

Aitkin County Board of Commissioners Board Meeting Attendance Record

Date: August 13, 2024

Name	Please check the boxes that apply		
	Aitkin County Citizen	Aitkin County Employee	Company Representative – Please list
Sarah Pratt		✓	
Paula Arimborgu		✓	
Army Wyant	✓		Aitkin County CARE, Inc.
Athena Dunham	✓		Aitkin County CARE Inc.
Loni Nutting	✓		Aitkin County CARE Inc.
Liz Smith		✓	ACHHS
Don Smith	✓		Aitkin Public School
Karen Pixson	✓		Petry's By The Lake
Ziva Seybold	✓		McGregor School Health & Wellness
Cheryl Meld	✓		McGregor School Health & Wellness

Aitkin County Board of Commissioners Board Meeting Attendance Record

Date: _____

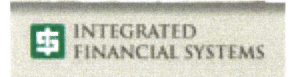
Name	Please check the boxes that apply		
	Aitkin County Citizen	Aitkin County Employee	Company Representative – Please list
Brandon Conratti	Yes	No	1865 Roadside convenener
Dave McMillan	Yes	Yes	LLCC
Jessie Schram	✓		Aitkin Age

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USER-SELECTED BUDGET REPORT

Page 1

Options: 1 = Budget Amount, 2 = Yearly Amount, 3 = Dashed Lines, 4 = Estimated Annual

Page Break Option:

1

1 - Page Break by FUND

2 - Page Break by DEPT

3 - Page Break by PROGRAM

4 - Page Break by SERVICE

Column Selection: 1

1

0

0

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Column
Headings:

ADOPTED
2024

PROPOSED
2025

Line Spacing:

1

1 - Single Spaced

2 - Double Spaced

Year:

Months:

Print Subtotal By FUND

Y

Print Subtotal By DEPT

Y

Print Subtotal By PROGRAM

N

Print Subtotal By SERVICE

N

Print Subtotal By Object Range

N

Report Basis 1

1 - Cash

2 - Modified Accrual

3 - Full Accrual

Include on the Report:

1

1 - All G/L Accounts

2 - Only G/L Accounts with Budget
Amts.

3 - Only G/L Accounts without Budget
Amts.

4 - Only Budget Accounts with zero
Amts.

5 - Only Active G/L Accounts

Include Zero Dollar Accts:

N

Round Amounts:

Y

Save Report:

N

Comment:

FUND

Range From 1

Thru 1

DEPT

Range From 200

Thru 254

I Include/eXclude

280

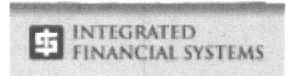
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USER-SELECTED BUDGET REPORT



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01 FUND General Fund

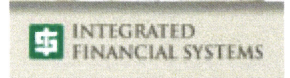
Report Basis: Cash

Account Number	Account Description	ADOPTED 2024	PROPOSED 2025
200 DEPT Enforcement			
01-200-000-0000-5307	Police State Aid-State Shared Revenue	145,000 -	175,000 -
01-200-000-0000-5308	Police Officer Training	15,000 -	15,000 -
01-200-000-0000-5310	State Grants-OT Grant	68,138 -	0
01-200-000-0000-5422	COPS Grant - Federal Revenue	0	125,000 -
01-200-000-0000-5506	AIS Enforcement Reimbursement	40,000 -	40,000 -
01-200-000-0000-5530	County Sheriff Fees	9,000 -	9,000 -
01-200-000-0000-5532	County Sheriff Mileage	9,000 -	9,000 -
01-200-000-0000-5533	Alarm System	2,500 -	2,500 -
01-200-000-0000-5613	Cost Of Restitution	4,500 -	4,500 -
01-200-000-0000-5840	Misc Receipts	140,000 -	100,000 -
01-200-000-0000-5861	Insurance Proceeds/Reimbursements	46,000 -	46,000 -
01-200-000-0000-5920	Sales of Capital Assets/Auction Proceeds	5,000 -	5,000 -
01-200-000-0000-6101	Salaries-Full Time	1,594,859	1,707,474
01-200-000-0000-6108	Meals Reimbursed (Taxable)	100	100
01-200-000-0000-6109	Overtime-Salaries	108,000	50,000
01-200-000-0000-6110	Holiday Pay	60,000	0
01-200-000-0000-6124	Medicare-Employer 1.45%	25,561	25,483
01-200-000-0000-6148	Employer Deduct Contribution-HSA	50,680	59,220
01-200-000-0000-6150	Health Insurance-Employer	276,548	267,845
01-200-000-0000-6152	Life Insurance-Employer	1,617	2,091
01-200-000-0000-6154	Long Term Disability-Employer	4,277	4,344
01-200-000-0000-6157	Retiree Health	7,169	22,175
01-200-000-0000-6159	PERA	283,073	271,081
01-200-000-0000-6165	Fica-Employer 6.20%	17,599	10,969
01-200-000-0000-6169	MNDP IN LIEU OF HEALTH INS	9,800	0
01-200-000-0000-6171	Workers Compensation	26,528	31,108
01-200-000-0000-6180	Clothing Allowance	7,000	7,000
01-200-000-0000-6205	Postage	1,800	2,000
01-200-000-0000-6220	Telephone	23,000	26,000
01-200-000-0000-6230	Printing, Publishing & Adv	600	600
01-200-000-0000-6240	Membership/Dues/Association Fees	5,000	6,000
01-200-000-0000-6241	Registration Fee	500	500
01-200-000-0000-6260	Professional Consulting	10,000	10,000
01-200-000-0000-6272	Physical Examinations	1,500	1,500
01-200-000-0000-6302	Vehicle Maintenance	48,000	50,000
01-200-000-0000-6335	Gas/Vehicle Fuel Charges	140,000	140,000

