

Board of County Commissioners Agenda Request



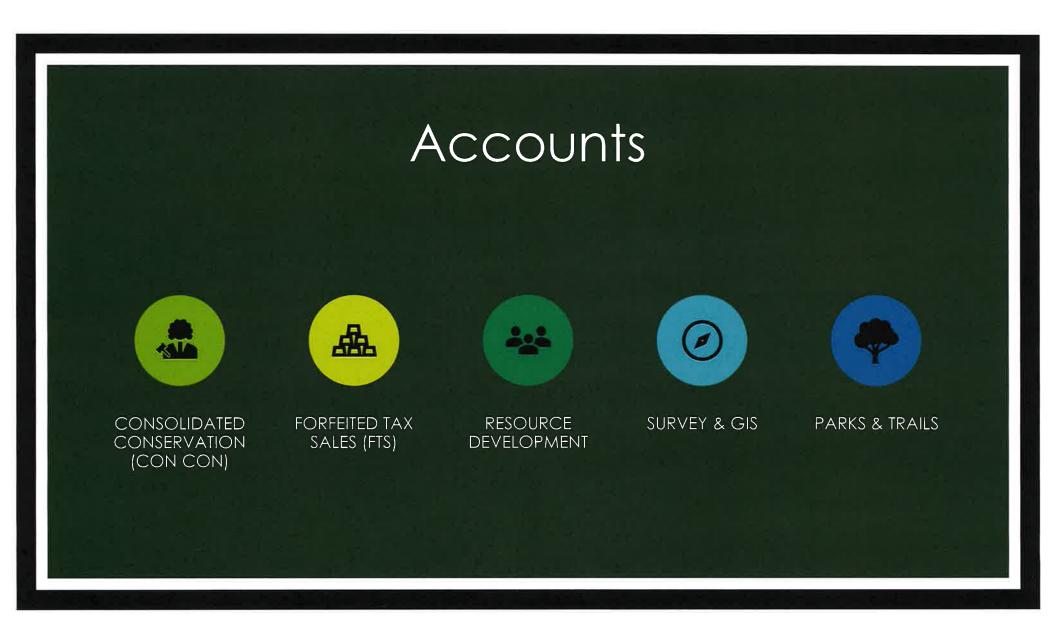
Requested Meeting Date: February 13, 2024

Title of Item: Land Department 2023 Budget Review

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REGULAR AGENDA	Action Requested:	Direction Requested
	Approve/Deny Motion	Discussion Item
	Adopt Resolution (attach dr *provid	aft) Hold Public Hearing* e copy of hearing notice that was publishe
Submitted by:		Department:
Dennis (DJ) Thompson		Land
Presenter (Name and Title): Dennis (DJ) Thompson, Land Commis	ssioner	Estimated Time Needed: 10 Minutes
Summary of Issue:		
_	review of the Land Department's 2023	hudget
I would like to present to the Board a	eview of the Land Department's 2023	buuget.
Alternatives, Options, Effects or	n Others/Comments:	
Recommended Action/Motion:		
Financial Imagest		
Financial Impact: Is there a cost associated with this	s request? Yes	✓ No
What is the total cost, with tax and		
Is this budgeted?	No Please Exp	lain
		iuni.

AITKIN COUNTY LAND DEPARTMENT

2023 Budget Review February 13, 2024



Con Con

	202	23 Budgeted		2023 Actual	Difference
Revenue	\$	317,500	\$	336,874	+ \$19,374
Expenses	\$	543,406	S	449,941	- \$93,465

- \$225,906 = Planned use of fund balance
- \$113,067 = Actual use of fund balance
- End of the year account balance = \$657,668
- County policy is to maintain an account balance of at least \$500,000

Forfeited Tax Sales

	20.	23 Budgeted	2023 Actual	Difference
Revenue	\$	1,500,000	\$ 1,511,575	+ \$11,575
Expenses	\$	865,066	\$ 837,978	- \$27,088

- Account is zeroed out every year with net proceeds apportioned out
- For 2023, apportioned \$870,310 which was the net proceeds from 2022
- Ten-year average gross from FTS account is \$1,628,237
- Report on apportionment for 2023 revenue will be available in the coming months

Resource Development

	20	23 Budgeted	2	023 Actual	Difference
Revenue	\$	449,200	\$	628,693	+ \$179,493
Expenses	\$	587,219	\$	673,746	+ \$86,527

- \$138,019 = Planned use of fund balance
- \$45,053 = Actual use of fund balance
- End of the year account balance = \$511,710
- Unexpected expenses came from the purchase of two trucks in 2023 that were budgeted for in 2022
- Excess revenue was the result of higher than budgeted apportionment from 2022.

Survey & GIS

	2.0	23 Budgeted	2023 Actual	Difference
Revenue	\$	465,312	\$ 459,848	- \$5,464
Expenses		460,856	\$ 459,848	- \$1,008

- Account is budgeted to break even, half from Con Con and half from Resource Development
- 2020 was the last year levy funds were used for Survey and GIS
- Had a retirement in 2023 and that position was not replaced

Parks & Trails

	2.02	23 Budgeted	2	023 Actual	Difference
Revenue	\$	672,944	\$	683,849	+ \$10,905
Expenses	\$	747,950	\$	830,971	+ \$83,021

- Money for the Grant in Aid (GIA) program and bonding money for Mille Lacs ATV Trail flow through this account
- 2023 budgeted transfer to LLCC will be completed once all reimbursements from work completed in 2023 are received (GIA, bonding, and disaster relief)
- GIA and bonding money are reimbursement based

