



Board of County Commissioners Agenda Request



Requested Meeting Date: August 8, 2023

Title of Item: 2024 Draft General Government Budget Presentation

<input 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)	<input type="checkbox"/> Direction Requested <input checked="" type="checkbox"/> Discussion Item <input type="checkbox"/> Hold Public Hearing* <i>*provide copy of hearing notice that was published</i>
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Submitted by: Jessica Seibert	Department: Administration
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Presenter (Name and Title): Jessica Seibert, County Administrator	Estimated Time Needed: 20 Min.
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Summary of Issue:

A presentation of the draft 2024 General Government presentation will be made.

Alternatives, Options, Effects on Others/Comments:

Recommended Action/Motion:

Discussion only.

Financial Impact:

Is there a cost associated with this request? Yes No

What is the total cost, with tax and shipping? \$

Is this budgeted? Yes No *Please Explain:*

AITKIN COUNTY ADMINISTRATION



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Aitkin, MN 56431

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TO: Aitkin County Board of Commissioners
FROM: Jessica Seibert, Aitkin County Administrator
RE: Proposed 2024 General Government Budgets
DATE: August 8, 2023

The proposed 2024 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 2023 budgeted amount, 2024 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 2024 General Courthouse budget was prepared by individual Department Heads and reviewed individually with the County Administrator. Budgets have also been reviewed by the Budget Committee where discussions continue to be held.

Salary and benefit figures are based on previously approved contracts. Estimates have been made for insurance amounts due to the fact that 2023 rates have not yet been received from MCIT or PEIP. A 10% increase in health insurance has been budgeted with the hope that this can be lowered some when the actual rate increase is received.

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 one replacement motor pool vehicle is planned. Majority of expenditure change is attributed to moving from a part-time Administrative Assistant to full time.

REVENUE	(73,000.00)	(63,000.00)	(10,000.00)	-13.70%
EXPENDITURES	434,196.00	493,132.00	58,936.00	13.57%

Assessor's Office:

- 43 Assessor

\$22,000 replacement vehicle purchase and trade in of one vehicle planned. Increase in health insurance costs due to coverage changes.

REVENUE	(155,156.00)	(175,902.00)	20,746.00	13.37%
EXPENDITURES	874,430.00	943,111.00	68,681.00	7.85%

Attorney's Office:

- 90 Attorney
- 255 Crime Victim Grant

Majority of expense increase is due to new case management software. Old software will no longer be supported.

REVENUE	(151,768.00)	(152,215.00)	447.00	0.29%
EXPENDITURES	1,377,552.00	1,489,700.00	117,449.00	8.53%

Auditor:

- 40 Auditor (inc. License Center)
- 41 Internal Audit

Shared "floater position moved from Recorder's budget to Auditor's budget. Reduction in postage/printing costs. Reduction in accounts payable software costs. Increase in vehicle license/tab fees..

REVENUE	(318,875.00)	(347,715.00)	(28,840.00)	9.04%
EXPENDITURES	953,655.00	982,804.00	29,149.00	3.06%

60 Elections

Increase in election costs due to three 2024 elections

REVENUE	0.00	0.00	0.00	0.00%
EXPENDITURES	80,828.00	141,497.00	60,669.00	75.06%

Commissioners:

01 *Commissioners*

Budgeted increases in salary to be determined later by Board resolution. Reduction in benefits costs due to election changes.

REVENUE	0.00	0.00	0.00	0.00%
EXPENDITURES	296,369.00	308,230.00	11,861.00	4.00%

Economic Development:

711 *Economic Development*

Slight increase in publishing/advertising. Elimination of retiree health benefit.

REVENUE	0.00	0.00	0.00	0.00%
EXPENDITURES	123,986.00	126,947.00	2,979.00	2.40%

Environmental Services:

122 *Planning & Zoning*

391 *Solid Waste*

392 *Water Wells*

Planned use of fund balance in the Solid Waste budget for recycling center improvements. Increase in recycling costs - \$30,000. Elimination of sewer inspector contract.

REVENUE	(773,201.00)	(814,605.00)	18,200.00	5.35%
EXPENDITURES	1,074,803.00	1,114,971.00	40,168.00	3.74%

Extension Office:

601 *Extension*

Current three-year contract ends December, 2024.

REVENUE	0.00	0.00	0.00	0.00%
EXPENDITURES	86,199.00	86,649.00	450.00	0.52%

Human Resources:

53 *Human Resources*

Reduction in benefit costs due to staff restructuring. Background check fees moved from other departments to HR.

REVENUE	0.00	0.00	0.00	0.00%
EXPENDITURES	393,521.00	400,159.00	6,638.00	1.69%

Information and Technology:49 *Information and Technology*

Increase in capital equipment – Back up device and HCI cluster. Reduction in service contract costs.

REVENUE	(21,500.00)	(21,500.00)	0.00	0.00%
EXPENDITURES	808,162.00	837,339.00	29,177.00	3.61%

Library (ECRL): Appropriation amount not yet received. State certified minimum level of support for 2024 is \$200,398.

