

Olmsted County Truth In Taxation Hearing
For The 2012 Levy And Budgets
December 1, 2011, 7:00 P.M.
Government Center Boardroom
Agenda

- Meeting called to order by Paul Wilson, Chairman of the Olmsted County Board of Commissioners
- Introduction by Richard Devlin, County Administrator
- Highlights of Proposed 2012 Levy and Budgets by Robert Bendzick, Chief Financial Officer
- Meeting opened for public comments and questions. Please state your name and address for the record before speaking.
- Mailed-in written comments read into the record.
- Announce date, time and place of meeting to adopt the 2012 Levy and Budgets: Tuesday, December 13, at regular Board meeting which begins at 9:00 a.m. in the Boardroom

➤ **The Mission of Olmsted County is** to provide the foundation of a great community by protecting and improving the health, safety, and general well-being of Olmsted County Residents; improving economic and environmental conditions; and promoting equality of opportunity.

The Vision of Olmsted County is: A dynamic, world-class county delivering excellence every day.

This hearing is responsive to the Managing for Results strategies of 1) being Effective, Accessible, and Responsive and 2) Sound Fiscal Management



Olmsted County

2012 Budget and Levy Considerations

Table of Contents:

- Budget Schedule and Process
- What do Minnesota Counties Do?
- Mandates and Their Effect
- Budget Detail
- Retail Price of County Services
- Effect on Property Taxes
- Public Comment Period

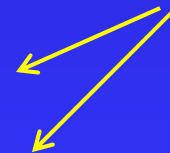
OLMSTED COUNTY 2012 BUDGET SCHEDULE

Jan - June	Legislative changes monitored and evaluated for impact
July – Nov	2012 Budgets prepared and reviewed (delayed because of the State shutdown)
September	Proposed Levy Certified
November	Notice of Proposed Property Tax
Nov - Dec	Board Review
December	Public Hearing/Adopt Budgets

OLMSTED COUNTY 2012 BUDGET PROCESS

- Board..... Staff.....
1. Start with the 2011 Budget as Adopted
 2. Pull out all non-Road and non-PC related Capital
Adjust Personal Service budgets to reflect labor contracts
Adjust Debt Service requirements
Remove any one-time allocations
Adjust unavoidable expenses like insurance and utilities
Adjust existing revenue sources to reflect current estimates
 3. Equals "Base" Budget for 2012
 4. Staff Consult with Community Advisory Boards
Staff propose changes to the Base using Budget Decision Request (BDR) forms
Board reviews BDRs
Board reviews level of service and adjusts
Board reviews services offered and adjusts
 5. Board adopts 2012 Budget

Important Steps!!!



Olmsted County 2012 Budget and Levy Considerations

What Do Minnesota Counties Do?

Hint - It's not the same nationwide

Olmsted County

2012 Budget and Levy Considerations

What Do Minnesota Counties Do?

Public Safety (Protect Citizens and Property)

Sheriff's Operations:

- Patrol and Investigation

- Adult Detention (Jail)

- Emergency Management

County Attorney's Operations:

- Criminal Prosecution

- Civil Matters – Mental Health Commitments, Child Support, County operations support.

Provide Space for Minnesota Courts Operations.

Supervision and Rehabilitation of convicted criminals.

Olmsted County

2012 Budget and Levy Considerations

What Do Minnesota Counties Do?

Infrastructure

- Maintenance of 522 miles of Roads and Bridges
- Construction of new Roads and Bridges
- Operation and Maintenance of green space parks
- Disposal of all household and commercial “garbage”

Olmsted County

2012 Budget and Levy Considerations

What Do Minnesota Counties Do?

Human Services

Protective and Support Services for Vulnerable:

Children

Adults

Seniors

Disabled, addicted, and pregnant adolescents and their children.

Determination of Qualification for State and Federal Income Support programs.

Olmsted County 2012 Budget and Levy Considerations

What Do Minnesota Counties Do?

Public Health

- Disease Prevention and Control
- Children and Family Health
- Healthy Communities
- Environmental Health

Olmsted County 2012 Budget and Levy Considerations

What Do Minnesota Counties Do?

Property Services

Official Records for Property Ownership

Personal Services

Passports, Licenses, Birth and Death Records,
Library access

Olmsted County

2012 Budget and Levy Considerations

The Board maintains a system of Community Advisory Boards to assess the needs of the community and advise the Board.

- The Advisory Boards are made up of citizen volunteers.
- Approximately 100 people volunteer for service on these boards.
- The Board publishes notices asking people to apply for appointment to the Advisory Boards. Watch and apply!

www.co.olmsted.mn.us/applyfor/volunteeropportunities/Pages/default.aspx **We currently have open positions.**

Olmsted County 2012 Budget and Levy Considerations

Mandates and Their Effect

Olmsted County

2012 Budget and Levy Considerations

A study done by Ramsey County determined that more than 85% of the services they provided were mandated by the State, Federal governments, or lawsuits.

Ramsey County continues to update that work. You can find the information in the Ramsey County budget documents on their website.

Olmsted County

2012 Budget and Levy Considerations

Examples of Mandates the County follows:

- Communicable disease surveillance and control.
- Health care for detainees that meets the “community standard” of care.
- Screening prior to allowing admission to nursing home care.
- Child protective services – screen, assess, investigate reports of child abuse or neglect within 24 hours and provide services if necessary.
- Adult protective services – protect against life threatening neglect and abuse of vulnerable adults (disabled or elderly).

Olmsted County

2012 Budget and Levy Considerations

Examples of Mandates the County follows:

- To maintain fairness in the property tax system:
 - Reassessment of 20% of parcels each year.
 - Maintain assessed value of parcels with only small allowed variation from market value.
- Prosecution of crimes according to State law.
- Pay for attorneys to represent sex offenders undergoing commitment proceedings.

Olmsted County

2012 Budget and Levy Considerations

Examples of Mandates the County follows:

- Publication of County Board meeting notices.
- Publication of request for bid notices.
- Payment of bills within 35 days.
- Providing access to information we gather under the State data practices law.
- Paying wages determined by an arbitrator for essential worker unions.

Olmsted County

2012 Budget and Levy Considerations

Examples of Non –Mandated Services the County Provides:

- Operation of parks.
- Removal of snow from roads rather than waiting for Spring.
- Construction and maintenance of roads.
- Processing Passport applications so local citizens don't need to drive to the Twin Cities.
- Services to victims of sexual assault and other crimes.

State Mandates – Impact on the Tax Levy

What should happen - Theory

1

The State mandates that the County provide many programs. State grants to fund these mandates should increase as program costs increase

	Year 1	Change	Normal Year 2
Operational Costs	\$ 1,000	4%	\$ 1,040
State grants	400	4%	416
Fees	200	5%	210
Levy	400	4%	414
	\$ 1,000		\$ 1,040

2

The County's Levy would stay in proportion.

State Mandates – Impact on the Tax Levy

What is Happening Now – Theory

1

Even though the costs of Mandated Programs continue to increase, State funds are decreasing....

	Year 1	Change	State Cuts Year 2
Operational Costs	\$ 1,000	4%	\$ 1,040
State grants	400	-1%	396
Fees	200	5%	210
Levy	400	9%	434
	\$ 1,000		\$ 1,040

2

...placing a greater demand on the County Levy. **OR....**

State Mandates – Impact on the Tax Levy

What is Happening Now – Theory Part II

1

Even though the costs of Mandated Programs continue to increase, State funds are decreasing....

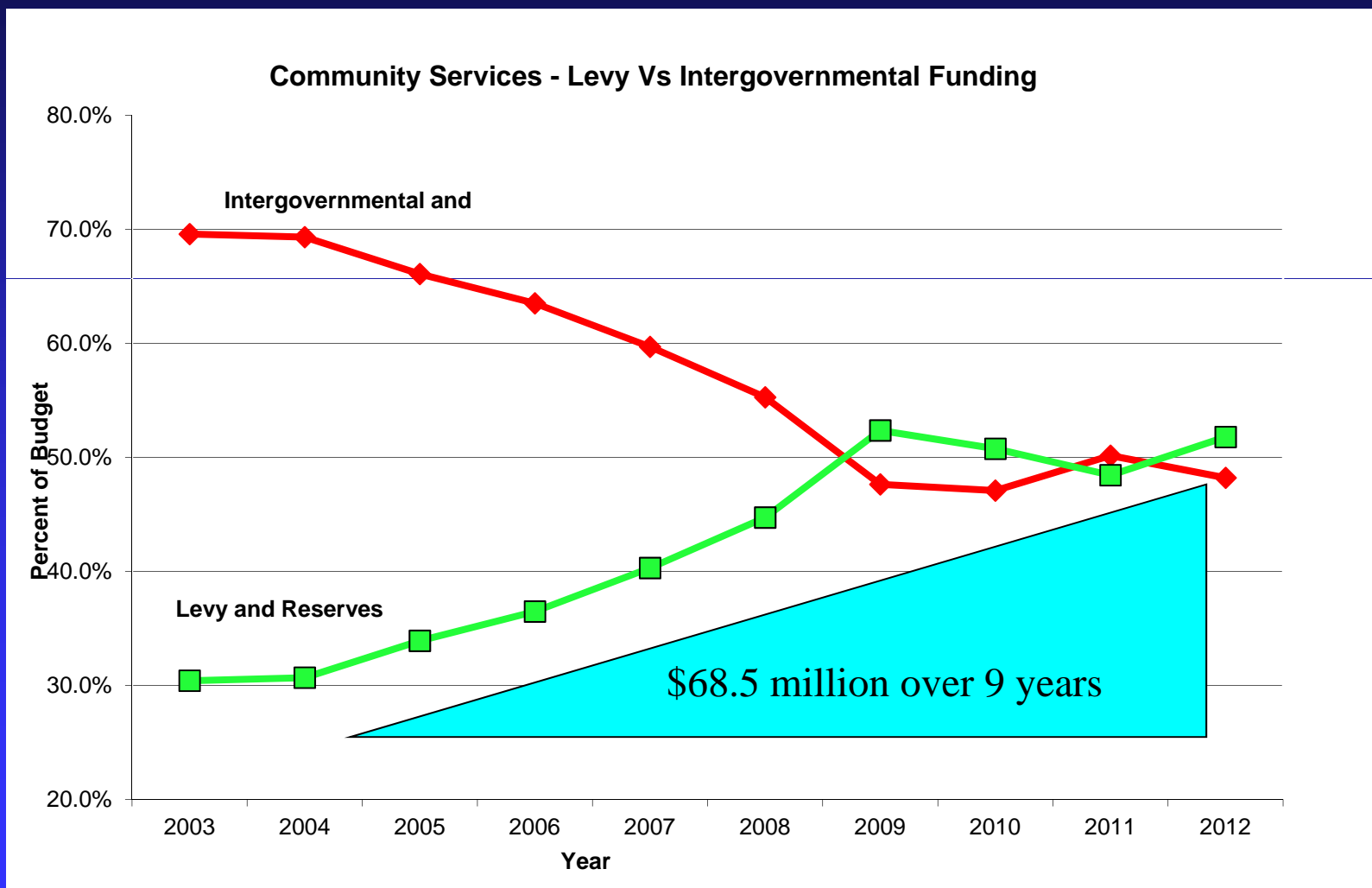
	Year 1	Change	State Cuts Year 2
Operational Costs	\$ 1,000	-2%	\$ 980
State grants	400	-10%	360
Fees	200	5%	210
Levy	400	2.5%	410
	\$ 1,000		\$ 980

