



# Board of County Commissioners Agenda Request

**Requested Meeting Date:** December 23, 2025

## 3A

**Title of Item:** 2026 Budget Resolutions/2025 Year End Resolutions

**Resolution 20251223-xxx Fund Transfers – 2026 Budget**

**BE IT FURTHER RESOLVED**, that the County Auditor is hereby anticipated at year-end 2026 to transfer the following sums of money from the ConCon Trust, to the County Road and Bridge fund. Monies to be transferred from the Trust are given below. Purpose of these claims are to cover the expense of maintenance within ConCon Trust areas with county equipment.

ConCon Trust	\$0 Aggregate Surfacing (exact amount based on R&B Claim)
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Adopted this 23<sup>rd</sup> Day of December, 2025 By The Aitkin County Board of Commissioners.

Attest:

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J. Mark Wedel  
County Board Chair

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David J. Minke, County Administrator  
Clerk to the County Board

STATE OF MINNESOTA}  
COUNTY OF AITKIN}

**Resolution 20251223-xxx Fund Transfers to Long Lake Conservation Center**

**WHEREAS**, the projected balance of the LLCC fund effective December 31, 2026, is anticipated to be lower than desirable;

**THEREFORE BE IT RESOLVED**, the Aitkin County Board of Commissioners, County of Aitkin, do hereby approve the following transfers of funds:

**\$25,000** from Fund 18 Environmental Trust Fund to Fund 19 Long Lake Conservation Center

Adopted this 23<sup>rd</sup> Day of December, 2025 By The Aitkin County Board of Commissioners.

Attest:

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J. Mark Wedel  
County Board Chair

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David J. Minke, County Administrator  
Clerk to the County Board

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

**Resolution 20251223-xxx Fund Transfers to Support Survey/GIS**

**BE IT RESOLVED**, the Aitkin County Board of Commissioners, County of Aitkin, do hereby approve the following transfers of funds:

\$241,260 from Fund 10 Con Con Trust to Fund 11 Surveyor/GIS (50% of yearly cost to zero out at year end)

\$241,260 from Fund 11 Resource Development to Fund 11 Surveyor/GIS (50% of yearly cost to zero out at year end)

Adopted this 23<sup>rd</sup> Day of December, 2025 By The Aitkin County Board of Commissioners.

Attest:

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J. Mark Wedel  
County Board Chair

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David J. Minke, County Administrator  
Clerk to the County Board

STATE OF MINNESOTA}  
COUNTY OF AITKIN}

**Resolution 20251223-xxx 2026 Levy**

**BE IT RESOLVED**, that the Aitkin County Board of Commissioners hereby adopts the final property tax levy for taxes payable in 2026 for the following funds:

FUND	LEVY
General Fund	\$ 10,941,387
Solid Waste	\$ 314,158
Road and Bridge	\$ 3,235,860
Health and Human Services	\$ 3,854,115
Debt Service	\$ 620,525
Parks	\$ 15,000

Adopted this 23<sup>rd</sup> Day of December, 2025 By The Aitkin County Board of Commissioners.

Attest:

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J. Mark Wedel  
County Board Chair

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David J. Minke, County Administrator  
Clerk to the County Board

STATE OF MINNESOTA}  
COUNTY OF AITKIN}

**Resolution 20251223-xxx 2026 Budgets**

**BE IT RESOLVED**, that the following 2026 budgets be set for the leviable funds of Aitkin County:

Fund/Account	Revenues	Reserves	Expenditures
General Fund	\$ 18,953,072	\$ 75,165	\$ 19,028,237
Solid Waste	\$ 391,958	\$ 25,000	\$ 416,958
Road and Bridge	\$ 17,900,040	\$ 26,839	\$ 17,926,879
Health and Human Services	\$ 8,664,071	\$ 109,539	\$ 8,773,610
Debt Service	\$ 620,525	\$ 75,990	\$ 696,515
Parks	\$ 808,230	\$ (50,720)	\$ 757,510

Adopted this 23<sup>rd</sup> Day of December, 2025 By The Aitkin County Board of Commissioners.

Attest:

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J. Mark Wedel  
County Board Chair

David J. Minke, County Administrator  
Clerk to the County Board

STATE OF MINNESOTA}  
COUNTY OF AITKIN}

**Resolution 20251223-xxx 2026 Boat & Water Safety Agreement Budget**

**BE IT RESOLVED**, the Aitkin County Board of Commissioners approves the 2026 annual Boat and Water Safety Agreement budget in file in the Office of County Auditor in the amount of \$ \_\_\_\_\_ for a term January 1, 2026 to December 31, 2026.

	REVENUE	Co. SHARE	EXPENDITURES
<b>Misc. Revenue</b>	\$ 110		
<b>Boat &amp; Water Grant</b>	\$ 40,500		
<b>Co. Share</b>		\$ 126,807	
<b>Total</b>			\$ 167,417

Adopted this 23<sup>rd</sup> Day of December, 2025 By The Aitkin County Board of Commissioners.

Attest:

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County Board Chair

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**Resolution 20251223-xxx 2026 Unorganized Townships**

**BE IT RESOLVED**, that the following 2026 budgets be set for Unorganized Townships:

	<b>Revenues</b>	<b>Reserves</b>	<b>Expenditures</b>
Unorganized Road and Bridge	\$ 46,000		\$ 46,000
Unorganized Fire Fund	\$ 39,300		\$ 39,300
Unorganized Cemetery	\$ 2,700		\$ 2,700

Adopted this 23<sup>rd</sup> Day of December, 2025 By The Aitkin County Board of Commissioners.

