

Kittson County
Truth in Taxation Hearing

Thursday, December 7, 2017

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
- Aging Equipment
- Rising Costs of Health Insurance
- Underfunded State Mandated Services

DEPARTMENT	2018		2018		2017		Increase or (Decrease)
	Revenues	Expenditures	Net	Net	Net	Net	
003 General Revenue	\$ 872,000.00	\$ 152,000.00	\$ 720,000.00	\$ 420,500.00	\$ 299,500.00		
005 Board of Commissioners	\$ -	\$ 200,743.00	\$ (200,743.00)	\$ 180,283.00	\$ (20,460.00)		
013 Court Administrator	\$ 2,500.00	\$ 40,000.00	\$ (37,500.00)	\$ (32,500.00)	\$ (5,000.00)		
041 Auditor-Treasurer	\$ 75,500.00	\$ 450,915.00	\$ (375,415.00)	\$ (354,665.00)	\$ (20,750.00)		
057 Independent Auditing	\$ -	\$ 76,000.00	\$ (76,000.00)	\$ (21,150.00)	\$ (54,850.00)		
060 Data Processing	\$ -	\$ 198,650.00	\$ (198,650.00)	\$ (174,200.00)	\$ (24,450.00)		
064 Elections	\$ 35,000.00	\$ 62,000.00	\$ (27,000.00)	\$ 10,800.00	\$ (37,800.00)		
080 Safety	\$ -	\$ 638.00	\$ (638.00)	\$ (638.00)	\$ -		
092 Attorney	\$ -	\$ 100,918.00	\$ (100,918.00)	\$ (98,591.00)	\$ (2,327.00)		
101 Assessor	\$ -	\$ 321,507.00	\$ (321,507.00)	\$ (296,327.00)	\$ (25,180.00)		
102 Recorder	\$ 31,900.00	\$ 158,216.00	\$ (126,316.00)	\$ (120,757.00)	\$ (5,559.00)		
109 Zoning	\$ 24,282.00	\$ 60,736.00	\$ (36,454.00)	\$ (33,956.00)	\$ (2,498.00)		
112 Courthouse	\$ 76,315.00	\$ 302,252.00	\$ (225,937.00)	\$ (173,864.00)	\$ (52,073.00)		
120 Veterans Officer	\$ 7,500.00	\$ 41,200.00	\$ (33,700.00)	\$ (32,963.00)	\$ (737.00)		
202 Sheriff	\$ 63,000.00	\$ 844,456.00	\$ (781,456.00)	\$ (757,233.00)	\$ (24,223.00)		
204 Boat & Water Safety	\$ -	\$ 500.00	\$ (500.00)	\$ (500.00)	\$ -		
225 Medical Examiner	\$ -	\$ 10,480.00	\$ (10,480.00)	\$ (9,980.00)	\$ (500.00)		
250 Corrections - County Jail	\$ 3,500.00	\$ 254,032.00	\$ (250,532.00)	\$ (233,258.00)	\$ (17,274.00)		
254 Probation & Parole	\$ 8,800.00	\$ 31,000.00	\$ (22,200.00)	\$ (22,200.00)	\$ -		
260 Victim Assistance	\$ 100.00	\$ 100.00	\$ -	\$ -	\$ -		
270 DWI Court	\$ -	\$ 2,000.00	\$ (2,000.00)	\$ (2,000.00)	\$ -		
280 Fire Departments	\$ -	\$ 500.00	\$ (500.00)	\$ (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	\$ 52,530.00	\$ (33,466.00)	\$ (35,835.00)	\$ 2,369.00		
392 Local Emergency Planning	\$ -	\$ 1,000.00	\$ (1,000.00)	\$ (1,000.00)	\$ -		
394 Environmental	\$ 28,140.00	\$ 26,982.00	\$ 1,158.00	\$ 428.00	\$ 730.00		
482 Hospice	\$ -	\$ 7,500.00	\$ (7,500.00)	\$ (7,500.00)	\$ -		
502 Kittson Cty Historical Society	\$ -	\$ 61,000.00	\$ (61,000.00)	\$ (60,000.00)	\$ (1,000.00)		
503 Northwest Regional Library	\$ -	\$ 65,000.00	\$ (65,000.00)	\$ (64,000.00)	\$ (1,000.00)		
560 Veterans Organizations	\$ -	\$ 500.00	\$ (500.00)	\$ (500.00)	\$ -		
602 Agricultural Inspector	\$ -	\$ 11,700.00	\$ (11,700.00)	\$ (11,330.00)	\$ (370.00)		
604 County Extension	\$ 2,600.00	\$ 121,006.00	\$ (118,406.00)	\$ (116,127.00)	\$ (2,279.00)		
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	\$ -	\$ 63,000.00	\$ (63,000.00)	\$ (54,000.00)	\$ (9,000.00)		
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)	\$ -		
632 GIS	\$ -	\$ 5,000.00	\$ (5,000.00)	\$ (5,000.00)	\$ -		
637 County Surveyor	\$ -	\$ 1,000.00	\$ (1,000.00)	\$ (2,000.00)	\$ 1,000.00		
700 Economic Development	\$ -	\$ 10,000.00	\$ (10,000.00)	\$ (10,000.00)	\$ -		
800 Postage-Fax-Copier Gen.	\$ 49,020.00	\$ 72,100.00	\$ (23,080.00)	\$ (9,380.00)	\$ (13,700.00)		
806 Unallocated - Insurance	\$ -	\$ 53,500.00	\$ (53,500.00)	\$ (51,800.00)	\$ (1,700.00)		
820 County Car	\$ -	\$ 1,300.00	\$ (1,300.00)	\$ (1,300.00)	\$ -		
828 Kittson Wellness	\$ 900.00	\$ 801.00	\$ 99.00	\$ (400.00)	\$ 499.00		
949 Insurance Reserve	\$ 45,000.00	\$ -	\$ 45,000.00	\$ 45,000.00	\$ -		
Total Revenue Fund	\$ 1,349,621.00	\$ 3,926,277.00	\$ (2,576,656.00)	\$ (2,558,024.00)	\$ (18,632.00)		

