

# Aitkin County Board of Commissioners Board Meeting Attendance Record

Date: Dec. 17, 2024

Name	Please check the boxes that apply		
	Aitkin County Citizen	Aitkin County Employee	Company Representative – Please list
MAUL JEFFON'S		✓	ECONOMIC DEVELOPMENT
ANDREW CARLSTROM		✓	ESP 2
Dan Guide		✓	ACSO
Tara Snyler		✓	Recorder
Levi Hays		✓	Treasurer
John & Lori Benson	✓		
Paul J. Maki	✓		
Michael Huse	✓		
Chris Satch		✓	I.T.
Jennifer Sutch	✓		

3A

**AITKIN COUNTY | HUMAN SERVICES REMODEL**

Plans Dated: 11-13-24

DRAFT Concept Estimate: 7-22-24.v1 Update: 11-22-24.v4



DIVISIONS OF WORK	CONCEPT TOTALS	CONCEPT TOTALS	Cost / SF (20,182)
	7-22-24	UPDATE: 11-22-24.v4	
Division 02 - Existing Conditions	162,744.00	192,523.50	9.54
Division 03 - Concrete	14,423.00	16,583.00	0.82
Division 04 - Masonry	31,600.00	31,600.00	1.57
Division 05 - Metals	27,000.00	33,300.00	1.65
Division 06 - Woods, Plastics and Composites	207,364.10	212,404.10	10.52
Division 07 - Thermal & Moisture Protection	60,364.00	64,564.00	3.20
Division 08 - Openings	318,350.00	342,550.00	16.97
Division 09 - Finishes	745,907.50	745,907.50	36.96
Division 10 - Specialties	67,600.00	67,600.00	3.35
Division 11 - Equipment	0.00	0.00	0.00
Division 12 - Furnishings	0.00	0.00	0.00
Division 13 - Special Construction	0.00	0.00	0.00
Division 14 - Conveying Equipment	0.00	130,000.00	6.44
Division 21 - Fire Suppression	90,819.00	90,819.00	4.50
Division 22 - Mech/Plumbing	348,630.00	351,830.00	17.43
Division 23 - Heating, Ventilating & Air Conditioning	554,601.36	561,101.36	27.80
Division 24 - Test and Balancing	10,091.00	10,091.00	0.50
Division 25 - Temperature Controls	131,183.00	179,949.00	8.92
Division 26 - Electrical	565,096.00	565,096.00	28.00
Division 27 - Communication	73,058.84	73,058.84	3.62
Division 28 - Electronic Safety and Security	61,500.00	102,000.00	5.05
Division 31 - Earthwork	0.00	0.00	0.00
Division 32 - Exterior Improvements	0.00	0.00	0.00
Division 33 - Utilities	0.00	0.00	0.00
<b>Sub Total Construction</b>	<b>3,470,331.80</b>	<b>3,770,977.30</b>	<b>186.85</b>
** General Requirements (Allowance of 8% Carried) - Revised to Fixed Amount	277,626.54	250,000.00	
Grant Funding - Cost Adjustment Modifier - Allowance - Reduced Value	260,274.89	200,000.00	
Building Permitting / Plan Review	38,500.00	38,500.00	
WAC / SAC (Water and Sewer Access Fees) - Existing to Remain	n/a	n/a	
Design / Bid / Construction Contingency (Concept Allowance of 7.5% Carried)	281,096.88	301,573.30	
<b>Construction Cost</b>	<b>4,327,830.10</b>	<b>4,561,050.60</b>	
Professional Fees (Arch. / Eng. / Cx Agent / CM - Allowance Adjusted to 12% Carried)	649,174.52	547,326.07	
<b>Sub Total</b>	<b>4,977,004.62</b>	<b>5,108,376.67</b>	
<b>Owner Items</b>			
Inflation / Escalation Factor - Midpoint of Const. (Allowance Consideration)	TBD	TBD	
Hazardous Materials - Report / Remediation (Anything Identified)	TBD	TBD	
Property Relocation Costs - Moving Expenses (Allowance)	50,000.00	50,000.00	
FF&E - Office Furnishings - Budget to be Confirmed (Allowance) - Fixed Value Set	662,799.95	675,000.00	
FF&E - Signage (Allowance)	15,000.00	15,000.00	
FF&E - Window Treatments	20,000.00	20,000.00	
Residential Appliances (Refr. / Range / Etc...) Allowance	15,000.00	15,000.00	
White Noise System / Integrated Headphones - Allowance (Increase value for both items)	25,000.00	50,000.00	
Technology / A/V / Projectors / Etc... - Improvements necessary	TBD	50,000.00	
Camera / Recording System - Interview Rooms (Relocate existing - Allowance carried)	TBD	2,500.00	
Medical / Fitness Equipment (Not used, can be stricken on future estimates)	TBD	0.00	
Financing / Bond Costs / Interest Earnings	TBD	TBD	
<b>TOTAL PROJECT COST*</b>	<b>5,764,804.57</b>	<b>5,985,876.67</b>	
<b>Other Items</b>			
Alternate Pricing	TBD	TBD	

**Notes**

\* ESTIMATE DOES NOT INCLUDE ANY B3 REQUIREMENTS AT THIS POINT IN TIME.

\* ESTIMATE IS BASED ON AN OPEN COMPETITIVE BID MARKET.

\* ESTIMATE IS BASED ON HISTORICAL VALUES AND IS AN APPROXIMATION OF CONSTRUCTION COSTS FOR 2025.