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01 FUND General Fund

Report Basis: Cash

		ADOPTED	PROPOSED
		2024	2025
Account Number	Account Description		
01-200-000-0000-6342	Office Equipment Rental/Contracts	2,050	2,200
01-200-000-0000-6352	Insurance	84,989	93,487
01-200-000-0000-6359	Wrecker Service	5,000	5,000
01-200-000-0000-6360	Services, Labor, Contracts	45,000	75,000
01-200-000-0000-6374	Auto & Trailer License	100	100
01-200-000-0000-6405	Office Supplies	8,500	8,500
01-200-000-0000-6460	Deputy Supplies	15,000	15,000
01-200-000-0000-6610	Equipment & Radios	50,000	50,000
01-200-000-0000-6620	Auto, Trailers, Snowmobiles, ATV	120,000	150,000
01-200-000-0000-6630	Miscellaneous Capital Expense	10,000	10,000
01-200-003-0000-6241	Registration Fee	8,000	8,000
01-200-003-0000-6330	Transportation/Travel/Parking	500	500
01-200-003-0000-6332	Hotel / Motel Lodging	2,000	2,000
01-200-003-0000-6335	Gas/Vehicle Fuel Charges	200	200
01-200-003-0000-6339	Meals (Overnight)	500	500
01-200-019-0000-5760	Canine Donations	100 -	100 -
01-200-019-0000-6240	Membership/Dues/Association Fees	100	100
01-200-019-0000-6332	Hotel / Motel Lodging	300	300
01-200-019-0000-6352	Insurance-Vehicles/Equipment/Liability	1,000	1,000
01-200-019-0000-6360	Services, Labor, Contracts	3,000	3,000
01-200-019-0000-6405	Office Supplies	1,000	1,000
01-200-019-0000-6460	Deputy Supplies	1,500	1,500
01-200-200-0000-5310	F-VCET P07 Grant	181,806 -	164,000 -
01-200-200-0000-6101	Salaries-Full Time	50,450	53,188
01-200-200-0000-6124	Medicare Employer	732	771
01-200-200-0000-6148	Employer Deduct Contribution-HSA	2,260	2,260
01-200-200-0000-6150	Health Insurance Employer	9,455	9,307
01-200-200-0000-6152	Life Insurance-Employer	102	102
01-200-200-0000-6154	Long Term Disability-Employer	139	146
01-200-200-0000-6159	PERA CO-OR	3,784	3,989
01-200-200-0000-6165	Fica-Employer	3,128	3,298
01-200-200-0000-6800	VCET Program Expenditures	111,756	96,569
DEPT 200	Enforcement	Revenue 666,044 -	695,100 -
		Expend. 3,243,756	3,292,507
		Net 2,577,712	2,597,407

