

Kittson County  
Truth in Taxation Hearing

Thursday, December 6, 2018

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. Counties are required by law to deliver both local services and many state/federally mandated services. Many of the services provided by counties are driven by state/federal mandates. A lack of state and federal funding often requires County Boards to consider reducing non-mandated services or raising the local property tax to make up the difference.

# Budget Considerations Cont.

- Natural Disasters
- Out of Home Placements
- Increases in Court Mandated Services
- Aging Infrastructure & Equipment
- Rising Costs of Health Insurance
- Underfunded State Mandated Services

DEPARTMENT	2019		2018		Increase or (Decrease)
	Revenues	Expenditures	Net	Net	
003 General Revenue	\$ 622,000.00	\$ 50,000.00	\$ 572,000.00	\$ 720,000.00	\$ (148,000.00)
005 Board of Commissioners	\$ -	\$ 221,064.00	\$ (221,064.00)	\$ (200,743.00)	\$ (20,321.00)
013 Court Administrator	\$ 2,500.00	\$ 38,000.00	\$ (35,500.00)	\$ (37,500.00)	\$ 2,000.00
041 Auditor-Treasurer	\$ 75,100.00	\$ 477,261.00	\$ (402,161.00)	\$ (375,415.00)	\$ (26,746.00)
057 Independent Auditing	\$ -	\$ 21,500.00	\$ (21,500.00)	\$ (76,000.00)	\$ 54,500.00
060 Data Processing	\$ -	\$ 334,428.00	\$ (334,428.00)	\$ (198,650.00)	\$ (135,778.00)
064 Elections	\$ 10,000.00	\$ 200.00	\$ 9,800.00	\$ (27,000.00)	\$ 36,800.00
080 Safety	\$ -	\$ 638.00	\$ (638.00)	\$ (638.00)	\$ -
092 Attorney	\$ -	\$ 107,168.00	\$ (107,168.00)	\$ (100,918.00)	\$ (6,250.00)
101 Assessor	\$ -	\$ 375,883.00	\$ (375,883.00)	\$ (321,507.00)	\$ (54,376.00)
102 Recorder	\$ 32,000.00	\$ 167,212.00	\$ (135,212.00)	\$ (126,316.00)	\$ (8,896.00)
109 Zoning	\$ 5,000.00	\$ 46,027.00	\$ (41,027.00)	\$ (36,454.00)	\$ (4,573.00)
112 Courthouse	\$ 76,315.00	\$ 267,159.00	\$ (190,844.00)	\$ (225,937.00)	\$ 35,093.00
120 Veterans Officer	\$ 7,500.00	\$ 45,450.00	\$ (37,950.00)	\$ (33,700.00)	\$ (4,250.00)
202 Sheriff	\$ 63,000.00	\$ 906,885.00	\$ (843,885.00)	\$ (781,456.00)	\$ (62,429.00)
204 Boat & Water Safety	\$ -	\$ 500.00	\$ (500.00)	\$ (500.00)	\$ -
225 Medical Examiner	\$ -	\$ 10,542.00	\$ (10,542.00)	\$ (10,480.00)	\$ (62.00)
