

PUBLIC HEARING

BECKER COUNTY BOARD OF COMMISSIONERS

DATE: THURSDAY, DECEMBER 12, 2024, AT 6:00 pm

LOCATION: Board Room, Courthouse

Agenda:

1. Meeting was brought to order by Board Chair Okeson. Commissioners in attendance: Okeson, Meyer, Jepson and Nelson, County Administrator Carrie Smith, and minute taker Peggy Martin. Commissioner Vareberg was absent.
2. Pledge of Allegiance

County Assessor Lee Brekke discussed the reasons for increases in property assessments and took questions.

Truth in Taxation Presentation: presented by Auditor Mary Hendrickson at 6:24 pm.

Truth in Taxation concluded at 6:32 pm.

County Highway Five Year Plan: presented by Jim Olson

2025 Road Projects:

Reclaim and Paving on CSAH 26 from CSAH 21 to Killian Rd & Duffney RD to CSAH 29

Various Roads – 6” Edgeline Painting, Edgeline Rumble Strips, Intersection Lighting

2024 SMART (Safe, Multi-Model, Active Responsible Transportation) include:

Shoulder widening on CSAH 7 from CSAH 14 to CSAH 16

Shoulder widening CSAH 16 from CSAH 7 to Clay County Line

Mill & Overlay, Sidewalks, ADA Compliant on CSAH 7 and CSAH 80 in City of Lake Park

Reclaim and Paving on CSAH 34 from Richwood to CSAH 143

Paving on CSAH 35 from CSAH 143 to TH 113

Roundabout at Wannigan Park Entrance

Being no further business, Chair Okeson adjourned the meeting at 7:03 pm.

/s/ Carrie Smith
Carrie Smith
County Administrator

/s/ John Okeson
John Okeson
Board Chair



Truth in Taxation

December 12, 2024

Becker County Truth in Taxation

Budget Process

Budget Process

- County Commissioners, Committees and Staff have held work sessions
- The County Commission adopted the preliminary budget and tax levy in September.
- The preliminary information was submitted to County Auditor-Treasurer to prepare the Truth In Taxation notices which were mailed to property owners.

Budget Process

- Our goal is to develop a realistic and achievable operating budget.
- Future funding sources, as well as future spending needs are considered.
- We review our capital plan for Highway to consider saving needs for future projects.
- The County works to keep a stable tax rate and reduction when possible.



Budget Process

Truth in Taxation Hearing Purpose

The main purpose of the Truth in Taxation hearing is to enhance the public participation in the property tax system by allowing a public forum to:

- Discuss the Budget
- Discuss the Proposed Tax Levy
- Explain the Increases / Decreases
- Hear Public Comments and Questions on the Budget/
Tax Levy

