

NICOLLET COUNTY
2021 BUDGET AND
PROPERTY TAX LEVY
PUBLIC INPUT MEETING



December 3, 2020

6:30 P.M.

Nicollet County Board of Commissioners



December 3, 2020

Nicollet County Government Center 501 South Minnesota Avenue, St. Peter, MN 56082

Commissioners – John Luepke, Chair; Jack Kolars; Terry Morrow; Marie Dranttel; Denny Kemp

NOTICE REGARDING NICOLLET COUNTY BOARD OF COMMISSIONERS 2021 BUDGET AND LEVY PUBLIC INPUT MEETING

DECEMBER 3, 2020

6:30 P.M.

**NICOLLET COUNTY GOVERNMENT CENTER BOARD ROOM
501 SOUTH MINNESOTA AVENUE
ST. PETER, MN**

Due to the COVID-19 (coronavirus) pandemic and resulting state and federal emergency declarations and guidance about limiting unnecessary person-to-person contact, the December 3, 2020 Nicollet County Board of Commissioners 2021 Budget and Levy Public Input Meeting will be conducted under Minnesota Statute 13D.021 – Meetings by Telephone or Other Electronic Means. County Board members and staff will participate by telephone or other electronic means.

How members of the public can participate in the meeting:

Join Zoom Meeting

<https://us02web.zoom.us/j/7859645569>

Meeting ID: 785 964 5569

One tap mobile

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The meetings can also be viewed live at www.co.nicollet.mn.us/642/County-Board-Meeting-Videos. A copy of the meeting agenda and packet is available at www.co.nicollet.mn.us/AgendaCenter/Board-of-Commissioners-3.

Questions or comments regarding agenda items and viewing or participating in the meeting can be directed to Ryan Krosch, Nicollet County Administrator, at 507-934-7204 or rkrosch@co.nicollet.mn.us.

Vision Statement

Setting the standard for providing superior and efficient county government services through leadership, accountability and innovation to a growing and diverse society.

**Leadership. Efficiency. Accountability.
Innovation. Integrity.**

Mission Statement

Providing efficient services with innovation and accountability



December 3, 2020

Nicollet County Government Center 501 South Minnesota Avenue, St. Peter, MN 56082

Commissioners – John Luepke, Chair; Jack Kolars; Terry Morrow; Marie Dranttel; Denny Kemp

AGENDA

6:30 p.m.

Thursday, December 3, 2020

PUBLIC INPUT MEETING

2021 Nicollet County Budget and Levy

**Nicollet County Board Room
Nicollet County Government Center
St. Peter MN**

1. Call the Meeting to Order
2. Introductions
3. 2021 Proposed Budget and Property Tax Levy Overview –
County Administrator Ryan Krosch
4. Input from the Public
5. Adjourn Meeting

Vision Statement

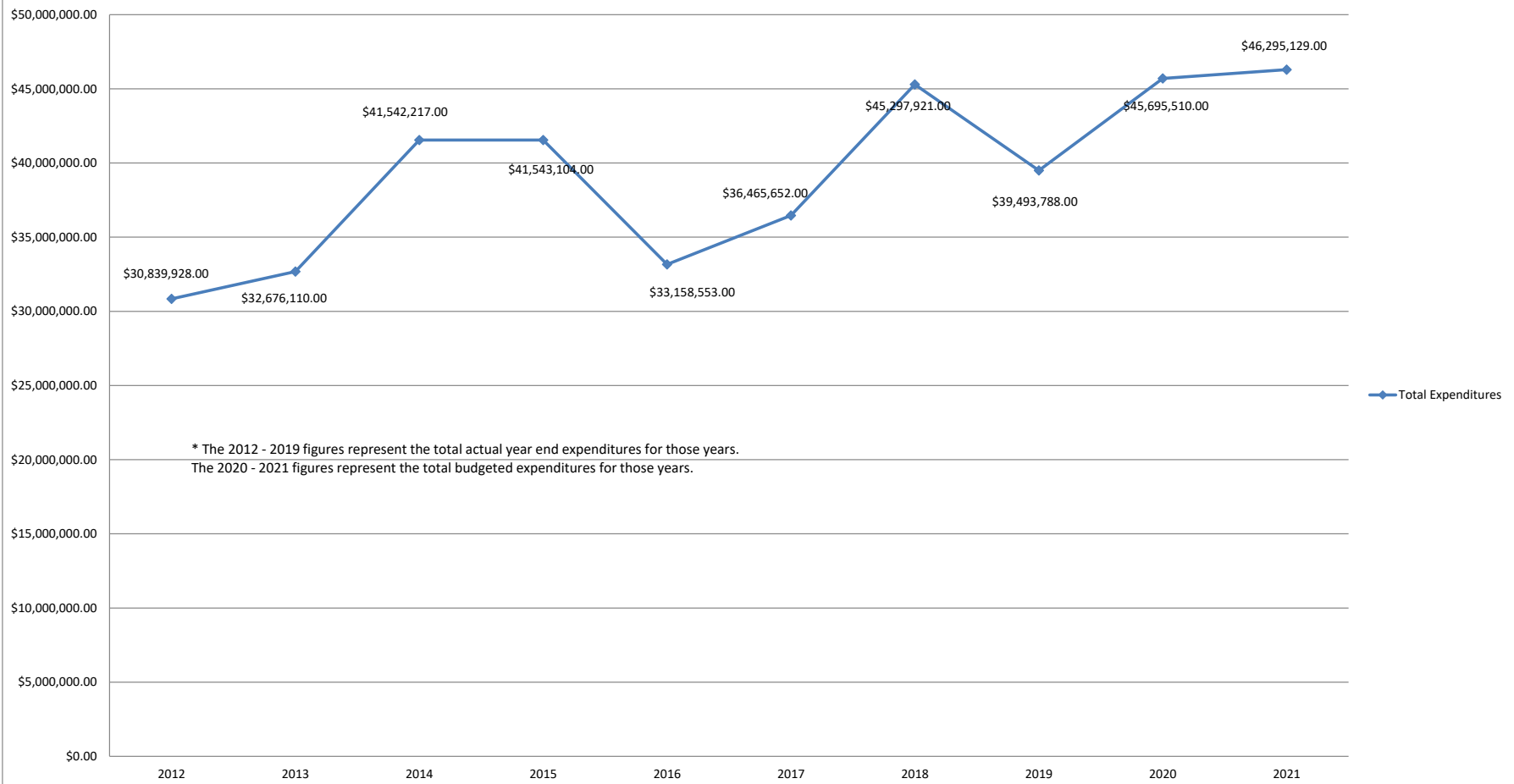
Setting the standard for providing superior and efficient county government services through leadership, accountability and innovation to a growing and diverse society.

