



Board of County Commissioners Agenda Request

10B

Agenda Item #

Requested Meeting Date: August 13, 2024

Title of Item: 2025 General Government Budget Review

<input checked="checked" type="checkbox"/> REGULAR AGENDA <input type="checkbox"/> CONSENT AGENDA <input type="checkbox"/> INFORMATION ONLY	Action Requested: <input type="checkbox"/> Approve/Deny Motion <input type="checkbox"/> Adopt Resolution (attach draft) <i>*provide copy of hearing notice that was published</i>	<input type="checkbox"/> Direction Requested <input checked="checked" type="checkbox"/> Discussion Item <input type="checkbox"/> Hold Public Hearing*
Submitted by: Jessica Seibert		Department: Administration
Presenter (Name and Title): Jessica Seibert, County Administrator		Estimated Time Needed: 20 Min.
Summary of Issue: Attached is an overview of the current draft 2025 budget and detailed IFS report for the General Government departments. Staff will review and collect feedback from Commissioners. Separate presentations will be made for the Sheriff's Department, Health & Human Services, Road & Bridge and Land Department.		
Alternatives, Options, Effects on Others/Comments:		
Recommended Action/Motion: Discussion only.		
Financial Impact: Is there a cost associated with this request? <input type="checkbox"/> Yes <input type="checkbox"/> No What is the total cost, with tax and shipping? \$ Is this budgeted? <input type="checkbox"/> Yes <input type="checkbox"/> No <i>Please Explain:</i>		

AITKIN COUNTY ADMINISTRATION



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TO: Aitkin County Board of Commissioners
FROM: Jessica Seibert, Aitkin County Administrator
RE: Proposed 2025 General Government Budgets
DATE: August 13, 2024

The proposed 2025 general government budget presentation will include budgets located within the General Fund. The sixteen budgets include:

Administration	Environmental Services	Miscellaneous
Assessor	Extension	Recorder
Attorney	Human Resources	SWCD/AG/Watershed
Auditor	IT	Treasurer
Commissioners	Library	
Economic Development	Maintenance	

A brief description of key changes to revenues and expenditures for each department follows. Four columns representing the 2024 budgeted amount, 2025 budgeted amount, change in budgeted amount, and percentage change in budgeted amount are reported. Also included are detailed IFS worksheets providing support for each budget.

General Overview

The 2025 General Government budget was prepared by individual Department Heads and reviewed individually with the County Administrator. An overview has also been reviewed by the Budget Committee where discussions continue to be held.

Salary and benefit figures are based on previously approved contracts and estimated adjustments. Estimates have been made for insurance amounts due to the fact that final 2025 rates have not yet been received from MCIT or PEIP. An 8% increase in health insurance has been budgeted with the hope that this can be lowered some when the actual rate increase is received. In addition, we have budgeted a 5% increase in property/casualty insurance and 10% increase in worker's compensation costs.

The budget was developed using a collaborative approach with County Commissioners, the County Administrator, Department Heads, and staff. Many hours were spent researching past practices, future needs, legislative changes, and historical spending. The result is a budget that accurately reflects expected revenues and expenditures that are needed to provide Aitkin County residents quality services.

Administration:

45 Motor Pool
 52 Administration
 120 Veterans Service Officer

Trade in and purchase of two replacement motor pool vehicles is planned. Reduction in HHS reimbursement revenue to Motor Pool. Reduction is labor attorney expenses.

REVENUE	(73,000.00)	(61,000.00)	(12,000.00)	-16.44%
EXPENDITURES	521,665.00	535,312.00	13,647.00	2.62%

Assessor's Office:

43 Assessor

Reduction in capital expenses (vehicle replacement). Planned grade increases as Appraisers move through training.

REVENUE	(175,902.00)	(181,375.00)	5,473	3.11%
EXPENDITURES	946,758.00	993,214.00	46,456.00	4.91%

Attorney's Office:

90 Attorney
 255 Crime Victim Grant

Minimal expense increase due to large capital software purchase budgeted in 2024 now removed in 2025. Reduction in revenues primarily due to change in forfeiture statute making forfeiture sales less common.

REVENUE	(152,215.00)	(142,807.00)	(9,408.00)	-6.18%
EXPENDITURES	1,504,593.00	1,508,370.00	3,777.00	0.25%

Auditor:

40 Auditor (inc. License Center)
 41 Internal Audit

Slight increase in data processing/computer service and postage costs. Request for one additional staff: 67 day temp. to assist in the License Center. Reduction in mortgage registry and liquor license revenues.

