



COUNTY ADMINISTRATOR

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MEMORANDUM

DATE: December 2, 2025
TO: County Board of Commissioners
FROM: Andrew Letson, County Administrator
SUBJ: 2026 Budget Message

Overview

On behalf of the County's staff and elected and appointed department heads, I am pleased to present the recommended 2026 Annual Budget. The proposed budget maintains and expands upon the quality of services the citizens of Meeker County have come to expect and reflects the general priorities and policy direction provided by the County Board and its Budget Committee.

The total budget for 2026 includes revenues and expenses of \$46,448,540, which represents 11.1% decrease in expenses from the 2025 budget. The budget anticipates the planned use of \$1,388,294 of fund balance for planned capital projects, equipment purchases, and the final payment on one of the County's outstanding bonds.

Included in the budget is a proposed property tax levy of \$19,010,390 which represents an increase of 9.16% compared to the previous year. This is the largest property tax increase considered by the County Board since 2008 and the first over 4% since 2015.

Drivers of the property tax levy include new State and Federal requirements, costs related to mental health services, reductions in aid and cost shifts from the State of Minnesota, and personnel costs. Throughout the budget process, the Commissioners and staff worked diligently to evaluate existing costs and made several difficult decisions to remove priorities and projects to limit the impact of the levy on taxpayers. The intent of the 2026 budget is to position the County well for the anticipated new costs of Federal and State policy changes that will further affect the County in 2027 and 2028.

Significant planned expenditures include (table on next page):

DEPARTMENT	EXPENDITURE	ESTIMATED COST
Information Technology	Office Software Upgrade	\$123,000
Maintenance	Courthouse Parking Lot Resurfacing	\$200,000
	Air Handlers & Temperature Control	\$444,000
Parks	West Ripley Playground Replacement	\$50,000
Public Works	Pavement Maintenance	\$755,000
	Vehicle Replacements	\$585,000
	Roadway & Bridge Projects	\$6,857,000
Health & Human Services	New Mental Health Service Costs	\$303,000
Sheriff's Office	Squad Car Replacements & Outfitting	\$248,000
	Security Camera Server Upgrade	\$40,320
	Boat & Water Patrol Vehicle & Boat	\$113,500
	Jail Bed Upgrades	\$11,000
Property Records, Taxation & Elections	Election Equipment (Ellsworth Township)	\$24,000
All	MN Paid Leave	\$70,000

To fund the County's remodel of the Government and Justice Centers that was completed in 2025, the County issued a \$3.65 million general obligation bond in 2023. The County currently has one other general obligation bond, which is scheduled to be retired in 2026 and there are sufficient reserves to cover the cost of the remaining years of debt service.

The budget continues the County's conservative approach to financial management and its emphasis on limiting property tax increases for taxpayers. This conservative approach has placed the County in a sound financial position, with significant reserves in the General Revenue Fund within the 30-50% of expenses as recommended by the Office of the State Auditor (OSA). In 2025 General Revenue Fund reserves are planned to be spent on squad purchases and equipment replacement in the Sheriff's Office. Additionally, the County plans to spend restricted reserves on aquatic invasive species prevention efforts.

At the end of 2026, it is anticipated that the County's General Revenue Fund will have a total unassigned fund balance of \$10,570,849, which is 64% of the operating expenditures and \$4,706,896 over the minimum threshold established by the OSA, of 35% of operating expenditures.

Personnel Adjustments

Personnel costs for 2026 are budgeted to be \$22,984,143 or 56.9% of the operating budget (total expenses, less capital). Included in the budget is a cost of living adjustment for all employees, step or merit adjustments, and adjustments to the cost of health insurance benefits.

The proposed budget includes no new positions but does include reclassification of three positions to ensure that the classification properly reflects the duties performed by the position and is in alignment with the market. The County conducted a study led by David Drown Associates to ensure that its compensation system remains competitive with the market and positions are being compensated fairly. The results of the study are included in the budget.

Each of these changes were reviewed by the Personnel and/or Classification/Compensation Committee, Budget Committee, and the County Board as a whole.

The County's employees participate in one of two group health insurance pools. Those employees covered by a collective bargaining agreement in the Sheriff's Office are part of the Public Employee Insurance Program (PEIP) and all other employees are included in a joint self-insurance pool known as Prime Health. Each pool offers a unique set of plans. For 2026, the Prime Health plans saw an average increase of 7.5% and PEIP plans remained essentially flat compared to 2025. The employee and the County share in the cost of the monthly premiums, with the breakdown of those costs varying based on the plan chosen by the employee.

Conclusion

The proposed 2026 Annual Budget was developed over the past eight months through staff meetings, Budget Committee meetings, County Board meetings, and a public hearing. This document is the result of the hard work performed by County staff, particularly department heads. Their hard work deserves acknowledgement and my sincere thanks. Moving forward, implementation of this budget will require continued cooperation between the County Board, providing policy direction, and the departments, implementing that policy direction.

I look forward to continuing to build on our strong partnerships in 2026.

MEEKER COUNTY LEVY COMPARISONS

For the Period 2022 Through Proposed 2026

FUND	ADOPTED 2022	% CHANGE	ADOPTED 2023	% CHANGE	ADOPTED 2024	% CHANGE	ADOPTED 2025	% CHANGE	PROPOSED 2026	% CHANGE
REVENUE	\$10,524,498	4.4%	\$11,201,048	6.4%	\$10,621,993	-5.2%	\$11,418,471	7.5%	\$12,079,410	5.8%
ROAD & BRIDGE	\$2,110,998	-1.2%	\$2,038,024	-3.5%	\$2,560,042	25.6%	\$2,585,216	1.0%	\$2,760,706	6.8%
HUMAN SERVICES	\$3,702,213	2.9%	\$3,730,645	0.8%	\$4,595,223	23.2%	\$4,514,113	-1.8%	\$5,246,281	16.2%
FSC BUILDING	\$103,603	-15.8%	\$0	NA	\$0	NA	\$0	NA	\$0	NA
DEBT SERVICE	\$235,000	-53.5%	\$216,293	-8.0%	\$287,095	32.7%	\$287,095	0.0%	\$286,862	-0.1%
SUBTOTAL	\$16,676,312	1.4%	\$17,186,010	3.1%	\$18,064,353	5.1%	\$18,804,895	4.1%	\$20,373,259	8.3%
LIBRARY FUND	\$242,477	0.6%	\$222,656	-8.2%	\$253,011	13.6%	\$253,011	0.0%	\$228,380	-9.7%
TOTAL LEVY	\$16,918,789	1.4%	\$17,408,666	2.9%	\$18,317,364	5.2%	\$19,057,906	4.0%	\$20,601,639	8.1%
STATE AID (CPA)	\$1,170,976	-0.4%	\$1,188,356	1.5%	\$1,490,447	25.4%	\$1,642,046	10.2%	\$1,591,249	-3.1%
% of Total Levy	7.0%		6.9%		8.3%		8.7%		7.8%	
NET LEVY	<u>\$15,747,813</u>	1.50%	<u>\$16,220,310</u>	3.00%	<u>\$16,826,917</u>	3.74%	<u>\$17,415,860</u>	3.50%	<u>\$19,010,390</u>	9.16%
% of Total Levy	94.4%		94.4%		93.1%		92.6%		93.3%	

