

CLAY COUNTY BOARD OF COMMISSIONERS

Thursday, December 5, 2013

6:00 p.m.

County Board Room – 3<sup>rd</sup> Floor - Courthouse

MINUTES

The Clay County Board of Commissioners met to hear comments from the public concerning the 2014 tax levy and budget. All Commissioners were present: Campbell, Evert, Gross, Ingersoll, and Weyland. Also present were County Administrator Brian C. Berg, County Auditor-Treasurer Lori J. Johnson, County Assessor Nancy Gunderson, and Senior Administrative Assistant Vicki Reek.

APPROVAL OF AGENDA

On motion by Campbell, seconded by Weyland, and unanimously carried, the agenda was approved as presented.

REVIEW OF 2014 TAX LEVY AND BUDGET

Chair Wayne Ingersoll invited those in attendance to pick up the informational handout which will be used throughout the meeting (See Attachment “A”).

Chair Ingersoll informed the group that the property valuations for 2014 have been mailed, and the tax notices for 2014 will be mailed the end of March. He noted that the proposed budget for 2014 shows a levy increase of 3.53% over 2013. New construction growth last year equaled \$55,855,300, or 1%. The net levy increase equals 2.53%. The market value of property increased \$500,974,500 or 9.1%. Clay County’s County Program Aid from the state for 2014 will be \$2,891,447.

The 2014 tax levy is \$25,151,532, which supports expenditures of \$63,183,184.

County Administrator Brian Berg reviewed examples of comparisons of real estate tax projections for various valued residences within the City of Moorhead (Page 7). He noted that there is a shift in tax this year, where residences are seeing a decrease in tax and ag land is seeing the increase.

Mr. Berg also reviewed the market value, tax increase, and tax rate history of a 400 acre parcel for the period 2002-2014 (Page 10), indicating that the value of the acreage in 2002 was \$501,900, and has increased to \$1,888,000 in 2014.

Chair Ingersoll called for comments from the audience.

Mr. Dennis Arneson, Hawley, felt farmland is making up all the extra revenue that is needed for the residential areas, and that he is not an advocate of the Homestead Tax Credit.

Commissioner Campbell felt the ag values are increasing because of the crop prices and land sale prices.

Wayne Lepper, Hawley, felt the farmers are less than 1% of the population, so they receive the poorest political representation, and are unfairly charged with the highest taxes.

Marv Blakeway, Hawley, felt the “system” has to be changed. He did not feel it is fair for 1-2% of ag land owners to receive significant (65%) tax increases, while residential

property receives decreases. He added that if a farmer wants to retire and move to the city, the taxes on the rural residences double. He felt the people should be taxed, not the land.

Mike Astrup, Moland Township, inquired how Clay County could get to the same per acre value as Norman County or Otter Tail County, or even have the lowest tax rate along the Red River. He felt discussion should take place to this effect.

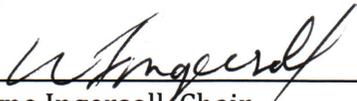
Commissioner Evert relayed a concern from a resident who has 1000 acres and gets Homestead Credit for \$1.5 million, and felt his tax was ridiculously high. Commissioner Evert commented that the tax system is over 100 years old and it is time for the state to be looking at changing the system, however when people are willing to pay exorbitant prices for land, he was not hopeful that the system could be changed quickly.

Commissioner Campbell commented that comparing Clay's rates to Norman County's rates may not have been apples to apples, but this issue will be researched. He felt the County can work with the State, Association of MN Counties, etc., to bring attention to this issue. He added that Clay County's budget is scrutinized in detail. He noted that keeping the levy increase to 3% was difficult, given the employee and health care costs.

County Administrator Brian Berg suggested that some of the issues Clay County faces as opposed to Norman County come with being a metro county. Considerable funds are expended for Social Services issues, Law Enforcement (housing 100+ prisoners), etc.

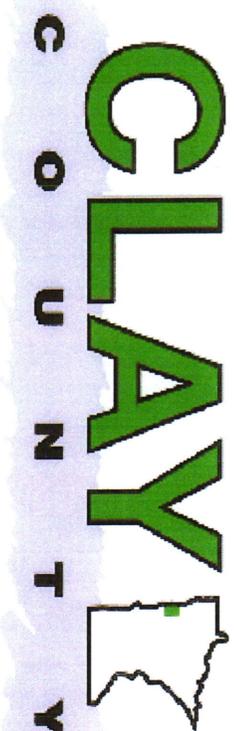
ADJOURN

Hearing no further comments from the audience, the meeting was adjourned at 6:40 p.m.

