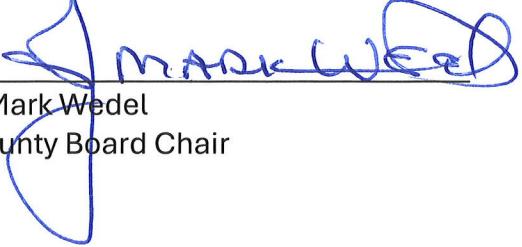


Resolution #20251223-139 LG220 Permit – Up North Riders ATV Club

BE IT RESOLVED, (The Aitkin County Board of Commissioners agrees to approve the Application for Exempt Permit – Form LG220 – of the Up North Riders ATV Club, at the following location – Kirby's Place, which has an address of 50933 State HWY 65 - McGregor, MN 55760 – Workman Township. (Note: Date of Raffle – October 10, 2026)

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

Attest:


J. Mark Wedel
County Board Chair


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

STATE OF MINNESOTA} }
COUNTY OF AITKIN}

Resolution #20251223-140 Date and Time of 2026 Aitkin County Land Department Timber Auctions

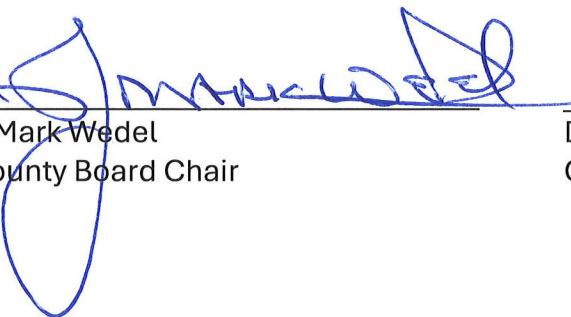
BE IT HEREBY RESOLVED, that certain tracts of timber on tax-forfeited lands in Aitkin County will be offered for sale on public auction, without the sale of land at 10:00 a.m. on May 11, 2026.

BE IT ALSO RESOLVED, that certain tracts of timber on tax-forfeited lands in Aitkin County will be offered for sale on a sealed bid auction, without the sale of land at 2:00 p.m. on August 12, 2026.

AND BE IT ALSO RESOLVED, that certain tracts of timber on tax-forfeited lands in Aitkin County will be offered for sale on public auction, without the sale of land at 9:00 a.m. on December 7, 2026.

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

Attest:


J. Mark Wedel
County Board Chair


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

STATE OF MINNESOTA}
COUNTY OF AITKIN}

Resolution #20251223-141 Fund Transfer to Forfeited Tax Sales Account

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

\$113,935.89 from Resource Management (11-925) to Forfeited Tax Sales (10-923) for unclaimed land sale proceeds on parcels that forfeited in August of 2024 and were sold in early 2025.

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

Attest:


J. Mark Wedel
County Board Chair


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

STATE OF MINNESOTA}
COUNTY OF AITKIN}

Resolution #20251223-142 Award Contract 20262

WHEREAS, Contract No. 20262 is for construction of CP 001-090-045.

WHEREAS, sealed bids were opened for this contract at 2:00 p.m. on Monday, December 8, 2025 with a total of four bids received, and

WHEREAS, Lot Pros Inc. – Fergus Falls, MN - was the lowest responsible bidder with a bid amount of \$63,973.00.

NOW THEREFORE, BE IT RESOLVED, that Lot Pros Inc. be awarded Contract 20262 in the amount of \$63,973.00.

BE IT FURTHER RESOLVED, that the chairperson of the Aitkin County Board and the Aitkin County Administrator are hereby authorized and directed to enter into a contract on behalf of Aitkin County with said low bidder upon presentation of proper contract documents

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

Attest:


J. Mark Wedel
County Board Chair


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

STATE OF MINNESOTA }
COUNTY OF AITKIN }

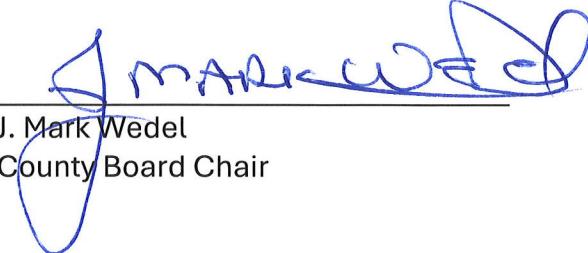
Resolution 20251223-143 Fund Transfers – 2026 Budget

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 23rd Day of December, 2025 By The Aitkin County Board of Commissioners.

Attest:


J. Mark Wedel
County Board Chair


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

STATE OF MINNESOTA }
COUNTY OF AITKIN }

Resolution 20251223-144 Fund Transfers to Long Lake Conservation Center

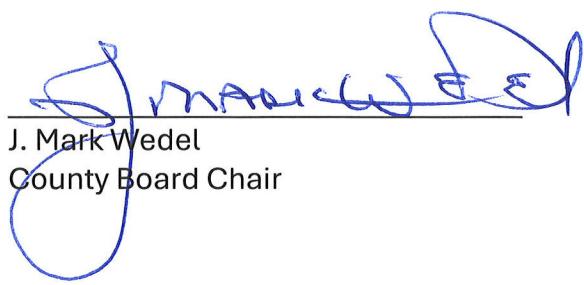
WHEREAS, the projected balance of the LLCC fund effective December 31, 2026, is anticipated to be lower than desirable;

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 23rd Day of December, 2025 By The Aitkin County Board of Commissioners.

