



Board of County Commissioners Agenda Request

4C
Agenda Item #

Requested Meeting Date: September 9, 2025

Title of Item: 2026 Preliminary Budget Presentation

<input checked="" type="checkbox"/> REGULAR AGENDA <input type="checkbox"/> CONSENT AGENDA	Action Requested: <input type="checkbox"/> Approve/Deny Motion <input type="checkbox"/> Adopt Resolution (attach draft) <input type="checkbox"/> Hold Public Hearing <i>*provide copy of hearing notice that was published</i>	<input checked="" type="checkbox"/> Direction Requested <input type="checkbox"/> Discussion Item <input type="checkbox"/> Information Only
Submitted by: Kathleen Ryan		Department: Auditor
Presenter (Name and Title): Kathleen Ryan, County Auditor		Estimated Time Needed: 20 min.
Summary of Issue: The 2026 draft preliminary budget will be presented. Board direction will be requested prior to adoption of the preliminary levy on September 23, 2025		
Alternatives, Options, Effects on Others/Comments: 		
Recommended Action/Motion: Direction requested only.		
Financial Impact: <i>Is there a cost associated with this request?</i> <input type="checkbox"/> Yes <input 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>		

Aitkin County - 2025 Budget and Levy				
		Adopted /Amended 2024	Adopted 2025	Proposed Levy 2026
Funds				
	General Fund	\$18,426,360	\$19,508,901	\$19,319,983
	Road and Bridge	\$13,273,132	\$13,059,000	\$17,900,040
	Health and Human Services	\$7,835,589	\$8,319,281	\$8,664,071
	Bond P & I	\$700,515	\$699,015	\$696,515
	Parks	\$908,032	\$768,927	\$753,581
	Options - Additions/Reductions			\$0
Total Expenditures		\$41,143,628	\$42,355,124	\$47,334,190
	Revenues	\$23,439,916	\$22,872,973	\$28,256,851
	Options - Funding Options			\$0
	Levy	\$17,504,961	\$18,035,941	\$18,992,498
	Required debt service add	(\$45,001)	\$78,490	\$75,990
	Use of balances-budgeted	\$176,624	\$1,759,748	\$25,000
	Fund Deficits	\$67,128	\$220,309	(\$16,149)
Total Revenues		\$41,143,628	\$42,967,461	\$47,334,190
Funding Options				
	Fund Balance			
	Payroll Contingency = \$450,000 (inlcuded)			
	Increase interest = \$100,000			
Total of Other Funding Options		0	0	0
Additions				
	Increase Court Admin. Legal Services = \$32,000			
Total Additions			0	0
Reductions				
	Reduce CARE Appropriation = (\$20,800)			
	Reduce Commisisoner Salary Increase			
Total Reductions		0	0	0
Calculations				
	Levy Increase - Dollars	\$559,915	\$530,980	\$956,557
	Levy Increase - Percentage	3.30%	3.03%	5.30%
	Tax Capacity-(estimate)-10.14.2024 Amt	\$55,526,040	\$57,075,494	\$57,075,494
	Fiscal Disparity Distribution-(2024 estimate)	\$180,716	\$163,227	\$179,061
	Estimated Tax Rate (before Disparity Aid Adjustment)	31.200%	31.314%	32.962%

	Single Annual	Board Annual	Annual PERA/FICA
Commissioners	6% \$ 2,254	\$ 11,270	\$ 1,707.41
	5% \$ 1,878	\$ 9,390	\$ 1,422.59
	4% \$ 1,503	\$ 7,515	\$ 1,138.52
	3% \$ 1,127	\$ 5,635	\$ 853.70
	2% \$ 751	\$ 3,755	\$ 568.88
	1% \$ 376	\$ 1,880	\$ 284.82