

**AITKIN COUNTY BOARD
SPECIAL MEETING/ COMMITTEE OF
THE WHOLE**

February 17, 2026 – 1:00 PM

AGENDA

Government Center Training Room

- 1:00pm**
- 1) J. Mark Wedel, County Board Chair**
 - A) Call to Order**
 - B) Pledge of Allegiance**
 - 2) Discussion of Ambulance Service Funding and Tax District options**
 - 3) Adjourn**



Aitkin County Administration

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To: Aitkin County Board of Commissioners
From: David Minke, County Administrator
Date: February 11, 2026 / updated February 13, 2026
Subject: Ambulance Service

Ambulance service in Minnesota is primarily regulated by Minnesota Statutes §144E. Under that statute, ambulances are provided by a variety of public, private, and non-profit organizations. A 2022 report from the Office of the Legislative Auditor noted that while 47 percent of ambulance services were operated by local governments, they made only 19 percent of the runs. Hospital or health care systems operated 29 percent of the ambulance services but made 77 percent of the runs.

The State of Minnesota divides the state into primary ambulance service areas. The primary service area system was developed in the early 1980s. The system is intended to ensure all areas of the state have a primary ambulance provider by granting the right (usually exclusive) for an ambulance service to operate in a specific geographic area.

Aitkin County is included in five primary service areas shown on the attached map. North Memorial Health Ambulance Service holds three licenses and serves the majority of Aitkin County. They have taken over the areas labeled Meds -1 and McGregor on the map. Cromwell Volunteer Ambulance serves a small portion of Haugen Township/Savana State Forest. Mille Lacs Health System serves parts of the county east of Mille Lacs Lake. Essentia Ambulance serves a small area in the very south-east corner of the county.

Funding for ambulance service varies across the state of Minnesota. Since at least 2009, Aitkin County has provided financial support to the local ambulance services. In 2009, \$20,000 was provided to North Ambulance Service. For 2026, that amount is \$43,000. (The area served by North Ambulance has expanded since 2009.)

For 2026, the county has a contract with North Ambulance to provide funding at a rate of \$45 per request for service and \$55 per no load runs to a maximum of \$43,000 per year. North is to submit quarterly reports with run data including the date and type of run.

In an effort to gather comparative data, I conducted an informal survey of Minnesota counties with the following results.

Brown, Douglas, Goodhue, Martin, Meeker, Nicollet, Ottertail, Pine, Redwood, Renville, and Todd Counties do not provide any funding for ambulance service. The table below shows the variety of subsidies provided by counties and the various ambulance service delivery methods across the state.

Direct County Subsidies

County	2026 Contribution	Notes
Aitkin	\$43,000	North Ambulance
Carlton	\$89,400	Funding to 4 different systems.
Itasca	\$85,000	Bigfork Hospital Ambulance \$75,000; Deer River / Essentia \$10,000
Jackson	\$50,000	3 government services
Lac qui Parle	\$7,000	7 Ambulance services / 1 st Responder Groups \$1,000 each
Pipestone	\$466,481	Pipestone County operates an ambulance service and subsidizes it in the amount of \$456,881. It also gives \$4,800 each to two city-operated services
Rock	\$37,331	3 city-operated services: Laverne \$28,648; Edgerton \$2,894; Jasper \$5,789

Minnesota also allows special tax districts. The following was taken from the annual property tax report compiled by the Minnesota Department of Revenue.

Service	2025 Levy
Blackduck EMS	\$575,000
Cloquet Area Ambulance	\$1,421,019
Floodwood Area Ambulance	\$275,000
NW Carlton County EMS	\$76,000
Remer Area EMS	\$184,000
	2026 Levy
Cass / Hubbard County *	\$528,000

*Information from county website

Information Provided by North Ambulance

Subordinate Service District	2026 Levy
Longville Ambulance	\$626,000
Nashwauk Ambulance	\$652,119

Attached is a tax impact for the Longville Ambulance Subordinate Service District. It is from 2023 but the total levy has not changed since then. In this example, a residential homestead valued at \$200,000 would pay \$61 per year for ambulance service.

A 2023 report—Financial Evaluation of Minnesota’s Ground Ambulance Industry—found that 72 percent of reporting ambulance services reported some level of financial loss when comparing

operation expenses to insurance revenues. 46 percent of those responding reported they did not receive any government funding.

Tax Districts

Minnesota Statutes provide several options for counties to fund ambulance services through direct property taxes.

