



REPORT

TO: Commissioners
FROM: Braidy Powers
DATE: November 12, 2025
SUBJECT: Budget Reduction Analysis

DESCRIPTION:
Budget Reduction Analysis

RECOMMENDATION:
Information Only

SUMMARY:
At the October 21 Committee of the Whole meeting the board discussed information that might help them with upcoming budget and levy decisions. It was decided to ask departments what they would do or recommend if budgets were cut 5%. They were asked to think about their priorities and what area(s) they might reduce. Department budgets vary greatly, due mainly to size, capital needs, professional service needs, and funding sources and that is reflected in the variety of answers they provided to the question. Their answers are attached.

Cook County Administrator's Office

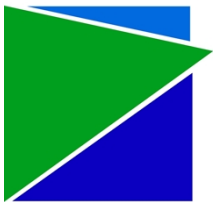
2026 Budget Analysis for a 5% Budget Reduction

The Administrator's budget is made up of mostly personnel and benefit costs. Cutting the budget would be a challenge as we don't have much money established for discretionary purposes.

The only possible feasible adjustment would be to eliminate the Professional and Contract Services. Cutting or eliminating this budget item would result in a delay in an ongoing commitment to regularly review our position descriptions. This would also include consulting and data maintenance services and contracted legal services. This change could have impacts on staff/leadership relationships, risk to the county, and it could also result in higher costs at a later time.

The cost allocated for professional services for 2026 is \$25,000.

COOK COUNTY



MINNESOTA

COUNTY ASSESSOR

COOK COUNTY COURTHOUSE
411 W 2ND STREET
GRAND MARAIS, MN 55604
PH: 218.387.3650
FAX: 218.387.3042
WWW.CO.COOK.MN.US

11/5/2025

To: Cook County Commissioners
RE: Proposed Budget 5% Reduction

Madam Chair and Commissioners,

I have analyzed my proposed 2026 budget and identified the \$28,350 dedicated to the 2028 BWCA appraisal under 'Contractor Services' as the only area that could be reduced without jeopardizing mandated services. This represents 4.8% of the Assessor's Office total expenditure. Reductions in any other category would impact personnel, statutorily required property inspections, or statutorily required continuing education sessions for staff.

The BWCA appraisal, although important to protecting fair Payment-in-Leu-Tax on the federal land within the Boundary Waters, could be moved to a single-year budget item in 2027. Additionally, State Representatives are working on a legislative fix that intends to set a floor for the Thye-Blatnik payment formula.

Sincerely,

Bob Thompson

Robert Thompson
County Assessor
bob.thompson@co.cook.mn.us

018 Law Library

Description	Explanation	Budgeted	Adj. Budget
Fees - Law Library	Predicted collected law library fees (positive budget impact)	\$ (9,564.00)	\$ (9,564.00)
Telephone	Fixed cost	\$ 264.00	\$ 264.00
Postage	No postage budgeted	\$ -	\$ -
	Cancel LEXIS subscription (\$6,218.16) for Fastcase subscription (\$2,000.00); recommended book purchases/updates by State Law Librarian (\$1,289.98); update/maintain MN DWI Deskbook, MN Estate Administration Deskbook w/ eFormbook, MN Child Custody Deskbook, MN Divorce Practice Deskbook w/ eFormbook, Debtor Creditor Handbook, and additional deskbook and reference resources (unknown cost)	\$ 8,300.00	\$ 4,081.84
Dues & Subscriptions			
Other Svcs/Charges	MN State Law Library County Law Library Program (\$400.00)	\$ 500.00	\$ 500.00
Other Supplies	Paper, equipment purchase/upgrade, pens, signage Financed from Law Library fund balance; HOWEVER, \$4,218.16 reduction if LEXIS subscription canceled and Fastcase subscription substituted = 44% reduction	\$ 500.00 \$ -	\$ 500.00 \$ (4,218.16)