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

Slight increase in contracts, supplies, and utilities. Reduction in benefits costs due to election changes.

REVENUE	0.00	0.00	0.00	0.00%
EXPENDITURES	662,604.00	695,780.00	33,176.00	5.01%

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

Significant reduction in salary/benefits due to “floater” position moving to Auditor’s Office. Reduction in fee revenue.

REVENUE	(105,500.00)	(85,000.00)	(20,500.00)	-19.43%
EXPENDITURES	401,076.00	313,734.00	(87,342.00)	-21.78%

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

Slight increase attributed to Ag Society insurance costs.

REVENUE	0.00	0.00	0.00	0.00%
EXPENDITURES	121,659.00	122,327.00	668.00	0.55%

Treasurer’s Office:42 *Treasurer*

Increase in state deed tax revenue. Majority of expense increase is attributed to health insurance increases due to election changes and retiree health benefit.

REVENUE	(24,000.00)	(33,000.00)	9,000.00	37.50%
EXPENDITURES	323,955.00	349,444.00	25,489.00	7.87%

Additional Notes:

- The full county budget, appropriations, and Capital Plan will be reviewed at the September 12, 2023 Board meeting. The Board will be asked to adopt the preliminary levy at the September 26, 2023 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.
- 2024 County Program Aid increased by \$256,390 from \$827,057 to \$1,083,447.

Aitkin County



USER-SELECTED BUDGET REPORT

Options: 1 = Budget Amount, 2 = Yearly Amount, 3 = Dashed Lines, 4 = Estimated Annual

Page Break Option: 1 1 - Page Break by FUND
2 - Page Break by DEPT
3 - Page Break by PROGRAM
4 - Page Break by SERVICE

Column Selection: 1 2 1 0 0

Column Headings: ADOPTED 2023 Jan -July ACTUALS PROPOSAL 2024

Line Spacing: 1 1 - Single Spaced
2 - Double Spaced

Year: 2023
Months: 01 Thru 07

Print Subtotal By FUND N
Print Subtotal By DEPT N
Print Subtotal By PROGRAM N
Print Subtotal By SERVICE N
Print Subtotal By Object Range N

Report Basis 1 1 - Cash
2 - Modified Accrual
3 - Full Accrual

Include on the Report: 1 1 - All G/L Accounts
2 - Only G/L Accounts with Budget
Amts.
3 - Only G/L Accounts without Budget
Amts.
4 - Only Budget Accounts with zero
Amts.
5 - Only Active G/L Accounts

Include Zero Dollar Accts: N
Round Amounts: Y
Save Report: N

Comment:

FUND Range From 1 Thru 1

DEPT
X Include/eXclude 200, 201, 202, 203, 204, 206, 252, 253, 254, 280

Aitkin County



USER-SELECTED BUDGET REPORT

01 FUND General Fund

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	<u>ADOPTED</u> <u>2023</u>	<u>Jan -July</u> <u>ACTUALS</u> <u>Mo. 01 - 07</u>	<u>PROPOSED</u> <u>2024</u>
01-040-000-0000-5116	1/2 Beer License	125 -	0	125 -
01-040-000-0000-5119	Liquor Licenses	57,000 -	13,200 -	57,000 -
01-040-000-0000-5132	Cigarette License Fees	1,550 -	1,500 -	1,500 -
01-040-000-0000-5517	Fees For Services	6,900 -	1,255 -	2,500 -
01-040-000-0000-5519	Lien Release Ditch & Hwy	0	30 -	0
01-040-000-0000-5526	TinT Reimb from Schools/City/Twp	9,300 -	356 -	10,000 -
01-040-000-0000-5590	Auditor Fee-Clerical FTS Sales & Fees	30,000 -	30,000 -	30,000 -
01-040-000-0000-5840	Misc Receipts	60 -	25 -	50 -
01-040-000-0000-6101	Salaries-Full Time	371,625	210,075	433,749
01-040-000-0000-6108	Meals (Not Overnight)	100	0	0
01-040-000-0000-6109	Overtime-Salaries	3,000	206	500
01-040-000-0000-6124	Medicare-Employer 1.45%	5,389	2,893	6,289
01-040-000-0000-6148	Employer Deduct Contribution-HSA	13,840	6,252	15,560
01-040-000-0000-6149	Employer Deduct Contribution-Veba	0	1,318	0
01-040-000-0000-6150	Health Insurance-Employer	61,022	38,268	78,596
01-040-000-0000-6152	Life Insurance-Employer	555	222	468
01-040-000-0000-6154	Long Term Disability-Employer	1,014	499	1,192
01-040-000-0000-6159	PERA 7.50%	27,872	15,490	32,531
01-040-000-0000-6165	Fica-Employer 6.20%	23,041	12,369	26,893
01-040-000-0000-6171	Workers Compensation	549	549	604
01-040-000-0000-6205	Postage	19,500	949	10,000
01-040-000-0000-6220	Telephone	400	204	400
01-040-000-0000-6230	Printing, Publishing & Adv	36,000	19,107	25,000
01-040-000-0000-6240	Membership/Dues/Association Fees	360	360	360
01-040-000-0000-6241	Registration Fee	1,000	1,080	1,400
01-040-000-0000-6266	Data Processing/Computer Services	30,000	15,016	15,000
01-040-000-0000-6268	Staff Training, Development	500	85	500
01-040-000-0000-6330	Transportation/Travel/Parking	600	736	600
01-040-000-0000-6332	Hotel / Motel Lodging	1,500	928	1,500
01-040-000-0000-6335	Gas/Vehicle Fuel Charges	100	0	100
01-040-000-0000-6339	Meals (Overnight)	100	0	100
01-040-000-0000-6352	Insurance	1,375	1,375	1,513
01-040-000-0000-6360	Services, Labor, Contracts	26,000	5,527	21,000
01-040-000-0000-6405	Office Supplies	2,700	622	2,700
01-040-000-0000-6480	Small Furniture/Equipment	1,500	87	3,000
01-040-000-0000-6590	Repair & Maintenance Supplies	100	0	0

