

# Aitkin County Board of Commissioners Board Meeting Attendance Record

Date: March 11, 2025

Name	Please check the boxes that apply		
	Aitkin County Citizen	Aitkin County Employee	Company Representative – Please list
MARK JEFFERS		✓	ECONOMIC DEVELOPMENT
Kenneth Sigmore	✓		FARM
Jeanne Schram	✓		Aitkin Age
J. S. K.			
Bobbie Danielson		✓	HR
Zim Mas	✓		Rancher
Dale Lueck	✓		Rancher
DJ Thompson		✓	Land
Dave McMillan		✓	Long Lake Conservation Center
Don Cotl	✓		



**2024**

**AITKIN COUNTY**

**YEAR END**

**BUDGET REVIEW**

- The 2024 budget consists of 3 major funds:
  - General Fund (Inc. Sheriff Dept.)
  - Road & Bridge Fund
  - Health & Human Services Fund
- Additional funds include:
  - Land Department
  - Long Lake Conservation Center
  - ARPA Fund
  - Collaborative
  - Misc.
- Use of fund balance not included in actuals on IFS report

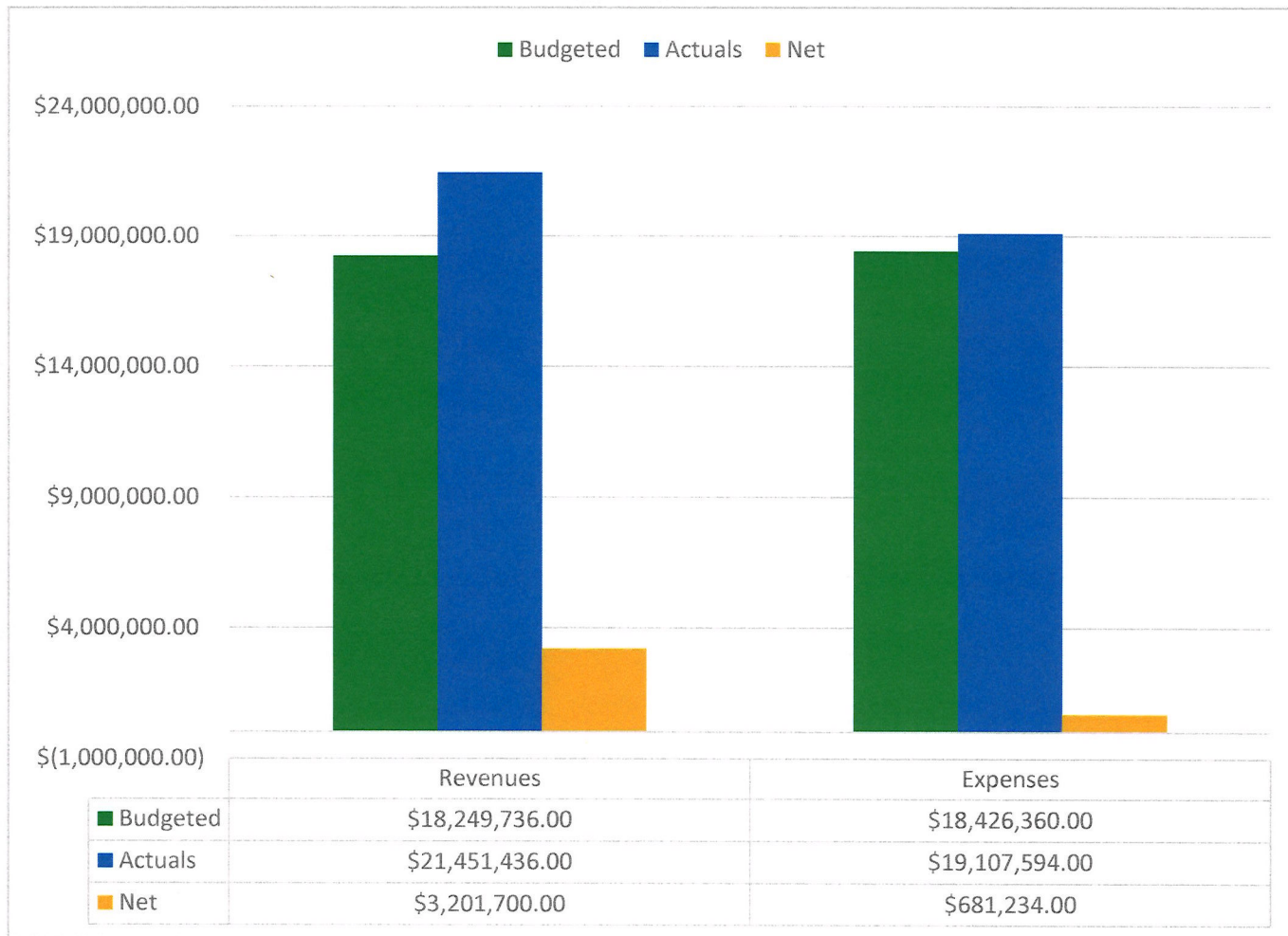


# Overview

## Major Department Funds

# GENERAL FUND

# 2024 General Fund Revenues/Expenditures



# Revenue Factors

## Increases

- Interest Income - \$785,907
- Elections Grant - \$70,226
- FEMA Building Grants - \$410,170
- P&Z Permits - \$71,550
- Police State Aid/COPS Grant - \$525,676
- Enhanced 911 - \$ 178,580
- Recyclops Grant - \$78,750
- CDBG Broadband Grant - \$1,480,998



## Decreases

- Motor Pool – \$38,336
- Snowmobile/ATV Grants - \$17,204



# Expenditure Factors

## Increases

- Contract Legal Services, Court Admin. - \$58,166
- Enforcement Radios - \$336,080\*\*
- Solid Waste Contracts - \$124,928\*\*
- CDBG Broadband Grant - \$1,455,775\*\*

\*\*= Corresponding Revenue Received

## Decreases

- IT Salaries - \$62,779
- Attorney Computer Costs - \$105,213\*\*
- Buildings - \$80,000\*\*
- Corrections Costs - \$260,913

