

Kittson County
Truth in Taxation Hearing

Tuesday, December 3, 2019

6:00 PM

Agenda

- Call Hearing to Order
- Review County Budget
- Review Property Tax Information
- Adjourn

Budget Considerations

- Counties were established as local governments that also serve as administrative arms of the state and federal governments.
- Counties are required by law to deliver both local services and many state/federally mandated services.
- A lack of state and federal funding often requires County Boards to raise the local property tax or reduce non-mandated services or to make up the difference.

Budget Considerations Cont.

- Natural Disasters
- Out of Home Placements
- Costs of Providing Social Services
- Court Mandated Services
- Aging Infrastructure & Equipment
- Rising Costs of Health Insurance
- Underfunded State/Federal Mandates

2020 Proposed Budget

2020 Budget	2020	2020	2020	2019	Increase or
DEPARTMENT	Revenues	Expenditures	Net	Net	(Decrease)
003 General Revenue	\$ 695,000.00	\$ 222,500.00	\$ 472,500.00	\$ 572,000.00	\$ (99,500.00)
005 Board of Commissioners	\$ -	\$ 206,286.00	\$ (206,286.00)	\$ (221,064.00)	\$ 14,778.00
013 Court Administrator	\$ 2,500.00	\$ 35,000.00	\$ (32,500.00)	\$ (35,500.00)	\$ 3,000.00
041 Auditor-Treasurer	\$ 73,800.00	\$ 540,301.00	\$ (466,501.00)	\$ (402,161.00)	\$ (64,340.00)
057 Independent Auditing	\$ -	\$ 22,000.00	\$ (22,000.00)	\$ (21,500.00)	\$ (500.00)
060 Data Processing	\$ -	\$ 173,300.00	\$ (173,300.00)	\$ (334,428.00)	\$ 161,128.00
064 Elections	\$ 21,400.00	\$ 48,050.00	\$ (26,650.00)	\$ 9,800.00	\$ (36,450.00)
080 Safety	\$ -	\$ 638.00	\$ (638.00)	\$ (638.00)	\$ -
092 Attorney	\$ -	\$ 116,418.00	\$ (116,418.00)	\$ (107,168.00)	\$ (9,250.00)
101 Assessor	\$ 200.00	\$ 341,559.00	\$ (341,359.00)	\$ (375,883.00)	\$ 34,524.00
102 Recorder	\$ 30,500.00	\$ 171,349.00	\$ (140,849.00)	\$ (135,212.00)	\$ (5,637.00)
109 Zoning	\$ 3,500.00	\$ 45,321.00	\$ (41,821.00)	\$ (41,027.00)	\$ (794.00)
112 Courthouse	\$ 76,315.00	\$ 241,582.00	\$ (165,267.00)	\$ (190,844.00)	\$ 25,577.00
120 Veterans Officer	\$ 7,500.00	\$ 45,450.00	\$ (37,950.00)	\$ (37,950.00)	\$ -
202 Sheriff	\$ 63,000.00	\$ 994,685.00	\$ (931,685.00)	\$ (843,885.00)	\$ (87,800.00)
204 Boat & Water Safety	\$ -	\$ 500.00	\$ (500.00)	\$ (500.00)	\$ -
225 Medical Examiner	\$ -	\$ 10,500.00	\$ (10,500.00)	\$ (10,542.00)	\$ 42.00
250 Corrections - County Jail	\$ 3,500.00	\$ 300,482.00	\$ (296,982.00)	\$ (281,928.00)	\$ (15,054.00)
254 Probation & Parole	\$ 9,800.00	\$ 33,000.00	\$ (23,200.00)	\$ (22,000.00)	\$ (1,200.00)
270 DWI Court	\$ -	\$ 2,000.00	\$ (2,000.00)	\$ (2,000.00)	\$ -
280 Fire Departments	\$ -	\$ 5,000.00	\$ (5,000.00)	\$ (5,000.00)	\$ -
284 Ambulance	\$ -	\$ 26,640.00	\$ (26,640.00)	\$ (26,640.00)	\$ -
286 Tower	\$ 4,500.00	\$ 6,500.00	\$ (2,000.00)	\$ (2,000.00)	\$ -
295 Emergency Management	\$ 15,064.00	\$ 52,905.00	\$ (37,841.00)	\$ (32,494.00)	\$ (5,347.00)
392 Local Emergency Planning	\$ -	\$ 1,000.00	\$ (1,000.00)	\$ (1,000.00)	\$ -
394 Environmental	\$ 28,140.00	\$ 26,790.00	\$ 1,350.00	\$ (78,942.00)	\$ 80,292.00
482 Hospice	\$ -	\$ 8,000.00	\$ (8,000.00)	\$ (8,000.00)	\$ -