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Budget History *



The following is a summary of the operating budget for the 2021 fiscal year for Nicollet County. This summary is published in accordance with Minnesota Statutes 375.169. The detail of the County budget is on file in the County Finance Office in the Nicollet County Courthouse, St Peter, Minnesota and may be reviewed during normal business hours.

NICOLLET COUNTY BUDGET STATEMENT

Budgeted Governmental Funds	2020 Adopted Budget	2021 Proposed Budget	+ (-) Dollars	+ (-) Percent
REVENUES				
Tax Levy-Property	23,092,072	23,782,117	690,045	2.99%
Tax Levy-(County Program Aid)	1,842,238	1,861,620	19,382	1.05%
Taxes-Delinquent & Misc	254,700	254,700	0	0.00%
Taxes-Wheelage & Add'l Sales Tax	1,870,000	1,970,000	100,000	5.35%
Special Assessment-(Recycling)	292,000	292,000	0	0.00%
Licenses and Permits	65,000	65,558	558	0.86%
Intergovernmental				
Federal	4,500,688	6,158,047	1,657,359	36.82%
State	7,724,295	7,592,179	(132,116)	-1.71%
Other	699,047	693,573	(5,474)	-0.78%
Charges for Services	1,145,678	1,196,790	51,112	4.46%
Fines and forfeits	20,500	20,500	0	0.00%
Interest and Investments	198,300	195,300	(3,000)	-1.51%
Gifts and Donations	1,000	1,000	0	0.00%
Miscellaneous	1,575,145	1,597,982	22,837	1.45%
OTHER SOURCES				
Budgeted Use of Unrestricted Fund Balance	1,812,000	70,382	(1,741,618)	-96.12%
Budgeted Use of Restricted Fund Balance	602,847	543,381	(59,466)	-9.86%
TOTAL REVENUES AND OTHER SOURCES	<u>45,695,510</u>	<u>46,295,129</u>	<u>599,619</u>	<u>1.31%</u>
EXPENDITURES				
General Public	11,418,032	10,942,305	(475,727)	-4.17%
Public Safety	6,930,068	7,395,718	465,650	6.72%
Highway And Streets	10,047,343	10,567,206	519,863	5.17%
Sanitation	278,650	315,500	36,850	13.22%
Health & Human Services	13,756,677	13,761,188	4,511	0.03%
Culture and Recreation	120,510	123,297	2,787	2.31%
Conservation/Natural Resources	553,010	587,259	34,249	6.19%
GO Debt Service	2,122,813	2,117,163	(5,650)	-0.27%
Transit	30,981	33,150	2,169	7.00%
Economic Development	101,462	113,245	11,783	11.61%
Housing Redevelopment Authority	120,786	123,202	2,416	2.00%
Intergovernment-Regional Library	110,088	110,088	0	0.00%
OTHER SOURCES:				
Designated Future Funds-Debt Services	105,090	105,808	718	0.68%
TOTAL EXPENDITURES AND OTHER SOURCES	<u>45,695,510</u>	<u>46,295,129</u>	<u>599,619</u>	<u>1.31%</u>

2021 Significant Budget Items

<u>Budget Request</u>	<u>Increase/(Decrease) to Levy</u>	<u>Comments</u>
Health & Human Service Revenues	(\$176,978)	State/Federal funds, fees, recoveries; changing staff to a new time study
Elections	(\$72,100)	Even year expense
Road & Bridge State Aid Maint.	\$197,770	COVID-19 related - reduced aid due to less 2020 gas tax funds
Road & Bridge Seal Coating	(\$230,000)	Removed from 2021 budget to offset reduced State Aid Maintenance
Wages, Benefits & Staffing	<u>\$960,998</u>	* See below

NET CHANGE	\$679,690	Equals 2.94% levy increase
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* Includes 2.5% wage scale increase, 3.5% Dept. avg. w/ 0-6% merit range; staff changes the past year; 3 new FTEs; added PERA, FICA, Medicare (15.15 - 18.4%); 7% health insurance increase (80% County/20% Employee cost share on family increase); disability, dental and life insurances; OT and PT pay.

