

**Carlton County
Board of Commissioners
Truth in Taxation Public Hearing
Tuesday, December 11, 2018**

6:00 p.m.

**Transportation Building Meeting Room
(1630 County Road 61)**

1. Chairperson begins the hearing with references to the individual notices mailed to taxpayers
2. Chairperson reviews the Carlton County Comparison of Levies
3. Chairperson and Board discuss the following:
 - the proposed property tax levy for taxes payable in the year 2019
 - the proposed budget for taxes payable in the year 2019
 - the percentage increase in the property taxes proposed
 - the specific purposes for the property tax increase
4. Chairperson requests comments and questions from the public. You should remind the public that you are only there to address budget issues – not valuation and classification issues.
5. Chairperson acknowledges receipt of any written comments
6. Chairperson announces that the Board will be adopting the 2019 Carlton County Budget and Levy at the December 26, 2018, Adjourned Board Meeting at the Transportation Building Meeting Room.

Property Information

Property ID: 06-510-
 Property: ROLAND RD\CLOQUET MN
 Property Description:
 CITY OF CLOQUET
 Sec:36 Twp: 49.0 Rg:17
 Lot: Blk: Acres .91
 PART OF SW1/4 OF NW1/4 COM AT SW COR OF SD 40
 TH N 457 FT TH E 308 FT TH N 10 FT TH E 394.

The time to provide feedback on PROPOSED LEVIES is NOW
 It is too late to appeal your value without going to Tax Court.

VALUES AND CLASSIFICATION			
Taxes Payable Year		2018	2019
Step 1	Estimated Market Value	216,800	229,900
	Homestead Exclusion	17,728	16,549
	Other Exclusions	0	0
	Taxable Market Value	199,072	213,351
	Class:	RES HMSTD	RES HMSTD
PROPOSED TAX			
Step 2	Property Taxes before credits		3,900.00
	School building bond credit		.00
	Agriculture market value credit		.00
	Other credits		.00
	Property Taxes after credits		3,900.00
Step 3	PROPERTY TAX STATEMENT		
	Coming in 2019		

Proposed Property Taxes and Meetings by Jurisdiction for Your Property			
Contact Information	Meeting Information	Actual 2018	Proposed 2019
State General Tax	No public meeting	.00	.00
Carlton County Carlton County Auditor PO Box 130 Carlton MN 55718-0130 (218) 384-9127 www.co.carlton.mn.us	12/11/18 6:00 p.m. Meeting Room Transportation Bldg 1630 County Road 61	1,674.72	1,788.81
City of Cloquet City Administrator 1307 Cloquet Ave Cloquet MN 55720 (218) 879-3347	12/04/18 7:00 p.m. Council Chambers Cloquet City Hall 1307 Cloquet Ave	224.51	235.60
School District: 94 Voter Approved Levies Other Levies School Superintendent 302 14th St Cloquet MN 55720 (218) 879-6721	12/10/18 6:00 p.m. Board Room Garfield Building 302 14th St	528.00 765.95	573.21 831.68
Special Taxing District Tax Increment Tax Fiscal Disparity Tax		411.82 .00 .00	470.70 .00 .00
Total excluding any special assessments		3,605.00	3,900.00 8.2 %

2019 PROPOSED LEVY

September 24, 2018

Levy To Meet 2019 Budget		27,833,695
2018 Payable Levy		26,635,569
Levy Increase		1,198,126
Percent Increase		4.50%
\$ To Change Levy 1%		266,356
2019 Levy Limit		N/A
Levy Needed from Printout		28,586,098
Less: ARDC	57,662	
RJ FB Use	1,500	
MVR Job Shadow	23,131	
General Operations	117,196	
IT - Software License	25,000	
Attorney Forf Funds	10,000	
Recorder Compliance	1,876	
Building Maintenance	300,000	
Comm & Fam Initiatives	20,500	
E911 Grant Advance	14,220	
Hist Soc Relocation	35,175	
Aquatic Species	11,404	
Human Svc FB Use	364,288	-981,952
Add: Emergency Reserve	100,000	
Law Library	10,000	
Gun Permit Reserve	5,605	
Economic Dev Loan Fund	113,944	229,549
Levy To Meet 2019 Budget		27,833,695