250 Corrections - County Jail	\$ 3,500.00	\$ 285,428.00	\$ (281,928.00)	\$ (250,532.00)	\$ (31,396.00)
254 Probation & Parole	\$ 10,000.00	\$ 32,000.00	\$ (22,000.00)	\$ (22,200.00)	\$ 200.00
260 Victim Assistance	\$ 100.00	\$ 100.00	\$ -	\$ -	\$ -
270 DWI Court	\$ -	\$ 2,000.00	\$ (2,000.00)	\$ (2,000.00)	\$ -
280 Fire Departments	\$ -	\$ 5,000.00	\$ (5,000.00)	\$ (500.00)	\$ (4,500.00)
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	\$ 19,064.00	\$ 51,558.00	\$ (32,494.00)	\$ (33,466.00)	\$ 972.00
392 Local Emergency Planning	\$ -	\$ 1,000.00	\$ (1,000.00)	\$ (1,000.00)	\$ -
394 Environmental	\$ 28,140.00	\$ 26,206.00	\$ 1,934.00	\$ 1,158.00	\$ 776.00
482 Hospice	\$ -	\$ 8,000.00	\$ (8,000.00)	\$ (7,500.00)	\$ (500.00)
502 Kittson County Historical Society	\$ -	\$ 62,000.00	\$ (62,000.00)	\$ (61,000.00)	\$ (1,000.00)
503 Northwest Regional Library	\$ -	\$ 65,000.00	\$ (65,000.00)	\$ (65,000.00)	\$ -
560 Veterans Organizations	\$ -	\$ 500.00	\$ (500.00)	\$ (500.00)	\$ -
602 Agricultural Inspector	\$ -	\$ 12,100.00	\$ (12,100.00)	\$ (11,700.00)	\$ (400.00)
604 County Extension	\$ 2,500.00	\$ 127,172.00	\$ (124,672.00)	\$ (118,406.00)	\$ (6,266.00)
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	\$ -	\$ 60,771.00	\$ (60,771.00)	\$ (63,000.00)	\$ 2,229.00
612 MN Red River Dev. Assn.	\$ -	\$ 2,200.00	\$ (2,200.00)	\$ (2,200.00)	\$ -
630 Water Quality Tax Match	\$ -	\$ 3,075.00	\$ (3,075.00)	\$ (3,075.00)	\$ -
631 Buffer Enforcement	\$ 184,929.00	\$ 166,436.00	\$ 18,493.00	\$ -	\$ 18,493.00
632 GIS	\$ -	\$ 3,000.00	\$ (3,000.00)	\$ (5,000.00)	\$ 2,000.00
637 County Surveyor	\$ -	\$ 2,000.00	\$ (2,000.00)	\$ (1,000.00)	\$ (1,000.00)
700 Economic Development	\$ -	\$ 10,000.00	\$ (10,000.00)	\$ (10,000.00)	\$ -
800 Postage-Fax-Copier Gen.	\$ 43,200.00	\$ 71,700.00	\$ (28,500.00)	\$ (23,080.00)	\$ (5,420.00)
806 Unallocated - Insurance	\$ -	\$ 53,500.00	\$ (53,500.00)	\$ (53,500.00)	\$ -
820 County Car	\$ -	\$ 1,300.00	\$ (1,300.00)	\$ (1,300.00)	\$ -
828 Kittson Wellness	\$ 900.00	\$ 900.00	\$ -	\$ 99.00	\$ (99.00)
949 Insurance Reserve	\$ 45,000.00	\$ -	\$ 45,000.00	\$ 45,000.00	\$ -
Total Revenue Fund	\$ 1,235,248.00	\$ 4,181,103.00	\$ (2,945,855.00)	\$ (2,576,656.00)	\$ (369,199.00)