Becker County Truth in Taxation

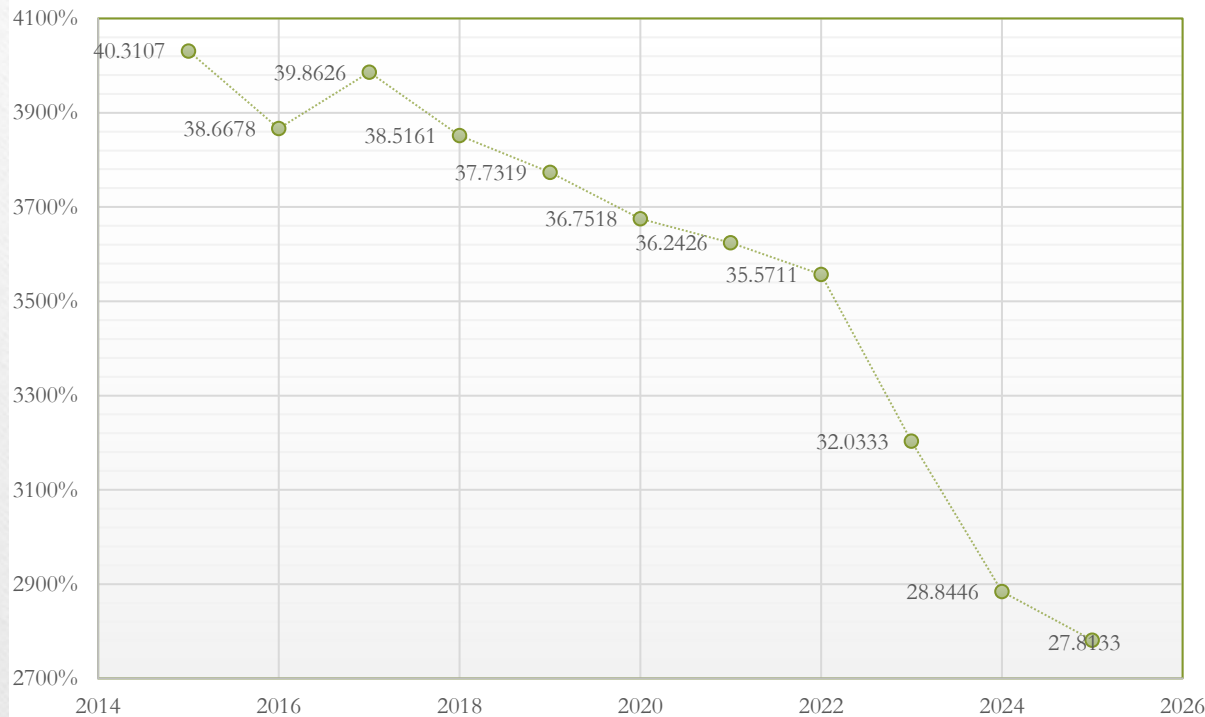
Property Taxation

Tax Capacity/Levy Overview

- Tax capacity is the total valuation of property in the taxing jurisdiction based on market value and statutory class rates.
- The estimated tax capacity is taken as a percentage of the levy, to determine the estimated tax rate.
- The tax rate is what is applied to an individual property to determine the taxpayer's liability.

Becker County Tax Rate

Becker County Tax Rate
2015 - 2025 Trends



Year	Tax Rate
2025	27.8133
2024	28.8446
2023	32.0333
2022	35.5711
2021	36.2426
2020	36.7518
2019	37.7319
2018	38.5161
2017	39.8626
2016	38.6678
2015	40.3107

Note: 2025 Tax Rate is an estimate based on Net Tax Capacity divided by Levy

10 Reasons Property Taxes Vary From Year to Year

1. The market value of property may change
2. The market value of other properties in your taxing district may change, shifting taxes from one property to another
3. The State general property tax may change
4. Taxing jurisdictions Levies may change
5. Special Assessments may be added to your property tax bill
6. Voters may have approved a school, city/township, county or special district referendum
7. Federal and State mandates may have changed
8. Aid and revenue from the state and federal governments may have changed
9. The State Legislature may have changed the portion of the tax base paid by different types of properties.
10. Other state law change may adjust the tax base.

