Meeting Purpose

This meeting is held annually to allow opportunity for the County Commissioners to receive public input regarding the proposed 2026 County Budget and proposed 2026 County Levy for the upcoming Tax Payable Year prior to final budget and levy adoption.

Property Values &/or Classifications will not be discussed during this meeting.

Questions can be addressed with the County Assessor at 320-732-4431 or by appointment





Tax Payable Year 2026 Truth In Taxation Hearing

DENISE GAIDA, TODD COUNTY AUDITOR-TREASURER

215 1ST AVENUE S, SUITE 201

LONG PRAIRIE, MN 56347

320-732-4469



Truth In Taxation Meeting Agenda:

- 1. Call to Order and Roll Call
- 2. Pledge of Allegiance
- 3. 2026 County Budget Presentation
- 4. Public Hearing



Meeting Focus

This meeting is held annually to discuss the proposed Budget and proposed Levy prior to final adoption.

County Budget = Summary of forecasted financial revenues & expenditures for future operations.

County Levy = County property tax collected to support government operations.



Property Tax Cycle

Step 1

- Market Values
- Classifications
- County Board adopts requested changes

County Assessor

Valuation Notification

Spring 2025

County Auditor-Treasurer

Truth In Taxation Fall 2025

- County Budget
- County Levy
- County Board adopts
 Final Budget & Levy

Step 2

Step 3

 End result of the County Assessor & County Aud/Treas preparations

2026

Property Tax Statements

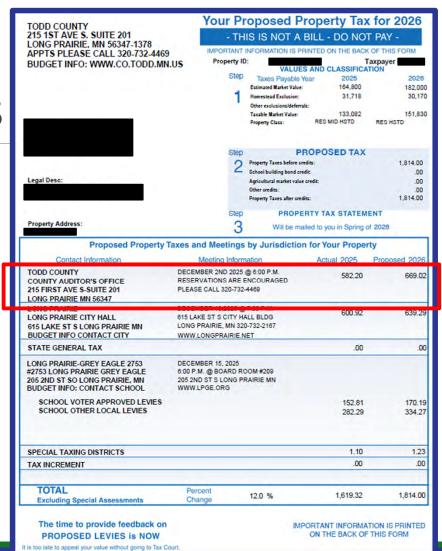
March 2026





Truth In Taxation Notices

- •The information presented in this meeting pertains to the **County** portion of your proposed property tax statement.
- •Questions relating to other jurisdiction's proposed tax portions should be address to those jurisdictions at their own hearings.





Budget Preparation Timeline

April

- Auditor-Treasurer's Office prepares the data file packets for departments
- Departments prepare proposals in anticipation of packets release in May

May

- Auditor-Treasurer's Office releases workbook packets to departments
- Departments complete budget workbook and return to A/T

June

 County leaders meet with the County Finance Committee to review and discuss their department's proposals

July

 County Finance Committee studies the department proposals and holds additional meetings with identified departments for funding reductions





Budget Preparation Timeline

August

 County Finance Committee provides a recommendation to the County Board of Commissioners for discussion

September

County Board of Commissioners adopts the Preliminary Levy

▼ November County residents receive their Truth In Taxation Notices and are invited to attend and speak at a public hearing regarding the County's proposed Budget and Levy

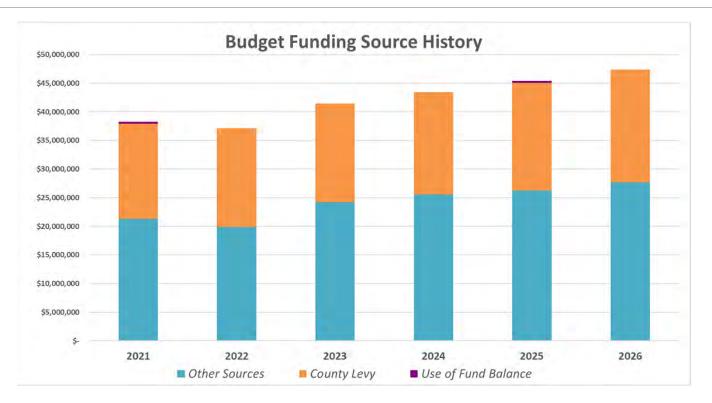
December

 County Board considers resident comments and adopts a final budget and final levy for the upcoming financial year





County Budget History



41.6% of the
Proposed
2026 County
Budget
Is supported via
County Tax Levy
Funds





Todd County Budget Components

Health Insurance & COLA costs constitute to be a significant portion of the county budget.