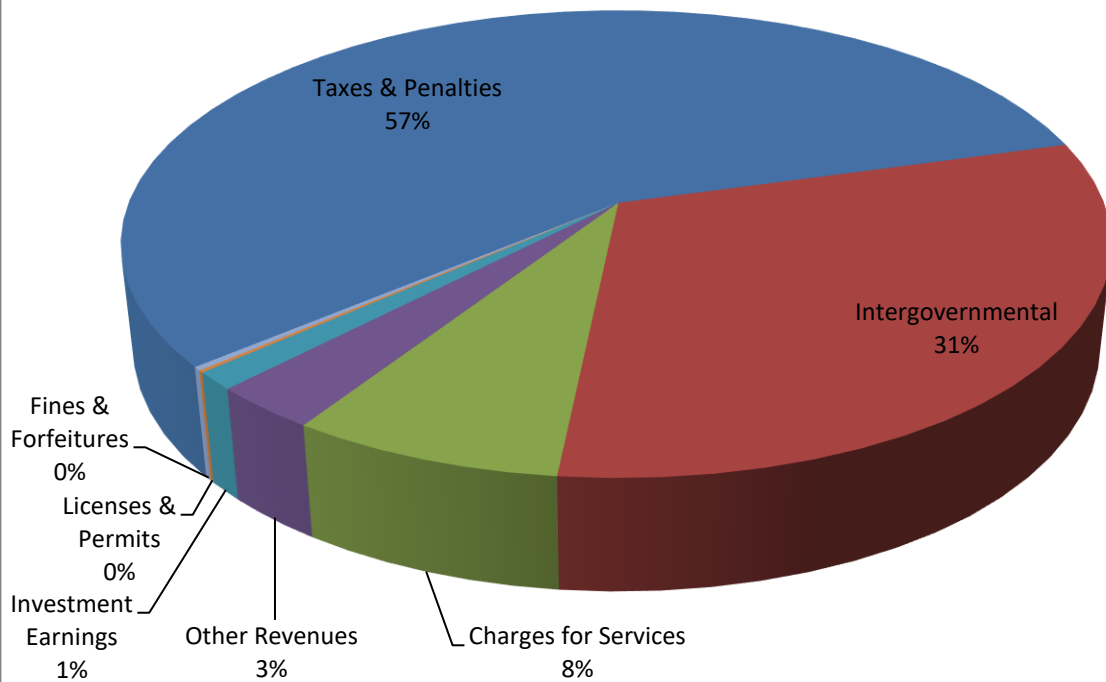
Unrestricted Cash Reserves Used

	<u>Costs</u>	<u>Comments</u>
Public Works Facility Study	\$50,000	
Public Works Project Consulting	<u>\$350,000</u>	Some reimbursable; could use restricted sales tax or wheelage
TOTAL	\$400,000	

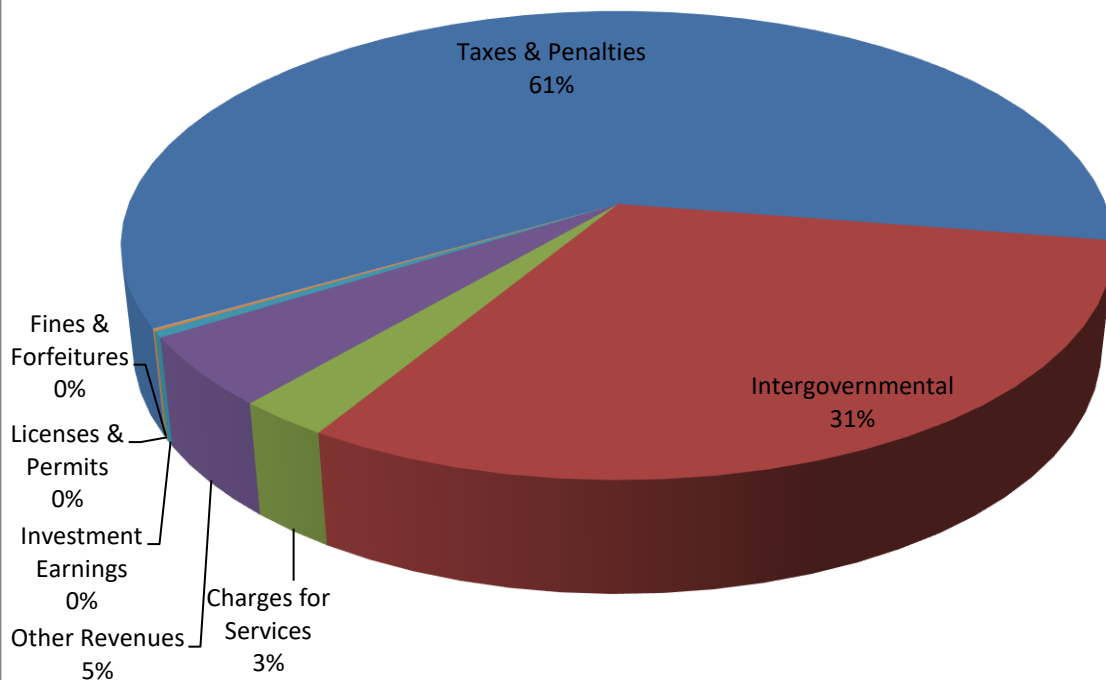
Delayed Capital Projects Not in the Budget

	<u>Costs</u>	<u>Comments</u>
Phase 2 - NM Building Remodel	\$1,500,000	Delayed due to anticipated economic impact from COVID-19
PPSD Gov't Center Remodel	<u>\$800,000</u>	Delayed due to anticipated economic impact from COVID-19
TOTAL	\$2,300,000	