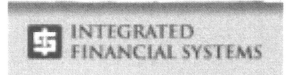
202 DEPT Boat & Water

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01 FUND General Fund

Aitkin County

USER-SELECTED BUDGET REPORT



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Report Basis: Cash

		ADOPTED	PROPOSED
		2024	2025
<u>Account Number</u>	<u>Account Description</u>		
01-202-000-0000-5310	State Grants-B & W Ppl (OT)	5,500 -	5,500 -
01-202-000-0000-5315	Boat & Water State Grant	25,113 -	36,040 -
01-202-000-0000-5840	Misc Receipts	0	100 -
01-202-000-0000-6101	Salaries-Full Time	68,183	70,552
01-202-000-0000-6102	Salaries-Part Time	0	33,211
01-202-000-0000-6109	Overtime-Salaries	5,000	5,000
01-202-000-0000-6110	Holiday Pay	741	0
01-202-000-0000-6124	Medicare-Employer 1.45%	989	1,578
01-202-000-0000-6148	Employer Deduct Contribution-HSA	0	2,645
01-202-000-0000-6150	Health Insurance-Employer	9,769	14,072
01-202-000-0000-6152	Life Insurance-Employer	55	98
01-202-000-0000-6154	Long Term Disability-Employer	101	194
01-202-000-0000-6156	ID Theft Protection	74	148
01-202-000-0000-6159	PERA	6,699	12,524
01-202-000-0000-6165	Fica-Employer 6.20%	2,036	2,121
01-202-000-0000-6171	Workers Compensation	362	1,210
01-202-000-0000-6180	Clothing Allowance	800	1,000
01-202-000-0000-6220	Telephone	400	1,000
01-202-000-0000-6230	Printing, Publishing & Adv	150	150
01-202-000-0000-6254	Utilities-Gas and Electric	300	300
01-202-000-0000-6302	B&W Maintenance	4,000	3,000
01-202-000-0000-6335	Gas/Vehicle Fuel Charges	8,000	10,000
01-202-000-0000-6352	Insurance	2,321	2,860
01-202-000-0000-6360	Services, Labor, Contracts	1,500	1,500
01-202-000-0000-6374	Auto & Trailer License	150	150
01-202-000-0000-6405	Office Supplies	350	500
01-202-000-0000-6462	Sheriff Field Supplies	3,000	3,000
01-202-000-0000-6480	Small Furniture/Equipment	0	2,000
01-202-000-0000-6620	Auto, Trailers, Snowmobiles, ATV	20,000	20,000
DEPT 202	Boat & Water		
	Revenue	30,613 -	41,640 -
	Expend.	134,980	188,813
	Net	104,367	147,173
203	DEPT Snowmobile		
01-203-000-0000-5315	Snowmobile State Grant	6,070 -	6,070 -
01-203-000-0000-5840	Misc Receipts	30 -	30 -
01-203-000-0000-6101	Salaries-Full Time	25,620	49,080

Aitkin County

USER-SELECTED BUDGET REPORT

01 FUND General Fund

Report Basis: Cash

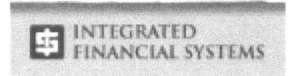
		ADOPTED	PROPOSED
		2024	2025
Account Number	Account Description		
01-203-000-0000-6109	Overtime-Salaries	400	400
01-203-000-0000-6110	Holiday Pay	865	865
01-203-000-0000-6124	Medicare-Employer 1.45%	372	712
01-203-000-0000-6148	Employer Deduct Contribution-HSA	0	1,840
01-203-000-0000-6150	Health Insurance-Employer	6,796	9,789
01-203-000-0000-6152	Life Insurance-Employer	34	68
01-203-000-0000-6154	Long Term Disability-Employer	71	135
01-203-000-0000-6156	ID Theft Protection	51	102
01-203-000-0000-6159	PERA 14.4%	4,660	8,712
01-203-000-0000-6171	Workers Compensation	400	842
01-203-000-0000-6180	Clothing Allowance	300	300
01-203-000-0000-6220	Telephone	400	800
01-203-000-0000-6302	Vehicle Maintenance	3,000	4,000
01-203-000-0000-6335	Gas/Vehicle Fuel Charges	3,600	4,000
01-203-000-0000-6360	Services, Labor, Contracts	500	500
01-203-000-0000-6374	Auto & Trailer License	30	30
01-203-000-0000-6462	Sheriff Field Supplies	200	200
01-203-000-0000-6480	Trailers/Snowmobile - Under \$5000	4,000	4,000
DEPT 203	Snowmobile		
	Revenue	6,100 -	6,100 -
	Expend.	51,299	86,375
	Net	45,199	80,275
204	DEPT ATV		
01-204-000-0000-5315	ATV State Grant	11,134 -	11,134 -
01-204-000-0000-6101	Salaries-Full Time	14,412	27,607
01-204-000-0000-6109	Overtime-Salaries	2,100	2,100
01-204-000-0000-6110	Holiday Pay	741	800
01-204-000-0000-6124	Medicare-Employer 1.45%	201	400
01-204-000-0000-6148	Employer Deduct Contribution-HSA	0	1,035
01-204-000-0000-6150	Health Insurance-Employer	3,823	5,506
01-204-000-0000-6152	Life Insurance-Employer	20	38
01-204-000-0000-6154	Long Term Disability-Employer	71	76
01-204-000-0000-6159	PERA	2,622	4,901
01-204-000-0000-6171	Workers Compensation	249	474
01-204-000-0000-6220	Telephone	165	350
01-204-000-0000-6302	Vehicle Maintenance	2,000	2,000
01-204-000-0000-6335	Gas/Vehicle Fuel Charges	2,000	3,000

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01 FUND General Fund

Aitkin County

USER-SELECTED BUDGET REPORT



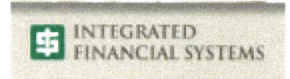
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Report Basis: Cash