090 Attorney

IVD Services	Predicted reimbursed services	\$ (4,000.00)	\$ (4,000.00)
City Prosecution K	Per contract	\$ (12,500.00)	\$ (12,500.00)
Personnel +	Contracted step/COLA	\$ 574,541.00	\$ 574,541.00
Telephone	Fixed cost	\$ 3,500.00	\$ 3,500.00
Postage	Notices, discovery, subpoenas required by Statutes and Rules	\$ 400.00	\$ 400.00
Printing	Notices, discovery, subpoenas required by Statutes and Rules; printed exhibits	\$ 300.00	\$ 300.00
Photocopy	Notices, discovery, subpoenas required by Statutes and Rules; printed exhibits	\$ 600.00	\$ 600.00
Dues & Subscriptions	PBK (\$5,900.00) application subscription for case management; LEXIS (\$6,660.00) subscription for legal research	\$ 15,000.00	\$ 15,000.00
Professional/Contract			
Services	Transcription services for trial/appeal, outside counsel	\$ 8,000.00	\$ 8,000.00
Other Services and			
Charges	Cyberlink annual license (\$75.00)	\$ 1,000.00	\$ 75.00
Witness/Subpoena	Predicted required expense to secure witness appearances at trial or hearings	\$ 5,000.00	\$ 5,000.00
Mileage	Predicted reimbursement for travel to trainings and meetings, reimbursement for AG office travel for associated cases; additional required reimbursements	\$ 2,500.00	\$ 2,500.00
Meals & Lodging - Travel	Required witness lodging expenses for attendance at hearings/trials; AG lodging and meal expenses for associated cases; meals and lodging expenses for travel to trainings on case and statutory law updates, current best practices, and meetings	\$ 6,000.00	\$ 6,000.00
Registrations	Lawyer registration required to practice law in MN (\$153, \$299, \$299, plus administrative filing fees); registrations to attend trainings on case and statutory law updates, current best practices, and meetings	\$ 2,000.00	\$ 2,000.00
Insurance	Fixed cost	\$ 350.00	\$ 350.00
Office Supplies	Small office supplies not stocked in mail room	\$ 1,000.00	\$ -
Other Supplies/Small	Monitors, keyboards, headsets for work efficiency in office or when work is required on the road at trainings; flash drives for discovery responses;	\$ 250.00	\$ -
Equipment			

Wholly cutting the budget for updates and replenishment of office supplies (which may impede CA ability to provide discovery or notices as required by rules and law) results in a **reduction to budget of \$2175 or .003%**. Cutting dues and subscriptions would eliminate case management or legal research, opening the door to discovery violations, missed court deadlines, and reliance on outdated or AI hallucinated law; cutting professional/contract services makes transcript or outside counsel services unavailable, opening up liability potential; cutting mileage, meals and lodging, and registrations eliminates the ability to secure required witness attendance at hearings or trial and reimburse their travel expenses; in fact, this young office would substantially benefit from temporarily increasing travel/training allowances.

\$ 603,941.00 \$ 601,766.00

**091 Crime
Victim/Witness
Coordinator & Paralegal**

OJP Grant VOCA	Grant applied for by KathyAnn Travis; awarded	\$ (49,000.00)	\$ (49,000.00)
State Grants	Grant applied for by KathyAnn Travis; awarded	\$ (1,000.00)	\$ (1,000.00)
Personnel +	Contracted step/COLA	\$ 90,529.00	\$ 90,529.00
Telephone	Fixed cost	\$ 325.00	\$ 325.00
Postage	Notices, discovery, subpoenas required by Statutes and Rules	\$ 300.00	\$ 300.00
Printing	Notices, discovery, subpoenas required by Statutes and Rules	\$ 50.00	\$ 50.00
Copies	Notices, discovery, subpoenas required by Statutes and Rules	\$ 250.00	\$ 250.00
Dues & Subscriptions Other Services and Charges & Office Supplies & Other Supplies/Small Equipment	Subscriptions to Minnesota Alliance on Crime and Minnesota Coalition Against Sexual Assault, through which critical listserv is made available, email updates on case and statutory law, free and paid trainings are noticed, and networking with other victim services programs throughout the state is accomplished	\$ 285.00	
	Victim supplies and provisions for appearances at meetings, hearings and trial; pens, paper and necessary office supplies	\$ 500.00	\$ -
Mileage, Meals & Lodging - Travel, Registrations Insurance	Registration and travel expenses to attend training to stay up to date on case and statutory developments in victim rights and services, and current best practices in victim services	\$ 1,350.00	\$ -
	Fixed cost	\$ 75.00	\$ 75.00
	Complete elimination of all expenses not under contract or subject to fixed rate results in a complete elimination of all education and networking resources, all office supplies (other than printing & postage costs), and all victim supplies, and results in a reduction to non-grant budget by \$2,135, constituting .049% reduction.	\$ 43,664.00	\$ 41,529.00

Cook County Attorney's Office

Hypothetical 5% Budget Reduction Exercise, p.2

018 Law Library

The Law Library is funded by fees assessed to petty misdemeanor and criminal convictions. The fee is set at \$10.00, following a reduction from \$15.00 in 2019. The fund balance has been declining at least since 2023. Changing the legal research provider from LEXIS to Fastcase would result in a savings of approximately 44%, as reflected in the spreadsheet. The law library board may request additional information about the provider Fastcase before a change would occur but also online research is not currently utilized, with the state law librarian report recommending actions to increase awareness and accessibility.