TOTAL LEVY INCREASE LAST FIVE YEARS	\$3,910,432	24.7%
AVERAGE INCREASE LAST FIVE YEARS	\$782,086	4.3%
TOTAL NET LEVY INCREASE LAST FIVE YEARS	\$3,495,032	23.7%
AVERAGE INCREASE LAST FIVE YEARS	\$699,006	4.2%

TAX BILL BREAK DOWN



IF YOUR TAX BILL IS \$1,000, ON AVERAGE THE COUNTY'S SHARE IS \$374

EXPENDITURES BUDGET REPORT

FUND OR DEPARTMENT AND/OR PROGRAM NAME			2025 ADOPTED BUDGET					2026 PROPOSED BUDGET					2026 PROPOSED vs 2025 ADOPTED	
	2023 ACTUAL	2024 ACTUAL	PERSONNEL SERVICES	SERVICES & CHARGES	SUPPLIES	CAPITAL OUTLAY	2025 ADOPTED BUDGET	PERSONNEL SERVICES	SERVICES & CHARGES	SUPPLIES	CAPITAL OUTLAY	2026 PROPOSED BUDGET	\$	%
GENERAL REVENUE (01)														
Board of Commissioners	\$231,155	\$259,917	\$225,250	\$41,750	\$200		\$267,200	\$214,575	\$59,350	\$200		\$274,125	\$6,925	2.6%
County Administrator	\$272,063	\$314,442	\$266,950	\$47,848	\$1,550		\$316,348	\$293,350	\$48,944	\$1,150		\$343,444	\$27,096	8.6%
Human Resources	\$209,602	\$261,045	\$174,869	\$73,509	\$400		\$248,778	\$193,855	\$81,636	\$400		\$275,891	\$27,113	10.9%
Court Administration	\$122,885	\$55,079		\$132,500			\$132,500		\$102,500			\$102,500	-\$30,000	-22.6%
Property Records, Taxation & Elections	\$281,991	\$394,207	\$371,956	\$56,359	\$6,000		\$434,315	\$354,191	\$60,859	\$6,500		\$421,550	-\$12,765	-2.9%
Election	\$37,467	\$130,771	\$100	\$18,310	\$500		\$18,910	\$76,878	\$18,750	\$38,000		\$133,628	\$114,718	606.7%
Treasurer	\$390,189	\$421,216	\$399,200	\$72,610	\$10,700		\$482,510	\$429,005	\$74,647	\$11,200		\$514,852	\$32,342	6.7%
Assessor	\$396,866	\$541,802	\$525,906	\$47,200	\$3,300		\$576,406	\$578,759	\$42,900	\$3,000		\$624,659	\$48,253	8.4%
Accounting Services	\$85,488	\$94,961		\$93,000			\$93,000		\$98,000			\$98,000	\$5,000	5.4%
Attorney	\$834,540	\$918,444	\$963,465	\$60,830	\$24,400		\$1,048,695	\$1,008,922	\$56,800	\$24,500		\$1,090,222	\$41,527	4.0%
Crime Victim Advocate	\$82,277	\$112,284	\$100,673	\$1,200	\$5,050		\$106,923	\$115,343	\$1,200	\$5,050		\$121,593	\$14,670	13.7%
Law Library	\$12,830	\$7,210	\$2,284	\$4,500	\$10,500		\$17,284	\$2,303		\$15,000		\$17,303	\$19	0.1%
Recorder	\$220,892	\$87,197		\$19,880	\$400		\$20,280		\$21,500	\$400		\$21,900	\$1,620	8.0%
Recorder Tech Fund	\$40,770	\$52,733		\$43,500			\$43,500		\$45,500			\$45,500	\$2,000	4.6%
Recorder's Compliance Fund	\$0	\$0					\$0					\$0	\$0	0.0%
Surveyor	\$1,063	\$46,250		\$146,500			\$146,500		\$116,360			\$116,360	-\$30,140	-20.6%
Justice Center Maintenance	\$730,702	\$560,919	\$255,511	\$312,300	\$60,700	\$5,500	\$634,011	\$294,048	\$308,200	\$63,300	\$6,500	\$672,048	\$38,037	6.0%
Medical Examiner	\$57,064	\$70,145		\$69,414			\$69,414		\$68,414			\$68,414	-\$1,000	-1.4%
Land Use Records	\$263,828	\$302,763	\$278,988	\$70,779	\$1,220		\$350,987	\$309,812	\$74,629	\$1,700		\$386,141	\$35,154	10.0%
GIS	\$109,978	\$154,385	\$116,667	\$14,000			\$130,667	\$127,892	\$19,803	\$20		\$147,715	\$17,048	13.0%
Natural Resources Block Grant	\$105,499	\$101,194		\$128,595			\$128,595		\$131,975			\$131,975	\$3,380	2.6%
Building Code	\$185,196	\$169,792	\$159,587	\$2,900	\$2,670		\$165,157	\$172,112	\$7,805	\$2,500		\$182,417	\$17,260	10.5%
Aquatic Invasive Species	\$258,589	\$295,916	\$57,812	\$252,197	\$4,991		\$315,000	\$61,637	\$236,373	\$2,200		\$300,210	-\$14,790	-4.7%
Veterans Services	\$185,210	\$225,046	\$174,002	\$30,042	\$3,720		\$207,764	\$167,471	\$33,095	\$3,735		\$204,301	-\$3,463	-1.7%
Sheriff														
Patrol	\$3,845,168	\$5,812,405	\$3,645,031	\$565,312	\$138,000	\$636,620	\$4,984,963	\$3,863,889	\$566,474	\$203,250	\$294,800	\$4,928,413	-\$56,550	-1.1%
Prisoner Canteen	\$48,300	\$68,394		\$19,000	\$55,000	\$1,000	\$75,000		\$5,950	\$37,500	\$42,550	\$86,000	\$11,000	14.7%
Jail	\$1,769,654	\$1,868,633	\$1,714,100	\$280,827	\$206,250	\$17,000	\$2,218,177	\$1,791,443	\$278,044	\$253,750	\$13,950	\$2,337,187	\$119,010	5.4%
Dispatching/Communications	\$720,887	\$778,738	\$725,907	\$27,425	\$17,000	\$2,000	\$772,332	\$802,644	\$27,564	\$9,000	\$2,500	\$841,708	\$69,376	9.0%
Records	\$101,719	\$105,470	\$72,068	\$41,470	\$1,750		\$115,288	\$76,420	\$43,440	\$3,850		\$123,710	\$8,422	7.3%
Water Patrol	\$27,360	\$25,479	\$18,400	\$3,000	\$4,250	\$3,000	\$28,650	\$18,833	\$4,000	\$4,750	\$113,500	\$141,083	\$112,433	392.4%
Snowmobile Patrol & ATV	\$767	\$181	\$4,935	\$3,850	\$2,100	\$2,075	\$12,960	\$4,945	\$2,600	\$3,350	2,075	\$12,970	\$10	0.1%
DARE	\$3,776	\$4,903		\$4,250			\$4,250		\$4,850			\$4,850	\$600	14.1%
Permit to Carry	\$18,317	\$12,426	\$11,017	\$3,000	\$1,000		\$15,017	\$11,981	\$3,500	\$1,500		\$16,981	\$1,964	13.1%
Posse & Reserves	\$1,423	\$6,321	\$935	\$3,500	\$3,100		\$7,535	\$2,871	\$3,500	\$3,100		\$9,471	\$1,936	25.7%
Total Sheriff	\$6,537,371	\$8,682,950	\$6,192,393	\$951,634	\$428,450	\$661,695	\$8,234,172	\$6,573,026	\$939,922	\$520,050	\$469,375	\$8,502,373	\$268,201	3.3%
E-911 Services	\$106,630	\$119,610		\$116,628			\$116,628		\$132,671			\$132,671	\$16,043	13.8%
Wireless Communication	\$58,423	\$76,978	\$103,088	\$11,315	\$11,550	\$68,000	\$193,953	\$116,937	\$11,415	\$12,050	\$84,500	\$224,902	\$30,949	16.0%
Probation	\$350,301	\$385,038	\$99,200	\$308,417	\$3,500		\$401,117		\$886,416			\$886,416	\$485,299	121.0%
Emergency Management	\$103,363	\$100,053	\$76,809	\$23,128	\$4,450		\$104,387	\$81,372	\$23,723	\$2,750		\$107,845	\$3,458	3.3%
ISeries Data Processing Services	\$87,372	\$80,107		\$92,204			\$92,204		\$94,550			\$94,550	\$2,346	2.5%
Information Technology	\$505,234	\$759,842	\$289,808	\$315,657	\$400	\$102,475	\$708,340	\$311,492	\$421,359	\$400	\$82,675	\$815,926	\$107,586	15.2%
Appropriations														
Retired Senior Volunteer Program	\$3,000	\$3,000		\$3,000			\$3,000		\$1,500			\$1,500	-\$1,500	-50.0%
Meeker County Transit Program	\$20,000	\$20,500		\$20,000			\$20,000		\$20,000			\$20,000	\$0	0.0%
United Community Action	\$19,000	\$19,000		\$20,000			\$20,000		\$20,000			\$20,000	\$0	0.0%
Historical Society	\$24,000	\$25,000		\$27,500			\$27,500		\$15,000			\$15,000	-\$12,500	-45.5%
Memorial Day Appropriation	\$1,200	\$1,200		\$1,200			\$1,200		\$1,200			\$1,200	\$0	0.0%