			ADOPTED	PROPOSED
			2024	2025
	<u>Account Number</u>	<u>Account Description</u>		
	01-204-000-0000-6360	Services, Labor, Contracts	750	750
	01-204-000-0000-6374	Auto & Trailer License	50	50
	01-204-000-0000-6462	Sheriff Field Supplies	400	400
DEPT	204	ATV		
		Revenue	11,134 -	11,134 -
		Expend.	29,604	49,487
		Net	18,470	38,353
252	DEPT	Corrections		
	01-252-000-0000-5530	Corrections Fees	9,000 -	9,000 -
	01-252-000-0000-5532	Transport Inmates	3,000 -	3,000 -
	01-252-000-0000-5535	Board Of Prisoners	80,000 -	80,000 -
	01-252-000-0000-5536	Inmate Medical (Boarding)	4,000 -	4,000 -
	01-252-000-0000-5541	Pay To Stay Incountry Boarding Mn641	30,000 -	30,000 -
	01-252-000-0000-5840	Misc Receipts	2,000 -	2,000 -
	01-252-000-0000-5861	Medical Co Pay From Inmates	1,500 -	1,500 -
	01-252-000-0000-6101	Salaries-Full Time	1,770,394	2,078,673
	01-252-000-0000-6109	Overtime-Salaries	82,500	50,000
	01-252-000-0000-6110	Holiday Pay	60,000	0
	01-252-000-0000-6124	Medicare-Employer 1.45%	27,737	30,866
	01-252-000-0000-6148	Employer Deduct Contribution-HSA	15,386	20,716
	01-252-000-0000-6150	Health Insurance-Employer	388,457	406,177
	01-252-000-0000-6152	Life Insurance-Employer	1,981	3,070
	01-252-000-0000-6154	Long Term Disability-Employer	4,369	4,990
	01-252-000-0000-6159	PERA	165,166	182,983
	01-252-000-0000-6165	Fica-Employer 6.20%	114,483	127,655
	01-252-000-0000-6168	NACO Deferred Comp ER in Lieu Hea	19,000	0
	01-252-000-0000-6171	Workers Compensation	17,372	25,926
	01-252-000-0000-6172	Unemployment Compensation	1,100	1,200
	01-252-000-0000-6180	Clothing Allowance	4,000	4,000
	01-252-000-0000-6220	Telephone	3,000	3,000
	01-252-000-0000-6230	Printing, Publishing & Adv	500	500
	01-252-000-0000-6254	Utilities-Gas and Electric	150,000	150,000
	01-252-000-0000-6260	Prof Counseling - Inmates	500	500
	01-252-000-0000-6262	Contract Service or Medical Service	300,000	200,000
	01-252-000-0000-6272	Physical Examinations	1,000	500
	01-252-000-0000-6302	Vehicle Maintenance	4,000	4,000
	01-252-000-0000-6330	Prisoner Transportation & Travel	6,000	6,000

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01 FUND General Fund

Report Basis: Cash

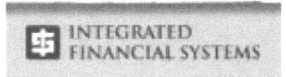
		ADOPTED	PROPOSED
		2024	2025
Account Number	Account Description		
01-252-000-0000-6335	Gas/Vehicle Fuel Charges	500	500
01-252-000-0000-6342	Tower Lease and Rental/Contracts	6,500	6,500
01-252-000-0000-6360	Services, Labor, Contracts	66,000	60,000
01-252-000-0000-6374	Auto & Trailer License	50	50
01-252-000-0000-6405	Office Supplies	8,000	6,000
01-252-000-0000-6418	Groceries	130,000	130,000
01-252-000-0000-6420	Food Service Supplies	3,500	2,500
01-252-000-0000-6421	Laundry Supplies	500	500
01-252-000-0000-6422	Janitorial Supplies	30,000	25,000
01-252-000-0000-6430	Medical Expense/Supplies - Inmates	65,000	65,000
01-252-000-0000-6461	Jail Supplies	3,000	2,000
01-252-000-0000-6465	Inmate Supplies	6,300	4,000
01-252-000-0000-6480	Small Furniture/Equipment	0	3,000
01-252-000-0000-6570	Motor Fuel & Lubricants	500	500
01-252-000-0000-6590	Repair & Maintenance Supplies	15,000	18,000
01-252-000-0000-6605	Building & Structure Related Expendit	2,500	3,000
01-252-000-0000-6625	Capital - Office & Other Equipment	3,000	0
01-252-003-0000-6241	School Registration Fee	2,500	2,500
01-252-003-0000-6330	School Transportation/Travel/Parking	300	300
01-252-003-0000-6332	School Hotel / Motel Lodging	2,000	2,000
01-252-003-0000-6335	Gas/Vehicle Fuel Charges	300	300
01-252-003-0000-6339	Meals (Overnight)	500	500
DEPT 252	Corrections	Revenue 129,500 -	129,500 -
		Expend. 3,482,895	3,632,906
		Net 3,353,395	3,503,406
253	DEPT Sentence to Serve		
01-253-000-0000-5315	State Grant Funding	37,000 -	37,000 -
01-253-000-0000-5760	Donations	1,000 -	1,000 -
01-253-000-0000-6101	Salaries-Full Time	90,833	102,043
01-253-000-0000-6109	Overtime-Salaries	1,500	1,500
01-253-000-0000-6124	Medicare-Employer 1.45%	1,339	1,501
01-253-000-0000-6148	Employer Deduct Contribution-HSA	1,304	1,304
01-253-000-0000-6150	Health Insurance-Employer	23,215	23,324
01-253-000-0000-6152	Life Insurance-Employer	143	143
01-253-000-0000-6154	Long Term Disability-Employer	250	281
01-253-000-0000-6159	PERA	8,060	9,041