2020 Proposed Budget (cont)

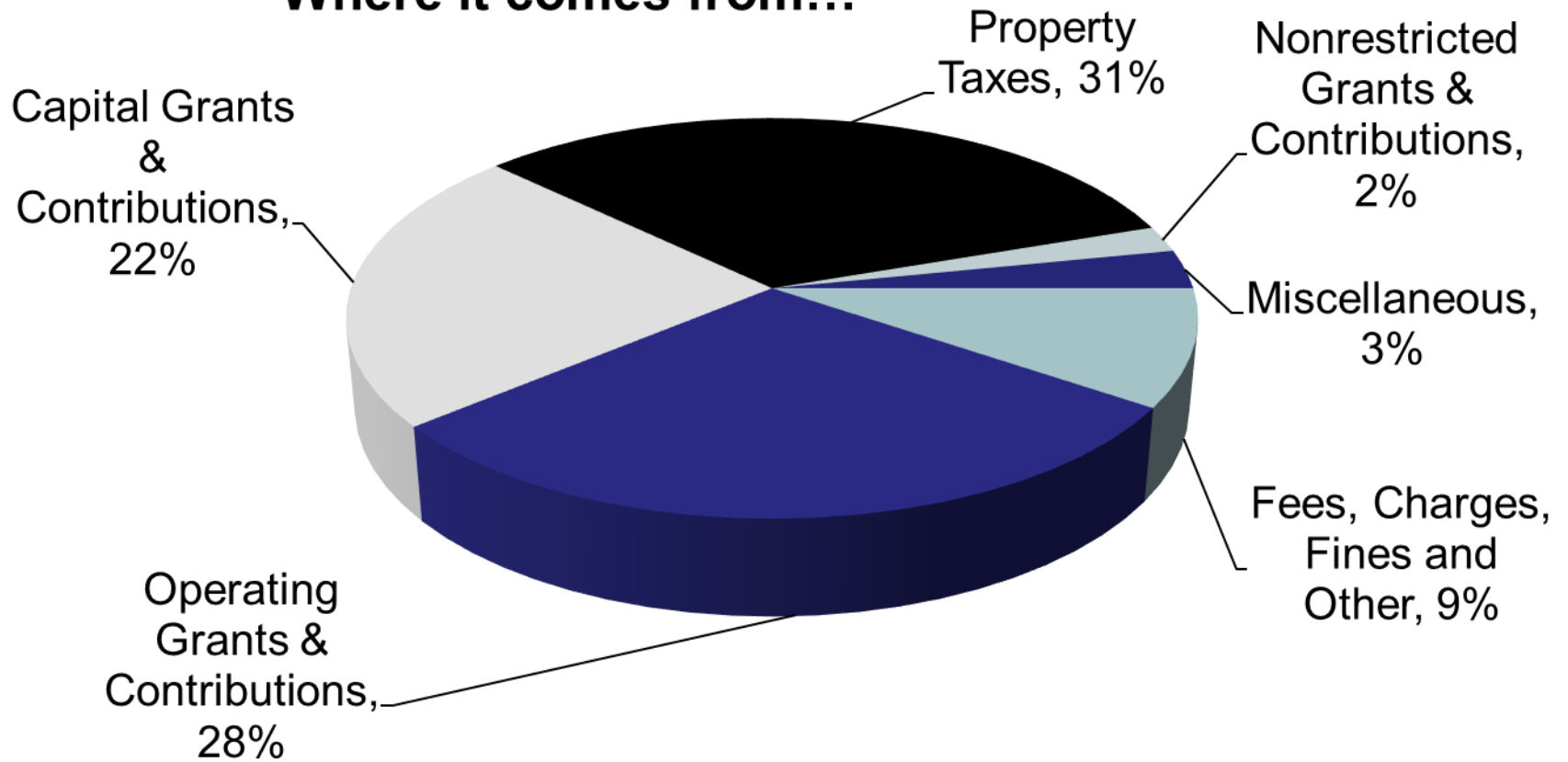
2020 Budget		2020	2020	2020	2019	Increase or
DEPARTMENT		Revenues	Expenditures	Net	Net	(Decrease)
502 Kittson Cty Historical Society	\$	-	\$ 62,000.00	\$ (62,000.00)	\$ (62,000.00)	\$ -
503 Northwest Regional Library	\$	-	\$ 67,000.00	\$ (67,000.00)	\$ (65,000.00)	\$ (2,000.00)
560 Veterans Organizations	\$	-	\$ 500.00	\$ (500.00)	\$ (500.00)	\$ -
602 Agricultural Inspector	\$	-	\$ 12,500.00	\$ (12,500.00)	\$ (12,100.00)	\$ (400.00)
604 County Extension	\$	2,500.00	\$ 142,421.00	\$ (139,921.00)	\$ (124,672.00)	\$ (15,249.00)
606 Predator Control	\$	-	\$ 2,600.00	\$ (2,600.00)	\$ (2,600.00)	\$ -
608 Agricultural Society	\$	-	\$ 22,500.00	\$ (22,500.00)	\$ (22,500.00)	\$ -
610 Soil Conservation Service	\$	-	\$ 49,550.00	\$ (49,550.00)	\$ (60,771.00)	\$ 11,221.00
612 MN Red River Dev. Assn.	\$	-	\$ 2,300.00	\$ (2,300.00)	\$ (2,200.00)	\$ (100.00)
