

Aitkin County Board of Commissioners Board Meeting Attendance Record

Date: Sept. 10, 2024

Name	Please check the boxes that apply		
	Aitkin County Citizen	Aitkin County Employee	Company Representative – Please list
Tim Terrill			Miss. Hedwaters Board
Jeanne Schram	✓		Aitkin Age
Tony Hansen			Extension
Dennis Thompson		✓	Land
MARV JEFFERS		✓	Economic Development
Mike Dangers		✓	Assessor
Andrew Carstrom		✓	ESPZ

AITKIN COUNTY -- CAPITAL IMPROVEMENT PLAN: 2025 - 2029

10A updated

					2025	2026	2027	2028	2029	5 Yr. Total	FUTURE CAPITAL NEEDS	CURRENT RESERVE BALANCE
Assessor												
	Transportation											
		Appraiser Vehicle			12,000	12,000	12,000	12,000	12,000	60,000		
Attorney												
	Tech											
		Computers			7,029	6,000	6,000	6,000	6,000	31,029		
		Database Software								-		
Auditor												
	Equipment											
		Poll Pads				42,000				42,000		
		Ballot Counter & Central Count				10,000	10,000	10,000	10,000	40,000	50,000	146,542
Buildings & Facilities												
	Buildings											
		Courthouse Front Steps /IT Window Repair								-		
		Fuel Tank Removal								-		
		Sidewalk Replacement				10,000		10,000		20,000		
		Government Center HVAC Controls Update				10,000	10,000	10,000	10,000	40,000		
		Window Replacement - Judicial Center				800,000				800,000		
		Motor Pool Campus								-		
		Pavement Repair							10,000	10,000		
		Replace Rubber Roof (6960 sf) - Jail			222,720					222,720		79,548
		Replace Rubber Roof (1897 sf) - Mech. Room			60,704					60,704		
		Replace Rubber Roof (1521 sf) - Gymnasium			48,672					48,672		
		Replace Rubber Roof (509 sf) - Gym Storage			16,288					16,288		
		Replace Rubber Roof (3414 sf) - Center Annex			109,284					109,284		
		Replace Rubber Roof (5745 sf) - Judicial Ctr.				183,840				183,840		
		Boat & Water Storage Building			200,000					200,000		
	Equipment											
		Maintenance Vehicle			40,000					40,000		
		Maintenance/Cleaning Equipment			6,000	6,000	6,000	6,000	6,000	30,000		9,356
		Lawn Mower/Snow Removal Equipment			10,000	10,000	10,000	10,000		40,000		
Court Administration												
	Tech											
		Technology Improvements			5,000	5,000	5,000	5,000	5,000	25,000		8,837
Environmental Services												
	Buildings											
		Compost Sites			20,000	10,000	10,000			40,000		
		Recycling Center Improvements			25,000	15,000	15,000			55,000		
	Transportation											
		Auto - Planning & Zoning			9,000	9,000	9,000	9,000		36,000		4,545
Health & Human Services												
	Buildings											
		Building Remodel Project			6,000,000					6,000,000		

IT								
	Buildings							
		Primary Air Conditioner (Leibert)			10,000		10,000	
		Backup Air Conditioner (Mitsubishi)					-	
	Tech							
		AD Server x 2 - DC1 & DC2					-	
		Assureon Replacement (storage for scanned documents)		15,000	45,000		60,000	
		GIS Servers - Web & DB Sequel Server					-	
		Highway Server				10,000	10,000	
		Server - Cerberus					-	
		Server - Coatty		10,000			10,000	
		Server - Image					-	
		ASA x 2	20,000				20,000	
		Mercury (hydra replacement)					-	
		TRIGLAV					-	
		Back up Device (Barracuda)					-	15,000
		HCI Cluster	20,000	20,000	20,000	20,000	80,000	
		Server - Tiamat - retired					-	
		Virtual Host Server - Medusa; retired					-	
		Darktrace					-	
Land								
	Buildings							
		Roof Replacement, Fence	25,600	27,000			52,600	
		Add Cold Storage Bld & Remodel Shop	150,000	150,000	150,000	150,000	600,000	
	Equipment							
		#108- 2016 CF Moto 400					-	
		#208- 2000 Skidoo Tundra	10,000				10,000	
		#209- 2001 Skidoo Tundra		10,200			10,200	
		#210- 2002 Skidoo Tundra			10,400		10,400	
		#211- 2002 Skidoo Tundra				10,600	10,600	
		#685- 2008 Polaris Sportsman 400		8,400			8,400	
		#686- 2008 Polaris Sportsman 400				8,600	8,600	
		2004 Redi Dump Trailer	15,000				15,000	
		2005 T 250 Skid Steer (2027 purchase)	22,500		37,500		60,000	
		2006 H&S Tandem Car				8,000	8,000	
		2011 Bearcat 570					-	
		2015 John Deere Gator					-	
		2018 PJ Utility 10'			5,000		5,000	
		2018 PJ Utility 16'			5,000		5,000	
		2019 H&H Utility Alum. Snowmobile				5,000	5,000	
		2020 PJ Gooseneck					10,000	10,000
		2021 T 66 Skid Steer (2033 purchase)					20,000	20,000
		2022 Floe ATV					-	
		2022 Polaris Ranger Side X Side				34,000	34,000	
		2022 Polaris Voyageur 155					-	
		2023 Honda Rancher					-	
		2023 Polaris Indy					-	
		2021 Skidoo Tundra					-	

Tech	#315 Bring to LLCC							-	
	#317 Grader Truck							-	
	1996 Ford Tractor							-	
	1997 Sledbed Snowmobile							-	
	2024 Honda Rancher							-	
	AutoCAD, 3year Renewal	8,000	8,000	8,000	9,000	9,000	42,000		
	Total Station, GPS Head, RTK Bridge, DC #1		30,000	30,000	6,000	8,000	74,000		
	Transportation								
	2015 Red F-250			55,000			55,000		
	2020 Black F-350						-		
	2016 Summer Crew						-		
	2019 Forester Roaming (2025 purchase)						-		
	2019 Forester North	45,000					45,000		
	2021 Forester South		47,000				47,000		
	Land (LLCC)	2023 Parks Technician (2028 purchase)			10,000	40,000		50,000	
2023 Recreation Specialist (2029 purchase)					28,000	25,000	53,000		
2023 Forester Middle (2028 purchase)				10,000	40,000		50,000		
2023 Survey 1						40,000	40,000		
2024 Senior Forester/Inventory						40,000	40,000		
2016 Survey 2							-		
Buildings									
LLCC School House Roof							-		
LLCC Dry Storage Door/Frame Replacement							-		
LLCC Siding Replacement/Repair							-		
LLCC North Star Lodge Beams							-		
LLCC LED Lighting Conversion							-		
LLCC Repair Paved Paths							-		
LLCC Director's House Boiler							-		
LLCC House Roof							-		
Equipment									
	LLCC Fire Suppression Pump/Panel						-		
Motor Pool									
Transportation									
	Replacement Vehicles (1/yr.)	30,000	25,000	25,000			80,000		16,000
Roads & Bridges									
Buildings									
	Aitkin Fuel Tank Replacement						-		
	McGrath Fuel Tank Replacement						-		
	Palisade Cold Storage Building						-		
	Swatara Shop Heating System Modification						-		
	McGregor Fuel Tank Replacement						-		
	Palisade Fuel Tank Replacement						-		
	Aitkin Gate Improvements						-		
	Aitkin Area Maint Facility: Shop Addition	100,000	100,000	100,000	100,000	100,000	500,000		
	Palisade Gate						-		
	McGregor Fabric Salt Shed Roof		16,000				16,000		

Roads & Bridges	Buildings	Swatara Gate						-	
		Unit #631: Office Desk- Maintenance Foreman						-	
		Unit #632: Office Desk- Asst Maintenance Foreman						-	
		Unit #663: Aitkin Office Furniture						-	
		Aitkin Fabric Salt Shed Roof				25,000		25,000	
	Equipment	Aitkin Wash Bay Pressure Washer			10,000			10,000	
		Unit #019: 2006 Roscoe SweepPro						-	
		Unit #029: 1991 Felling Trailer						-	
		Unit #032 - Felling Trailer						-	
		Unit #034: Towmaster Trailer	32,000					32,000	
		Unit #066: 2003 Honda Water Pump						-	
		Unit #126: 2000 Ford Single Axle						-	
		Unit #128: 2001 Sterling LT9511						-	
		Unit #131: 2001 Sterling LT9511						-	
		Unit #136: International Tandem Axle Dump Truck	172,000					172,000	
		Unit #211: Cat Motor Grader						-	
		Unit #212: Cat 140G Motor Grader						-	
		Unit #304 - Ulrich Shoulder Mach						-	
		Unit #350: John Deer Tractor/Mower						-	
		Unit #370: Cat 312 Excavator						-	
		Unit #394: 2002 John Deere Tractor Mower						-	
		Unit #498: Water Tanker Trailer						-	
		Unit #500: Ranco Belly Dump						-	
		Unit #732: Leica Total Station						-	
		Unit #801: Hydraulic Hoist						-	
		Unit #810: 2009 Husqvarna Zero Turn Mower						-	
		Mastic Patch Trailer	70,000					70,000	
		Chassis only Tandum Truck		55,000				55,000	
		Upgrade R8 GPS Receiver						-	
		8' Disk Mower	30,000					30,000	
		Unit #010: 1989 Case 1840 Skidsteer						-	
		Unit #013: 2011 Polaris 500 Ranger ATV						-	
		Unit #016: Stow VPC80E Plate Compactor						-	
		Unit #018: Graco Pavement Marker						-	
		Unit #020: Bobcat Skidsteer				60,000		60,000	
		Unit #028: Felling Trailer						-	
		Unit #031: Survey Trailer						-	
		Unit #033: Homemade Culvert Trailer						-	
		Unit #035: Homemade 6x8 Trailer						-	
		Unit #041: 2014 Cimline 230DH Gen IV Melter						-	
		Unit #042: Ingersoll Rand Compressor						-	
		Unit #043: Pavement Compactor CATCB24						-	
		Unit #048: Hydro Tek Steamer						-	
		Unit #050: STEPP Pothole Patch Trailer						-	
		Unit #051: Towmaster Trailer T-50						-	
		Unit #052: Continental Cargo 6x10 Trailer						-	
		Unit #053: Kaufman Trailer						-	