**CARLTON COUNTY
COMPARISON OF LEVIES BY FUND
September 24, 2018**

	2018 Levy	2018 Levy Needs	Fund Balance Change	2018 Proposed Levy	\$ Change	% Change
Revenue	15,086,241	16,288,064	-444,397	15,843,667	757,426	5.02%
Road & Bridge	2,859,195	3,013,492	0	3,013,492	154,297	5.40%
Human Svcs	7,641,051	8,277,504	-364,288	7,913,216	272,165	3.56%
12 Refi 03 & 06 Bonds	589,497	588,510	0	588,510	-987	-0.17%
16 Refi 10 A&B Bonds	459,585	474,810	0	474,810	15,225	100.00%
Economic Development	0	-113,944	113,944	0	0	0.00%
Total	26,635,569	28,528,436	-694,741	27,833,695	1,198,126	4.50%

2019 PROPOSED BUDGET
September 24, 2018

	<u>BUDGETED</u>	<u>BUDGETED</u>	<u>LEVY</u>	<u>USE OF FUND</u>	<u>ACTUAL</u>
<u>DEPARTMENT</u>	<u>EXPENDITURES</u>	<u>REVENUES</u>	<u>ALLOCATION</u>	<u>BALANCE</u>	<u>LEVY</u>
001 BOARD COMMISSIONERS	429,039	1,752,753	-1,323,714	-100,000	-1,223,714
010 RESTORATIVE JUSTICE	230,956	73,338	157,618	1,500	156,118
015 COURT ADMINISTRATOR	201,000	0	201,000	0	201,000
026 LAW LIBRARY	35,000	45,000	-10,000	-10,000	0
040 COUNTY AUDITOR	856,908	925,190	-68,282	0	-68,282
045 MOTOR VEHICLE	320,818	299,000	21,818	23,131	-1,313
055 COUNTY ASSESSOR	582,917	0	582,917	0	582,917
060 GENERAL OPERATIONS	3,793,979	220,498	3,573,481	117,196	3,456,285
065 CNTY COORDINATOR/HR	459,468	4,000	455,468	0	455,468
070 INFO TECHNOLOGY	1,081,541	5,000	1,076,541	25,000	1,051,541
075 GIS	233,190	123,375	109,815	0	109,815
090 COUNTY ATTORNEY	1,058,971	10,000	1,048,971	10,000	1,038,971
095 CTY ATT VICTIM SERVICE	79,095	70,200	8,895	0	8,895
104 COUNTY RECORDER	456,417	280,000	176,417	1,876	174,541
107 COUNTY SURVEYOR	15,000	0	15,000	0	15,000
116 BUILDING MAINTENANCE	1,235,329	38,080	1,197,249	300,000	897,249
120 VETERANS SERVICE	245,765	10,000	235,765	0	235,765
125 CHILD & FAMILY INITIATIVES	240,150	81,178	158,972	20,500	138,472
130 ZONING AND ENV SVCS	351,022	162,284	188,738	0	188,738
200 COUNTY SHERIFF	3,134,720	517,507	2,617,213	-5,605	2,622,818
205 COURT SECURITY	120,337	0	120,337	0	120,337
210 COMMUNICATIONS	1,007,450	113,900	893,550	14,220	879,330
225 COUNTY CORONER	90,000	0	90,000	0	90,000
230 BOAT AND WATER SAFETY	7,099	4,099	3,000	0	3,000
235 SNOWMOBILE SAFETY	4,836	4,836	0	0	0
250 COUNTY JAIL	1,883,489	85,800	1,797,689	0	1,797,689
280 EMERGENCY MANAGEMENT	114,025	22,822	91,203	0	91,203
285 EMERGENCY MEDICAL SERV	87,100	0	87,100	0	87,100
290 ANIMAL CONTROL	50,000	0	50,000	0	50,000
390 TRANSFER STATION	1,475,875	1,507,500	-31,625	0	-31,625
395 WASTE RECYCLING	223,677	230,676	-6,999	0	-6,999
450 COMMUNITY CORRECTIONS	1,988,255	0	1,988,255	0	1,988,255
501 ARROWHEAD LIBRARY	152,490	0	152,490	0	152,490
502 CNTY HISTORICAL SOCIETY	82,175	0	82,175	35,175	47,000
520 PARKS & RECREATION	66,186	20,000	46,186	0	46,186
525 GRANT IN AID TRAILS	203,856	203,856	0	0	0
601 COUNTY FAIR ASSOCIATION	37,750	0	37,750	0	37,750
602 SOIL & WATER	152,715	0	152,715	0	152,715
625 COUNTY EXTENSION OFFICE	418,394	230,101	188,293	0	188,293
630 WEED INSPECTOR	8,198	400	7,798	0	7,798
635 UNREFUNDED GAS TAX	8,000	8,000	0	0	0
640 TIMBER DEVELOPMENT	25,000	25,000	0	0	0
645 RESOURCE DEVELOPMENT	56,520	56,520	0	0	0
680 WATER PLAN	226,619	191,354	35,265	11,404	23,861
690 AIRPORT COMMISSION	1,749,060	1,670,060	79,000	0	79,000
701 RAIL AUTHORITY	300	300	0	0	0
	<u>25,280,691</u>	<u>8,992,627</u>	<u>16,288,064</u>	<u>444,397</u>	<u>15,843,667</u>
300 ROAD AND BRIDGE	15,748,004	12,734,512	3,013,492	0	3,013,492
400 HUMAN SERVICES	21,573,398	13,295,894	8,277,504	364,288	7,913,216
800 DEBT REDEMPTION	1,063,320	0	1,063,320	0	1,063,320
650 FORFEITED TAX	425,636	425,636	0	0	0
001 ECONOMIC DEVELOPMENT	564,803	678,747	-113,944	-113,944	0
	<u>64,655,852</u>	<u>36,127,416</u>	<u>28,528,436</u>	<u>694,741</u>	<u>27,833,695</u>