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01 FUND General Fund

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Report Basis: Cash

		ADOPTED	PROPOSED
		2024	2025
Account Number	Account Description		
01-253-000-0000-6165	Fica-Employer	5,725	6,420
01-253-000-0000-6171	Workers Compensation	2,255	2,526
01-253-000-0000-6220	Telephone	400	500
01-253-000-0000-6302	Vehicle Maintenance	3,000	3,000
01-253-000-0000-6330	Transportation/Travel/Parking (Own At	250	250
01-253-000-0000-6332	Hotel / Motel Lodging	250	250
01-253-000-0000-6335	Gas/Vehicle Fuel Charges	5,000	5,000
01-253-000-0000-6339	Meals (Overnight)	100	100
01-253-000-0000-6352	Insurance	2,437	2,300
01-253-000-0000-6374	Auto & Trailer License	75	75
01-253-000-0000-6415	Operational Supplies	4,000	4,000
01-253-000-0000-6464	STS Supplies	2,000	1,000
01-253-000-0000-6590	Repair & Maintenance Supplies	1,000	1,000
DEPT 253	Sentence to Serve		
	Revenue	38,000 -	38,000 -
	Expend.	153,136	165,558
	Net	115,136	127,558
280	DEPT Emergency Management		
01-280-000-0000-5390	Emergency Service State Grant	19,276 -	19,276 -
01-280-000-0000-6101	Salaries-Full Time	36,897	46,349
01-280-000-0000-6124	Medicare-Employer 1.45%	535	543
01-280-000-0000-6148	Employer Deduct Contribution-HSA	1,130	1,130
01-280-000-0000-6150	Health Insurance-Employer	4,728	5,200
01-280-000-0000-6152	Life Insurance-Employer	51	51
01-280-000-0000-6154	Long Term Disability-Employer	101	107
01-280-000-0000-6159	PERA 14.4%	3,228	3,693
01-280-000-0000-6165	Fica-Employer 6.20%	2,287	2,429
01-280-000-0000-6171	Workers Compensation	0	720
01-280-000-0000-6240	Membership/Dues/Association Fees	500	500
01-280-000-0000-6330	Transportation/Travel/Parking	400	400
01-280-000-0000-6352	Insurance	382	385
01-280-000-0000-6360	Services, Labor, Contracts	500	500
01-280-000-0000-6405	Office Supplies	500	500
01-280-000-0000-6460	Deputy Supplies	3,100	3,000
01-280-003-0000-6241	Registration Fee	500	500
01-280-003-0000-6330	Transportation/Travel/Parking	0	500
01-280-003-0000-6332	Hotel / Motel Lodging	1,000	1,000

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8/13/24

8:30AM

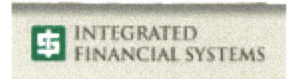
01

FUND

General Fund

Aitkin County

USER-SELECTED BUDGET REPORT



Page 9

Report Basis: Cash

			ADOPTED	PROPOSED
			2024	2025
	<u>Account Number</u>	<u>Account Description</u>		
	01-280-003-0000-6339	Meals (Overnight)	300	300
DEPT	280	Emergency Management	Revenue	19,276 -
			19,276 -	19,276 -
			Expend.	56,139
			56,139	67,807
			Net	36,863
			36,863	48,531
FUND	01	General Fund	Revenue	900,667 -
			900,667 -	940,750 -
			Expend.	7,151,809
			7,151,809	7,483,453
			Net	6,251,142
			6,251,142	6,542,703
Final Totals			Revenue	900,667 -
			900,667 -	940,750 -
			Expend.	7,151,809
			7,151,809	7,483,453
			Net	6,251,142
			6,251,142	6,542,703



Board of County Commissioners Agenda Request

105
Agenda Item #

Requested Meeting Date: August 14, 2024

Title of Item: LG220 Application for Exempt Permit - Ruffed Grouse Society Aitkin Chapter

