



Board of County Commissioners Agenda Request

9B
Agenda Item #

Requested Meeting Date: July 25, 2023

Title of Item: 2nd Quarter 2023 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) <small>*provide copy of hearing notice that was published</small>	<input type="checkbox"/> Direction Requested <input checked="" type="checkbox"/> Discussion Item <input type="checkbox"/> Hold Public Hearing*
Submitted by: Jessica Seibert		Department:
Presenter (Name and Title): Jessica Seibert, County Administrator		Estimated Time Needed: 10 Min.
Summary of Issue: A review of the 2nd Quarter 2023 budget will be held.		
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	141,493	0	(154,876)		48%	
1 40 Auditor	(318,875)	875,155	(161,758)	394,600	157,117	(480,555)	51%	45%	
1 41 Internal Audit	0	78,500	0	23,941	0	(54,559)		30%	
1 42 Treasurer	(24,000)	323,955	(19,770)	162,645	4,230	(161,310)	82%	50%	Escrow maintenance fees collected at beginning of year and Deed tax greater than budgeted.
1 43 Assessor	(155,156)	874,430	(150,332)	487,213	4,824	(387,217)	97%	56%	Assessment charges collected at beginning of year.
1 44 Central Services	(13,338,253)	233,303	(6,629,162)	124,831	6,709,091	(108,472)	50%	54%	
1 45 Motor Pool	(60,000)	28,760	0	6,427	60,000	(22,333)	0%	22%	
1 49 Information Technologies	(21,500)	808,162	(1,276)	320,953	20,224	(487,209)	6%	40%	
1 52 Administration	0	228,267	(15)	112,829	(15)	(115,438)		49%	
1 53 Human Resources	0	393,521	0	185,070	0	(208,451)		47%	
1 60 Elections	0	80,828	(840)	21,968	(840)	(58,860)		27%	
1 100 Recorder	(210,500)	506,076	(90,300)	247,296	120,200	(258,780)	43%	49%	
1 110 Courthouse Maint	0	587,104	0	317,900	0	(269,204)		54%	
1 111 Buildings	0	75,500	0	14,276	0	(61,224)		19%	
1 120 VSO	(13,000)	177,169	(2,031)	86,466	10,969	(90,703)	16%	49%	
1 121 HRA	0	2,000	0	1,120	0	(880)		56%	
Administration/General Gov't Depts Subtotal	(14,141,284)	5,569,099	(7,055,484)	2,649,028	7,085,800	(2,920,071)	50%	48%	

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	(3,834)	12,298	1,266	(79,902)	75%	13%	
1 90 Attorney	(80,768)	1,280,949	(41,835)	556,687	38,933	(724,262)	52%	43%	
1 123 Coroner	0	90,000	0	24,968	0	(65,032)		28%	
1 200 Enforcement	(444,238)	3,120,764	(199,437)	1,560,240	244,801	(1,560,524)	45%	50%	
1 201 Sheriff Contingency	0	0	(967)	0	(967)	0			
1 202 Boat and Water	(26,503)	133,897	(232)	29,272	26,271	(104,625)	1%	22%	
1 203 Snowmobile	(6,028)	47,039	(10)	37,394	6,018	(9,645)	0%	79%	
1 204 ATV	(13,192)	28,632	0	10,667	13,192	(17,965)	0%	37%	
1 206 Forfeitures	0	0	(641)	43	(641)	43			
1 252 Corrections	(129,500)	3,333,688	(110,432)	1,639,529	19,068	(1,694,159)	85%	49%	
1 253 Sentence to Serve	(38,000)	158,502	(21,514)	78,945	16,486	(79,557)	57%	50%	
1 254 Enhanced 911	0	0	(89,290)	0	(89,290)	0	#DIV/0!	#DIV/0!	
1 255 Crime Victim	(71,000)	96,803	(42,508)	42,286	28,492	(54,317)	60%	44%	
1 257 Aitkin Co. Community Corrections	(471,384)	1,016,612	(209,309)	486,268	262,075	(530,344)	44%	48%	A majority of supervision fees received in 2nd-4th quarters.
1 280 Emergency Management	(19,276)	57,141	0	24,838	19,276	(32,303)	0%	43%	
Public Safety Subtotal	(1,304,989)	9,456,027	(720,009)	4,503,435	584,980	(4,952,592)	55%	48%	
Culture and Recreation									
1 500 Library & Historical Society	0	313,691	0	184,955	0	(128,736)		59%	
1 601 Extension	0	86,199	0	20,702	0	(65,497)		24%	
Culture and Recreation Subtotal	0	399,890	0	205,657	0	(194,233)		51%	

