



Board of County Commissioners Agenda Request

3B
Agenda Item #

Requested Meeting Date: August 12, 2025

Title of Item: 2026 Budget for the General Government departments

<input checked="" type="checkbox"/> REGULAR AGENDA <input type="checkbox"/> CONSENT AGENDA	Action Requested: <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
Submitted by: Kathleen Ryan		Department: Auditor
Presenter (Name and Title): Kathleen Ryan, County Auditor		Estimated Time Needed: 20 Minutes
Summary of Issue: Overview of the current draft 2026 budget for the General Government departments.		
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>		

2026 PRELIMINARY GENERAL FUND BUDGET PRESENTATION

AITKIN COUNTY BOARD OF COMMISSIONERS

PRESENTED BY: KATHLEEN RYAN

DATE: AUGUST 12, 2025

GENERAL FUND BUDGET SUMMARY

- 2025 Budget:
 - - Levy: \$10,512,930
 - - Expenditures: \$19,509,401
- 2026 Budget:
 - - Levy: \$11,982,252
 - - Expenditures: \$19,419,995
- Levy Increase: \$1,469,822 (14%) – No Use of Fund Balance Budgeted

DEPARTMENTS WITH LARGEST NET INCREASES

- • Corrections: +\$169,766 (+73.39%)
 - Less CCA Subsidy (\$34,964) Higher Detention Costs (\$80,000)
- • IT: +\$214,821 (+22.77%)
 - Licensing Upgrades (M365 G3 and Teams Calling)
- • Assessor: +\$54,775 (+6.96%)
 - Mobile Assessor
- • Elections: +\$31,271 (+36.88%)
 - Major Election Year
- • Sheriff: +\$383,115 (+5.75%)
 - No COPS Grant (\$125,000)
 - STS Funding Cut (\$37,000)
 - No Budgeted Use of Fund Balance

2026 Preliminary Budget Information

<u>Department</u>		2025 Budget	2026 Budget	DIFFERENCE	PERCENT CHANGE
Administration	REVENUE	0.00	0.00	0.00	0.00%
	EXPENDITURES	289,086.00	329,899.00	40,813.00	14.12%
	NET	289,086.00	329,899.00	40,813.00	14.12%
	**Payroll Increase				
Assessor	REVENUE	(181,375.00)	(180,184.00)	1,191.00	-0.66%
	EXPENDITURES	968,128.00	1,021,712.00	53,584.00	5.53%
	NET	786,753.00	841,528.00	54,775.00	6.96%
	**Payroll Increase				
	**New Mobile Assessor				
Attorney	REVENUE	(142,807.00)	(145,083.00)	(2,276.00)	0.63%
	EXPENDITURES	1,478,536.00	1,546,181.00	67,645.00	4.84%
	NET	1,335,729.00	1,401,098.00	65,369.00	16.74%
	**Payroll Increase				
Auditor	REVENUE	(327,330.00)	(379,380.00)	(52,050.00)	6.41%
	EXPENDITURES	985,549.00	942,761.00	(42,788.00)	-6.50%
	NET	658,219.00	563,381.00	(94,838.00)	-9.48%
	**Payroll Decrease - 1 less position				
Commissioners	REVENUE	0.00	0.00	0.00	0.00%
	EXPENDITURES	332,458.00	331,620.00	(838.00)	-0.25%
	NET	332,458.00	331,620.00	(838.00)	-0.25%

Corrections	REVENUE	(986,434.00)	(936,470.00)	49,964.00	-5.07%
	EXPENDITURES	1,217,752.00	1,337,554.00	119,802.00	9.84%
	NET	231,318.00	401,084.00	169,766.00	73.39%

****Payroll Increase**

****Less CCA Subsidy**

****Higher Juvenile Detention**

Economic Development	REVENUE	0.00	0.00	0.00	0.00%
	EXPENDITURES	133,590.00	145,308.00	11,718.00	8.77%
	NET	133,590.00	145,308.00	11,718.00	8.77%

****Payroll Increase**

Elections	REVENUE	(6,000.00)	(27,890.00)	(21,890.00)	364.83%
	EXPENDITURES	90,780.00	143,941.00	53,161.00	58.56%
	NET	84,780.00	116,051.00	31,271.00	36.88%

****2026 Election Activity (2 State and Federal Elections)**

Environmental Services	REVENUE	(889,163.00)	(833,413.00)	55,750.00	-6.27%
	EXPENDITURES	1,172,125.00	1,217,745.00	45,620.00	3.89%
	NET	282,962.00	384,332.00	101,370.00	35.82%