2

...placing a greater demand on the County Levy but services decline.

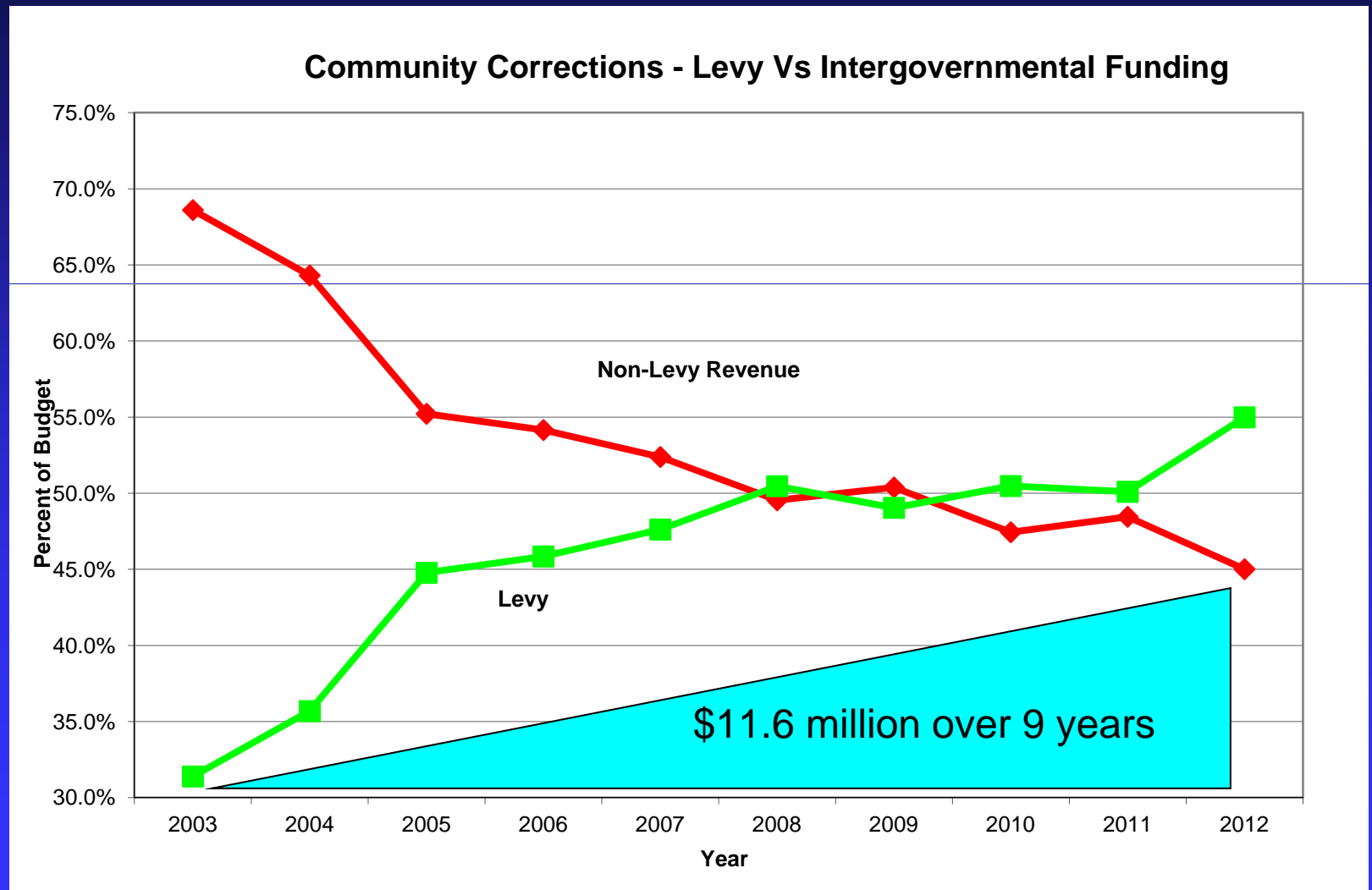
State Mandates – Impact on the Tax Levy

What is Happening in 2012 - Reality



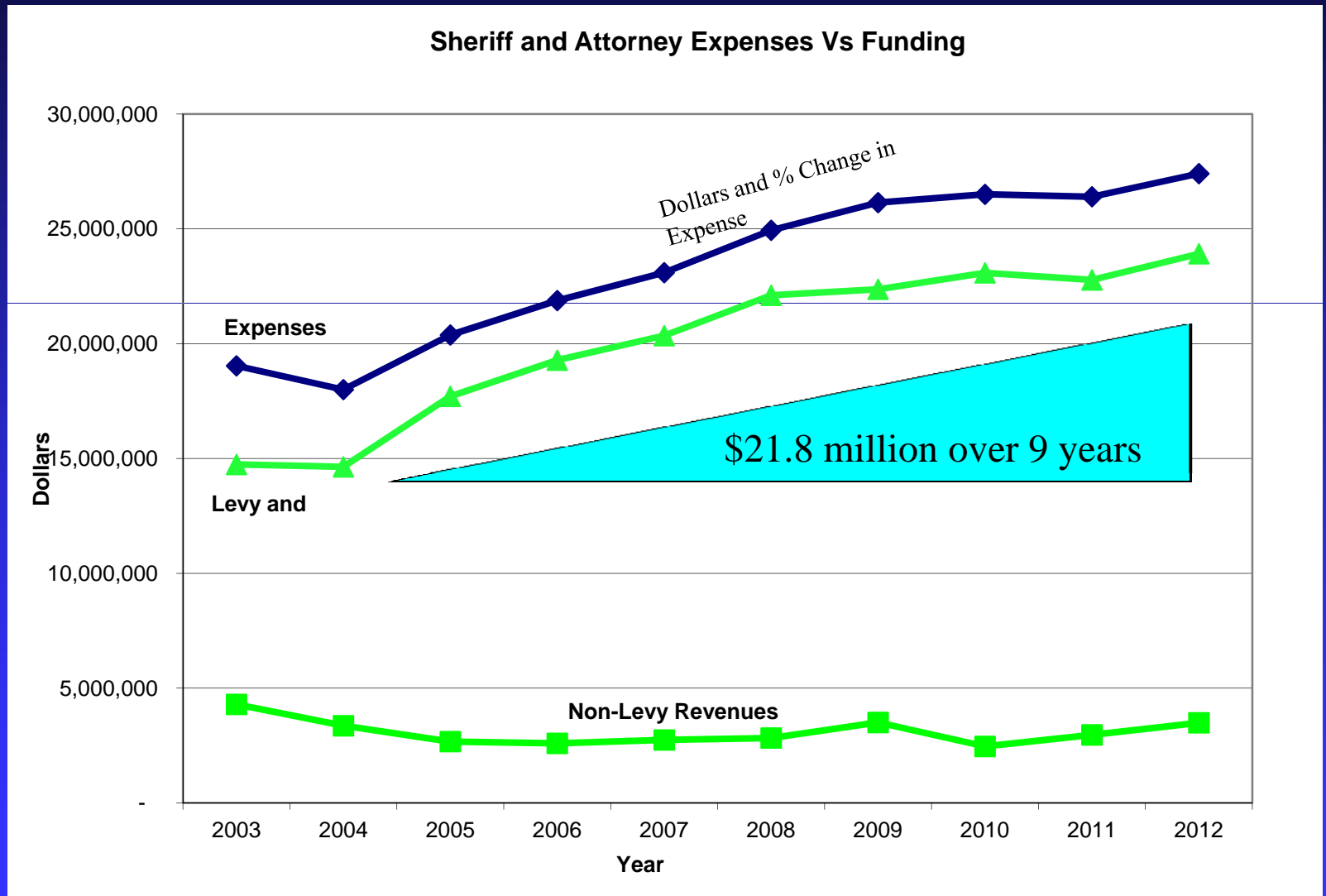
State Mandates – Impact on the Tax Levy

What is Happening in 2012 - Reality



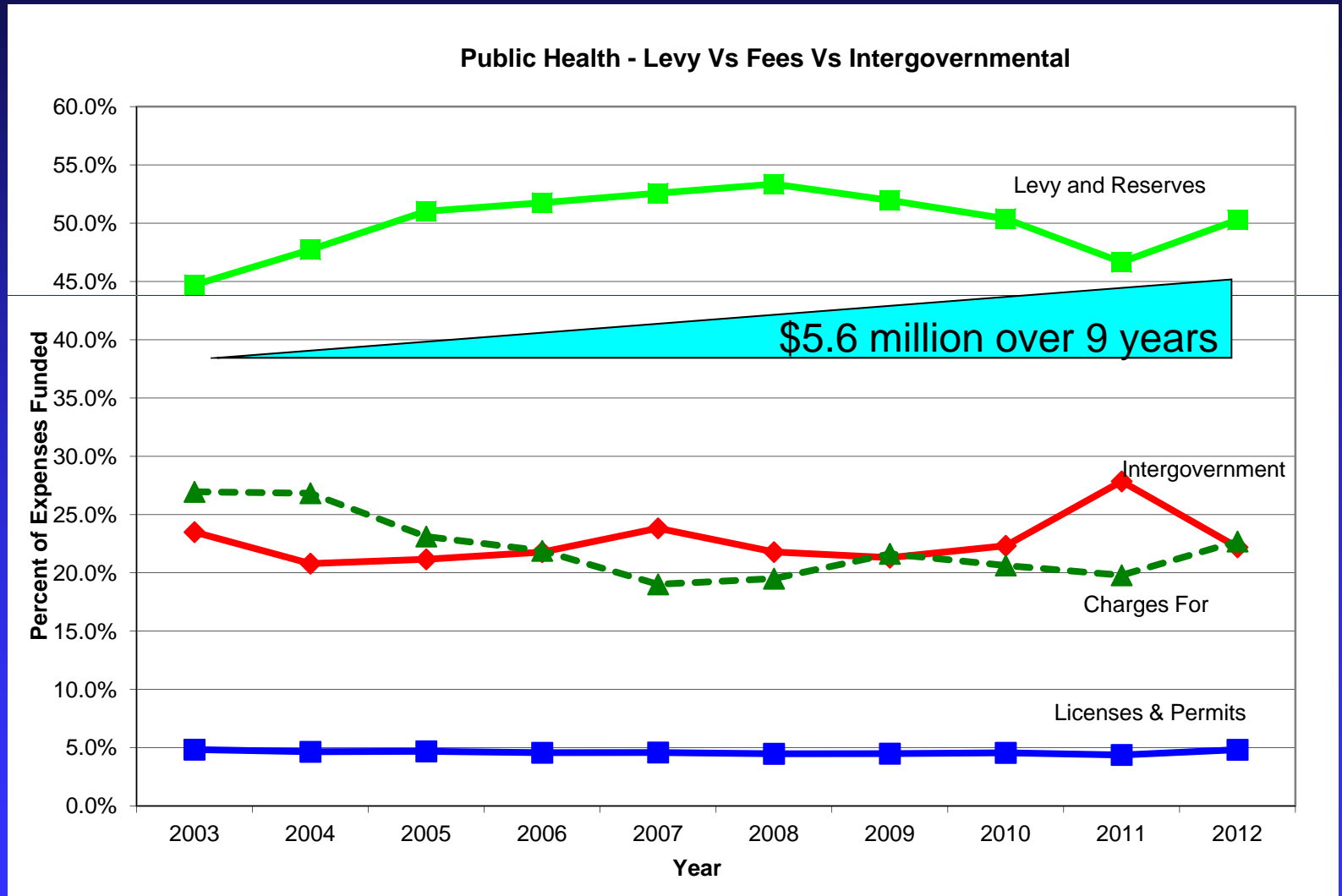
State Mandates – Impact on the Tax Levy

What is Happening in 2012 - Reality



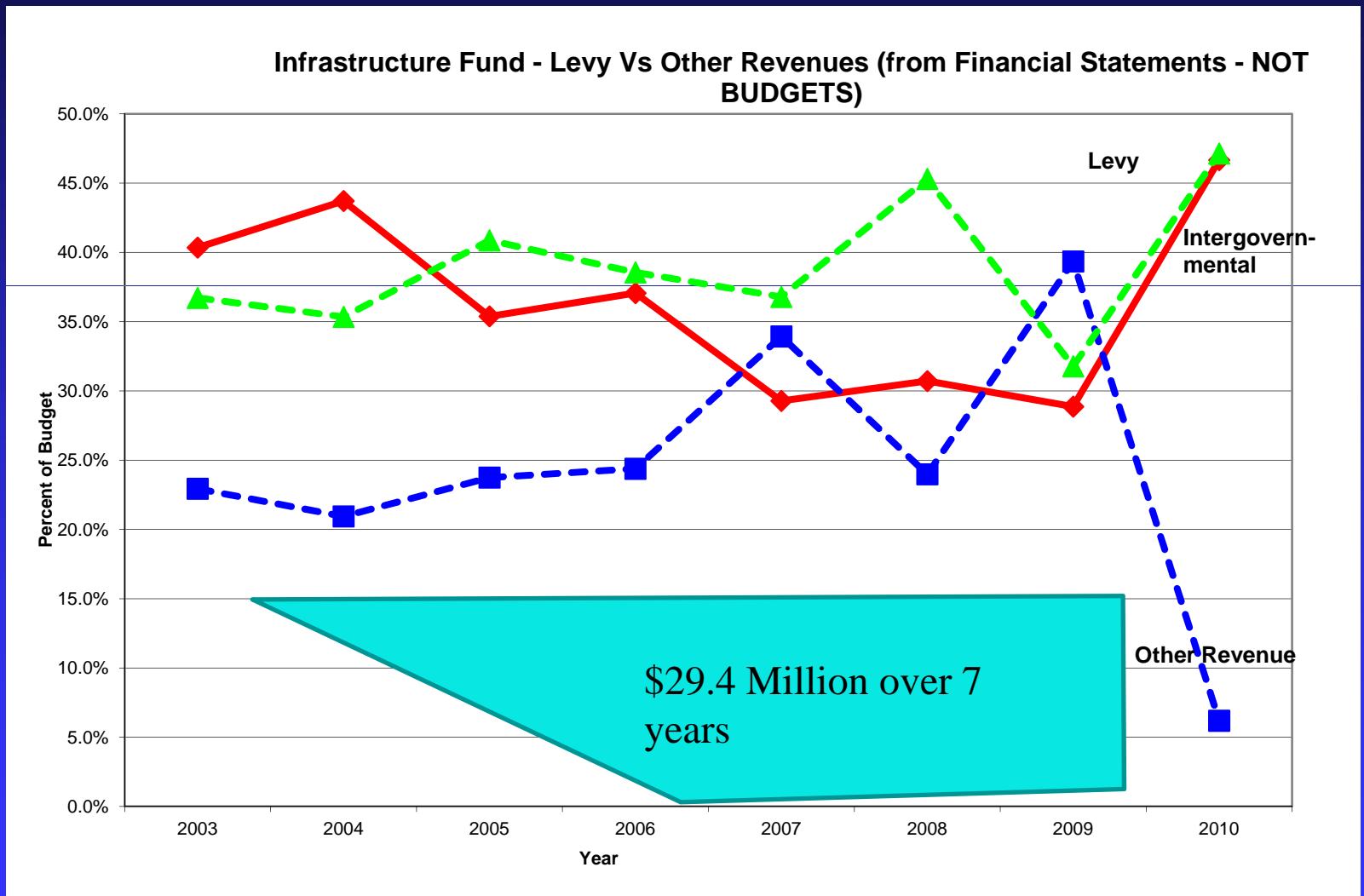
State Mandates – Impact on the Tax Levy

What is Happening in 2012 - Reality



State Mandates – Impact on the Tax Levy

What is Happening in 2012 - Reality



State Mandates – Impact on the Tax Levy

What is Happening in 2012 – Reality

Estimated Shift from State & Federal to Property Tax

	2011 Budget	2012 Budget	Last 9 Years Total
Community Services	\$11,400,000	\$11,700,000	\$68,600,000
Corrections	1,900,000	2,100,000	11,700,000
Public Health	200,000	600,000	5,600,000
Public Safety	3,700,000	2,700,000	21,800,000
Infrastructure	8,100,000	1,200,000	29,400,000
	-----	-----	-----
Total Estimated Shift to Property Taxes	\$25,300,000 =====	\$18,300,000 =====	\$137,100,000 =====

23% of 2012 Levy

Olmsted County 2012 Budget and Levy Considerations

2012 Budget Detail

Olmsted County 2012 Budget and Levy Considerations

What does the 2012 Budget look like?

Olmsted County

2012 Budget and Levy Considerations

What does the 2012 Budget look like?