REVENUE	(347,715.00)	(324,330.00)	(23,385)	-6.73%
EXPENDITURES	1,000,790.00	1,069,377.00	68,587.00	6.85%

60 Elections

Increase in State grants/election reimbursement revenue. Reduction in expenses due to non-election year.

REVENUE	0.00	(6,000.00)	6,000.00	
EXPENDITURES	141,487.00	90,780.00	(56,707.00)	-35.84

Commissioners:*01 Commissioners*

Budgeted increases in salary to be determined later by Board resolution. Slight increase in travel costs planning for national conference attendance.

REVENUE	0.00	0.00	0.00	0.00%
EXPENDITURES	311,972.00	325,521.00	13,549.00	4.34%

Economic Development:*711 Economic Development*

Slight increase in staff training/development and membership dues.

REVENUE	0.00	0.00	0.00	0.00%
EXPENDITURES	126,979.00	135,148.00	8,169.00	6.43%

Environmental Services:*122 Planning & Zoning**391 Solid Waste**392 Water Wells*

Planned use of Solid Waste fund balance - \$45,000. Request for one additional staff: 67 day temp. for recycling center. Capital expense for used vehicle purchase. Increase in permit revenue.

REVENUE	(482,416.00)	(502,116.00)	19,700.00	4.08%
EXPENDITURES	1,107,600.00	1,191,075.00	83,475.00	7.54%

Extension Office:*601 Extension*

New contract begins in 2025. Significant increase in contract costs due to addressing staff recruitment/retention.

REVENUE	0.00	0.00	0.00	0.00%
EXPENDITURES	88,592.00	109,842.00	21,250.00	23.99%

Human Resources:*53 Human Resources*

Slight reduction in labor attorney expenses and increase in staff training/development.

REVENUE	0.00	0.00	0.00	0.00%
EXPENDITURES	414,478.00	427,173.00	12,695.00	3.06%

Information and Technology:49 *Information and Technology*

Increase in contracts and service agreements for software providers. Previous planned use of fund balance from Recorder's Fund now being directly billed to that account.

REVENUE	(21,500.00)	(1,500.00)	(20,000.00)	-93.02%
EXPENDITURES	851,363.00	894,676.00	43,313.00	5.09%

Library (ECRL): Appropriation amount not yet received. State certified minimum level of support for 2025 is \$_____.

Courthouse Maintenance:110 *Courthouse Maintenance*111 *Buildings*

Slight increase in contracts and supplies.

REVENUE	0.00	0.00	0.00	0.00%
EXPENDITURES	697,647.00	734,067.00	36,420.00	5.22%

Recorder:100 *Recorder* (not inc. Compliance & Technology funds)

Significant reduction in health insurance costs due to election changes. Planned use of Recorder's fund balance for IT equipment - \$20,000.

REVENUE	(85,000.00)	(90,000.00)	5,000.00	5.88%
EXPENDITURES	318,860.00	317,808.00	(1,052.00)	-0.33%

SWCD, AG & Watershed:600 *Ag Society, Soil & Water, Ag Inspector*

Slight increase attributed to Ag Society insurance costs and increased Mississippi Headwaters appropriation request. \$25,000 reduction of Con-Con appropriation to SWCD.

REVENUE	0.00	0.00	0.00	0.00%
EXPENDITURES	116,377.00	118,810.00	2,433.00	2.09%

Treasurer's Office:42 *Treasurer*

Minimal changes in 2025.

REVENUE	(33,000.00)	(30,100.00)	(2,900.00)	-8.79%
EXPENDITURES	352,682.00	357,330.00	4,648.00	1.32%

Additional Notes:

- The full county budget, appropriations, and Capital Plan will be reviewed at the September 10, 2024 Board meeting. The Board will be asked to adopt the preliminary levy at the September 24, 2024 Board meeting. State law requires the County Board to adopt a preliminary levy prior to September 30th.
- The final levy cannot exceed the preliminary levy but may be lowered by year end.
- Fund Balance recommendations will be made according to the adopted Fund Balance Policy after the outside Auditor's complete financial statements.
- Based on current balances and the investment market, Interest Income was increased from \$300,000 to \$800,000. Current 2024 interest received through June was \$472,852.
- 2025 County Program Aid increased by \$537 from \$1,083,447 to \$1,083,984.