090 Attorney

This position is partially funded by reimbursed IV-D services and a contract with Grand Marais for city prosecution. The remaining budget is largely made up of contracted personnel and fringe expenses. Printing, postage, and copy costs cannot be eliminated without jeopardizing the ability to comply with discovery, notice, and other requirements under the Minnesota Rules of Criminal Procedure and Criminal Code. Dues and subscription costs cover case management and legal research costs. The case management system not only organizes the office paperless files but also is the mechanism to generate letters, criminal complaints and civil petitions, send complete discovery, and more. The time expense and liability exposure of eliminating a case management system is not tenable. Additionally professional responsibility considerations prevent exclusive use on internet searches that may include incomplete results or AI hallucinated case law; a credible legal research platform is required. Transcription services, witness and subpoena fees and mileage reimbursement are all required to for trial and appeals purposes, for an accurate account of trial or hearing evidence, to secure essential witnesses' appearances at Court, for Assistant Attorney General or associated counsel to travel or for related expenses. It is not permitted to practice law in Minnesota without payment of they annual lawyer registration fees; additional ongoing continuing education is required to continue to practice, so it is not feasible to cut the registrations budget. If anything, the training budget for this young office should be temporarily increased. Disallowance of office supplies or any other supplies/small office equipment would reduce the budget by \$2175.00, representing a cut of .003%. To cut beyond that puts the office out of performance with County-negotiated contracts, in default of payment for fixed costs, or risks liability exposure and

missed timelines by inability faithfully to prosecute cases, or to represent or advise the County.

091 Crime/Victim Witness Coordinator & Paralegal

This position is partially funded by OJP and state grants applied for by KathyAnn Travis, which grants total \$50,000.00 for 2026. The remaining budget items are largely made up of contracted personnel and fringe expenses. Printing, postage, and copy costs cannot be eliminated without jeopardizing the ability to vindicate victim notification and other rights under Minnesota law. (Minn. Stat. Ch. 611A.) Complete elimination of all additional expenses results in a failure of resources for this position, by cutting off the education and networking resources provided through the Minnesota Alliance on Crime and Minnesota Coalition Against Sexual Assault subscriptions, and making travel to and attendance at in person trainings impossible. Lack of access to case law updates, paralegal resources, and information on current best practices may hinder victim services, increase liability, and impede office efficiency. Additionally, not adequately funding victim and witness supplies and provisions may render essential witnesses unavailable for trial or preparation. Cutting all expenses that are not fixed or under contract results in a reduction to the non-grant-funded portion of this budget by \$2,135.00, which represents a .049% reduction.

Auditor's Office Strategic Plan for Budget Reductions

County Auditor Expenses are projected to be \$1,033,146 for 2026. 5% of the expenses is \$51,657. The two largest areas in the budget are professional services and payroll.

The \$105,000 professional service budget includes audit services of \$60,460 and payroll services of \$33,640. This number includes the transition costs of going from MCIS payroll to UKG and the required overlap of both payroll systems for a period of time. This cost will drop significantly in 2027. Note that payroll is a new cost in the auditor's office for 2026. MCIS payroll has previously been paid by the MIS budget as part of the entire MCIS cost (tax program, recorder service, hosting services payroll services) Other professional service costs are our Cost Allocation plan \$3,900, and \$7,000 for outsourcing of the Truth In Taxation and Property Tax statements. We would cut outsourcing of TNT and tax statements for a one-year savings of \$7,000. Outsourcing this printing is a valuable service because they have equipment designed for large volume and efficiencies of scale that we can't duplicate, but it's a better alternative than cutting staff hours.

We would cut \$6,000 from meals, lodging and travel for one year. The few meetings/trainings that staff attend each year provide information we can't duplicate by electronic means. But a one-year reduction is a better alternative than reducing staff hours.

The 2026 budget includes 25 hours of additional staff. This position would eliminate overtime hours for audit preparation, provide backup for payroll, hours for increasing lodging tax reporting hours, and increased hours required for airport accounting. We transitioned from the State Auditors to Redpath for our audit services in 2020 because we wanted to learn how to do more of the preparation work ourselves to increase our efficiency and lower our audit costs. Both of those have happened. Our audit costs have dropped by at least \$50,000 from what they were projected to be without the change. One of the trade-offs is the extra time it takes and that has caused overtime expenses of around \$10,000. The additional staff time will eliminate the overtime and allow staff to take earned vacation. Airport grant reporting requirements of the FAA and MnDOT have increased significantly, and the new position will help with this. Given all of that, we would cut the new staff 5 hours/week and save \$7,952. This is a better alternative to cutting existing staff hours.