Attest:


J. Mark Wedel
County Board Chair


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

STATE OF MINNESOTA }
COUNTY OF AITKIN }

Resolution 20251223-145 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:

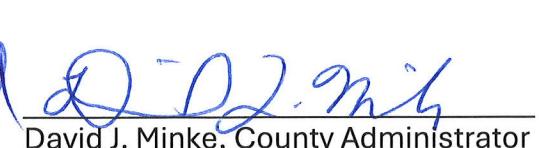
\$241,260 from Fund 10 Con Con Trust to Fund 11 Surveyor/GIS (50% of yearly cost to zero out at year end)

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

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

Attest:


J. Mark Wedel
County Board Chair


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

STATE OF MINNESOTA }
COUNTY OF AITKIN }

Resolution 20251223-146 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 23rd Day of December, 2025 By The Aitkin County Board of Commissioners.

Attest:


J. Mark Wedel
County Board Chair


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

STATE OF MINNESOTA }
COUNTY OF AITKIN }

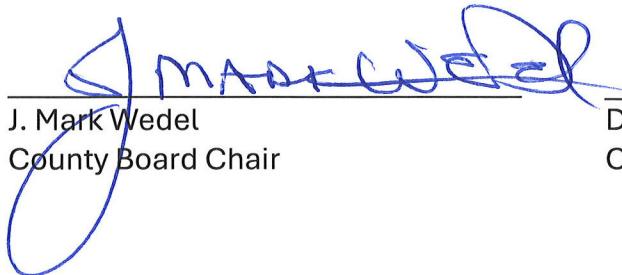
Resolution 20251223-147 2026 Budgets

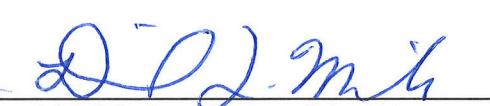
BE IT RESOLVED, that the following 2026 budgets be set for the leviable funds of Aitkin County:

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 23rd Day of December, 2025 By The Aitkin County Board of Commissioners.

Attest:


J. Mark Wedel
County Board Chair


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

STATE OF MINNESOTA} }
COUNTY OF AITKIN}

Resolution 20251223-148 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 \$167,417 for a term January 1, 2026 to December 31, 2026.

	REVENUE	Co. SHARE	EXPENDITURES
Misc. Revenue	\$ 110		
Boat & Water Grant	\$ 40,500		
Co. Share		\$ 126,807	
Total			\$ 167,417

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

Attest:


J. Mark Wedel
County Board Chair


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

STATE OF MINNESOTA}
COUNTY OF AITKIN}

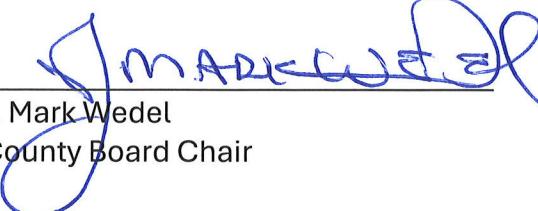
Resolution 20251223-149 2026 Unorganized Townships

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

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

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

Attest:


J. Mark Wedel
County Board Chair


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

STATE OF MINNESOTA}
COUNTY OF AITKIN}

Resolution 20251223-150 2025 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 23rd Day of December, 2025 By The Aitkin County Board of Commissioners.

Attest:


J. Mark Wedel
County Board Chair


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

STATE OF MINNESOTA
COUNTY OF AITKIN}

Resolution 20251223-151 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 23rd Day of December, 2025 By The Aitkin County Board of Commissioners.

Attest:


J. Mark Wedel
County Board Chair


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

STATE OF MINNESOTA}
COUNTY OF AITKIN}

Resolution 20251223-152 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

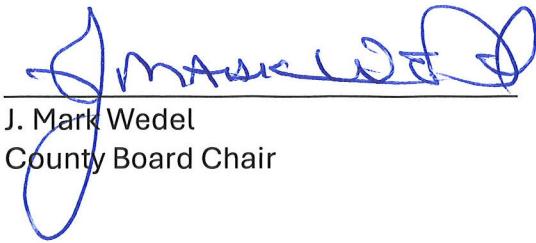
County Ditch 36

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 23rd Day of December, 2025 By The Aitkin County Board of Commissioners.