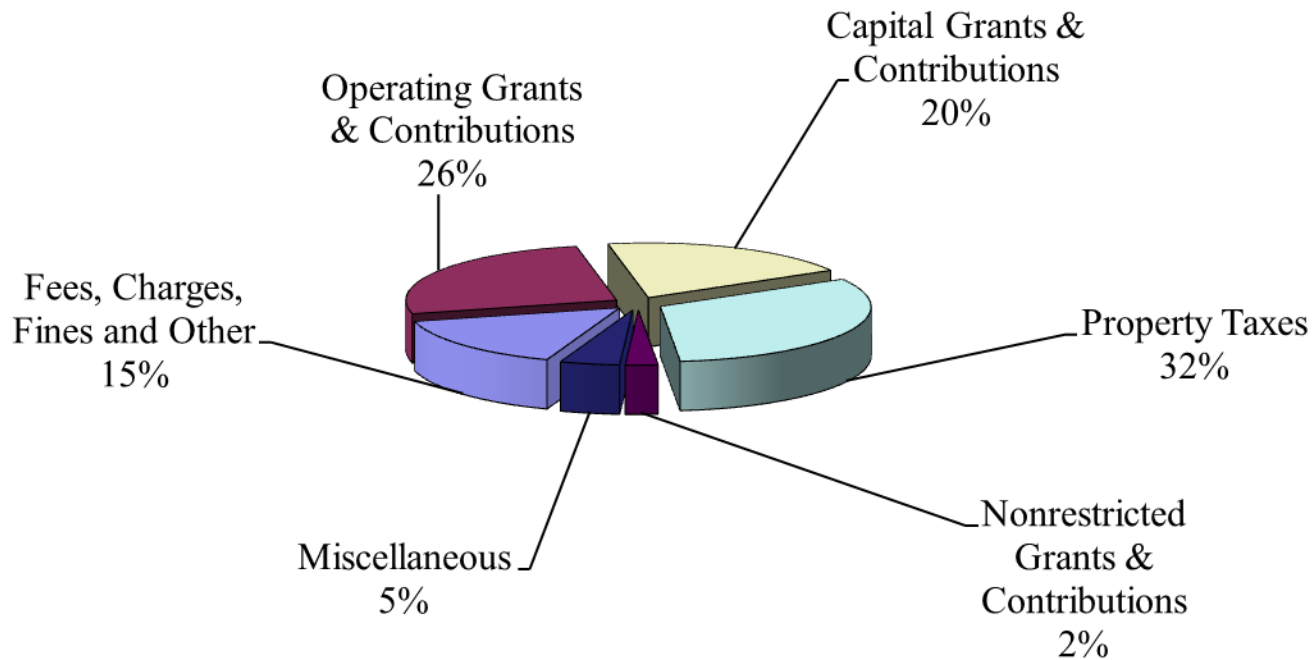
2018 Proposed Budget

	2018	2018	2018	2017	Increase or
DEPARTMENT	Revenue	Expenditures	Net	Net	(Decrease)
330 Highway Administration	\$ 79,299.00	\$ 631,186.00	\$ (551,887.00)	\$ (389,298.00)	\$ (162,589.00)
332 Highway Engineering	\$ 3,946,879.00	\$ 3,762,108.00	\$ 184,771.00	\$ (75,838.00)	\$ 260,609.00
334 Highway Maintenance	\$ 2,042,942.00	\$ 1,943,044.00	\$ 99,898.00	\$ 386,223.00	\$ (286,325.00)
336 Highway Shop	\$ 5,200.00	\$ 524,058.00	\$ (518,858.00)	\$ (531,890.00)	\$ 13,032.00
Total Highway	\$ 6,074,320.00	\$ 6,860,396.00	\$ (786,076.00)	\$ (610,803.00)	\$ (175,273.00)
410 Transportation	\$ -	\$ -	\$ -	\$ -	\$ -
420 Income Maintenance	\$ 186,935.00	\$ 478,483.00	\$ (291,548.00)	\$ (261,326.00)	\$ (30,222.00)
430 Social Services	\$ 591,046.00	\$ 1,159,641.00	\$ (568,595.00)	\$ (547,922.00)	\$ (20,673.00)
Total Welfare	\$ 777,981.00	\$ 1,638,124.00	\$ (860,143.00)	\$ (809,248.00)	\$ (50,895.00)
Total	\$ 8,201,922.00	\$ 12,424,797.00	\$ (4,222,875.00)	\$ (3,978,075.00)	\$ 244,800.00
Less Program Aid			\$ 425,502.00	\$ 102,224.00	\$ 323,278.00