\*\*= \$ put in reserves for future projects



## General Fund Cash Balance

2023 YE - \$14,540,282

2024 YE - \$15,736,758

Amount added to General Fund Cash Balance – \$1,196,476

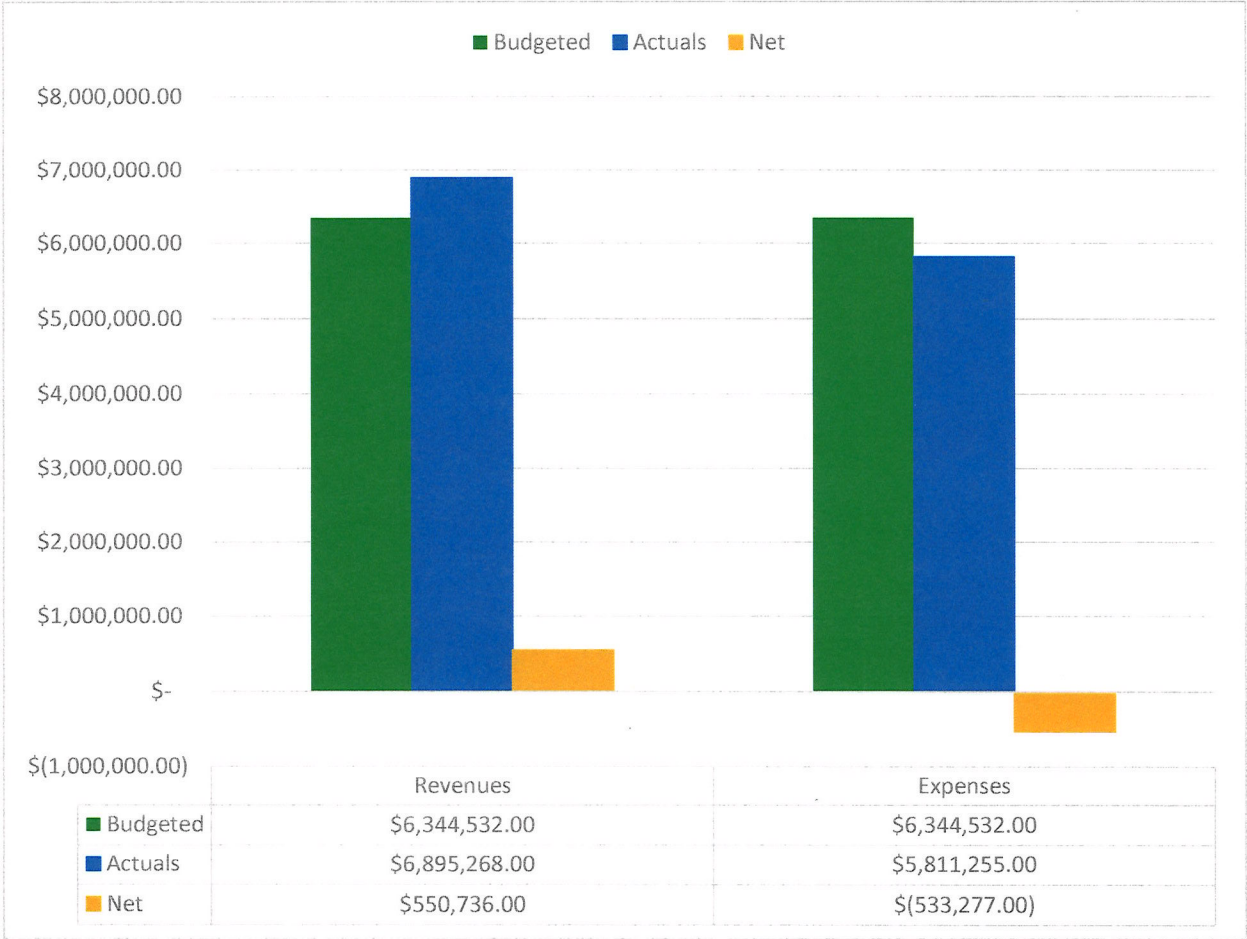
2025 Planned Use of Fund Balance –

- IT (Recorder's Fund) - \$79,070
  - Solid Waste - \$45,000
  - Capital Projects - \$921,508
- 
- In accordance with the Fund Balance Policy, a review of the Fund Balance is conducted each year after receipt of the financial statements from the outside auditor.



# ROAD & BRIDGE

# 2024 Road and Bridge Fund Revenues/Expenditures (Operations Budget Only)



## 2024 Road and Bridge Revenue (Operations Budget Only)

- Actual Revenue \$550,736 Higher Than Budgeted
- Increased Revenue Examples:
  - State Aid Engineering Cost Reimbursement - \$245,710
  - FEMA Disaster Reimbursement - \$80,585
  - Wetland Bank Credits - \$89,588
  - Revenue from Individuals – 88,855
  - County Development Funds - \$131,098
- Increased revenues are often the result of the timing of reimbursements. Revenues often have direct corresponding expenses.

## 2024 Road and Bridge Expenses (Operations Budget Only)

- Actual Expenses \$533,277 Less Than Budgeted
- Decreased Expenses
  - Staffing/Open Positions – \$171,000
  - Motor Fuel, Deicing Salt, Repairs, Culverts - \$176,000
  - Reduced Overtime - \$59,000  
(Lighter construction season & mild winter)
  - Gravel Costs - \$125,000  
(Budget every year for an expenditure that occurs every two years to level budget impacts)

## Road and Bridge Fund Cash Balance

- 2023 Year End Cash Balance- \$4,058,895  
(Not adjusted for capital equipment, facilities, and projects)
- 2024 Year End Cash Balance- \$3,838,218  
(Not Adjusted for capital equipment, facilities, and projects)
- Amount Reduced From Road & Bridge Cash Balance – \$220,677
- 2025 Budgeted Use of Fund Balance - \$793,240



# YEAR END REVIEW 2024 BUDGET

AITKIN COUNTY LAND DEPARTMENT

- FORESTRY
- PARKS AND TRAILS
- SURVEYING/GIS
- LONG LAKE CONSERVATION CENTER

# QUESTIONS?