  
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Wayne Ingersoll, Chair  
Clay County Board of Commissioners

  
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Brian C. Berg, County Administrator

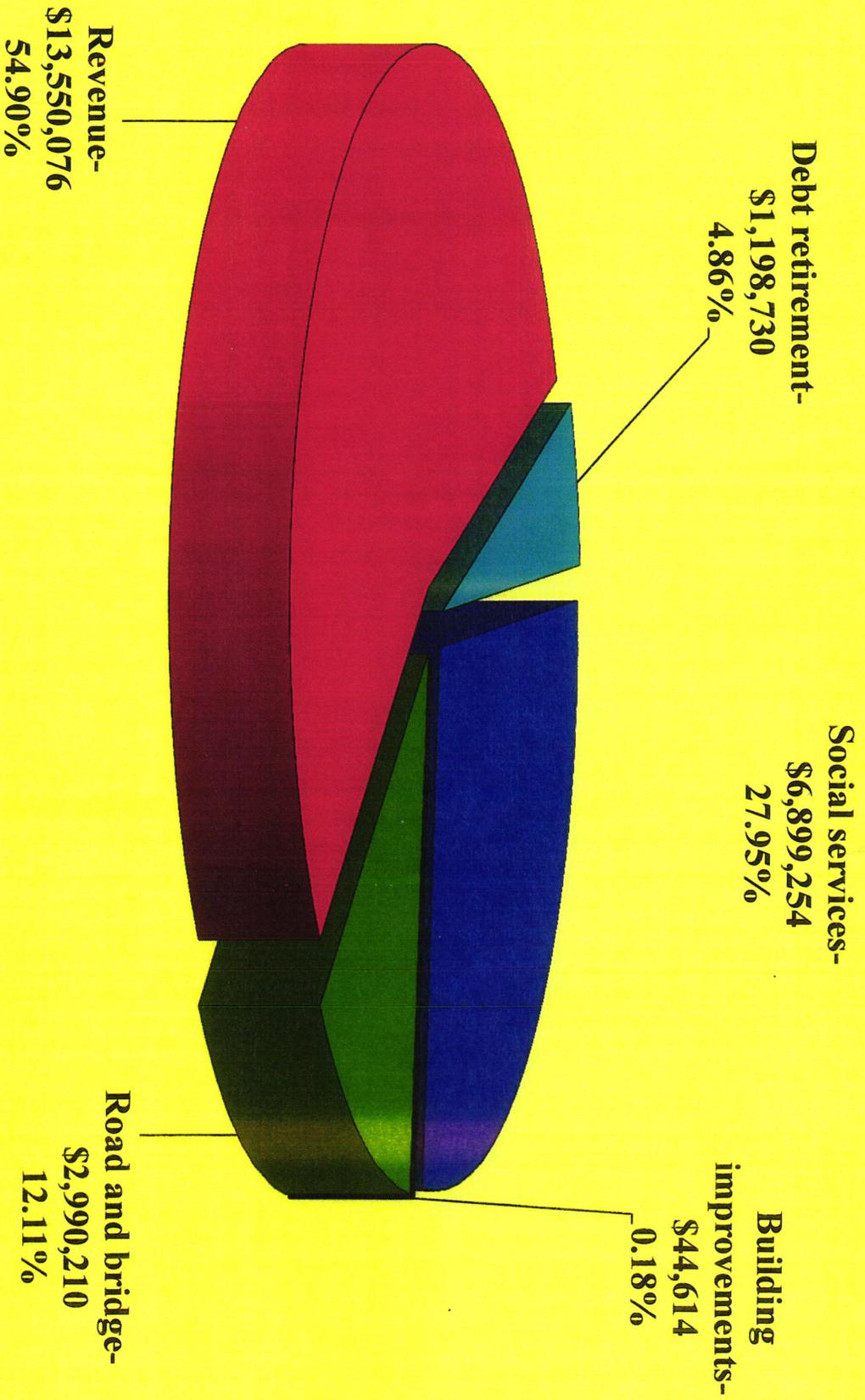
**Clay County Budget & Tax Levy Highlights**  
**For 2014 Operating Budget**