1. Overall the 2012 governmental activities budget recommendation is \$178 million, a 14.8% increase from 2011. The budget, net of any capital, is \$2.5 million higher than the 2011 budget. This overall \$23 million expense budget increase from 2011 is primarily due to \$35 million in proposed Infrastructure capital spending. The State requires us to budget for projects we are requesting funding for even if the prospects of obtaining funding are slim.

Olmsted County 2012 Budget and Levy Considerations

What does the 2012 Budget look like?

1. The combination of 2012 governmental revenues and previous years' reserves offset proposed expenditures resulting in an \$86 million Gross Levy. This Gross Levy is 1.1% lower than 2011.
2. The Proposed 2012 Budget was developed at a 0.0% increase from 2011 Net Levy.

Olmsted County 2012 Budget and Levy Considerations

What does the 2012 Budget look like?

- We will be down approximately 1.7 FTEs. Since 2003 we are down approximately 106 FTEs, an 10.5% reduction in the governmental function staff complement.
- Local institutions like the Historical Society will be affected.

Olmsted County 2012 Budget and Levy Considerations

What does the 2012 Budget look like?

- Continued underfunding of State and Federal mandated programs consumes an estimated \$18.3 million increase in 2012 County taxes.
- Underfunding of State and Federal mandated programs has increased County taxes by \$137.1 million over the last 9 years.