2019 LEVY COMPARISON BY DEPARTMENT
September 24, 2018

	DEPARTMENT	2018 LEVY	2019 PROP	\$\$\$ CHANGE	% CHANGE	% COUNTY CHANGE
001	BOARD COMMISSIONERS	-1,231,819	-1,223,714	8,105	0.66%	0.03%
010	RESTORATIVE JUSTICE	140,569	156,118	15,549	11.06%	0.06%
015	COURT ADMINISTRATOR	121,000	201,000	80,000	66.12%	0.30%
020	DISTRICT COURT	0	0	0	0.00%	0.00%
026	LAW LIBRARY	0	0	0	0.00%	0.00%
040	COUNTY AUDITOR	149,840	-68,282	-218,122	-145.57%	-0.82%
045	MOTOR VEHICLE	-14,756	-1,313	13,443	91.10%	0.05%
055	COUNTY ASSESSOR	547,726	582,917	35,191	6.42%	0.13%
060	GENERAL OPERATIONS	3,203,672	3,456,285	252,613	7.89%	0.95%
065	COORDINATOR	401,770	455,468	53,698	13.37%	0.20%
070	INFORMATION TECHNOLOGY	969,196	1,051,541	82,345	8.50%	0.31%
075	GIS	119,589	109,815	-9,774	100.00%	-0.04%
090	COUNTY ATTORNEY	1,033,051	1,038,971	5,920	0.57%	0.02%
095	CTY ATT VICTIM SERVICE	6,510	8,895	2,385	36.64%	0.01%
104	COUNTY RECORDER	186,138	174,541	-11,597	-6.23%	-0.04%
107	COUNTY SURVEYOR	15,000	15,000	0	0.00%	0.00%
116	BUILDING MAINTENANCE	747,871	897,249	149,378	19.97%	0.56%
120	VETERANS SERVICE	230,749	235,765	5,016	2.17%	0.02%
125	CHILD & FAMILY INITIATIVES	42,904	138,472	95,568	222.75%	0.36%
130	ZONING AND ENV SVCS	214,453	188,738	-25,715	-11.99%	-0.10%
225	CORONER	88,000	90,000	2,000	2.27%	0.01%
390	TRANSFER STATION	-55,972	-31,625	24,347	43.50%	0.09%
395	WASTE RECYCLING	742	-6,999	-7,741	-1043.26%	-0.03%
520	PARKS AND RECREATION	52,461	46,186	-6,275	-11.96%	-0.02%
525	GRANT IN AID TRAILS	0	0	0	0.00%	0.00%
625	COUNTY EXTENSION OFFICE	187,712	188,293	581	0.00%	0.00%
630	WEED INSPECTOR	7,593	7,798	205	2.70%	0.00%
635	UNREFUNDED GAS TAX	0	0	0	0.00%	0.00%
640	TIMBER DEVELOPMENT	0	0	0	0.00%	0.00%
645	RESOURCE DEVELOPMENT	0	0	0	0.00%	0.00%
680	WATER PLAN	52,255	23,861	-28,394	-54.34%	-0.11%
690	AIRPORT COMMISSION	75,561	79,000	3,439	4.55%	0.01%
701	RAIL AUTHORITY	2,800	0	-2,800	100.00%	-0.01%
		<u>7,294,615</u>	<u>7,813,980</u>	<u>519,365</u>	<u>7.12%</u>	<u>1.95%</u>
200	COUNTY SHERIFF	2,497,405	2,622,818	125,413	5.02%	0.47%
205	COURT SECURITY	117,210	120,337	3,127	2.67%	0.01%
210	COMMUNICATIONS	865,637	879,330	13,693	1.58%	0.05%
230	BOAT AND WATER SAFETY	3,000	3,000	0	0.00%	0.00%
235	SNOWMOBILE SAFETY	0	0	0	0.00%	0.00%
250	COUNTY JAIL	1,771,954	1,797,689	25,735	1.45%	0.10%
280	EMERGENCY MANAGEMENT	99,740	91,203	-8,537	-8.56%	-0.03%
		<u>5,354,946</u>	<u>5,514,377</u>	<u>159,431</u>	<u>2.98%</u>	<u>0.60%</u>
285	EMS (AMBULANCE)	85,350	87,100	1,750	2.05%	0.01%
290	ANIMAL CONTROL	30,000	50,000	20,000	66.67%	0.08%
450	CORRECTIONS	1,931,375	1,988,255	56,880	2.95%	0.21%
501	COUNTY LIBRARY	152,490	152,490	0	0.00%	0.00%
502	HISTORICAL SOCIETY	47,000	47,000	0	0.00%	0.00%
601	COUNTY FAIR	37,750	37,750	0	0.00%	0.00%
602	SOIL & WATER	152,715	152,715	0	0.00%	0.00%
		<u>2,436,680</u>	<u>2,515,310</u>	<u>78,630</u>	<u>3.23%</u>	<u>0.30%</u>
01	REVENUE SUBTOTAL	15,086,241	15,843,667	757,426	5.02%	2.84%
300	ROAD AND BRIDGE	2,859,195	3,013,492	154,297	5.40%	0.58%
400	PUBLIC HLTH & HUMAN SVCS	7,641,051	7,913,216	272,165	3.56%	1.02%
800	DEBT REDEMPTION	1,049,082	1,063,320	14,238	1.36%	0.05%
650	FORFEITED TAX	0	0	0	0.00%	0.00%
001	ECONOMIC DEVELOPMENT	0	0	0	0.00%	0.00%
		<u>26,635,569</u>	<u>27,833,695</u>	<u>1,198,126</u>	<u>4.50%</u>	<u>4.50%</u>

ECONOMIC FACTORS AND THE 2018 BUDGET AND LEVY

Carlton County's elected and appointed officials considered many factors when setting the proposed 2018 budget and levy.

General Wage Increase 3%

Health Insurance Increase 10%

\$105,445 for additional or changes to positions in the Revenue Fund

\$80,000 for additional CHIPS legal services

\$200,000 increase in projected interest income

\$80,000 for additional maintenance/service costs in IT offices

\$150,000 for additional building maintenance costs

Increase of 4.50% for property taxes to be levied in 2019

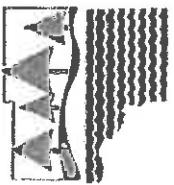
In addition, several utility companies (Enbridge Energy, Great Lakes Gas, Lake Country, Minnesota Energy Resources, Northern Natural Gas, and BNSF Railway), have filed appeals (with the Mn Department of Revenue) of their property tax valuations; some going back as far as 2009. At this time, because the outcome of the appeal process is not known, the County Board has not taken any specific action in relation to these tax court appeals.