Aitkin County



USER-SELECTED BUDGET REPORT

01 FUND General Fund

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	<u>ADOPTED</u> <u>2023</u>	<u>Jan -July</u> <u>ACTUALS</u> <u>Mo. 01 - 07</u>	<u>PROPOSED</u> <u>2024</u>
01-042-000-0000-6108	Meals (Not Overnight)	100	0	100
01-042-000-0000-6109	Overtime-Salaries	500	1,470	250
01-042-000-0000-6124	Medicare-Employer 1.45%	2,797	1,336	2,899
01-042-000-0000-6148	Employer Deduct Contribution-HSA	8,780	3,032	9,780
01-042-000-0000-6149	Employer Deduct Contribution-Veba	0	1,902	0
01-042-000-0000-6150	Health Insurance-Employer	43,831	28,044	58,193
01-042-000-0000-6152	Life Insurance-Employer	306	143	234
01-042-000-0000-6154	Long Term Disability-Employer	471	274	549
01-042-000-0000-6157	Retiree Health	0	3,585	6,145
01-042-000-0000-6159	PERA 7.50%	14,468	8,019	14,993
01-042-000-0000-6165	Fica-Employer 6.20%	11,960	5,711	12,395
01-042-000-0000-6171	Workers Compensation	296	296	325
01-042-000-0000-6190	Gym Membership	0	50	0
01-042-000-0000-6205	Postage	14,000	9,230	14,000
01-042-000-0000-6220	Telephone	200	102	200
01-042-000-0000-6230	Printing, Publishing & Advertising	60	0	60
01-042-000-0000-6240	Membership/Dues/Association Fees	400	360	400
01-042-000-0000-6241	Registration Fee	500	80	500
01-042-000-0000-6266	Data Processing/Computer Services	400	360	400
01-042-000-0000-6330	Transportation/Travel/Parking	600	257	600
01-042-000-0000-6332	Hotel / Motel Lodging	1,400	732	1,400
01-042-000-0000-6335	Gas/Vehicle Fuel Charges	50	0	50
01-042-000-0000-6339	Meals (Overnight)	100	81	100
01-042-000-0000-6342	Office Equipment Rental/Contracts	0	2,194	2,300
01-042-000-0000-6352	Insurance	825	825	907
01-042-000-0000-6360	Services, Labor, Contracts	16,000	7,272	16,000
01-042-000-0000-6405	Office Supplies	13,000	3,562	7,000
01-042-000-0000-6820	Refunds	0	76	0
043 DEPT Assessor				
01-043-000-0000-5526	Assessor Township Assessment	144,656 -	144,656 -	150,402 -
01-043-000-0000-5840	Misc Receipts	10,500 -	5,582 -	25,500 -
01-043-000-0000-6101	Salaries-Full Time	558,816	347,459	591,990
01-043-000-0000-6108	Meals (Not Overnight)	300	10	300
01-043-000-0000-6109	Overtime-Salaries	100	0	100
01-043-000-0000-6124	Medicare-Employer 1.45%	8,103	4,532	8,584
01-043-000-0000-6148	Employer Deduct Contribution-HSA	23,880	11,741	24,340

