



Board of County Commissioners Agenda Request

8A
Agenda Item #

Requested Meeting Date: October 24, 2023

Title of Item: 3rd 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: The attached 3rd quarter budget review worksheet will be discussed with the Board.		
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>		

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	203,973	0	(92,396)		69%	
1 40 Auditor	(318,875)	875,155	(239,025)	593,636	79,850	(281,519)	75%	68%	
1 41 Internal Audit	0	78,500	0	78,579	0	79		100%	2022 audit complete
1 42 Treasurer	(24,000)	323,955	(27,114)	232,811	(3,114)	(91,144)	113%	72%	Escrow maintenance fees collected at beginning of year and Deed tax greater than budgeted.
1 43 Assessor	(155,156)	874,430	(154,232)	682,464	924	(191,966)	99%	78%	Assessment charges collected at beginning of year.
1 44 Central Services	(13,338,253)	233,303	(8,793,255)	201,857	4,544,998	(31,446)	66%	87%	Majority of expenses occur at beginning of year. Two tax-forfeit properties demolished that were not budgeted. Expenses to be recouped through sale of properties at future date.
1 45 Motor Pool	(60,000)	28,760	(60)	6,964	59,940	(21,796)	0%	24%	
1 49 Information Technologies	(21,500)	808,162	(1,376)	448,973	20,124	(359,189)	6%	56%	
1 52 Administration	0	228,267	(15)	161,854	(15)	(66,413)		71%	
1 53 Human Resources	0	393,521	(9,277)	259,368	(9,277)	(134,153)		66%	
1 60 Elections	0	80,828	(6,868)	30,696	(6,868)	(50,132)		38%	Budgeted to add to reserves to pay 2024 election costs.
1 100 Recorder	(210,500)	506,076	(60,876)	321,373	149,624	(184,703)	29%	64%	Lower than anticipated fees received
1 110 Courthouse Maint	0	587,104	0	444,058	0	(143,046)		76%	
1 111 Buildings	0	75,500	0	30,716	0	(44,784)		41%	
1 120 VSO	(13,000)	177,169	(15,309)	123,791	(2,309)	(53,378)	118%	70%	
1 121 HRA	0	2,000	0	1,540	0	(460)		77%	
Administration/General Gov't Depts Subtotal	(14,141,284)	5,569,099	(9,307,407)	3,822,653	4,833,877	(1,746,446)	66%	69%	

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	(4,821)	22,066	279	(70,134)	95%	24%	Attorney costs lower than anticipated
1 90 Attorney	(80,768)	1,280,949	(59,481)	836,120	21,287	(444,829)	74%	65%	
1 123 Coroner	0	90,000	0	35,028	0	(54,972)		39%	
1 200 Enforcement	(444,238)	3,120,764	(334,231)	2,436,836	110,007	(683,928)	75%	78%	
1 201 Sheriff Contingency	0	0	(1,730)	0	(1,730)	0			
1 202 Boat and Water	(26,503)	133,897	(21,647)	87,533	4,856	(46,364)	82%	65%	
1 203 Snowmobile	(6,028)	47,039	(6,729)	37,482	(701)	(9,557)	112%	80%	
1 204 ATV	(13,192)	28,632	(13,192)	10,667	0	(17,965)	100%	37%	
1 206 Forfeitures	0	0	(2,745)	43	(2,745)	43			
1 252 Corrections	(129,500)	3,333,688	(181,866)	2,497,145	(52,366)	(836,543)	140%	75%	
1 253 Sentence to Serve	(38,000)	158,502	(30,549)	116,716	7,451	(41,786)	80%	74%	
1 254 Enhanced 911	0	0	(178,563)	14,492	(178,563)	14,492	#DIV/0!	#DIV/0!	
1 255 Crime Victim	(71,000)	96,603	(53,093)	61,501	17,907	(35,102)	75%	64%	
1 257 Aitkin Co. Community Corrections	(471,384)	1,016,612	(401,113)	713,067	70,271	(303,545)	85%	70%	
1 280 Emergency Management	(19,276)	57,141	0	37,514	19,276	(19,627)	0%	66%	
Public Safety Subtotal	(1,304,989)	9,456,027	(1,289,760)	6,906,210	15,229	(2,549,817)	99%	73%	
Culture and Recreation									
1 500 Library & Historical Society	0	313,691	0	307,984	0	(5,707)		98%	Quarter three expenses paid in October. Now at 70% of expenses.
1 601 Extension	0	86,199	(480)	40,728	(480)	(45,471)		47%	
Culture and Recreation Subtotal	0	399,890	(480)	348,712	(480)	(51,178)		87%	