Becker County
Truth in Taxation

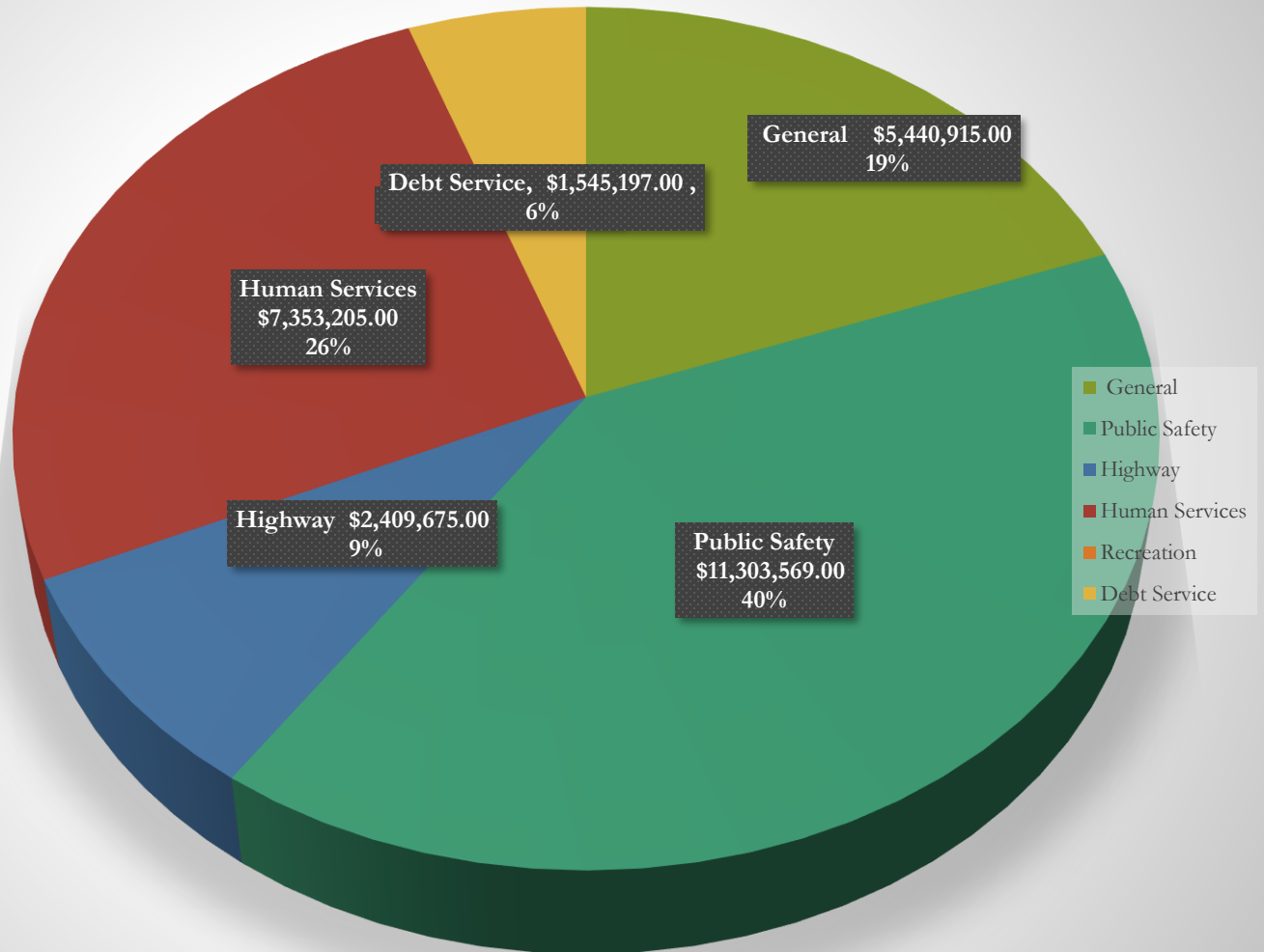
2025
Tax Levy and
General Fund Budget

Final Proposed 2025 Tax Levies

Levy Budget Comparison - TNT 2025					
<u>Funds</u>		Final Recommendation 2025	Final 2024	% Change	Amount of Change
Revenue Fund		5,440,915	5,093,847	6.81%	347,068
Public Safety		11,303,569	10,159,298	11.26%	1,144,271
Road & Bridge		2,409,675	2,140,364	12.58%	269,311
Human Services / Community Health		7,353,205	7,151,761	2.82%	201,444
Recreation		0	0	0.00%	-
Debt		1,545,197	1,550,458	-0.34%	(5,261)
Levy		28,052,561	26,095,728	7.50%	1,956,833

Debt + General Operations = County Levy as noted above

2025 - Levy Allocation by \$ and %



Historical Tax Levy - Trends

Year	General and Debt Levy	General and Debt Dollar Change	Levy % Change
2025	28,052,561.00	1,956,833.00	0.069755948
2024	26,095,728.00	1,467,488.00	0.056234798
2023	24,628,240.00	1,283,937.00	0.052132714
2022	23,344,303.00	789,590.00	0.033823670
2021	22,554,713.00	608,687.00	0.026987131
2020	21,946,026.00	637,974.00	0.029070138
2019	21,308,052.00	693,562.00	0.032549292
2018	20,614,490.00	723,196.00	0.035081925
2017	19,891,294.00	518,744.00	0.026078947
2016	19,372,550.00	554,934.00	0.028645377
2015	18,817,616.00	267,654.00	0.014223587

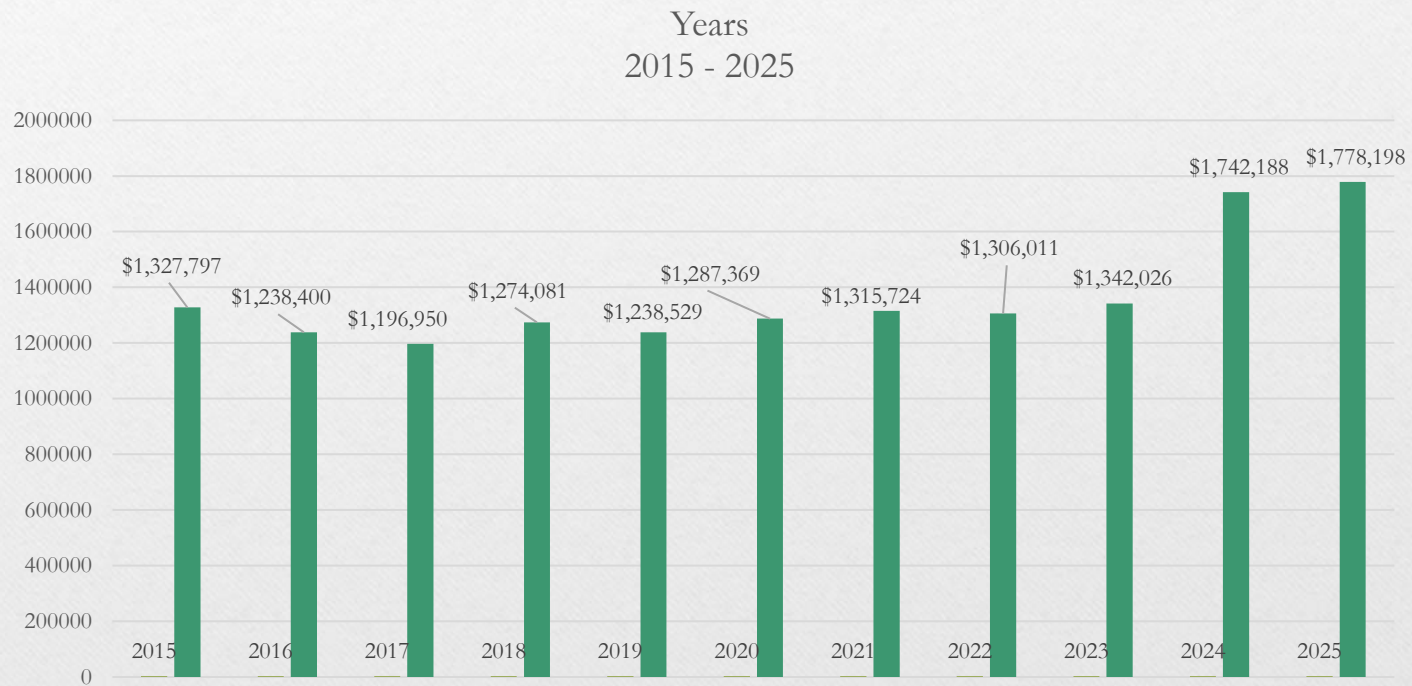
Year	EDA	EDA Dollar Change	EDA Levy % Change
2025	245,000.00	85,000	0.346938776
2024	160,000.00	35,650	0.222812500
2023	124,350.00	-	0
2022	124,350.00	-	0.000000000
2021	124,350.00	-	0
2020	124,350.00	4,350.00	0.034981906
2019	120,000.00	-	0
2018	120,000.00	-	0
2017	120,000.00	(40,748.00)	-0.339566667
2016	160,748.00	-	0
2015	160,748.00	-	0

