



Board of County Commissioners Agenda Request



Requested Meeting Date: March 10, 2026

Title of Item: Aitkin County Land Department 2025 Budget Review

<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
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Submitted by: Dennis (DJ) Thompson	Department: Land
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Presenter (Name and Title): Dennis (DJ) Thompson, Land Commissioner	Estimated Time Needed: 15 Minutes
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Summary of Issue:

I would like to present to the Board a review of the Land Department's 2025 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:*



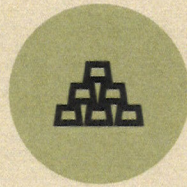
AITKIN COUNTY LAND DEPARTMENT

2025 Budget Review

Accounts



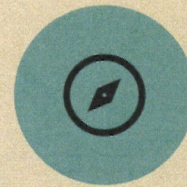
CONSOLIDATED
CONSERVATION
(CON CON)



FORFEITED TAX
SALES (FTS)



RESOURCE
DEVELOPMENT



SURVEY & GIS



PARKS & TRAILS

Con Con

	2025 Budgeted	2025 Actual	Difference
Revenue	\$ 370,200	\$ 365,195	- \$5,005
Expenses	\$ 411,607	\$ 381,390	- \$30,217

- \$41,407 = Budgeted use of fund balance
- \$16,195 = Actual use of fund balance
- Lower than expected revenue from timber
- Lower than expected expenses for Survey & GIS
- End of the year account balance = \$464,462
- No budgeted use of fund balance for 2026
- County policy is to maintain an account balance of at least \$285,000

Forfeited Tax Sales

	2025 Budgeted	2025 Actual	Difference
Revenue	\$ 1,419,061	\$ 1,479,508	+ \$60,447
Expenses	\$ 879,061	\$ 858,388	- \$20,673

- Account is zeroed out every year with net proceeds apportioned out
- Higher than expected revenue and lower than expected expenses
- For 2025, apportioned \$201,548 which was the net proceeds from 2024
- Revenue from unclaimed surplus was \$113,936
- Better year for loggers with some revenue from land sales
- Report on apportionment for 2025 revenue will be available in the coming months

Resource Development

	2025 Budgeted	2025 Actual	Difference
Revenue	\$ 460,100	\$ 1,062,724	+ \$602,624
Expenses	\$ 612,337	\$ 1,084,046	+ \$471,709

- **\$152,237 = Planned use of fund balance**
- **\$21,322 = Actual use of fund balance**
- **End of the year account balance = \$432,969**
- **Inflated revenues and expenses are due to the new tax forfeiture law**

Survey & GIS

	2025 Budgeted	2025 Actual	Difference
Revenue	\$ 439,965	\$ 365,913	- \$70,052
Expenses	\$ 439,965	\$ 365,913	- \$70,052

- 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 & GIS
- Land Survey and Mapping Technician position has been vacant for a year

Parks & Trails

	2025 Budgeted	2025 Actual	Difference
Revenue	\$ 779,925	\$ 874,174	+ \$94,249
Expenses	\$ 768,927	\$ 930,457	+ \$161,530

- 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

Questions

