



# Board of County Commissioners Agenda Request

**10A**  
Agenda Item #

**Requested Meeting Date:** April 28, 2026

**Title of Item:** 1st Quarter Budget Report

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|--|--|--|
| <input checked="" type="checkbox"/> REGULAR AGENDA<br><input type="checkbox"/> CONSENT AGENDA  | <b>Action Requested:</b><br><input type="checkbox"/> Approve/Deny Motion<br><input type="checkbox"/> Adopt Resolution (attach draft)<br><input type="checkbox"/> Hold Public Hearing <i>*provide copy of hearing notice that was published</i> | <input type="checkbox"/> Direction Requested<br><input type="checkbox"/> Discussion Item<br><input checked="" type="checkbox"/> Information Only |
| <b>Submitted by:</b><br>David Minke, County Administrator  |  | <b>Department:</b><br>Administration   |
| <b>Presenter (Name and Title):</b><br>David Minke, County Administrator  |  | <b>Estimated Time Needed:</b><br>5 minutes   |
| <b>Summary of Issue:</b><br>1st Quarter Budget Report  |  |  |
| <b>Alternatives, Options, Effects on Others/Comments:</b>  |  |  |
| <b>Recommended Action/Motion:</b>  |  |  |
| <b>Financial Impact:</b><br><i>Is there a cost associated with this request?</i> <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No<br><i>What is the total cost, with tax and shipping? \$</i><br><i>Is this budgeted?</i> <input type="checkbox"/> Yes <input type="checkbox"/> No <i>Please Explain:</i> |  |  |



## AITKIN COUNTY ADMINISTRATION

Aitkin County Government Center  
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Aitkin, MN 56431

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To: Aitkin County Board of Commissioners  
From: David Minke, County Administrator  
Date: April 28, 2026  
Subject: 1<sup>st</sup> Quarter Budget Update

At the end of the First Quarter, the county budget is in good financial shape. Total revenue for the quarter was \$5,012,454 and total expenditures were \$11,011,889. The following graphs compare the actual activity to the adopted budget.

