



**BOARD OF COMMISSIONERS  
2025 BUDGET AND TAX LEVY PRESENTATION AND  
PUBLIC COMMENT MEETING**

**Tuesday, December 3, 2024 at 6:00 P.M.  
Jackson County Courthouse, Commissioners Board Room  
405 Fourth Street, Jackson, MN**

6:00 p.m.

Call Meeting to Order

- 1.1. Pledge of Allegiance
- 1.2. Purpose of the Meeting - Please note this meeting is not being held to address individual property assessment concerns. The public comment period is to allow for comments related to the proposed final 2025 tax levy & fiscal year 2025 budget.

County Administrator, Ryan Krosch

- 2.1. 2025 Budget and Tax Levy Presentation
- 2.2. Open the Meeting for Public Comment

Unscheduled

Adjourn



# Proposed 2025 Jackson County Tax Levy and Budget



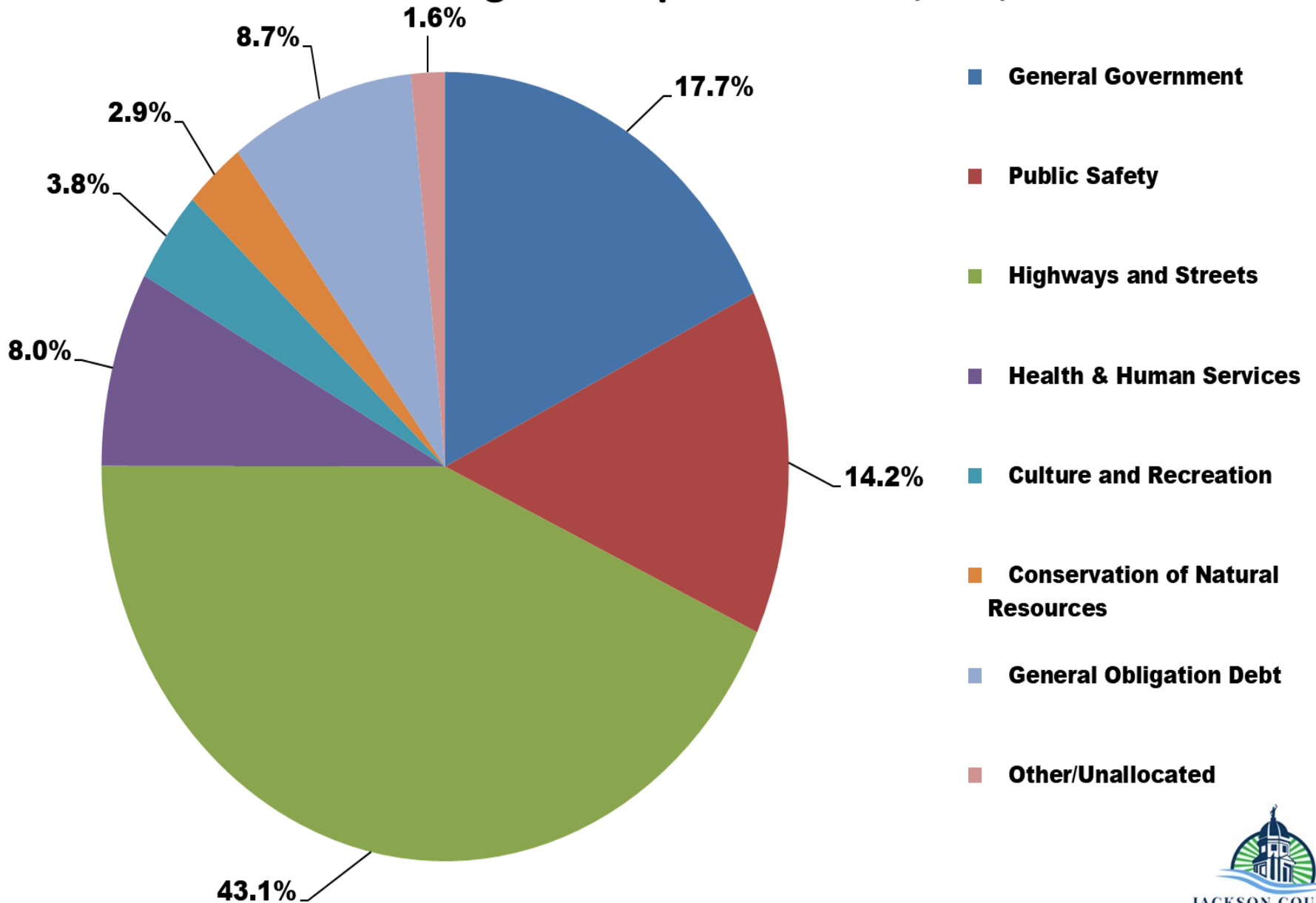
December 3, 2024



# 2025 Proposed Budget & Tax Levy

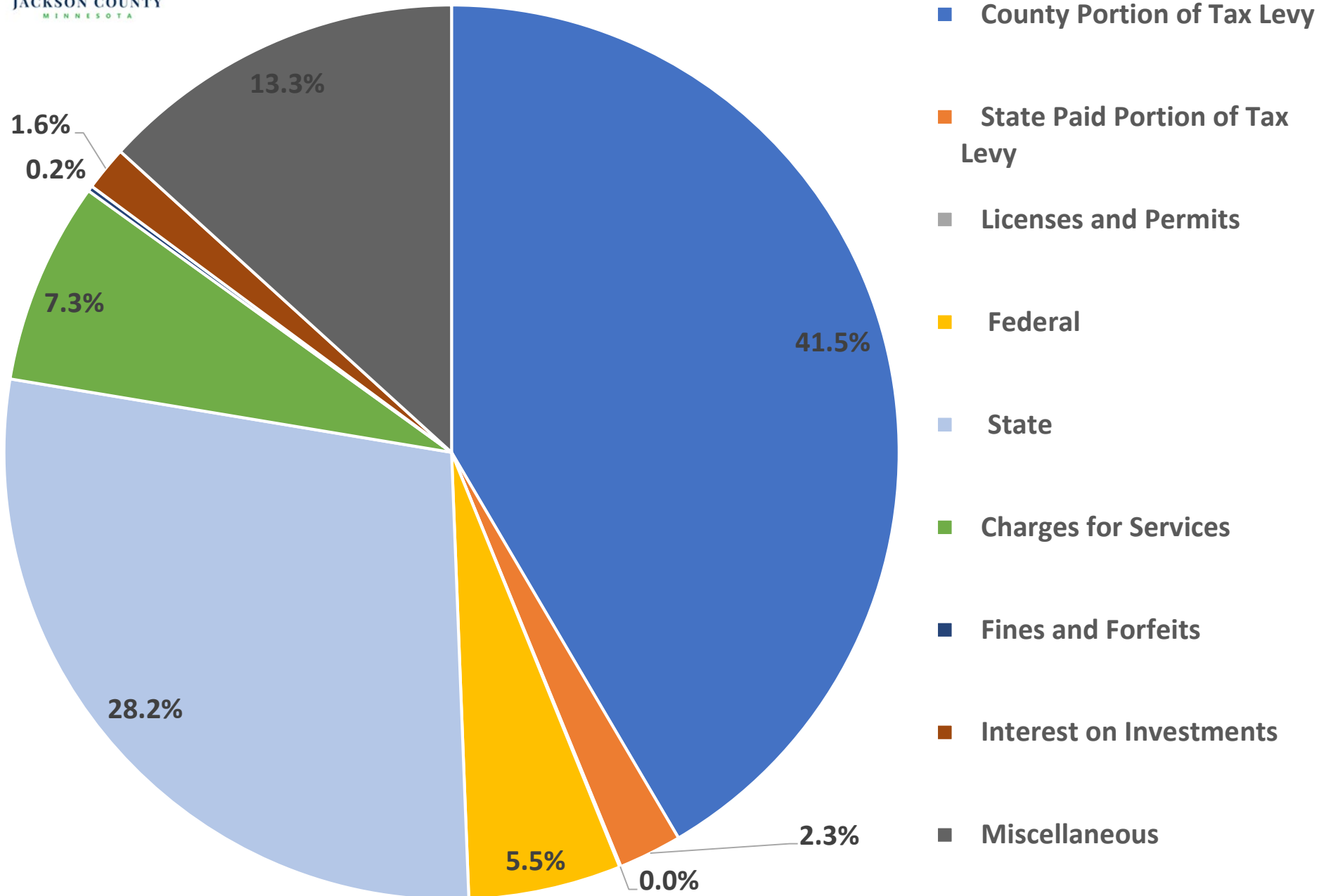
- Total 2025 Budgeted Expenses
- Total 2025 Budgeted Revenue
- 2025 Preliminary Tax Levy
- 2025 Proposed Tax Levy with Sales Tax Revenue
- Key 2025 Tax Levy Increases
- New Law Enforcement Center/Government Center Financing
- 2025 Property Tax Analysis