Total Less Program Aid			\$ 3,797,373.00	\$ 3,875,851.00	\$ (78,478.00)
Tax Levy			\$ 3,797,373.00	\$ 3,875,851.00	\$ (78,478.00)
Less Use of Reserves			\$ 29,582.00	\$ 72,345.00	\$ (42,763.00)
Net Tax Levy			\$ 3,767,791.00	\$ 3,803,506.00	\$ (35,715.00)
DEPARTMENT	2018	2018	2018	2017	Increase or
	Revenue	Expenditures	Net	Net	(Decrease)
022 Law Library	\$ 4,000.00	\$ 4,000.00	\$ -	\$ -	\$ -
065 HAVA	\$ 200.00	\$ 52,243.00	\$ (52,043.00)	\$ (3,493.00)	\$ (48,550.00)
103 ABS Compliance	\$ 14,000.00	\$ -	\$ 14,000.00	\$ 14,000.00	\$ -
210 Sheriffs Contingency	\$ 500.00	\$ -	\$ 500.00	\$ 500.00	\$ -
240 Stonegarden Grant	\$ 63,123.00	\$ 63,123.00	\$ -	\$ -	\$ -
282 Enhanced 9-1-1	\$ 74,184.00	\$ 61,500.00	\$ 12,684.00	\$ 14,673.00	\$ (1,989.00)
391 SHSP	\$ 85,000.00	\$ 85,000.00	\$ -	\$ -	\$ -
393 SCORE	\$ 87,115.00	\$ 83,585.00	\$ 3,530.00	\$ (619.00)	\$ 4,149.00
814 Non-Expense Disbursements	\$ 100,000.00	\$ 100,000.00	\$ -	\$ -	\$ -
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	\$ -	\$ -	\$ -
631 Buffer Enforcement	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 491,567.00	\$ 512,896.00	\$ (21,329.00)	\$ 25,061.00	\$ (46,390.00)