EXPENDITURES BUDGET REPORT

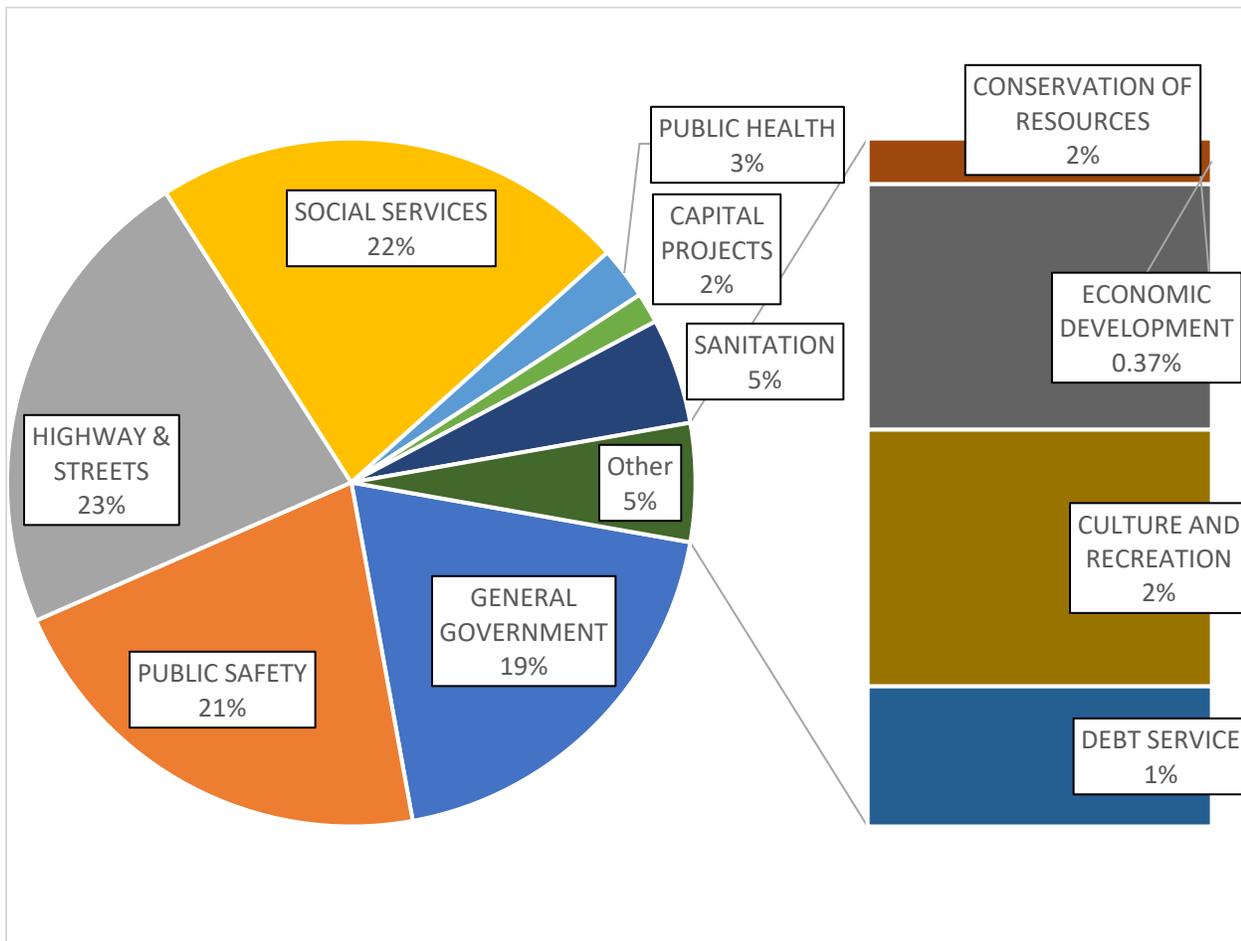
FUND OR DEPARTMENT AND/OR PROGRAM NAME			2025 ADOPTED BUDGET					2026 PROPOSED BUDGET					2026 PROPOSED vs 2025 ADOPTED	
	2023 ACTUAL	2024 ACTUAL	PERSONNEL SERVICES	SERVICES & CHARGES	SUPPLIES	CAPITAL OUTLAY	2025 ADOPTED BUDGET	PERSONNEL SERVICES	SERVICES & CHARGES	SUPPLIES	CAPITAL OUTLAY	2026 PROPOSED BUDGET	\$	%
Agricultural Inspector	\$5,000	\$5,000		\$5,000			\$5,000		\$5,000			\$5,000	\$0	0.0%
Soil & Water Conservation District	\$133,768	\$130,768		\$130,768			\$130,768		\$130,768			\$130,768	\$0	0.0%
Agricultural Society (Fair)	\$13,000	\$38,000		\$38,000			\$38,000		\$85,000			\$85,000	\$47,000	123.7%
Humane Society	\$23,947	\$25,159		\$30,127			\$30,127		\$31,398			\$31,398	\$1,271	4.2%
Southwest MN Arts & Humanities	\$1,200	\$1,200		\$1,200			\$1,200		\$0			\$0	-\$1,200	-100.0%
Southwest MN Foundation	\$0	\$8,000		\$8,000			\$8,000		\$0			\$0	-\$8,000	-100.0%
County HRA Appropriation	\$33,932	\$19,068		\$0			\$0		\$0			\$0	\$0	100.0%
Total Appropriations	\$278,047	\$295,895		\$284,795			\$284,795		\$309,866			\$309,866	\$25,071	8.8%
Economic Development	\$105,000	\$110,000		\$110,000			\$110,000		\$100,000			\$100,000	-\$10,000	-9.1%
County Extension Service	\$232,943	\$247,126	\$2,950	\$287,560	\$4,450		\$294,960	\$2,965	\$294,782	\$5,700		\$303,447	\$8,487	2.9%
Affordable Housing Aid	\$0	\$0		\$42,198			\$42,198		\$51,663			\$51,663	\$9,465	22.4%
Central Services	\$320,155	\$380,514		\$828,350			\$828,350		\$576,736			\$576,736	-\$251,614	-30.4%
Public Health Appropriation	\$813,477	\$0		\$0			\$0		\$0			\$0	\$0	0.0%
Parks Appropriation	\$319,733	\$386,124		\$413,219			\$413,219		\$384,926			\$384,926	-\$28,293	-6.8%
Gravel Tax Disbursement	\$60,486	\$56,900	\$525	\$63,656			\$64,181	\$525	\$63,658			\$64,183	\$2	0.0%
Interfund/Interfund Transfers	\$4,088,550	\$774,487		\$0			\$0		\$196,000			\$196,000	\$196,000	100.0%
GENERAL REVENUE FUND TOTAL	\$19,083,229	\$18,033,342	\$10,827,993	\$5,588,484	\$589,101	\$837,670	\$17,843,248	\$11,486,470	\$6,196,927	\$719,805	\$643,050	\$19,046,252	\$1,203,004	6.7%
Percent Increase (Decrease)	27.45%	-5.50%					-2.87%					6.74%		
ROAD AND BRIDGE FUND (10)														
Highway Road Maintenance	\$2,946,138	\$2,858,086	\$1,759,470	\$1,033,000	\$369,600		\$3,162,070	\$1,954,448	\$1,093,500	\$365,600		\$3,413,548	\$251,478	8.0%
Highway Road Construction	\$5,835,028	\$3,883,467	\$438,473	\$136,200	\$4,000	\$7,339,505	\$7,918,178	\$456,270	\$570,700	\$4,500	\$3,057,000	\$4,088,470	-\$3,829,708	-48.4%
Highway Administration	\$935,052	\$1,011,091	\$284,062	\$920,400	\$1,500		\$1,205,962	\$295,941	\$880,800	\$1,500		\$1,178,241	-\$27,721	-2.3%