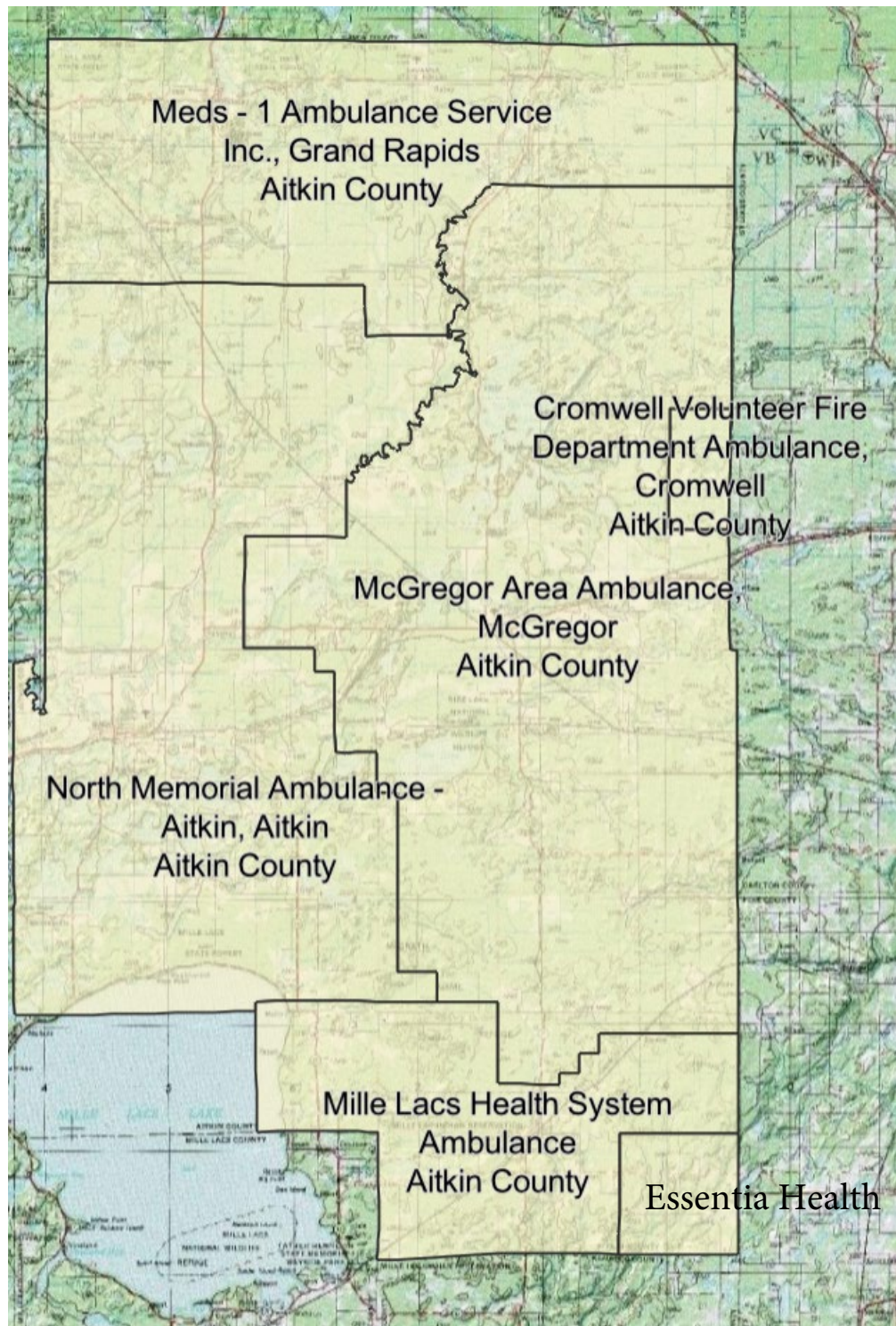
1. Minnesota Statutes §144F—Emergency Medical Service Special Taxing Districts. This is the method used by Cass and Hubbard counties to create the Walker Ambulance Primary Service Area Special Taxing District. This statute requires two or more political subdivisions (counties, cities, townships). To proceed under this statute, the county needs at least one partner government. The Cass / Hubbard district went into effect January 1, 2026.
2. Minnesota Statutes §471.476—Ambulance Services. This statute allows the county to provide ambulance services either directly or through contract. The county may also levy a tax above any statutory limit to fund the service.
3. Minnesota Statutes §375B—Subordinate Service District. Under this statute the county can create a compact and contiguous district within the county and provide one or more governmental services. The district cannot be the entire county. To form a district, the county board would hold a public hearing and adopt a resolution. The resolution is subject to a reverse referendum. Residents can also petition to create a district.
4. Special Law. Some jurisdictions have received special legislation. Examples include the Cloquet Area Fire Protection and Ambulance, and Floodwood Ambulance District.

Discussion

This is a complicated topic. Ambulance services are critical to the community but are not a mandated county service. As the information above shows, there is a great variety of ambulance service delivery and funding across the state. The purpose of today's meeting is to allow commissioners to ask questions, identify information gaps, express preferences and discuss next steps. Below are a few questions that may be helpful for consideration:

1. What public input would be helpful?
2. How is the level of financial support determined?
3. What are the service level expectations?
4. What stakeholders should be at the table?

Aitkin County Ambulance Primary Service Area Map



**CASS COUNTY, LONGVILLE AREA SUBORDINATE SERVICE DISTRICT
PROPOSED 2023 PROJECTION
AMBULANCE TAX ONLY**

	Proposed County Tax Pay 2023
Net Levy	626,000
Net Tax Capacity	18,691,255
Estimated Tax Capacity Rate	3.349%

Property Type	Estimated Market Value	Taxable Market Value after Homestead Exclusion	Net Tax Capacity	Proposed 2023 Tax Projection
Residential Homestead	30,000	18,000	180	6
	50,000	30,000	300	10
	75,000	45,000	450	15
	100,000	71,760	718	24
	125,000	99,010	990	33
	150,000	126,260	1,263	42
	200,000	180,760	1,808	61
	250,000	235,260	2,353	79
	300,000	289,760	2,898	97
	400,000	398,760	3,988	134
Seasonal Rec	50,000	50,000	500	17
	75,000	75,000	750	25
	100,000	100,000	1,000	33
	150,000	150,000	1,500	50
	200,000	200,000	2,000	67
	250,000	250,000	2,500	84
Agricultural Homestead (Land Only)	50,000	50,000	250	8
	75,000	75,000	375	13
	100,000	100,000	500	17
	150,000	150,000	750	25
	200,000	200,000	1,000	33
	250,000	250,000	1,250	42
	300,000	300,000	1,500	50
	400,000	400,000	2,000	67
Preferred Commercial	50,000	50,000	750	25
	75,000	75,000	1,125	38
	100,000	100,000	1,500	50
	125,000	125,000	1,875	63
	150,000	150,000	2,250	75
	175,000	175,000	2,750	92
	200,000	200,000	3,250	109
	250,000	250,000	4,250	142