



# Board of County Commissioners Agenda Request

**7A**  
Agenda Item #

**Requested Meeting Date:** March 11, 2025

**Title of Item:** ACLD 2024 Budget Review

<input checked="" type="checkbox"/> REGULAR AGENDA  <input type="checkbox"/> CONSENT AGENDA	<b>Action Requested:</b> <input type="checkbox"/> Approve/Deny Motion <input type="checkbox"/> Adopt Resolution (attach draft) <input type="checkbox"/> Hold Public Hearing <i>*provide copy of hearing notice that was published</i>	<input type="checkbox"/> Direction Requested <input type="checkbox"/> Discussion Item <input checked="" type="checkbox"/> Information Only
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<b>Submitted by:</b> Dennis (DJ) Thompson	<b>Department:</b> Land
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<b>Presenter (Name and Title):</b> Dennis (DJ) Thompson, Land Commissioner	<b>Estimated Time Needed:</b> 15 Minutes
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**Summary of Issue:**  
 I would like to present to the Board a review of the Land Department's 2024 budget.

**Alternatives, Options, Effects on Others/Comments:**

**Recommended Action/Motion:**

**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:*



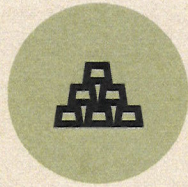
# AITKIN COUNTY LAND DEPARTMENT

2024 Budget Review

# Accounts



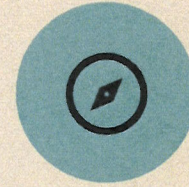
CONSOLIDATED  
CONSERVATION  
(CON CON)



FORFEITED TAX  
SALES (FIS)



RESOURCE  
DEVELOPMENT



SURVEY & GIS



PARKS & TRAILS

# Con Con

	2024 Budgeted	2024 Actual	Difference
Revenue	\$ 355,200	\$ 336,026	- \$19,174
Expenses	\$ 402,195	\$ 513,037	+ \$110,842

- **\$46,995 = Budgeted use of fund balance**
- **\$177,011 = Actual use of fund balance**
- **Lower than expected revenue from timber but increase in PILT**
- **End of the year account balance = \$480,657**
- **Budgeted use of fund balance for 2025 = \$41,407**
- **County policy is to maintain an account balance of at least \$500,000**

# Forfeited Tax Sales

	2024 Budgeted	2024 Actual	Difference
Revenue	\$ 1,495,140	\$ 1,019,588	- \$475,552
Expenses	\$ 877,140	\$ 829,538	- \$47,602

- Account is zeroed out every year with net proceeds apportioned out
- For 2024, apportioned \$663,100 which was the net proceeds from 2023
- Ten-year average gross from FTS account is \$1,562,176
- Tough year for loggers and not much revenue from land sales
- Report on apportionment for 2024 revenue will be available in the coming months

# Resource Development

	2024 Budgeted	2024 Actual	Difference
Revenue	\$ 485,700	\$ 521,039	+ \$35,339
Expenses	\$ 623,753	\$ 638,459	+ \$14,706

- \$138,053 = Planned use of fund balance
- \$117,419 = Actual use of fund balance
- End of the year account balance = \$454,291

# Survey & GIS

	2024 Budgeted	2024 Actual	Difference
Revenue	\$ 431,470	\$ 431,478	+ \$8
Expenses	\$ 431,470	\$ 431,478	+ \$8

- Account is budgeted to break even, half from Con Con and half from Resource Development
- 2020 was the last year levy funds were used for Survey and GIS
- Will have a retirement in 2025

# Parks & Trails

	2024 Budgeted	2024 Actual	Difference
Revenue	\$ 840,904	\$ 740,817	- \$100,087
Expenses	\$ 913,032	\$ 1,070,725	+ \$157,693

- Money for the Grant in Aid (GIA) program and bonding money for Mille Lacs ATV Trail flow through this account and are reimbursement based
- Different fiscal calendars can result in significant swings in fund balance
- Waiting for \$226,988 in trail money reimbursements
- \$44,000 has been spent on ATV Trail that we have not sought reimbursement for yet



# Questions