Equipment Maintenance & Shop	\$1,452,485	\$1,619,296	\$197,551	\$70,100	\$618,000	\$880,000	\$1,765,651	\$208,902	\$65,500	\$609,100	\$730,000	\$1,613,502	-\$152,149	-8.6%
Highway Building Maintenance	\$174,605	\$143,518	\$44,610	\$98,600	\$10,000		\$153,210	\$48,895	\$106,700	\$8,500		\$164,095	\$10,885	7.1%
ROAD AND BRIDGE FUND TOTAL	\$11,343,308	\$9,515,458	\$2,724,166	\$2,258,300	\$1,003,100	\$8,219,505	\$14,205,071	\$2,964,456	\$2,717,200	\$989,200	\$3,787,000	\$10,457,856	-\$3,747,215	-26.4%
Percent Increase (Decrease)	7.14%	-16.11%					53.44%					-26.38%		
HUMAN SERVICES FUND (11)														
Social Services Administration	\$6,382,496	\$7,657,635	\$4,173,773	\$2,668,638	\$100,750		\$6,943,161	\$5,042,524	\$2,748,807	\$39,700		\$7,831,031	\$887,870	12.8%
Income Maintenance Administration	\$2,924,691	\$3,180,300	\$2,356,749	\$1,101,874	\$37,550		\$3,496,173	\$1,775,325	\$782,146	\$19,150		\$2,576,621	-\$919,552	-26.3%
Public Health (formerly Fund 25)	\$1,299,349	\$1,198,558	\$950,621	\$294,650	\$13,000		\$1,258,271	\$990,749	\$136,418	\$11,500	\$5,500	\$1,144,167	-\$114,104	-9.1%
HUMAN SERVICES FUND TOTAL	\$10,606,536	\$12,036,493	\$7,481,143	\$4,065,162	\$151,300	\$0	\$11,697,605	\$7,808,598	\$3,667,371	\$70,350	\$5,500	\$11,551,819	-\$145,786	-1.2%
Percent Increase (Decrease)	7.47%	13.48%					-2.51%					-1.25%		
PARK FUND (15)														
County Parks	\$239,607	\$338,221	\$231,988	\$67,150	\$18,050	\$40,000	\$357,188	\$239,230	\$57,650	\$11,150	\$60,150	\$368,180	\$10,992	3.1%
Lake Koronis	\$199,472	\$210,948	\$129,612	\$51,800	\$5,950	\$20,000	\$207,362	\$134,192	\$53,750	\$5,850	\$23,000	\$216,792	\$9,430	4.5%
PARK FUND TOTAL	\$439,079	\$549,169	\$361,600	\$118,950	\$24,000	\$60,000	\$564,550	\$373,422	\$111,400	\$17,000	\$83,150	\$584,972	\$20,422	3.6%
Percent Increase (Decrease)	-31.25%	25.07%					7.31%					3.62%		
SOLID WASTE FUND (17)														
Solid Waste Administration	\$20,180	\$28,598	\$18,463	\$1,950			\$20,413	\$21,233	\$2,850			\$24,083	\$3,670	18.0%
SCORE Grant	\$67,005	\$45,436	\$13,850	\$50,950			\$64,800	\$15,892	\$34,700	\$50		\$50,642	-\$14,158	-21.8%
Demolition Landfill Operations	\$1,757,379	\$2,291,517	\$38,937	\$2,209,938	\$38,300		\$2,287,175	\$42,946	\$2,147,539	\$44,815		\$2,235,300	-\$51,875	-2.3%
Transfer Station Operations	\$57,058	\$100,028		\$32,860	\$28,000		\$60,860		\$32,650	\$18,100		\$50,750	-\$10,110	-16.6%
SOLID WASTE FUND TOTAL	\$1,901,622	\$2,465,579	\$71,250	\$2,295,698	\$66,300	\$0	\$2,433,248	\$80,071	\$2,217,739	\$62,965	\$0	\$2,360,775	-\$72,473	-3.0%
Percent Increase (Decrease)	234.74%	29.66%					25.97%					-2.98%		

