



# Board of County Commissioners Agenda Request

**6A**  
Agenda Item #

**Requested Meeting Date:** July 26, 2022

**Title of Item:** 2022 2nd Quarter Budget Review

<input checked="" type="checkbox"/> REGULAR AGENDA <input type="checkbox"/> CONSENT AGENDA <input type="checkbox"/> INFORMATION ONLY	<b>Action Requested:</b> <input type="checkbox"/> Approve/Deny Motion <input type="checkbox"/> Adopt Resolution (attach draft)	<input type="checkbox"/> Direction Requested <input checked="" type="checkbox"/> Discussion Item <input type="checkbox"/> Hold Public Hearing* <small>*provide copy of hearing notice that was published</small>
<b>Submitted by:</b> Jessica Seibert		<b>Department:</b> Administration
<b>Presenter (Name and Title):</b> Jessica Seibert		<b>Estimated Time Needed:</b> 5 min
<b>Summary of Issue:</b> The 2022 2nd Quarter Budget Review Worksheet will be presented.		
<b>Alternatives, Options, Effects on Others/Comments:</b>		
<b>Recommended Action/Motion:</b> Discussion Only		
<b>Financial Impact:</b> 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	2022 Budgeted		2022 Actual		2022 Act - Bud		% of Budget		Comments
	Rev	Exp	Rev	Exp	Rev +/-	Exp +/-	Rev	Exp	
<b>General Fund</b>									
<b>Administration/General Gov't Depts</b>									
1 1 Commissioners	0	272,022	0	135,709	0	(136,313)	50%		
1 40 Auditor	(290,190)	798,577	(164,568)	359,786	125,622	(438,791)	57%	45%	
1 41 Internal Audit	0	78,400	0	12,390	0	(66,010)		16%	
1 42 Treasurer	(28,400)	321,807	(27,468)	147,976	932	(173,831)	97%	46%	
1 43 Assessor	(171,177)	866,180	(166,152)	431,109	5,025	(435,071)	97%	50%	Assessment charges collected at beginning of year
1 44 Central Services	(12,752,131)	237,797	(5,852,336)	110,715	6,899,795	(127,082)	46%	47%	
1 45 Motor Pool	(48,000)	11,181	0	9,601	48,000	(1,580)	0%	86%	Annual insurance paid at beginning of year
1 49 Information Technologies	(21,500)	722,240	(10,637)	342,012	10,863	(380,228)	49%	47%	
1 52 Administration	0	207,862	0	72,976	0	(134,886)		35%	
1 53 Human Resources	0	358,095	(24)	189,399	(24)	(168,696)		53%	
1 60 Elections	(101,000)	198,068	(24,581)	4,318	76,419	(193,750)	24%	2%	
1 100 Recorder	(210,500)	473,609	(118,482)	294,051	92,018	(179,558)	56%	62%	
1 110 Courthouse Maint	0	515,693	(1,500)	250,326	(1,500)	(265,367)		49%	
1 111 Buildings	0	77,000	0	0	0	(77,000)		0%	Capital projects not yet completed
1 120 VSO	(13,000)	167,011	(3,324)	76,470	9,676	(90,541)	26%	46%	
1 121 HRA	0	2,000	0	980	0	(1,020)		49%	
<b>Administration/General Gov't Depts Subtotal</b>	<b>(13,635,898)</b>	<b>5,307,542</b>	<b>(6,369,072)</b>	<b>2,437,818</b>	<b>7,266,826</b>	<b>(2,869,724)</b>	<b>47%</b>	<b>46%</b>	