Unit #054: 2022 TM T-50 Trailer						-	
Unit #064: 2023 Virnig VBW84 Snowblower						-	
Unit #065: Schulte XH1000 Mower						-	
Unit #067: Pull-type Pneumatic Roller						-	
Unit #068: Honda 340CC Trash Pump						-	
Unit #096: All American Disk						-	
Unit #097: Home Made Trailer						-	
Unit #098: Ford Tandem Wheel Disk						-	
Unit #135: 2012 International Tandem (Aitkin -Greg)						-	
Unit #137: 2012 International Tandem (McGregor -Scott)	125,000	157,000				282,000	
Unit #139: 2016 Mack GU 713 (McGrath -Ben)			50,000	260,000		310,000	
Unit #140: 2016 Mack GU 713 (Palisade -Gary)				110,000	210,000	320,000	
Unit #142: 2010 Mack GU812 Single Axle (Jacobson)						-	
Unit #143: 2019 Mack GR64F (Palisade -Don)						-	
Unit #146: 2015 International ProStar (Chassis Only)						-	
Unit #148: 2022 Mack GR64F (Palisade -Josh)						-	
Unit #149: 2022 Mack GR64F (Swatara -Florian)						-	
Unit #200: Caterpillar 120M Motor Grader (McGregor)						-	
Unit #201: Caterpillar 120M Motor Grader (McGrath -Randy)						-	
Unit #205: 2016 John Deere 670GP (Swatara)						-	
Unit #206: 2016 John Deere 670GP (McGrath -Ben)						-	
Unit #213: Caterpillar 120M2 Motor Grader (Palisade)						-	
Unit #214: 2020 John Deere 670GP Motor Grader (Aitkin)						-	
Unit #215: 2011 Caterpillar 140M VHP Motor Grader (Jacobson)						-	
Unit #300: 2011 PT100G Terex Track Brush Machine		55,000	115,000			170,000	
Unit #306: 2013 LB Performance RW35 Road Widener						-	
Unit #351: New Holland Tractor Mower						-	
Unit #352: New Holland- Guardrail Mower						-	
Unit #366: 1985 John Deere Tractor-Loader						-	
Unit #369: 1999 Self-propelled Steel Drum Roller						-	
Unit #371: 2008 John Deere 624J Loader (Aitkin)						-	
Unit #372: 2020 Volvo Excavator						-	
Unit #386: 2003 JD 410E Wheel Loader Backhoe (Swatara)						-	
Unit #389: 1994 Ford Loader/Backhoe (Jacobson)						-	
Unit #391: 1997 Cat 938F Loader (Palisade)		122,000	78,000			200,000	
Unit #397: John Deere Loader/Backhoe (McGrath)						-	
Unit #398: John Deere 624J Loader (McGregor)						-	
Unit #399: Caterpillar D5NLGP Dozer						-	
Unit #499: 1995 Red River Belly Dump		40,000				40,000	
Unit #501: 2001 Red River Belly Dump						-	
Unit #503: 2015 CPS Belly Dump						-	
Unit #709: Pin Finder Locator FT150						-	
Unit #711: Concrete Air Tester						-	
Unit #718: Laser Level						-	
Unit #726: Course Sieve Shaker						-	
Unit #727: Digital Scale						-	
Unit #740: Trimble Survery Equipment 2019						-	
Unit #777: Nikon Auto Level						-	

	Unit #802: Airco Welder Outfit					-	
	Unit #803: Gray Wireless Portable Life System					-	
	Unit #804: Pressure Washer					-	
	Unit #806: John Deere Snowblower					-	
	Unit #807: Sears Portable Generator	5,000				5,000	
	Unit #809: Plasma Cutter					-	
	Unit #811: Husqvarna Chop Saw K760					-	
	Unit #812: AC/DC 225/115 Welder					-	
	Unit #813: Power Mig 256 Mig Welder					-	
	Unit #814: 2020 John Deere Z7E Trak					-	
	Unit #815: Turfmaker 325- Hydroseeder					-	
	Unit #127: 2000 Ford Single Axle (Spare)					-	
	Unit #138: 2012 International Tandem (Aitkin -Chris)		282,000			282,000	
	Unit #141: 2016 Mack GU 713 (McGrath -Jeff)				310,000	310,000	
	Unit #144: 2020 Mack GR64F (Aitkin -Doug)					-	
	Unit #145: 2019 Mack GR64F (McGregor -John)					-	
	Unit #147: 2022 Mack GR64F (McGregor -Nick)					-	
	Unit #384: 2013 John Deere 310K Backhoe Loader (Jacobson)					-	
	Concrete Walk-Behind Saw	5,000				5,000	
	Unit #816: TORO 824OE Snowblower					-	
Tech							
	Unit #644: Computer Maintenance Foreman					-	
	Unit #786: Engineering Tech Desktop Computers - 4					-	
	Unit #787: Engineering Tech Laptops - 4	10,000				10,000	
	Unit #660: Computer					-	
	Conference Room Projector - Panasonic LCD Projector					-	
	Latitude 5511 - Dell (Carol's Laptop)			3,000		3,000	
	Latitude 5511 - Dell (Sarah's Laptop)			3,000		3,000	
	Precision 7750 - Dell (Mike's Laptop)			3,000		3,000	
	Surface Book 2- 13.5" Display (John's Laptop)					-	
	Unit #653: Office Asst. Computer					-	
	Unit #657: Engineer Computer			2,100		2,100	
	Unit #658: Maintenance Employee Computer #2					-	
	Unit #659: Asst. Maintenance Supervisor Computer					-	
	Unit #661: Mechanic Computer					-	
	Unit #662: Maintenance Employee Computer #1					-	
	Unit #664: Asst. Engineer Computer		2,000			2,000	
	Unit #665: ROW - Permitting Agent Computer		2,000			2,000	
	Unit #666: Accountant Computer		1,500			1,500	
	Unit #731: One Office DataBase/Egram					-	
	Unit #738: HP Laserjet 5200DTN Printer					-	
	Unit #739: Autocad Civil 3D 2017					-	
	Unit #769: Toughbooks #1					-	
	Unit #772: IPAD - Sign Truck					-	
	Unit #778: E-TimeCard					-	
	Unit #784: Engineer Tech Computer #5					-	
	Unit #785: NewRoads ACS Software					-	
Transportation							

Transportation	Unit #448: 2004 Ford F-150 4x4						-		
	Unit #453 2008 Ford F-250 (with lift)						-		
	Unit #454: 2008 Ford F-150						-		
	Unit #456: 2008 Ford F-350 Flatbed						-		
	Unit #458: 2010 Ford F150 CrewCab	30,000					30,000		
	Unit #460: 2011 Ford F-350 SD						-		
	Unit #467: 2007 Ford F-150 4x4 Styleside						-		
	Unit #468: 2007 Ford F150						-		
	Unit #469: 2005 Ford F150						-		
	Unit #472: 2018 Ford F-250 SuperDuty						-		
	Unit #473: 2018 Ford F-250 SuperDuty						-		
	Unit #459: 2010 Ford F150	32,000					32,000		
	Unit #471: Sign Truck 2017 Ford F-450 Super Duty		75,000				75,000		
	Snow Blower Attachment						-		
	Unit #440: 1999 Ford Pickup						-		
	Unit #462: 20125 Chevy 4DR Ext.						-		
	Unit #464: 2012 Ford F-150 Ext Cab				32,000		32,000		
	Unit #465: 2012 Chevy Mechanic Truck						-		
	Unit #466: 2014 Ford F-150					36,000	36,000		
	Unit #470: 2006 GMC Sierra 1500						-		
	Unit #474: 2020 F-150 4x4 Extended Cab						-		
	Unit #475: 2020 Ford F550 Super Duty						-		
	Unit #476: 2021 GMC Sierra						-		
	Unit #477: 2015 Ford F-150 Supercab						-		
	Unit #478: 2022 Chevy Silverado				60,000		60,000		
	Unit #479: 2016 GMC Sierra 1500						-		
	Unit #480: 2016 GMC Sierra 1500						-		
	Unit #481: 2024 Flatbed Chevrolet Silverado 3500						-		
	Unit #482: 2016 GMC Sierra 1500						-		
	Unit #483: 2020 RAM 1500						-		
	Unit #484: 2024 GMC Sierra 1500						-		
	Unit #485: 2024 Ford F150 XLT						-		
	Sheriff's Department								
Buildings	Remodel/Expansion						-	8,000,000	120,000
	Generator						-		
	Walk-In Cooler	40,000					40,000		
	Walk-In Freezer	40,000					40,000		
	Elevator		150,000				150,000		
	Water Softner			30,000			30,000		
	Dishwasher				35,000		35,000		
	Fire Panel			30,000	30,000	30,000	90,000		
	Communications								
	Radio Fleet Upgrade - Enforcement	50,000					50,000		29,000
	Radio Fleet Upgrade - Jail						-		
	Equipment								
	ATV						-		
Jail Cameras						-			

Equipment	Tazers						-		
	Radars						-		
	Technology Improvements	10,000	15,000	15,000	15,000	15,000	70,000		5,836
	Boat & Water	20,000					20,000		
Tech									
	Computers						-		
Transportation									
	Annual Squad Car	150,000	237,000	255,000	275,400	297,432	1,214,832		110,149
	STS Van						-		40,000
Grand Total		8,058,797	2,506,940	1,478,900	1,417,100	1,253,032	14,714,769	8,050,000	584,813

August 2024

Estimated market value

The assessor determines each property's **estimated market value** based on sales of comparable properties, cost of construction minus depreciation, income generated by the property (if applicable), and other relevant available information.