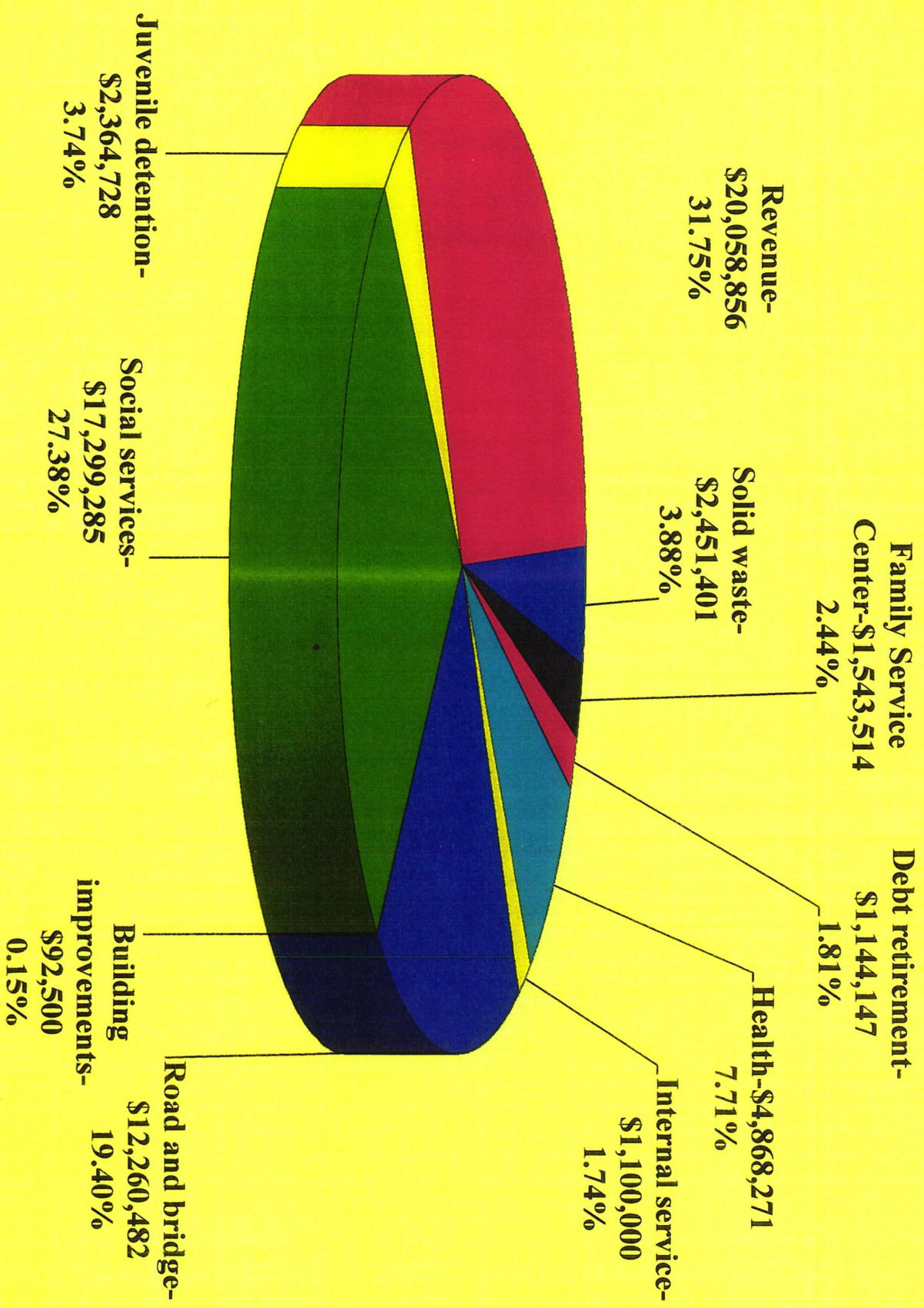
**Printed for Public Information & Input**

**County Board of Commissioners Meeting**  
**Thursday, December 5, 2013**

# Clay County Tax Levy



# Clay County Budgeted Expenditures



2013 Budgeted Expenditures	2014 Budgeted Expenditures	% Change
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**General Revenue**

