



Board of County Commissioners Agenda Request

9B
Agenda Item #

Requested Meeting Date: September 10, 2024

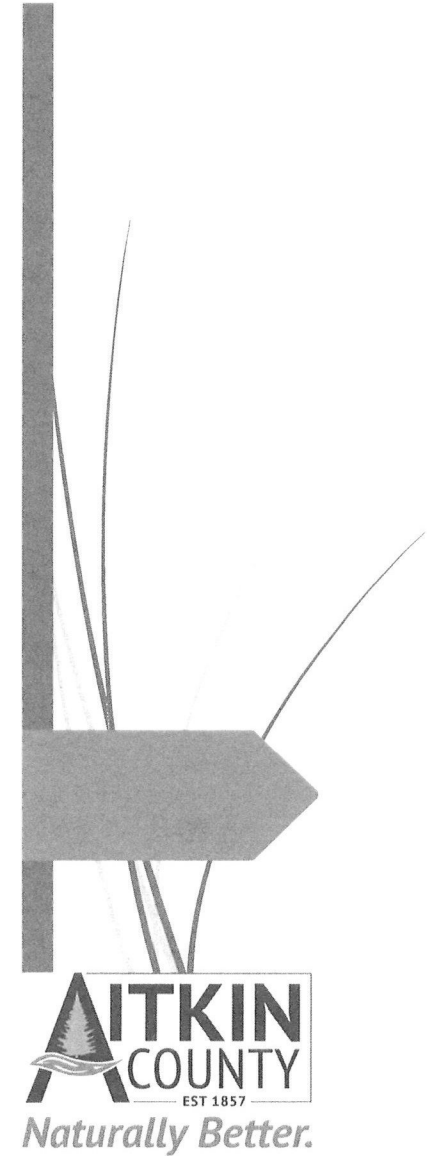
Title of Item: 2025 Proposed Land Department Budget

<input checked="" type="checkbox"/> REGULAR AGENDA <input type="checkbox"/> CONSENT AGENDA <input checked="" 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="" type="checkbox"/> Discussion Item <input type="checkbox"/> Hold Public Hearing*
Submitted by: Dennis (DJ) Thompson		Department: Land
Presenter (Name and Title): Dennis (DJ) Thompson, Land Commissioner		Estimated Time Needed: 20 minutes
Summary of Issue: I would like to give a Power Point presentation on the Land Department's proposed 2025 budget.		
Alternatives, Options, Effects on Others/Comments:		
Recommended Action/Motion:		
Financial Impact: <i>Is there a cost associated with this request?</i> <input type="checkbox"/> Yes <input type="checkbox"/> No <i>What is the total cost, with tax and shipping? \$</i> <i>Is this budgeted?</i> <input type="checkbox"/> Yes <input type="checkbox"/> No <i>Please Explain:</i>		

Proposed 2025 Budget

Aitkin County Land Department

September 10, 2024



- 
- Con Con Trust Fund
 - Forfeited Tax Sales Trust
 - Resource Development
 - Parks & Trails
 - Survey & GIS
 - Long Lake Conservation Center



CON CON TRUST FUND

\$370,200 = Revenue

\$414,047 = Expenses

- Planned use of fund balance..... \$43,847
- Highway Department..... \$150,000
- ½ of Survey & GIS..... \$222,047
- Did see revenue increase with PILT payment
- SWCD phased out in 2025
- Projected 2025 year-end balance \$566,826