Budget

2025 Final Recommendation

FUNDS	REVENUES	EXPENDITURES	Difference
GENERAL – Fund 01	(10,862,542)	11,068,325	205,783
DESIGNATED RESERVES – Fund 02	(354,404)	316,289	-38,115
PUBLIC TRANSIT – Fund 02	(729,400)	849,117	119,717
PUBLIC SAFETY – Fund 04	(13,138,509)	13,313,039	174,530
HIGHWAY – Fund 10	(18,094,525)	18,093,397	-1,128
HUMAN SERVICES – Fund 11	(19,802,593)	19,902,981	100,388
RECREATION – Fund 15	(363,500)	711,492	347,992
RESOURCE DEVELOPMENT – Fund 16	(90,618)	237,000	146,382
ENVIRONMENTAL AFFAIRS – Fund 18	(6,582,900)	6,482,499	-100,401
DEBT SERVICE – Fund 38	(1,730,822)	1,730,822	0
DITCHES – Fund 41			0
NATURAL RESOURCE MGMT – Fund 71	(551,250)	529,073	-22,177
GRAVEL TAX – Fund 72	(50,170)	-	-50,170
TOTAL	(72,351,233)	73,234,034	882,801

State Funded County Program Aid



Becker County Truth in Taxation

Looking Forward

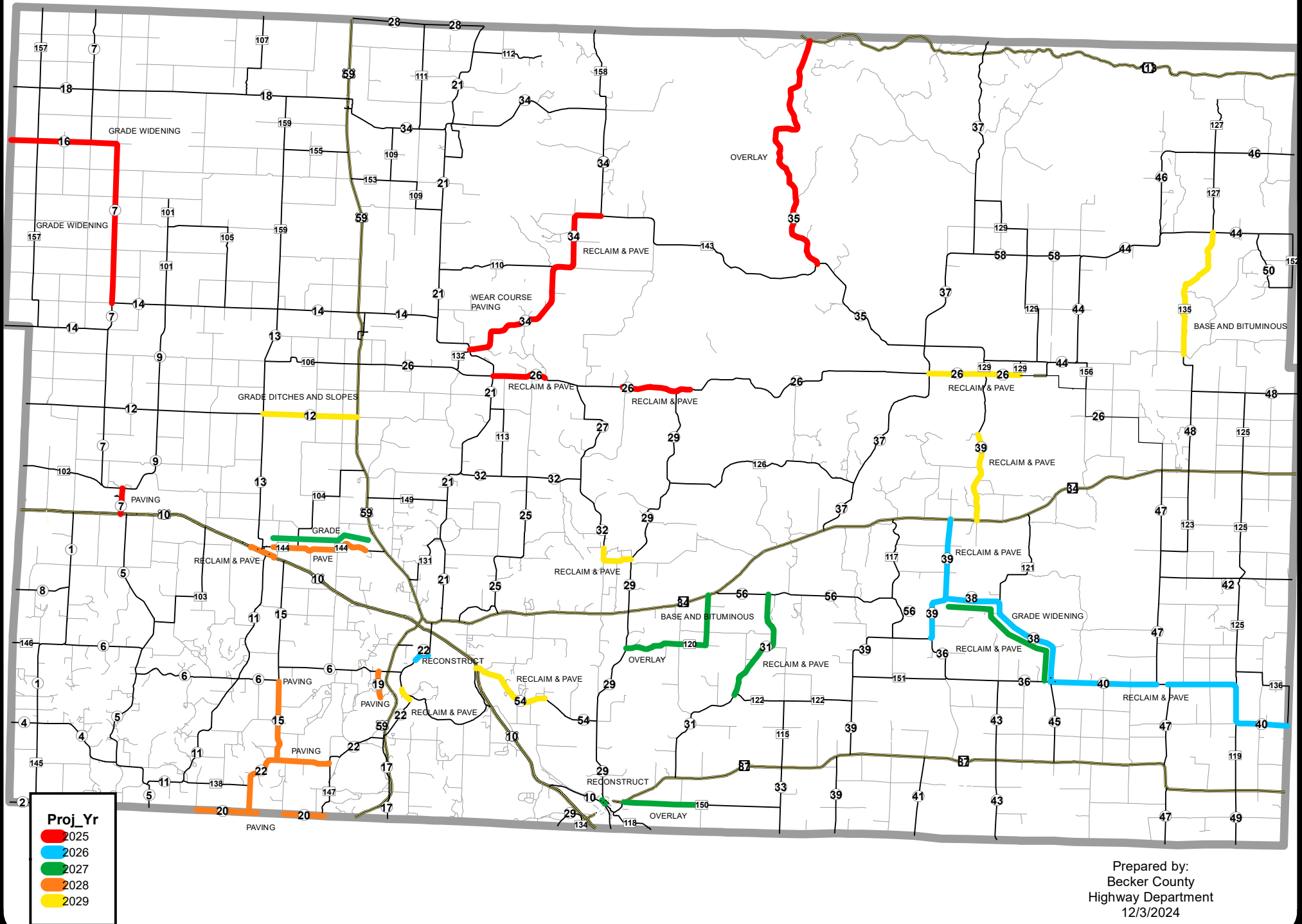
2024 Projects

- New Dunton Locks Shelter
- New Cell Tower in Forest Township
- Zoning Comprehensive Plan
- Expanded Transit Services

Questions?