Attest:

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J. Mark Wedel  
County Board Chair

David J. Minke, County Administrator  
Clerk to the County Board

STATE OF MINNESOTA}  
COUNTY OF AITKIN}

**Resolution 20251223-xxx 2026 Ditch Fund Budgets**

**BE IT RESOLVED**, the Aitkin County Board of Commissioners, County of Aitkin, do hereby set the following fund budgets for 2025:

Fund/Account	Fund/Acct	Revenues	Reserves	Expenditures
Judicial Ditch 2	7-350	\$5.73		\$12.33
Co Ditch 5	7-353	\$0		
Co Ditch 21		\$0		
Co Ditch 24		\$0		
Co Ditch 28		\$0		
Co Ditch 30	7-352	\$1,228.04		\$1,096.29
Co Ditch 34		\$0		
Co Ditch 36	7-358	\$0		\$439.00
Co Ditch 37	7-359	\$0		
St Ditch 63	7-362	\$0		
St Ditch 66	7-363	\$0		
Co Ditch 2	7-367	\$0		
Diversion Channel		\$0		
Co Ditch 23		\$0		
Co Ditch 25	7-355	\$0		
Co Ditch 42		\$0		
Co Ditch 58	7-361	\$0		
Co Ditch 20		\$0		
Co Ditch 43	7-366	\$0		
Co Ditch 29	7-371	\$0		
Co Ditch 38		\$0		
Co Ditch 14	7-369	\$0		
Co Ditch 63	7-362	\$0		
St Ditch 88		\$0		
Co Ditch 13		\$0		

Adopted this 23<sup>rd</sup> Day of December, 2025 By The Aitkin County Board of Commissioners.

Attest:

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J. Mark Wedel  
County Board Chair

David J. Minke, County Administrator  
Clerk to the County Board

STATE OF MINNESOTA}  
COUNTY OF AITKIN)}

**Resolution 20251223-xxx 2026 Non-Levy Budgets**

**BE IT RESOLVED**, the Aitkin County Board of Commissioners, County of Aitkin, do hereby set the following fund budgets that are non-levy for 2026:

Fund/Account	Revenues	Reserves	Expenditures
Law Library	\$33,000.00	\$0.00	\$33,000.00
TRUST (include FTS)	\$1,772,000.00	(\$54,240.00)	\$1,717,760.00
County Surveyor	\$483,520.00	\$0.00	\$483,520.00
Missing Heirs	\$0.00	\$0.00	\$0.00
MCIT	\$0.00	\$0.00	\$0.00
Collaborative Grant	\$80,562.00	(\$1,000.00)	\$79,562.00
Environmental Trust	\$25,000.00	\$0.00	\$25,000.00
LLCC	\$1,036,200.00	(\$11,140.00)	\$1,025,060.00

Adopted this 23<sup>rd</sup> Day of December, 2025 By The Aitkin County Board of Commissioners.

Attest:

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J. Mark Wedel  
County Board Chair

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Clerk to the County Board

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**Resolution 20251223-xxx County Ditch and County Development Transfers**

**BE IT RESOLVED**, that the County Auditor was ordered and did transfer the following sums of money from the ditch accounts to the County Road and Bridge fund per 2025 Resolution. Monies were transferred from the individual accounts of the ditch as given below. Purpose of this claim is to cover the expense of Assessment and Maintenance of ditches.

Judicial Ditch 2  
County Ditch 30  
County Ditch 36

**BE IT FURTHER RESOLVED**, that the County Auditor was ordered and did transfer the following sums of money from the County Development Fund to the County Road and Bridge Fund per 2025 Resolution to cover maintenance of the following County Ditches:

County Ditch 11	\$309.00
County Ditch 14	\$839.18
County Ditch 2	\$403.56
County Ditch 20	\$2,247.07
County Ditch 21	\$1,768.76
County Ditch 23	\$1,461.95
County Ditch 25	\$1,550.43
County Ditch 28	\$1,032.50
County Ditch 29	\$285.42
County Ditch 38	\$1,138.00
County Ditch 42	\$189.50
Judicial Ditch 2	\$1,847.39
State Ditch 63	\$2,763.06
State Ditch 66	\$983.50
State Ditch 68	\$284.50
State Ditch 88	\$1,905.00

Adopted this 23<sup>rd</sup> Day of December, 2025 By The Aitkin County Board of Commissioners.

Attest:

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J. Mark Wedel  
County Board Chair

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David J. Minke, County Administrator  
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**Resolution 20251223-xxx Unorganized Road & Bridge Transfers**

**BE IT RESOLVED**, that the County Auditor was ordered to transfer the following sums of money from the Unorganized Road and Bridge account to the County Road and Bridge fund per 2025 Resolution. Monies were transferred from the individual accounts of the Unorganized Townships as given below. The purpose of this claim is to cover the expense of snowplowing and repairing of road in the Unorganized Townships with county equipment.

Unorganized Township

45-24	\$ 11,739.78
47-24	\$ 23,776.43
48-27	\$ 8,071.04
49-27	\$ 15,920.12
50-25	\$ 34,983.81
50-26	\$ 10,378.99
50-27	\$ 843.32
51-25	\$ 24,085.63
51-27	\$ 61,711.70
52-22	\$ 10,785.16
52-24	\$ 13,484.14
52-25	\$ 26,706.50
52-27	\$ 4,837.73

Adopted this 23<sup>rd</sup> Day of December, 2025 By The Aitkin County Board of Commissioners.

Attest:

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