Market value exclusions, taxable market value

For some properties, a portion of the market value is excluded from taxation. All homesteads with an estimated market value below \$517,200 have a portion of the market value excluded under the homestead market value exclusion. Other market value exclusions are provided through the "Green Acres" program and the disabled veteran's exclusion. A property's **taxable market value** is its **estimated market value** less any applicable **market value exclusions**.

Net tax capacity, class rate

A property's **net tax capacity** is determined by multiplying the property's **taxable market value** by the relevant **class rate** or rates. Class rates are set by statute, vary by property type, and are uniform statewide.

Local taxing jurisdiction

A **local taxing jurisdiction** is any local unit of government that has the authority to levy property taxes. Examples are counties, school districts, cities, towns, and "special taxing districts" such as watershed districts, housing and redevelopment authorities, and regional development commissions.

Taxable net tax capacity

A taxing jurisdiction's **taxable net tax capacity** is the total **net tax capacity** of all properties within the jurisdiction, excluding a portion of the value of property located in a tax increment financing district.

Levy

Each local taxing jurisdiction certifies a **levy** equal to the amount it intends to raise from property taxes in the upcoming year.

Local tax rate, total local tax rate

The **local tax rate** of a taxing jurisdiction is determined by dividing the jurisdiction's **levy** by the jurisdiction's **taxable net tax capacity**. The **total local tax rate** for an individual property is the sum of the local tax rates of all taxing jurisdictions in which the property is located.

Market value levy and tax rate

Some voter-approved levies apply to a property's market value rather than its net tax capacity. The **market value tax rate** is determined by dividing the jurisdiction's **market value levy** by the total market

value of all properties within the jurisdiction (excluding properties classified as agricultural or seasonal-recreational, since those property types are exempt from market value levies).

Gross tax, property tax credits, net tax

Property tax credits reduce the **gross tax** that would otherwise be due upon a property. The most common property tax credits are the agricultural market value credit, the taconite homestead credit, the disparity reduction credit, and the school building bond agricultural credit. The remaining amount after subtraction of property tax credits is the **net tax**.

Computation of Property Tax for a Hypothetical Property (Residential Homestead)

1. Determine the property's estimated market value	\$245,000										
2. Determine the property's homestead market value exclusion	\$24,500										
3. Determine the property's taxable market value	$\$245,000 - \$24,500 = \$220,500$										
4. Determine the class rate based on property type	Residential homestead: 1.0%										
5. Multiply taxable market value by class rate to obtain the net tax capacity	$\$220,500 \times 1.0\% = \$2,205$										
6. Determine the total local tax rate by summing the tax rates of all jurisdictions authorized to levy property taxes upon the property (i.e., jurisdictions whose boundaries include the property)	<table> <tr> <td>County</td><td>45%</td></tr> <tr> <td>City/town</td><td>35</td></tr> <tr> <td>School district</td><td>25</td></tr> <tr> <td>Special districts</td><td><u>5</u></td></tr> <tr> <td>Total</td><td>110%</td></tr> </table>	County	45%	City/town	35	School district	25	Special districts	<u>5</u>	Total	110%
County	45%										
City/town	35										
School district	25										
Special districts	<u>5</u>										
Total	110%										
7. Multiply net tax capacity by total tax rate to determine the net tax capacity-based tax	$\$2,205 \times 110\% = \$2,425.50$										
8. Determine the total market value tax rate by summing the market value tax rate for all taxing jurisdictions authorized to levy property taxes upon the property	<table> <tr> <td>County</td><td>0.00%</td></tr> <tr> <td>City/town</td><td>0.00</td></tr> <tr> <td>School district</td><td>0.15</td></tr> <tr> <td>Special districts</td><td><u>0.00</u></td></tr> <tr> <td>Total</td><td>0.15%</td></tr> </table>	County	0.00%	City/town	0.00	School district	0.15	Special districts	<u>0.00</u>	Total	0.15%
County	0.00%										
City/town	0.00										
School district	0.15										
Special districts	<u>0.00</u>										
Total	0.15%										
9. Multiply estimated market value by total market value tax rate to determine the market value-based tax	$\$245,000 \times 0.15\% = \367.50										
10. Add the net tax capacity-based tax to the market value-based tax to obtain the total net tax	$\$2,425.50 + \$367.50 = \$2,793$										



**MN HOUSE
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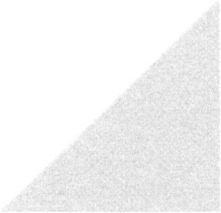
AITKIN COUNTY 2025 Proposed Budget

September 10, 2024





Outline

- Budget Category Review
 - 2025 Budget Summary
 - Historical Data
 - Budgeted Use of Fund Balance
 - Questions/Staff Direction
- 

Budget Category Review

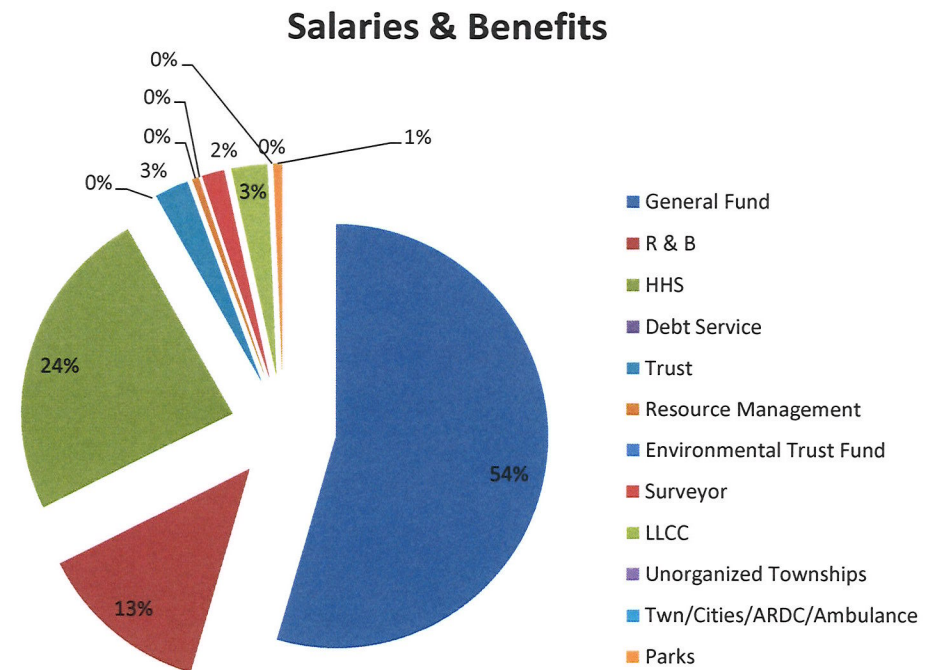
Salaries & Benefits

Total - \$25,235,232

Includes:

- Wages
- Health Insurance
- Life Insurance
- Disability Insurance
- FICA/PERA/HSA
- Medicare

Represents 55% of budgeted Expenses
Increase = \$1,718,452



Insurance

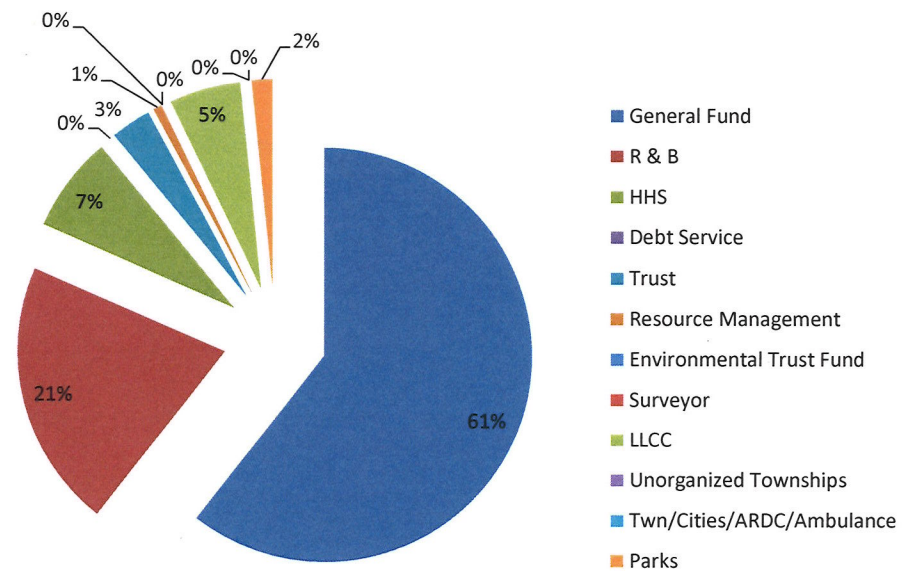
Total - \$347,723

Includes:

- Property Insurance
- Worker's Compensation
- Vehicle/Equipment Insurance

Represents 0.8% of budgeted Expenses
Increase = \$19,876

Insurance



Materials & Supplies

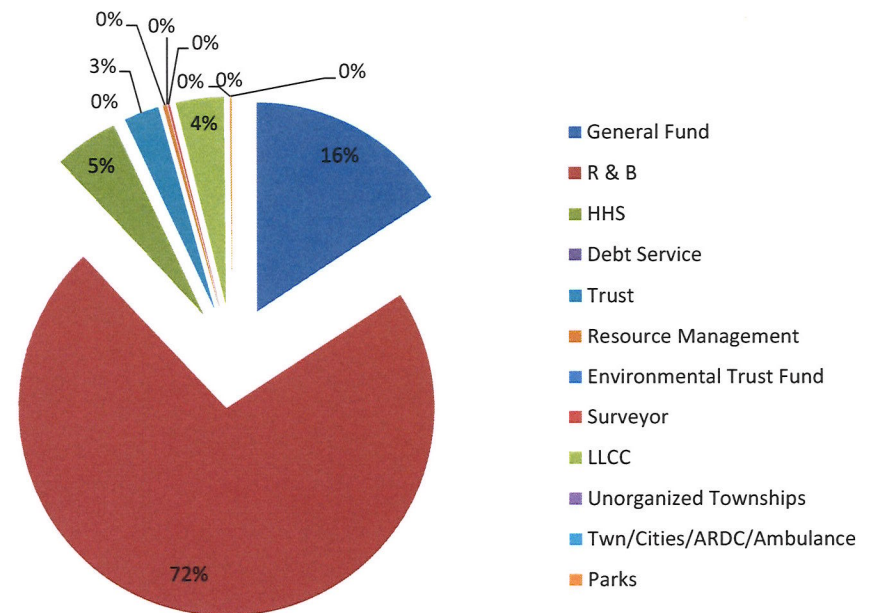
Total - \$3,166,279

Includes:

- Office Supplies
- Computer Supplies
- Maintenance Supplies
- Field Supplies
- Jail Supplies
- Fuel/Oil for Road Maintenance

Represents 7% of budgeted Expenses
Decrease = \$22,155

Materials & Supplies



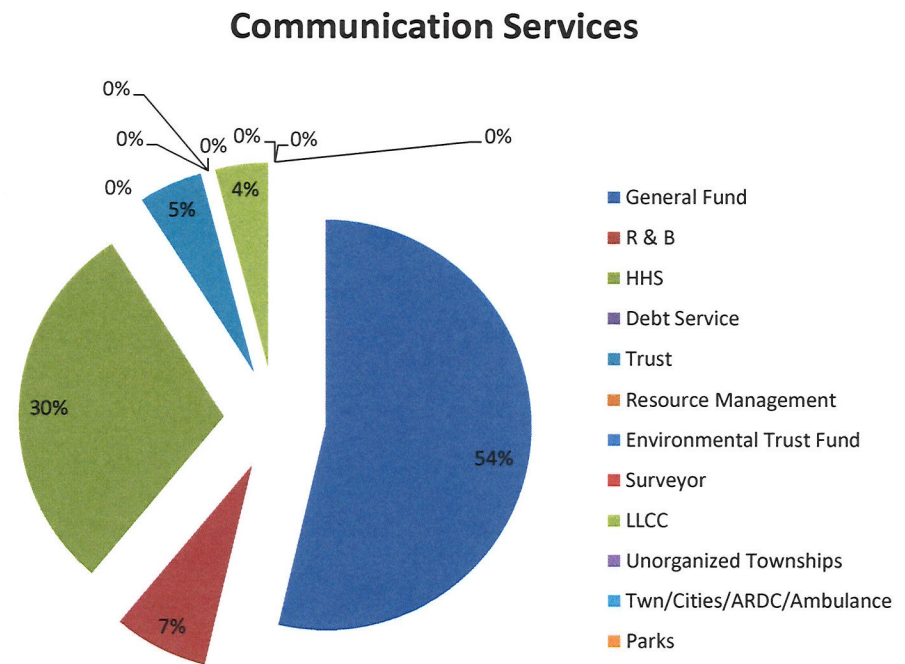
Communication Services

Total - \$209,264

Includes:

- Postage/Mailing Costs
- Telephone Costs

Represents 0.5% of budgeted Expenses
Increase = \$8,747



Utilities

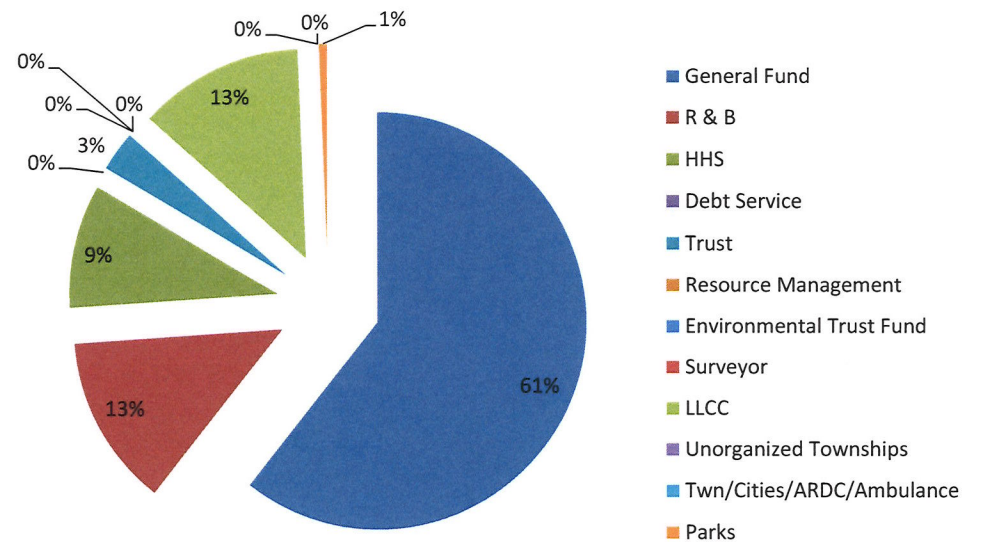
Total - \$388,800

Includes:

- Electric
- Gas
- Trash Removal

Represents 0.8% of budgeted Expenses
Decrease = \$17,236

Utilities



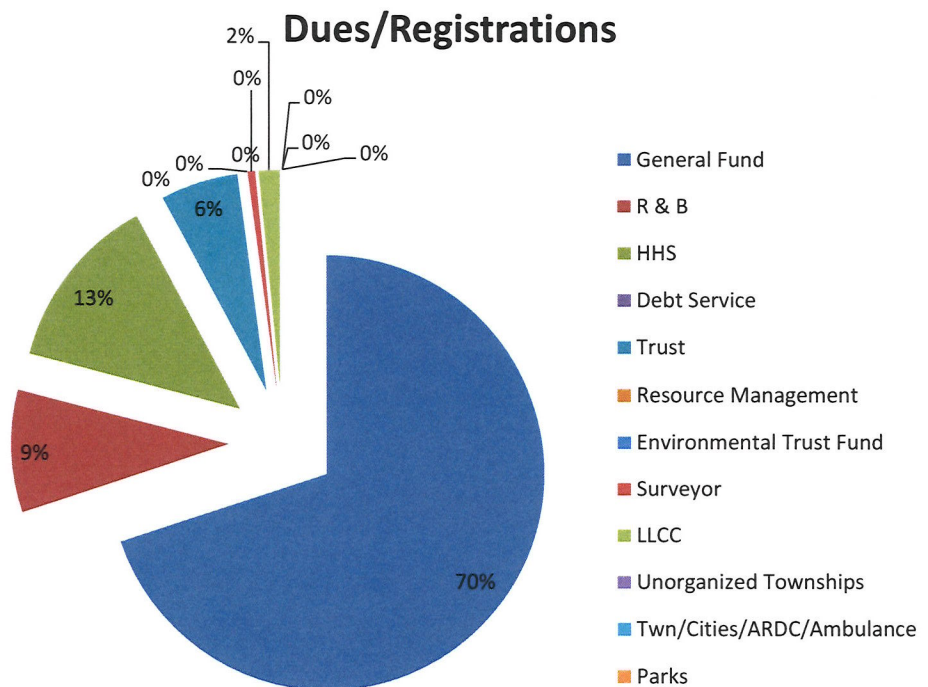
Dues/Registration

Total - \$95,224

Includes:

- Membership Dues
- Association Fees
- Meeting Registration
- License Fees

Represents 0.2% of budgeted Expenses
Increase = \$5,126



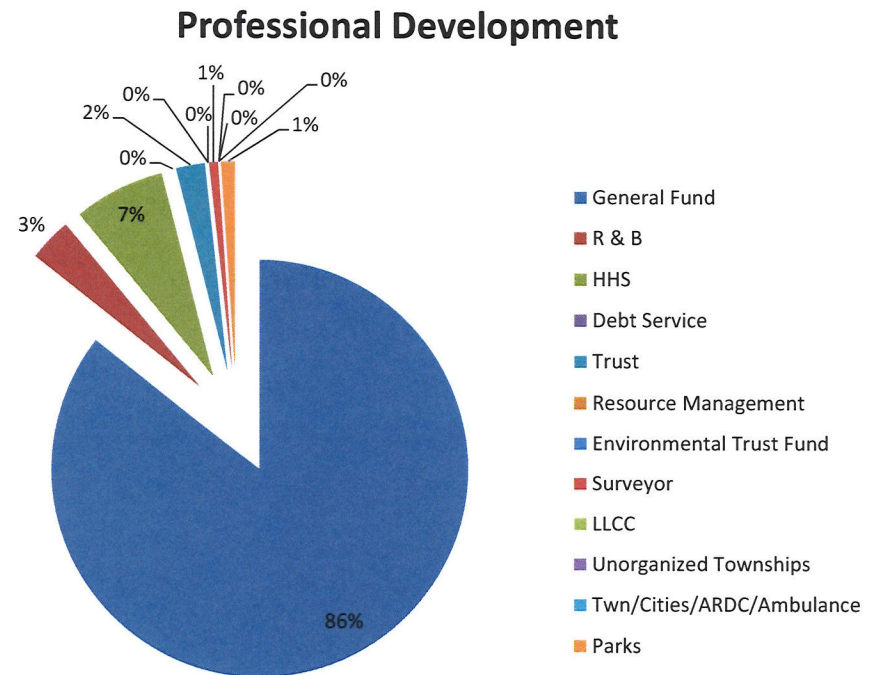
Professional Development

Total - \$45,050

Includes:

- Conference Registration
- Other Training Expenses

Represents 0.1% of budgeted Expenses
Increase = \$4,250



Contracts & Service Agreements

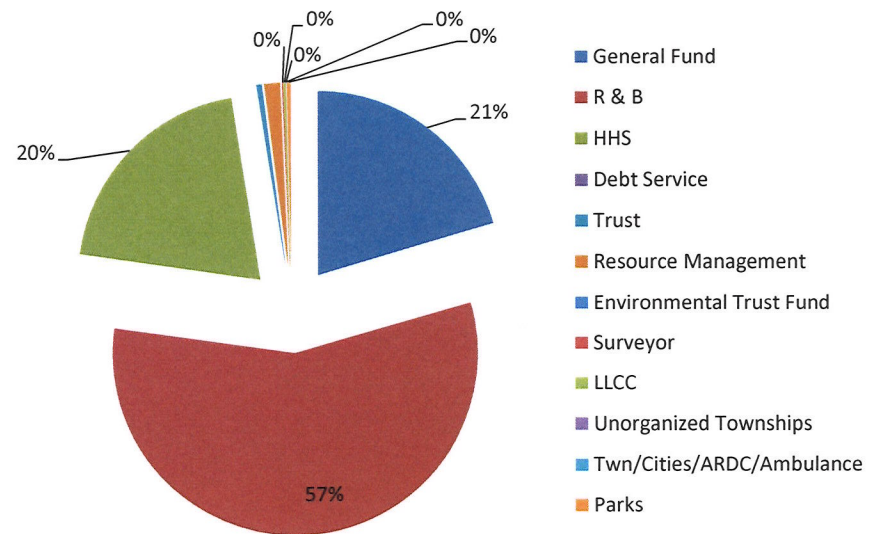
Contract & Service Agreements

Total - \$10,826,598

Includes:

- Publishing/Advertising
- Service Contracts
- HHS Programs
- Software Licenses
- Professional Services
- Recycling Contracts
- R&B Contracts

Represents 24% of budgeted Expenses
Decrease = \$628,034



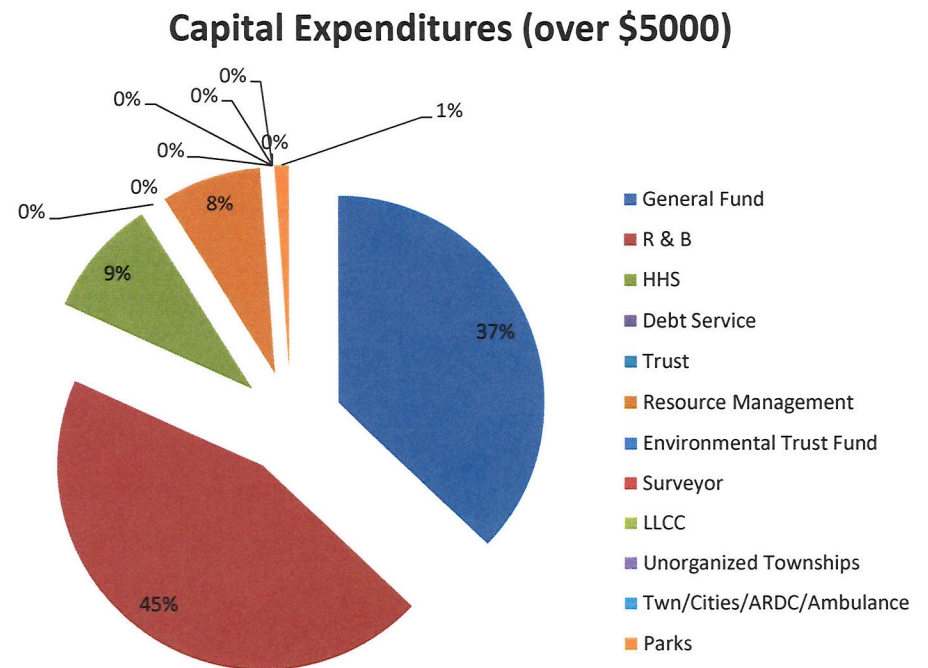
Capital Expenditures (Over \$5,000)

Total - \$1,311,829

Includes:

- Vehicles
- Computers
- Technology Equipment
- Radio Equipment
- R&B Equipment

Represents 3% of budgeted Expenses
Increase = \$924



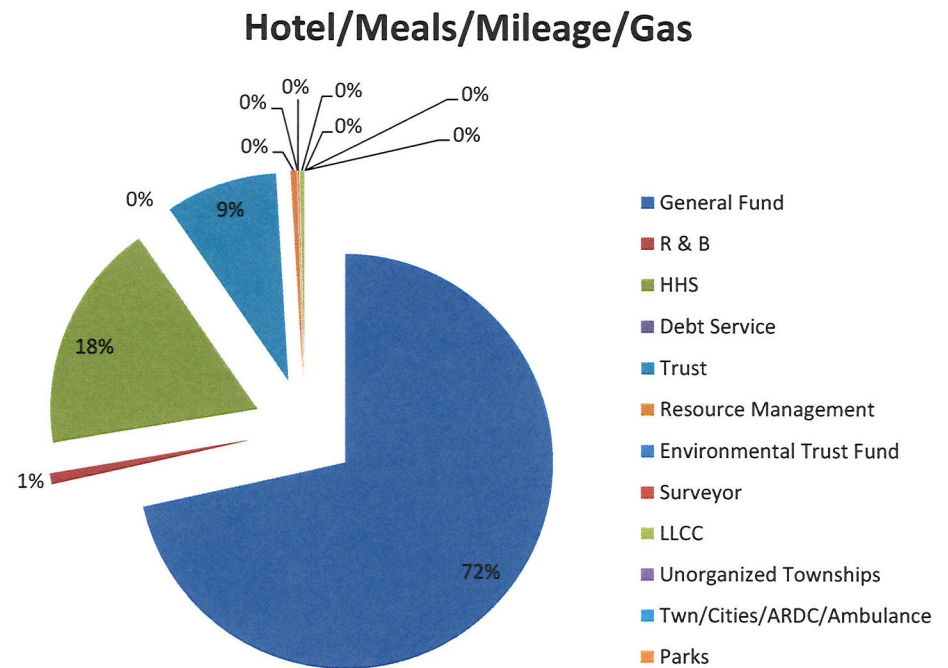
Hotel/Meals/Mileage/Gas

Total - \$407,548

Includes:

- Vehicle Fuel
- Mileage Reimbursements
- Meals

Represents 0.9% of budgeted Expenses
Increase = \$2,180



Other Expenditures

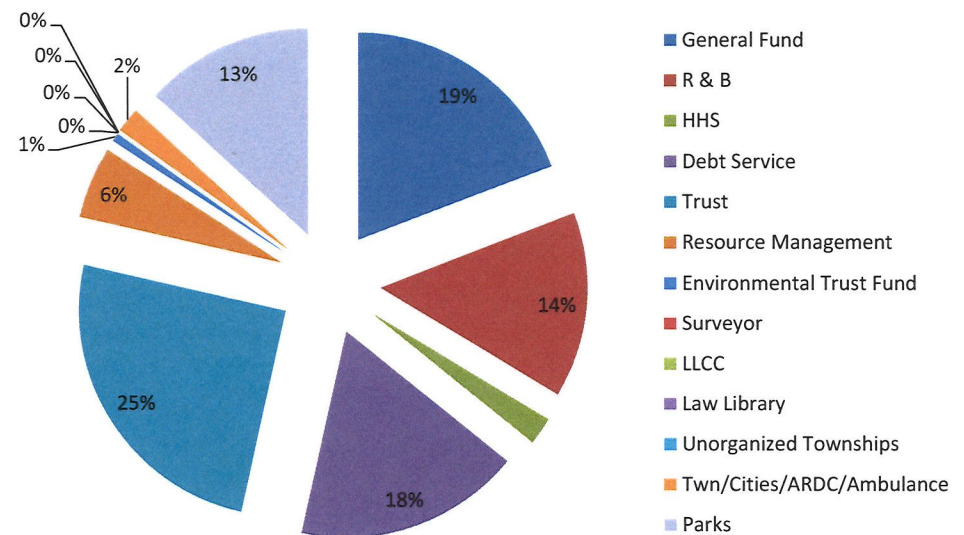
Total - \$4,008,528

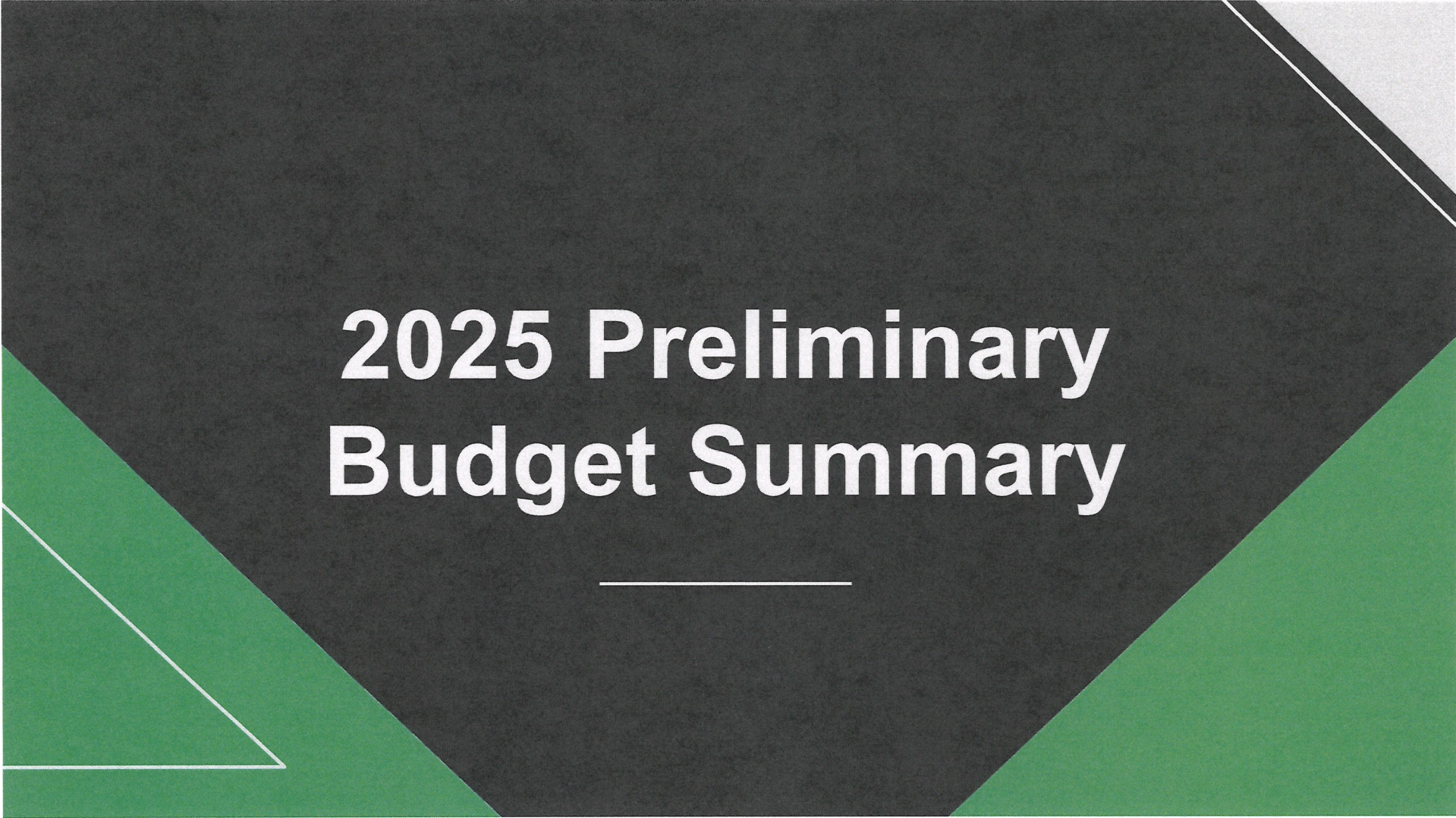
Includes:

- Appropriations
- Apportionments
- Township Road Allotment

Represents 9% of budgeted Expenses
Decrease = \$113,777

Other Expenditures



The graphic features a dark gray background with green triangular shapes in the bottom-left and bottom-right corners. A white line runs diagonally from the top-right corner towards the center. Another white line runs horizontally from the left edge towards the center, meeting the diagonal line. The text "2025 Preliminary Budget Summary" is centered in white, with a horizontal white line below it.

2025 Preliminary Budget Summary

Revenue/Expense Comparison Summary

2024 – APPROVED TOTAL BUDGET

Expense Total \$45,063,722

• Salaries/Benefits	\$23,516,780
• Insurance	\$327,847
• Materials/Supplies	\$3,188,434
• Communication Services	\$200,517
• Utilities	\$406,036
• Dues/Registrations	\$90,098
• Professional Development	\$40,800
• Contracts/Service Agreements	\$11,454,632
• Capital Expenditures	\$1,310,905
• Hotels/Meals/Mileage/Gas	\$405,368
• Other	\$4,122,305

Revenue Total \$45,063,722

• Fees	\$3,443,724
• Grants	\$19,805,323
• Other Revenue	\$4,151,032
• County Levy	\$17,663,642

2025 – PROPOSED TOTAL BUDGET

Expense Total \$46,042,075

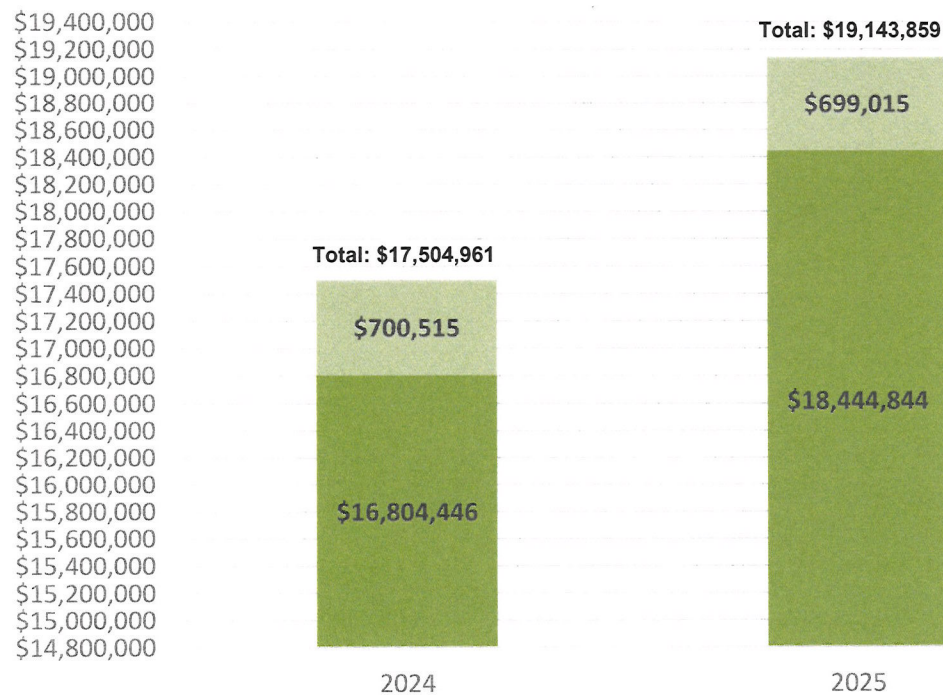
• Salaries/Benefits	\$25,235,232
• Insurance	\$347,723
• Materials/Supplies	\$3,166,279
• Communication Services	\$209,264
• Utilities	\$388,800
• Dues/Registrations	\$95,224
• Professional Development	\$45,050
• Contracts/Service Agreements	\$10,826,598
• Capital Expenditures	\$1,311,829
• Hotels/Meals/Mileage/Gas	\$407,548
• Other	\$4,008,528

Revenue Total \$46,042,075

• Fees	\$3,539,990
• Grants	\$18,249,750
• Other Revenue	\$4,982,777
• County Levy	\$19,269,558

2025 Budget Summary

Levy Comparison

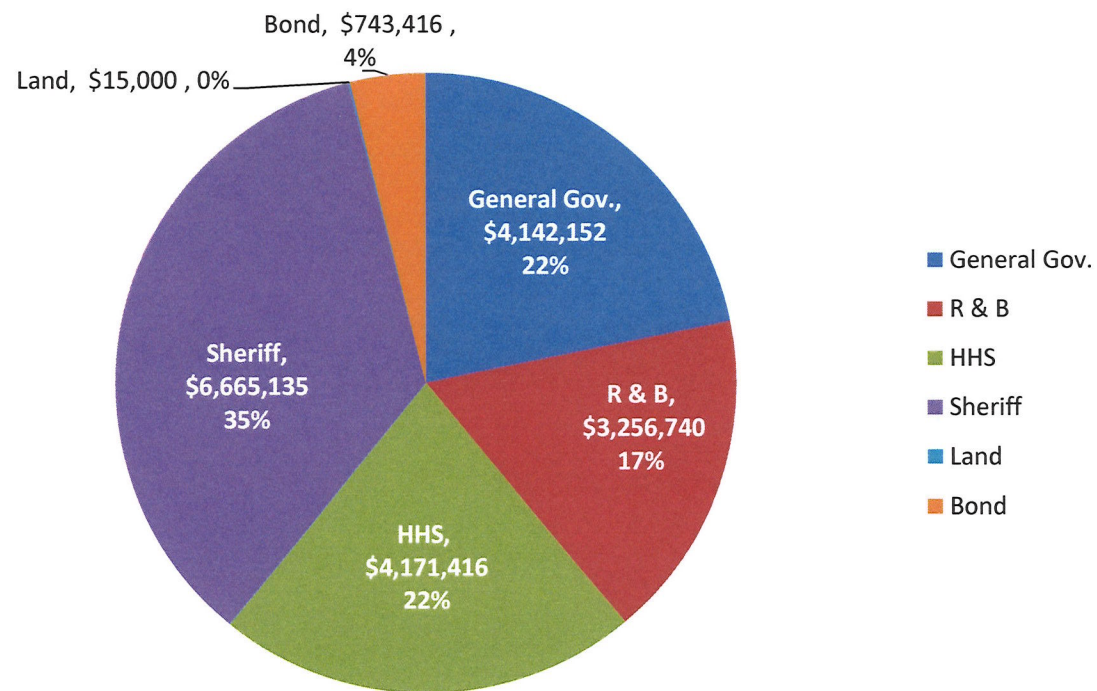


Levy - \$19,143,859
(44% of total Revenues)

