



# Board of County Commissioners Agenda Request

**5B**  
Agenda Item #

**Requested Meeting Date:** April 23, 2024

**Title of Item:** 1st Quarter 2024 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, County Administrator		<b>Estimated Time Needed:</b> 10 Min.
<b>Summary of Issue:</b>  Staff will review the 1st Quarter 2024 Budget.		
<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>		

Fund Dept	2024 Budgeted		2024 Actual		2024 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	311,972	0	75,916	0	(236,056)		24%	
1 40 Auditor	(347,715)	904,631	(105,473)	221,581	242,242	(683,050)	30%	24%	
1 41 Internal Audit	0	78,500	0	26,075	0	(52,425)		33%	
1 42 Treasurer	(33,000)	349,571	(14,219)	83,126	18,781	(266,445)	43%	24%	Escrow maintenance fees collected at beginning of year.
1 43 Assessor	(175,902)	942,205	(150,207)	236,994	25,695	(705,211)	85%	25%	Assessment charges collected at beginning of year.
1 44 Central Services	(14,413,328)	753,349	(356,481)	100,478	14,056,847	(652,871)	2%	13%	
1 45 Motor Pool	(60,000)	38,351	0	5,127	60,000	(33,224)	0%	13%	Revenue transfers made at year end.
1 49 Information Technologies	(21,500)	837,515	0	179,539	21,500	(657,976)	0%	21%	Revenue transfers made at year end.
1 52 Administration	0	281,315	0	60,681	0	(220,634)		22%	
1 53 Human Resources	0	400,545	0	92,835	0	(307,710)		23%	
1 60 Elections	0	141,487	(623)	15,148	(623)	(126,339)		11%	
1 100 Recorder	(170,000)	610,456	(44,597)	182,673	125,403	(427,783)	26%	30%	
1 110 Courthouse Maint	0	607,601	0	159,916	0	(447,685)		26%	
1 111 Buildings	0	88,000	0	0	0	(88,000)		0%	
1 120 VSO	(13,000)	183,557	(1,360)	41,372	11,640	(142,185)	10%	23%	
1 121 HRA	0	2,000	0	595	0	(1,405)		30%	
<i>Administration/General Gov't Depts Subtotal</i>	<i>(15,234,445)</i>	<i>6,531,055</i>	<i>(672,960)</i>	<i>1,482,056</i>	<i>14,561,485</i>	<i>(5,048,999)</i>	<i>4%</i>	<i>23%</i>	

Fund Dept	2024 Budgeted		2024 Actual		2024 Act - Bud		% of Budget		Comments	
	Rev	Exp	Rev	Exp	Rev +/-	Exp +/-	Rev	Exp		
<b>Public Safety</b>										
1 12 Court Administration	(6,000)	51,000	(1,065)	14,569	4,935	(36,431)	18%	29%	Unpredictable & uncontrollable expenses	
1 90 Attorney	(81,215)	1,396,142	(20,380)	285,139	60,835	(1,111,003)	25%	20%		
1 123 Coroner	0	75,000	0	24,651	0	(50,349)		33%		
1 200 Enforcement	(666,044)	3,312,866	(125,412)	861,837	540,632	(2,451,029)	19%	26%		
1 201 Sheriff Contingency	0	0	(388)	0	(388)	0				
1 202 Boat and Water	(30,613)	134,980	0	3,247	30,613	(131,733)	0%	2%		Majority of expenses occur during summer months
1 203 Snowmobile	(6,100)	51,299	10	32,712	6,110	(18,587)	0%	64%		Snowmobile season over - limited use due to weather conditions
1 204 ATV	(11,134)	29,604	0	548	11,134	(29,056)	0%	2%		ATV active in the fall
1 206 Forfeitures	0	0	(1,151)	539	(1,151)	539				
1 252 Corrections	(129,500)	3,437,798	(69,916)	804,693	59,584	(2,633,105)	54%	23%		
1 253 Sentence to Serve	(38,000)	153,136	(9,377)	42,906	28,623	(110,230)	25%	28%		
1 254 Enhanced 911	0	0	(44,645)	351	(44,645)	351	#DIV/0!	#DIV/0!		
1 255 Crime Victim	(71,000)	96,081	(21,314)	19,794	49,686	(76,287)	30%	21%	A majority of supervision fees received in 2nd-4th quarters. Staff vacancies reflect lower expenses.	
1 257 Aitkin Co. Community Corrections	(991,634)	1,181,187	(204,388)	256,894	787,246	(924,293)	21%	22%		
1 280 Emergency Management	(19,276)	56,139	0	13,288	19,276	(42,851)	0%	24%		
<i>Public Safety Subtotal</i>	<i>(2,050,516)</i>	<i>9,975,232</i>	<i>(498,026)</i>	<i>2,361,168</i>	<i>1,552,490</i>	<i>(7,614,064)</i>	<i>24%</i>	<i>24%</i>		
<b>Culture and Recreation</b>										
1 500 Library & Historical Society	0	319,835	0	319,435	0	(400)		100%	Appropriations paid at beginning of year.	
1 601 Extension	0	88,592	(200)	420	(200)	(88,172)		0%		
<i>Culture and Recreation Subtotal</i>	<i>0</i>	<i>408,427</i>	<i>(200)</i>	<i>319,855</i>	<i>(200)</i>	<i>(88,572)</i>		<i>78%</i>		

