



Board of County Commissioners Agenda Request

7B
Agenda Item #

Requested Meeting Date: December 12, 2023

Title of Item: 2023 Reserves Discussion

<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) <i>*provide copy of hearing notice that was published</i>	<input type="checkbox"/> Direction Requested <input checked="" type="checkbox"/> Discussion Item <input type="checkbox"/> Hold Public Hearing*
Submitted by: Jessica Seibert	Department: Administration	
Presenter (Name and Title): Jessica Seibert, County Administrator		Estimated Time Needed: 5 Min.
Summary of Issue: The Aitkin County General Operations Policy outlines procedures to reserve funds during the calendar year for equipment or projects that were not completed during the fiscal year, but will be completed in a subsequent year. The attached worksheet reflects the 2023 year end requests for Board discussion. A final resolution will be submitted for approval on December 19, 2023.		
Alternatives, Options, Effects on Others/Comments:		
Recommended Action/Motion: 2023 Reserves discussion.		
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>		

Legally binding agreements must have County Attorney approval prior to submission.

General Operations

Reserving Budgeted Funds

PURPOSE:

To set up procedures for reserving budgeted funds in the most fiscally responsible manner. Note: In order to reserve funds during the current calendar year for equipment or projects that were not completed during that fiscal year, but will be completed during the following calendar year, those items must not be budgeted for in the following year and must not be moved from one-line item to another. Additionally, the items must be for a specific use and not generalized.

PROCEDURE:

- a) The County Administrator will distribute a memorandum soliciting requests of reserves during the month of December.

- b) The Department Heads will submit an itemized list of items not completed during the current calendar year, with the budget and line item necessary to complete the project. All previously reserved monies must be included within the budget. The Department Head must certify that these requested items cannot be completed during the following fiscal year without these reserves and that the item has not been budgeted for in the following year's budget.

- c) The County Administrator will review these requests and present the requests to the County Board prior to the end of each fiscal year.

- d) The County Board will act on these requests prior to the end of each fiscal year such to not hinder the fiscal health of Aitkin County and to uphold their fiscal responsibility to the taxpayers of Aitkin County.

- e) Any items not completed within the time period will be returned to the fund they were generated from at the end of the fiscal year they were reserved for.

2023 RESERVES

Account Code	Department	Reserve Balance as of 11/2023	2023 Funds to Reserve	Balance for 2024	Project
02-012-028.6405	Court Administration	3,837.45	5,000.00	8,837.45	Jury Deliberation/Technology
02-040-028.6405	Auditor	3,000.00	1,400.00	4,400.00	Computers/Office Equipment
02-040.6360	Auditor	11,000.00	0.00	11,000.00	Scanning
02-601.6262	Extension	4,800.00	3,680.00	8,480.00	Summer Intern
02-601.6405	Extension	2,000.00	2,000.00	4,000.00	Supplies/Technology
02-044-251.6268	Central Services	59,748.60	0.00	59,748.60	Strategic Plan/LEAN Training
02-044.6360	Central Services	6,471.07	0.00	6,471.07	Scanning
02-044-200.6360	Central Services	0.00	518,898.00	518,898.00	Public Safety Aid
02-049-251.6268	IT	7,068.00	0.00	7,068.00	Staff Training
02-049-190.6625	IT	0.00	15,000.00	15,000.00	Back up System
02-053-251.6268	HR	4,480.42	519.58	5,000.00	Staff Training
02-060.6800	Election	96,542.24	50,000.00	146,542.24	Ballots & Programming
02-090.6800	Attorney	10,000.00	0.00	10,000.00	Murder Trial Expenses
02-110-028.6405	Maintenance	3,355.82	6,000.00	9,355.82	Equipment
02-111-011.6605	Buildings	34,764.09	44,783.98	79,548.07	Capital Projects
02-045-6621	Motor Pool	0.00	16,000.00	16,000.00	Vehicle Replacement
02-120.6357	Veteran Service	1,899.63	2,500.00	4,399.63	Donations for Vets
02-200-011.6605	Sheriff	120,000.00	0.00	120,000.00	Buildings-Future Repairs
02-200-028.6405	Sheriff	29,000.00	0.00	29,000.00	Equipment/Radios
02-200-028.6620	Sheriff	110,149.15	0.00	110,149.15	Enforcement/Squad Cars
02-200-020.6360	Sheriff	36,849.10	0.00	36,849.10	Aitkin Co. Search & Rescue
02-200-190.6485	Sheriff	7,895.57	0.00	7,895.57	Technology Funds
02-200-019.6620	Sheriff	10,000.00	0.00	10,000.00	Canine Replacement
02-203-028.6620	Sheriff	8,000.00	4,000.00	12,000.00	Snowmobile Replacement
02-200-6630	Sheriff	0.00	10,000.00	10,000.00	Office Furniture
02-254-5310	Sheriff	0.00	44,627.54	44,627.54	NG911
02-206-018.6800	Sheriff	14,449.89	4,364.91	18,814.80	Forfeiture
02-253-028.6620	STS	30,000.00	10,000.00	40,000.00	Van
02-257.6357	Community Corrections	677.02	0.00	677.02	Baker Foundation Grant
02-390-028.6620	FPL/Environmental Services	4,545.00	0.00	4,545.00	Vehicle Replacement
HHS	HHS - Tracked in HHS	0.00		0.00	Bldg Renovations
02-700-909.6800	Economic Development	2,440.00	0.00	2,440.00	Business Development & Rec. Grant
02-711-000-6230	Economic Development	0.00	4,200.00	4,200.00	Advertising
	TOTAL	622,973.05	742,974.01	1,361,747.06	TOTAL
02-952.6800	Econ Development from 16.952	8,492.61	0.00	8,492.61	Broadband
	01-2544 (zeroed, tracked in Fund 02)				
	TOTAL	631,465.66		1,370,239.67	TOTAL