Olmsted County 2012 Budget and Levy Considerations

What does the 2012 Budget look like?

Waste Management activities are at \$21 million, the same level as 2011, balanced by \$1.6 million of reserves. 2012 will be the first full year of operation for the Waste to Energy Facility Third Unit incinerator.

We look to a 2012 with Unit 3 fully operational and the opportunity to reverse losses occurring in 2011.

Olmsted County

2012 Budget and Levy Considerations

What does the 2012 Budget look like?

- The State's 2012/13 biennial budget problems continue. We expect to have a hard time maintaining services in the face of State problems in 2013.
- Keith Carlson from Minnesota Intra County Association (MICA) told the Board that the State has a "ticking time bomb" for the next biennium because very few of the funding problems were resolved.

Olmsted County

2012 Budget and Levy Considerations

What does the 2012 Budget look like?

1. Despite new construction in 2012 valued at \$102 million, the County's property value decreased \$24 million (0.2%). **You will see when you look at individual parcels that home values went down slightly and businesses and ag land went up slightly which netted to a slight decrease in value for existing property.**
2. The Estimated Market Value of property in Olmsted County remains at \$13.1 billion.

Olmsted County 2012 Budget and Levy Considerations

Tracking FTE Changes - Overall

Year Budget Adopted	Governmental Funds	All Funds
2003	1,005	1,138
2004	953	1,076
2005	921	1,052
2006	958	1,094
2007	959	1,098
2008	1002	1,152
2009	965	1,121
2010	940	1,092
2011	916	1,063
2011 YTD	920	1,069
2012 Recomm	914	1,066

10.5% reduction in Staff since 2003.

15 are new Community Services FTEs since 2003 due to programs we did not do before.

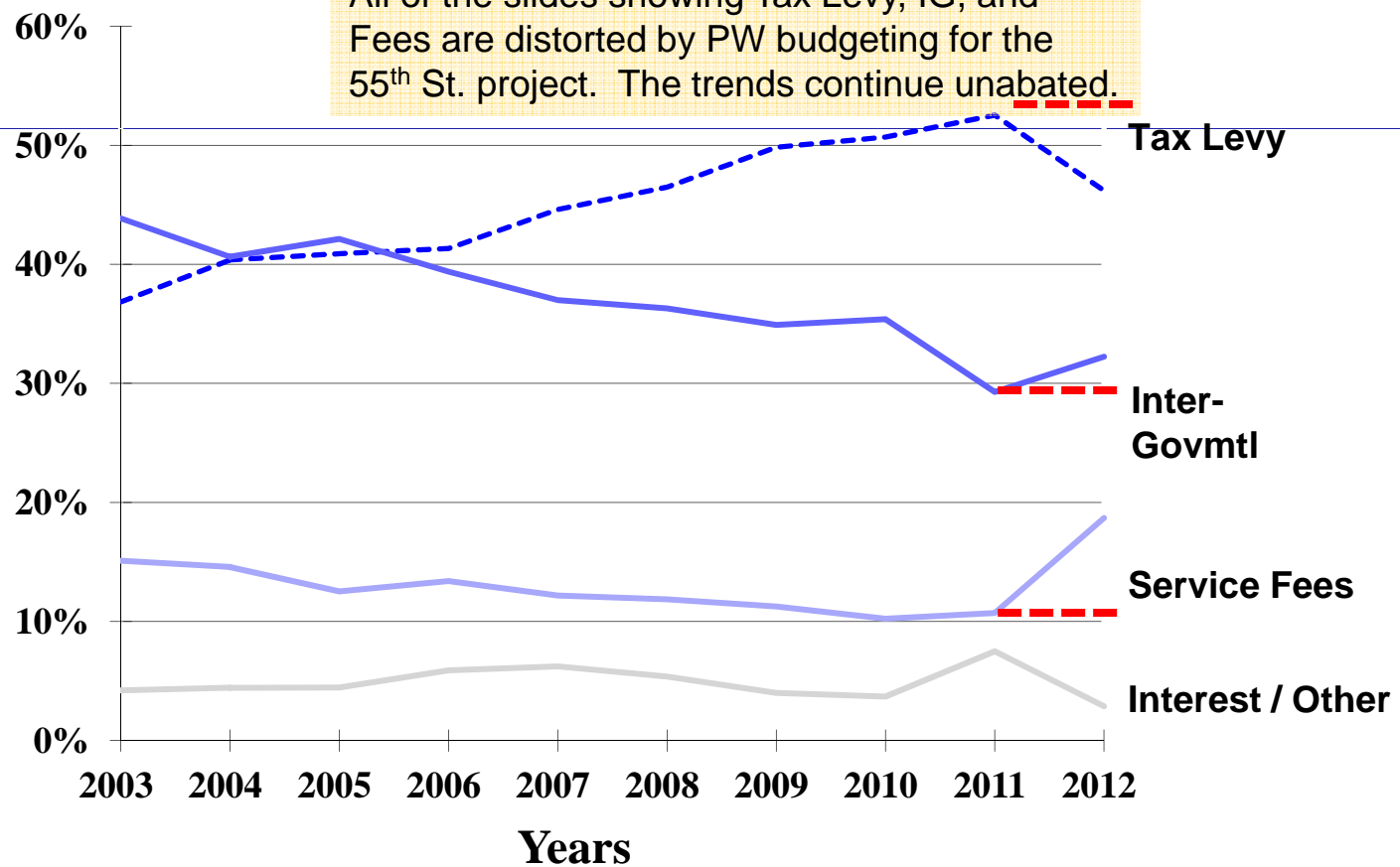
899

1,051

Olmsted County 2012 Budget and Levy Considerations

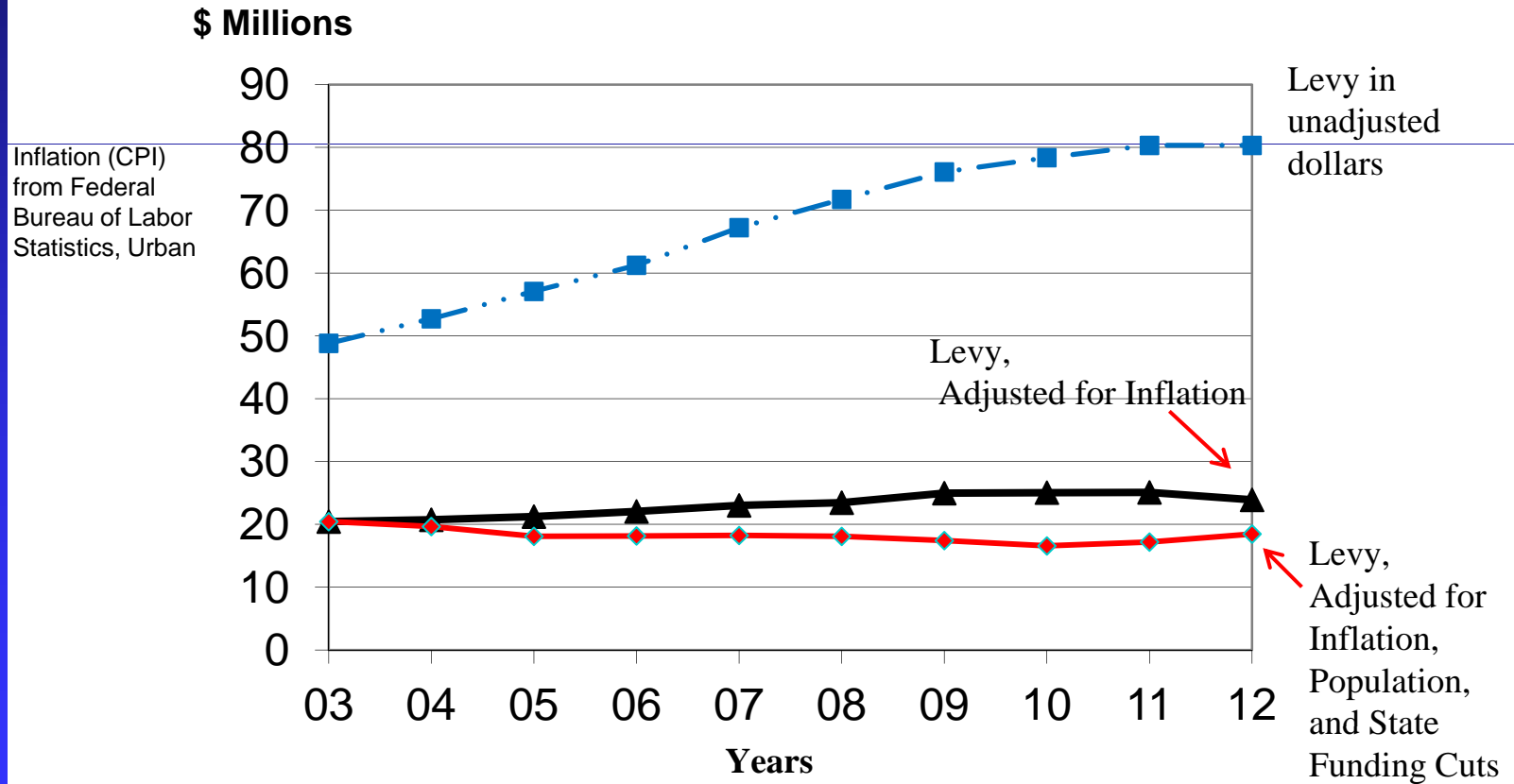
10 Years of Governmental Activities' Revenues As a Percentage of Total Revenues

All of the slides showing Tax Levy, IG, and Fees are distorted by PW budgeting for the 55th St. project. The trends continue unabated.