<input checked="" type="checkbox"/> REGULAR AGENDA <input type="checkbox"/> CONSENT AGENDA <input type="checkbox"/> INFORMATION ONLY	Action Requested: <input type="checkbox"/> Approve/Deny Motion <input checked="" type="checkbox"/> Adopt Resolution (attach draft) <i>*provide copy of hearing notice that was published</i>	<input type="checkbox"/> Direction Requested <input type="checkbox"/> Discussion Item <input type="checkbox"/> Hold Public Hearing*
Submitted by: Christy Bishop		Department: Auditor's Office
Presenter (Name and Title): Jessica Seibert		Estimated Time Needed: 1 min
Summary of Issue: Event Date: September 12, 2024 Gambling Permit Application for Ruffed Grouse Society Aitkin MN Chapter Raffle to be held at The Landing 170 Southgate Dr Aitkin, MN 56431 - Aitkin Township		
Alternatives, Options, Effects on Others/Comments:		
Recommended Action/Motion: Motion to adopt attached resolution.		
Financial Impact: Is there a cost associated with this request? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No What is the total cost, with tax and shipping? \$ Is this budgeted? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <i>Please Explain:</i>		

CERTIFIED COPY OF RESOLUTION OF COUNTY BOARD OF AITKIN COUNTY, MINNESOTA

ADOPTED August 13, 2024

By Commissioner: xxx

20240813-xxx

LG220 Permit – Ruffed Grouse Society Aitkin MN Chapter

BE IT RESOLVED, The Aitkin County Board of Commissioners agrees to approve the Application for Exempt Permit – Form LG220 – of the Ruffed Grouse Society Aitkin MN Chapter at the following location – The Landing, which has an address of 170 Southgate Dr Aitkin, MN 56431 – Aitkin Township. (Note: Date of activity for Raffle – September 12, 2024)

Commissioner xxx seconded the adoption of the resolution and it was declared adopted upon the following vote

xxx MEMBERS PRESENT

All Members Voting xxx

**STATE OF MINNESOTA}
COUNTY OF AITKIN}**

I, Jessica Seibert, County Administrator, Aitkin County, Minnesota do hereby certify that I have compared the foregoing with the original resolution filed in the Administration Office of Aitkin County in Aitkin, Minnesota as stated in the minutes of the proceedings of said Board on the 13th day of August 2024, and that the same is a true and correct copy of the whole thereof.

Witness my hand and seal this 13th day of August 2024

Jessica Seibert
County Administrator

Legally binding agreements must have County Attorney approval prior to submission.

Affidavit for Duplicate of Lost Municipal Order or Warrant

STATE OF MINNESOTA,

County of Aitkin

)
) ss. AFSCME PEOPLE, AFL-CIO
)

being duly sworn, on oath says; that (s)he is the owner of a certain payroll warrant,

dated the 25th day of March, 2022, numbered 17818,

issued by Aitkin County to AFSCME PEOPLE, AFL-CIO

in the sum of \$ 14.40 has been Lost in the manner
("Lost" or "Destroyed")

following, to wit:

and that (s)he makes this affidavit for the purpose of having a duplicate thereof issued to him (her)

according to law; and to that end herewith files his (her) indemnifying bond, with sureties to be

approved, in the sum equal to double the amount of said Payroll Warrant

X

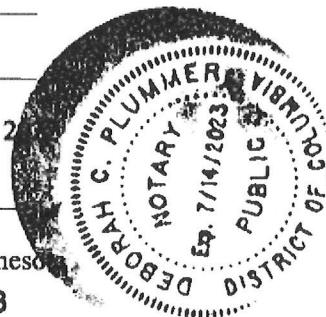
[Signature]

Subscribed and sworn to before me this 2 day of November, 2022

[Signature]

Notary Public DEBORAH C. PLUMMER
Notary Public of District of Columbia

My Commission Expires July 14, 2023



STATE OF MINNESOTA,

County of Aitkin

_____ of _____

**AFFIDAVIT FOR DUPLICATE
OF LOST OR DESTROYED
ORDER OR WARRANT:**

Made and filed by _____

this _____ day of _____ 2022



Board of County Commissioners Agenda Request



Requested Meeting Date: August 13, 2024

Title of Item: Authorize Administrator to Sign Power of Attorney

<input checked="" type="checkbox"/> REGULAR AGENDA <input type="checkbox"/> CONSENT AGENDA <input type="checkbox"/> INFORMATION ONLY	Action Requested: <input checked="" type="checkbox"/> Approve/Deny Motion <input type="checkbox"/> Adopt Resolution (attach draft) <i>*provide copy of hearing notice that was published</i>	<input type="checkbox"/> Direction Requested <input type="checkbox"/> Discussion Item <input type="checkbox"/> Hold Public Hearing*
Submitted by: Jessica Seibert		Department: Administration
Presenter (Name and Title): Jessica Seibert, County Administrator		Estimated Time Needed: 5 Min.
Summary of Issue: Notification of a bond audit was recently received from the Internal Revenue Service. In order for bond counsel, Dorsey & Whitney LLP to speak with the IRS on behalf of Aitkin County, a Power of Attorney must be completed.		
Alternatives, Options, Effects on Others/Comments:		
Recommended Action/Motion: Approve authorization of County Administrator to sign a Power of Attorney form for Dorsey & Whitney and consent to their representation regarding the bond audit.		
Financial Impact: <i>Is there a cost associated with this request?</i> <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <i>What is the total cost, with tax and shipping? \$</i> <i>Is this budgeted?</i> <input type="checkbox"/> Yes <input type="checkbox"/> No <i>Please Explain:</i> No cost at this time.		