Includes bond payments of -
\$699,859 – 3.6% of total levy

Current Draft Levy Increase –
\$1,638,898 or 9.3%

2025 Proposed Levy by Major Department



Potential Residential Homestead Impacts

Hill Lake – Value: \$433,600 – Market Exclusion: \$7,526



Scenario 1

Levy Increase – 9.38%

Tax Capacity Increase – 10%

Tax Rate – 31.08%

Property Value Increase – 0%

Property Tax Decrease - **\$(5.10)**



Scenario 2

Levy Increase – 9.38%

Tax Capacity Increase – 10%

Tax Rate – 31.08%

Property Value Increase – 9.5%

Property Tax Increase - \$134.45



Scenario 3

Levy Increase – 0%

Tax Capacity Increase – 0%

Tax Rate – 31.23%

Property Value Increase – 9.5%

Property Tax Increase - \$141.57

Potential Residential Homestead Impacts

City of Aitkin – Value: \$231,400 – Market Exclusion: \$25,724



Scenario 1

Levy Increase – 9.38%

Tax Capacity Increase – 10%

Tax Rate – 31.08%

Property Value Increase – 0%

Property Tax Decrease - **\$(2.46)**



Scenario 2

Levy Increase – 9.38%

Tax Capacity Increase – 10%

Tax Rate – 31.08%

Property Value Increase – 9.5%

Property Tax Increase - \$71.82



Scenario 3

Levy Increase – 0%

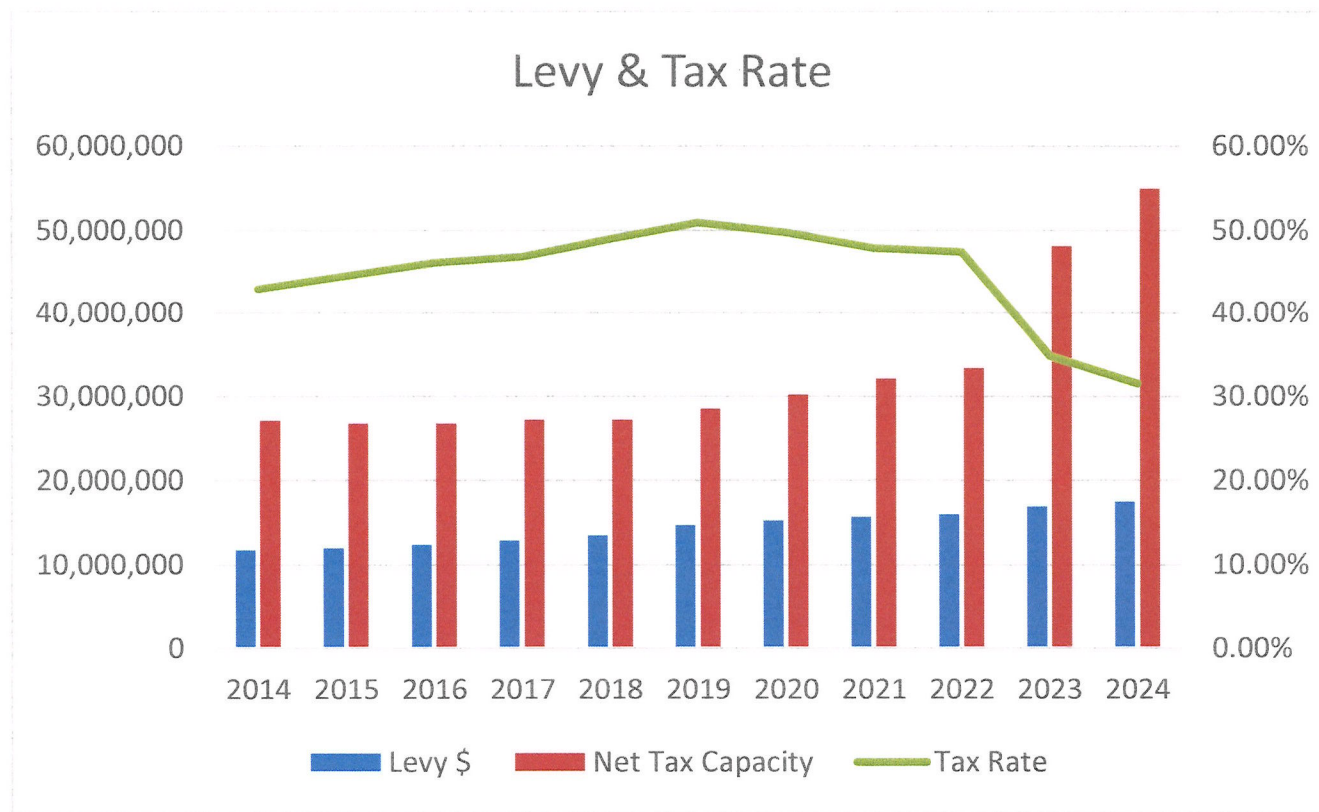
Tax Capacity Increase – 0%

Tax Rate – 31.23%

Property Value Increase – 9.5%

Property Tax Increase - \$75.29

Relationship Between Levy, Tax Capacity, Tax Rate



Historical Perspective

CPA ❖ BUDGET ❖ LEVY

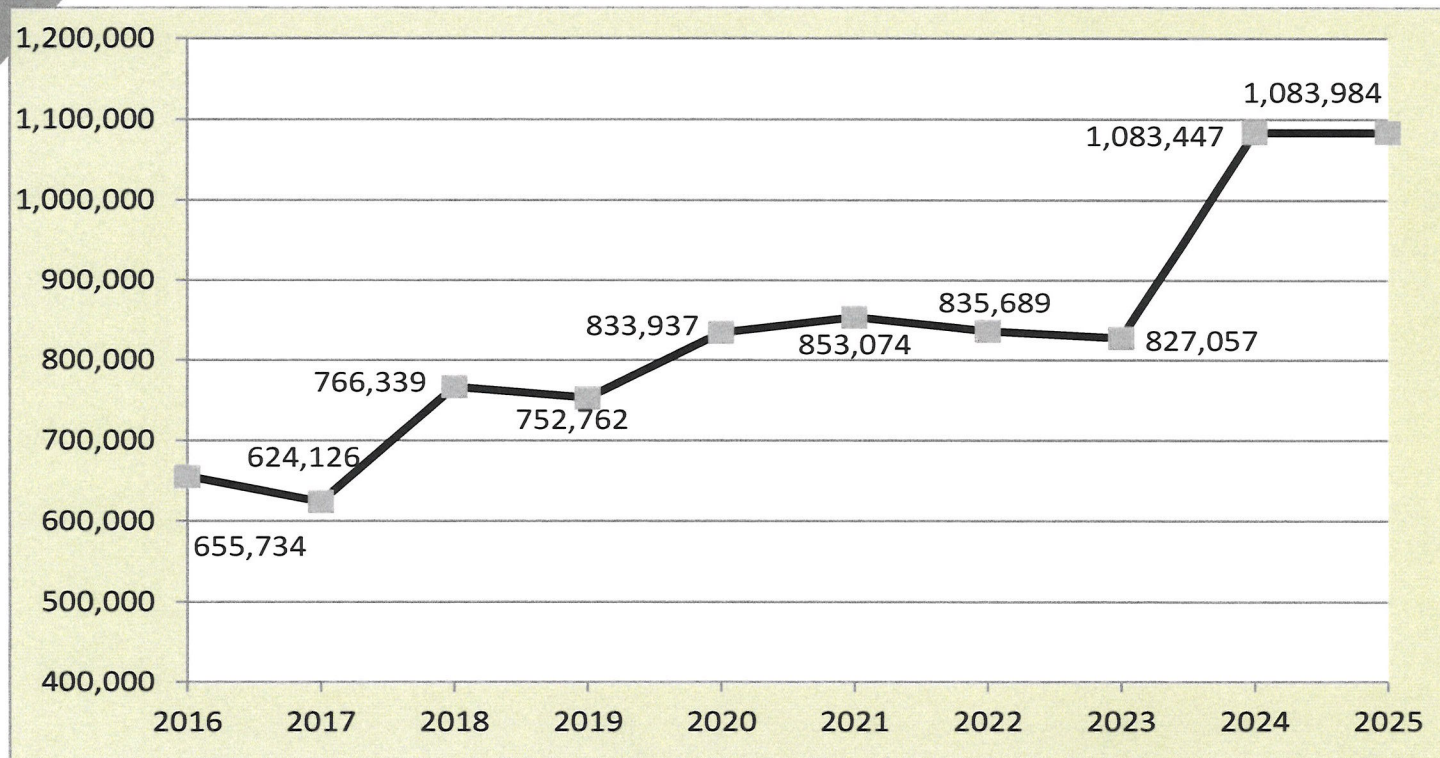
Historical Data

	Levy \$	Net Tax Capacity	Tax Rate
2014	11,725,696	27,091,060	42.91%
2015	11,999,900	26,690,654	44.53%
2016	12,448,000	26,700,905	46.15%
2017	12,882,929	27,173,169	46.85%
2018	13,499,059	27,203,390	49.01%
2019	14,737,749	28,535,832	50.97%
2020	15,261,374	30,216,243	49.77%
2021	15,688,292	32,098,351	47.88%
2022	16,033,572	33,345,255	47.42%
2023	16,945,046	48,114,133	34.84%
2024	17,504,961	54,944,369	31.53%

