenance	4,508,371	(3,064,850)	1,443,521	4,933,659	-	4,933,659	3,138,156	(22,525)	3,115,631	(374,507)	
121 Veterans Services	-	(147,283)	(147,283)	15,000	-	15,000	153,207	-	153,207	(9,076)	
201 Sheriff	6,736,812	(18,412,094)	(11,675,282)	7,098,120	-	7,098,120	19,434,741	(5,376)	19,429,365	655,963	
225 Coroner	-	(316,458)	(316,458)	-	-	-	319,490	-	319,490	3,032	
250 Corrections	345,000	(7,759,506)	(7,414,506)	395,000	262,000	657,000	7,862,851	(57,343)	7,805,508	(265,998)	
281 Civil Defense	30,000	(135,248)	(105,248)	30,000	-	30,000	133,286	-	133,286	(1,962)	
521 Parks	210,000	(1,589,370)	(1,379,370)	215,000	5,000	220,000	2,042,503	(182,792)	1,859,711	260,341	
603 Extension	-	(312,844)	(312,844)	-	-	-	310,093	-	310,093	(2,751)	
<b>GENERAL FUND</b>	<b>19,575,901</b>	<b>(54,117,906)</b>	<b>(34,542,005)</b>	<b>20,579,579</b>	<b>289,772</b>	<b>20,869,351</b>	<b>58,515,596</b>	<b>(1,872,770)</b>	<b>56,642,826</b>	<b>1,231,470</b>	
310 Administration	-	(565,859)	(565,859)	-	-	-	555,440	(1,670)	553,770	(12,089)	
320 Engineering	-	(1,268,593)	(1,268,593)	-	-	-	1,208,941	(3,000)	1,205,941	(62,652)	
325 Construction	6,455,000	(10,090,802)	(3,635,802)	5,925,000	475,000	6,400,000	13,505,802	(3,025,000)	10,480,802	445,000	
330 Highway Maintenance	-	(5,088,610)	(5,088,610)	-	-	-	5,695,503	(100,000)	5,595,503	506,893	
340 Shop Maintenance	-	(2,064,879)	(2,064,879)	-	-	-	1,813,192	(52,000)	1,761,192	(303,687)	
380 Non-Departmental	5,456,360	(2,128,290)	3,328,070	5,700,515	(150,000)	5,550,515	2,408,926	-	2,408,926	186,481	
<b>ROAD AND BRIDGE</b>	<b>11,911,360</b>	<b>(21,207,033)</b>	<b>(9,295,673)</b>	<b>11,625,515</b>	<b>325,000</b>	<b>11,950,515</b>	<b>25,187,804</b>	<b>(3,181,670)</b>	<b>22,006,134</b>	<b>759,946</b>	
420 Income Maintenance	4,629,100	(6,587,205)	(1,958,105)	4,586,500	18,850	4,605,350	6,592,800	(48,323)	6,544,478	(18,978)	
430 Social Services	9,423,200	(15,434,638)	(6,011,438)	9,857,100	101,800	9,958,900	16,206,300	(194,773)	16,011,528	41,190	
450 Public Health	2,063,800	(3,915,537)	(1,851,737)	1,952,400	3,100	1,955,500	3,758,200	(6,000)	3,752,200	(55,037)	
<b>HUMAN SERVICES</b>	<b>16,116,100</b>	<b>(25,937,380)</b>	<b>(9,821,280)</b>	<b>16,396,000</b>	<b>123,750</b>	<b>16,519,750</b>	<b>26,557,300</b>	<b>(249,095)</b>	<b>26,308,205</b>	<b>(32,825)</b>	
836 Debt Service	-	(4,699,316)	(4,699,316)	-	-	-	5,226,547	-	5,226,547	527,231	
836 Use of Fund Balance	-	-	-	-	-	-	-	-	-	-	
<b>DEBT SERVICE</b>	<b>-</b>	<b>(4,699,316)</b>	<b>(4,699,316)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,226,547</b>	<b>-</b>	<b>5,226,547</b>	<b>527,231</b>	
845 Pulaski LID	-	(36,550)	(36,550)	-	-	-	86,000	-	86,000	49,450	
847 Mink-Somers LID	-	(16,000)	(16,000)	-	-	-	16,000	-	16,000	-	
<b>LID'S</b>	<b>-</b>	<b>(52,550)</b>	<b>(52,550)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>102,000</b>	<b>-</b>	<b>102,000</b>	<b>49,450</b>	
<b>Total</b>	<b>47,603,361</b>	<b>(106,014,185)</b>	<b>(58,410,824)</b>	<b>48,601,094</b>	<b>738,522</b>	<b>49,339,616</b>	<b>115,589,247</b>	<b>(5,303,535)</b>	<b>110,285,712</b>	<b>2,535,272</b>	
		Certified CPA	5,451,012						Certified CPA		
		Spread Levy	(52,959,812)						Spread Levy		