Fund Dept	2022 Budgeted		2022 Actual		2022 Act - Bud		% of Budget		Comments
	Rev	Exp	Rev	Exp	Rev +/-	Exp +/-	Rev	Exp	
<b>Public Safety</b>									
1 12 Court Administration	(5,100)	91,000	(6,013)	26,325	(913)	(64,675)	118%	29%	
1 90 Attorney	(78,996)	1,241,867	(38,808)	554,354	40,188	(687,513)	49%	45%	
1 123 Coroner	0	81,500	0	31,891	0	(49,609)		39%	
1 200 Enforcement	(538,612)	2,891,175	(421,444)	1,358,496	117,168	(1,532,679)	78%	47%	
1 201 Sheriff Contingency	0	0	(2,116)	0	(2,116)	0			
1 202 Boat and Water	(28,475)	159,023	(18,447)	24,509	10,028	(134,514)	65%	15%	
1 203 Snowmobile	(5,976)	42,806	(1,930)	31,535	4,046	(11,271)	32%	74%	
1 204 ATV	(12,500)	25,557	0	4,682	12,500	(20,875)	0%	18%	
1 206 Forfeitures	0	0	(9,350)	4,737	(9,350)	4,737			
1 252 Corrections	(224,500)	3,135,330	(97,274)	1,426,736	127,226	(1,708,594)	43%	46%	
1 253 Sentence to Serve	(38,500)	158,798	(17,328)	69,942	21,172	(88,856)	45%	44%	
1 254 Enhanced 911	0	0	(87,113)	113,654	(87,113)	113,654	#DIV/0!	#DIV/0!	
1 255 Crime Victim	(71,548)	92,361	(41,577)	44,346	29,971	(48,015)	58%	48%	
1 257 Aitkin Co. Community Corrections	(471,384)	987,982	(211,784)	490,033	259,600	(497,949)	45%	50%	
1 280 Emergency Management	(19,276)	54,681	(50)	20,231	19,226	(34,450)	0%	37%	
<i>Public Safety Subtotal</i>	<i>(1,494,867)</i>	<i>8,962,080</i>	<i>(953,234)</i>	<i>4,201,471</i>	<i>541,633</i>	<i>(4,760,609)</i>	<i>64%</i>	<i>47%</i>	
<b>Culture and Recreation</b>									
1 500 Library & Historical Society	0	304,585	0	182,798	0	(121,787)		60%	
1 601 Extension	0	85,571	0	20,429	0	(65,142)		24%	
<i>Culture and Recreation Subtotal</i>	<i>0</i>	<i>390,156</i>	<i>0</i>	<i>203,227</i>	<i>0</i>	<i>(186,929)</i>		<i>52%</i>	

Fund Dept	2022 Budgeted		2022 Actual		2022 Act - Bud		% of Budget		Comments
	Rev	Exp	Rev	Exp	Rev +/-	Exp +/-	Rev	Exp	
<b>Conservation of Natural Resources</b>									
1 122 Planning and Zoning	(369,316)	569,269	(190,145)	252,990	179,171	(316,279)	51%	44%	Revenue on par with 2021. Personnel costs down due to transitions
1 390 Environmental Health	0	0	0	2,524	0	2,524	#DIV/0!	#DIV/0!	Correcting transactions made to this account.
1 391 Solid Waste	(380,032)	380,032	(181,748)	174,674	198,284	(205,358)	48%	46%	
1 392 Water Wells	(12,000)	5,500	(4,210)	84	7,790	(5,416)	35%	2%	Revenue down due to mortgage companies requiring licensed tests
1 600 Ag Soc, Soil & Water, Ag	0	121,192	0	121,696	0	504		100%	Appropriations made at beginning of year
1 603 Wetland Value Repl Fund	0	0	0	0	0	0			
<i>Conservation of Natural Resources Subtotal</i>	<i>(761,348)</i>	<i>1,075,993</i>	<i>(376,103)</i>	<i>551,968</i>	<i>385,245</i>	<i>(524,025)</i>	<i>49%</i>	<i>51%</i>	
<b>Economic Development</b>									
1 700 Promotion, Tran, Airport,	0	44,600	0	36,512	0	(8,088)		82%	Airport appropriations made at beginning of year
1 711 Economic Development	0	111,742	0	52,879	0	(58,863)		47%	
<i>Economic Development Subtotal</i>	<i>0</i>	<i>156,342</i>	<i>0</i>	<i>89,391</i>	<i>0</i>	<i>(66,951)</i>		<i>57%</i>	
<b>General Fund</b>	<b>(15,892,113)</b>	<b>15,892,113</b>	<b>(7,698,409)</b>	<b>7,483,875</b>	<b>8,193,704</b>	<b>(8,408,238)</b>	<b>48%</b>	<b>47%</b>	
<b>Road and Bridge Fund</b>									
3 0 Undesignated	(5,505,221)	0	(2,649,600)	0	2,855,621	0	48%		
3 301 Administration/HR	0	588,318	0	301,479	0	(286,839)		51%	
3 302 Engineering/Construction	0	611,235	0	255,191	0	(356,044)		42%	
3 303 Highway Maintenance	0	4,305,668	0	2,555,657	0	(1,750,011)		59%	
3 307 Capital Infrastructure	(4,023,600)	4,023,600	(2,967,160)	249,233	1,056,440	(3,774,367)	74%	6%	
3 308 Equipment and Facilities	(576,000)	576,000	(576,000)	820,839	0	244,839	100%	143%	
3 310 232 Turnback	0	0	0	0	0	0			
<b>Road and Bridge Fund</b>	<b>(10,104,821)</b>	<b>10,104,821</b>	<b>(6,192,760)</b>	<b>4,182,399</b>	<b>3,912,061</b>	<b>(5,922,422)</b>	<b>61%</b>	<b>41%</b>	