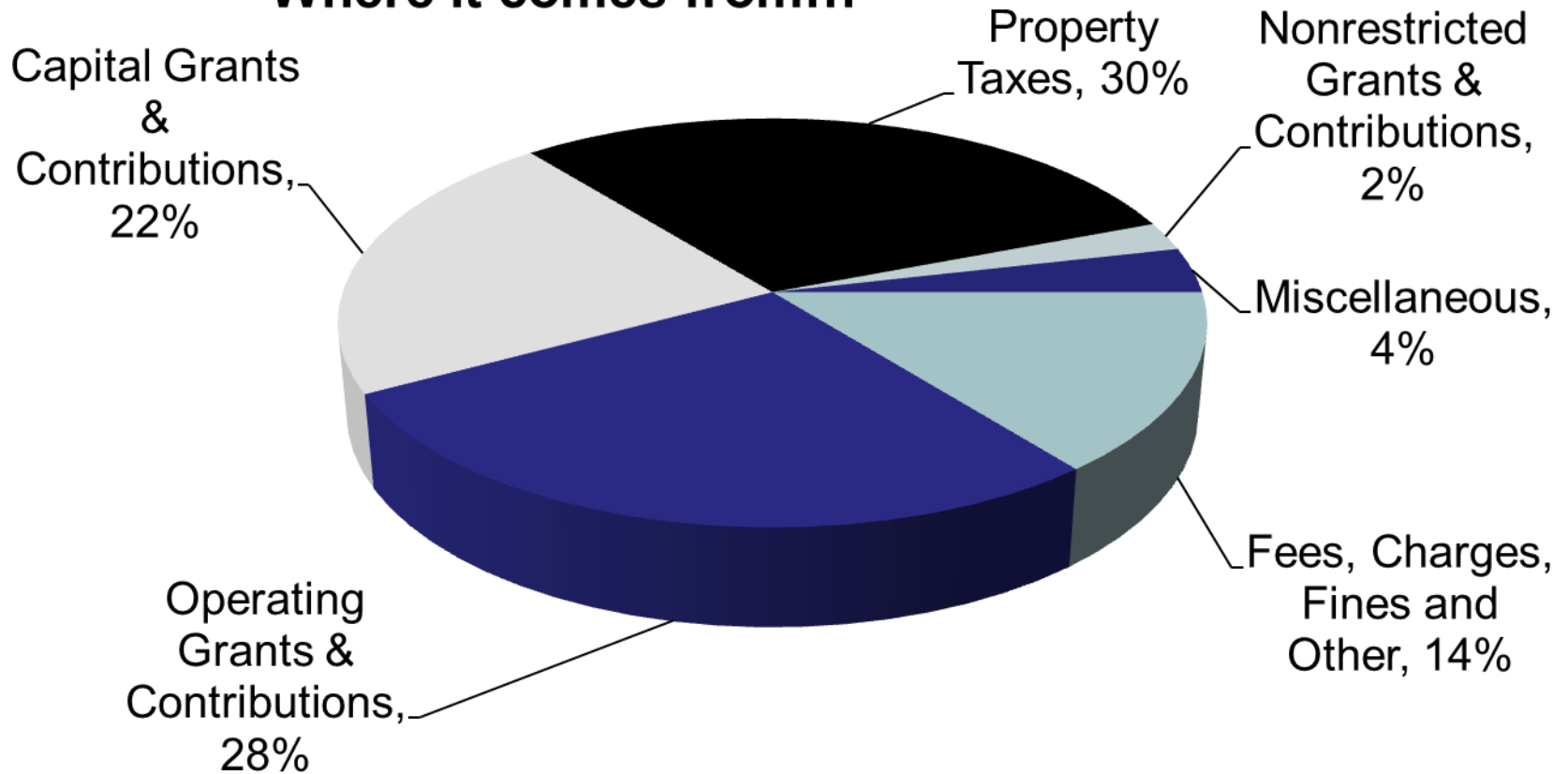
# 2019 Proposed Budget

	2019	2019	2019	2018	Increase or
DEPARTMENT	Revenue	Expenditures	Net	Net	(Decrease)
330 Highway Administration	\$ 58,278.00	\$ 481,758.00	\$ (423,480.00)	\$ (551,887.00)	\$ 128,407.00
332 Highway Engineering	\$ 4,002,019.00	\$ 4,327,717.00	\$ (325,698.00)	\$ 184,771.00	\$ (510,469.00)
334 Highway Maintenance	\$ 2,239,372.00	\$ 1,873,369.00	\$ 366,003.00	\$ 99,898.00	\$ 266,105.00
336 Highway Shop	\$ 3,000.00	\$ 538,230.00	\$ (535,230.00)	\$ (518,858.00)	\$ (16,372.00)
<b>Total Highway</b>	<b>\$ 6,302,669.00</b>	<b>\$ 7,221,074.00</b>	<b>\$ (918,405.00)</b>	<b>\$ (786,076.00)</b>	<b>\$ (132,329.00)</b>
410 Transportation	\$ -	\$ -	\$ -	\$ -	\$ -
420 Income Maintenance	\$ 272,763.00	\$ 528,207.00	\$ (255,444.00)	\$ (291,548.00)	\$ 36,104.00
430 Social Services	\$ 600,199.00	\$ 982,802.00	\$ (382,603.00)	\$ (568,595.00)	\$ 185,992.00
<b>Total Welfare</b>	<b>\$ 872,962.00</b>	<b>\$ 1,511,009.00</b>	<b>\$ (638,047.00)</b>	<b>\$ (860,143.00)</b>	<b>\$ 222,096.00</b>
<b>Total</b>	<b>\$ 8,410,879.00</b>	<b>\$ 12,913,186.00</b>	<b>\$ (4,502,307.00)</b>	<b>\$ (4,222,875.00)</b>	<b>\$ 279,432.00</b>
Less Program Aid			\$ 423,082.00	\$ 425,502.00	\$ (2,420.00)
<b>Total Less Program Aid</b>			<b>\$ 4,079,225.00</b>	<b>\$ 3,797,373.00</b>	<b>\$ 281,852.00</b>