# 2025 Total Budgeted Expenses = \$32,964,321





# 2025 Total Budgeted Revenues = \$32,964,321



# Jackson County 2025 Preliminary Tax Levy



## Jackson County

### 2025 Budget

#### Preliminary Tax Levy - August 27, 2024

Fund	2024 Levy	2025 Levy	2025 CPA Distribution	2024 Adjusted Levy	2025 Adjusted Levy	Increase (Decrease)	% Increase (Decrease)
General	\$8,399,798.00	\$8,564,611.00	\$431,770.00	\$7,945,431.00	\$8,132,841.00	\$187,410.00	2.36%
Public Works	\$2,947,851.00	\$2,916,891.00	\$147,050.00	\$2,788,394.00	\$2,769,841.00	(\$18,553.00)	-0.67%
Library	\$588,432.00	\$618,521.00	\$31,182.00	\$556,602.00	\$587,339.00	\$30,737.00	5.52%
Bonds	\$1,995,926.00	\$2,871,678.00	\$144,771.00	\$1,887,961.00	\$2,726,907.00	\$838,946.00	44.44%
<b>Total</b>	<b>\$13,932,007.00</b>	<b>\$14,971,701.00</b>	<b>\$754,772.00</b>	<b>\$13,178,388.00</b>	<b>\$14,216,928.00</b>	<b>\$1,038,540.00</b>	<b>7.88%</b>

# Jackson County 2025 Proposed Tax Levy with Sales Tax Revenue



## Jackson County

### 2025 Budget

#### Proposed 12/3/2024 Tax Levy with Sales Tax Revenue

Fund	2024 Levy	2025 Levy	2025 Distribution	2025 CPA Distribution	2024 Adjusted Levy	2025 Adjusted Levy	Increase (Decrease)	% Increase (Decrease)
General	\$8,399,798.00	\$8,039,611.00	55.650%	\$420,032.00	\$7,945,431.00	\$7,619,579.00	(\$325,852.00)	-4.10%
Public Works	\$2,947,851.00	\$2,916,891.00	20.191%	\$152,394.00	\$2,788,394.00	\$2,764,497.00	(\$23,897.00)	-0.86%
Library	\$588,432.00	\$618,521.00	4.281%	\$32,314.00	\$556,602.00	\$586,207.00	\$29,605.00	5.32%
Bonds	\$1,995,926.00	\$2,871,678.00	19.878%	\$150,032.00	\$1,887,961.00	\$2,721,646.00	\$833,685.00	44.16%
<b>Total</b>	<b>\$13,932,007.00</b>	<b>\$14,446,701.00</b>	<b>100.00%</b>	<b>\$754,772.00</b>	<b>\$13,178,388.00</b>	<b>\$13,691,929.00</b>	<b>\$513,541.00</b>	<b>3.90%</b>

2024 CPA           \$753,618

Increase           \$1,154



# Key factors in 2025 preliminary tax levy increase

- \$ 429,000 - Wages, related payroll tax and PERA pension match increase
- \$49,000 – Appropriation/Program Requests (Extension/4H contract +22%, Ag Society request +12.5%, Historical Society request +10%, Ambulance Service request +11%)
- \$200,000 – Budgeted less wind production tax revenue for property tax relief due to a trend of declining revenue