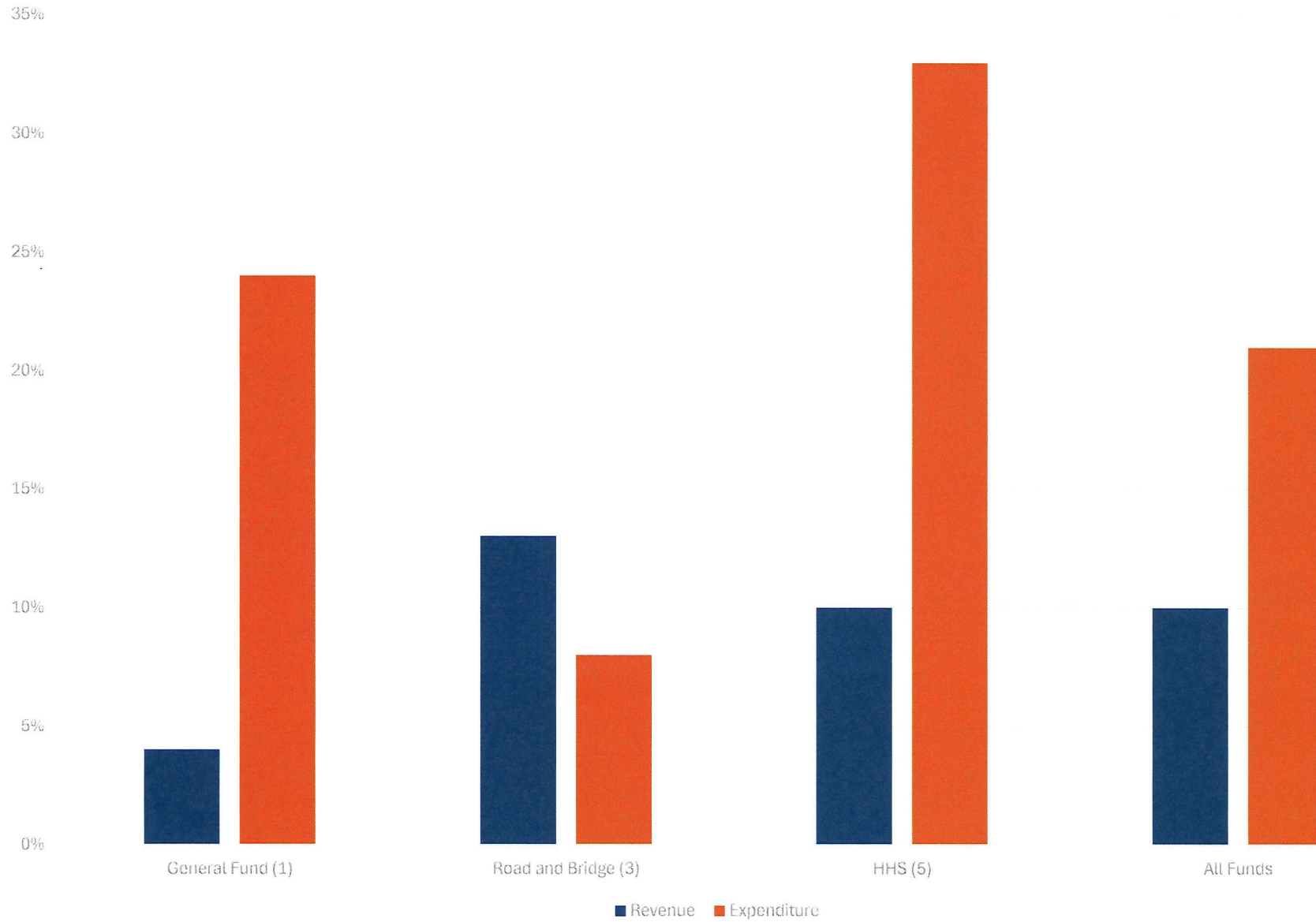
**Chart 1** shows the revenue and expenditure in the major county budget funds (General, Road and Bridge, and Health and Human Services). The General Fund revenue is at 4 percent and expenditures are at 24 percent. Revenues are low at the end of the first quarter as property taxes and county program aid are significant General Fund revenue sources and are not paid until later in the year. Revenue in the Road and Bridge Fund is at 13 percent and expenditures are at 8 percent. This is as expected at this time of the year as most highway projects will be paid out later in the year. Health and Human Services Fund (HHS) revenue is 10 percent while expenditures are at 33 percent. Nearly \$1 million of reserve funds have been spent on the building remodel during the first quarter. Although planned, this expenditure is not in the budget so it makes overall spending look high.

**Chart 2** shows revenue in the General Fund departments with a non-levy budget revenue of \$100,000 or more. All of the revenues are as expected at the end of the first quarter. Assessor revenue is at 85 Percent as most of the assessor contracts have been paid. The largest portion of the sheriff's enforcement revenue is the police state aid which is paid later in the year.