\* BASE PROJECT TOTAL DOES NOT INCLUDE COSTS FOR INCIDENTALS TO ONGOING COUNTY OPERATIONS THAT NEED TO BE ACCOUNTED FOR DURING PHASING AND DISRUPTION OF PROJECT IF NECESSARY.

\*\* GENERAL REQUIREMENTS (Owner Budget) are for items such as; Surveying, Soil Borings, Site Fencing, Portable Toilets, Dumpsters, Office Trailer, Plan Reproduction, Mailing Fees, Temp Signage, Temp Power, Temp Heat/Cool, Special Inspections/Testing, Builders Risk Insurance, Temp Enclosures, Safety Barricades, Fire Protection, Moving Expense, Final Cleaning, Temp Storage, On Site Supervision, This Budget will be refined and established in conjunction with the owner and the architect based on the anticipated needs of the project.

## **Power Lodge** 17821 Hwy 371 N Brainerd, Mn 56401

### **Quote for Aitkin County**

2025 Lund 1875 Alaskan Sport (standard color)  
2025 Mercury 90 4-stroke  
2025 Shorelandr' 2300# Roller trailer

Standard features  
Aluminum prop  
Multi function gauges  
Boarding ladder  
1 starting battery (dealer installed)  
Freight

**\$48,897 MSRP (including freight and prep)**

\$38,523 Power Lodge Sale Price

**\$34,386 Power Lodge / Government Pricing**

Kirk Loge  
Power Lodge – Brainerd  
218-822-3500 Office Line  
218-316-7035 Direct Line  
kirk@powerlodge.com




# 2025 BUDGET HEARING

December 17, 2024








**WELCOME**

**Commissioner J. Mark Wedel – Aitkin County Board Chair**





# Presentation Summary

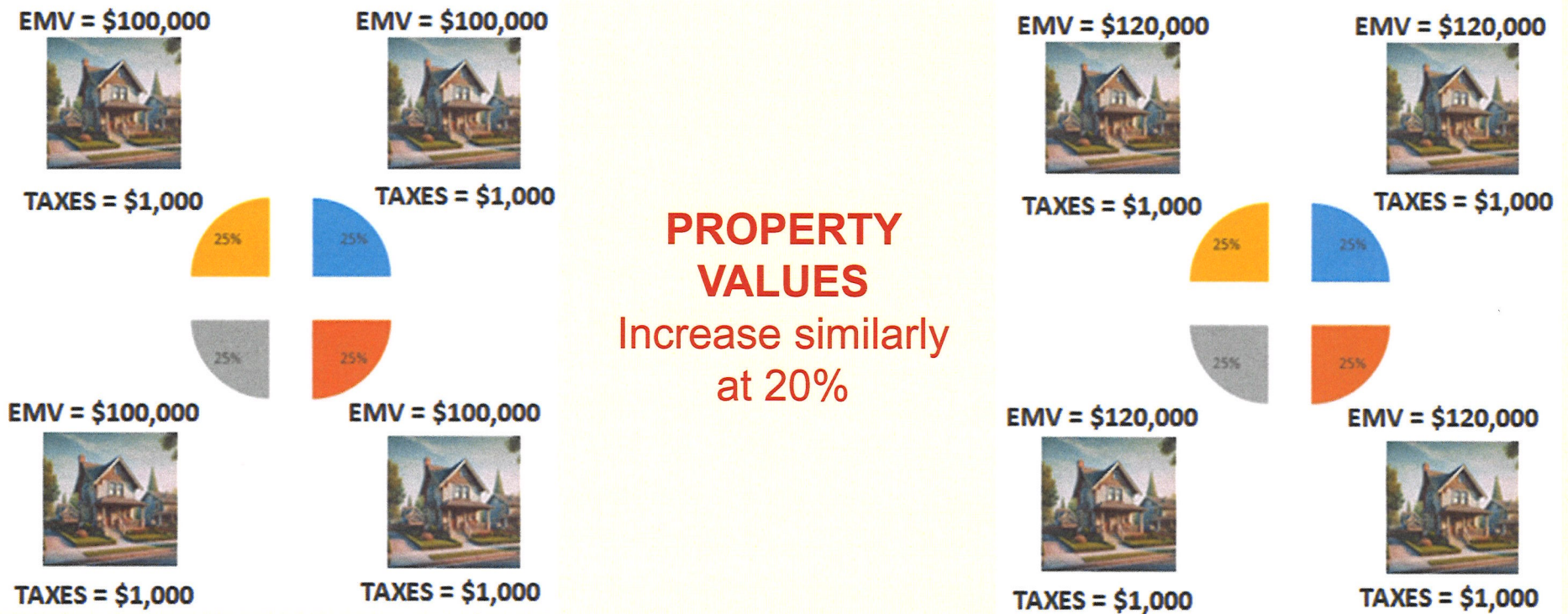
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- Understanding Relationship Between Property Values, Budget, and Levy
- 2025 Proposed Budget & Levy
- Proposed Tax Statement
- Projected County Property Tax Impacts
- Revenues & Expenditures
- Fund Balance
- Public Comments



# A Four House Town - Overall Value Impact

(Assume that the various taxing entities require a total of \$4,000 to operate)





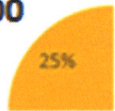
# A Four House Town - Overall Value Impact

(Assume that the various taxing entities require a total of \$4,000 to operate)