Aitkin County



USER-SELECTED BUDGET REPORT

01 FUND General Fund

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	<u>ADOPTED 2023</u>	<u>Jan -July ACTUALS Mo. 01 - 07</u>	<u>PROPOSED 2024</u>
01-044-000-0000-5910	Transfer in From Other Funds	700,000 -	0	0
01-044-000-0000-6220	Telephone	0	213	0
01-044-000-0000-6342	Office Equipment Rental/Contracts	0	616	0
01-044-000-0000-6352	Insurance	51,611	51,544	56,772
01-044-000-0000-6360	Services, Labor, Contracts	100,000	84,672	100,000
01-044-000-0000-6405	Office Supplies	0	3,425	0
01-044-000-0000-6841	Ambulance Appropriations	42,000	18,615	42,000
01-044-000-0000-6844	MN Rural Counties Caucus	2,300	2,300	2,300
01-044-000-0000-6845	Assoc of MN Counties	11,142	11,614	11,614
01-044-000-0000-6846	Arrowhead Counties Appropriations	2,750	2,750	2,750
01-044-000-0000-6847	Support within Reach	2,000	2,000	2,000
01-044-048-0000-6205	Postage	0	453	0
01-044-048-0000-6342	Postage Rental	0	718	2,870
01-044-048-0000-6405	Postage Supplies	0	30	900
01-044-100-0000-5001	Property Taxes - Current	9,996,526 -	5,952,668 -	10,383,370 -
01-044-100-0000-5004	Property Taxes-Delinquent	0	89,447 -	0
01-044-100-0000-5060	Mobile Home-Current	11,000 -	0	11,000 -
01-044-100-0000-5064	Mobile Home - Delinquent	0	2,271 -	0
01-044-100-0000-5065	Severed Mineral-Current	5,000 -	4,041 -	5,000 -
01-044-100-0000-5066	Severed Mineral-Delinquent	0	7 -	0
01-044-100-0000-5067	Industrial Minerals-Current	500 -	459 -	500 -
01-044-100-0000-5070	Penalty - Current	32,000 -	0	32,000 -
01-044-100-0000-5071	Penalty & Interest - Delinquent	55,000 -	21,417 -	42,000 -
01-044-100-0000-5210	County Program Aid	827,057 -	413,529 -	1,083,447 -
01-044-100-0000-5251	In Lieu Apportionments & Receipts	1,200,000 -	1,245,219 -	1,898,275 -
01-044-100-0000-5252	Forf Tax Sales Apportionment	150,000 -	147,571 -	150,000 -
01-044-100-0000-6800	Tax Abatements	16,500	5,138	10,000
01-044-904-0000-6360	Flex Plan Withdrawals	0	1,423 -	0
01-044-904-0000-6379	Flex Services, Labor, Etc.	5,000	4,434	8,500
045 DEPT	Motor Pool			
01-045-000-0000-5840	Misc Receipts	48,000 -	0	42,000 -
01-045-000-0000-5920	Sales of Capital Assets/Auction Proce	12,000 -	0	8,000 -
01-045-000-0000-6302	Vehicle Maintenance	5,000	2,099	5,000
01-045-000-0000-6352	Insurance	4,375	3,978	4,812
01-045-000-0000-6360	Services, Labor, Contracts	2,670	0	0
01-045-000-0000-6374	Auto & Trailer License	215	41	215

Aitkin County



USER-SELECTED BUDGET REPORT

01 FUND General Fund

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	<u>ADOPTED 2023</u>	<u>Jan -July ACTUALS Mo. 01 - 07</u>	<u>PROPOSED 2024</u>
01-052-000-0000-6109	Overtime-Salaries	0	83	0
01-052-000-0000-6124	Medicare-Employer 1.45%	2,056	1,139	2,669
01-052-000-0000-6148	Employer Deduct Contribution-HSA	4,890	1,485	5,520
01-052-000-0000-6150	Health Insurance-Employer	27,195	5,894	29,843
01-052-000-0000-6152	Life Insurance-Employer	153	68	204
01-052-000-0000-6154	Long Term Disability-Employer	314	170	487
01-052-000-0000-6159	PERA 7.50%	10,633	5,401	13,806
01-052-000-0000-6165	Fica-Employer 6.20%	8,790	4,871	11,413
01-052-000-0000-6169	MNDCP IN LIEU OF HEALTH INS	0	233	0
01-052-000-0000-6171	Workers Compensation	240	240	265
01-052-000-0000-6205	Postage	200	1	200
01-052-000-0000-6220	Telephone	1,020	844	1,100
01-052-000-0000-6230	Printing, Publishing & Adv	0	189	0
01-052-000-0000-6240	Membership/Dues/Association Fees	1,200	1,559	1,600
01-052-000-0000-6241	Registration Fee	2,000	1,775	2,000
01-052-000-0000-6263	Contract Legal Services	20,000	14,999	20,000
01-052-000-0000-6266	Data Processing/Computer Services	1,100	1,071	1,100
01-052-000-0000-6330	Transportation/Travel/Parking	1,000	0	1,000
01-052-000-0000-6332	Hotel / Motel Lodging	1,500	513	1,500
01-052-000-0000-6335	Gas/Vehicle Fuel Charges	50	0	50
01-052-000-0000-6339	Meals (Overnight)	200	37	200
01-052-000-0000-6352	Insurance	1,375	1,375	1,510
01-052-000-0000-6405	Office Supplies	2,500	448	1,000
01-052-000-0000-6480	Small Furniture/Equipment	0	0	1,500
053 DEPT	Human Resources			
01-053-000-0000-5506	Charges for Services	0	5 -	0
01-053-000-0000-6101	Salaries-Full Time	242,586	132,364	258,364
01-053-000-0000-6108	Meals (Not Overnight)	100	0	0
01-053-000-0000-6109	Overtime-Salaries	0	487	500
01-053-000-0000-6124	Medicare-Employer 1.45%	3,518	1,884	3,753
01-053-000-0000-6148	Employer Deduct Contribution-HSA	9,950	4,035	5,520
01-053-000-0000-6150	Health Insurance Employer	44,386	18,868	29,843
01-053-000-0000-6152	Life Insurance-Employer	357	196	306
01-053-000-0000-6154	Long Term Disability-Employer	549	317	608
01-053-000-0000-6159	PERA 7.50%	17,890	10,185	19,415
01-053-000-0000-6165	Fica-Employer	15,040	8,054	16,050