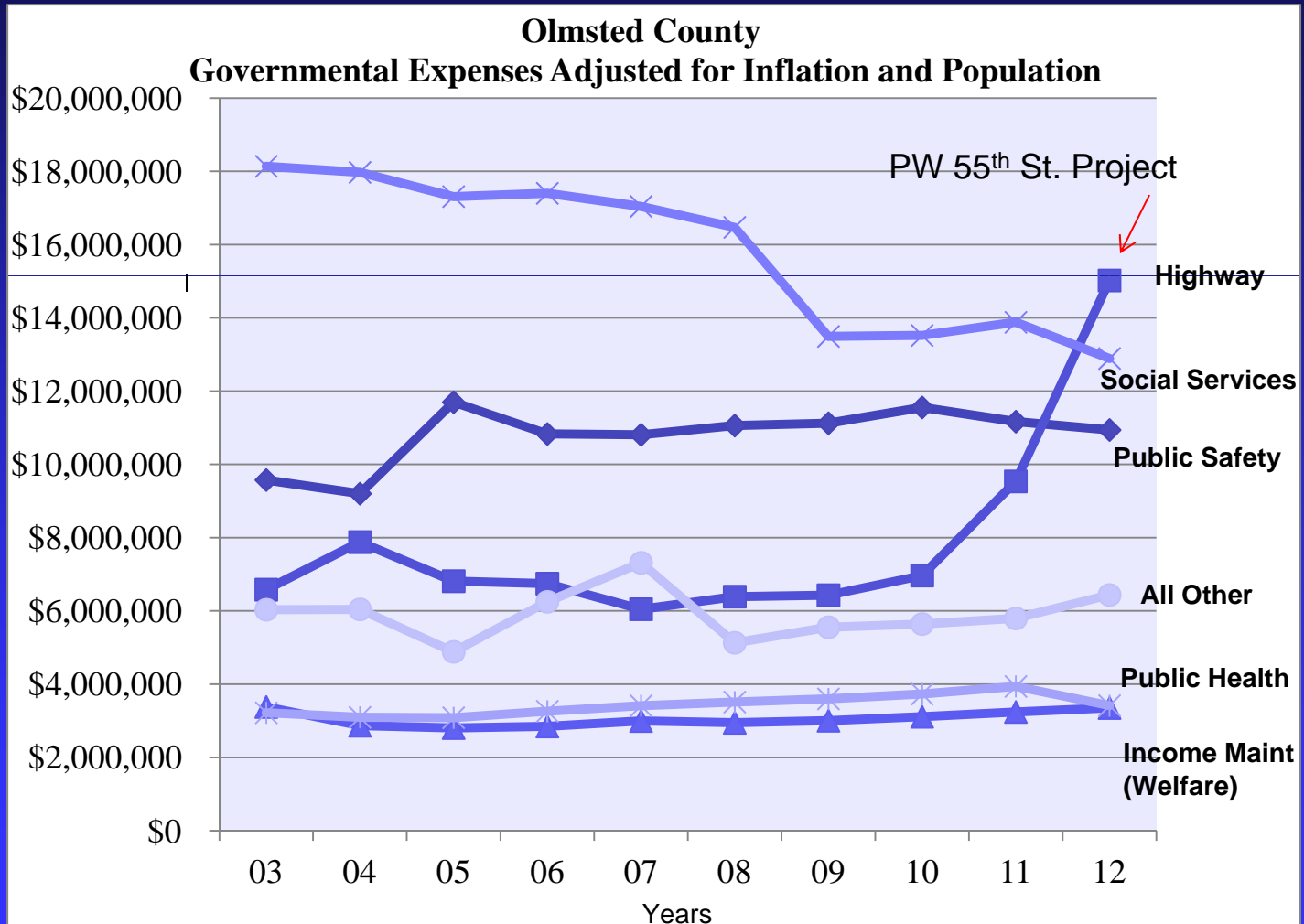


Olmsted County 2012 Budget and Levy Considerations



**Olmsted County
10 Years of Property Tax Levy
Total Levy vs Levy Adjusted for Inflation, Population,
and State Funding Cuts**



Olmsted County 2012 Budget and Levy Considerations



OLMSTED COUNTY 2012 BUDGETS BY FUND

		2012 BUDGETS - BOARD REVIEWS							
				RESERVES					
				BUILDUP	2012	LEVY CHANGE			
Funds		EXPENSE	REVENUE	(USE)	LEVY	\$	%		
800	Public Safety, Crim Justice	\$ 27,405,496	\$ 3,491,746	\$ (228,973)	\$ 23,684,777	\$ 976,653	4.30%		
820	Law Library	96,452	200,000	103,548	-	-			
801	General Fund	20,216,593	8,237,348	(1,325,490)	10,653,755	(2,934,723)	-21.60%		
803	Public Works Operations	15,222,147	5,569,920	(366,180)	9,286,047	837,705	9.92%		
813	Public Works Capital	38,954,706	35,182,347	(715,612)	3,056,747	(741,253)	-19.52%		
805	Human Services	54,521,663	26,285,427	(772,452)	27,463,784	949,141	3.58%		
811	Emergency Management	686,965	60,000	(24,016)	602,949	1,439	0.24%		
814	Public Health	11,475,177	5,704,918	(108,196)	5,662,063	(44,507)	-0.78%		
815	Library	995,158	-	-	995,158	(12,901)	-1.28%		
All Governmental Funds		\$ 178,302,343	\$ 88,660,233	\$ (3,952,427)	\$ 85,689,683	\$ (968,446)	-1.12%		
865	Waste Management	21,156,391	19,545,872	(1,610,519)	-	-			
		\$ 199,458,734	\$ 108,206,105	\$ (5,562,946)	\$ 85,689,683	\$ (968,446)	-1.12%		
Program Aid, Certified					5,367,987	(\$968,446)	-15.28%		
Net Levy					\$ 80,321,696	\$ -	0.00%		

Olmsted County 2012 Budget and Levy Considerations

Retail Price of County Services

Olmsted County

2012 Budget and Levy Considerations

Retail Price of County Services

Comparable Annual Costs:	
Cable + Internet	\$1,100 to \$1,800
Subscription to Post-Bulletin	\$156
One Pack of Cigarettes Daily	\$2,409
Daily Bottle of Cola from Machine	\$547
One Energy Drink from Machine	\$1,004
Telephone and/or Cell Phone	\$408 to \$1,848
Home Security System Annual Fee	\$552
Home Insurance	\$828

Olmsted County

2012 Budget and Levy Considerations

Retail Price of County Services

Converting Wholesale to Retail:		
	Total Governmental Expense	Local Levy
<u>Wholesale:</u>		
Total Population of County – 148,500	\$178,300,000	\$80,300,000
<u>Retail:</u>		
Per Person	\$1,215	\$567
Per P without R&B State Projects	\$978	

Olmsted County

2012 Budget and Levy Considerations

Retail Price of County Services

County Services Most People Use Daily:		
	Total Expense	Paid from Local Levy
Road and Highway Maintenance	\$53	\$26
Construction of New Infrastructure	\$311	\$47
Public Health (population based health)	\$82	\$38
Libraries	\$35	\$33
Parks	\$15	\$10
Historical Society	\$2	\$2

Olmsted County

2012 Budget and Levy Considerations

Retail Price of County Services

County Services Like Insurance to Protect You and Yours:

	Total Expense	Paid from Local Levy
Sheriff and Emergency Management	\$85	\$63
Adult Detention Center	\$74	\$65
Corrections (Probation Services)	\$50	\$28
County Attorney (Prosecute Crimes)	\$31	\$25
Courts (provide building space)	\$11	\$9

Olmsted County

2012

2012 Budget and Levy Considerations Retail Price of County Services

County Services Like Insurance to Protect You and Yours:

	Total Expense	Paid from Local Levy
Income Maintenance (welfare)	\$81	\$30
Social Services (protect vulnerable children and adults)	\$308	\$154
Land Management (planning, zoning, recording, elections)	\$68	\$29
Conservation (clean water)	\$6	\$5
Board of Commissioners (represent you)	\$3	\$3

Olmsted County

2012 Budget and Levy Considerations

Retail Price of County Services

County Services Most People Use Daily – Expense Comparison:		
Many slides showing Tax Levy, IG, and Fees are distorted by PW budgeting for the 55 th St. project.	2011 Expense	2012 Expense
Road and Highway Maintenance	\$52	\$53
Construction of New Infrastructure (2012 Should Be \$74)	\$111	\$311
Public Health (population based health)	\$91	\$82
Libraries	\$35	\$35
Parks	\$15	\$15
Historical Society	\$2	\$2

Olmsted County

2012 Budget and Levy Considerations

Retail Price of County Services

County Services Like Insurance to Protect You and Yours – Expense Comparison:

	2011	2012
Sheriff and Emergency Management	\$78	\$85
Adult Detention Center	\$78	\$74
Corrections (Probation Services)	\$50	\$50
County Attorney (Prosecute Crimes)	\$29	\$31
Courts (provide building space)	\$10	\$11

Olmsted County


2012 Budget and Levy Considerations

Retail Price of County Services

County Services Like Insurance to Protect You and Yours – Expense Comparison:

	2011	2012
Income Maintenance (welfare)	\$75	\$81
Social Services (protect vulnerable children and adults)	\$317	\$308
Land Management (planning, zoning, recording, elections)	\$62	\$68
Conservation (clean water)	\$4	\$6
Board of Commissioners (represent you)	\$3	\$3