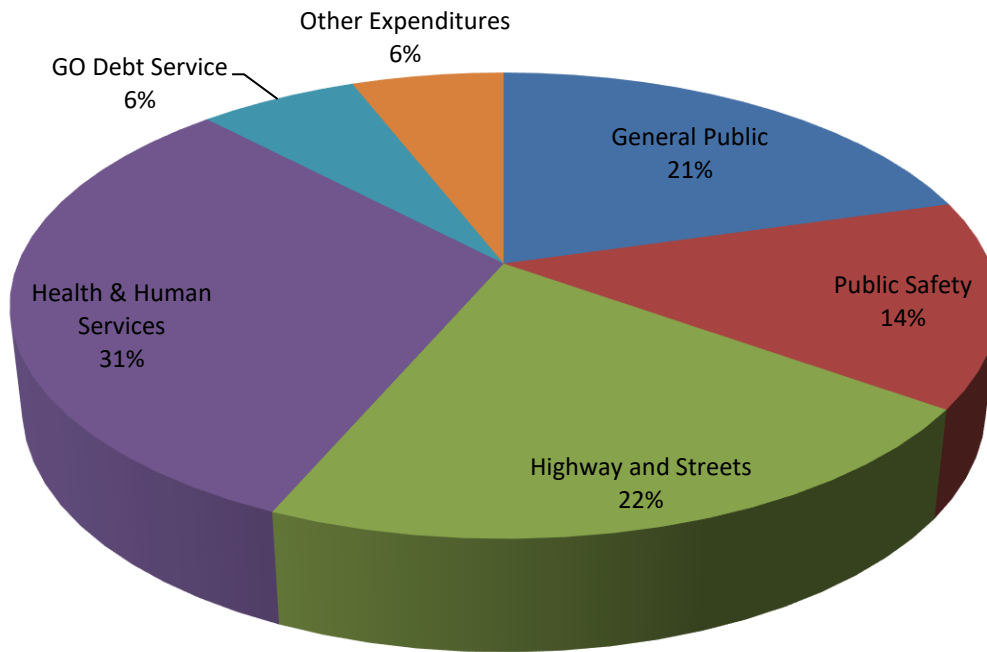
2011 Budget Revenue



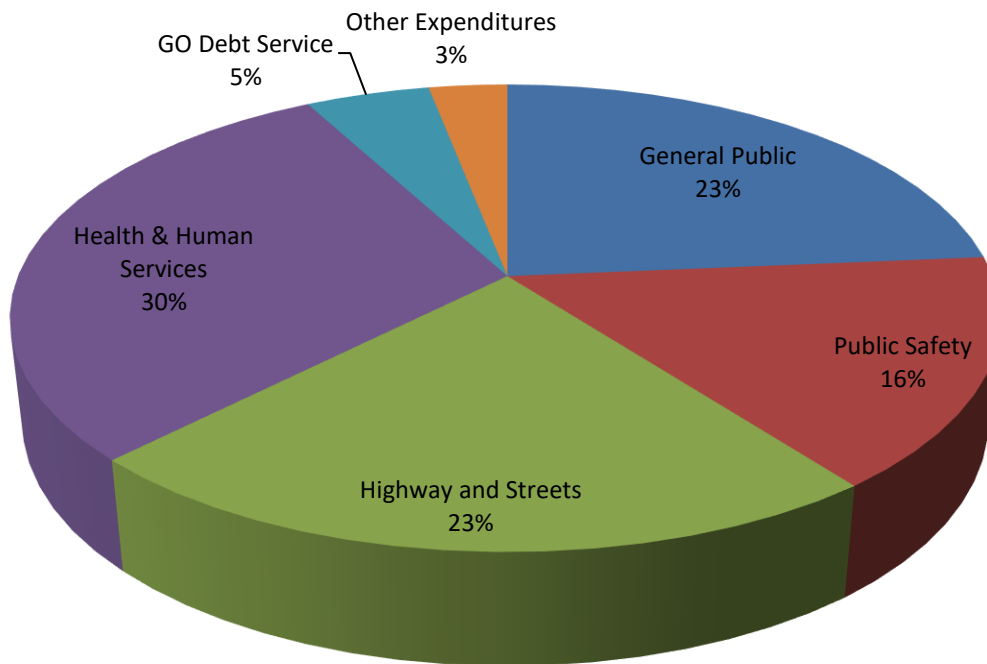
2021 Budget Revenue



2011 Budget Expenditures



2021 Budget Expenditures



Nicollet County
10-year Levy History

<u>Year</u>	<u>Percentage Increase</u>
2011	2.97%
2012	1.00%
2013	3.00%
2014	9.50%
2015	5.25%
2016	3.90%
2017	3.88%
2018	4.79%
2019	3.79%
2020	<u>5.25%</u>
Avg.	4.33%
2021	
Proposed	2.99%

2021 Proposed Net Levy and Budget

		<u>Property Tax Levy</u>			
		2020	2021	Difference	% (+/-)
Revenue Fund:					
Administrative Services		\$3,348,559	\$3,679,188	\$330,629	9.87%
Property & Public Services		\$2,626,985	\$2,641,205	\$14,220	0.54%
Criminal Justice Services		\$6,874,603	\$7,128,343	\$253,740	3.69%
Economic Development/Service Appropriations		\$252,259	\$271,808	\$19,549	7.75%
Special Levy: HRA		\$120,786	\$123,202	\$2,416	2.00%
Special Levy: Library		\$110,088	\$110,088	\$0	0.00%
Total Revenue Fund		\$13,333,280	\$13,953,834	\$620,554	4.65%
Road & Bridge Fund		\$1,627,971	\$1,724,861	\$96,890	5.62%
Health & Human Services Fund		\$5,902,918	\$5,880,451	-\$22,467	-0.38%
Bonded Debt Fund		\$2,227,903	\$2,222,971	-\$4,932	-0.22%
TOTAL		\$23,092,072	\$23,782,117	\$690,045	2.99%

1% Levy increase = \$230,921

2021 Preliminary Net Levy and Budget

Administrative Services	Property & Public Services	Criminal Justice Services	Economic Dev./Service Appropriations
005 - Commissioners	048 - Public Services	011 - Courts	501 - Historical Society
030 - County Administrator	055 - Property Assessment	012 - Courts - Chips/TPR Cases	502 - Transit
040 - Finance	071 - Elections	020 - Drug Court	601 - Agricultural Society
050 - Professional Svcs-State Audit/A87	101 - Recorder/Abstracter	025 - Law Library	607 - Tri-County Fair
060 - Human Resources	102 - Recorder-FTR Equip	091 - County Attorney	701 - Economic Development/Appropriation
063 - Office of Technologies	103 - Surveyor (Remounmentation)	093 - Co Attorney-Forfeited Property	
085 - Other Gen Govt Costs & Insurances	104 - Recorder's Web Access	201 - Sheriff Dept	
110 - Telephone	121* Veteran's Service	205 - Boat & Water Safety	
111 - Courthouse Operations	127 - Property Services	206 - Sheriff's Contingency Fund	
115 - NM County Offices Building	391 - Solid Waste Management	207 - Prisoner Commissions Account	
116 - Health & Human Services Building	603 - County Extension	208 - Sheriff - Snowmobile Safety	
	605 - Nicollet Soil & Water Conservation	210 - Enhanced 911 System	
	620 - Gravel Tax Reclamation	211 - Sheriff - Forfeited Property	
		213 - Sheriff - Off Road Hwy Grant	
		214 - Gun Permits	
		215 - Coroner	
		230 - Dispatch Center	
		250 - Sheriff Dept/Corrections	
		255 - Probation Dept	
		261 - Nicollet Co Collaborative	
		281 - Emergency Services	

*121 - Veteran Services is still in Fund 11 for budget purposes but is part of the Health & Human Service Dept. for service delivery and organization.