630 Water Quality Tax Match	\$	-	\$ 3,075.00	\$ (3,075.00)	\$ (3,075.00)	\$ -
631 Buffer Enforcement	\$	160,000.00	\$ 152,662.00	\$ 7,338.00	\$ 18,493.00	\$ (11,155.00)
632 GIS	\$	-	\$ 3,168.00	\$ (3,168.00)	\$ (3,000.00)	\$ (168.00)
637 County Surveyor	\$	-	\$ 2,000.00	\$ (2,000.00)	\$ (2,000.00)	\$ -
700 Economic Development	\$	-	\$ 10,000.00	\$ (10,000.00)	\$ (10,000.00)	\$ -
800 Postage-Fax-Copier Gen.	\$	56,700.00	\$ 66,400.00	\$ (9,700.00)	\$ (28,500.00)	\$ 18,800.00
806 Unallocated - Insurance	\$	-	\$ 64,651.00	\$ (64,651.00)	\$ (53,500.00)	\$ (11,151.00)
820 County Car	\$	-	\$ 1,500.00	\$ (1,500.00)	\$ (1,300.00)	\$ (200.00)
828 Kittson Wellness	\$	200.00	\$ 400.00	\$ (200.00)	\$ -	\$ (200.00)
949 Insurance Reserve	\$	35,000.00	\$ -	\$ 35,000.00	\$ 45,000.00	\$ (10,000.00)
Total Revenue Fund		\$ 1,289,119.00	\$ 4,342,983.00	\$ (3,053,864.00)	\$ (3,026,731.00)	\$ (27,133.00)