EMV = \$100,000



TAXES = \$1,000



EMV = \$100,000



TAXES = \$1,000



EMV = \$100,000



TAXES = \$1,000

EMV = \$100,000



TAXES = \$1,000

**PROPERTY  
VALUES**  
Vary – Taxes Vary

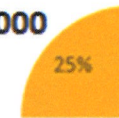


**+23%**

EMV = \$123,000



TAXES = \$1,000



**+18%**

EMV = \$118,000



TAXES = \$960



**+28%**

EMV = \$128,000

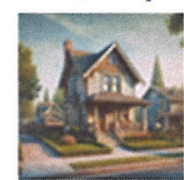


TAXES = \$1,040



**+23%**

EMV = \$123,000



TAXES = \$1,000





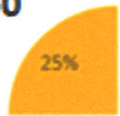
# A Four House Town - Overall Value Impact

Operational Expenses Increase requiring \$4,200 or a 5% Levy Increase

EMV = \$100,000



TAXES = \$1,050



EMV = \$100,000



TAXES = \$1,050



EMV = \$100,000



TAXES = \$1,050



EMV = \$100,000



TAXES = \$1,050

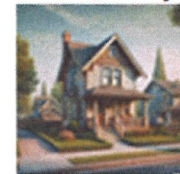


**PROPERTY  
VALUES**  
Vary – Taxes Vary

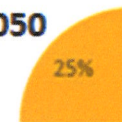


**+23%**

EMV = \$123,000



TAXES = \$1,050



**+18%**

EMV = \$118,000



TAXES = \$1,007

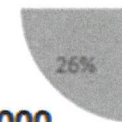


**+28%**

EMV = \$128,000



TAXES = \$1,093



**+23%**

EMV = \$123,000



TAXES = \$1,050





# 2025 Proposed Budget & Levy

	Adopted 2023	Adopted /Amended 2024	Proposed Levy 2025
<b>Funds</b>			
General Fund	\$16,800,046	\$18,426,360	\$19,509,401
Road and Bridge	\$14,394,482	\$13,273,132	\$13,059,000
Health and Human Services	\$7,557,606	\$7,835,589	\$8,319,281
Bond P & I	\$702,090	\$700,515	\$699,015
Resource Management	-	-	\$612,337
Parks	\$747,950	\$908,032	\$768,927
Options - Additions/Reductions	\$0	\$0	\$0
<b>Total Expenditures</b>	<b>\$40,202,174</b>	<b>\$41,143,628</b>	<b>\$42,967,961</b>
Revenues	\$21,576,339	\$23,374,916	\$ 22,872,973
Options - Funding Options	\$0	\$0	\$0
<b>Levy</b>	<b>\$16,945,046</b>	<b>\$17,504,961</b>	<b>\$18,036,441</b>
Required debt service add	(\$44,476)	(\$45,001)	\$78,490
Use of balances-budgeted	\$845,000	\$65,000	\$ 1,759,748
Fund Deficits	\$ 880,265	\$ 243,752	\$ 220,309
<b>Total Revenues</b>	<b>\$40,202,174</b>	<b>\$41,143,628</b>	<b>\$42,967,961</b>
<b>Calculations</b>			
Levy Increase - Dollars	\$911,474	\$559,915	\$531,480
Levy Increase - Percentage	5.68%	3.30%	3.04%
Tax Capacity-(2024 estimate)-10.14.2024 Amt	\$48,151,688	\$55,526,040	\$57,075,494
Fiscal Disparity Distribution-(2024 estimate)	\$180,716	\$180,716	\$163,227
Estimated Tax Rate (before Disparity Aid Adjustment)	<b>34.816%</b>	<b>31.200%</b>	<b>31.315%</b>

## Notable Changes After Preliminary Levy Adoption

- Salary reductions in HHS and Auditor's Office
- Adjustments in HHS Revenues/Expenses
- Additional IT contract services
- Reduction in health insurance premiums





# Aitkin County Proposed Tax Statements



**AITKIN COUNTY**  
 KIRK PEYSAR, AUDITOR  
 307 2nd Street NW Rm 121  
 Aitkin, MN 56431  
 218-927-7354  
 www.co.aitkin.mn.us

**TAXPAYER(S):**

\*\*\*650\*\*0.362\*\*1/2\*\*AUTO\*\*5-DIGIT 55744

MCGREGOR MN 55760



**Property Information**

**Property ID:** 39-0-  
**Property Address:** MCGREGOR

**Legal Description:**

Sec: Twp: 49.0 Rg:  
 Lot: Blk: Acres  
 THAT PART OF LOT 3 IN DOC

PROPOSED TAXES 2025		
- THIS IS NOT A BILL - DO NOT PAY -		
VALUES AND CLASSIFICATION		
Taxes Payable Year	2024	2025
Step 1		
Estimated Market Value	391,800	392,100
Homestead Exclusion	1,978	11,261
Other Exclusions/Deferrals	0	0
Taxable Market Value	389,822	380,839
Class	RES HMSTD	RES HMSTD
PROPOSED TAX		
Step 2		
Property Taxes Before Credits	\$2,028.00	
School Building Bond Credit	\$0.00	
Agricultural Market Value Credit	\$0.00	
Other Credits	\$0.00	
Property Taxes After Credits	\$2,028.00	
Step 3		
PROPERTY TAX STATEMENT Coming in 2025		
The time to provide feedback on <b>PROPOSED LEVIES is NOW</b> It is too late to appeal your value without going to Tax Court.		