Aitkin County

USER-SELECTED BUDGET REPORT



Report Basis: Cash

<u>Account Number</u>		<u>Account Description</u>	<u>ADOPTED</u> <u>2023</u>	<u>Jan -July</u> <u>ACTUALS</u> <u>Mo. 01 - 07</u>	<u>PROPOSED</u> <u>2024</u>
090	DEPT Attorney				
	01-090-000-0000-5512	Costs Of Prosecution	19,788 -	19,265 -	17,427 -
	01-090-000-0000-5527	Asst Co Atty & Sec Fees	46,911 -	20,450 -	46,925 -
	01-090-000-0000-5612	Drug & Forfeiture Ms387.213	11,270 -	3,732 -	13,186 -
	01-090-000-0000-5840	Misc Receipts	2,799 -	1,124 -	3,677 -
	01-090-000-0000-6101	Salaries-Full Time	870,127	480,835	899,763
	01-090-000-0000-6102	Salaries-Part Time	0	0	10,720
	01-090-000-0000-6108	Meals Reimbursed (Taxable)	50	33	50
	01-090-000-0000-6109	Overtime-Salaries	0	0	5,000
	01-090-000-0000-6124	Medicare-Employer 1.45%	12,617	6,724	13,119
	01-090-000-0000-6148	Employer Deduct Contribution-HSA	27,600	7,759	25,680
	01-090-000-0000-6149	Employer Deduct Contribution-Veba	0	3,767	2,260
	01-090-000-0000-6150	Health Insurance-Employer	135,675	49,205	94,534
	01-090-000-0000-6152	Life Insurance-Employer	1,020	522	1,020
	01-090-000-0000-6154	Long Term Disability-Employer	2,101	1,040	2,449
	01-090-000-0000-6157	Retiree Health	6,145	3,585	6,145
	01-090-000-0000-6159	PERA 7.50%	64,603	35,460	67,857
	01-090-000-0000-6165	Fica-Employer 6.20%	53,948	28,753	56,095
	01-090-000-0000-6169	MNDP IN LIEU OF HEALTH INS	0	2,100	2,800
	01-090-000-0000-6171	Workers Compensation	787	787	866
	01-090-000-0000-6199	Employee Recognition	100	0	100
	01-090-000-0000-6205	Postage	2,217	884	2,217
	01-090-000-0000-6220	Telephone	3,745	2,094	3,747
	01-090-000-0000-6230	Printing, Publishing & Adv	231	80	240
	01-090-000-0000-6240	Membership/Dues/Association Fees	8,630	1,138	9,493
	01-090-000-0000-6260	Professional Consulting	1,000	0	1,000
	01-090-000-0000-6262	Witness/Expert Witness & Travel Expe	1,000	0	1,000
	01-090-000-0000-6263	Contract Legal Services	1,000	0	1,000
	01-090-000-0000-6264	Sheriff Services	2,434	816	2,677
	01-090-000-0000-6265	Drug & Forfeiture MS 387.213	2,024	836	2,226
	01-090-000-0000-6266	Computer Research	22,813	0	124,866
	01-090-000-0000-6268	Staff Training, Development	5,000	355	5,000
	01-090-000-0000-6269	Court Reporter Services	169	452	1,492
	01-090-000-0000-6272	Physical Examinations	200	0	200
	01-090-000-0000-6330	Transportation/Travel/Parking	679	121	708
	01-090-000-0000-6332	Hotel / Motel Lodging	248	328	298