2018 Proposed Budget

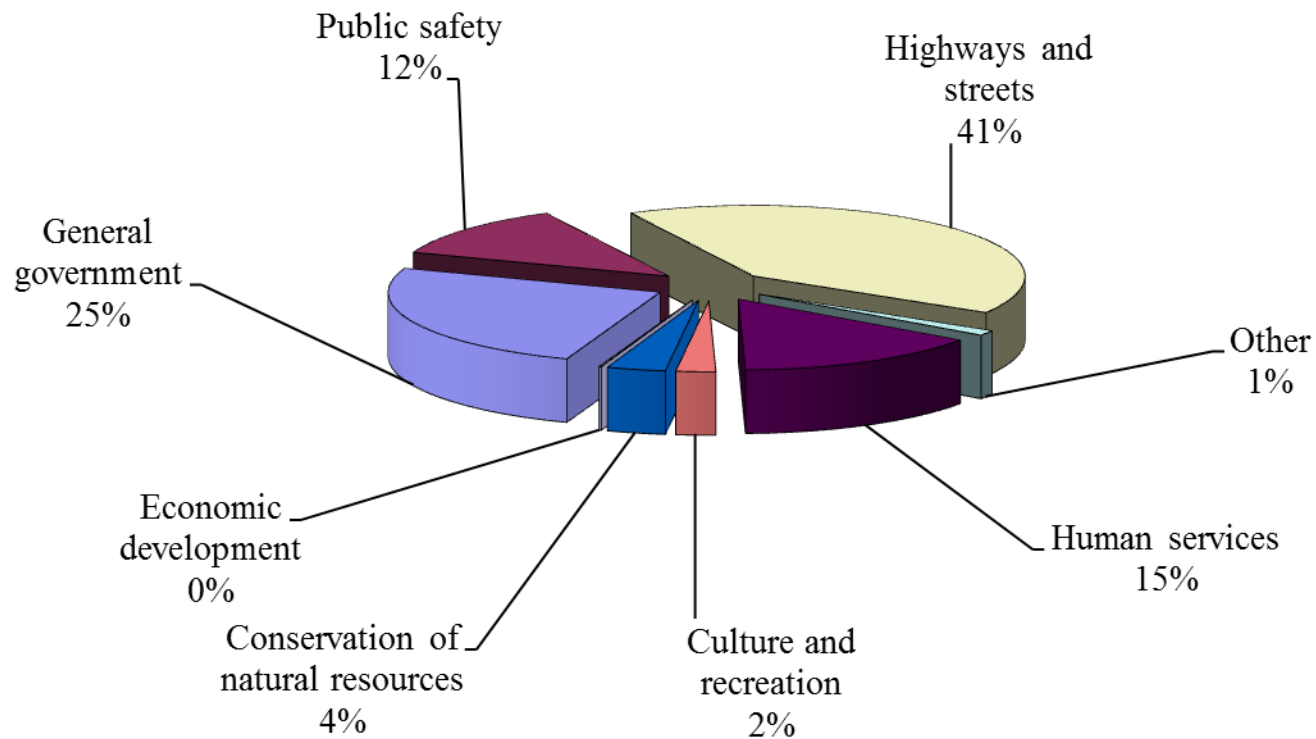
Budgeted Revenue

Where it comes from . . .



Budgeted Expenditures

Where it goes . . .