Fund Dept	2022 Budgeted		2022 Actual		2022 Act - Bud		% of Budget		Comments
	Rev	Exp	Rev	Exp	Rev +/-	Exp +/-	Rev	Exp	
<b>Health and Human Services Fund</b>									
5 400 Public Health	(954,007)	942,317	(807,601)	429,265	146,406	(513,052)	85%	46%	
5 420 Income Maintenance	(2,098,836)	2,019,876	(1,200,042)	960,865	898,794	(1,059,011)	57%	48%	
5 430 Social Services	(3,888,190)	4,408,700	(1,920,496)	1,851,632	1,967,694	(2,557,068)	49%	42%	
<b>Health and Human Services Fund</b>	<b>(6,941,033)</b>	<b>7,370,893</b>	<b>(3,928,139)</b>	<b>3,241,762</b>	<b>3,012,894</b>	<b>(4,129,131)</b>	<b>57%</b>	<b>44%</b>	
<b>Trust</b>									
10 921 County Development	(427,500)	481,947	0	103,000	427,500	(378,947)	0%	21%	Con Con and in lieu funds are deposited in late July
10 923 Forfeited Tax Sales	(1,350,000)	1,356,241	(582,771)	915,730	767,229	(440,511)	43%	68%	
<b>Trust Fund</b>	<b>(1,777,500)</b>	<b>1,838,188</b>	<b>(582,771)</b>	<b>1,018,730</b>	<b>1,194,729</b>	<b>(819,458)</b>	<b>33%</b>	<b>55%</b>	
<b>Forest Development</b>									
11 924 Forest Resource	0	0	0	0	0	0			
11 925 Resource Management	(465,267)	609,375	(265,675)	86,947	199,592	(522,428)	57%	14%	
11 934 Memorial Forest	0	0	0	0	0	0			
11 935 Forest Road	0	0	0	0	0	0			
11 939 County Surveyor	(494,894)	503,805	(164)	232,200	494,730	(271,605)	0%	46%	
<b>Forest Development</b>	<b>(465,267)</b>	<b>609,375</b>	<b>(265,675)</b>	<b>86,947</b>	<b>199,592</b>	<b>(522,428)</b>	<b>57%</b>	<b>14%</b>	
<b>Long Lake Conservation Center</b>									
19 521 LLCC Administration	(88,576)	207,415	(23,848)	173,455	64,728	(33,960)	27%	84%	Coding of expenditures being reviewed for corrections
19 522 LLCC Education	(538,477)	329,688	(270,983)	135,403	267,494	(194,285)	50%	41%	
19 523 LLCC Food	(4,500)	176,026	(1,797)	74,249	2,703	(101,777)	40%	42%	
19 524 LLCC Maintenance	(75,000)	93,899	277	28,139	75,277	(65,760)	0%	30%	
19 525 LLCC Capital Improvement	(21,600)	1,000	(12,000)	200	9,600	(800)	56%		
<b>LLCC Fund</b>	<b>(728,153)</b>	<b>808,028</b>	<b>(308,351)</b>	<b>411,446</b>	<b>419,802</b>	<b>(396,582)</b>	<b>42%</b>	<b>51%</b>	
<b>21 520 Parks</b>	<b>(610,100)</b>	<b>634,229</b>	<b>(391,410)</b>	<b>368,673</b>	<b>218,690</b>	<b>(265,556)</b>	<b>64%</b>	<b>58%</b>	