Aitkin County



USER-SELECTED BUDGET REPORT

01 FUND General Fund

<u>Account Number</u>	<u>Account Description</u>	<u>ADOPTED</u> <u>2023</u>	<u>Jan -July</u> <u>ACTUALS</u> <u>Mo. 01 - 07</u>	<u>PROPOSED</u> <u>2024</u>
01-100-000-0000-6360	Services, Labor, Contracts	4,000	1,959	4,000
01-100-000-0000-6405	Office Supplies	4,000	1,941	4,000
01-100-195-0000-5529	Recorder Fees-Land Records Complia	55,000 -	29,216 -	45,000 -
01-100-195-0000-6266	Data Processing/Computer Services	0	2,552	89,000
01-100-195-0000-6360	Services, Labor, Contracts-Land Recor	55,000	27,936	5,000
01-100-196-0000-5529	Recorder Fees-Recorder's Tech Fund	50,000 -	26,547 -	40,000 -
01-100-196-0000-6266	Data Processing/Computer Services	0	2,334	50,000
01-100-196-0000-6360	Services, Labor, Contracts-Recorder's	25,000	180	105,000
01-100-196-0000-6625	Office & Other Equipment-Recorder's	25,000	50,689	20,000
110 DEPT	Courthouse Maintenance			
01-110-000-0000-6101	Salaries-Full Time	274,508	163,723	292,146
01-110-000-0000-6109	Overtime-Salaries	1,500	55	500
01-110-000-0000-6124	Medicare-Employer 1.45%	3,980	2,300	4,243
01-110-000-0000-6148	Employer Deduct Contribution-HSA	16,560	6,799	14,560
01-110-000-0000-6149	Employer Deduct Contribution-Veba	0	1,318	0
01-110-000-0000-6150	Health Insurance-Employer	80,176	33,734	64,692
01-110-000-0000-6152	Life Insurance-Employer	612	256	468
01-110-000-0000-6154	Long Term Disability-Employer	669	391	803
01-110-000-0000-6159	PERA 7.50%	20,588	11,822	21,949
01-110-000-0000-6165	Fica-Employer 6.20%	17,020	9,836	18,144
01-110-000-0000-6171	Workers Compensation	5,082	5,082	5,600
01-110-000-0000-6172	Unemployment Compensation	0	8,018	0
01-110-000-0000-6190	Gym Membership	0	30	0
01-110-000-0000-6220	Telephone	850	356	850
01-110-000-0000-6240	Membership/Dues/Association Fees	500	0	750
01-110-000-0000-6254	Utilities-Gas and Electric	80,000	46,875	85,000
01-110-000-0000-6255	Garbage	8,200	3,867	8,500
01-110-000-0000-6268	Staff Training, Development	800	0	800
01-110-000-0000-6271	Inspection Fees	1,150	0	1,150
01-110-000-0000-6272	Physical Examinations	150	0	150
01-110-000-0000-6330	Transportation/Travel/Parking	200	0	200
01-110-000-0000-6335	Gas/Vehicle Fuel Charges	400	215	400
01-110-000-0000-6352	Insurance	2,334	2,334	2,600
01-110-000-0000-6360	Services, Labor, Contracts	47,000	38,940	52,000
01-110-000-0000-6374	Auto & Trailer License	25	0	25
01-110-000-0000-6405	Office Supplies	200	74	250

Aitkin County



USER-SELECTED BUDGET REPORT

01 FUND General Fund

<u>Account Number</u>	<u>Account Description</u>	<u>ADOPTED 2023</u>	<u>Jan -July ACTUALS Mo. 01 - 07</u>	<u>PROPOSED 2024</u>
01-120-000-0000-6360	Services, Labor, Contracts	750	191	500
01-120-000-0000-6374	Auto & Trailer License	20	0	0
01-120-000-0000-6405	Office Supplies	1,800	1,595	1,800
121 DEPT	Housing & Redevelopment			
01-121-000-0000-6278	Advisory Board/Committee Per Diem	2,000	1,540	2,000
122 DEPT	Planning & Zoning			
01-122-000-0000-5135	Planning & Zoning Permits	250,000 -	219,648 -	285,000 -
01-122-000-0000-5302	Shoreland State Grant	10,786 -	0	10,786 -
01-122-000-0000-5304	P&Z Wetland Conserv. State Grant	24,930 -	0	24,930 -
01-122-000-0000-5305	Riparian Project Aid	10,000 -	20,000 -	10,000 -
01-122-000-0000-5306	Invasive Species State Grant 477A.19	0	134,805 -	0
01-122-000-0000-5840	Misc Receipts	25,000 -	166 -	0
01-122-000-0000-6101	Salaries-Full Time	374,126	203,696	368,925
01-122-000-0000-6108	Meals Reimbursed (Taxable)	400	202	400
01-122-000-0000-6109	Overtime-Salaries	2,000	216	2,000
01-122-000-0000-6124	Medicare-Employer 1.45%	5,425	3,094	5,378
01-122-000-0000-6148	Employer Deduct Contribution-HSA	11,840	7,759	13,300
01-122-000-0000-6150	Health Insurance-Employer	51,572	37,389	69,141
01-122-000-0000-6152	Life Insurance-Employer	663	291	483
01-122-000-0000-6154	Long Term Disability-Employer	863	502	1,015
01-122-000-0000-6157	Retiree Health	4,097	1,280	0
01-122-000-0000-6159	PERA 7.50%	26,560	16,539	27,819
01-122-000-0000-6165	Fica-Employer 6.20%	23,196	13,229	22,997
01-122-000-0000-6169	MNDP IN LIEU OF HEALTH INS	0	1,633	4,200
01-122-000-0000-6171	Workers Compensation	2,981	2,981	3,279
01-122-000-0000-6190	Gym Membership	0	110	0
01-122-000-0000-6205	Postage	3,500	2,131	3,500
01-122-000-0000-6220	Telephone	2,200	1,771	2,800
01-122-000-0000-6230	Printing, Publishing & Adv	3,500	1,906	3,500
01-122-000-0000-6240	Membership/Dues/Association Fees	500	0	250
01-122-000-0000-6241	Registration Fee	800	60	800
01-122-000-0000-6263	Legal Workshop Fees	0	0	600
01-122-000-0000-6266	Data Processing/Computer Services	3,300	3,268	3,800
01-122-000-0000-6268	Staff Training, Development	4,000	5,475	3,500
01-122-000-0000-6278	Advisory Board/Committee Per Diem	10,500	4,240	10,500