Board Of County Commissioners	280,937	280,903	-0.01%
Court Administrator	80,000	85,000	6.25%
County Public Defender	80,000	80,000	
Law Library	101,395	101,395	
County Administrator	273,062	225,432	-17.44%
Auditor	683,372	702,959	2.87%
Motor Vehicle	422,821	420,186	-0.62%
Internal Accounting	70,000	77,000	10.00%
Treasurer	217,380	202,140	-7.01%
Assessor	378,624	393,841	4.02%
Personnel	185,154	245,892	32.80%
Technology Services	1,115,750	1,028,230	-7.84%
Information Services	277,590	430,558	55.11%
Elections	100,220	100,000	-0.22%
County Attorney	1,455,228	1,415,592	-2.72%
Victim Witness Advocate	93,184	103,432	11.00%
Recorder	471,723	474,060	0.50%
Surveyor	40,000	40,000	
Grounds And Buildings	850,364	863,420	1.54%
Veteran's Affairs	181,164	184,539	1.86%
Planning And Zoning	163,035	176,497	8.26%
Environmental Services	218,281	228,777	4.81%
Law Enforcement (Sheriff)	3,581,783	3,710,034	3.58%
911	69,732	72,160	3.48%
Narcotics Task Force	35,092	35,092	0.00%
Medical Examiner	91,040	97,915	7.55%
Corrections	3,005,428	3,332,823	10.89%
Dispatchers	348,244	390,709	12.19%
Juvenile Detention	745,103	751,254	0.83%
Home Monitoring	90,000	90,000	
Probation	804,579	768,407	-4.50%
Emergency Management	100,623	104,231	3.59%
Library	242,279	262,610	8.39%
Historical and Cultural Society of CC Appropri	178,172	183,517	3.00%
Humane Society Appropriations	1,500	1,500	
Extension	239,121	242,182	1.28%
Agricultural Inspection			-100.00%
Red Rive Basin Commission	1,281	1,300	1.48%
Soil Conservation Appropriations	306,680	307,700	0.33%
FM Feasability Study	145,000	95,000	-34.48%
Public Health	567,701	783,402	38.00%
Metro Council	10,923	9,333	-14.56%
Mn Red River Valley Dev Assoc	800	800	
Appropriations - EAC	3,000	3,000	
Rural Transit			
West Central Council On Aging	5,907	7,088	19.99%
West Central Mn Initiative	15,000	15,000	
Mn Housing Partnership	600	600	
Cultural Diversity Resources	4,699	4,840	3.00%
Housing Programs	87,500	87,500	
Unallocated General	1,104,855	740,153	-33.01%
Unanticipated Expenditures	25,000	25,000	
County Fair Appropriations	23,000	23,000	
Unemployment Compensation	5,000	5,000	
Appropriations - Northern Lights Work Group	2,500	2,500	
Appropriations - Chamber of Commerce	1,390	1,500	7.91%
Rural Mn Counties Caucus	2,100	2,100	
Riverkeepers	1,000	1,000	
Valley Water Rescue	3,292		-100.00%
Rural Life Outreach			
Senior Coordination Program (LPCAP)	31,750	40,750	28.35%
Total Revenue Fund	19,620,961	20,058,855	2.23%

	2013 Budgeted Expenditures	2014 Budgeted Expenditures	% Change
<b>Road and Bridge</b>			
Highway Maintenance	3,511,456	3,704,546	5.50%
Highway Construction	6,207,627	6,386,105	2.88%
Highway Administration	558,293	564,855	1.18%
Highway Equipment Maintenance And Shop	1,585,823	1,604,976	1.21%
Unallocated			
<b>Total Road And Bridge</b>	<b>11,863,199</b>	<b>12,260,482</b>	<b>3.35%</b>
<b>Social Services</b>			
Income Maintenance	5,222,940	5,330,869	2.07%
Social Services	11,977,301	11,968,416	-0.07%
<b>Total Social Services</b>	<b>17,200,241</b>	<b>17,299,285</b>	<b>0.58%</b>
<b>County Building</b>	<b>50,000</b>	<b>92,500</b>	<b>85.00%</b>
<b>Juvenile Detention</b>			
24-Bed Secure Facility	1,389,998	1,437,458	3.41%
12-Bed Non-Secure Facility	859,967	909,465	5.76%
<b>Total Juvenile Detention</b>	<b>2,249,966</b>	<b>2,364,728</b>	<b>5.10%</b>
<b>Debt Retirement - Law Enforcement Center</b>	<b>147,969</b>	<b>178,339</b>	<b>20.52%</b>
<b>Public Health</b>	<b>4,857,215</b>	<b>4,868,271</b>	<b>0.23%</b>
<b>Solid Waste Management</b>			
Solid Waste Committee	143,482	135,914	-5.27%
Composting	45,712	47,725	4.40%
Recycling	489,315	511,815	4.60%
Public Education	10,300	10,300	
Household Hazardous Waste	146,032	149,811	2.59%
Existing Landfill	1,516,659	1,595,836	5.22%
New Landfill	165,311		-100.00%
Environmental Grant Program			
<b>Total Solid Waste Management</b>	<b>2,516,811</b>	<b>2,451,401</b>	<b>-2.60%</b>
<b>Family Service Center</b>			
Central Services	226,588	227,715	0.50%
Central Administration	72,227	72,898	0.93%
Internal Accounting	1,000	750	-25.00%
Maintenance	902,417	903,264	0.09%
Unallocated	341,035	338,887	-0.63%
<b>Total Family Service Center</b>	<b>1,543,267</b>	<b>1,543,514</b>	<b>0.02%</b>
<b>Debt Retirement - Joint Highway Facility</b>	<b>169,025</b>	<b>164,650</b>	<b>-2.59%</b>
<b>Debt Retirement - Courthouse</b>	<b>310,275</b>	<b>312,400</b>	<b>0.68%</b>
<b>Debt Retirement - County Projects</b>	<b>30,368</b>	<b>488,758</b>	<b>100.00%</b>
<b>Internal Service Fund</b>	<b>1,075,743</b>	<b>1,100,000</b>	<b>2.25%</b>

