



Board of County Commissioners Agenda Request

9A
Agenda Item #

Requested Meeting Date: April 25, 2023

Title of Item: First Quarter Budget Review

<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: 10 Min.
Summary of Issue: Staff will review the first quarter financial review worksheet with Commissioners. Please see attached.		
Alternatives, Options, Effects on Others/Comments: 		
Recommended Action/Motion: Discussion only.		
Financial Impact: Is there a cost associated with this request? <input type="checkbox"/> Yes <input type="checkbox"/> No What is the total cost, with tax and shipping? \$ Is this budgeted? <input type="checkbox"/> Yes <input type="checkbox"/> No <i>Please Explain:</i>		

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

Fund Dept	2023 Budgeted		2023 Actual		2023 Act - Bud		% of Budget		Comments
	Rev	Exp	Rev	Exp	Rev +/-	Exp +/-	Rev	Exp	
General Fund									
Administration/General Gov't Depts									
1 1 Commissioners	0	296,369	0	70,270	0	(226,099)		24%	
1 40 Auditor	(318,875)	875,155	(81,661)	188,606	237,214	(686,549)	26%	22%	
1 41 Internal Audit	0	78,500	0	12,075	0	(66,425)		15%	
1 42 Treasurer	(24,000)	323,955	(14,169)	86,206	9,831	(237,749)	59%	27%	
1 43 Assessor	(155,156)	874,430	(124,739)	246,969	30,417	(627,461)	80%	28%	Escrow maintenance fees collected at beginning of year.
1 44 Central Services	(13,338,253)	233,303	(329,514)	86,493	13,008,739	(146,810)	2%	37%	Assessment charges collected at beginning of year.
1 45 Motor Pool	(60,000)	28,760	0	6,501	60,000	(22,259)	0%	23%	
1 49 Information Technologies	(21,500)	808,162	(1,247)	171,301	20,253	(636,861)	6%	21%	
1 52 Administration	0	228,267	0	53,669	0	(174,598)		24%	
1 53 Human Resources	0	393,521	0	94,481	0	(299,040)		24%	
1 60 Elections	0	80,828	0	15,180	0	(65,648)		19%	
1 100 Recorder	(210,500)	506,076	(38,509)	116,427	171,991	(389,649)	18%	23%	
1 110 Courthouse Maint	0	587,104	0	148,542	0	(438,562)		25%	
1 111 Buildings	0	75,500	0	10,017	0	(65,483)		13%	
1 120 VSO	(13,000)	177,169	(881)	37,507	12,119	(139,662)	7%	21%	
1 121 HRA	0	2,000	0	1,120	0	(880)		56%	
Administration/General Gov't Depts Subtotal	(14,141,284)	5,569,099	(590,720)	1,345,364	13,550,564	(4,223,735)	4%	24%	

Fund Dept	2023 Budgeted		2023 Actual		2023 Act - Bud		% of Budget		Comments
	Rev	Exp	Rev	Exp	Rev +/-	Exp +/-	Rev	Exp	
Public Safety									
1 12 Court Administration	(5,100)	92,200	(2,160)	7,326	2,940	(84,874)	42%	8%	
1 90 Attorney	(80,768)	1,280,949	(17,825)	250,849	62,943	(1,030,100)	22%	20%	
1 123 Coroner	0	90,000	0	19,736	0	(70,264)		22%	
1 200 Enforcement	(444,238)	3,120,764	(119,713)	722,580	324,525	(2,398,184)	27%	23%	
1 201 Sheriff Contingency	0	0	(320)	0	(320)	0			
1 202 Boat and Water	(26,503)	133,897	(126)	3,605	26,377	(130,292)	0%	3%	
1 203 Snowmobile	(6,028)	47,039	(10)	31,763	6,018	(15,276)	0%	68%	
1 204 ATV	(13,192)	28,632	0	230	13,192	(28,402)	0%	1%	
1 206 Forfeitures	0	0	(466)	0	(466)	0			
1 252 Corrections	(129,500)	3,333,688	(25,675)	828,698	103,825	(2,504,990)	20%	25%	
1 253 Sentence to Serve	(38,000)	158,502	(10,817)	42,502	27,183	(116,000)	28%	27%	
1 254 Enhanced 911	0	0	(44,645)	0	(44,645)	0	#DIV/0!	#DIV/0!	
1 255 Crime Victim	(71,000)	96,603	(22,595)	21,406	48,405	(75,197)	32%	22%	
1 257 Aitkin Co. Community Corrections	(471,384)	1,016,612	(93,993)	251,689	377,391	(764,923)	20%	25%	
1 280 Emergency Management	(19,276)	57,141	0	12,461	19,276	(44,680)	0%	22%	A majority of supervision fees received in 2nd-4th quarters.
Public Safety Subtotal	(1,304,989)	9,456,027	(338,345)	2,192,845	966,644	(7,263,182)	26%	23%	
Culture and Recreation									
1 500 Library & Historical Society	0	313,691	0	165,955	0	(147,736)		53%	
1 601 Extension	0	86,199	(440)	597	(440)	(85,602)		1%	
Culture and Recreation Subtotal	0	399,890	(440)	166,552	(440)	(233,338)		42%	