Classification & Compensation Study

Current County Campus Infrastructure projects

- Historic Courthouse Cupula
- Ongoing General Maintenance

Economic Impacts being realized for regular costs of doing business



Todd County Budget Components

\$ 180,000.00 \$ 31,230.00 \$ 345,000.00

\$ 345,000.00 \$ 20,700.00 \$

County Bonds (loans) to finance previous building/maintenance projects will be concluded within 2 years.

					General Obligation Refunding Bonds						
	Taxable General Obligation Courthouse Bonds:						for Courthouse Construction:				
	Issued in 2010							Issued	d in 2016		
	Payments beginning 2026						Payments beginning 2017				
	Payments ending 2027							Payments	ending 2026		
		No lump sum	payments liste	d							
	Beginning	Principal	Interest	New	Interest Rate		Beginning	Principal	Interest	New	Interest Rate
	Balance	Payment	Due	Balance	(Each Year)		Balance	Payment	Due	Balance	(Each Year)
2011	\$ 525,000.00	\$ -	\$ 34,066.00	\$ 525,000.00		2016	\$ 3,140,000.00	\$ -	\$ -	\$ 3,140,000.00	
2012		\$ -	\$ 31,230.00	\$ 525,000.00		2017		\$ 310,000.00	\$ 42,604.00	\$ 2,830,000.00	2.000%
2013		\$ -	\$ 31,230.00	\$ 525,000.00		2018		\$ 305,000.00	\$ 53,550.00	\$ 2,525,000.00	2.000%
2014		\$ -	\$ 31,230.00	\$ 525,000.00		2019		\$ 315,000.00	\$ 47,350.00	\$ 2,210,000.00	2.000%
2015		\$ -	\$ 31,230.00	\$ 525,000.00		2020		\$ 320,000.00	\$ 41,000.00	\$ 1,890,000.00	2.000%
2016		\$ -	\$ 31,230.00	\$ 525,000.00		2021		\$ 325,000.00	\$ 34,550.00	\$ 1,565,000.00	2.000%
2017		\$ -	\$ 31,230.00	\$ 525,000.00		2022		\$ 335,000.00	\$ 27,950.00	\$ 1,230,000.00	2.000%
2018		\$ -	\$ 31,230.00	\$ 525,000.00		2023		\$ 340,000.00	\$ 21,200.00	\$ 890,000.00	2.000%
2019		\$ -	\$ 31,230.00	\$ 525,000.00		2024		\$ 350,000.00	\$ 14,300.00	\$ 540,000.00	2.000%
2020		\$ -	\$ 31,230.00	\$ 525,000.00		2025		\$ 355,000.00	\$ 7,250.00	\$ 185,000.00	2.000%
2021		\$ -	\$ 31,230.00	\$ 525,000.00		2026		\$ 185,000.00	\$ 1,850.00	\$ -	2.000%
2022		\$ -	\$ 31,230.00	\$ 525,000.00							
2023		\$ -	\$ 31,230.00	\$ 525,000.00							
2024		\$ -	\$ 31,230.00	\$ 525,000.00							
2025		\$ -	\$ 31,230.00	\$ 525,000.00		_ To:	tal Da	1/100	ont f	or 20	126.

5.750%

5.900%



2026

2027



Total Payment for 2026: \$398,080

2026 Proposed Budget & Proposed Levy

		2026 Proposed		2026 Proposed	% Change	
Department		Total Budget Expenses		Total Net Levy	Total Net Levy	
Commissioners	\$	362,977.00	\$	361,977.00	6.03%	
Court Admin	\$	200,000.00	\$	200,000.00	14.29%	
Admin-HR	\$	625,390.00	\$	625,390.00	22.18%	
Auditor-Treasurer	\$	790,533.00	\$	726,733.00	10.43%	
Ind. Auditing	\$	100,000.00	\$	100,000.00	5.26%	
MIS	\$	885,400.00	\$	799,000.00	22.88%	
Central Purchasing	\$	33,000.00	\$	33,000.00	10.00%	
Motor Pool	\$	72,000.00	\$	70,000.00	-38.05%	
Elections	\$	138,720.00	\$	59,536.00	16.19%	
County Attorney	\$	1,255,294.00	\$	1,233,044.00	14.69%	
GIS	\$	227,831.00	\$	222,831.00	4.18%	
P&Z	\$	726,510.00	\$	396,118.00	20.18%	
Surveyor	\$	30,000.00	\$	30,000.00	0.00%	