\*All amounts are rounded



# New Law Enforcement Center/Government Center Bond Payment

	\$
<u>Bond Payment</u>	\$2,039,100
<b><u>Payment Sources w/ Sales Tax</u></b>	
Wind Production Tax	\$500,000
Tax Levy	\$839,100
Sales Tax	<u>\$700,000</u>
<b>TOTAL</b>	<b>\$2,039,100</b>
<b><u>Payment Sources w/out Sales Tax</u></b>	
Wind Production Tax	\$500,000
Tax Levy	<u>\$1,539,100</u>
<b>TOTAL</b>	<b>\$2,039,100</b>





# 2025 Property Tax Analysis

- **2025 PRELIMINARY LEVY \$ 13,691,929**
  - **2025 Tax Rate - 28.496%**                      **2024 Tax Rate - 27.942%**

<u><b>Taxable Market Values:</b></u>	<b>2024</b>	<b>2025</b>	<b>Difference</b>	<b>%</b>
Taxable Market Value	<b>5,207,252,499</b>	<b>5,528,532,500</b>	<b>321,280,001</b>	<b>6.2%</b>
Total EMV New Improvements	<b>11,022,800</b>	<b>12,391,000</b>	<b>1,368,200</b>	<b>12.4%</b>



# 2025 Property Tax Analysis

<u>Tax Capacities:</u>	<u>2024</u>	<u>2025</u>	<u>%</u>	<u>Tax Collected</u>	<u>Percent of Levy</u>
<b>AG:</b>					
Ag Homestead (HG1A)	1,327,262	1,258,042	-5.2%	358,491.65	2.61%
Remaining Ag HS & NHS	34,753,006	35,748,447	2.9%	10,186,877.46	74.19%
<b>Total Ag Net Tax Capacity</b>	<b>36,080,268</b>	<b>37,006,489</b>	<b>2.6%</b>	<b>10,545,369</b>	<b>76.80%</b>
<b>NON AG:</b>					
Residential	4,561,570	4,286,989	-6.0%	1,221,620.39	8.90%
Commercial 3A	3,257,060	3,268,799	0.4%	931,476.96	6.78%
Non Homestead (includes rentals)	1,215,582	1,210,097	-0.5%	344,829.24	2.51%
<b>Total Non Ag Net Tax Capacity</b>	<b>9,034,212</b>	<b>8,765,885</b>	<b>-3.0%</b>	<b>2,497,927</b>	<b>18.19%</b>
<b>Personal Property:</b>					
Utilities/Dist.-Transm. Lines	2,512,198 <span style="color:red">▼</span>	2,662,202 <span style="color:red">▼</span>	6.0%	758,621	5.52%



JACKSON COUNTY  
MINNESOTA

# 2025 Property Tax Analysis

## Example of Tax Increase on County Portion of Taxes

Tax Examples	Tax Year	EMV	Rate	County Portion
Homestead Residential	2025	200,000	28.496%	\$489
<b>With a no value change</b>	2024	200,000	27.942%	\$505
<b>Increase/(Decrease)</b>				<b>-\$17</b>
Homestead Residential	2025	200,000	28.496%	\$489
<b>With an estimated Value Increase of:</b>	2024	200,000	27.942%	\$505
<b>Increase/(Decrease)</b>				<b>-\$17</b>
Commercial/Industrial/Rentals	2025	500,000	28.496%	\$2,636
<b>With an estimated Value Increase of:</b>	2024	500,000	27.942%	\$2,585
<b>Increase/(Decrease)</b>				<b>\$51</b>
House Garage + 1 ACRE	2025	200,000	28.496%	\$489
(HGA Value Increase Estimate)	2024	200,000	27.942%	\$505
AG Homestead Tillable	2025	651,000	28.496%	\$928
(Value Increase Estimate)	2024	600,000	27.942%	\$838
<b>Total Estimated 2025 County Tax</b>	2025	\$1,416		
<b>Total Estimated 2024 County Tax</b>	2024	\$1,343		
<b>Increase/(Decrease)</b>		<b>\$73</b>		
AG Non-Homestead Tillable	2025	651,000	28.496%	\$1,855
(Value Increase Estimate)	2024	600,000	27.942%	\$1,677
<b>Increase/(Decrease)</b>				<b>\$179</b>

Questions?  
Discussion.



**JACKSON COUNTY**  
M I N N E S O T A