2020 Proposed Budget (cont)

2020 Budget DEPARTMENT	2020 Revenues	2020 Expenditures	2020 Net	2019 Net	Increase or (Decrease)
330 Highway Administration	\$ 113,265.00	\$ 516,537.00	\$ (403,272.00)	\$ (423,480.00)	\$ 20,208.00
332 Highway Engineering	\$ 3,148,754.00	\$ 3,111,801.00	\$ 36,953.00	\$ (325,698.00)	\$ 362,651.00
334 Highway Maintenance	\$ 2,279,818.00	\$ 2,191,446.00	\$ 88,372.00	\$ 366,003.00	\$ (277,631.00)
336 Highway Shop	\$ 3,000.00	\$ 568,275.00	\$ (565,275.00)	\$ (535,230.00)	\$ (30,045.00)
Total Highway Fund	\$ 5,544,837.00	\$ 6,388,059.00	\$ (843,222.00)	\$ (918,405.00)	\$ 75,183.00
420 Income Maintenance	\$ 272,763.00	\$ 545,595.00	\$ (272,832.00)	\$ (255,444.00)	\$ (17,388.00)
430 Social Services	\$ 614,466.00	\$ 1,016,164.00	\$ (401,698.00)	\$ (382,603.00)	\$ (19,095.00)
Total Social Services Fund	\$ 887,229.00	\$ 1,561,759.00	\$ (674,530.00)	\$ (638,047.00)	\$ (36,483.00)
Total	\$ 7,721,185.00	\$ 12,292,801.00	\$ (4,571,616.00)	\$ (4,583,183.00)	\$ 11,567.00
Less Program Aid			\$ 467,503.00	\$ 423,082.00	\$ 44,421.00
Tax Levy Needed (Before Use of Reserves)			\$ 4,104,113.00	\$ 4,160,101.00	\$ (55,988.00)
Less Use of Reserves			\$ 140,000.00	\$ 273,768.00	\$ (133,768.00)
Net Tax Levy			\$ 3,964,113.00	\$ 3,886,333.00	\$ 77,780.00