We would determine a charge for Soil and Water accounting. We estimate the cost for this service at \$5,000 and charging this fee is a better alternative to reducing existing staff hours.

Discontinuing lodging tax accounting services is another alternative. This would save payroll expenses but would not reduce the levy impact as fees we collect cover our costs. But it would allow us to focus on core services. This is a long discussion and not relevant in the short term but is listed for strategic purposes. Lodging tax accounting could be done by the state of MN or private firms. We could also discontinue passports, but this is largely covered by the fees we collect and would likely be levy neutral.

The remaining costs would have to be a cut of about 452 staff hours. I include myself in this analysis. A total reduction of about 452 hours would be about 1.5 hours a week per employee. Excluding health insurance, which would be unaffected, this cut in hours, along with other cuts already described, would meet the 5% reduction. This reduction would affect our response time to questions and generally lower our service level.

Cook County Community Center

2026 Budget Analysis for Budget Reduction

Proposed areas of budget for reduction:

For 2026, we requested a budget increase of \$73528 to start saving over time for deferred maintenance on the outdoor facilities of the Community Center campus. With the request to find 5% of the budget to reduce, we will assume that request is not being considered as part of this reduction.

If asked to reduce our budget by 5%, the Community Center would do the following:

1. Remove \$4500 from the personnel budget to reduce staffing hours of the Warming House. We increased the warming house staffing to be 11 am-7 pm seven days a week for the short season it is open a couple years ago. If faced with budget reductions though, we could cut back these hours. The ice rinks would remain open but the warming house would not be staffed quite as much. This would have a less painful impact on our services than other potential cuts.
2. Increase facility rental fees to bring in \$1000 additional funds of revenue. We could modestly increase rental fees to generate additional income.
3. Eliminate \$1000 from the repairs and maintenance line. Most repairs and maintenance are handled by the facilities department as is. If additional repairs were needed that weren't able to be funded through the facilities department, we could leverage funds in our small equipment line to take care of them.

Reducing these two areas and increasing the fees would leave the rest of our budget intact allowing us to continue offering the programming and high quality facilities that we have.

2026 Emergency Management Budget Analysis (5% reduction)

The one area that could be reduced is mileage/travel/hotels. Even though I believe in person meetings and conferences are more productive, using virtual options would reduce some overall costs.

Here is some clarification on the other line items listed below. Due to cost advertising could be reduced by just using social media type options. I have not used many contract services that was once used for training.

I increased my small equipment line item for 2026 due to the need to purchase an upgraded ARMER radio, however in the future this could be looked at more closely.

6215 Advertising = \$1000

6280 Contract Services \$1500

6330 Mileage \$500

6331 Travel \$2000

6410 Small Equipment \$2000

Total = \$7000

Cook County University of Minnesota Extension

2026 Budget Analysis for Budget Reduction

Proposed areas of budget for reduction:

In order to reduce the 2026 budget by 5% without cutting personnel, we would need to cut nearly all of the rest of the budget, which would include the following things:

Budget line	2026 initial proposed budget	Amount to cut	Remaining funds	Impact on services
Postage	\$100	\$80	\$20	Reduce any mailing sent from office
Printing	\$100	\$100	\$0	Eliminating print ads for programming
Photocopy	\$1,000	\$500	\$500	Can attempt to print less
Dues & Subscriptions	\$200	\$200	\$0	Cancelling any subscriptions
Professional/Contract Services	\$1,000	\$1,000	\$0	Eliminating budget for professional/contract services-reducing potential programming
Other Services And Charges	\$900	\$900	\$0	Eliminating per diem offered to committee members
Mileage	\$500	\$500	\$0	Eliminating mileage reimbursement for committee members
Office Supplies	\$100	\$100	\$0	Can utilize only provided supplies and buy nothing new
Other Supplies/Small Equipment	\$3,000	\$2,000	\$1,000	Can reduce by 2/3, reducing potential programming supplies
	Total cuts	\$5380		

Analysis of Impact:

Reaching a 5% budget reduction is challenging for this department. Of the total \$115,450 in expenses for Extension for 2026, 89% of those expenses are for personnel costs, paid for through the MoA with the University of Minnesota. 4% of the total expenses are for the Backpack program, which is completely funded through donations and grants to that program specifically, not through levy dollars. Cutting 5% of the remaining budget would entail cutting out all other expenses that can possibly be cut, including per diems and mileage reimbursements for committee members, and greatly reducing supply budgets. These actions would make it more difficult to carry out our vital programming and education in the community, and would make it more difficult to attract committee members.