Attest:


J. Mark Wedel
County Board Chair


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

STATE OF MINNESOTA}
COUNTY OF AITKIN}

Resolution 20251223-153 Unorganized Road & Bridge Transfers

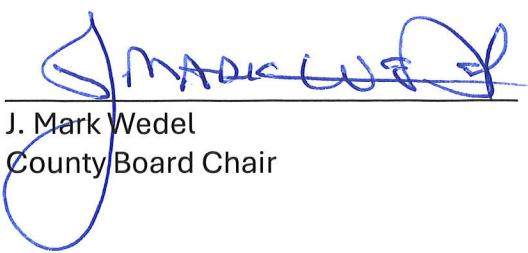
BE IT RESOLVED, that the County Auditor was ordered to transfer the following sums of money from the Unorganized Road and Bridge account to the County Road and Bridge fund per 2025 Resolution. Monies were transferred from the individual accounts of the Unorganized Townships as given below. The purpose 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 23rd Day of December, 2025 By The Aitkin County Board of Commissioners.

Attest:


J. Mark Wedel
County Board Chair


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

STATE OF MINNESOTA}
COUNTY OF AITKIN}

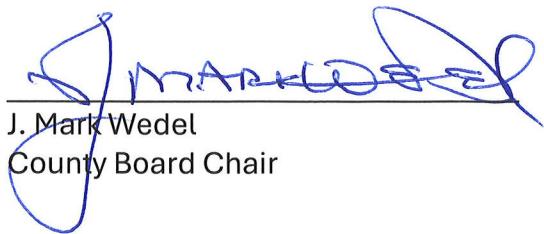
Resolution 20251223-154 2025 Reserve Funds

BE IT RESOLVED, the Aitkin County Board of Commissioners, County of Aitkin, do hereby approve the following amounts to be placed in reserve funds for fiscal year end 2025:

Department	Reserve Balance as of 12/10/2025	2025 Funds to Reserve	Balance for 2026	Project
Court Administration	0.00	0.00	0.00	Court Appointed Atty Services
Court Administration	8,837.45	0.00	8,837.45	Jury Deliberation/Technology
Auditor/License Center	156.00	(156.00)	0.00	Computers/Office Equipment
Extension	6,409.19	0.00	6,409.19	Summer Intern
Extension	6,000.00	0.00	6,000.00	Supplies/Technology
Assessor	0.00	500.00	500.00	Replacement Ipads
Assessor	0.00	12,000.00	12,000.00	Vehicle Replacement
Central Services	213,500.00	0.00	213,500.00	Future Health Insurance Needs
Central Services	518,898.00	0.00	518,898.00	Public Safety Aid
Motor Pool	44,000.00	30,000.00	74,000.00	Vehicle Replacement
IT	34,624.31	40,000.00	74,624.31	Back up System/Servers
HR	5,000.00	(5,000.00)	0.00	Staff Training
Election	165,147.81	60,000.00	225,147.81	Election Expenses
Attorney	104,800.00	0.00	104,800.00	Internal Case Management System
Attorney	10,000.00	0.00	10,000.00	Murder Trial Expenses
Maintenance	14,656.82	0.00	14,656.82	Equipment
Buildings	0.00	2,000,000.00	2,000,000.00	HHS Building Project
Buildings	164,999.07	0.00	164,999.07	Capital Projects
Buildings	0.00	50,000.00	50,000.00	Vehicle Replacement
Veteran Service	263.09	0.00	263.09	Donations for Vets
Planning & Zoning	0.00	20,000.00	20,000.00	Software Costs
Sheriff	7,052.47	0.00	7,052.47	Office Furniture
Sheriff	84,101.36	14,500.00	98,601.36	Buildings-Future Repairs
Sheriff	18,599.53	0.00	18,599.53	Equipment/Radios
Sheriff	10,309.96	0.00	10,309.96	Enforcement/Squad Cars
Sheriff	38,815.55	0.00	38,815.55	Aitkin Co. Search & Rescue
Sheriff	4,724.96	5,000.00	9,724.96	Technology Funds
Sheriff	13,000.00	0.00	13,000.00	Canine Replacement
B & W	20,000.00	20,000.00	40,000.00	Boat & Water Equipment
B & W	463,163.00	0.00	463,163.00	B&W Storage Building
Sheriff	16,000.00	4,000.00	20,000.00	Snowmobile Replacement
Sheriff	14,375.50	0.00	14,375.50	Forfeiture
STS	40,000.00	0.00	40,000.00	Van
Community Corrections	0.00	4,500.00	4,500.00	Computers
FPL/Environmental Services	4,545.00	9,000.00	13,545.00	Vehicle Replacement
Economic Development	29,200.00	5,000.00	34,200.00	Advertising/Marketing
Economic Development	25,745.00	2,000.00	27,745.00	Business Development & Rec. Grant
Economic Development	100,222.00	0.00	100,222.00	Future Economic Initiatives
Economic Development	78,492.61	0.00	78,492.61	Broadband
TOTAL	2,265,638.68	2,271,344.00	4,536,982.68	TOTAL

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

Attest:



J. Mark Wedel
County Board Chair



David J. Minke
County Administrator
Clerk to the County Board

STATE OF MINNESOTA}
COUNTY OF AITKIN}