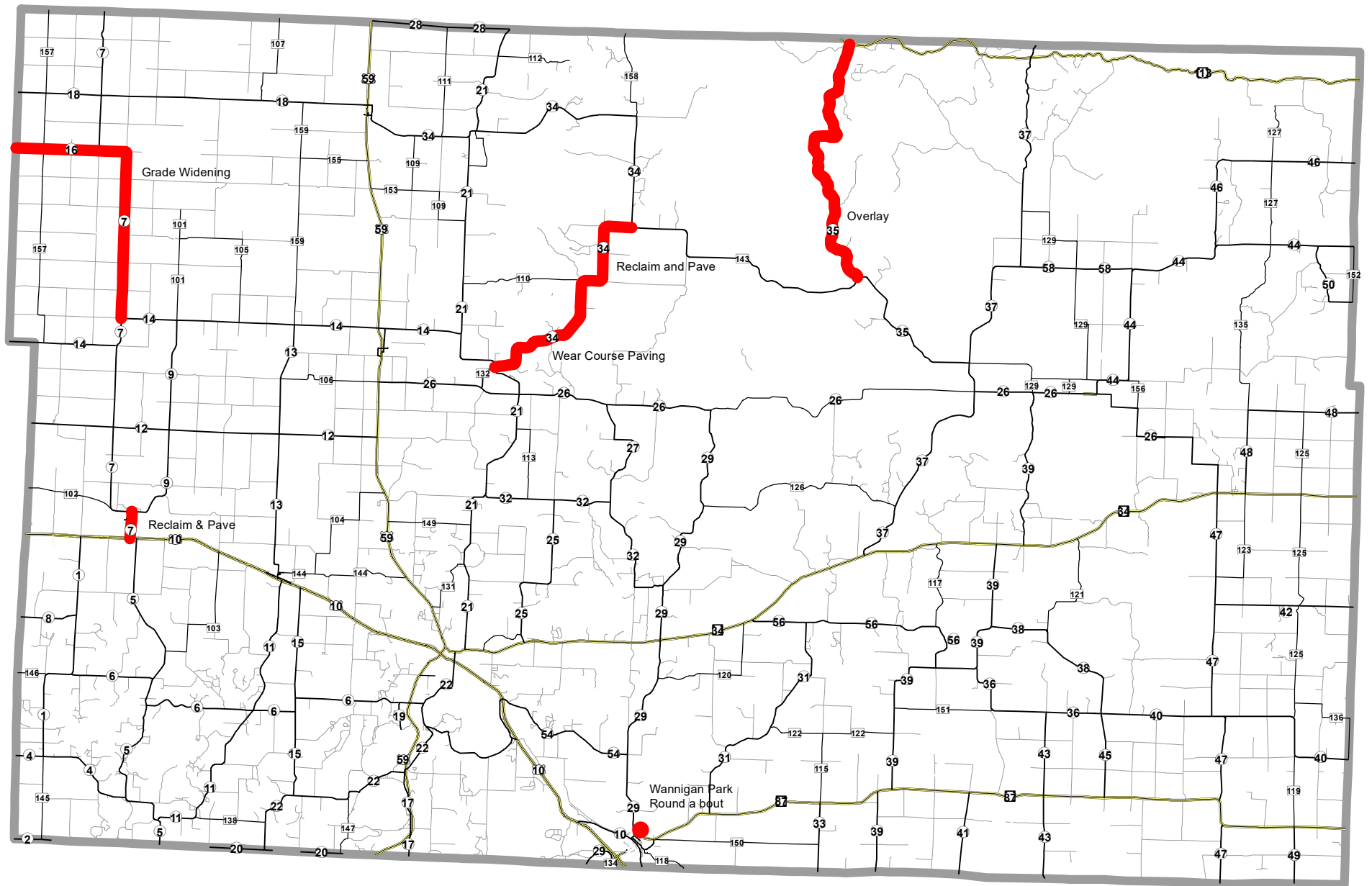


2025 BECKER COUNTY HIGHWAY FIVE YEAR PLAN



Prepared by:
Becker County
Highway Department
12/3/2024

2025 Proposed SMART Projects

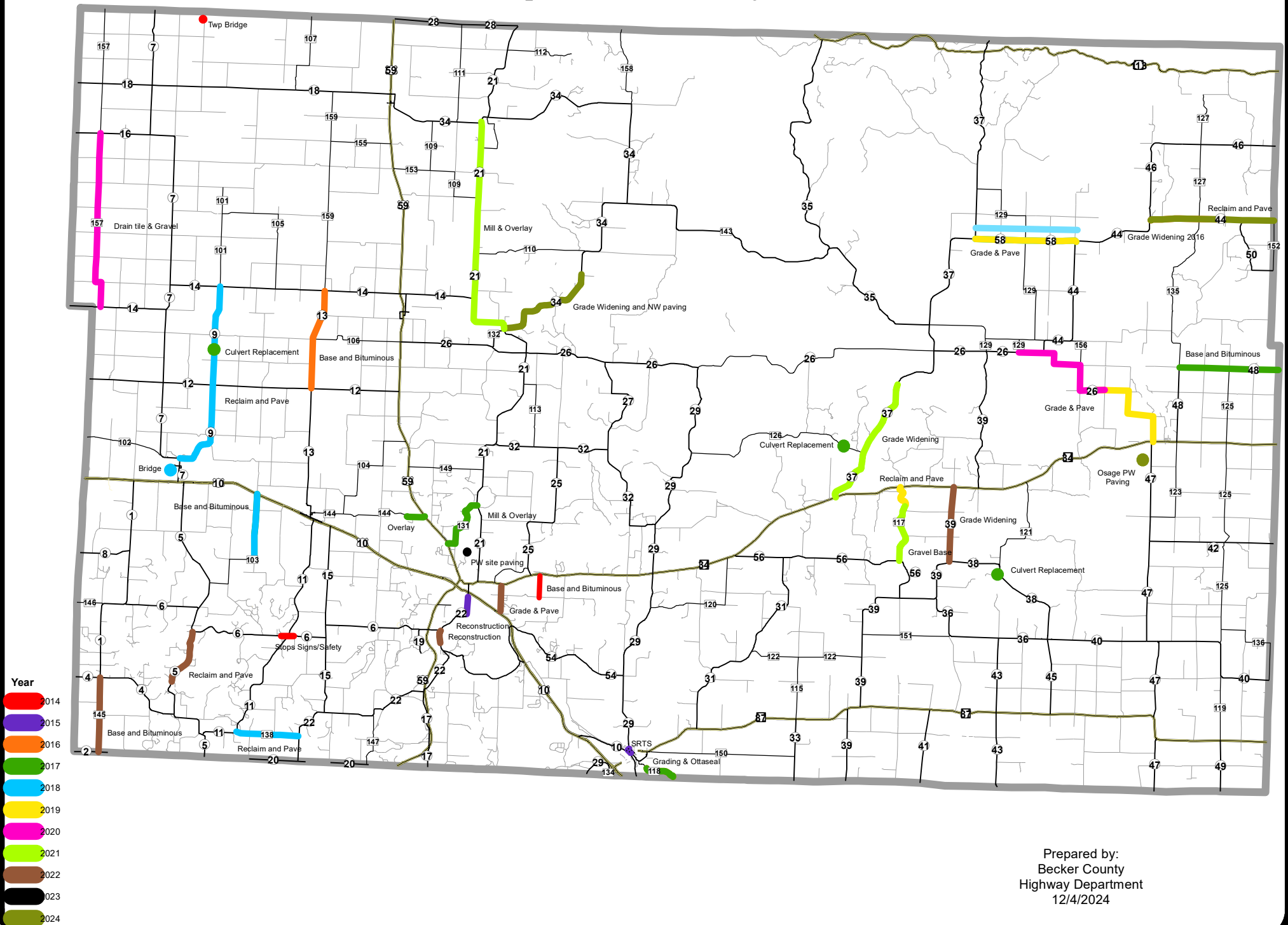


Prepared by:
Becker County
Highway Department
12/4/2024

2025 Highway Project and Funding List

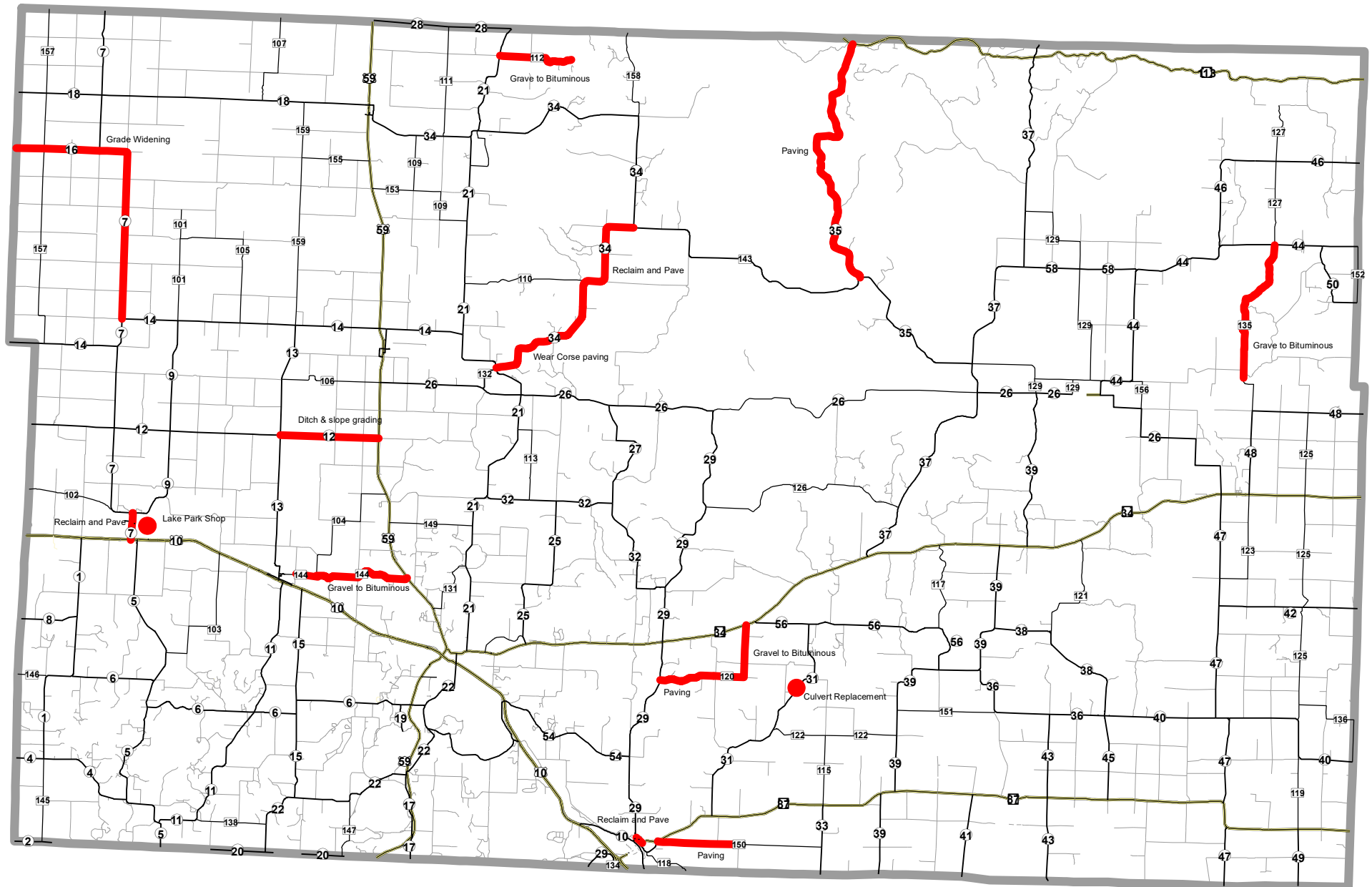
Project Category	Project Const. Year	Project Number	Project Location	Project Type	Estimated Cost	Funding Sources							
						CSAH Regular	CSAH Municipal	County R&B	State Grant	Federal	SMART	Other**	
County Road	2025	SAP 003-607-027	City of Lake Park	Mill & Overlay, Sidewalks, ADA Compliant	\$1,800,000	\$1,100,000	\$940,000		\$500,000		\$200,000		