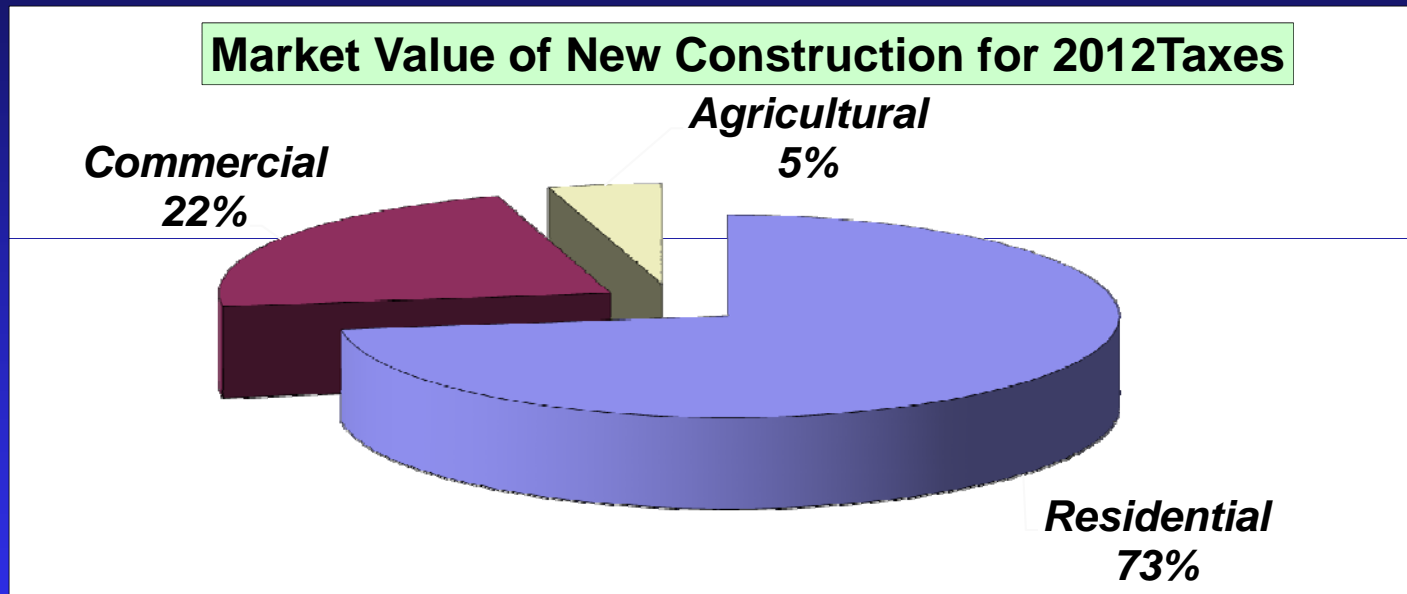
Cost to Vote
\$4/Capita



Olmsted County 2011 Budget and Levy Considerations

Effect on Property Taxes

Market Value of New Construction for 2012 Taxes



	% Share	Market Value
Agricultural	5%	\$ 4,727,500
Commercial	22%	\$ 22,863,300
Residential	73%	\$ 73,928,800
	100%	\$ 101,519,600

Prior Year New Market Value was: \$120,004,900

Olmsted County

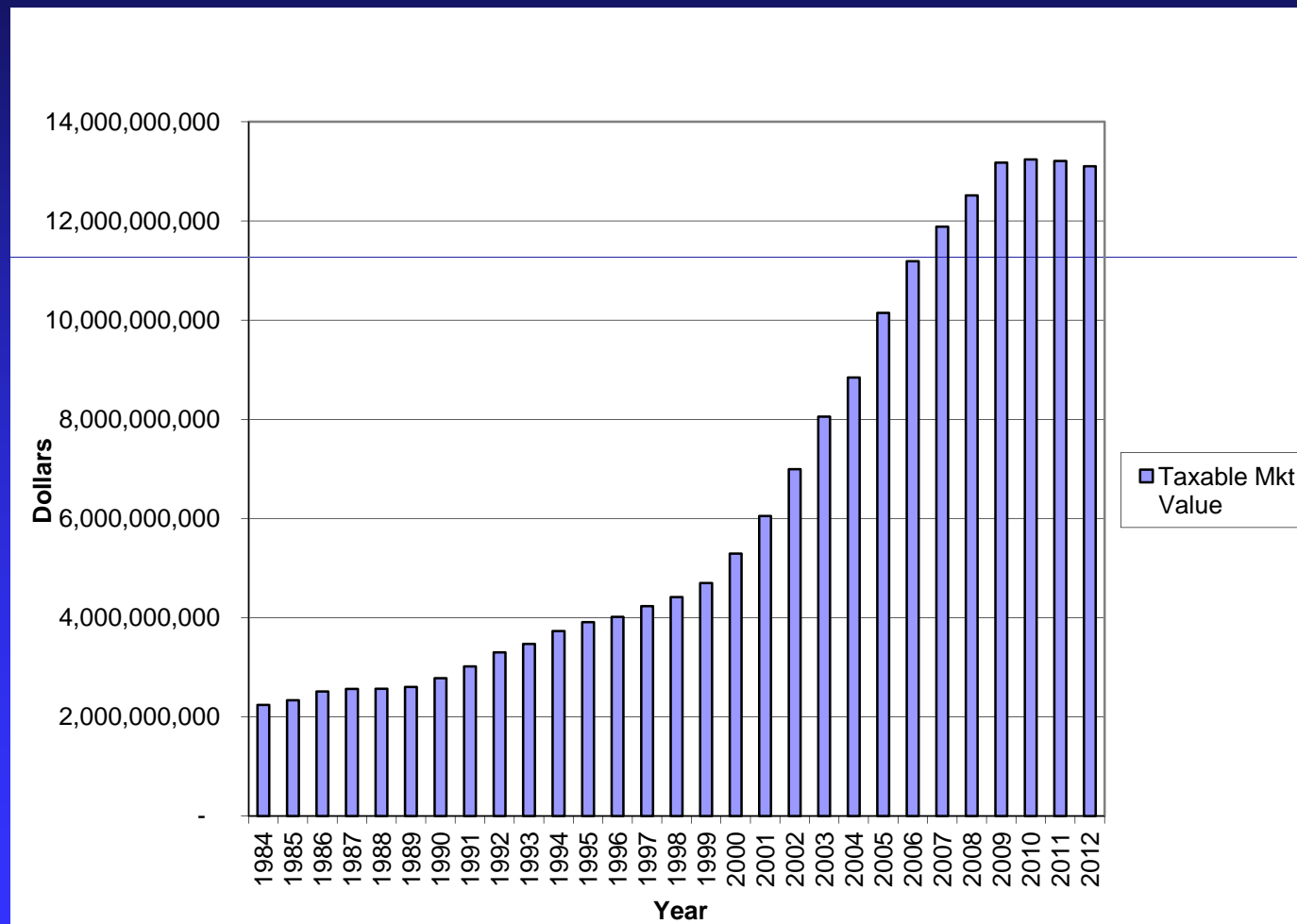
History of New Construction 2008 to 2012

in \$ millions

	2008	2009	2010	2011	2012
Agricultural	8	9	7	6	5
Commercial	50	69	44	27	23
Residential	251	175	124	87	74
	\$ 309	\$ 253	\$ 175	\$ 120	\$ 102

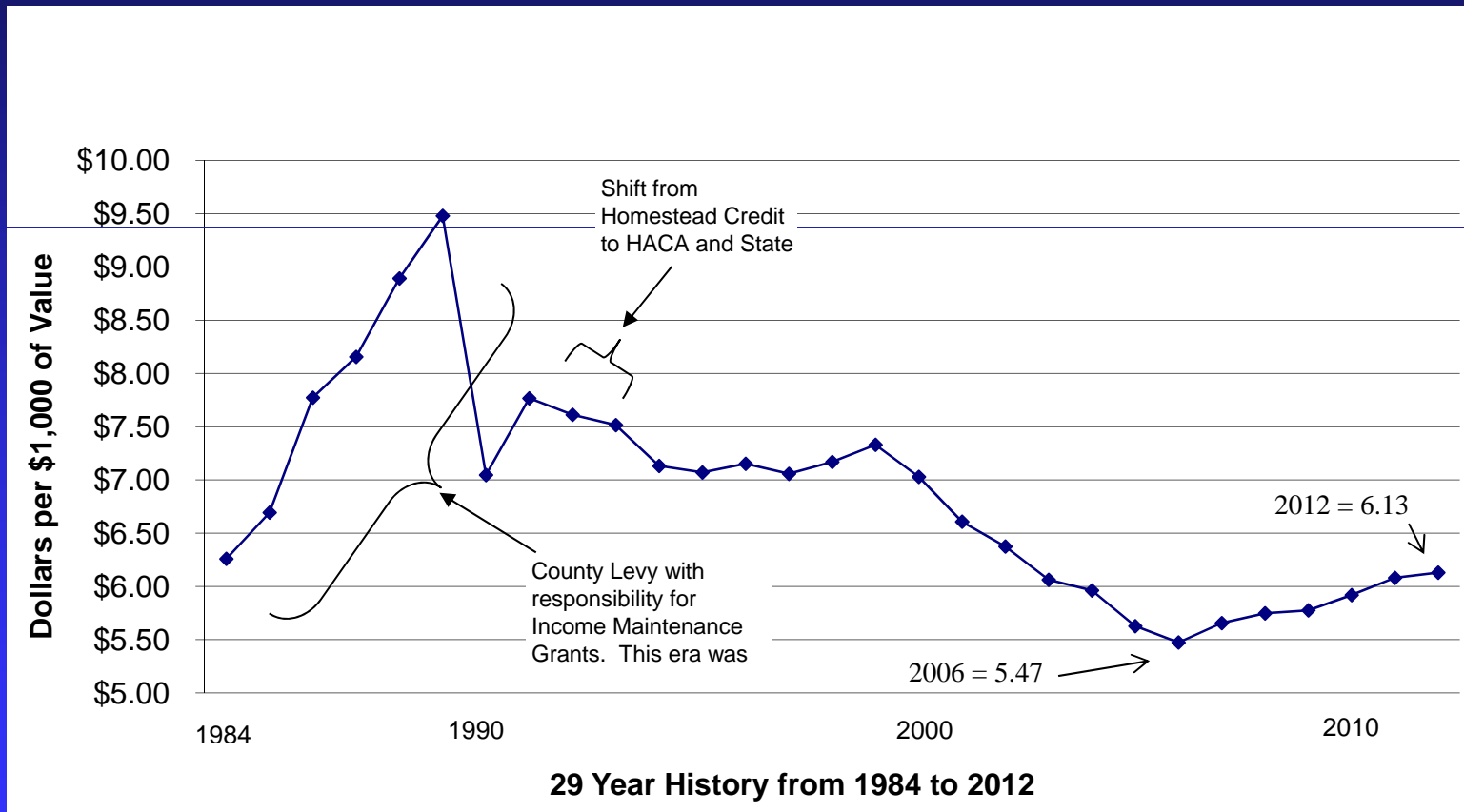
The news is reporting that significant new commercial/industrial construction plans are under way. CI construction is contra cyclical from residential construction.