Real Estate Tax Projections/Comparisons using September 15 TNT Levies

	City of Moorhead		City of Barnesville		City of Dilworth		Oakport Township	
	2013	2014	2013	2014	2013	2014	2013	2014
<b>Market Value</b>	<b>100,000.00</b>	<b>100,000.00</b>	<b>100,000.00</b>	<b>100,000.00</b>	<b>100,000.00</b>	<b>100,000.00</b>	<b>100,000.00</b>	<b>100,000.00</b>
Tax Capacity	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
MV Exclusion	(282.40)	(282.40)	(282.40)	(282.40)	(282.40)	(282.40)	(282.40)	(282.40)
Taxable Tax Capacity	717.60	717.60	717.60	717.60	717.60	717.60	717.60	717.60
Tax Capacity rate	121.492%	120.274%	126.421%	118.988%	137.535%	126.309%	96.280%	90.885%
Tax	871.83	863.09	907.20	853.86	986.95	906.39	690.90	652.19
MV Tax	214.56	186.14	260.32	235.33	138.90	79.87	214.56	186.14
Net tax payable	1,086.39	1,049.23	1,167.52	1,089.18	1,125.85	986.26	905.46	838.33
Change		(37.16)		(78.33)		(139.59)		(67.14)
		-3.42%		-6.71%		-12.40%		-7.41%
<b>Market Value</b>	<b>150,000.00</b>	<b>150,000.00</b>	<b>150,000.00</b>	<b>150,000.00</b>	<b>150,000.00</b>	<b>150,000.00</b>	<b>150,000.00</b>	<b>150,000.00</b>
Tax Capacity	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
MV Exclusion	(237.40)	(237.40)	(237.40)	(237.40)	(237.40)	(237.40)	(237.40)	(237.40)
Taxable Tax Capacity	1,262.60	1,262.60	1,262.60	1,262.60	1,262.60	1,262.60	1,262.60	1,262.60
Tax Capacity rate	121.492%	120.274%	126.421%	118.988%	137.535%	126.309%	96.280%	90.885%
Tax	1,533.96	1,518.58	1,596.20	1,502.34	1,736.52	1,594.78	1,215.63	1,147.51
MV Tax	321.84	279.21	390.47	352.99	208.36	119.80	321.84	279.21
Net tax payable	1,855.80	1,797.79	1,986.67	1,855.33	1,944.87	1,714.58	1,537.47	1,426.72
Change		(58.01)		(131.34)		(230.29)		(110.75)
		-3.13%		-6.61%		-11.84%		-7.20%
<b>Market Value</b>	<b>200,000.00</b>	<b>200,000.00</b>	<b>200,000.00</b>	<b>200,000.00</b>	<b>200,000.00</b>	<b>200,000.00</b>	<b>200,000.00</b>	<b>200,000.00</b>
Tax Capacity	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
MV Exclusion	(192.40)	(192.40)	(192.40)	(192.40)	(192.40)	(192.40)	(192.40)	(192.40)
Taxable Tax Capacity	1,807.60	1,807.60	1,807.60	1,807.60	1,807.60	1,807.60	1,807.60	1,807.60
Tax Capacity rate	121.492%	120.274%	126.421%	118.988%	137.535%	126.309%	96.280%	90.885%
Tax	2,196.09	2,174.07	2,285.19	2,150.82	2,486.08	2,283.16	1,740.36	1,642.83
MV Tax	429.12	372.28	520.63	470.66	277.81	159.73	429.12	372.28
Net tax payable	2,625.21	2,546.35	2,805.82	2,621.48	2,763.89	2,442.90	2,169.48	2,015.11
Change		(78.86)		(184.34)		(320.99)		(154.36)
		-3.00%		-6.57%		-11.61%		-7.12%
<b>Market Value</b>	<b>415,000.00</b>	<b>415,000.00</b>	<b>415,000.00</b>	<b>415,000.00</b>	<b>415,000.00</b>	<b>415,000.00</b>	<b>415,000.00</b>	<b>415,000.00</b>
Tax Capacity	4,150.00	4,150.00	4,150.00	4,150.00	4,150.00	4,150.00	4,150.00	4,150.00
MV Exclusion	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10
Taxable Tax Capacity	4,151.10	4,151.10	4,151.10	4,151.10	4,151.10	4,151.10	4,151.10	4,151.10
Tax Capacity rate	121.492%	120.274%	126.421%	118.988%	137.535%	126.309%	96.280%	90.885%
Tax	5,043.26	4,992.48	5,247.88	4,939.30	5,709.21	5,243.22	3,996.68	3,772.72
MV Tax	890.42	772.48	1,080.31	976.62	576.45	331.44	890.42	772.48
Net tax payable	5,933.69	5,765.17	6,328.19	5,915.91	6,285.67	5,574.66	4,887.10	4,545.20
Change		(168.52)		(412.27)		(711.00)		(341.90)
		-2.84%		-6.51%		-11.31%		-7.00%