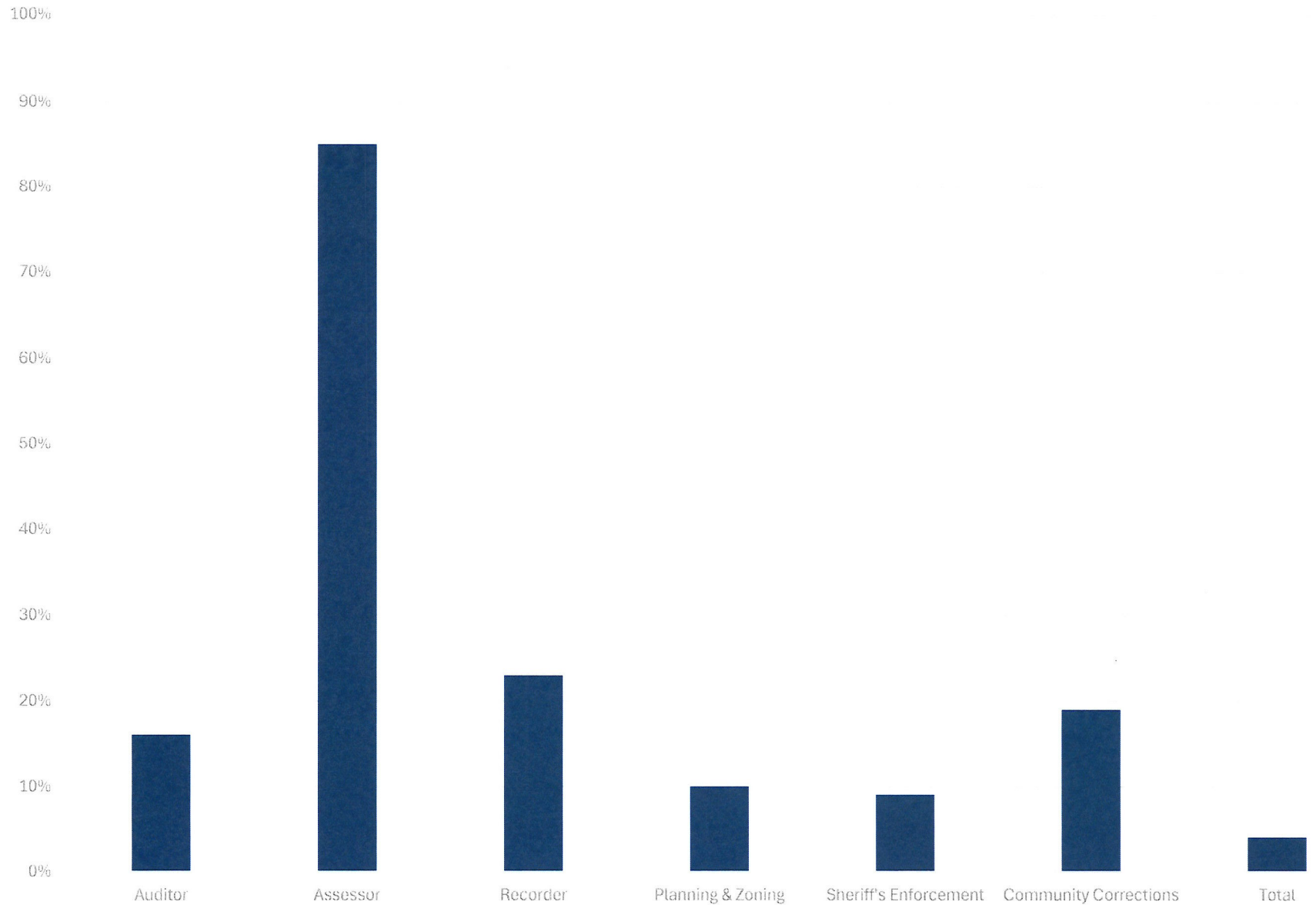
**Chart 3** shows the expenditures in the General Fund by major (\$100,000 or more) budget departments. Most departments are below 25 percent expended, which is expected at this point in the year. The departments of Assessor, Recorder, Veterans Services, Planning and Zoning, and Sheriff's Enforcement are above 25 percent expended. Each of these is due to annual one-time payments for things like insurance, computer program licenses and service contracts.

**Chart 4** shows the expenditures by program area in HHS. Everything is as expected at this point in the year. Total expenditures are at 33 percent. This is due to the planned spending of nearly \$1 million of reserve funds for the building remodel that are not budgeted.