County Road	2025	SAP 003-680-005	City of Lake Park	Mill & Overlay, Sidewalks, ADA Compliant	\$940,000								
County Road	2025	SAP 003-626-024	CSAH 21 to Killian Rd & Duffney Rd to CSAH 29	Reclaim & Pave	\$1,000,000	\$1,000,000							
County Road	2025	SAP 003-634-021	Richwood to CSAH 143	Reclaim & Pave (4.5 mi.) & Overlay	\$1,580,000	\$1,080,000							\$500,000
County Road	2025	SAP 003-635-008	CSAH 143 to TH 113	Overlay	\$1,100,000	\$600,000							\$500,000
County Road	2025	SAP 003-607-026	CSAH 14 to CSAH 16	Grade Widening	\$3,290,000	\$3,290,000							
County Road	2025	SAP 003-616-016	CSAH 7 to Clay County Line	Grade Widening	\$1,410,000	\$1,410,000							
Local Support	2025		Wanigan Park	Roundabout at Park Entrance							\$150,000		
Highway Safety	2025	SAP 088-070-077	Various Roads	6" Edgeline Painting (11-County Joint Project)	\$2,105,000	\$20,000				\$1,457,795		\$627,205	
Highway Safety	2025	SAP 003-070-021	Various Roads	Edgeline Rumble Strips	\$70,980					\$70,980			
Highway Safety	2025	SAP 003-070-018	Various Intersections	Intersection Lighting	\$244,445	\$17,675				\$220,000		\$6,770	
TOTALS					\$13,540,425	\$3,817,675	\$940,000	\$0	\$500,000	\$1,528,775	\$6,050,000	\$627,205	