EXPENDITURES BUDGET REPORT

FUND OR DEPARTMENT AND/OR PROGRAM NAME	2023 ACTUAL		2025 ADOPTED BUDGET					2026 PROPOSED BUDGET					2026 PROPOSED vs 2025 ADOPTED	
	2023 ACTUAL	2024 ACTUAL	PERSONNEL SERVICES	SERVICES & CHARGES	SUPPLIES	CAPITAL OUTLAY	2025 ADOPTED BUDGET	PERSONNEL SERVICES	SERVICES & CHARGES	SUPPLIES	CAPITAL OUTLAY	2026 PROPOSED BUDGET	\$	%
REGIONAL LIBRARY FUND (23)	\$260,756	\$260,756		\$260,756			\$260,756		\$260,756			\$260,756	\$0	0.0%
Percent Increase (Decrease)	4.00%	0.00%					0.00%					0.00%		
OPIOID SETTLEMENT FUND (26)	\$10,990	\$11,950		\$47,000			\$47,000		\$88,387			\$88,387	\$41,387	88.1%
Percent Increase (Decrease)	0.00%	0.00%					30.56%				88.06%			
GOV'T CENTER MAINT (29)	\$678,741	\$884,680	\$272,850	\$609,100	\$42,500	\$28,500	\$952,950	\$271,126	\$582,550	\$43,000	\$8,500	\$905,176	-\$47,774	-5.0%
Percent Increase (Decrease)	24.98%	30.34%					5.46%					-5.01%		
CAPITAL PROJECTS FUND (31)														
County Improvement Projects	\$216,465	\$714,249				\$328,600	\$328,600				\$466,000	\$466,000	\$137,400	41.8%
Courthouse/LEC - Remodel		\$693,679				\$2,910,647	\$2,910,647			\$0	\$0	\$0	-\$2,910,647	-100.0%
Family Services Center	\$128,395	\$272,519				\$328,000	\$328,000			\$200,500	\$200,500	\$0	-\$127,500	-38.9%
Family Services Center - Remodel	\$18,928	\$1,563,913					\$0				\$0	\$0	\$0	0.0%
American Rescue Plan	\$847,455	\$3,096,681					\$0				\$0	\$0	\$0	0.0%
CAPITAL PROJECTS FUND TOTAL	\$1,211,243	\$6,341,041	\$0	\$0	\$0	\$3,567,247	\$3,567,247	\$0	\$0	\$0	\$666,500	\$666,500	-\$2,900,747	-81.3%
Percent Increase (Decrease)	92.00%	423.52%					-63.05%						-81.32%	
DEBT SERVICE (37)														
Courthouse/LEC/FSC	\$54,563	\$123,805		\$241,950			\$241,950		\$282,075			\$282,075	\$40,125	16.6%
Joint Transportation Building	\$234,593	\$241,180		\$239,892			\$239,892		\$243,972			\$243,972	\$4,080	1.7%
Transfer to Capital Projects				\$175,000			\$175,000					\$0	-\$175,000	-100.0%
DEBT SERVICE FUND TOTAL	\$289,156	\$364,985		\$656,842			\$656,842		\$526,047			\$526,047	-\$130,795	-19.9%
Percent Increase (Decrease)	27.42%	26.22%					80.03%						-19.91%	
TOTAL MEEKER COUNTY	\$45,824,660	\$50,463,453	\$21,739,002	\$15,900,292	\$1,876,301	\$12,712,922	\$52,228,517	\$22,984,143	\$16,368,377	\$1,902,320	\$5,193,700	\$46,448,540	-\$5,779,977	-11.1%
Percent Increase (Decrease)	24.87%	10.12%					2.64%						265.36%	