Fund Dept	2024 Budgeted		2024 Actual		2024 Act - Bud		% of Budget		Comments
	Rev	Exp	Rev	Exp	Rev +/-	Exp +/-	Rev	Exp	
<b>Conservation of Natural Resources</b>									
1 122 Planning and Zoning	(349,316)	632,707	(62,190)	156,034	287,126	(476,673)	18%	25%	Account no longer used. Levy posted after 1st quarter, Recycling Center capital projects using fund balance, MPCA grant execution Water testing typically slow during winter season Appropriations made at beginning of year
1 390 Environmental Health	0	0	0	0	0	0			
1 391 Solid Waste	(454,175)	454,175	(36,147)	137,613	418,028	(316,562)	8%	30%	
1 392 Water Wells	(10,000)	7,000	(1,025)	1,633	8,975	(5,367)	10%	23%	
1 600 Ag Soc, Soil & Water, Ag	0	116,377	0	116,431	0	54		100%	
<i>Conservation of Natural Resources Subtotal</i>	<i>(813,491)</i>	<i>1,210,259</i>	<i>(99,362)</i>	<i>411,711</i>	<i>714,129</i>	<i>(798,548)</i>	<i>12%</i>	<i>34%</i>	
<b>Economic Development</b>									
1 700 Promotion, Tran, Airport,	0	58,000	0	47,208	0	(10,792)		81%	Airport appropriations paid 100% at beginning of the year Broadband grant = \$1,000,000, Childcare grant = \$60,000 paid out
1 711 Economic Development	0	126,979	(1,147,243)	1,175,289	(1,147,243)	1,048,310		926%	
<i>Economic Development Subtotal</i>	<i>0</i>	<i>184,979</i>	<i>(1,147,243)</i>	<i>1,222,497</i>	<i>(1,147,243)</i>	<i>1,037,518</i>		<i>661%</i>	
<b>General Fund</b>	<b>(18,098,452)</b>	<b>18,309,952</b>	<b>(2,417,791)</b>	<b>5,797,287</b>	<b>15,680,661</b>	<b>(12,512,665)</b>	<b>13%</b>	<b>32%</b>	
<b>Road and Bridge Fund</b>									
3 0 Undesignated	(6,316,978)	0	(2,260,769)	0	4,056,209	0	36%		
3 301 Administration/HR	0	650,502	0	194,642	0	(455,860)		30%	
3 302 Engineering/Construction	0	674,960	0	137,534	0	(537,426)		20%	
3 303 Highway Maintenance	0	4,991,516	0	1,274,618	0	(3,716,898)		26%	
3 307 Capital Infrastructure	(6,327,600)	6,327,600	(28,141)	198,300	6,299,459	(6,129,300)	0%	3%	
3 308 Equipment and Facilities	(601,000)	601,000	0	112,373	601,000	(488,627)	0%	19%	
3 310 232 Turnback	0	0	0	0	0	0			
<b>Road and Bridge Fund</b>	<b>(13,245,578)</b>	<b>13,245,578</b>	<b>(2,288,910)</b>	<b>1,917,467</b>	<b>10,956,668</b>	<b>(11,328,111)</b>	<b>17%</b>	<b>14%</b>	