<b>Tax Levy</b>			<b>\$ 4,079,225.00</b>	<b>\$ 3,797,373.00</b>	<b>\$ 281,852.00</b>
Less Use of Reserves			\$ 273,768.00	\$ 29,582.00	\$ 244,186.00
<b>Net Tax Levy</b>			<b>\$ 3,805,457.00</b>	<b>\$ 3,767,791.00</b>	<b>\$ 37,666.00</b>
	2019	2019	2019	2018	Increase or
DEPARTMENT	Revenue	Expenditures	Net	Net	(Decrease)
022 Law Library	\$ 4,000.00	\$ 4,000.00	\$ -	\$ -	\$ -
065 HAVA	\$ 200.00	\$ 5,218.00	\$ (5,018.00)	\$ (52,043.00)	\$ 47,025.00
103 ABS Compliance	\$ 14,000.00	\$ -	\$ 14,000.00	\$ 14,000.00	\$ -
109 AIS	\$ 26,484.00	\$ 25,925.00	\$ 559.00	\$ -	\$ 559.00
210 Sheriffs Contingency	\$ 500.00	\$ -	\$ 500.00	\$ 500.00	\$ -
240 Stonegarden Grant	\$ 70,000.00	\$ 70,000.00	\$ -	\$ -	\$ -
282 Enhanced 9-1-1	\$ 74,184.00	\$ 65,500.00	\$ 8,684.00	\$ 12,684.00	\$ (4,000.00)
391 SHSP	\$ 89,000.00	\$ 81,000.00	\$ 8,000.00	\$ -	\$ 8,000.00
393 SCORE	\$ 87,115.00	\$ 80,876.00	\$ 6,239.00	\$ 3,530.00	\$ 2,709.00
814 Non-Expense Disbursements	\$ 105,000.00	\$ 105,000.00	\$ -	\$ -	\$ -
620 Water Quality	\$ 18,251.00	\$ 18,251.00	\$ -	\$ -	\$ -
622 WCA	\$ 16,447.00	\$ 16,447.00	\$ -	\$ -	\$ -
624 Feedlot	\$ 7,500.00	\$ 7,500.00	\$ -	\$ -	\$ -
626 ISTS	\$ 18,600.00	\$ 18,600.00	\$ -	\$ -	\$ -
628 Shoreland	\$ 2,647.00	\$ 2,647.00	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 533,928.00</b>	<b>\$ 500,964.00</b>	<b>\$ 32,964.00</b>	<b>\$ (21,329.00)</b>	<b>\$ 54,293.00</b>