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	(316,709)	448,417	22,607	(195,001)	93%	70%	Revenue has surpassed 2022 general permit revenue. Expenses on track and include septic school training for 3 zoning officers. Account no longer used. 2nd half of SCORE funding and levy apportionment will occur by year end. Expenditure on track with recycling contracts above average. Higher than anticipated revenue from water testing. Appropriations made at beginning of year
1 390 Environmental Health	0	0	0	0	0	0			
1 391 Solid Waste	(425,885)	425,885	(230,603)	287,126	195,282	(138,759)	54%	67%	
1 392 Water Wells	(8,000)	5,500	(8,315)	5,236	(315)	(264)	104%	95%	
1 600 Ag Soc, Soil & Water, Ag	0	121,659	(2,523)	114,326	(2,523)	(7,333)		94%	
Conservation of Natural Resources Subtotal	(773,201)	1,196,462	(558,150)	855,105	215,051	(341,357)	72%	71%	
Economic Development									
1 700 Promotion, Tran, Airport,	0	54,600	(40,000)	45,816	(40,000)	(8,784)		84%	CDBG and Blandin grants received and paid from this account
1 711 Economic Development	0	123,968	(1,746,148)	1,869,453	(1,746,148)	1,745,485	#DIV/0!	1508%	
Economic Development Subtotal	0	178,568	(1,786,148)	1,915,269	(1,786,148)	1,736,701		1073%	
General Fund	(16,219,474)	16,800,046	(12,941,945)	13,847,949	3,277,529	(2,952,097)	80%	82%	
Road and Bridge Fund									
3 0 Undesignated	(5,986,982)	0	(3,820,456)	0	2,166,526	0	64%		
3 301 Administration/HR	0	619,915	0	461,550	0	(158,365)		74%	
3 302 Engineering/Construction	0	649,318	0	439,032	0	(210,286)		68%	
3 303 Highway Maintenance	0	4,717,749	0	4,112,751	0	(604,998)		87%	
3 307 Capital Infrastructure	(7,930,200)	7,930,200	(5,229,422)	4,725,228	2,700,778	(3,204,972)	66%	60%	
3 308 Equipment and Facilities	(477,300)	477,300	(477,300)	305,595	0	(171,705)	100%	64%	
3 310 232 Turnback	0	0	0	0	0	0			
Road and Bridge Fund	(14,394,482)	14,394,482	(9,527,178)	10,044,156	4,867,304	(4,350,326)	66%	70%	

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	(633,152)	683,293	324,697	(317,480)	66%	68%	Large October deposit will increase revenues next quarter. Flu/Covid vaccine expense will also be reflected in October. MA estate recovery revenue higher than expected.
5 420 Income Maintenance	(2,197,571)	2,137,182	(1,797,995)	1,630,021	399,576	(507,161)	82%	76%	
5 430 Social Services	(4,177,499)	4,419,651	(2,941,817)	3,107,322	1,235,682	(1,312,329)	70%	70%	
Health and Human Services Fund	(7,332,919)	7,557,606	(5,372,964)	5,420,636	1,959,955	(2,136,970)	73%	72%	
Trust									
10 921 County Development	(543,406)	543,406	(336,874)	122,978	206,532	(420,428)	62%	23%	Expected revenues have come in. Transfers to Hwy. Dept. and Survey are done at the end of the year. Revenue is on track. Expenses are a little over budget and will be monitored.
10 923 Forfeited Tax Sales	(1,500,000)	1,555,066	(1,158,750)	1,479,774	341,250	(75,292)	77%	95%	
Trust Fund	(2,043,406)	2,098,472	(1,495,624)	1,602,752	547,782	(495,720)	73%	76%	
Forest Development									
11 924 Forest Resource	0	0	0	0	0	0			Received a higher than expected apportionment which accounts for higher than budgeted revenue, expenses are less than budgeted. Revenue transfers made at year end. On track.
11 925 Resource Management	(449,200)	587,219	(621,660)	361,621	(172,460)	(225,598)	138%	62%	
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)	340,376	464,712	(120,480)	0%	74%	
Forest Development	(449,200)	587,219	(621,660)	361,621	(172,460)	(225,598)	138%	62%	
Long Lake Conservation Center									
19 521 LLCC Administration	(104,576)	231,786	(41,877)	173,438	62,699	(58,348)	40%	75%	For all of LLCC accounts, expenses are looking good, but will be urging LLCC staff to better track and follow up on invoices to groups and schools. Payments always lag behind. 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.
19 522 LLCC Education	(715,632)	363,901	(268,351)	260,932	447,281	(102,969)	37%	72%	
19 523 LLCC Food	(5,000)	184,689	(1,603)	102,651	3,397	(82,038)	32%	56%	
19 524 LLCC Maintenance	(75,000)	131,927	0	99,580	75,000	(32,347)	0%	75%	
19 525 LLCC Capital Improvement	(19,200)	2,000	(10,800)	0	8,400	(2,000)	56%	0%	
LLCC Fund	(919,408)	914,303	(322,631)	636,601	596,777	(277,702)	35%	70%	
21 520 Parks	(672,944)	747,950	(644,247)	724,403	28,697	(23,547)	96%	97%	