July [], 2024

VIA ELECTRONIC MAIL

Kathleen Ryan, Chief Financial Officer
Aitkin County Auditor's Office
307 2nd Street NW, Room 121
Aitkin, MN 56431

Re: General Obligation Capital Improvement Plan Bonds, Series 2018A

Dear Kathleen:

Thank you for asking Dorsey & Whitney LLP ("Dorsey") to represent and advise Aitkin County (the "Issuer"), in connection with the Internal Revenue Service ("IRS") examination of the Bonds described above (the "Bonds"). The purpose of this letter is to confirm the Issuer's consent to our representation of the Issuer in light of our role as bond counsel with respect to the issuance of the Bonds.

Services. Our client on this matter will be the Issuer, and no other party is intended to be a third-party beneficiary of our services.

Fees, Disbursements and Billing. Our fees are ordinarily based primarily on our usual and customary hourly rates. Our fees may also be affected by factors such as the amount involved in the representation, unusual time constraints, use of prior work product, and overall value of the services. IRS examinations involve variables that make it difficult or impossible to estimate fees accurately. We estimate our fee for initial communications with the IRS in connection with a request to file an amended 8038-G for the Bonds and close the examination without penalty would be \$0, and we would consult with you prior to undertaking work other than that.

Consent to Potential Conflict of Interest. As you know, Dorsey served as bond counsel in connection with the issuance of the Bonds, and in that capacity drafted certain documents and delivered an opinion concerning the exclusion of interest on the Bonds from federal gross income. If the IRS were to challenge the documents we prepared or our tax analysis or opinion, or if Dorsey or the Issuer discovered a possible tax violation with respect to the Bonds, it is possible that Dorsey would come to have interests that were divergent from those of the Issuer. Dorsey and the Issuer could, for example, have divergent interests with respect to (1) what arguments to make to the IRS, (2) who bears responsibility for matters that the IRS might challenge (including without limitation an IRS challenge of actions taken or not taken or to

Kathleen Ryan, CFO
July __, 2024
Page 3

Aitkin County understands, consents and agrees to the matters stated above, and the undersigned has authority to sign on its behalf.

Jessica Seibert
County Administrator

Date: August 13, 2024

Power of Attorney and Declaration of Representative

► Go to www.irs.gov/Form2848 for instructions and the latest information.

OMB No. 1545-0150

For IRS Use Only

Received by:

Name _____

Telephone _____

Function _____

Date ____/____/____

Part I Power of Attorney

Caution: A separate Form 2848 must be completed for each taxpayer. Form 2848 will not be honored for any purpose other than representation before the IRS.

1 Taxpayer information. Taxpayer must sign and date this form on page 2, line 7.

Taxpayer name and address Aitkin County, Minnesota 307 2nd Street NW, Room 310 Aitkin, MN 56431		Taxpayer identification number(s) 41-6005749	
		Daytime telephone number 218-927-7276	Plan number (if applicable)

hereby appoints the following representative(s) as attorney(s)-in-fact:

2 Representative(s) must sign and date this form on page 2, Part II.

Name and address Matthew Peckosh 50 South Sixth St., Suite 1500 Minneapolis, MN 55402-1498 Check if to be sent copies of notices and communications <input checked="" type="checkbox"/>	CAF No. 0313-32790R PTIN P01960482 Telephone No. 612-492-6448 Fax No. 612-465-2049 Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address Jennifer L. Hanson 50 South Sixth St., Suite 1500 Minneapolis, MN 55402-1498 Check if to be sent copies of notices and communications <input checked="" type="checkbox"/>	CAF No. 0310-41734R PTIN P01067221 Telephone No. 612-492-6959 Fax No. 612-677-3616 Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address (Note: IRS sends notices and communications to only two representatives.)	CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____ Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address (Note: IRS sends notices and communications to only two representatives.)	CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____ Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>

to represent the taxpayer before the Internal Revenue Service and perform the following acts:

- 3 Acts authorized (you are required to complete line 3).** Except for the acts described in line 5b, I authorize my representative(s) to receive and inspect my confidential tax information and to perform acts I can perform with respect to the tax matters described below. For example, my representative(s) shall have the authority to sign any agreements, consents, or similar documents (see instructions for line 5a for authorizing a representative to sign a return).