# 2019 Proposed Budget

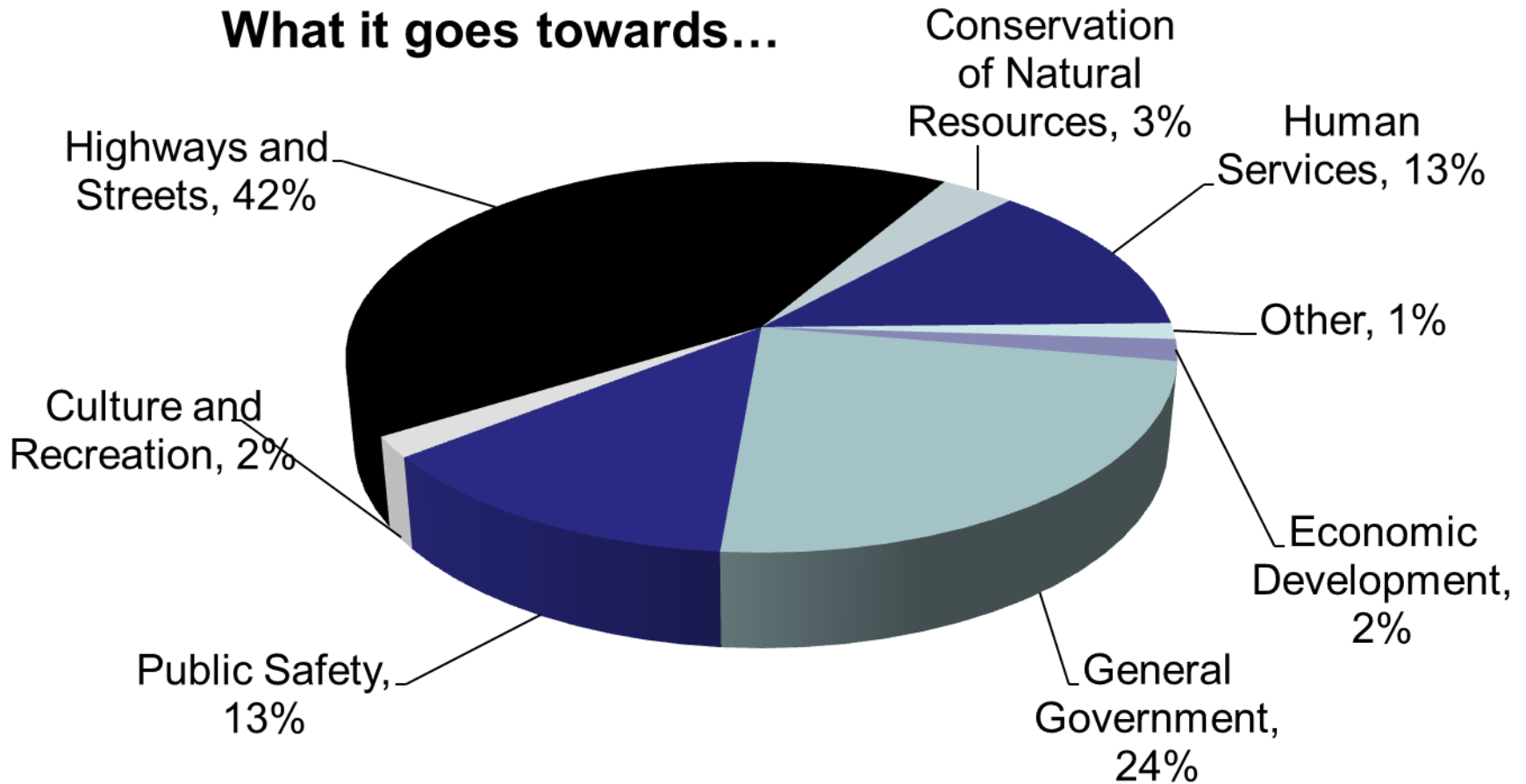
# County Revenues

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

# 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 - \$3,805,457
- 2008 - \$2,490,184
  - 2010 - \$2,662,421
  - 2012 - \$3,002,813
  - 2014 - \$3,324,902
  - 2016 - \$3,784,674
  - 2018 - \$3,767,791