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	(175,714)	293,960	163,602	(349,458)	52%	46%	Account no longer used. Water lab relocation completed. Working well. Appropriations made at beginning of year
1 390 Environmental Health	0	0	0	0	0	0			
1 391 Solid Waste	(425,885)	425,885	(222,254)	179,054	203,631	(246,831)	52%	42%	
1 392 Water Wells	(8,000)	5,500	(4,140)	3,802	3,860	(1,698)	52%	69%	
1 600 Ag Soc, Soil & Water, Ag	0	121,659	(2,523)	124,405	(2,523)	2,746		102%	
Conservation of Natural Resources Subtotal	(773,201)	1,196,462	(404,631)	601,221	368,570	(595,241)	52%	50%	
Economic Development									
1 700 Promotion, Tran, Airport,	0	54,600	(40,000)	45,512	(40,000)	(9,088)		83%	
1 711 Economic Development	0	123,968	0	95,779	0	(28,189)		77%	
Economic Development Subtotal	0	178,568	(40,000)	141,291	(40,000)	(37,277)		79%	
General Fund	(16,219,474)	16,800,046	(8,220,124)	8,100,632	7,999,350	(8,699,414)	51%	48%	
Road and Bridge Fund									
3 0 Undesignated	(5,986,982)	0	(2,489,418)	0	3,497,564	0	42%		
3 301 Administration/HR	0	619,915	0	321,484	0	(298,431)		52%	
3 302 Engineering/Construction	0	649,318	0	285,475	0	(363,843)		44%	
3 303 Highway Maintenance	0	4,717,749	0	2,432,570	0	(2,285,179)		52%	
3 307 Capital Infrastructure	(7,930,200)	7,930,200	(3,127,174)	392,324	4,803,026	(7,537,876)	39%	5%	
3 308 Equipment and Facilities	(477,300)	477,300	(477,300)	178,486	0	(298,814)	100%	37%	
3 310 232 Turnback	0	0	0	0	0	0			
Road and Bridge Fund	(14,394,482)	14,394,482	(6,093,892)	3,610,339	8,300,590	(10,784,143)	42%	25%	

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	(545,342)	463,838	412,507	(536,935)	57%	46%	MA estate recovery revenue higher than expected.
5 420 Income Maintenance	(2,197,571)	2,137,182	(1,334,502)	1,133,738	863,069	(1,003,444)	61%	53%	
5 430 Social Services	(4,177,499)	4,419,651	(2,058,251)	2,084,452	2,119,248	(2,335,199)	49%	47%	
Health and Human Services Fund	(7,332,919)	7,557,606	(3,938,095)	3,682,028	3,394,824	(3,875,578)	54%	49%	
Trust									
10 921 County Development	(543,406)	543,406	0	108,619	543,406	(434,787)	0%	20%	Revenue received annually around the first of July, smaller expenses accrue throughout the year with large transfers at the end of the year to Hwy Dept and Survey Account is zeroed out each year. 2022 apportionment has been completed and paid from this account.
10 923 Forfeited Tax Sales	(1,500,000)	1,555,066	(646,367)	1,269,974	853,633	(285,092)	43%	82%	
Trust Fund	(2,043,406)	2,098,472	(646,367)	1,378,593	1,397,039	(719,879)	32%	66%	
Forest Development									
11 924 Forest Resource	0	0	0	0	0	0			Apportionment funds deposited already and PILT payment will come in around the first of July. Expenses are right on track.
11 925 Resource Management	(449,200)	587,219	(385,564)	291,404	63,636	(295,815)	86%	50%	
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	(600)	232,532	464,712	(228,324)	0%	50%	
Forest Development	(449,200)	587,219	(385,564)	291,404	63,636	(295,815)	86%	50%	
Long Lake Conservation Center									
19 521 LLCC Administration	(104,576)	231,786	(34,373)	126,861	70,203	(104,925)	33%	55%	Invoices typically lag after classes have been completed. Overall expenses on track.
19 522 LLCC Education	(715,632)	363,901	(217,337)	178,443	498,295	(185,458)	30%	49%	
19 523 LLCC Food	(5,000)	184,689	(993)	67,287	4,007	(117,402)	20%	36%	Transfer of \$75,000 is done at the end of the year Rent is down as one of the houses has sat empty all year.
19 524 LLCC Maintenance	(75,000)	131,927	0	69,672	75,000	(62,255)	0%	53%	
19 525 LLCC Capital Improvement	(19,200)	2,000	(6,000)	0	13,200	(2,000)	31%	0%	
LLCC Fund	(919,408)	914,303	(258,703)	442,263	660,705	(472,040)	28%	48%	
21 520 Parks	(672,944)	747,950	(506,466)	412,093	166,478	(335,857)	75%	55%	