2026 Highway Department Proposed Budget Cuts

2026 CCHD proposed levy impact:	\$3,240,411
5% of levy impact:	\$162,020.55

CCHD proposes the following cuts:

1. Calcium chloride
 - a. \$200,000
 - b. Eliminating this program does not affect day-to-day work. It is primarily used as dust control and is a consumable. Application is generally later in the Summer, so a full season's benefit isn't utilized.
2. Contracted Services (Ag Inspector)
 - a. \$11,000
 - b. New funding through the state for eligible counties (those that have a certified/licensed Ag Inspector) offsets this ask.

The proposed \$211,000 in cuts results in about a 6.5% reduction in our levy impact.

Human Resources

2026 Budget Analysis

Here are areas that could be adjusted in the HR 2026 budget:

- Cancel our SkillSoft/Percipio contract. This costs us \$4,927/year.
- Reduce the HR staff development budget by \$1,000/year.
- Reduce County Staff Training by \$11,000/year.

These reductions equate to \$16,927, approximately 5% of the current HR budget.

Impacts of Reductions

As a small department where most of our budget is tied to personnel, it is difficult to isolate expenses that can be cut without impacting the services HR staff provide, and our capacity to handle an increased workload.

Outside of personnel related expenses, our budget includes membership dues for human resource groups, fees to attend conferences, contract services for the software programs we utilize, and a contract with DDA Human Resources. Cutting any of these vital items would have negative impacts on the work HR does, or is capable of doing.

Memberships and conferences provide vital networking and continuing education opportunities, important in a changing landscape of federal and state policies.

Software programs like UKG house our entire HR system (personnel data, benefits, recruiting, COBRA), and we will be adding the payroll module to this as well.

DDA Human Resources provides services to review and update job descriptions, evaluate the classification of jobs using a scoring matrix, and maintains data on our market analysis and makes recommendations on pay recalibration to remain aligned with market rates, especially amongst benchmark counties. DDA staff have the specific training, tools, time, and experience to provide these services. Without DDA, the HR Department would not be able to accommodate these tasks and responsibilities with our current workload and capacity.

One budgeted area identified that could see reductions, if needed, is within county staff development and training. However, these funds play a critical role in the County's Strategic Plan. The Strategic Plan identifies staff development and training needs as part of reaching our goals in two of the three initiatives - Initiative #1: Enhance organizational efficiency and resiliency and Initiative #2: Invest in a highly trained, high-performing and engaged workforce. We are building our training opportunities and

already have sessions/presenters scheduled for 2026. It is important to invest in our staff, and we need dedicated funds to do this.

**COOK COUNTY
DEPARTMENT OF
LAND SERVICES**

TIMOTHY NELSON
Land Services Director
Solid Waste Administrator

411 W. 2ND ST.
COURT HOUSE, GRAND MARAIS, MN 55604
Phone 218-387-3630 FAX 218-387-3042

Neva Maxwell
*Planning & Zoning
Administrator*

MEMORANDUM

To: Board of Commissioners

From: Timothy J. Nelson

Date: November 3, 2025

Subject: Additional 5% Budget Reduction Analysis for 2026

After several initial rounds of looking through the different budget divisions within the Land Services Department, here are a few observations that I have to offer:

1. I went into the initial budget drafting process with the presumption that we would be charged with trying to figure ways in which to create some cost saving reductions, and it was within that spirit that I submitted the proposed budget with capital purchase reductions for the replacement of equipment for the Recycling Center, and also substantial reductions in the "Professional Services" line items to cancel out several projects related to land use and other planning.
2. I also entered the budgeting process for 2026 knowing there would be substantial reductions in personnel related expenses in Land Services due to the turnover of some very long-standing individuals, who would be replaced by other staff members at a lower rate. The combination of this along with the reductions identified in bullet point #1 equate to approximately 8% in the net budget costs from 2025.
3. Over the past decades as the Department Head for Land Services, we have conducted several exercises of identifying our mandated vs. non-mandated services and programs that we provide (most of which are mandated), and have been very careful to not build in additional budget funds as any "buffer" to tap into, and each year accordingly the budget expenditures have turned out very closely to those numbers that had been anticipated. As such, in order to identify an additional 5% funds to cut from a budget already reflecting a net projected 8% reduction in cost, which would then total an approximate 13% cut, services, programs and staffing levels would then have to be reduced to achieve that goal.
4. I am willing to have that discussion and further examination into what services and staffing the Board would want to see cut, but that would take a more thorough analysis, and I would contend that the current 8% net cut would already be sufficient at this time.