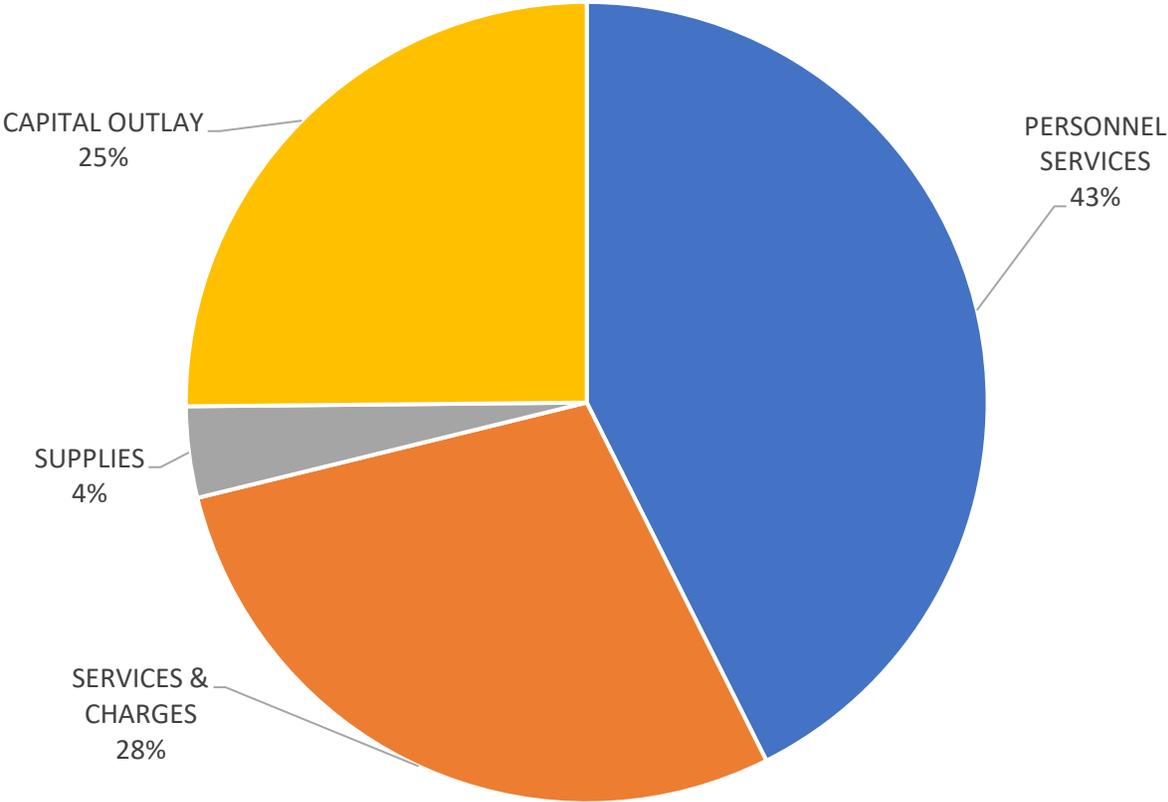
EXPENDITURES BY GENERAL CATEGORY

CATEGORIES	2023 ACTUAL	2024 ACTUAL	2025 ADOPTED	2026 PROPOSED	% CHANGE
GENERAL GOVERNMENT	\$11,612,974	\$8,496,052	\$8,553,109	\$8,992,644	5.1%
PUBLIC SAFETY	\$7,180,035	\$9,389,788	\$9,080,384	\$9,885,605	8.9%
HIGHWAY & STREETS	\$11,343,308	\$9,515,458	\$14,205,071	\$10,457,856	-26.4%
SOCIAL SERVICES	\$9,307,187	\$10,837,935	\$10,439,334	\$10,407,652	-0.3%
PUBLIC HEALTH	\$1,332,339	\$1,232,508	\$1,328,271	\$1,144,167	-13.9%
CAPITAL PROJECTS	\$1,211,243	\$6,341,041	\$3,567,247	\$666,500	-81.3%
SANITATION	\$1,834,617	\$2,420,143	\$2,368,448	\$2,310,133	-2.5%
ECONOMIC DEVELOPMENT	\$158,932	\$157,568	\$180,198	\$171,663	-4.7%
CONSERVATION OF RESOURCES	\$802,804	\$825,440	\$939,123	\$922,042	-1.8%
CULTURE AND RECREATION	\$752,065	\$882,535	\$910,490	\$964,231	5.9%
DEBT SERVICE	\$289,156	\$364,985	\$656,842	\$526,047	-19.9%
TOTAL	\$45,824,660	\$50,463,453	\$52,228,517	\$46,448,540	-11.1%