Real Estate Tax Projections/Comparisons using September 15 TNT Levies

2014 Proposed taxes

City of Moorhead

County	School	City or Township	EDA	Watershed
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Homestead 2013 2014

Market Value	139,900.00	139,900.00	139,900.00	139,900.00	139,900.00
Tax Capacity	1,152.51	1,152.51	1,152.51	1,152.51	1,152.51
Tax Capacity rate	121.492%	120.274%	38.51823	1.54646	1.77147
TC Tax	1,400.21	1,386.17	336.43	443.93	17.82
MV Tax	300.17	260.41	0.00	0.00	0.00
Net tax payable	1,700.38	1,646.58	596.84	443.93	17.82
Change		(53.80)	(40.87)	(51.89)	38.95
		-3.16%	-6.72%	-8.00%	9.62%
					40.36%
					-20.02%

Market Value	165,000.00	165,000.00	165,000.00	165,000.00	165,000.00
Tax Capacity	1,426.10	1,426.10	1,426.10	1,426.10	1,426.10
Tax Capacity rate	121.492%	120.274%	29.19131	38.51823	1.54646
TC Tax	1,732.60	1,715.23	702.30	416.30	22.05
MV Tax	354.02	307.13	0.00	307.13	0.00
Net tax payable	2,086.62	2,022.36	702.30	723.43	549.31
Change		(64.27)	(50.58)	(61.90)	48.19
		-3.08%	-6.72%	-7.88%	9.62%
					40.36%
					-20.02%

Market Value	200,000.00	200,000.00	200,000.00	200,000.00	200,000.00
Tax Capacity	1,807.60	1,807.60	1,807.60	1,807.60	1,807.60
Tax Capacity rate	121.492%	120.274%	49.24637	29.19131	38.51823
TC Tax	2,196.09	2,174.07	890.18	527.66	696.26
MV Tax	429.12	372.28	0.00	372.28	0.00
Net tax payable	2,625.21	2,546.35	890.18	899.94	696.26
Change		(78.86)	(64.11)	(75.86)	61.08
		-3.00%	-6.72%	-7.77%	9.62%
					40.36%
					-20.02%

Market Value	415,000.00	415,000.00	415,000.00	415,000.00	415,000.00
Tax Capacity	4,150.00	4,150.00	4,150.00	4,150.00	4,150.00
Tax Capacity rate	121.492%	120.274%	49.24637	29.19131	38.51823
TC Tax	5,041.93	4,991.36	2,043.72	1,211.44	1,598.51
MV Tax	890.42	772.48	0.00	772.48	0.00
Net tax payable	5,932.35	5,763.85	2,043.72	1,983.92	1,598.51
Change		(168.51)	(147.18)	(161.61)	140.24
		-2.84%	-6.72%	-7.53%	9.62%
					40.36%
					-20.02%

# CLAY COUNTY LEVY HISTORY

PAYABLE YEAR	LEVY	INCREASE	PERCENT
2014	25,151,532	856,986	3.53%
2013	24,294,546	896,621	3.83%
2012	23,397,925	(901,506)	-3.71%
2011	24,299,431	1,034,491	4.45%
2010	23,264,940	850,916	3.80%
2009	22,414,024	1,174,556	5.53%
2008	21,239,468	1,071,249	5.31%
2007	20,168,219	1,720,719	9.33%
2006	18,447,500	1,217,248	7.06%
2005	17,230,252	(892,826)	-4.93%
2004	18,123,078	1,222,794	7.24%
2003	16,900,284	982,420	6.17%
2002	15,917,864	1,001,694	6.72%
2001	14,916,170	14,916,170	8.38%