Market Value

**Proposed Property Taxes and Meetings by Jurisdiction for Your Property**

Contact Information	Actual 2024	Proposed 2025	Meeting Information
State General Tax	0.00	0.00	NO PUBLIC MEETING
AITKIN COUNTY KIRK PEYSAR, AUDITOR 307 2nd Street NW RM 121 AITKIN MN 56431 218-927-7354 WWW.CO.AITKIN.MN.US	1,228.91	1,203.51	DECEMBER 17, 2024 6:00PM AT BOARD ROOM GOVERNMENT CENTER 307 2nd STREET NW
WORKMAN TWP WANDA ESSEN, CLERK 24301 480TH STREET MCGREGOR MN 55760 218-821-0178	404.83	425.14	SET AT MARCH ANNUAL MEETING
School District: 0004 Voter approved Levies Other Levies SHAUNA DALCHOW, ISD #4 PO BOX 160 MCGREGOR MN 55760 218-768-5123	182.82 242.37	172.96 221.29	NOVEMBER 25, 2024 6:00PM MCGREGOR HS LIBRARY 148 S 2ND STREET
Special Taxing District:	5.07	5.10	NO PUBLIC MEETING
Tax Increment Tax:	0.00	0.00	NO PUBLIC MEETING
Fiscal Disparity Tax:	0.00	0.00	NO PUBLIC MEETING
<b>TOTAL Excluding any Special Assessments</b>	<b>2,064.00</b>	<b>2,028.00</b>	<b>-1.7%</b>