2026 Proposed Budget & Proposed Levy

2		2026 Proposed		2026 Proposed	% Change	
Department	Tota	Total Budget Expenses		Total Net Levy	Total Net Levy	
Assessor	\$	700,576.00	\$	700,276.00	9.72%	
Recorder	\$	464,282.00	\$	219,682.00	27.10%	
Buildings	\$	1,138,353.00	\$	1,021,238.00	-19.38%	
Veterans Service	\$	324,913.00	\$	314,913.00	3.03%	
General Govt	\$	535,850.00	\$	(60,650.00)	85.39%	
Sheriff	\$	6,357,631.00	\$	5,701,029.00	3.81%	
TWCC	\$	664,333.00	\$	664,333.00	7.25%	
Emergency Mgmt	\$	73,241.00	\$	73,241.00	8.24%	
Public Trans.	\$	61,655.00	\$	61,655.00	41.97%	
Parks&Trails	\$	9,000.00	\$	9,000.00	0.00%	
Ditch-Ag	\$	119,153.00	\$	109,153.00	7.76%	
Extension	\$	246,549.00	\$	246,549.00	4.61%	





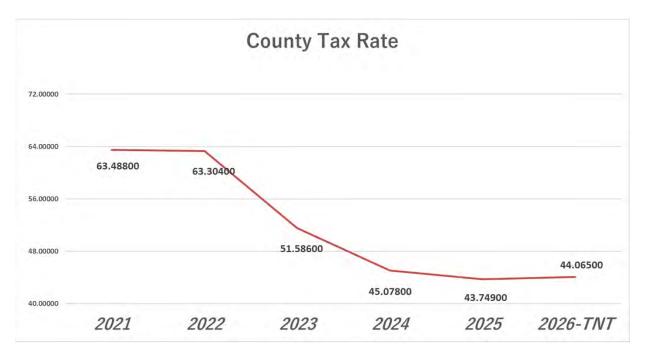
2026 Proposed Budget & Proposed Levy

	2026 Proposed		2026 Proposed		% Change	
Department	Total Budget Expenses			Total Net Levy	Total Net Levy	
Soil&Water	\$	1,290,037.00	\$	194,048.00	-16.00%	
Economic Dev.	\$	104,000.00	\$	104,000.00	8.72%	
HRA	\$	3,800.00	\$	3,800.00	0.00%	
Water Plan	\$	25,395.00	\$	5,360.00	0.00%	
Reg. Library	\$	362,537.00	\$	362,537.00	4.21%	
Fair	\$	20,000.00	\$	20,000.00	0.00%	
Public Works	\$	15,204,361.00	\$	2,262,357.00	-21.72%	
Human Services	\$	10,740,262.00	\$	4,137,488.00	10.30%	
Park Board	\$	34,000.00	\$	25,000.00	0.00%	
Public Health	\$	2,876,079.00	\$	282,945.00	27.45%	
Bonded Indebt	\$	419,984.00	\$	419,984.00	1.11%	
Totals:	\$	47,223,646.00	\$	21,735,567.00		





County Tax Rate History

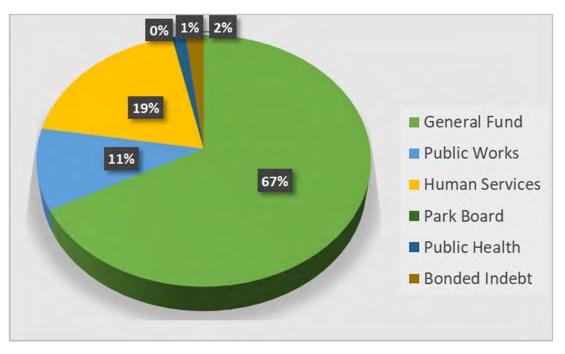


The proposed County
Tax Rate is the result
of the Net Tax
Capacity and Net Tax
Levy used to
determine the
amount of Property
Tax to collect for each
parcel on the 2026
Property Tax
Statements.