2019 Proposed Levy Survey

Instructions:
 > Verify and correct final pay 2018 levy amounts in columns (1) and (4)
 > Input proposed pay 2019 levy amounts in columns (2) and (5)
 > If prompted, please verify changes by typing 'ok' in column P
 Note: Final certified pay 2019 levy amounts will be entered in January 2019.
 Round to nearest dollar

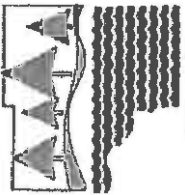
COUNTY CODE	CITY/TOWN CODE	SCHOOL CODE	SPECIAL CODE	OBJ CODE	OBJ TYPE	NAME	(1) NTC FINAL PAY 2018	(2) NTC PROPOSED PAY 2019	(3) PERCENT CHANGE	(4) REF MV FINAL PAY 2018	(5) REF MV PROPOSED PAY 2019	PERCENT CHANGE
09	0000	0000	000	717	County	CARLTON COUNTY	26,635,569	27,833,695	4.5%	0	0	
09	0300	0000	000	727	City	BARNUM CITY OF	186,538	194,000	4.0%	0	0	
09	0400	0000	000	727	City	CARLTON CITY OF	408,660	425,224	4.1%	0	0	
09	0500	0000	000	727	City	CLOQUET CITY OF	3,037,500	3,037,500	1.0%	0	0	
09	0600	0000	000	727	City	CROMWELL CITY OF	122,623	135,341	10.4%	0	0	
09	1000	0000	000	727	City	KETTLE RIVER CITY OF	106,983	104,858	-1.4%	0	0	
09	1200	0000	000	727	City	MOOSE LAKE CITY OF	574,577	618,459	7.6%	0	0	
09	1500	0000	000	727	City	SCANLON CITY OF	255,533	287,851	12.6%	0	0	
09	1700	0000	000	727	City	WIRENSHALL CITY OF	125,569	130,582	4.0%	0	0	
09	1800	0000	000	727	City	WRIGHT CITY OF	39,000	39,000	0.0%	0	0	
09	0001	0000	000	737	Township	ATKINSON TOWN OF	29,500	30,000	1.7%	0	0	
09	0002	0000	000	737	Township	AUTUMBA TOWN OF	120,000	120,000	0.0%	0	0	
09	0003	0000	000	737	Township	BARNUM TOWN OF	35,450	35,450	0.0%	0	0	
09	0004	0000	000	737	Township	BESSEMAN TOWN OF	85,000	88,000	3.5%	0	0	
09	0005	0000	000	737	Township	BLACKHOOF TOWN OF	40,100	40,800	1.8%	0	0	
09	0006	0000	000	737	Township	CLEAR CREEK TWP (UNORG)	31,000	31,500	1.6%	0	0	
09	0007	0000	000	737	Township	CORONA TWP (UNORG)	77,400	80,400	3.9%	0	0	
09	0008	0000	000	737	Township	EAGLE TOWN OF	66,000	66,000	0.0%	0	0	
09	0009	0000	000	737	Township	HOI YOKE TOWN OF	42,500	42,500	0.0%	0	0	
09	0010	0000	000	737	Township	KALEVALA TOWN OF	40,000	40,000	0.0%	0	0	
09	0012	0000	000	737	Township	LAKEVIEW TOWN OF	115,000	130,000	13.0%	0	0	