Fund Dept	2024 Budgeted		2024 Actual		2024 Act - Bud		% of Budget		Comments
	Rev	Exp	Rev	Exp	Rev +/-	Exp +/-	Rev	Exp	
<b>Health and Human Services Fund</b>									
5 400 Public Health	(1,030,873)	1,017,604	(255,221)	221,913	775,652	(795,691)	25%	22%	Revenues received in 2nd & 4th quarters. Revenues received in 2nd & 4th quarters. <u>Note:</u> Out of Home Placements at 55% of budgeted expenses to date.
5 420 Income Maintenance	(2,390,819)	2,296,716	(334,640)	477,736	2,056,179	(1,818,980)	14%	21%	
5 430 Social Services	(4,321,285)	4,484,427	(511,545)	1,155,427	3,809,740	(3,329,000)	12%	26%	
<b>Health and Human Services Fund</b>	<b>(7,742,977)</b>	<b>7,798,747</b>	<b>(1,101,406)</b>	<b>1,855,076</b>	<b>6,641,571</b>	<b>(5,943,671)</b>	<b>14%</b>	<b>24%</b>	
<b>Trust</b>									
10 921 County Development	(402,195)	402,195	0	31,437	402,195	(370,758)	0%	8%	Funding received annually in July.
10 923 Forfeited Tax Sales	(1,495,140)	1,495,140	(212,264)	902,864	1,282,876	(592,276)	14%	60%	2023 apportionment has been completed and paid from this account.
<b>Trust Fund</b>	<b>(1,897,335)</b>	<b>1,897,335</b>	<b>(212,264)</b>	<b>934,301</b>	<b>1,685,071</b>	<b>(963,034)</b>	<b>11%</b>	<b>49%</b>	
<b>Forest Development</b>									
11 924 Forest Resource	0	0	0	0	0	0			Apportionment funds deposited.  Revenue transfers made at year end.
11 925 Resource Management	(485,700)	623,753	(305,130)	50,934	180,570	(572,819)	63%	8%	
11 934 Memorial Forest	0	0	0	0	0	0			
11 935 Forest Road	0	0	0	0	0	0			
11 939 County Surveyor	(431,470)	431,470	0	95,821	431,470	(335,649)	0%	22%	
<b>Forest Development</b>	<b>(485,700)</b>	<b>623,753</b>	<b>(305,130)</b>	<b>50,934</b>	<b>180,570</b>	<b>(572,819)</b>	<b>63%</b>	<b>8%</b>	
<b>Long Lake Conservation Center</b>									
19 521 LLCC Administration	(110,576)	238,302	(8,968)	114,428	101,608	(123,874)	8%	48%	Capital projects not yet reimbursed.
19 522 LLCC Education	(734,955)	375,858	(128,703)	93,024	606,252	(282,834)	18%	25%	
19 523 LLCC Food	(5,000)	192,173	(616)	28,747	4,384	(163,426)	12%	15%	
19 524 LLCC Maintenance	0	125,326	0	35,289	0	(90,037)	#DIV/0!	28%	
19 525 LLCC Capital Improvement	(13,200)	2,000	(1,924)	0	11,276	(2,000)	15%	0%	
<b>LLCC Fund</b>	<b>(863,731)</b>	<b>933,659</b>	<b>(140,211)</b>	<b>271,488</b>	<b>723,520</b>	<b>(662,171)</b>	<b>16%</b>	<b>29%</b>	
<b>21 520 Parks</b>	<b>(840,904)</b>	<b>908,032</b>	<b>(502,779)</b>	<b>411,515</b>	<b>338,125</b>	<b>(496,517)</b>	<b>60%</b>	<b>45%</b>	