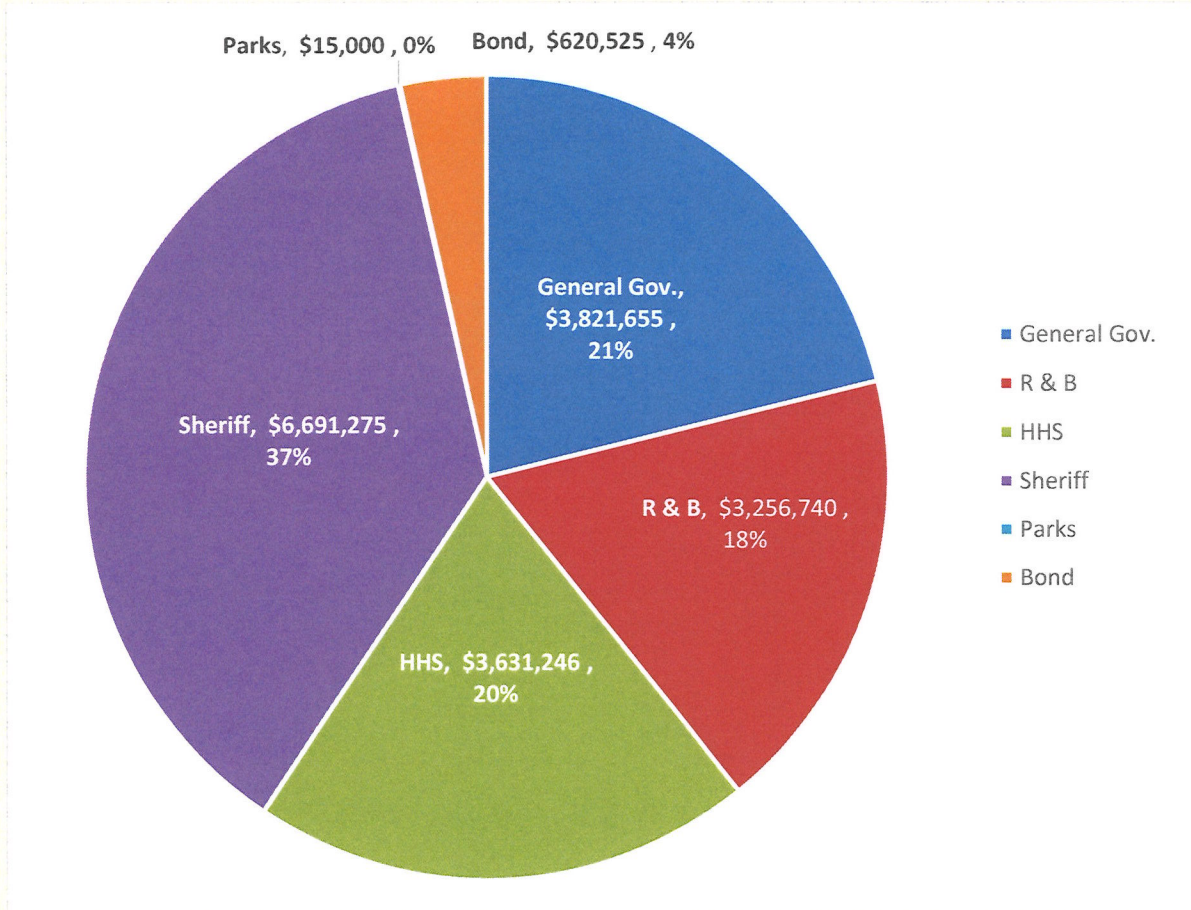
Indicates Taxing District

2024 Proposed Aitkin County Tax

Public Meeting Date/Time/Location

# Levy by Major Fund

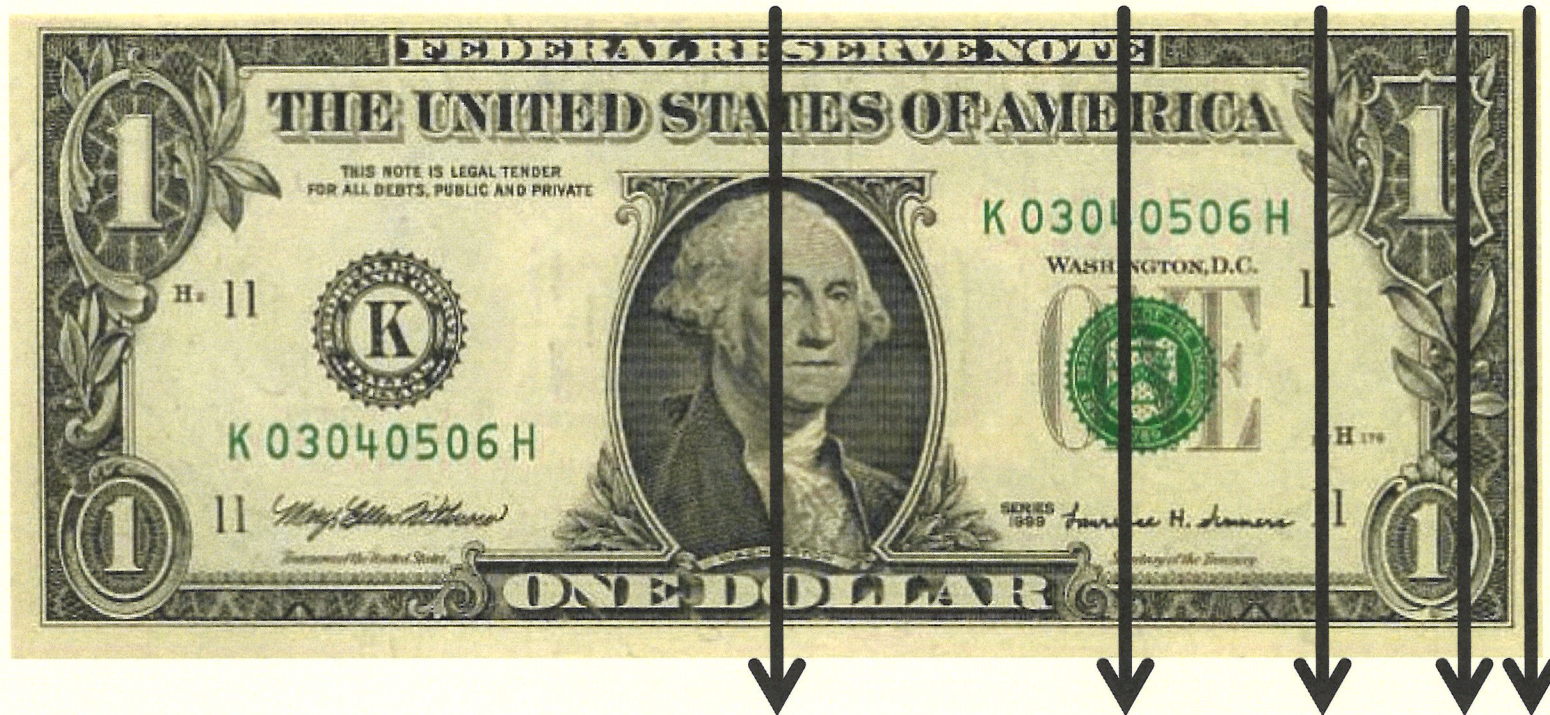
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# Who Uses Your Local Property Tax Dollars?

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County  
52¢

City/Twp  
25¢

Schools  
12¢

State  
11¢

Others  
<1¢



# Projected Tax Impacts (Aitkin County Share)

City of Aitkin		
	Adopted 2024	Proposed 2025
Incr/Decr in Value	3.72%	-0.130%
Market Value	\$231,400	\$231,100
Mkt Exclusion	\$25,724	\$25,751
TMV less Exclusion	\$205,676	\$205,349
Tax Capacity	\$2,057	\$2,053
*Property Tax	641.79	\$642.90

\$1.11/YR

Hill Lake		
	Adopted 2024	Proposed 2025
Incr/Decr in Value	10.838%	3.944%
Market Value	\$433,600	\$450,700
Mkt Exclusion	\$7,526	\$5,987
TMV less Exclusion	\$426,074	\$444,713
Tax Capacity	\$4,261	\$4,447
*Property Tax	\$1,329.44	\$1,392.58

\$63.14/YR

Big Sandy		
	Adopted 2024	Proposed 2025
Incr/Decr in Value	10.968%	-6.585%
Market Value	\$782,100	\$730,600
Mkt Exclusion	\$0	\$0
TMV less Exclusion	\$782,100	\$730,600
Tax Capacity	\$8,526	\$7,883
*Property Tax	\$2,660.13	\$2,468.56

-191.57/YR

Commercial – City of Aitkin		
	Adopted 2024	Proposed 2025
Incr/Decr in Value	4.238%	7.246%
Market Value	\$361,600	\$387,800
Mkt Exclusion		
TMV less Exclusion		
Tax Capacity	\$6,482	\$7,006
*Property Tax	\$1,698.04	\$1,843.35