09	0013	0000	000	737	Township	MAHTOWA TOWN OF	139,088	145,000	4.3%	0	0	
09	0014	0000	000	737	Township	MOOSE LAKE TOWN OF	12,300	12,500	1.6%	0	0	
09	0016	0000	000	737	Township	PERCH LAKE TOWN OF	34,500	35,500	2.9%	0	0	
09	0017	0000	000	737	Township	PROGRESS TWP (UNORG)	51,217	52,500	2.5%	0	0	
09	0018	0000	000	737	Township	RED CLOVER TWP (UNORG)	56,000	57,000	1.8%	0	0	
09	0019	0000	000	737	Township	SAWYER TWP (UNORG)	96,000	96,000	0.0%	0	0	
09	0020	0000	000	737	Township	SILVER BROOK TOWN OF	44,900	54,400	21.2%	0	0	
09	0021	0000	000	737	Township	SKELTON TOWN OF	38,400	38,400	0.0%	0	0	
09	0022	0000	000	737	Township	SPLIT ROCK TOWN OF	1,505,054	1,550,254	3.0%	0	0	
09	0024	0000	000	737	Township	THOMSON TOWN OF	847,000	947,000	11.8%	0	0	
09	0025	0000	000	737	Township	TWIN LAKES TOWN OF	400,411	411,348	2.7%	0	0	
09	0000	0091	000	757	School	WRENSHALL TOWN OF	62,000	62,000	0.0%	345,180	321,818	-6.8%
09	0000	0093	000	757	School	IND SCHOOL DIST 0081	543,009	1,017,706	87.3%	684,429	747,560	7.7%
09	0000	0094	000	757	School	IND SCHOOL DIST 0093	5,138,668	5,448,003	6.0%	1,453,235	1,510,703	4.0%
09	0000	0095	000	757	School	IND SCHOOL DIST 0095	578,684	487,473	-15.9%	162,174	229,522	41.5%
09	0000	0097	000	757	School	IND SCHOOL DIST 0097	1,308,990	1,229,946	-6.0%	273,301	364,188	33.3%
09	0000	0099	000	757	School	IND SCHOOL DIST 0099	1,121,917	1,341,271	19.6%	872,190	885,497	1.5%
09	0000	0100	000	757	School	IND SCHOOL DIST 0100	821,554	839,778	2.9%	384,064	344,767	-10.2%
09	0000	0000	055	777	Special	CLOQUET AREA FIRE DISTRICT (AMBULANCE)	308,000	339,000	10.1%	0	0	
09	0000	0000	219	777	Special	MOOSE LAKE COMMUNITY HOSPITAL DISTRICT	500,000	500,000	0.0%	0	0	
09	0000	0000	267	777	Special	CLOQUET AREA FIRE DISTRICT (FIRE)	2,156,100	2,386,075	10.7%	0	0	
09	0000	0000	405	777	Special	MOOSE LAKE-WINEMERE SANITARY SEWER	89,284	89,284	0.0%	0	0	
09	0000	0000	527	777	Special	MOOSE LAKE FIRE PROTECTION DISTRICT	166,490	174,814	5.0%	0	0	
09	0000	0000	571	777	Special	NW CARLTON CO AMBUL DIS	47,500	47,500	5.6%	0	0	
09	0000	0000	599	777	Special	BIG LAKE AREA SANITARY DIS	47,841	42,944	-9.9%	0	0	
Add any new districts below												