Aitkin County



USER-SELECTED BUDGET REPORT

01 FUND General Fund

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	<u>ADOPTED 2023</u>	<u>Jan -July ACTUALS Mo. 01 - 07</u>	<u>PROPOSED 2024</u>
01-255-000-0000-6230	Printing, Publishing & Adv	500	0	500
01-255-000-0000-6268	Staff Training, Development	750	0	750
01-255-000-0000-6330	Transportation/Travel/Parking (Own At	150	0	150
01-255-000-0000-6332	Hotel / Motel Lodging	250	0	250
01-255-000-0000-6339	Meals (Overnight)	30	0	30
01-255-000-0000-6360	Services, Labor, Contracts	1,500	0	1,500
01-255-000-0000-6405	Office Supplies	1,015	394	1,002
01-255-000-0000-6468	Law Enforcement Supplies	416	0	416
01-255-000-0000-6480	Small Furniture/Equipment	584	0	584
01-255-003-0000-6241	Registration Fee/Training	250	0	250
01-255-003-0000-6330	Transportation/Travel/Parking (Own At	200	0	200
01-255-003-0000-6332	Hotel / Motel Lodging	300	0	300
01-255-003-0000-6339	Meals (Overnight)	100	0	100
01-255-031-0000-5840	Emergency Fund Money	1,000 -	393	1,000 -
01-255-031-0000-6360	Services, Labor, Contract-Emergency	0	258	774
257 DEPT	Community Corrections			
01-257-000-0000-5378	CCA Subsidy	314,684 -	157,341 -	867,934 -
01-257-000-0000-5554	Juvenile Supervision Fee	1,000 -	425 -	0
01-257-000-0000-5556	Supervision Fee	20,000 -	18,055 -	0
01-257-000-0000-5830	Miscellaneous	0	50 -	0
01-257-000-0000-6101	Salaries-Full Time	88,468	51,585	92,888
01-257-000-0000-6124	Medicare-Employer 1.45%	1,283	688	1,347
01-257-000-0000-6148	Employer Deduct Contribution-HSA	3,260	1,902	3,260
01-257-000-0000-6150	Health Insurance-Employer	19,154	11,173	20,388
01-257-000-0000-6152	Life Insurance-Employer	102	60	102
01-257-000-0000-6154	Long Term Disability-Employer	163	124	251
01-257-000-0000-6159	PERA 7.50%	6,635	3,744	6,967
01-257-000-0000-6165	Fica-Employer 6.20%	5,485	2,941	5,759
01-257-000-0000-6171	Workers Compensation Insurance	6,140	6,140	6,754
01-257-000-0000-6205	Postage	600	478	650
01-257-000-0000-6215	Wireless Telephone Services	0	0	700
01-257-000-0000-6220	Telephone	800	273	700
01-257-000-0000-6240	Membership/Dues/Association Fees	1,500	1,468	1,500
01-257-000-0000-6266	Software Fees/License Fees	6,000	5,283	7,000
01-257-000-0000-6330	Mileage	200	0	0
01-257-000-0000-6332	Hotel / Motel Lodging	1,000	245	0