Proposed 2021 County Property Tax Impact Examples

Preliminary Levy

23,658,915

Rate

58.638%

2020 County Rate

55.634

Taxable Market Values:

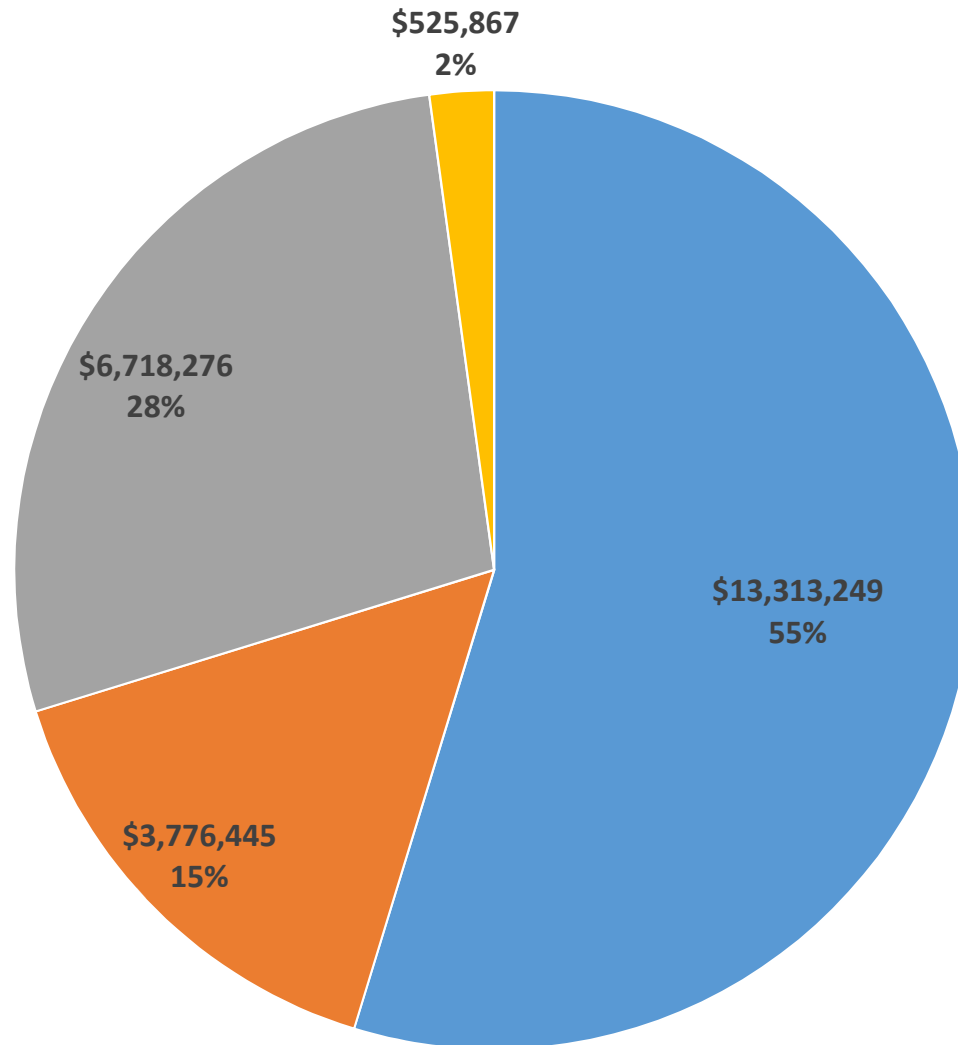
	2020	2021	Difference	%
Taxable Market Value	4,365,205,000	4,192,531,300	(172,673,700)	(3.96)
Total EMV New Improvements	39,218,600	32,794,600	(6,424,000)	(16.38)

Example of Tax Increase on County Portion of Taxes

Tax Examples	Tax Yr	EMV	TMV	NTC	Rate	County Portion
Homestead Residential	2021	150,000	126,260	1,263	58.64%	\$740
With a no value change	2020	150,000	126,260	1,263	55.63%	\$702
Total Tax increase						\$38
Homestead Residential	2021	157,500	134,435	1,344	58.64%	\$788
With a 5% Value Increase	2020	150,000	126,260	1,263	55.63%	\$702
Total increase						\$86
Commercial/Industrial	2021	530,000	530,000	9,850	58.64%	\$5,776
6% Increase, estimate overall	2020	500,000	500,000	9,250	55.63%	\$5,146
Total Increase						\$630
House Garage + 1 ACRE (HGA Up 10%, Esti	2021	165,000	142,610	1,426	58.64%	\$836
	2020	150,000	126,260	1,263	55.63%	\$703
AG Homestead Tillable (15% value reductio	2021	557,600	557,600	2,788	58.64%	\$1,635
80 Acres	2020	656,000	656,000	3,280	55.63%	\$1,825
Total Tax	2021	\$2,471				
	2020	\$2,527				
			-\$56 decrease (\$+133 House Garage 1 AC., \$-191 Tillable)			

Nicollet County Proposed 2021 Property Taxes - Who Pays?