****Payroll Increase**

****New Permitting Software**

****Lower Levy Revenue**

****Less Use of Fund Balance**

HR	REVENUE	0.00	0.00	0.00	0.00%
	EXPENDITURES	428,495.00	448,141.00	19,646.00	4.58%
	NET	428,495.00	448,141.00	19,646.00	4.58%
	**Payroll Increase				
IT	REVENUE	(1,500.00)	(1,500.00)	0.00	0.00%
	EXPENDITURES	944,785.00	1,159,606.00	214,821.00	22.74%
	NET	943,285.00	1,158,106.00	214,821.00	22.77%
	**Payroll Increase				
	**MS Office / MS Teams Calling				
	**MS 365 G3 Licenses				
License Center	REVENUE	(208,750.00)	(253,200.00)	(44,450.00)	21.29%
	EXPENDITURES	270,850.00	251,208.00	(19,642.00)	-7.25%
	NET	62,100.00	(1,992.00)	(65,092.00)	-103.21%
	**New Staff				
	**Increase in DMV Revenue				
Maintenance / Buildings	REVENUE	0.00	0.00	0.00	0.00%
	EXPENDITURES	1,472,743.00	736,131.00	(736,612.00)	-50.02%
	Totals	1,472,743.00	736,131.00	(736,612.00)	-50.02%
	**No Major Capital Expense for 2026				
Recorder	REVENUE	(180,000.00)	(180,000.00)	0.00	0.00%
	EXPENDITURES	462,948.00	418,845.00	(44,103.00)	-9.53%
	NET	282,948.00	238,845.00	(44,103.00)	-15.59%
	**Major Project Completed				

Sheriff	REVENUE	(1,284,555.00)	(834,036.00)	450,519.00	-35.07%
	EXPENDITURES	7,950,906.00	7,883,502.00	(67,404.00)	-0.85%
	NET	6,666,351.00	7,049,466.00	383,115.00	5.75%

****Payoll Increase**

****No COPS Grant**

****No Use of Fund Balance (no expenditures budgeted)**

Treasurer	REVENUE	(30,100.00)	(30,100.00)	0.00	0.00%
	EXPENDITURES	353,107.00	378,022.00	24,915.00	7.06%
	NET	323,007.00	347,922.00	24,915.00	7.71%

****Payoll Increase**

Vet Services	REVENUE	(13,000.00)	(14,000.00)	(1,000.00)	7.69%
	EXPENDITURES	195,728.00	209,682.00	13,954.00	7.13%
	NET	182,728.00	195,682.00	12,954.00	7.09%

****Payoll Increase**

DEPARTMENTS WITH LARGEST NET DECREASES

- • Maintenance:/Buildings -\$736,612 (-50.02%)
 - No Major Capital Expenses Budgeted
- • Auditor: -\$94,838 (-9.48%)
 - One Less Position
- • Recorder: -\$44,103 (-15.59%)
 - Completed Project
- • License Center: -\$65,092 (-103.21%)
 - Higher Revenue Offset

PAYROLL HIGHLIGHTS

- • Payroll increases across majority of departments
- • Auditor: Decrease due to position reduction

CAPITAL AND PROJECT HIGHLIGHTS

- • No major capital expenses (Maintenance/Buildings)
- • Assessor: New mobile assessing system
- • Environmental Services: New permitting software
- • Recorder: Project completed in 2025

2026 ELECTION YEAR IMPACT

- • Major election year: State and Federal elections
- • Higher expenditures: staffing, equipment, ballots

REVENUE TRENDS

- Decreases in:
 - - Corrections
 - - Environmental Services
 - - Sheriff (loss of COPS Grant, STS State Funding)
- Increases in:
 - - License Center
 - - Elections

ADDITIONAL DEPARTMENTAL NOTES

- • IT: increase in Programming/Contracts for MS Licensing
- • Sheriff: No fund balance use in 2026
- • Environmental Services: Less use of fund balance
- • Corrections: Juvenile detention costs up

FINAL SUMMARY

- 14% Levy Increase without any budgeted use of Fund Balance or other contingencies entered
- Overall Salaries and Benefits for all General Fund Departments have increased 4%
- Largest increase in expenditures is in Contracts & Service Agreements as noted in other areas of the presentation

Fund	Sum of 2025 BUDGET	Sum of PROPOSED 2026 Budget	
General Fund - 01	\$79,070.00	\$38,500.00	
Capital Expenditures (over \$5000)	\$1,400,036.00	\$533,000.00	
Communication Services	\$112,429.00	\$107,714.00	
Contract & Service Agreements	\$2,387,389.00	\$2,628,080.00	**Audit Contract, Mobile Assessor, IT (Teams Calling, M365G3), New Permitting Software, Juvenile Detention
Dues/Registrations	\$63,524.00	\$79,853.00	
Fees	(\$1,335,290.00)	(\$1,317,158.00)	
Grants	(\$5,295,051.00)	(\$4,954,036.00)	**Less FTS, No COPS Grant, No STS Grant, Lower CCA Subsidy
Hotel/Meals/Mileage/Gas	\$305,798.00	\$273,923.00	
Insurance	\$210,618.00	\$221,058.00	
Levy	(\$10,512,430.00)	(\$11,889,094.00)	13%
Materials & Supplies	\$510,681.00	\$492,663.00	
Other Expenditures	\$740,990.00	\$747,811.00	
Other Revenue	(\$2,287,060.00)	(\$1,128,009.00)	**Use of Fund Balance and Payroll Contingency
Professional Development	\$38,550.00	\$36,930.00	
Salaries & Benefits	\$13,508,586.00	\$13,970,765.00	3%
Utilities	\$230,300.00	\$235,000.00	
Grand Total	\$79,070.00	\$38,500.00	