Fund Dept	2023 Budgeted		2023 Actual		2023 Act - Bud		% of Budget		Comments
	Rev	Exp	Rev	Exp	Rev +/-	Exp +/-	Rev	Exp	
Conservation of Natural Resources									
1 122 Planning and Zoning	(339,316)	643,418	(44,091)	146,408	295,225	(497,010)	13%	23%	Account no longer used. Expenses preparing for water lab relocation to Env. Serv. office area. Appropriations made at beginning of year
1 390 Environmental Health	0	0	0	0	0	0			
1 391 Solid Waste	(425,885)	425,885	(543)	80,002	425,342	(345,883)	0%	19%	
1 392 Water Wells	(8,000)	5,500	(1,220)	1,635	6,780	(3,865)	15%	30%	
1 600 Ag Soc, Soil & Water, Ag	0	121,659	0	99,882	0	(21,777)		82%	
Conservation of Natural Resources Subtotal	(773,201)	1,196,462	(45,854)	327,927	727,347	(868,535)	6%	27%	
Economic Development									
1 700 Promotion, Tran, Airport,	0	54,600	0	608	0	(53,992)		1%	
1 711 Economic Development	0	123,968	0	26,415	0	(97,553)		21%	
Economic Development Subtotal	0	178,568	0	27,023	0	(151,545)		15%	
General Fund	(16,219,474)	16,800,046	(975,359)	4,059,711	15,244,115	(12,740,335)	6%	24%	
Road and Bridge Fund									
3 0 Undesignated	(5,986,982)	0	(1,805,773)	0	4,181,209	0	30%		
3 301 Administration/HR	0	619,915	0	181,505	0	(438,410)		29%	
3 302 Engineering/Construction	0	649,318	0	132,994	0	(516,324)		20%	
3 303 Highway Maintenance	0	4,717,749	0	1,365,770	0	(3,351,979)		29%	
3 307 Capital Infrastructure	(7,930,200)	7,930,200	(1,621,872)	85,245	6,308,328	(7,844,955)	20%	1%	
3 308 Equipment and Facilities	(477,300)	477,300	0	95,447	477,300	(381,853)	0%	20%	
3 310 232 Turnback	0	0	0	0	0	0			
Road and Bridge Fund	(14,394,482)	14,394,482	(3,427,645)	1,860,961	10,966,837	(12,533,521)	24%	13%	

Fund Dept	2023 Budgeted		2023 Actual		2023 Act - Bud		% of Budget		Comments
	Rev	Exp	Rev	Exp	Rev +/-	Exp +/-	Rev	Exp	
Health and Human Services Fund									
5 400 Public Health	(957,849)	1,000,773	(160,888)	217,926	796,961	(782,847)	17%	22%	
5 420 Income Maintenance	(2,197,571)	2,137,182	(375,026)	500,240	1,822,545	(1,636,942)	17%	23%	
5 430 Social Services	(4,177,499)	4,419,651	(509,097)	1,015,522	3,668,402	(3,404,129)	12%	23%	
Health and Human Services Fund	(7,332,919)	7,557,606	(1,045,011)	1,733,688	6,287,908	(5,823,918)	14%	23%	
Trust									
10 921 County Development	(543,406)	543,406	0	55,470	543,406	(487,936)	0%	10%	Funding received annually in July.
10 923 Forfeited Tax Sales	(1,500,000)	1,555,066	(435,606)	1,092,646	1,064,394	(462,420)	29%	70%	2022 apportionment has been completed and paid from this account.
Trust Fund	(2,043,406)	2,098,472	(435,606)	1,148,116	1,607,800	(950,356)	21%	55%	
Forest Development									
11 924 Forest Resource	0	0	0	0	0	0			
11 925 Resource Management	(449,200)	587,219	(375,314)	154,050	73,886	(433,169)	84%	26%	Apportionment funds deposited.
11 934 Memorial Forest	0	0	0	0	0	0			
11 935 Forest Road	0	0	0	0	0	0			
11 939 County Surveyor	(465,312)	460,856	(300)	108,393	465,012	(352,463)	0%	24%	Revenue transfers made at year end.
Forest Development	(449,200)	587,219	(375,314)	154,050	73,886	(433,169)	84%	26%	
Long Lake Conservation Center									
19 521 LLCC Administration	(104,576)	231,786	(16,262)	74,678	88,314	(157,108)	16%	32%	Invoices typically lag after classes have been completed. Overall expenses on track.
19 522 LLCC Education	(715,632)	363,901	(78,123)	83,900	637,509	(280,001)	11%	23%	Revenue transfers made at year end.
19 523 LLCC Food	(5,000)	184,689	(380)	30,166	4,620	(154,523)	8%	16%	
19 524 LLCC Maintenance	(75,000)	131,927	0	33,422	75,000	(98,505)	0%	25%	
19 525 LLCC Capital Improvement	(19,200)	2,000	(3,600)	0	15,600	(2,000)	19%	0%	
LLCC Fund	(919,408)	914,303	(98,365)	222,166	821,043	(692,137)	11%	24%	
21 520 Parks	(672,944)	747,950	(377,767)	275,570	295,177	(472,380)	56%	37%	