■ Residential ■ Commercial/Industrial ■ Agriculture ■ Utilities

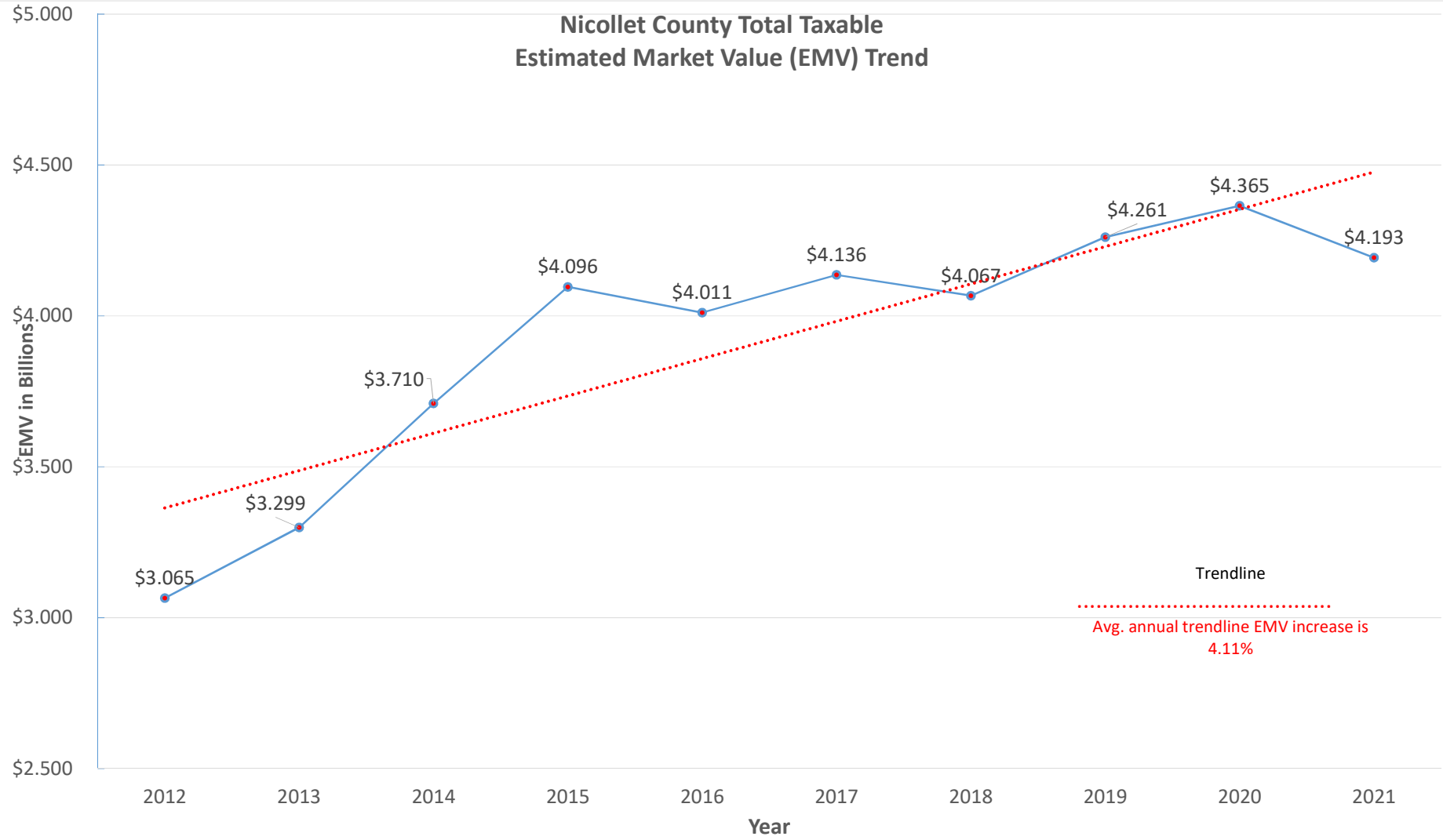


Compared to 2020.....

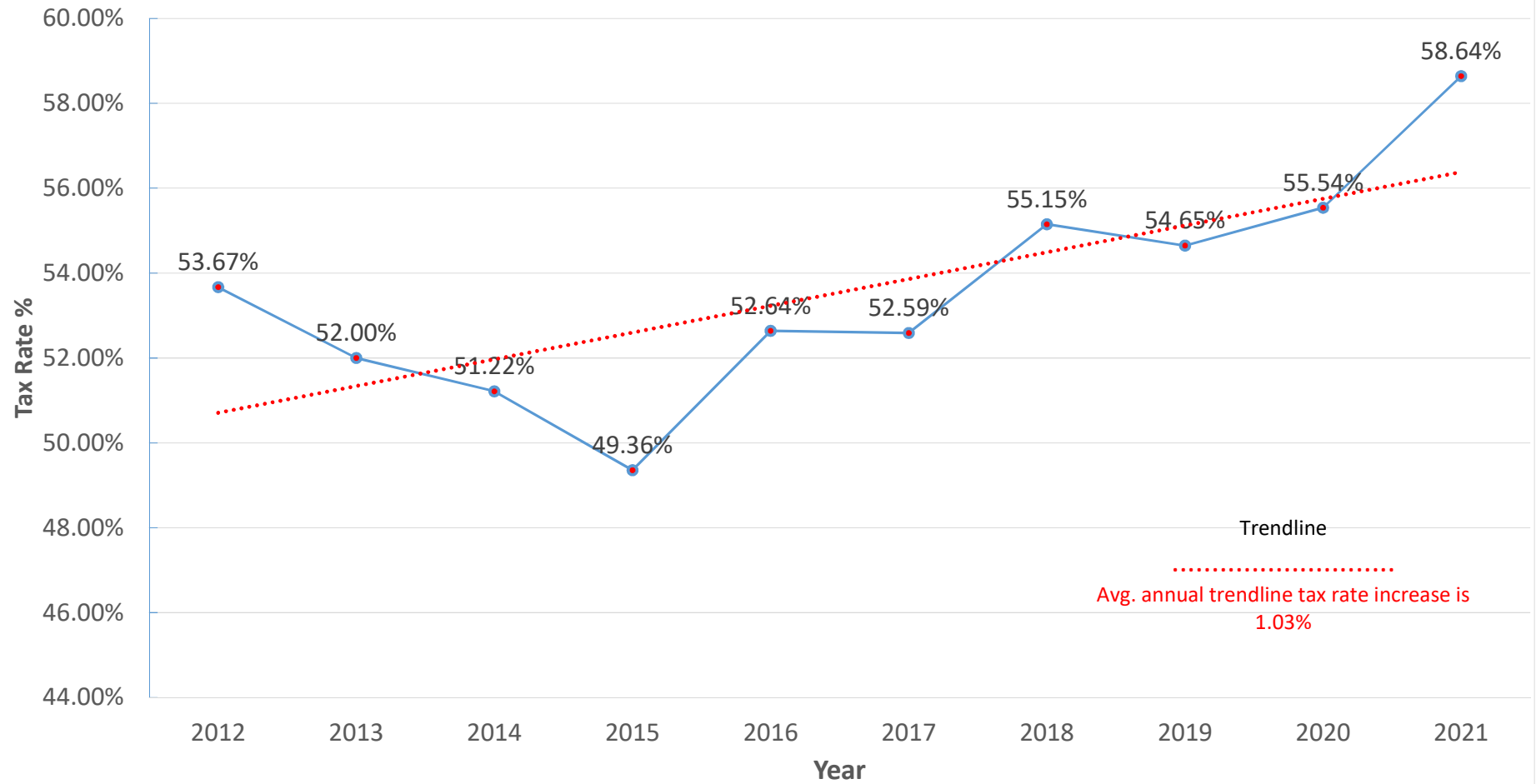
Ag. Land - 32%
Residential - 51%
Commercial/Industrial - 15%
Utilities - 2%