Description of Matter (Income, Employment, Payroll, Excise, Estate, Gift, Whistleblower, Practitioner Discipline, PLR, FOIA, Civil Penalty, Sec. 4980H Shared Responsibility Payment, etc.) (see instructions)	Tax Form Number (1040, 941, 720, etc.) (if applicable)	Year(s) or Period(s) (if applicable) (see instructions)
Examination of \$10,560,216 General Obligation Capital Improvement Plan Bonds, Series 2018A issued 5/10/2018, CUSIP 009572DM7	8038-G	201805

- 4 Specific use not recorded on the Centralized Authorization File (CAF).** If the power of attorney is for a specific use not recorded on CAF, check this box. See Line 4. Specific Use Not Recorded on CAF in the instructions ☐

- 5a Additional acts authorized.** In addition to the acts listed on line 3 above, I authorize my representative(s) to perform the following acts (see instructions for line 5a for more information): ☐ Access my IRS records via an Intermediate Service Provider;
☒ Authorize disclosure to third parties; ☒ Substitute or add representative(s); ☐ Sign a return; _____

☐ Other acts authorized: _____

- b Specific acts not authorized.** My representative(s) is (are) not authorized to endorse or otherwise negotiate any check (including directing or accepting payment by any means, electronic or otherwise, into an account owned or controlled by the representative(s) or any firm or other entity with whom the representative(s) is (are) associated) issued by the government in respect of a federal tax liability.

List any other specific deletions to the acts otherwise authorized in this power of attorney (see instructions for line 5b): _____

- 6 Retention/revocation of prior power(s) of attorney.** The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the same matters and years or periods covered by this form. If you **do not** want to revoke a prior power of attorney, check here ☐ **►** ☐

YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.

- 7 Taxpayer declaration and signature.** If a tax matter concerns a year in which a joint return was filed, each spouse must file a separate power of attorney even if they are appointing the same representative(s). If signed by a corporate officer, partner, guardian, tax matters partner, partnership representative (or designated individual, if applicable), executor, receiver, administrator, trustee, or individual other than the taxpayer, I certify I have the legal authority to execute this form on behalf of the taxpayer.

► IF NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THIS POWER OF ATTORNEY TO THE TAXPAYER.

Signature	Date	County Administrator Title (if applicable)
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Jessica Seibert

Print name

Aitkin County, Minnesota

Print name of taxpayer from line 1 if other than individual

Part II Declaration of Representative

Under penalties of perjury, by my signature below I declare that:

- I am not currently suspended or disbarred from practice, or ineligible for practice, before the Internal Revenue Service;
- I am subject to regulations in Circular 230 (31 CFR, Subtitle A, Part 10), as amended, governing practice before the Internal Revenue Service;
- I am authorized to represent the taxpayer identified in Part I for the matter(s) specified there; and
- I am one of the following:
 - a** Attorney—a member in good standing of the bar of the highest court of the jurisdiction shown below.
 - b** Certified Public Accountant—a holder of an active license to practice as a certified public accountant in the jurisdiction shown below.
 - c** Enrolled Agent—enrolled as an agent by the IRS per the requirements of Circular 230.
 - d** Officer—a bona fide officer of the taxpayer organization.
 - e** Full-Time Employee—a full-time employee of the taxpayer.
 - f** Family Member—a member of the taxpayer's immediate family (spouse, parent, child, grandparent, grandchild, step-parent, step-child, brother, or sister).
 - g** Enrolled Actuary—enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242 (the authority to practice before the IRS is limited by section 10.3(d) of Circular 230).
 - h** Unenrolled Return Preparer—Authority to practice before the IRS is limited. An unenrolled return preparer may represent, provided the preparer (1) prepared and signed the return or claim for refund (or prepared if there is no signature space on the form); (2) was eligible to sign the return or claim for refund; (3) has a valid PTIN; and (4) possesses the required Annual Filing Season Program Record of Completion(s). **See Special Rules and Requirements for Unenrolled Return Preparers in the instructions for additional information.**
 - k** Qualifying Student or Law Graduate—receives permission to represent taxpayers before the IRS by virtue of his/her status as a law, business, or accounting student, or law graduate working in a LITC or STCP. See instructions for Part II for additional information and requirements.
 - r** Enrolled Retirement Plan Agent—enrolled as a retirement plan agent under the requirements of Circular 230 (the authority to practice before the Internal Revenue Service is limited by section 10.3(e)).

► IF THIS DECLARATION OF REPRESENTATIVE IS NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THE POWER OF ATTORNEY. REPRESENTATIVES MUST SIGN IN THE ORDER LISTED IN PART I, LINE 2.

Note: For designations d–f, enter your title, position, or relationship to the taxpayer in the "Licensing jurisdiction" column.

Designation— Insert above letter (a–r).	Licensing jurisdiction (State) or other licensing authority (if applicable)	Bar, license, certification, registration, or enrollment number (if applicable)	Signature	Date
a	MN	0396994		
a	MN	0320122		