# WRIGHT COUNTY PROPOSED 2016 BUDGET

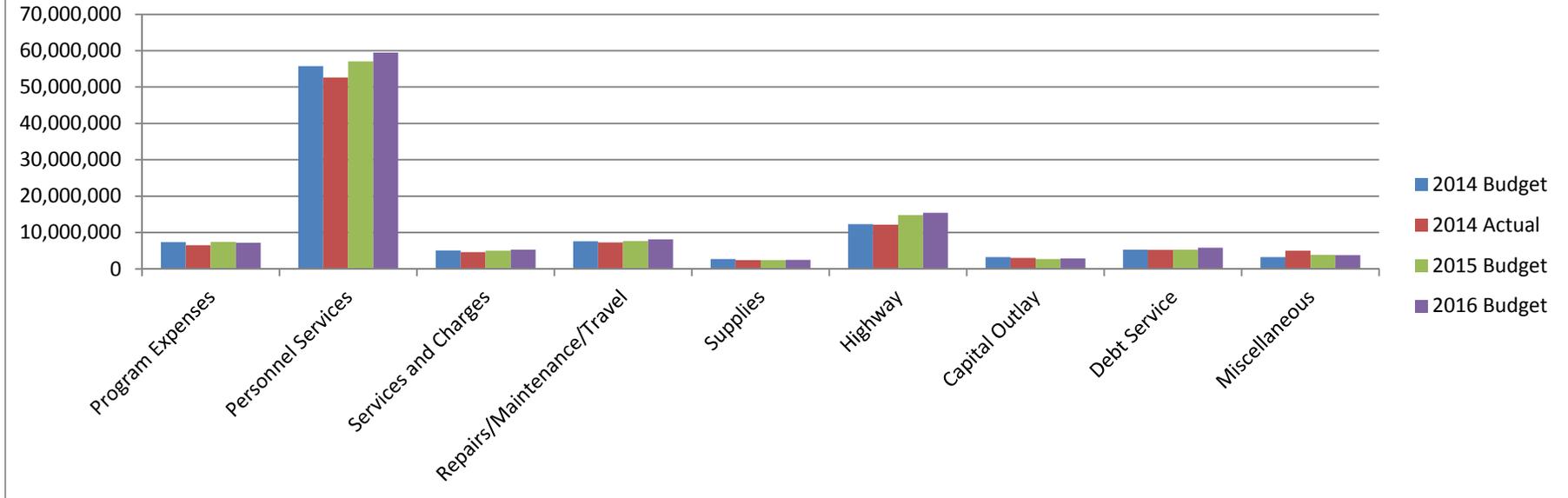


## Wright County Expenditure Budget by Function



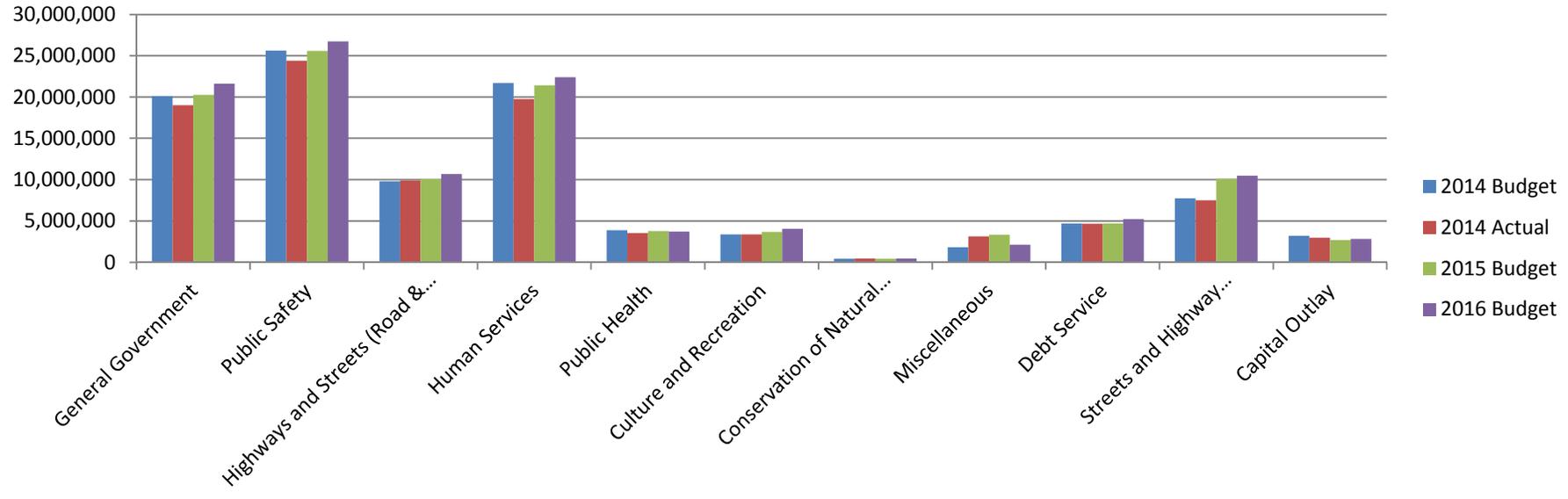
	Adopted 2014 Budget	2014 Actual	Adopted 2015 Budget	Proposed 2016 Budget	16 vs 15 INC/(DEC)	Budget % Change
General Government	20,086,311	19,018,081	20,246,994	21,608,487	1,361,493	6.72%
Public Safety	25,604,266	24,376,197	25,572,431	26,721,199	1,148,768	4.49%
Highways and Streets (Road & Bridge)	9,807,307	9,911,956	10,078,052	10,677,107	599,055	5.94%
Human Services	21,696,207	19,736,469	21,399,540	22,394,705	995,165	4.65%
Public Health	3,881,750	3,551,714	3,770,040	3,715,600	(54,440)	-1.44%
Culture and Recreation	3,363,365	3,360,637	3,690,717	4,044,682	353,965	9.59%
Conservation of Natural Resources	436,016	448,903	436,016	475,016	39,000	8.94%
Miscellaneous	1,802,997	3,145,005	3,329,469	2,118,610	(1,210,859)	-36.37%
Debt Service	4,693,593	4,650,693	4,699,316	5,226,547	527,231	11.22%
Streets and Highway Construction	7,744,298	7,491,612	10,090,802	10,480,802	390,000	3.86%
Capital Outlay	3,214,792	2,972,991	2,700,808	2,822,958	122,150	4.52%
<b>Total Expenditures</b>	<b>102,330,902</b>	<b>98,664,258</b>	<b>106,014,185</b>	<b>110,285,713</b>	<b>4,271,528</b>	<b>4.03%</b>