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
- 2008 - \$349,510
 - 2010 - \$312,827
 - 2012 - \$164,301
 - 2014 - \$106,609
 - 2016 - \$103,319
 - 2018 - \$425,502

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
- 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	2018 Levy	2017 Levy	Increase/ (Decrease)	Authority	2018 Levy	2017 Levy	Increase/ (Decrease)
Kittson County	\$ 3,771,791	\$ 3,803,506	\$ (31,715)	Peatland Twp	\$ 3,240	\$ 1,000	\$ 2,240
Arveson Twp	\$ 14,000	\$ 14,000	\$ -	Pelan Twp	\$ 9,500	\$ 9,500	\$ -
Cannon Twp	\$ 18,500	\$ 18,500	\$ -	Percy Twp	\$ 22,150	\$ 22,150	\$ -
Caribou Twp	\$ 7,688	\$ 7,688	\$ -	Poppleton Twp	\$ 35,000	\$ 35,000	\$ -
Clow Twp	\$ 117,000	\$ 116,500	\$ 500	North Red River Twp	\$ 27,905	\$ 8,000	\$ 19,905
Davis Twp	\$ 120,000	\$ 115,000	\$ 5,000	Richardville Twp	\$ 33,000	\$ 25,000	\$ 8,000
Deerwood Twp	\$ 49,500	\$ 47,000	\$ 2,500	South Red RiverTwp	\$ 26,717	\$ 26,717	\$ -
Donaldson	\$ 31,604	\$ 38,972	\$ (7,368)	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	\$ 456,773	\$ 450,998	\$ 5,775	Skane Twp	\$ 65,626	\$ 65,626	\$ -
Halma	\$ 14,564	\$ 14,308	\$ 256	Spring Brook Twp	\$ 47,800	\$ 47,800	\$ -
Hampden Twp	\$ 55,500	\$ 55,500	\$ -	Svea Twp	\$ 89,000	\$ 78,400	\$ 10,600
Hazelton Twp	\$ 20,100	\$ 20,100	\$ -	Tegner Twp	\$ 75,000	\$ 68,000	\$ 7,000
Hill Twp	\$ 60,000	\$ 60,000	\$ -	Teien Twp	\$ 46,200	\$ 44,900	\$ 1,300
Humboldt	\$ 2,900	\$ 2,672	\$ 228	Thompson Twp	\$ 76,200	\$ 76,200	\$ -
Jupiter Twp	\$ 22,000	\$ 22,000	\$ -	ISD 0356	\$ 119,668	\$ 109,583	\$ 10,085
Karlstad	\$ 230,000	\$ 216,000	\$ 14,000	ISD 0356 MV	\$ 446,528	\$ 359,122	\$ 87,406
Kennedy	\$ 95,871	\$ 95,871	\$ -	ISD 2171	\$ 684,875	\$ 667,221	\$ 17,654
Klondike Twp	\$ 16,000	\$ 8,000	\$ 8,000	ISD 2171 MV	\$ 627,167	\$ 619,193	\$ 7,974
Lake Bronson	\$ 73,791	\$ 73,791	\$ -	ISD 2358	\$ 251,531	\$ 337,246	\$ (85,715)
Lancaster	\$ 98,000	\$ 97,000	\$ 1,000	ISD 2358 MV	\$ 508,659	\$ 454,815	\$ 53,844
McKinley Twp	\$ 7,440	\$ 2,700	\$ 4,740	Joe River Watershed	\$ 107,121	\$ 81,034	\$ 26,087
Norway Twp	\$ 19,278	\$ 19,278	\$ -	Two River Watershed	\$ 919,045	\$ 741,721	\$ 177,324

Area County Tax Rates & Taxes

	2017	2018
• Kittson County	29.227%	26.775%
• Marshall County	26.245%	27.652%
• Red Lake County	39.233%	39.846%
• Polk County	43.711%	44.316%
• Clearwater County	56.899%	53.893%
• Roseau County	54.439%	54.751%
• Beltrami County	61.579%	60.924%
• Pennington County	66.610%	66.906%
• Mahnomen County	70.721%	72.942%

Thank You