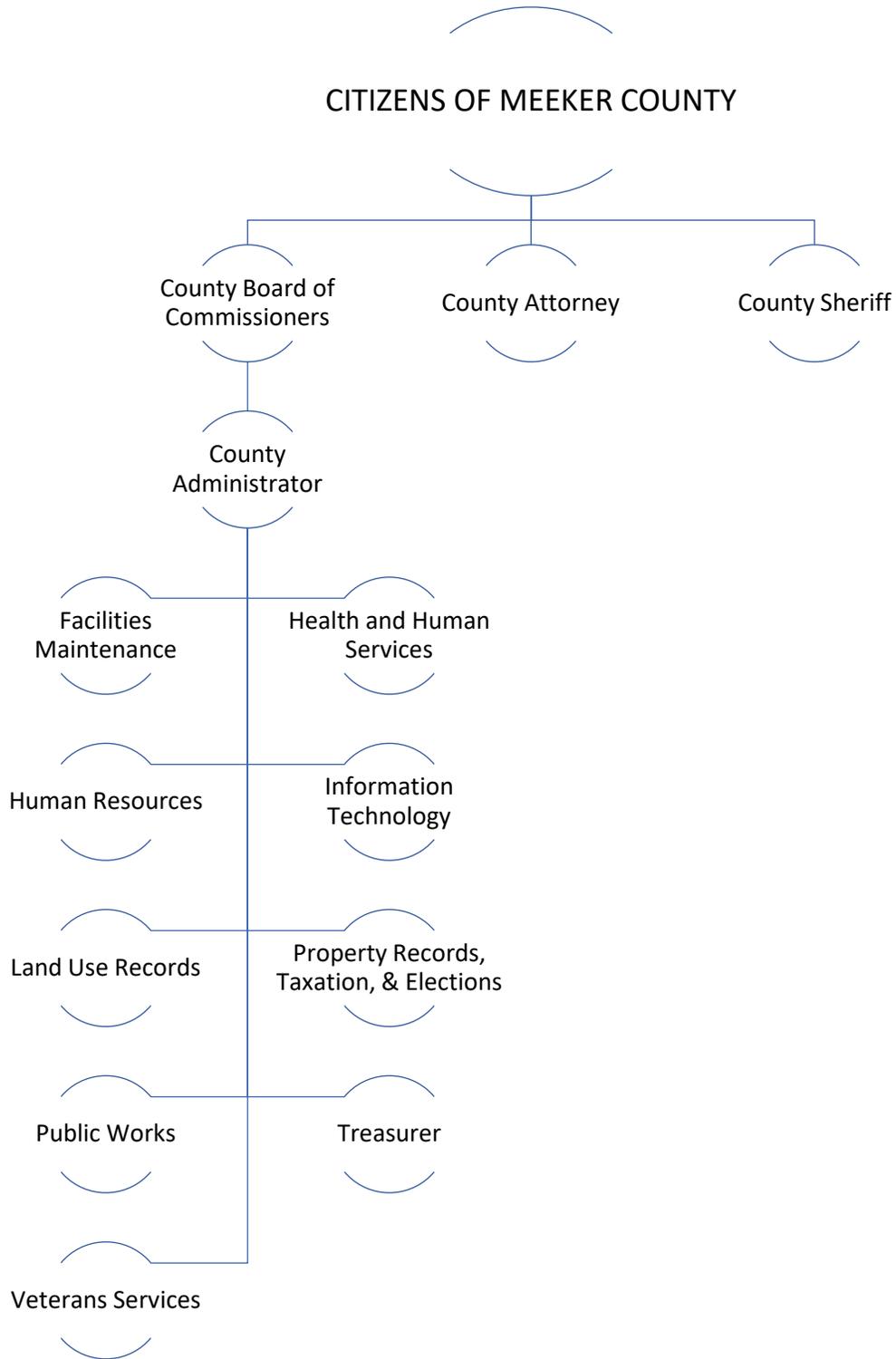


EXPENDITURES BY BUDGET CATEGORY

BUDGET CATEGORY	2022 ADOPTED	2023 ADOPTED	2024 ADOPTED	2025 ADOPTED	2026 PROPOSED	% CHANGE
PERSONNEL SERVICES	\$17,905,973	\$19,432,827	\$20,152,610	\$21,739,002	\$22,984,143	5.7%
SERVICES & CHARGES	\$14,312,037	\$12,329,335	\$14,011,354	\$15,900,292	\$16,368,377	2.9%
SUPPLIES	\$2,168,834	\$2,316,968	\$1,867,717	\$1,876,301	\$1,902,320	1.4%
CAPITAL OUTLAY	\$2,187,955	\$14,919,535	\$14,853,409	\$12,712,922	\$5,193,700	-59.1%
TOTAL BUDGET	\$36,574,799	\$48,998,665	\$50,885,090	\$52,228,517	\$46,448,540	-11.1%



MEEKER COUNTY ORGANIZATIONAL CHART



Authorized Positions by Fund

General Revenue Fund	FTE	Full-Time	Part-Time	Total Employees
Commissioner	5	5	0	5
County Administrator	2	2	0	2
Human Resources	2	2	0	2
Property Records, Taxation & Elections	4.33	4	1	5
Treasurer	4	4	0	4
Assessor	6	6	0	6
County Attorney	9.3	8	2	10
Sheriff**	62	60	4	64
Information Technology	3	3	0	3
Maintenance	3.45	3	1	4
<u>Land Use Records</u>	<u>5.7</u>	<u>5</u>	<u>2</u>	<u>7</u>
Total	106.78	102	10	112
 Road and Bridge Fund				
Public Works*	28	28	0	28
<u>Maintenance</u>	<u>0.5</u>	<u>2</u>	<u>0</u>	<u>2</u>
Total	28.5	30	0	30
 Human Services Fund				
Health and Human Services	80.1	80	1	81
 County Parks Fund				
Parks	5.9	3	5	8
 Government Center Building Fund				
Maintenance	3.2	3	1	4
 Solid Waste Fund				
Land Use Records	0.65	1	2	3

*The Public Works Department maintains a roster of part-time snow plow operators, which are not included in the count of authorized positions by department as the number of individuals on this list often fluctuates, the individuals are called in on an as-needed basis, and there is no guarantee of hours or a regular schedule.

**The Sheriff's Office maintains a roster of part-time Deputies, Corrections Officers, and Dispatchers, which are not included in the count of authorized positions by department as the number of individuals on these lists fluctuate. The part-time individuals are used on an as-needed basis to fill in on open shifts and there is no guarantee of hours or a regular schedule.

Authorized Positions by Department

Department	2025				2026			
	FTE	Full-Time	Part-Time	Total Employees	FTE	Full-Time	Part-Time	Total Employees
Assessor	6	6	0	6	6	6	0	6
Commissioner	5	5	0	5	5	5	0	5
County Administrator	2	2	0	2	2	2	0	2
County Attorney	9.3	8	2	10	9.3	8	2	10
Health and Human Services*	80.2	80	2	82	80.1	80	1	81
Human Resources	2	2	0	2	2	2	0	2
Information Technology	3	3	0	3	3	3	0	3
Land Use Records	6.4	5	3	8	6.4	5	3	8
Maintenance	7.15	6	2	8	7.15	6	2	8
Parks	5.9	3	5	8	5.9	3	5	8
Property Records, Taxation & Elections**	4.33	4	1	5	4.33	4	1	5
Public Works	28	28	0	28	28	28	0	28
Sheriff	62	60	4	64	62	60	4	64
Treasurer	<u>4</u>	<u>4</u>	<u>0</u>	<u>4</u>	<u>4</u>	<u>4</u>	<u>0</u>	<u>4</u>
Total	225.28	216	19	235	225.13	216	18	234

*Prior to 2024, the Health and Human Service Department was separate Social Services and Public Health Departments. In 2023, Social Services housed 62 full- and part-time employees; Public Health housed 15 full- and part-time employees.