Olmsted County Taxable Market Value - 1984 to Present



Olmsted County Tax Rates 1984 – 2012

Tax Levy per \$1,000 of Market Value



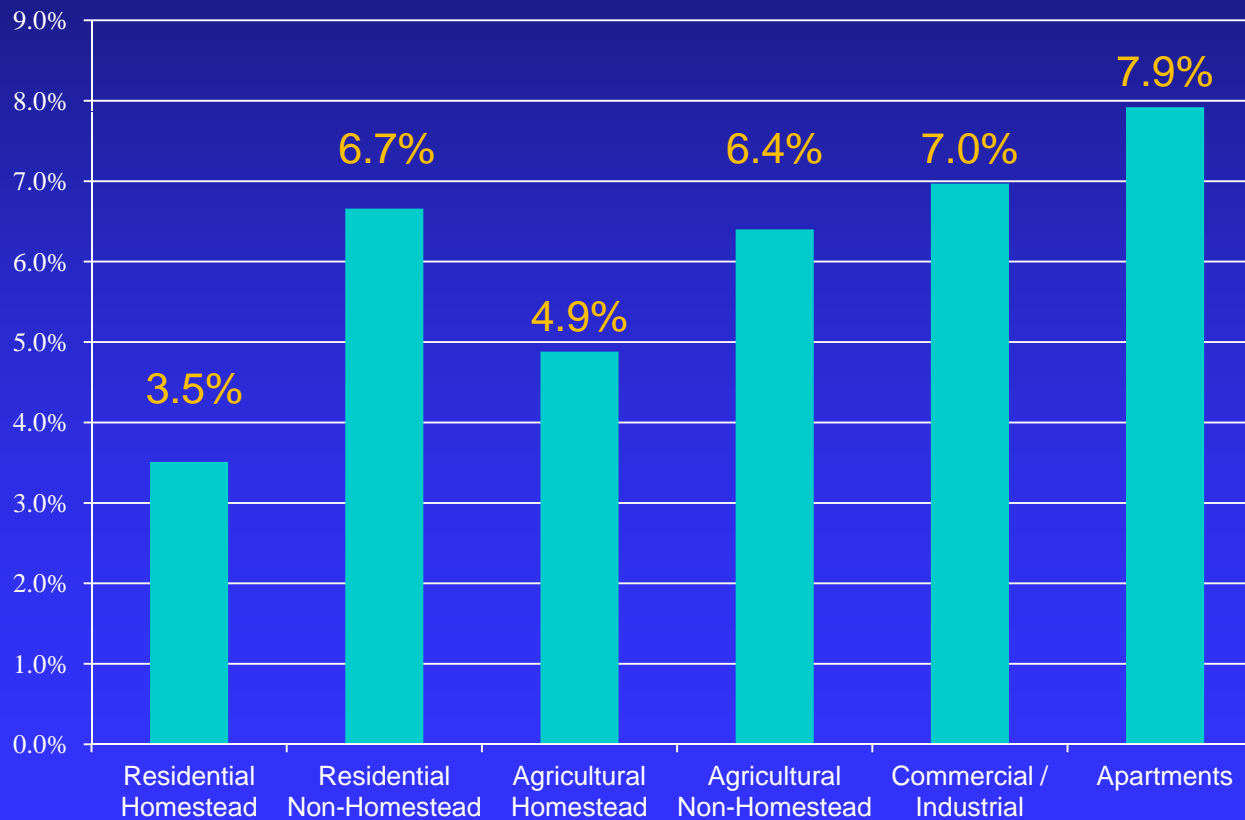
Examples of 2012 TNT Tax Comparisons

The State Will No Longer Send Property Tax Reduction Aid (MVC). Instead They Have Used the Funds to Balance the State Deficit:

	<u>2011</u>	<u>2012</u>	<u>Change between Years</u>	
"Net" Levy Request by Board	80,321,696	80,321,696	-	0.0%
Market Value Credit Paid by the State	<u>(4,010,286)</u>	-	<u>4,010,286</u>	-100.0%
Property Taxes to Be Paid by Taxpayers Due to State Change	<u>\$ 76,311,410</u>	<u>\$ 80,321,696</u>	<u>\$ 4,010,286</u>	<u>5.3%</u>

Examples of 2012 TNT Tax Comparisons

Average 2012 Percent Change in Property Tax – Whole County



Examples of 2012 TNT Tax Comparisons

The State Will No Longer Send Property Tax Reduction Aid (MVC). The Losses Are Shown by Local Government:

<u>Name</u>	<u>State Use of Market Credit Aid to Reduce State Deficit</u>
Olmsted County	4,059,218
Eyota	50,790
Byron	112,478
Stewartville	137,545
Dover	17,348
Rochester	2,305,826
Oronoco	20,516
Total Townships:	198,338
Total Schools:	1,697,606
Grand Total:	<u>8,599,665</u>

Examples of 2012 TNT Tax Comparisons

Proposed Tax Increases by Local Jurisdiction:

<u>Name</u>	<u>2011 Actual Net Levy</u>	<u>2012 Proposed Net Levy</u>	<u>Proposed Change in Percent Change</u>	
			<u>Levy</u>	<u>Change</u>
Olmsted County	\$ 80,321,696	\$ 80,321,696	\$ -	0.0%
Eyota	585,848	561,289	\$ (24,559)	-4.2%
Byron	2,057,518	2,057,518	\$ -	0.0%
Stewartville	1,953,071	1,953,071	\$ -	0.0%
Dover	203,594	207,639	\$ 4,045	2.0%
Rochester	45,832,300	48,500,000	\$ 2,667,700	5.8%
Oronoco	545,000	586,365	\$ 41,365	7.6%
Total Townships:	4,466,349	4,592,901	\$ 126,552	2.8%
Total Schools:	48,004,714	48,932,215	\$ 927,501	1.9%
Grand Total:	<u>\$ 183,970,090</u>	<u>\$ 187,712,694</u>	<u>\$ 3,742,604</u>	<u>2.0%</u>

Proposed Net Levies reported to Property Records by local governments. These may have since been reduced by local governments.

Examples of 2012 TNT Tax Comparisons

Proposed Property Tax with State Action:

<u>Name</u>	<u>Proposed Change in Levy</u>		<u>State Use of Market Credit Aid to Reduce State Deficit</u>	=	<u>Total Tax Change Borne by Property Owners</u>
Olmsted County	\$ -	+	4,059,218	=	4,059,218
	\$ -				
Eyota	\$ (24,559)	+	50,790	=	26,231
Byron	\$ -	+	112,478	=	112,478
Stewartville	\$ -	+	137,545	=	137,545
Dover	\$ 4,045	+	17,348	=	21,393
Rochester	\$ 2,667,700	+	2,305,826	=	4,973,526
Oronoco	\$ 41,365	+	20,516	=	61,881
	\$ -				
Total Townships:	\$ 126,552	+	198,338	=	324,890
Total Schools:	\$ 927,501	+	1,697,606	=	2,625,107
Grand Total:	<u>\$ 3,742,604</u>	+	<u>8,599,665</u>	=	<u>12,342,269</u>

Examples of 2012 TNT Tax Comparisons

(2011 is actual,
2012 is maximum proposed)

Examples of 2012 TNT Tax Comparisons

Please note that the effect of any **School Referendums** are not shown in the following examples. State law does not provide for showing the tax change generated by school referendums on the TNT statements.

Examples of 2012 TNT Tax Comparisons

(2011 is actual, 2012 is maximum proposed)

	1	2	3	5	4	6	7	8
Residential	2011 Market Value	2012 MV Before Exclusion	2012 After MV New Exclusion	% Change in Real Market Value	2011 Actual Tax	2012 Proposed Tax	% Change in Tax	
Rochester HS	\$ 374,400	\$ 372,700	\$ 369,000	-0.45%	\$ 4,872	\$ 5,252	7.80%	
Rochester HS	265,500	264,300	250,800	-0.45%	3,346	3,582	7.05%	
Rochester HS	173,400	172,700	151,000	-0.40%	2,056	2,174	5.74%	
Rochester HS	159,500	158,700	135,700	-0.50%	1,862	1,958	5.16%	
Rochester HS	136,300	135,600	110,600	-0.51%	1,536	1,602	4.30%	
Rochester HS	108,800	108,200	80,700	-0.55%	1,152	1,180	2.43%	

See Slide 71
for Example
of %'s by
Jurisdiction

Examples of 2012 TNT Tax Comparisons (2011 is actual, 2012 is maximum proposed)

Residential	2011 Market Value	2012 MVB before Exclusion	2012 After MV New Exclusion	% Change in Real Market Value	2011 Actual Tax	2012 Proposed Tax	% Change in Tax
Rochester NH	\$ 186,600	\$ 185,900	\$ 185,900	-0.38%	\$ 2,446	\$ 2,644	8.09%

Examples of 2012 TNT Tax Comparisons (2011 is actual, 2012 is maximum proposed)