Con-Con Fund

Income	Account Description	Range Description	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Adopted	2025 Proposed
10-921-000-0000-5220	Concon Apport Ms 84 A 51 Intergovernment		\$ (225,629)	\$ (239,156)	\$ (317,178)	\$ (215,961)	\$ (239,183)	\$ (220,000)	\$ (235,000)
10-921-000-0000-5251	In Lieu Apportionments & Receipts		\$ (97,690)	\$ (97,691)	\$ (97,691)	\$ (97,691)	\$ (97,691)	\$ (135,200)	\$ (135,200)
10-921-000-0000-5840	Misc. Receipts		\$ (544)	\$ (450)	\$ -	\$ (1,000)	\$ -	\$ -	\$ -
10-921-000-0000-5947	Planned Use of Fund Balance		\$ -	\$ -	\$ -	\$ -	\$ -	\$ (46,995)	\$ (44,384)
10-921-000-0000-6171	Workers Compensation		\$ 443	\$ 402	\$ (18)	\$ (199)	\$ -	\$ -	\$ -
10-921-000-0000-6220	Telephone		\$ 114	\$ 180	\$ 130	\$ -	\$ -	\$ -	\$ -
10-921-000-0000-6240	Membership/Dues/Association Fees	Northern Counties Land Use Coord. Board	\$ -	\$ 2,000	\$ -	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
10-921-000-0000-6240	Membership/Dues/Association Fees	Joint Counties Natural Resource Board	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
10-921-000-0000-6268	Staff Training, Development		\$ -	\$ -	\$ -	\$ 35	\$ -	\$ -	\$ -
10-921-000-0000-6330	Transportation/Travel/Parking		\$ 125	\$ 1,919	\$ 36	\$ -	\$ -	\$ -	\$ -
10-921-000-0000-6360	Miscellaneous-Services	Beaver Control & Ditch Maintenance	\$ 16,988	\$ 16,990	\$ 65,950	\$ 42,901	\$ 59,112	\$ 24,000	\$ 24,000
10-921-000-0000-6360	Miscellaneous-Services	Corner Remonumentation	\$ -	\$ -	\$ 39,950	\$ -	\$ -	\$ -	\$ -
10-921-000-0000-6360	Miscellaneous-Services	Lidar	\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ -
10-921-000-0000-6450	Field Supplies		\$ 1,343	\$ -	\$ -	\$ -	\$ 1,641	\$ -	\$ -
10-921-000-0000-6515	Culverts		\$ 15,348	\$ 9,757	\$ -	\$ 10,492	\$ 14,563	\$ 15,000	\$ 15,000
10-921-000-0000-6610	Equipment		\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-921-000-0000-6801	SWCD - Appropriation		\$ 72,220	\$ 45,220	\$ 69,120	\$ 50,000	\$ 50,000	\$ 25,000	\$ -
10-921-000-0000-6900	Transfers to Other Funds	Survey and GIS (50%)	\$ 81,090	\$ 210,054	\$ 411,933	\$ 236,812	\$ 229,624	\$ 215,195	\$ 222,584
10-921-000-0000-6900	Transfers to Other Funds	Hwy Dept Aggregate Surfacing & Road Work	\$ -	\$ -	\$ -	\$ -	\$ 92,000	\$ 120,000	\$ 150,000
		Revenue	\$ (323,863)	\$ (337,297)	\$ (414,869)	\$ (314,652)	\$ (336,874)	\$ (402,195)	\$ (414,584)
		Expend.	\$ 203,671	\$ 287,522	\$ 588,101	\$ 393,041	\$ 449,940	\$ 402,195	\$ 414,584
		Net	\$ (120,192)	\$ (49,775)	\$ 173,232	\$ 78,389	\$ 113,067	\$ -	\$ -

Date	Fund Balance	Amount Added/Subtracted
12/31/2018	\$ 899,332	-
12/31/2019	\$ 978,256	\$ 78,924
12/31/2020	\$ 1,022,356	\$ 44,100
12/31/2021	\$ 849,124	\$ (173,232)
12/31/2022	\$ 770,735	\$ (78,389)
12/31/2023	\$ 657,668	\$ (113,067)
12/31/2024 (Budgeted)	\$ 610,673	\$ (46,995)
12/31/2025 (Proposed)	\$ 566,826	\$ (43,847)

Recommendations:

- Maintain Fund Balance of \$500,000
- Continue to use funds annually for Survey/GIS salaries
- Consider projects annually to be funded with Con-Con funds
- Use funds to review ditch system



FORFEITED TAX SALES (FTS) TRUST

- Anticipating income of \$1,400,000 even without traditional land sales
- Estimated apportionment would be \$540,000
- \$30,000 transfer to Auditor
- Not budgeting anything for building demolition
- Need to see how new tax forfeiture law plays out, will see revenue if auction surplus is not claimed
- 2024 revenue in FTS account is down significantly from years past, mainly due to weather
- Planning land sales in both December and January
- Account is zeroed out at the end of the year



RESOURCE DEVELOPMENT

\$610,100 = Revenue

\$616,334 = Expenses

- Included in revenue is \$150,000 in levy dollars for building remodeling
- \$222,047 transfer to Survey & GIS
- \$61,000 for timber improvement

Trees and Planting	\$ 12,000
Bud Capping	\$ 4,000
Mechanical Release	\$ 12,000
Chemical Release and Site Prep	\$ 18,000
Seed Processing	\$ 5,000
Invasive Species Control	\$ 5,000
Pruning and Light Release	\$ 5,000
	\$ 61,000



PARKS & TRAILS

\$779,925 = Revenue

\$771,140 = Expenses

- \$610,000 in revenue for trails, which includes second year of \$250,000 State appropriation for work on Northwood Trail System
- \$50,000 in campground receipts
- Phased out transfer to Long Lake Conservation Center
- Completion of Mille Lacs Connector ATV Trail



SURVEY & GIS

\$444,844 = Revenue

\$444,844 = Expenses

- Fifth year of being off the levy
- ½ of budget from Con Con and ½ from Resource Development



LONG LAKE CONSERVATION CENTER

\$918,500 = Revenue

\$918,657 = Expenses

- \$540,000 = School Group income
- \$76,000 = Adventure Programs income
- \$110,000 = Non-School Group income
- No Outdoor School for All legislation this year, but did receive LCCMR funding
- Total donation from Donald H. Nelson Trust = \$365,624.10

LLCC Budget Through the Years

► Budget and End of Year Balances

(Thanks to Kathleen for helping piece these number together!)

Year	Budgeted Surplus/(Deficit)	EOY Surplus/(Deficit)	Beginning Year Balance	
2018	\$ 6,251	\$ (65,095)	\$ (65,095)	Account was not zeroed out at the end of the year, balance was carried into the next year
2019	\$ 1,631	\$ (86,193)	\$ (86,193)	Account was not zeroed out at the end of the year, balance was carried into the next year
2020	\$ 16,011	\$ 343	\$ 343	Account was not zeroed out at the end of the year, balance was carried into the next year
2021	\$ (148,694)	\$ (106,325)	\$ -	Account was zeroed out with FRF
2022	\$ (79,775)	\$ (113,035)	\$ -	Account was zeroed out with FRF and Resource Development Funds
2023	\$ 5,105	\$ 21,327	\$ 21,327	Account was positive at the end of the year - Donald H. Nelson Trust donation



Additional Thoughts - LLCC

- ▶ 2022 end of year balance was zeroed out with Fiscal Recovery Funds and Resource Development Funds.

\$50,000 FRF

\$63,035 Resource Development

- ▶ Donald H. Nelson Trust



\$330,000 = Initial Donation

\$21,327 = Balance after 2023

- ▶ Cash Balance 9/1/2024

\$(88,314)

- Does not include budgeted transfer from Parks for \$75,000

	2023 Actual	2024 Adopted	2025 Proposed
All ACLD Accounts Revenue	\$ 4,286,585	\$ 4,594,140	\$ 4,587,350
All ACLD Accounts Expenses	\$ 4,168,541	\$ 4,181,249	\$ 4,044,956
Net	\$ 118,044	\$ 412,891	\$ 542,394
Apportionment	\$ 870,310	\$ 618,000	\$ 540,000



Questions