**Prior to 2024, the Property Records, Taxation, & Elections Department was separate County Auditor and County Recorder departments. In 2023, each department house 2.5 full-time employees and the County Auditor included one part-time employee for elections administration.

PERSONNEL COSTS BY GENERAL CATEGORY

CATEGORY	2023			2024			2025			2026		
	TOTAL EXPENSES	SALARIES & BENEFITS	%	TOTAL EXPENSES	SALARIES & BENEFITS	%	TOTAL EXPENSES	SALARIES & BENEFITS	%	TOTAL EXPENSES	SALARIES & BENEFITS	%
GENERAL GOVERNMENT	\$6,815,025	\$4,327,839	63.5%	\$6,227,932	\$4,310,489	69.2%	\$7,811,890	\$4,576,307	58.6%	\$8,992,644	\$4,927,169	54.8%
PUBLIC SAFETY	\$7,979,598	\$5,470,279	68.6%	\$9,515,515	\$6,063,094	63.7%	\$9,080,384	\$6,461,490	71.2%	\$9,885,605	\$6,771,535	68.5%
HIGHWAY & STREETS	\$11,206,377	\$2,517,645	22.5%	\$9,258,018	\$2,796,606	30.2%	\$14,205,071	\$2,724,166	19.2%	\$10,457,856	\$2,964,456	28.3%
SOCIAL SERVICES	\$9,821,075	\$5,376,039	54.7%	\$10,711,223	\$5,524,146	51.6%	\$10,439,334	\$6,530,522	62.6%	\$10,407,652	\$6,824,019	65.6%
PUBLIC HEALTH	\$1,562,008	\$1,217,000	77.9%	\$1,345,094	\$1,019,102	75.8%	\$1,328,271	\$950,621	71.6%	\$1,144,167	\$990,749	86.6%
CAPITAL PROJECTS	\$7,786,523	\$189,000	2.4%	\$9,654,084	\$0	0.0%	\$3,567,247	\$0	0.0%	\$666,500	\$0	0.0%
ECONOMIC DEVELOPMENT	\$139,000	\$0	0.0%	\$177,500	\$0	0.0%	\$180,198	\$0	0.0%	\$171,663	\$0	0.0%
SANITATION	\$1,753,770	\$35,770	2.0%	\$1,865,182	\$40,669	2.2%	\$1,970,435	\$57,400	2.9%	\$2,310,133	\$64,392	2.8%
CONSERVATION OF RESOURCES	\$882,012	\$67,713	7.7%	\$892,167	\$71,715	8.0%	\$939,123	\$74,612	7.9%	\$922,042	\$80,071	8.7%
CULTURE AND RECREATION	\$764,684	\$230,092	30.1%	\$873,520	\$326,789	37.4%	\$910,490	\$363,884	40.0%	\$964,231	\$373,422	38.7%
<u>DEBT SERVICE</u>	<u>\$286,593</u>	<u>\$0</u>	<u>0.0%</u>	<u>\$364,855</u>	<u>\$0</u>	<u>0.0%</u>	<u>\$481,842</u>	<u>\$0</u>	<u>0.0%</u>	<u>\$526,047</u>	<u>\$0</u>	<u>0.0%</u>
TOTAL	<u>\$37,147,390</u>	<u>\$18,285,177</u>	<u>49.2%</u>	<u>\$48,996,665</u>	<u>\$19,431,377</u>	<u>39.7%</u>	<u>\$50,914,285</u>	<u>\$21,739,002</u>	<u>42.7%</u>	<u>\$46,448,540</u>	<u>\$22,995,813</u>	<u>49.5%</u>
Change from Previous Year	5.5%	4.5%		31.9%	6.3%		3.9%	11.9%		-8.8%	5.8%	



Budgeting in Challenging Times

Much of the work the County performs is mandated by state or federal law

e.g. administration of SNAP, Medical Assistance (Medicaid), and other programs, provision of law enforcement, veterans' services, assessment of property values, etc.

Much of the work that is not mandated is done to enhance and protect the community or reduce the cost associated with mandated work

e.g. operation and maintenance of parks, economic development, building inspections, preventative services, etc.

Counties have limited options to raise revenue outside of the property tax levy and Meeker County has used many of its budgetary tools over the years to minimize levy adjustments. Non-levy revenue sources, largely coming from the State and Federal governments, have been on average flat or declining and have not kept up with expenses, leaving the County with few tools to address new costs or revenue cuts.

State and Federal changes are negatively affecting our property tax levy

- Recent legislative changes have added new unfunded mandates and/or reduced funding for existing mandates, changes that the County cannot absorb without increasing the property tax levy
- Implementation of these new laws have different timelines, adding to the County's budget over the next three years and they will have a lasting impact

New laws with unfunded mandates or cost shifts and their implementation dates	New Costs or Revenue Cuts
⇒ Paid Family Medical Leave – Jan. 1, 2026 (State of MN)	2026: \$160,000
⇒ SNAP administrative cost share reduction – Oct. 1, 2026 (Federal)	2027: \$1.1 million
⇒ Changes to Medicaid administrative requirements – Jan. 1, 2027 (Federal)	2028: \$275,000
⇒ Changes to child protection processes – Jan. 1, 2027 (State of MN)	
⇒ SNAP benefit cost shift – Oct. 1, 2027 (Federal)	

Meeker County strives to provide excellent public services, which requires skilled and talented individuals. Personnel costs make up 57% of the County's operating budget and are the largest driver of structural costs. The County desires to remain a competitive employer in order to retain and attract talented individuals to be able to meet the levels of service expected by the community.

The County is working to proactively address the anticipated revenue shortfall. This problem was not created by Meeker County, but we are committed to responding in a way that continues to ensure high quality public services while minimizing adjustments to the levy by:

- 1) Evaluating existing programs, services, and partnerships
- 2) Seeking opportunities to fully recoup costs
- 3) Embracing opportunities for efficiency to minimize the impact of new mandates
- 4) Pursuing legislative advocacy to ensure thoughtful implementation of new policies

If you have questions or concerns, please contact the County Administrator's Office at 320-693-5200.