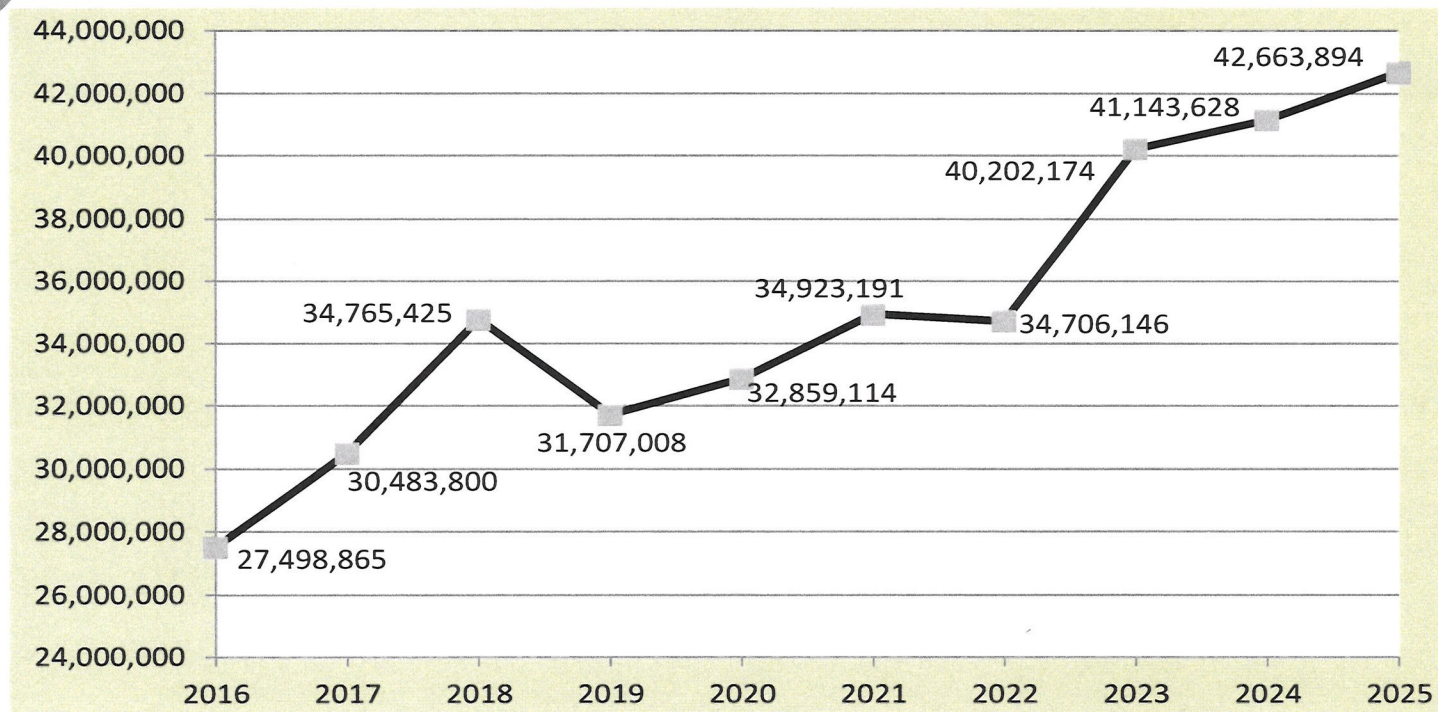
		County Avg Local NTC Tax
Year	County	Rate
2024	ROCK	17.50%
2024	DAKOTA	18.32%
2024	MURRAY	19.41%
2024	WASHINGTON	21.84%
2024	CROW WING	22.27%
2024	CASS	22.36%
2024	CLEARWATER	22.67%
2024	MARSHALL	22.78%
2024	COTTONWOOD	24.25%
2024	ANOKA	25.57%
2024	NOBLES	25.58%
2024	LINCOLN	26.03%
2024	SCOTT	26.24%
2024	RENVILLE	26.41%
2024	LAC QUI PARLE	26.74%
2024	REDWOOD	26.76%
2024	LYON	26.97%
2024	FILLMORE	27.24%
2024	JACKSON	27.76%
2024	BECKER	28.71%
2024	POPE	29.39%
2024	PIPESTONE	30.00%
2024	CARVER	30.11%
2024	MARTIN	30.75%
2024	NORMAN	31.30%
2024	KITTSO	31.36%
2024	BROWN	31.45%
2024	HUBBARD	31.50%
2024	FARIBAULT	31.51%
2024	AITKIN	31.52%

**Aitkin
County is
in the
LOWEST
one-third
percentile
tax rate in
the state!**

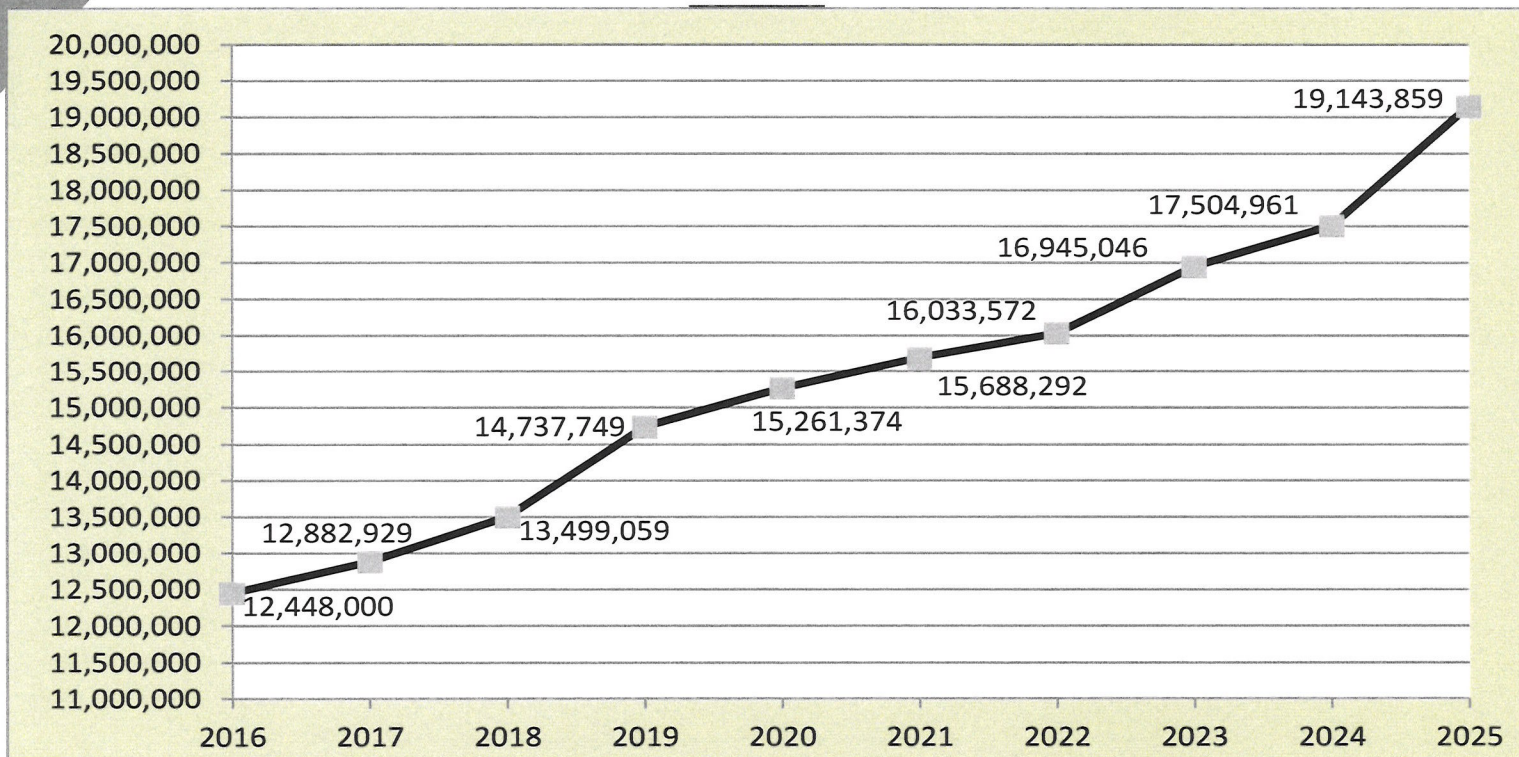
County Program Aid (CPA)



Historical Budget Amounts (Levy Budgets)



Historical Levy Amounts





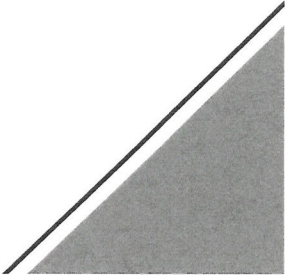
Fund Balance Use



Planned Use of Restricted Fund Balances

Solid Waste	\$45,000
Parks	\$(8,785)
Resource Management	\$ 6,234
Debt Service	(\$44,401)
Recorder's	<u>\$79,070</u>
 TOTAL:	 \$77,118

Solid Waste Fund
Parks Fund
Resource Management Fund
Debt Service Account
Recorder's Tech./Compliance Funds



Board Direction

1. What level should appropriations be funded?

Requested Increases:

ECRL	\$35,302	14% Increase
Aitkin Airport	\$30,000	100% Increase
CARE	\$37,900	100% Increase
ACHS	\$1,250	5% Increase
Support Within Reach	<u>\$1,000</u>	50% Increase
TOTAL INCREASES:	\$105,452	

2. Should new positions be kept in the budget?

Requested New Positions:

B&W Deputy	\$89,081
License Center	\$11,540
Env. Services	\$11,385

3. Any additional reductions?

4. How much Fund Balance should be used to offset capital expenses and lower levy?

Questions or Staff Direction