Summary Totals	(1) NTC FINAL PAY 2018	(2) NTC PROPOSED PAY 2019	(3) PERCENT CHANGE	(4) REF MV FINAL PAY 2018	(5) REF MV PROPOSED PAY 2019	PERCENT CHANGE
County	26,635,569	27,833,695	4.5%	0	0	
Cities	4,847,410	4,994,332	4.0%	0	0	
Townships	3,752,409	4,099,792	4.1%	0	0	
School Districts	9,713,833	10,574,924	10.8%	4,184,573	4,404,055	
Special Taxing Districts	3,312,515	3,579,817	8.4%	0	0	
All Jurisdictions Total	48,261,736	51,082,960	10.6%	4,184,573	4,404,055	



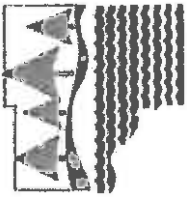
14 Reasons Your Property Taxes Might Go Up (or Down)

- The market value of a property may change.
- The market value of other properties in your taxing district may change, shifting taxes from one property to another.
- The State General property tax may change.
- The City budget & levy may change.
- The Township budget & levy may change.



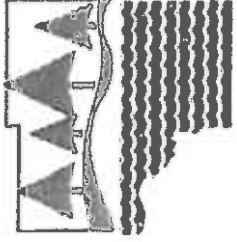
14 Reasons continued

- The County budget and levy may change.
- The School District's budget & levy may change.
- A Special District's budget & levy may change.
- Special Assessments may be added to your property tax bill.



14 Reasons continued

- Voters may have approved a school, city/township, county, or special district referendum.
- Federal and State mandates may have changed.
- Aid and Revenue from the state and federal governments may have changed.
- The State Legislature may have changed the portion of the tax base paid by different types of properties.
- Other State Law changes may adjust the tax base.



**OF THE 14 REASONS YOUR
PROPERTY TAXES MIGHT GO UP
OR DOWN, THE COUNTY BOARD
HAS DISCRETION OVER ONLY
ITS BUDGET AND LEVY.**