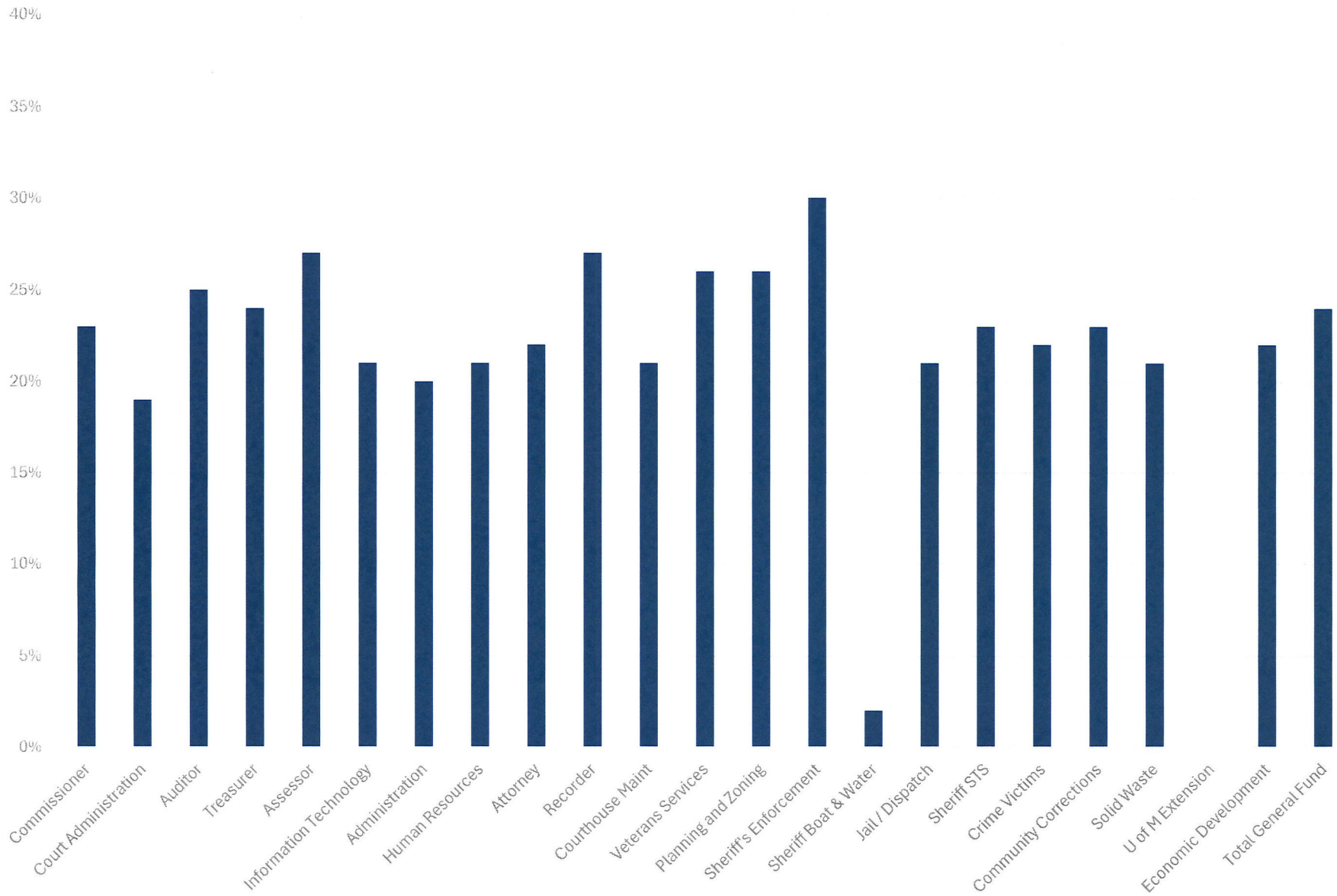
**Chart 1**  
**Revenue and Expenditure by Major Funds and Total County as of 3/31/26**



**Chart 2**  
**General Fund Revenue for Major Budget Departements as of 3/31/26**



**Chart 3**  
**General Fund Expenditure by Major Budget Departements as of 3/31/26**



**Chart 4**  
**Health and Human Services Expenditures by Major Division as of 3/31/26**