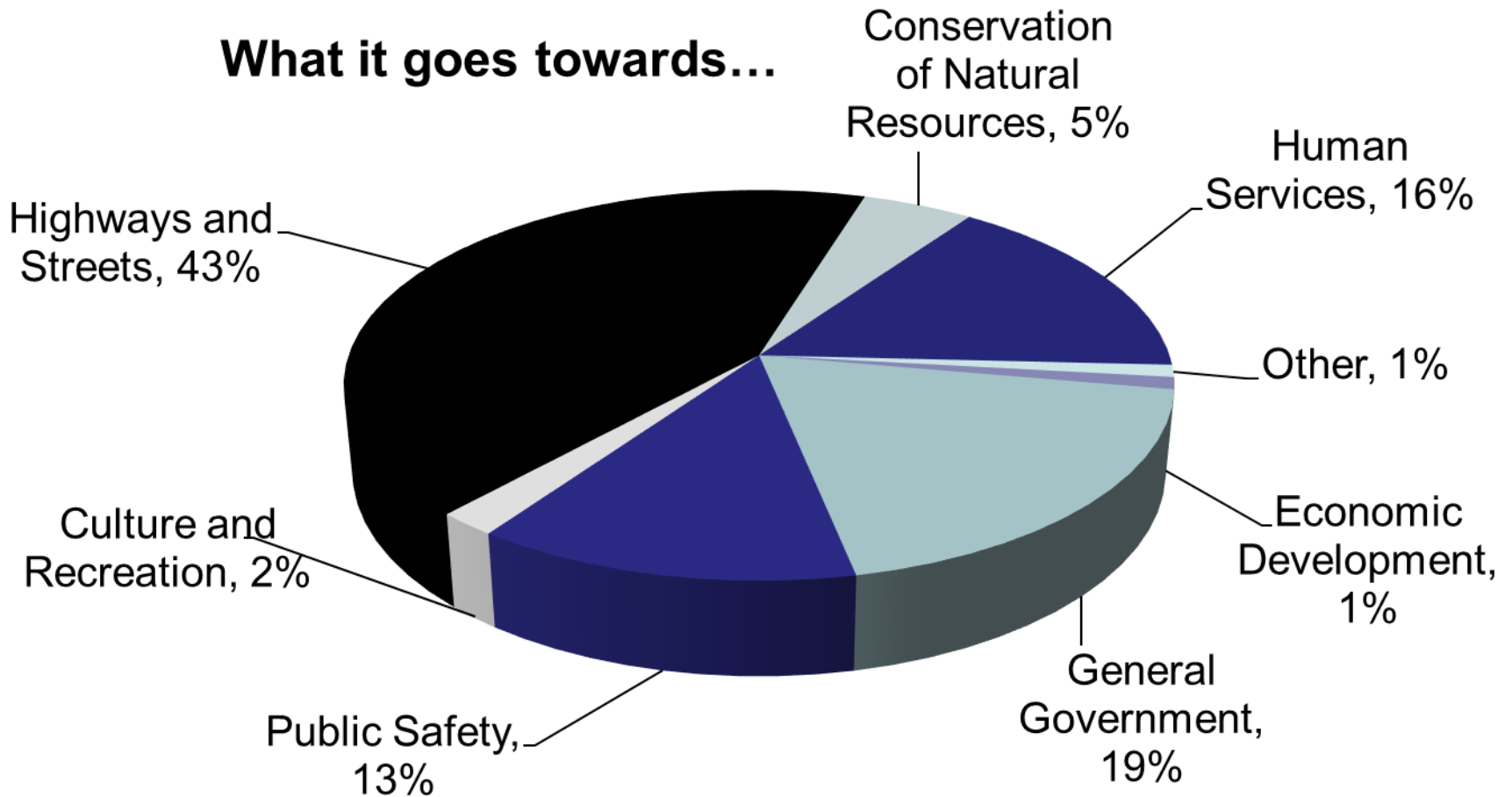
County Revenues

Where it comes from...



County Expenditures

What it goes towards...



Why Property Taxes Vary From Year to Year

- The Market Value of Property may change.
- The Property's Classification may have changed.
- The Taxing authority's Budget and Levy may change.
- Voters may have approved a Referendum.
- Aid from the State or Federal government may have changed.
- The Legislature may have changed Class Rates.
- Federal or State mandates may have changed.
- Special Assessments may have been added.

County Program Aid

- 2007 - \$354,180
- 2009 - \$378,933
- 2011 - \$164,301
- 2013 - \$ 91,731
- 2015 - \$105,648
- 2017 - \$102,224
- 2019 - \$423,082
- 2008 - \$349,510
- 2010 - \$312,827
- 2012 - \$164,301
- 2014 - \$106,609
- 2016 - \$103,319
- 2018 - \$425,502
- 2020 - \$467,503

County Tax Levies

- 2007 - \$2,399,597
 - 2009 - \$2,571,532
 - 2011 - \$2,915,352
 - 2013 - \$3,115,563
 - 2015 - \$3,615,786
 - 2017 - \$3,803,506
 - 2019 - \$3,886,333
- 2008 - \$2,490,184
 - 2010 - \$2,662,421
 - 2012 - \$3,002,813
 - 2014 - \$3,324,902
 - 2016 - \$3,784,674
 - 2018 - \$3,767,791
 - 2019 - \$3,964,113