Completed SMART Projects



Prepared by:
Becker County
Highway Department
12/4/2024

SMART Project Candidates



Prepared by:
Becker County
Highway Department
12/4/2024

COMPLETED SMART PROJECTS

As of 11/30/2024

YEAR	PROJECT	Resolution No.	Project Cost	Project Totals	SMART Tax Receipted*	Anticipated Budget
2014	CSAH 6 and 11 Intersection Safety Improvements		8,612			
2014	Otto Zeck Road - Gravel to Bituminous		346,600			
2014	Walworth Twp Bridge - Engineering Services		5,000	2014 Total	360,212	703,815
2015	Washington Ave/CSAH 22 Reconstruction		2,026,909			
2015	CR 145 Gravel Improvements - Shingle Grinding	08-15-1H	67,849			
2015	Frazee SRTS Project	06-15-2D	20,000	2015 Total	2,114,758	2,097,841
2016	County Road 118		145,675			
2016	CSAH 44 - Grade Widening		750,112			
2016	CSAH 13- Gravel to Bituminous		855,637	2016 Total	1,751,424	2,094,733
2017	CP 003-131-002		255,336			
2017	SAP 003-648-004		707,738			
2017	CP 003-113-002		116,027			
2017	CP 003-144-001		76,927			
2017	CP 003-103-001 (CR 103 Grading & ditch work)		48,429			
2017	CP 003-103-002 (CR 103 Aggregate Base)		77,488			
2017	CP 003-999-002 (Culvert Replacements)		130,892	2017 Total	1,412,838	2,376,324
2018	SAP 003-607-022 Lake Park Bridge		343,847			
2018	SAP 003-609-008		300,000			
2018	SAP 003-658-001		400,000			
2018	CP 003-103-003		391,018			
2018	CP 003-738-001		606,577			
2018	CP 003-131-003		232,878			
2018	CP 003-144-002		90,587			
2018	CP 003-145-001		77,761	2018 Total	2,442,668	2,612,796
2019	CP 003-117-001		222,475			
2019	CP 003-658-001		610,251			
2019	CP 003-626-021		2,157,761	2019 Total	2,990,488	2,640,576
2020	CP 003-157-001		374,004			
2020	SAP 003-626-022		2,495,755	2020 Total	2,869,760	2,805,617
2021	SAP 003-621-015		894,346			
2021	SAP 003-626-023		947,740			
2021	SAP 003-637-019		983,725			
2021	CP 003-117-002		164,166	2021 Total	2,989,977	3,294,818
2022	SAP 003-605-011		406,386			
2022	SAP 003-639-017		1,361,695			
2022	SAP 003-592-001		616,687			
2022	CP 003-145-002		296,914	2022 TOTAL	2,681,682	3,378,589
2023	SAP 003-622-036		770,000			
2023	SAP 003-622-039		300,000			
2023	Public Works Parking Lot Paving		247,398	2023 TOTAL	1,317,398	3,740,683
2024	SAP 003-634-020		2,388,815			
2024	SAP 003-647-001		1,000,000			
2024	SAP 003-644-012		1,195,927			
2024	Osage Parking Lot		105,558	2024 TOTAL	4,690,300	\$ 3,169,316.83
						11/30/2024

TOTAL	25,621,504	25,621,504	28,915,108	3,293,604	Balance
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