Agriculture excludes Ag Homestead (house, garage and 1 acre). This total is included with Residential. Total taxes in the chart does not include TIF property.

**Nicollet County Total Taxable
Estimated Market Value (EMV) Trend**



Nicollet County Property Tax Rate Trend



NICOLLET COUNTY TAX CAPACITY & MARKET VALUES
PROPOSED TNT TAXES PAYABLE 2021

Taxing Entities	Net Tax Capacity	Taxable Market Value	Referendum Market Value	TIF Tax Capacity
Belgrade Township	2,222,826	240,994,200	136,792,800	
Bernadotte Township	1,303,703	166,006,000	23,475,200	
Brighton Township	518,315	67,240,900	9,634,800	
Courtland Township	1,383,530	170,610,200	54,748,000	
Granby Township	933,018	124,008,600	19,423,200	
Lafayette Township	2,059,576	261,149,400	74,128,100	
Lake Prairie Township	2,177,128	266,527,900	64,042,100	
New Sweden Township	1,539,620	183,728,100	26,311,500	
Nicollet Township	1,244,871	159,124,900	52,834,600	
Oshawa Township	1,567,491	170,166,400	66,349,300	
Ridgely Township	407,352	56,453,400	8,445,500	
Traverse Township	1,041,972	120,024,200	37,767,000	
West Newton Township	1,316,238	176,495,600	43,029,900	
City of Courtland	729,935	65,781,400	64,455,700	3,553
City of Lafayette	276,436	24,534,200	25,398,800	
City of Mankato	59,938	3,292,800	3,260,400	
City of Nicollet	832,159	74,838,600	80,704,400	12,242
City of North Mankato	14,285,397	1,243,079,200	1,299,810,600	464,654
City of St. Peter	6,446,504	618,754,800	657,658,200	670,554
TOTALS	40,346,009 *	4,192,810,800	2,748,270,100	1,151,003

*Net Tax Capacity - No Tax Increment; No JOBZ

NICOLLET COUNTY RATES

updated

11/24/2020

TNT TAXES PAYABLE 2021TAX EXTENSION RATES

TAXING DISTRICT	COUNTY	REGION 9	HRA	CITY/TOWN	SCHOOL	TOTAL TC RATE	MV RATE	SB RATE
Belgrade #77	58.930	0.183	0.305	16.227	21.429	97.074	0.19620	9.5150
Belgrade #507	58.930	0.183	0.305	16.227	14.832	90.477	0.29763	10.1511
Bernadotte #88	58.930	0.183	0.305	8.438	21.756	89.612	0.24445	11.0340
Bernadotte #507	58.930	0.183	0.305	8.438	14.832	82.688	0.29763	10.1511
Bernadotte #2310	58.930	0.183	0.305	8.438	25.366	93.222	0.13717	20.3420
Bernadotte #2365	58.930	0.183	0.305	8.438	7.317	75.173	0.35023	2.0040
Brighton #88	58.930	0.183	0.305	6.174	21.756	87.348	0.24445	11.0340
Brighton #507	58.930	0.183	0.305	6.174	14.832	80.424	0.29763	10.1511
Courtland Twp #88	58.930	0.183	0.305	10.492	21.756	91.666	0.24445	11.0340
Courtland Twp #507	58.930	0.183	0.305	10.492	14.832	84.742	0.29763	10.1511
Granby #507	58.930	0.183	0.305	9.646	14.832	83.896	0.29763	10.1511
Lafayette Twp #88	58.930	0.183	0.305	9.012	21.756	90.186	0.24445	11.0340
Lafayette Twp #2365	58.930	0.183	0.305	9.012	7.317	75.747	0.35023	2.0040
Lake Prairie #2397	58.930	0.183	0.305	8.006	18.237	85.661	0.16045	11.5100
Lake Prairie #507	58.930	0.183	0.305	8.006	14.832	82.256	0.29763	10.1511
Lake Prairie #508	58.930	0.183	0.305	8.006	36.906	104.330	0.17536	24.1000
Lake Prairie #2310	58.930	0.183	0.305	8.006	25.366	92.790	0.13717	20.3420
New Sweden #507	58.930	0.183	0.305	5.846	14.832	80.096	0.29763	10.1511
New Sweden #508	58.930	0.183	0.305	5.846	36.906	102.170	0.17536	24.1000
New Sweden #2310	58.930	0.183	0.305	5.846	25.366	90.630	0.13717	24.0000
Nicollet Twp #77	58.930	0.183	0.305	13.640	21.429	94.487	0.19620	9.5150
Nicollet Twp #507	58.930	0.183	0.305	13.640	14.832	87.890	0.29763	10.1511
Oshawa #77	58.930	0.183	0.305	11.128	21.429	91.975	0.19620	9.5150
Oshawa #507	58.930	0.183	0.305	11.128	14.832	85.378	0.29763	10.1511
Oshawa #508	58.930	0.183	0.305	11.128	36.906	107.452	0.17536	24.1000
Ridgely #2365	58.930	0.183	0.305	8.592	7.317	75.327	0.35023	2.0040
Traverse #507	58.930	0.183	0.305	6.718	14.832	80.968	0.29763	10.1511
Traverse #508	58.930	0.183	0.305	6.718	36.906	103.042	0.17536	24.1000
West Newton #88	58.930	0.183	0.305	7.977	21.756	89.151	0.24445	11.0340
West Newton #2365	58.930	0.183	0.305	7.977	7.317	74.712	0.35023	2.0040
Courtland City #88	58.924	0.183	0.305	28.503	21.747	109.662	0.24445	11.0296
Courtland City #507	58.930	0.183	0.305	28.503	14.832	102.753	0.29763	10.1512
Lafayette City #88	58.694	0.183	0.305	74.472	21.439	155.093	0.24445	10.8731
Lafayette City #88 Rural	58.930	0.183	0.305	18.618	21.756	99.792	0.24445	11.0340
Mankato City #77	57.957	0.183	0.305	43.877	20.859	123.181	0.19620	9.2620
Nicollet City #507	58.896	0.183	0.305	59.204	14.796	133.384	0.29763	10.1247
No Mankato City #77	58.321	0.183	0.305	49.625	21.366	129.800	0.19620	9.4867
St Peter City #508	58.306	0.183	0.305	51.761	36.825	147.380	0.17536	24.0473