Aitkin County



USER-SELECTED BUDGET REPORT

01 FUND General Fund

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	<u>ADOPTED</u> <u>2023</u>	<u>Jan -July</u> <u>ACTUALS</u> <u>Mo. 01 - 07</u>	<u>PROPOSED</u> <u>2024</u>
01-257-257-0000-6165	Fica-Employer	18,828	10,528	23,878
01-257-257-0000-6215	Wireless Telephone Services	2,000	1,145	2,700
01-257-257-0000-6330	Mileage	500	238	500
01-257-257-0000-6335	Gas/Vehicle Fuel Charges	1,200	305	1,200
01-257-258-0000-5333	Drug Court Grant	70,000 -	42,955 -	61,000 -
01-257-258-0000-6101	Salaries-Full Time	66,481	38,230	69,800
01-257-258-0000-6124	Medicare-Employer 1.45%	964	551	1,012
01-257-258-0000-6148	Employer Deduct Contribution-HSA	2,260	1,318	2,260
01-257-258-0000-6150	Health Insurance-Employer	8,595	5,014	9,455
01-257-258-0000-6152	Life Insurance-Employer	102	18	30
01-257-258-0000-6154	Long Term Disability-Employer	163	95	192
01-257-258-0000-6159	PERA	4,986	2,867	5,235
01-257-258-0000-6165	Fica-Employer	4,122	2,357	4,328
01-257-258-0000-6190	Gym Membership	0	30	0
01-257-258-0000-6215	Wireless Telephone Services	0	0	700
01-257-258-0000-6335	Gas/Vehicle Fuel Charges	1,000	598	1,000
01-257-258-0000-6342	Equipment Rental/Contracts-Home Mc	4,000	0	4,000
01-257-267-0000-5333	Sex Offender Polygraph Grant Reimb.	500 -	0	500 -
01-257-267-0000-5555	Medical Test	100 -	315 -	100 -
01-257-267-0000-5557	Electronic Monitoring	60,000 -	21,000 -	60,000 -
01-257-267-0000-5558	Polygraph Fees	0	0	500 -
01-257-267-0000-5559	Program Fees	5,100 -	0	2,100 -
01-257-267-0000-6230	Printing, Publishing & Advertising	400	390	400
01-257-267-0000-6260	Professional Consulting	5,100	0	2,100
01-257-267-0000-6274	Drug Testing Fee	5,000	1,615	5,000
01-257-267-0000-6285	Polygraph Services	500	0	500
01-257-267-0000-6342	Office Equipment Rental/Contracts	35,000	10,013	35,000
391 DEPT Solid Waste				
01-391-000-0000-5001	Property Taxes - Current	308,985 -	185,489 -	285,489 -
01-391-000-0000-5137	Solid Waste License	900 -	0	1,100 -
01-391-000-0000-5251	In Lieu Apportionments & Receipts	0	1,381 -	0
01-391-000-0000-5545	Household Hazardous Waste	3,000 -	0	3,000 -
01-391-000-0000-5760	Donations	0	500 -	0
01-391-000-0000-5840	Misc Receipts	0	185	2,000 -
01-391-000-0000-5947	Planned Use of Fund Balance	45,000 -	0	45,000 -
01-391-000-0000-6101	Salaries-Full Time	112,060	66,079	120,647

Aitkin County



USER-SELECTED BUDGET REPORT

01 FUND General Fund

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	<u>ADOPTED</u> <u>2023</u>	<u>Jan -July</u> <u>ACTUALS</u> <u>Mo. 01 - 07</u>	<u>PROPOSED</u> <u>2024</u>
01-392-000-0000-6360	Services, Labor, Contracts	1,000	1,823	2,000
01-392-000-0000-6405	Office, Film, & Field Supplies	2,500	2,668	3,000
01-392-000-0000-6820	Refunds & Reimbursements	0	90	0
500 DEPT	Library And Historical Society			
01-500-500-0000-6278	Advisory Board/Committee Per Diem	0	35	0
01-500-500-0000-6801	Library Appropriations	252,236	246,058	252,236
01-500-501-0000-6171	Workers Compensation	100	50	50
01-500-501-0000-6352	Historical Society Insurance	4,455	4,941	5,435
01-500-501-0000-6801	Historical Society Appropriations	19,000	19,000	25,000
01-500-502-0000-6848	CARE Appropriation	37,900	37,900	37,900
600 DEPT	Ag Society, Soil & Water, Ag Inspect			
01-600-550-0000-6171	Workers Compensation	50	50	50
01-600-550-0000-6352	Ag Society Insurance	6,681	6,904	7,349
01-600-550-0000-6801	Ag Society Appropriations	12,000	12,000	14,000
01-600-550-0000-6843	Ag Society Capital Improvements	10,000	10,000	10,000
01-600-552-0000-5397	Soil & Water Water Planning Grant	0	2,523 -	0
01-600-552-0000-6800	Soil & Water County LCWP Appropriat	7,700	7,700	7,700
01-600-552-0000-6801	Soil & Water Appropriations	68,849	71,372	68,849
01-600-552-0000-6836	Soil & Water Snake River Watershed	10,079	10,079	10,079
01-600-552-0000-6847	Mississippi Headwaters Board	1,500	1,500	1,500
01-600-553-0000-6271	Ag Inspector Contracts & Services	4,800	4,800	5,000
601 DEPT	Extension			
01-601-000-0000-6205	Postage	600	170	600
01-601-000-0000-6220	Telephone	50	29	50
01-601-000-0000-6230	Printing, Publishing & Advertising	100	0	100
01-601-000-0000-6262	Univ Of Minn Contracts	82,349	39,341	84,292
01-601-000-0000-6278	Advisory Board/Committee Per Diem	850	420	850
01-601-000-0000-6379	Extension Committee Expense(Not Pe	250	418	700
01-601-000-0000-6405	Office Supplies	2,000	0	2,000
700 DEPT	Promotion,Airport,Tourism, Misc.,			
01-700-903-0000-6800	Aitkin Airport Appropriations	30,000	30,000	30,000
01-700-903-0000-6801	Mcgregor Airport Appropriations	14,600	14,600	15,600
01-700-909-0000-5910	Transfer in From Other Funds	0	40,000 -	0
01-700-909-0000-6230	Tourism Printing, Publishing & Adv	0	0	2,400
01-700-909-0000-6801	Appropriations-Grant	10,000	912	10,000