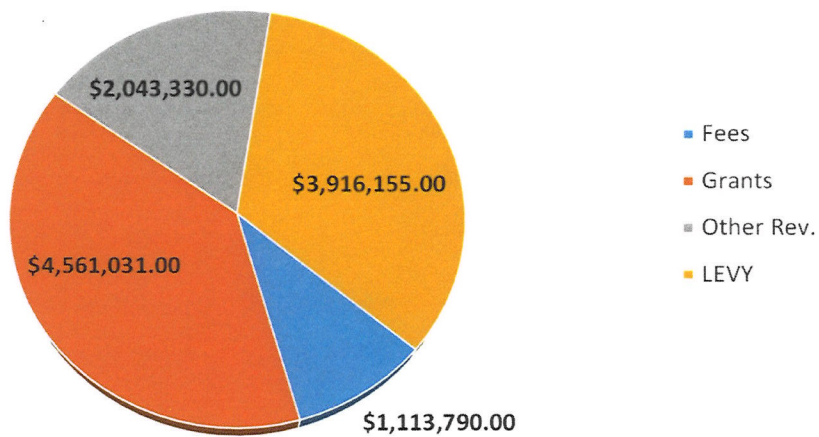
\$145.31/YR



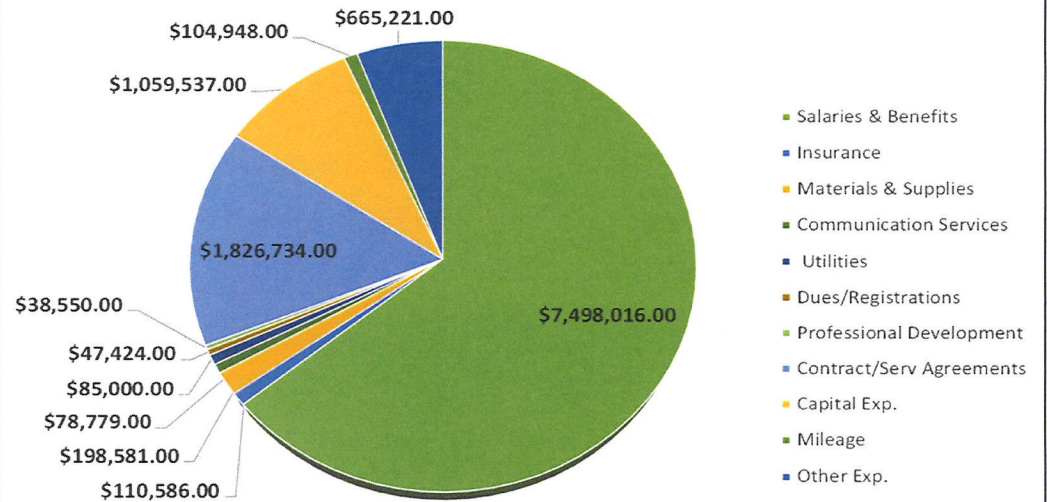
# General Government – Revenues & Expenditures

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**GENERAL GOVERNMENT REVENUES**



**GENERAL GOVERNMENT EXPENSES**





# General Government

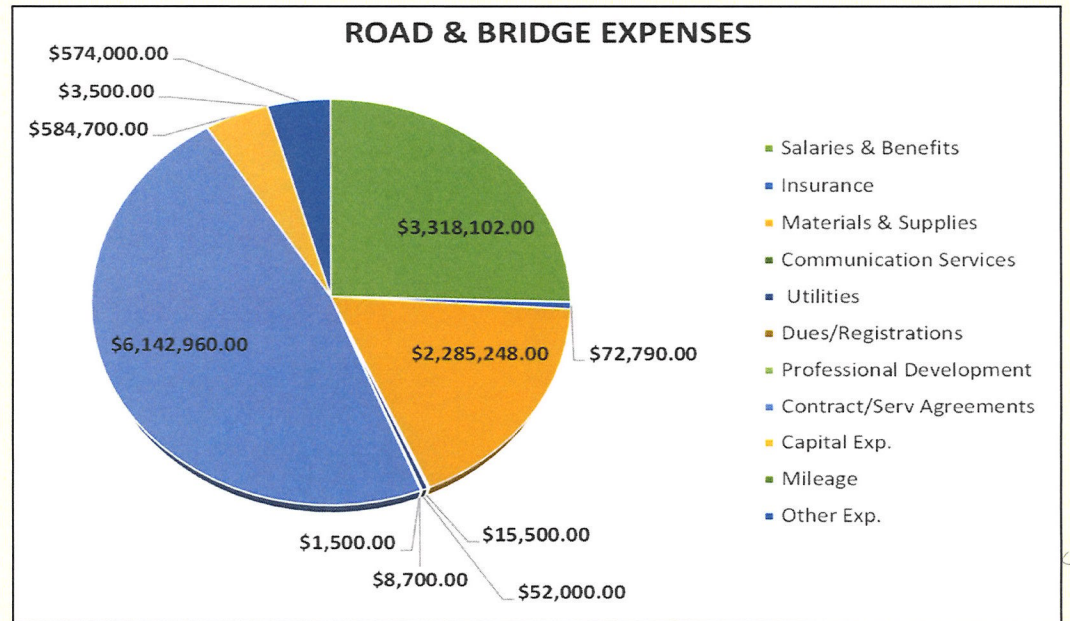
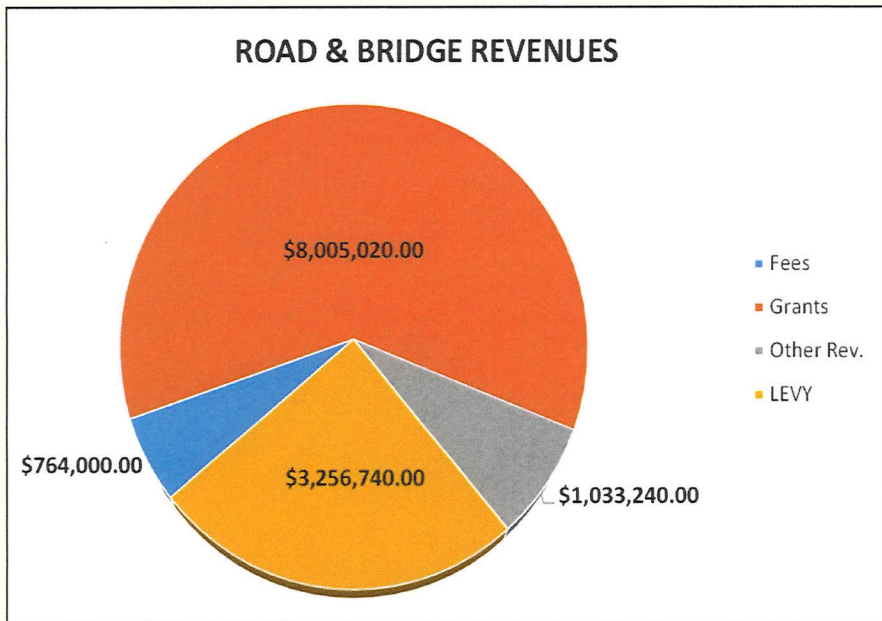
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## Key 2025 Changes:

- Previously approved wage increases
- Decrease in PEIP health insurance – 5%
- Large increase in capital building expenses due to planned projects- (Fund balance use planned)
- Large increase in interest income budgeted
- Reduction in planned expenses from Recorder's Funds
- Increase in overall expenditures – 3.9%
- Increase in overall revenues – 5.1%
- Decrease in levy 9.47% from previous year



# Road & Bridge – Revenues & Expenditures



## Road & Bridge

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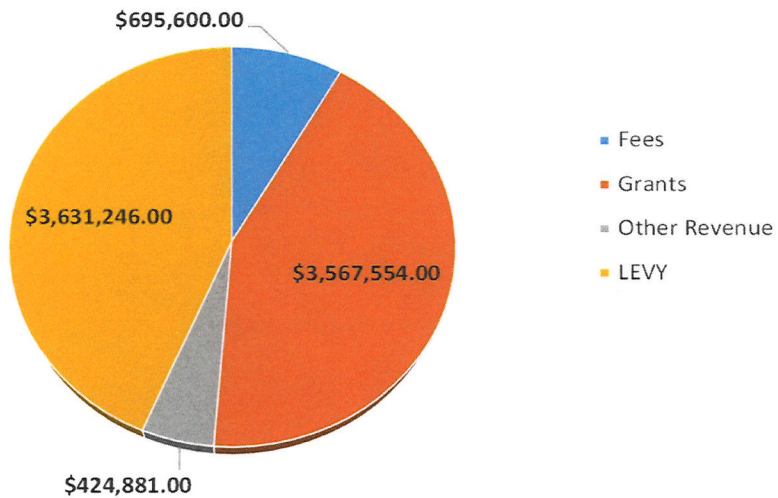
### Key 2025 Changes:

- Previously approved wage increases
- Budget % Changes:
  - Operations – 3.2% Increase
  - Capital Equipment/Facilities – 2.7% Decrease
  - Capital Infrastructure Projects – 5.9% Decrease
- Increase in levy 3.8% from previous year

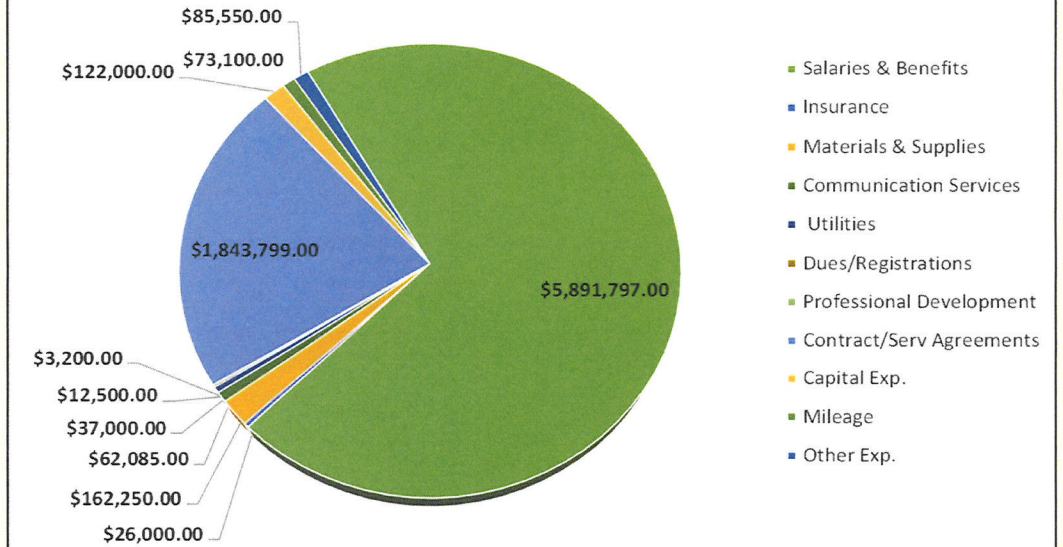


# Health & Human Services – Revenues & Expenditures

**HEALTH & HUMAN SERVICES REVENUES**



**HEALTH & HUMAN SERVICES EXPENSES**





## Health & Human Services

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### Key 2025 Changes:

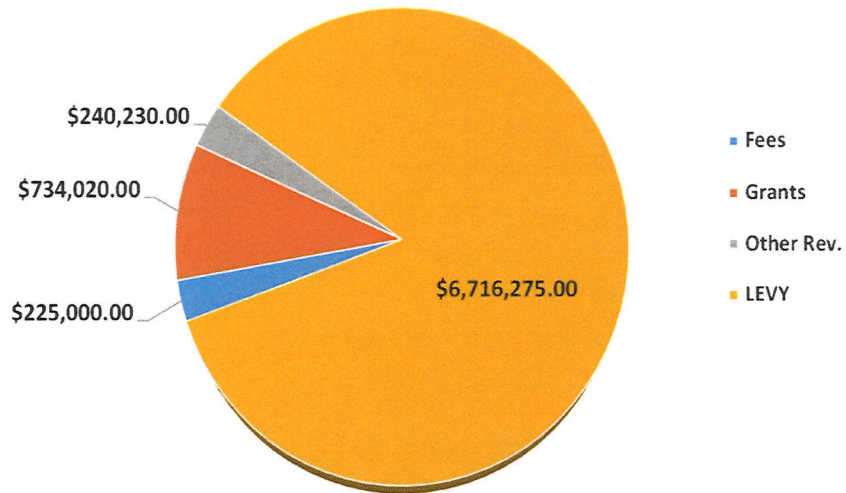
- Budgeted salary increases
- Maintained \$0 planned use of fund balance
- Increase in overall expenditures – 6.17%  
(Primarily Out-of-Home Placements/Wages)
- Increase in overall revenues – 3.21%
- Increase in levy 11.46% from previous year.  
(Reduced by \$173,594 from preliminary increase of 16.79%)



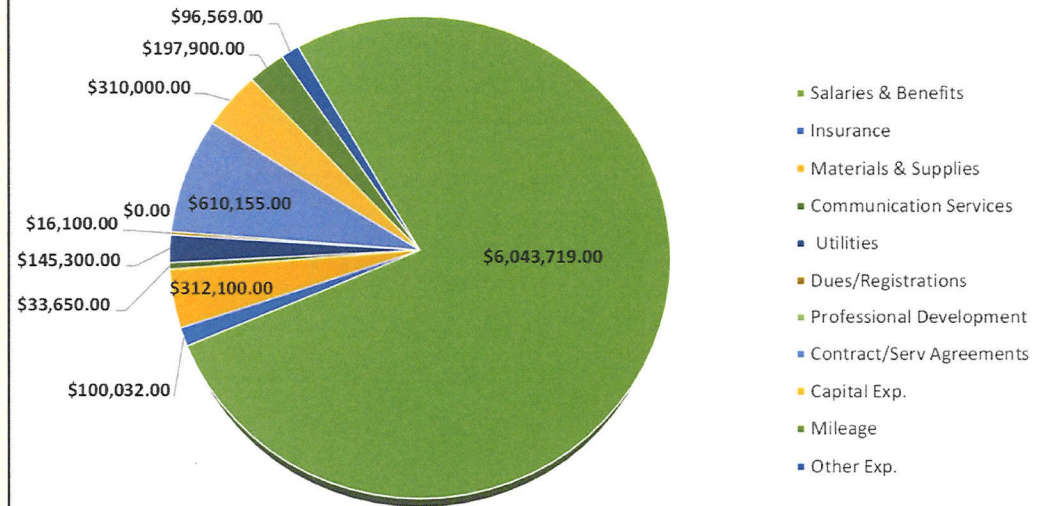
# Sheriff – Revenues & Expenditures

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**SHERIFF'S DEPARTMENT REVENUES**



**SHERIFF'S DEPARTMENT EXPENSES**





# Sheriff

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## **Key 2025 Changes:**

- Previously approved wage increases
- Additional boat & water deputy
- Decrease in budgeted contract medical expenses
- Increase in overall expenditures – 8.8%
- Increase in overall revenues – 30.7%
- Increase in levy 8.69% from previous year



# Fund Balances

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According to Fund Balance Policy – 2023 Fund Balances/2024 Operations  
 (Adjust balances removing restricted funds used)

- General Fund = \$13,255,263

<b>40%</b>	<b>\$7,687,193</b>	<b>\$5,568,069 OVER</b>
50%	\$9,608,992	\$3,646,271 OVER

- Road & Bridge = \$3,269,222

<b>40% + \$500,000</b>	<b>\$3,037,812</b>	<b>\$231,409 OVER</b>
50% + \$500,000	\$3,672,266	(\$403,044) UNDER

- Health & Human Services = \$4,772,269

<b>40%</b>	<b>\$3,070,589</b>	<b>\$1,701,679 OVER</b>
50%	\$3,838,237	\$934,032 OVER

\*\*State bonding not included in HHS totals. 2025 planned uses of fund balance not included in totals above.



# Planned Fund Balance Uses

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## General Fund

2025 Planned Use		(\$1,045,578)
- Solid Waste	(\$45,000)	
- Recorder's Funds	(\$79,070)	
- Capital Projects	(\$921,508)	

## Land Department

(\$141,249)

- Parks	\$10,988
- Resource Management	(\$152,237)





# County Budget & Levy Adoption – December 23, 2024

The Aitkin County Board of Commissioners is required to adopt the  
2024 budget and levy prior to December 30, 2023.





# **PUBLIC COMMENTS**

**Each speaker will be allowed 5 minutes to address the Board**