# 2018 Proposed Tax Levies

Authority	2019 Levy	2018 Levy	Increase/ (Decrease)	Authority	2019 Levy	2018 Levy	Increase/ (Decrease)
Kittson County	\$ 3,805,457	\$ 3,767,791	\$ 37,666	Peatland Twp	\$ 968	\$ 3,240	\$ (2,272)
Arveson Twp	\$ 14,000	\$ 14,000	\$ -	Pelan Twp	\$ 9,500	\$ 9,500	\$ -
Cannon Twp	\$ 18,500	\$ 18,500	\$ -	Percy Twp	\$ 25,700	\$ 22,150	\$ 3,550
Caribou Twp	\$ 7,688	\$ 7,688	\$ -	Poppleton Twp	\$ 35,000	\$ 35,000	\$ -
Clow Twp	\$ 112,000	\$ 117,000	\$ (5,000)	North Red River Twp	\$ 23,876	\$ 27,905	\$ (4,029)
Davis Twp	\$ 120,000	\$ 120,000	\$ -	Richardville Twp	\$ 40,000	\$ 33,000	\$ 7,000
Deerwood Twp	\$ 49,500	\$ 49,500	\$ -	South Red RiverTwp	\$ 27,217	\$ 26,717	\$ 500
Donaldson	\$ 45,585	\$ 31,604	\$ 13,981	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	\$ 15,704	\$ 15,704	\$ -
Hallock	\$ 472,613	\$ 456,773	\$ 15,840	Skane Twp	\$ 68,675	\$ 65,626	\$ 3,049
Halma	\$ 15,704	\$ 14,564	\$ 1,140	Spring Brook Twp	\$ 41,200	\$ 47,800	\$ (6,600)
Hampden Twp	\$ 55,500	\$ 55,500	\$ -	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	\$ 2,900	\$ 2,900	\$ -	Thompson Twp	\$ 76,200	\$ 76,200	\$ -
Jupiter Twp	\$ 35,000	\$ 22,000	\$ 13,000	ISD 0356	\$ 109,804	\$ 119,668	\$ (9,864)
Karlstad	\$ 230,000	\$ 200,000	\$ 30,000	ISD 0356 MV	\$ 484,554	\$ 446,528	\$ 38,026
Kennedy	\$ 98,747	\$ 95,871	\$ 2,876	ISD 2171	\$ 647,263	\$ 684,875	\$ (37,612)
Klondike Twp	\$ 16,228	\$ 16,000	\$ 228	ISD 2171 MV	\$ 688,307	\$ 627,167	\$ 61,140
Lake Bronson	\$ 73,791	\$ 73,791	\$ -	ISD 2358	\$ 370,566	\$ 251,531	\$ 119,035
Lancaster	\$ 98,000	\$ 98,000	\$ -	ISD 2358 MV	\$ 600,583	\$ 508,659	\$ 91,924
McKinley Twp	\$ 13,339	\$ 7,440	\$ 5,899	Joe River Watershed	\$ 110,749	\$ 107,121	\$ 3,628
Norway Twp	\$ 19,278	\$ 19,278	\$ -	Two River Watershed	\$ 962,654	\$ 919,045	\$ 43,609

# Area County Tax Rates & Taxes

	2018	2019
• Kittson County	26.775%	27.035%
• Marshall County	27.652%	28.905%
• Red Lake County	39.846%	44.113%
• Polk County	44.316%	46.773%
• Clearwater County	53.893%	54.958%
• Roseau County	54.751%	52.710%
• Beltrami County	60.924%	63.301%
• Pennington County	66.906%	67.218%
• Mahnomen County	72.942%	74.363%

Thank You