## Wright County Expenditure Budget by Classification



	Adopted 2014 Budget	Actual 2014 Actual	Adopted 2015 Budget	Proposed 2016 Budget	16 vs 15 INC/(DEC)	Budget % Change
Program Expenses	7,337,000	6,540,829	7,414,200	7,172,600	(241,600)	-3.26%
Personnel Services	55,701,832	52,562,681	57,038,166	59,459,771	2,421,605	4.25%
Services and Charges	5,077,479	4,612,867	4,958,660	5,254,625	295,965	5.97%
Repairs/Maintenance/Travel	7,549,167	7,283,831	7,621,806	8,124,482	502,676	6.60%
Supplies	2,664,637	2,373,215	2,422,872	2,502,303	79,431	3.28%
Highway	12,282,655	12,124,611	14,784,625	15,380,775	596,150	4.03%
Capital Outlay	3,214,792	2,972,991	2,700,808	2,829,858	129,050	4.78%
Debt Service	5,258,231	5,215,331	5,255,118	5,782,349	527,231	10.03%
Miscellaneous	3,245,109	4,977,902	3,817,930	3,778,950	(38,980)	-1.02%
	<u>102,330,902</u>	<u>98,664,258</u>	<u>106,014,185</u>	<u>110,285,713</u>	<u>4,271,528</u>	<u>4.03%</u>

## Wright County Revenue Budget by Type



	Adopted 2014 Budget	2014 Actual	Adopted 2015 Budget	Proposed 2016 Budget	16 vs 15 INC/(DEC)	Budget % Change
Property Taxes	50,566,396	50,303,327	52,959,812	55,426,156	2,466,344	4.66%
All Other Taxes	1,178,900	1,162,752	1,129,300	1,103,900	(25,400)	-2.25%
Licenses and Permits	22,950	16,634	22,750	15,750	(7,000)	-30.77%
State General Purpose Aid	5,334,358	5,698,264	5,739,549	5,607,530	(132,019)	-2.30%
State Grants	14,638,273	13,024,702	16,531,037	17,000,897	469,860	2.84%
Federal Grants	12,123,719	12,831,544	11,363,856	11,643,353	279,497	2.46%
Charges for Services	15,685,649	15,954,235	15,818,680	16,891,606	1,072,926	6.78%
Interest on Investments	1,300,000	949,111	1,300,000	1,300,000	-	0.00%
Miscellaneous Revenue	1,297,382	1,151,273	1,109,000	1,055,572	(53,428)	-4.82%
Transfers In	183,275	128,015	40,200	40,949	749	1.86%
<b>Total Revenues</b>	<b>102,330,902</b>	<b>101,219,856</b>	<b>106,014,184</b>	<b>110,085,713</b>	<b>4,071,529</b>	<b>3.84%</b>