FUND	2014		2013	
	PROPOSED LEVY	CERTIFIED LEVY	INCREASE	PERCENT
REVENUE	14,018,724	13,780,288	238,436	1.73%
ROAD AND BRIDGE	2,990,210	3,015,261	(25,051)	-0.83%
SOCIAL SERVICES	6,899,254	6,765,656	133,598	1.97%
BUILDING IMPROVEMENT	44,614	45,448	(834)	-1.84%
DEBT RETIREMENT - LE	186,206	154,317	31,889	20.66%
DEBT RETIREMENT - RB	172,463	177,056	(4,593)	-2.59%
DEBT RETIREMENT - Courthouse	327,390	325,159	2,231	0.69%
Debt Retirement-County Proj	512,671	31,361	481,310	1534.74%
TOTAL	25,151,532	24,294,546	856,986	3.53%

# CLAY COUNTY BUDGET HISTORY

	Percent of		Percent of		Percent of		Percent of		Percent of	
	2014	Total Budget	2013	Total Budget	2012	Total Budget	2011	Total Budget	2010	Total Budget
<b>Revenues</b>										
Taxes	27,094,532	43.58%	26,878,475	43.58%	25,947,808	45.11%	26,703,431	43.98%	25,502,190	43.37%
Licenses and permits	126,470	0.20%	114,830	0.19%	108,780	0.19%	88,530	0.15%	101,830	0.17%
Intergovernmental	22,156,856	35.64%	23,976,807	38.87%	21,365,760	37.14%	23,250,577	38.29%	22,659,327	38.54%
Charges for services	6,992,725	11.25%	6,580,384	10.67%	6,280,741	10.92%	6,499,288	10.70%	6,499,741	11.05%
Fines and forfeits	5,000	0.01%	5,000	0.01%	5,000	0.01%	5,000	0.01%	6,000	0.01%
Interest on investments	178,000	0.29%	178,000	0.29%	203,000	0.35%	502,000	0.83%	559,500	0.95%
Miscellaneous	4,500,946	7.24%	2,798,247	4.54%	2,621,980	4.56%	2,480,339	4.09%	2,538,056	4.32%
Transfers in	1,113,461	1.79%	1,146,018	1.86%	989,604	1.72%	1,186,910	1.95%	932,375	1.59%
<b>Total Budgeted Revenues</b>	<b>62,167,990</b>		<b>61,677,761</b>		<b>57,522,673</b>		<b>60,716,075</b>		<b>58,799,019</b>	
<b>Expenditures</b>										
General government	8,294,027	13.13%	7,803,806	12.52%	7,698,187	13.27%	7,515,529	12.24%	7,214,452	12.20%
Public safety	11,728,341	18.56%	11,118,980	17.84%	10,729,791	18.50%	10,543,262	17.17%	10,365,647	17.53%
Highways and streets	12,860,483	20.35%	12,463,199	19.99%	9,886,074	17.05%	11,234,128	18.29%	10,861,994	18.37%
Health	5,105,048	8.08%	5,083,496	8.15%	4,337,799	7.48%	4,387,402	7.14%	4,002,948	6.77%
Social services	17,307,285	27.39%	17,208,241	27.61%	17,265,209	29.77%	17,844,520	29.06%	17,191,433	29.07%
Solid waste	2,451,401	3.88%	2,416,811	3.88%	2,344,144	4.04%	3,531,243	5.75%	3,577,196	6.05%
Culture and recreation	493,817	0.78%	459,000	0.74%	444,863	0.77%	441,839	0.72%	443,750	0.75%
Conservation of natural resources	675,482	1.07%	724,674	1.16%	644,117	1.11%	559,104	0.91%	505,363	0.85%
Economic development	127,721	0.20%	128,020	0.21%	127,820	0.22%	139,408	0.23%	407,131	0.69%
Unallocated	338,456	0.54%	881,891	1.41%	621,417	1.07%	1,149,719	1.87%	771,950	1.31%
Debt service-principal	984,974	1.56%	1,113,663	1.79%	1,118,136	1.93%	936,663	1.53%	917,190	1.55%
Debt service-interest	1,702,687	2.69%	1,789,106	2.87%	1,783,149	3.07%	1,941,960	3.16%	1,944,043	3.29%
Transfer out	1,113,461	1.76%	1,146,018	1.84%	989,604	1.71%	1,186,910	1.93%	932,375	1.58%
<b>Total Budgeted Expenditures</b>	<b>63,183,184</b>		<b>62,336,905</b>		<b>57,990,310</b>		<b>61,411,687</b>		<b>59,135,472</b>	
<b>Total Budgeted Revenues</b>										
Over (Under) Budgeted Expenditures	(1,015,194)		(659,144)		(467,637)		(695,612)		(336,453)	