2020 Proposed Tax Levies

Authority	2020 Levy	2019 Levy	Increase/ (Decrease)	Authority	2020 Levy	2019 Levy	Increase/ (Decrease)
Kittson County	\$ 3,964,113	\$ 3,886,333	\$ 77,780	Peatland Twp	\$ 968	\$ 968	\$ -
Arveson Twp	\$ 14,000	\$ 14,000	\$ -	Pelan Twp	\$ 9,500	\$ 9,500	\$ -
Cannon Twp	\$ 18,500	\$ 18,500	\$ -	Percy Twp	\$ 20,700	\$ 25,700	\$ (5,000)
Caribou Twp	\$ 7,688	\$ 7,688	\$ -	Poppleton Twp	\$ 35,000	\$ 35,000	\$ -
Clow Twp	\$ 109,500	\$ 112,000	\$ (2,500)	North Red River Twp	\$ 23,330	\$ 23,876	\$ (546)
Davis Twp	\$ 120,000	\$ 120,000	\$ -	Richardville Twp	\$ 43,000	\$ 40,000	\$ 3,000
Deerwood Twp	\$ 56,500	\$ 49,500	\$ 7,000	South Red RiverTwp	\$ 27,217	\$ 27,217	\$ -
Donaldson	\$ 20,396	\$ 45,585	\$ (25,189)	St. Joseph Twp	\$ 16,500	\$ 16,500	\$ -
Granville Twp	\$ 49,940	\$ 49,940	\$ -	St. Vincent Twp	\$ 55,500	\$ 55,500	\$ -
Hallock Twp	\$ 60,000	\$ 60,000	\$ -	St. Vincent	\$ 17,374	\$ 15,704	\$ (1,670)
Hallock	\$ 461,738	\$ 472,613	\$ (10,875)	Skane Twp	\$ 68,675	\$ 68,675	\$ -
Halma	\$ 15,535	\$ 15,704	\$ (169)	Spring Brook Twp	\$ 41,200	\$ 41,200	\$ -
Hampden Twp	\$ 56,100	\$ 55,500	\$ 600	Svea Twp	\$ 89,000	\$ 89,000	\$ -
Hazelton Twp	\$ 20,100	\$ 20,100	\$ -	Tegner Twp	\$ 75,000	\$ 75,000	\$ -
Hill Twp	\$ 60,000	\$ 60,000	\$ -	Teien Twp	\$ 46,200	\$ 46,200	\$ -
Humboldt	\$ 3,100	\$ 2,900	\$ 200	Thompson Twp	\$ 79,500	\$ 76,200	\$ 3,300
Jupiter Twp	\$ 35,000	\$ 35,000	\$ -	ISD 0356	\$ 119,771	\$ 109,804	\$ 9,967
Karlstad	\$ 265,000	\$ 230,000	\$ 35,000	ISD 0356 MV	\$ 496,767	\$ 484,554	\$ 12,213
Kennedy	\$ 108,622	\$ 98,747	\$ 9,875	ISD 2171	\$ 662,394	\$ 647,263	\$ 15,131
Klondike Twp	\$ 1,500	\$ 16,228	\$ 14,728	ISD 2171 MV	\$ 692,341	\$ 688,307	\$ 4,034
Lake Bronson	\$ 73,791	\$ 73,791	\$ -	ISD 2358	\$ 395,691	\$ 370,566	\$ 25,125
Lancaster	\$ 98,000	\$ 98,000	\$ -	ISD 2358 MV	\$ 635,212	\$ 600,583	\$ 34,629
McKinley Twp	\$ 3,000	\$ 13,339	\$ 10,399	Joe River Watershed	\$ 84,112	\$ 110,749	\$ (26,637)
Norway Twp	\$ 19,278	\$ 19,278	\$ -	Two River Watershed	\$ 624,437	\$ 962,654	\$ (338,217)

Area County Tax Rates & Taxes

	2020	2019
• Kittson County	29.093%	27.035%
• Marshall County	29.860%	28.905%
• Red Lake County	n/a%	44.113%
• Polk County	47.329%	46.773%
• Clearwater County	n/a%	54.958%
• Roseau County	53.374%	52.710%
• Beltrami County	64.158%	63.301%
• Pennington County	n/a%	67.218%
• Mahnomen County	75.271%	74.363%

Thank You