State S/R Rate 18.00
State C/I Rate 36.00

*TOTAL RATE X TOTAL TAX CAPACITY = GT LEV (GROSS TAX LEVIED)

**MV RATE X REFERENDUM MARKET VALUE = MV TAX (MARKET VALUE TAX)

REFERENDUM MARKET VALUE =

BPVD - 1ST \$50,000 - 45% OF TAX MV (22,500)

AG LAND & BLDGS (EXCLUDING HGA), SEASONAL REC - EXEMPT FROM MV TAX

ALL OTHER- 100% TAXABLE MARKET VALUE

GT LEV + MV TAX = TOTAL GR (TOTAL GROSS TAX BEFORE CREDITS)

HOMESTEAD MARKET VALUE EXCULSION

UP TO AND INCLUDING \$76,000	EXCLUDE 40% OF MARKET VALUE
\$76,100 - \$413,800	EXCLUDE \$30,400 X 9% OF MARKET VALUE OVER \$76,000
\$413,800 AND OVER	NO EXCLUSION

AG HOMESTEAD MV CREDIT

AG HMSTD, EXCLUDING HGA			
UP TO AND INCLUDING \$115,000	0.30% X TAX MV	MAXIMUM	\$345.00
OVER \$115,000 TO \$260,000 X .1%		MAXIMUM	\$145.00
MAXIMUM CREDIT		\$490.00	
HOMESTEAD AG PROPERTY LESS HGA OVER \$260,000 RECEIVES MAXIMUM CREDIT OF \$490.00			

TOTAL GR MINUS HMSTDCR & AG CR PLUS MV TAX = NET TAX

NET TAX + STATE GENERAL PROPERTY TAX

STATE GENERAL PROPERTY TAX - SEASONAL REC, COMM/IND, PUBLIC UTILITY PROPERTY

<u>Commercial/Industrial, Public Utilities</u>
(1st 100,000 @N/A; 100,000-150,000 @1.5%; Over 150,000@2%) x 39%
<u>Seasonal Res Recreation</u>
(1st \$76,000 @ 40%, \$76,001 to \$500,000 @1%, Over \$500,000 @ 1.25%) x 19.000%

LEVY COMPARISONS

COMPARISON OF TAX LEVIES BY TAXING DISTRICT FOR TAXES PAYABLE 2020 to 2021

	<u>NET TAX CAPACITY LEVIES</u>		<u>PERCENT CHANGE</u>
	<u>2020 LEVY</u>	<u>2021 PROPOSED LEVY</u>	
NICOLLET COUNTY	22,971,286	23,658,915	2.99%
REGION 9	72,423	73,864	1.99%
HRA	120,786	123,202	2.00%
BELGRADE TOWNSHIP	360,700	360,700	0.00%
BERNADOTTE TOWNSHIP	110,000	110,000	0.00%
BRIGHTON TOWNSHIP	32,000	32,000	0.00%
COURTLAND TOWNSHIP	130,160	145,160	11.52%
GRANBY TOWNSHIP	95,000	90,000	-5.26%
LAFAYETTE TOWNSHIP	187,600	185,600	-1.07%
LAKE PRAIRIE TOWNSHIP	166,000	174,300	5.00%
NEW SWEDEN TOWNSHIP	90,000	90,000	0.00%
NICOLLET TOWNSHIP	157,223	169,801	8.00%
OSHAWA TOWNSHIP	170,179	174,434	2.50%
RIDGELY TOWNSHIP	35,000	35,000	0.00%
TRAVERSE TOWNSHIP	70,000	70,000	0.00%
WEST NEWTON TOWNSHIP	105,000	105,000	0.00%
COURTLAND CITY	211,738	209,065	-1.26%
LAFAYETTE CITY	182,239	185,701	1.90%
NICOLLET CITY	469,007	492,674	5.05%
NORTH MANKATO CITY	6,794,559	7,092,239	4.38%
ST PETER CITY	3,246,615	3,336,745	2.78%
SCHOOL DISTRICT 507			
LEVY SPREAD ON NTC	797,486	815,105	2.21%
LEVY SPREAD ON RMV	506,749	628,090	23.94%
TOTAL 507 LEVY	1,304,235	1,443,195	26.15%
SCHOOL DISTRICT 508			
LEVY SPREAD ON NTC	4,900,575	4,973,872	1.50%
LEVY SPREAD ON RMV	1,739,926	1,823,939	4.83%
TOTAL 508 LEVY	6,640,501	6,797,811	6.32%

** Does not include referendum that was past in November