General Real Estate Taxes ONLY

						Effective	1st Tier
	Acres	EMV	% increase	Tax	% increase	Tax Rate	Homestead Limit
P2002	400	501,900		4,025		0.802%	
P2004		521,100	3.82%	3,915	-2.73%	0.751%	
P2006		722,500	38.60%	5,309	35.60%	0.735%	
P2008		734,900	1.72%	4,845	-8.74%	0.659%	790,000
P2010		950,400	29.30%	5,272	8.81%	0.555%	1,010,000
P2011		1,028,100	8.18%	5,726	8.61%	0.557%	1,140,000
P2012		1,179,400	14.70%	6,114	6.77%	0.518%	1,210,000
P2013		1,436,500	21.80%	7,176	17.40%	0.500%	1,290,000
P2014		1,888,000	31.43%	9,072*	26.40%	0.481%	1,500,000

\*TNT estimate

# County Financial Comparisons

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**SPECIAL NOTE ABOUT "RANK":** The "rank" is of the per capita amount. A rank of one means the highest dollar amount. Rankings are only done among counties that have revenues or expenditures for a given category. For example, if there are 84 counties that have "Sanitation" expenditures, then the rank would be "x" of 84.

N/A - In the ranking column this means there was no rank because there were no expenditures in this category. N/A in other categories means the data is unavailable, or does not apply.

Select a County and Year:

CLAY   
 2011

2011

County: Clay  
 Year: 2011  
 Population: 59,644

Description	Amount	Per Capita	Rank
Taxable Tax Capacity	\$43,854,378	\$735.27	83 of 87
Net Tax Levy	\$24,284,206	\$407.15	75 of 87
<b>Revenues</b>			
Taxes	\$21,182,223	\$355.14	83 of 87
Special Assessments	\$727,485	\$12.20	47 of 75
Licenses and Permits	\$122,842	\$2.06	57 of 87
Federal Grants	\$5,501,534	\$92.24	76 of 87
State Grants	\$22,688,403	\$380.40	47 of 87
Local Grants	\$116,397	\$1.95	69 of 80
Total Intergovernmental Revenues	\$28,306,334	\$474.59	56 of 87
Charges for Services	\$2,426,184	\$40.68	85 of 87
Fines and Forfeits	\$211,601	\$3.55	7 of 73
Interest Earnings	\$158,084	\$2.65	81 of 87
All Other Revenues	\$1,950,766	\$32.71	70 of 87
<b>Total Revenues</b>	<b>\$55,085,519</b>	<b>\$923.57</b>	<b>77 of 87</b>
Total Borrowing	\$3,161,518	\$53.01	

**Current Expenditures**

General Government	\$12,120,889	\$203.22	38 of 87
Public Safety	\$8,813,426	\$147.77	79 of 87
Streets and Highways	\$5,558,907	\$93.20	60 of 87
Sanitation	\$0	\$0.00	N/A
Human Services	\$15,781,552	\$264.60	50 of 87
Health	\$0	\$0.00	N/A
Culture and Recreation	\$404,320	\$6.78	83 of 87
Conservation of Natural Resources	\$715,581	\$12.00	73 of 86
Economic Development	\$157,378	\$2.64	53 of 78
All Other Expenditures	\$4,443	\$0.07	29 of 30
<b>Total Current Expenditures</b>	<b>\$43,556,496</b>	<b>\$730.27</b>	<b>73 of 87</b>

**Capital Outlay**

General Government CO	\$16,220	\$0.27	53 of 53
Public Safety CO	\$0	\$0.00	N/A
Streets and Highways CO	\$7,013,333	\$117.59	69 of 86
Sanitation CO	\$0	\$0.00	N/A
Human Services CO	\$0	\$0.00	N/A
Health CO	\$0	\$0.00	N/A
Culture and Recreation CO	\$0	\$0.00	N/A
Conservation of Natural Resources CO	\$0	\$0.00	N/A
Economic Development CO	\$0	\$0.00	N/A
All Other Capital Outlay	\$0	\$0.00	N/A
<b>Total Capital Outlay</b>	<b>\$7,029,553</b>	<b>\$117.86</b>	<b>76 of 87</b>
<b>Total Debt Service</b>	<b>\$1,532,338</b>	<b>\$25.69</b>	<b>63 of 83</b>
<b>Total Expenditures</b>	<b>\$52,118,387</b>	<b>\$873.82</b>	<b>79 of 87</b>

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