FY 2023 PROPOSED BUDGET - OVERVIEW



Department:	Maintenance
Budgeted Revenue:	\$56,000.00
Budgeted Expenses:	\$1,113,240.00
Levy (Net Budget):	\$1,057,240.00
Budgeted FTE:	7.18

Description of Department:

Maintenance analysis for the additional 5% reduction could be completed in two different ways; Completely eliminate Capital Equipment and continue to handle snow removal with undersized residential style equipment and risk injury and decreased employee moral. Second option would be to not backfill the open FTEs (2) I will have due to retirement. This will result in overtime for remaining staff but the savings in payroll and benefits will accomplish the 5% reduction. This option could increase burnout and decrease employee moral.

Key Changes from FY 2025:

Line Item	Line Item Category	Description of Change
01-110-6100 - 6130	Payroll & taxes	Increase of about \$6,600: combination of employee retirements and steps and cola.
01-110-6135	Health Insurance	Increase of \$9,700 due to 11.8% medica increase & increased VEBA.
01-110.6201	Telephone	Reimburse staff for cell phone use for work. Increase of \$1,000
01-110-6250	Utilities	Decrease of \$7,500 due to new propane contract.
01-110-6280	Professional Services	Snow plowing, garbage, pest control etc. Increase of \$45,000 based on recent year costs (\$150,000+ in 2023 and 2024) and taking on.....
01-110-6300	Repairs & Maintenance	Increase of \$5,000 due to increasing prices.
01-110-6410	Supplies	Increase of \$7,000 due to increasing prices and actual costs in 2023 and 2024 (\$20,000 and 42,000).

FY 2023 PROPOSED BUDGET - OVERVIEW

01-110-6600

Capital Equipment

Increase of \$100,000 due for purchase of a snow removal machine for sidewalks and lots. Expected long-term savings in labor.

FY 2023 PROPOSED BUDGET - OVERVIEW



Department:	YMCA
Budgeted Revenue:	\$115,000.00
Budgeted Expenses:	\$382,847.00
Levy (Net Budget):	\$267,847.00
Budgeted FTE:	

Description of Department:

YMCA analysis for the additional 5% reduction; I would reduce the Capital Equipment by an additional \$8500. By reducing the Capital Equipment I would be adding equipment to the differed maintenance list and would have to find funds if a catastrophic failure occurred.

Key Changes from FY 2025:

Line Item	Line Item Category	Description of Change
01-536-6100 - 6130	Payroll & taxes	Reduction of \$11,000 dues to less need for staff repair work.
01-536-6300	Repairs & Maintenance	Increase of \$14,000 based on increases in recent years and rising prices.
01-536-6410	Supplies & Small equip.	Reduction of \$3,000 based on previous years actual costs.
01-536-6600	Capital Equipment	Reduction of \$5,000 based 2025 purchases and analysis of long-term needs.

FY 2023 PROPOSED BUDGET - OVERVIEW

YMCA

The logo for Cook County, Minnesota, features a stylized green triangle pointing right, set against a blue background. The words "COOK COUNTY" are at the top and "MINNESOTA" is at the bottom, both in white capital letters.

Department:	
Budgeted Revenue:	
Budgeted Expenses:	
Levy (Net Budget):	
Budgeted FTE:	1

Description of Department:

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Key Changes from FY 2025:

[illegible]

FY 2023 PROPOSED BUDGET - OVERVIEW



2026 MIS Budget Reduction Analysis

Introduction

At the Board's request, the MIS Department reviewed its 2026 budget submission to identify a five percent reduction with the least possible impact on county operations and public service. The following analysis outlines the proposed adjustments, total savings, and associated risks.

Budget Overview

- **Original 2026 MIS (IT, GIS, & Radio) Budget Request:** \$1,421,104
- **Target (95% of Request):** \$1,350,049
- **Required Reduction:** \$71,055

Proposed Reductions

Category	Adjustment	Estimated Savings
Capital	Extend replacement cycle for all county laptops and workstations (including Sheriff's Office MDCs and Highway Engineering laptops) from 3 years to 5 years	\$37,340
Professional / Contract Services	Eliminate third-party cybersecurity assessment and penetration testing for 2026	\$22,500
Personnel / Payroll	Eliminate MIS overtime funding	\$10,000
Total Reduction		\$69,840 (4.9%)

Analysis of Potential Impacts

1. Extending Computer Replacement from 3-Year to 5-Year Cycle

Extending the equipment lifecycle would extend the operational life of equipment beyond our current standard support cycles.