Residential	2011 Market Value	2012 MV Before Exclusion	2012 After MV New Exclusion	% Change in Real Market Value	2011 Actual Tax	2012 Proposed Tax	% Change in Tax
Chatfield	\$ 215,200	\$ 206,000	\$ 187,300	-4.28%	\$ 3,222	\$ 3,236	0.43%
Chatfield	123,400	118,500	91,900	-3.97%	1,688	1,594	-5.57%
Dover	162,500	160,100	137,300	-1.48%	2,127	2,177	2.35%
Dover	115,600	114,700	87,800	-0.78%	1,406	1,396	-0.71%

Examples of 2012 TNT Tax Comparisons (2011 is actual, 2012 is maximum proposed)

Residential	2011 Market Value	2012 MV Before Exclusion	2012 After MV New Exclusion	% Change in Real Market Value	2011 Actual Tax	2012 Proposed Tax	% Change in Tax
Eyota	\$ 115,300	\$ 111,500	\$ 84,300	-3.30%	\$ 1,476	\$ 1,384	-6.23%
Eyota	136,000	134,400	109,300	-1.18%	1,807	1,789	-1.00%
Eyota	265,500	252,400	238,600	-4.93%	3,890	3,892	0.05%
Bryon	86,300	86,300	56,800	0.00%	1,005	914	-9.05%
Byron	130,600	130,000	104,500	-0.46%	1,710	1,674	-2.11%
Byron	239,200	238,000	222,200	-0.50%	3,444	3,546	2.96%

Examples of 2012 TNT Tax Comparisons (2011 is actual, 2012 is maximum proposed)

Residential	2011 Market Value	2012 MV Before Exclusion	2012 After MV New Exclusion	% Change in Real Market Value	2011 Actual Tax	2012 Proposed Tax	% Change in Tax
Oronoco	\$ 191,600	\$ 176,300	\$ 154,900	-7.99%	\$ 2,348	\$ 2,278	-2.98%
Oronoco	164,600	155,600	132,400	-5.47%	1,890	1,894	0.21%
Stewartville	187,300	188,000	167,700	0.37%	2,744	2,810	2.41%
Stewartville	146,300	146,900	122,900	0.41%	2,062	2,082	0.97%
Stewartville	100,400	100,000	71,800	-0.40%	1,298	1,252	-3.54%

Examples of 2012 TNT Tax Comparisons (2011 is actual, 2012 is maximum proposed)

	2011 Market Value	2012 MV Before Exclusion	2012 After MV New Exclusion	% Change in Real Market Value	2011 Actual Tax	2012 Proposed Tax	% Change in Tax
Residential							
Agricultural							
Pine Island	\$ 659,300	\$ 671,600	\$ 651,500	1.87%	\$ 3,832	\$ 4,158	8.51%
Byron	780,600	779,700	760,400	-0.12%	5,014	5,440	8.50%
Plainview	807,000	806,600	783,400	-0.05%	4,120	4,400	6.80%
Stewartville	652,800	727,300	708,200	11.41%	3,790	4,742	25.12%
Rochester	710,400	724,200	669,100	1.94%	3,862	4,246	9.94%
Eyota	743,000	775,100	752,800	4.32%	4,670	5,246	12.33%

Examples of 2012 TNT Tax Comparisons (2011 is actual, 2012 is maximum proposed)

	2011 Market Value	2012 MV Before Exclusion	2012 After MV New Exclusion	% Change in Real Market Value	2011 Actual Tax	2012 Proposed Tax	% Change in Tax
Residential							
Commercial							
Rochester	\$ 949,000	\$ 949,000	\$ 949,000	0.00%	\$ 31,874	\$ 34,352	7.77%
Rochester	3,464,700	3,464,700	3,464,700	0.00%	119,729	129,040	7.78%
Rochester	1,111,300	1,111,300	1,111,300	0.00%	37,542	40,462	7.78%
Apartments							
Rochester	\$ 231,000	\$ 231,000	\$ 231,000	0.00%	\$ 3,722	\$ 4,038	8.49%
Rochester	1,275,400	1,275,400	1,275,400	0.00%	20,546	22,286	8.47%

Examples of 2012 Tax Composition, County / City / School / State

Let's shift from looking
at the total tax to the
jurisdiction it is from.

Examples of 2012 Tax Composition, County / City / School / State

	2011	Proposed 2012	% Change
Rochester Residential:			
Taxable Market Value	\$ 374,400	\$ 369,000	-1.4%
County	2,007	2,114	5.3%
City	1,639	1,829	11.6%
School	1,226	1,309	6.8%
Total	\$ 4,872	\$ 5,252	7.8%
<hr/>			
Taxable Market Value	\$ 159,500	\$ 135,700	-14.9%
County	759	778	2.5%
City	620	673	8.5%
School	483	507	5.0%
Total	\$ 1,862	\$ 1,958	5.2%

Refer
to
Slide
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Examples of 2012 Tax Composition, County / City / School / State

	2011	Proposed 2012	% Change
Rochester Commercial:			
Taxable Market Value	\$ 1,111,300	\$ 1,111,300	0.0%
County	11,601	12,300	6.0%
City	9,480	10,648	12.3%
School	5,929	6,346	7.0%
State	10,532	11,168	6.0%
Total	\$ 37,542	\$ 40,462	7.8%
Rochester Apartment:			
Taxable Market Value	\$ 1,275,400	\$ 1,275,400	0.0%
County	8,612	9,130	6.0%
City	7,037	7,904	12.3%
School	4,897	5,252	7.2%
Total	\$ 20,546	\$ 22,286	8.5%

Examples of 2012 Tax Composition, County / City / School / State

	2011	Proposed 2012	% Change
Chatfield Residential			
Taxable Market Value	\$ 215,200	\$ 187,300	-13.0%
County	1,097	1,072	-2.3%
City	1,348	1,510	12.0%
School	777	654	-15.8%
Total	\$ 3,222	\$ 3,236	0.4%
Dover Residential:			
Taxable Market Value	\$ 115,600	\$ 87,800	-24.0%
County	544	526	-3.3%
City	429	455	6.1%
School	433	415	-4.2%
Total	\$ 1,406	\$ 1,396	-0.7%

Examples of 2012 Tax Composition, County / City / School / State

	2011	Proposed 2012	% Change
Eyota Residential:			
Taxable Market Value	\$ 115,300	\$ 84,300	-26.9%
County	547	504	-7.9%
City	496	482	-2.8%
School	433	398	-8.1%
Total	\$ 1,476	\$ 1,384	-6.2%
Byron Residential:			
Taxable Market Value	\$ 130,600	\$ 104,500	-20.0%
County	638	626	-1.9%
City	576	574	-0.3%
School	496	474	-4.4%
Total	\$ 1,710	\$ 1,674	-2.1%

Examples of 2012 Tax Composition, County / City / School / State

	2011	Proposed 2012	% Change
Oronoco Residential:			
Taxable Market Value	\$ 192,300	\$ 154,900	-19.4%
County	991	928	-6.4%
City	681	708	4.0%
School	676	642	-5.0%
Total	\$ 2,348	\$ 2,278	-3.0%
Stewartville Residential:			
Taxable Market Value	\$ 100,400	\$ 71,800	-28.5%
County	426	410	-3.8%
City	442	433	-2.0%
School	430	409	-4.9%
Total	\$ 1,298	\$ 1,252	-3.5%

The 2012 Levy and Budgets will be adopted at the regular Board meeting which begins at 9:00 am Tuesday, December 13, 2011, Government Center Boardroom, 151 4th Street SE, Rochester, MN

If you have questions, email the Olmsted County Finance office:
greden.anita@co.olmsted.mn.us

Olmsted County 2011 Budget and Levy Considerations

Public Comments

Please:

- 1) Use the microphone at the lectern, and
- 2) State your name and address for the record before speaking.





OLMSTED COUNTY
GOVT CNTR 328-7635
151 4TH ST SE
ROCHESTER MN 55904

Your Proposed Property Tax for 2012

- THIS IS NOT A BILL - DO NOT PAY -

IMPORTANT INFORMATION IS PRINTED ON THE BACK OF THIS FORM



Property ID:

Property Address:



46577.5
1/2

Taxes Payable
in 2011

Taxes Payable
in 2012*

Property
Classification:

RESIDENTIAL-HOMESTEAD

RESIDENTIAL-HOMESTEAD

1 Estimated
Market Value:

\$132,800

\$132,100

2

Homestead
Exclusion:

\$25,100

3

Taxable
Market Value:

\$132,800

\$107,000

Legal Description:



Your taxable market value for property tax payable in 2012 was sent to you in the spring of 2011. The period to discuss possible changes has passed and changes can no longer be made to your property valuation. It is included here for your information only.

*A new law effective beginning for pay 2012 converts the homestead market value credit to a market value exclusion. The pay 2012 taxable market value for homesteads reflects this exclusion.



Mailing Addresses and Telephone Numbers	(1) Actual 2011 Property Tax	(2) Proposed 2012 Property Tax*	Budget and Tax Hearing Location and Dates
OLMSTED COUNTY GOVT CNTR 328-7635 151 4TH ST SE ROCHESTER MN 55904	\$ 604.42	\$ 613.27	OLMSTED COUNTY DECEMBER 1ST, 2011 7:00 PM
CITY OF ROCHESTER GOVT CTR 328-2000 201 4 ST SE ROOM 135 ROCHESTER MN 55904	\$ 494.19	\$ 530.50	CITY OF ROCHESTER DECEMBER 5TH, 2011 7:00 PM
SCHOOL DISTRICT 0535 EDISON BLDG 328-4262 615 7 ST SW ROCHESTER MN 55902	Voter Approved Levy \$ 164.10 Other Local Levies \$ 227.29	\$ 179.06 \$ 229.17	ROCHESTER SCH DIST DECEMBER 6TH, 2011 7:00 PM
TOTAL Excluding Special Assessments	\$ 1,490.00	\$ 1,552.00	Percent of Change

- THIS IS NOT A BILL - DO NOT PAY -