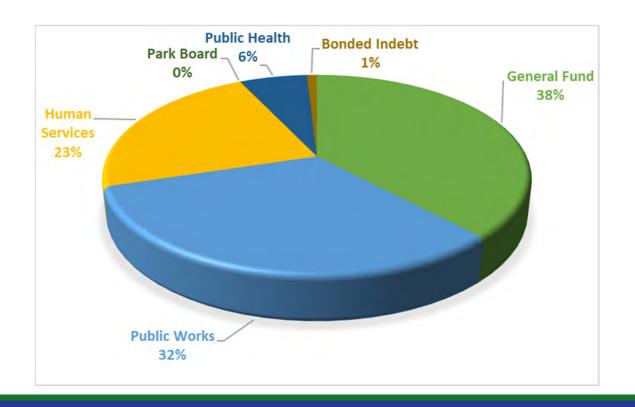
Total County Tax Levy





For every tax dollar collected in Todd County, this is the breakout of where the funds will provide support for county operations.

Total Budget Expenditures



This graph depicts for every dollar spent by Todd County which division's operation is being supported.





Proposed 2026 Preliminary Budget & 2026 Preliminary Levy Totals

				%
	2024 Current	2025 Current	2026 Proposed	Increase
	Net Levy	Net Levy	Net Levy	(Decrease)
Total General Fund Budget*	12,553,651.00	13,522,424.00	14,219,896.00	5.16%
Comprehensive Water Plan*	5,360.00	5,360.00	5,360.00	0.00%
Regional Library*	349,765.00	347,905.00	362,537.00	4.21%
County Fair*	20,000.00	20,000.00	20,000.00	0.00%
Public Works Fund*	2,878,727.00	2,889,924.00	2,262,357.00	-21.72%
Human Services Fund*	3,584,721.00	3,751,265.00	4,137,488.00	10.30%
Parks & Trails Fund*	25,000.00	25,000.00	25,000.00	0.00%
Public Health Fund*	188,665.00	222,013.00	282,945.00	27.45%
Bonded Indebtedness Fund*	415,306.00	415,354.00	419,984.00	1.11%
Net Levy Total to Support the Budget	20,021,195.00	21,199,245.00	21,735,567.00	2.53%
Fund Balance Usage to Balance Budget	-	300,000.00		
Program Aid	2,090,297.00	2,087,764.00	2,018,099.00	
Final County Levy Total	17,930,898.00	18,811,481.00	19,717,468.00	4.82%





Public Hearing







2026 County Budget & 2026 County Levy Final Adoption

The County Board of Commissioners has the authority to reduce this levy before final adoption no later than December 30th, 2025.



Option #1 – Bring Forward the Preliminary Levy as certified September 2nd 2025.



<u>Option #2</u> - Cut expenditures which would require reduction of certain services.



<u>Option #3</u> – Use Cash Reserves to lessen impact on Local Levy Increase.



Contact Us

We are working together for the betterment of Todd County through Teamwork and Transparency.

- Denise Gaida, Todd County Auditor-Treasurer
 - 320-732-4472

•2025 County Commissioners

- District 1: Barb Becker
 - 218-894-1493
 - 218-343-3401
- District 2: Tim Denny
 - 320-874-1173
- District 3: Bob Byers
 - 320-874-1928

District 4	:	Lew	Ν	los	ka
•320-	.Q	74-2	5	11	

•District 5: Randy Neumann

•320-859-5970

Department	Name	Phone	
Administration	Jackie Bauer	320-732-6447	
Assessor	Chris Odden	320-732-4431	
Attorney	John Lindemann	320-732-6039	
Auditor/Treasurer	Denise Gaida	320-732-4469	
Community Corrections	Interim Director	320-732-6165	
Commissioners	Chair-Bob Byers	320-874-1928	
Court Administration	Kim Peterson	320-357-5005	
Ditch/Ag Inspector	Nancy Uhlenkamp	320-533-4651	
Emergency Management	Michael Wisniewski	320-533-4697	
Extension	Tony Hansen	320-732-4435	
GIS	Adam Ossefoort	320-732-4248	
Health & Human Services	Jackie Och	320-732-4500	
MIS	Lisa Parteka	320-732-4470	
Planning & Zoning	Adam Ossefoort	320-732-4420	
Public Works	Loren Fellbaum	320-732-2722	
Recorder	Kim Bosl	320-732-4428	
Sheriff	Mike Allen	320-732-2157	
Soil & Water Conservation	Adam Ossefoort	320-732-2644	
Solid Waste	Chris McConn	320-594-2210	
Veterans Service	Pete Berscheit	320-732-4418	