Potential Impacts:

- **Reduced Reliability and Productivity:** Older devices experience higher failure rates, slower performance, and incompatibility with newer software, directly affecting staff efficiency and public service delivery.
- **Increased Support Costs:** IT support demands typically increase as equipment ages, offsetting some of the apparent savings through higher repair, downtime, and troubleshooting costs.

- **Security and Compliance Risks:** Outdated hardware may no longer receive critical firmware or operating system updates, increasing vulnerability to cyber threats and complicating compliance with data protection standards.

Example – Windows 11 (required for security & functional updates) Compatibility by Device Age:

Device Age	Typical Purchase Years	Estimated % Compatible with Windows 11	Key Limitation
4–5 years old	2019–2020	~40–60%	CPUs before Intel 8th Gen and TPM 2.0 not supported
1–3 years old	2022–2024	~85–95%	Limited to lower-cost systems missing TPM 2.0

2. Eliminating Third-Party Cybersecurity Assessments

Independent cybersecurity assessments provide external validation that county systems remain secure and aligned with best practices.

Potential Impacts:

- **Reduced Threat Visibility:** Without third-party testing, vulnerabilities that internal staff cannot see or simulate may go undetected. This is highly relevant in a rapidly evolving field.
- **Higher Breach Risk:** Small organizations are frequent cyber targets precisely because of resource constraints; eliminating external testing increases exposure to ransomware and data breaches.
- **Loss of Strategic Insight for Continuous Improvement:** Third-party cybersecurity assessments don't just identify vulnerabilities; they provide trend analysis, benchmarking, and expert recommendations that guide long-term security planning. Without them, the organization loses an informed outside perspective on how its security maturity compares to similar governments and industry standards. Over time, this can lead to stagnation in security practices, outdated policies, and underinvestment in emerging threat areas leaving the county reactive rather than proactive in its cybersecurity posture.

3. Eliminating IT Overtime Funding

Overtime funding allows MIS staff the flexibility to prioritize critical incidents and system maintenance outside regular business hours without compromising high levels of support and service during regular business hours.

Potential Impacts:

- **Delayed Response to Outages or Security Events:** Limited after-hours capacity may prolong service interruptions.
 - **More Daytime Disruptions and Slower Responses:** Maintenance and updates may need to occur during working hours, affecting staff and public access. MIS staff who reach 40 hours in a week due to emergency callouts or after-hours maintenance would be required to take time off later in the week to avoid overtime. This reduces staff availability during normal business hours, resulting in slower response times to routine support and service requests.
 - **Unavoidable Costs in Emergencies:** Collective bargaining agreements require overtime pay for certain after-hours incidents. MIS supports several critical systems the Sheriff's Office and public safety depend on, meaning emergency overtime cannot always be avoided.
-

Summary and Overall Impact

While these measures achieve nearly the full five percent reduction target, they do so at the expense of long-term reliability, cybersecurity resilience, and service continuity. The short-term budget relief is likely to be outweighed by higher future costs associated with system downtime, security incidents, and staff productivity losses.

Recommendation: If budget reductions are required, these represent the least harmful options available. However, maintaining investments in equipment lifecycle, cybersecurity validation, and operational flexibility remains critical to sustaining reliable county services and protecting public data.



**PUBLIC HEALTH &
HUMAN SERVICES**

COOK COUNTY COURTHOUSE
411 W 2ND STREET
GRAND MARAIS, MN 55604
PH: 218.387.3620
FAX: 218.387.3020
TOLL FREE: 1.800.663.6771
WWW.CO.COOK.MN.US

10/29/2025

To: Cook County Board of Commissioners
From: Plamen Dimitrov, Cook County PHHS Fiscal Supervisor

Cc: Braidy Powers, Cook County Auditor
Cc: Kristen Trebil-Halbersma, Cook County Administrator

Re: 2026 PHHS Budget

Dear Cook County Board of Commissioners,

Here are the areas of reduction I am proposing in the PHHS Budget 2026 – for clarification, those are items that are NOT in/directly tied to revenue, and not mandated services:

- PH Grant Fund (reduce levy impact) – reduction from \$190,000 to \$150,000, 21%
- Childcare Wage Subsidy Program (reduce levy impact due to underutilization and no available Fund Balance) – reduction from \$266,645 to \$253,751, 5%
- North Shore Health Sliding Fee (reduce levy impact due to underutilization) – reduction from \$20,000 to \$15,000, 25%
- In-home support Sliding Fee (reduce levy impact) – potentially requiring cost larger share per unit with service recipients, projected reduction of cost up to 25%
- Non-client related travel – implementing more streamlined prior-approval process for non-client related travel and training, projected reduction of cost up to 25%
- Review of, with the input from the two PHHS Consultants Meghan Mohs and Dave Lee, the existing Organizational Chart to identify positions that may not be part of the 2026 Organizational structure,

Sincerely,



Plamen Dimitrov
Fiscal Supervisor and Interim Director
Cook County Public Health and Human Services
411 W 2nd Street Grand Marais, MN 55604
O: (218) 387-3628
Pronouns: he/him

“Supporting the health, safety, and well-being of our community”

TO: Commissioners

FROM: Holly Schroeder, Recorder's office

DATE: November 4, 2025

SUBJECT: 5% Analysis of 2026 Budget

Revenue:	\$66,300.00
Expend.:	\$239,460.00
Net:	\$173,160.00

5% decrease to budget:

Our office already runs on a very limited budget. Personnel services make up most of our expenditures, and our training and travel budgets are minimal. Over the past year, we have already implemented significant cost-saving measures due to a long-term employee retirement and position restructuring. Additionally, a new employee has declined health insurance coverage, resulting in further savings for the Recorder's office.

We have also contributed funds from our unallocated and technology accounts to support program in other departments. While these contributions do not directly reduce our own budget, they have helped ease financial pressures across the County. Furthermore, our transition to eRecording will continue to generate savings in both time and operational costs.

5% impact:

A 5% reduction would likely require either a decrease in employee hours or cuts to training and travel. Both options would negatively impact our ability to serve the public efficiently. Our office is already minimally staffed, any reduction in hours would delay services to constituents.

Eliminating or reducing training and travel would also hinder our staff's ability to stay current with best practices, law, and procedures that affect our work. Professional development opportunities not only enhance our ability to serve the public but also allow us to collaborate with other County Recorders for shared knowledge and problem-solving.

Conclusion:

Given our already constrained budget and recent reductions, the Recorder's Office cannot comfortably absorb a 5% cut without negatively affecting the quality and timeliness of services to our constituents.



Sheriff Pat Eliassen
143 Gunflint Trail
Grand Marais, MN 55604
218-387-3030 or 218-387-3032 fax
pat.eliasen@co.cook.mn.us www.co.cook.mn.us

To: Cook County Board of Commissioners

From: Sheriff Pat Eliassen

Re: 2026 Budget Analysis

Cook County Sheriff's Office Budget Analysis

I would propose cutting the Technology Equipment line item for 1 year to deliver savings of \$120,000 and cutting the Jail Professional Services line item \$50,000 for 1 year.

The Sheriff's Office is prepared to cut these line items for 1 year and then resume discussions. The Technology Equipment was passed several years ago to provide funding in the event of replacement of technology for the Sheriff's Office. We are highly dependent on technology for communications, information sharing, BCA requirements and mandates, and day-to-day operations.

The Jail Professional Services has already been cut many times but is a needed line item in case of significant inmate expense such as boarding and/or medical costs.

A permanent cut to these line items could project a large funding request in the future if systems need replacement, or malfunction.



Sheriff Pat Eliassen
143 Gunflint Trail
Grand Marais, MN 55604
218-387-3030 or 218-387-3032 fax
pat.eliasen@co.cook.mn.us www.co.cook.mn.us

Dear Commissioners,

I am writing to provide an overview of the reductions in budgeted expenses for the Veterans Services Office for FY 26. These changes were made after a review of our financial position, operational priorities, and long-term sustainability goals.

The following accounts have been identified as areas where reductions have already been made and will not interfere with this office's ability to deliver quality services to our veterans and their families. I currently have three separate accounts for ordering supplies. Only one supply account is needed so central and other supplies can be zeroed out and have office supplies at \$1,500 eliminating \$800 from the budget. The photocopy account is no longer needed as I have my own printer in the office. That account eliminates \$50 from the budget. My office doesn't send out a lot of mail so that account can be reduced to \$50 and eliminate another \$50 from my budget. These changes were made ahead of the request to reduce the budget by 5%. I was able to reduce my budget by \$900.

While these actions will help our budget, I remain committed to minimizing any negative impact on the services delivered. This office is actively identifying opportunities to collaborate with local organizations and seek additional funding sources.

Respectfully,

Karen Christianson
Veteran Service Officer
Veterans Services Office
218-387-3639