



# Board of County Commissioners Agenda Request

**7B**  
Agenda Item #

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

**Title of Item:** 2nd Quarter 2023 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) <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*
<b>Submitted by:</b> Jessica Seibert		<b>Department:</b>
<b>Presenter (Name and Title):</b> Jessica Seibert, County Administrator		<b>Estimated Time Needed:</b> 10 Min.
<b>Summary of Issue:</b>  A review of the 2nd Quarter 2024 budget will be held.		
<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	146,770	0	(165,202)		47%	
1    40 Auditor	(347,715)	922,290	(203,293)	461,230	144,422	(461,060)	58%	50%	
1    41 Internal Audit	0	78,500	0	26,075	0	(52,425)		33%	
1    42 Treasurer	(33,000)	352,682	(27,845)	171,670	5,155	(181,012)	84%	49%	Escrow maintenance fees collected at beginning of year.
1    43 Assessor	(175,902)	946,758	(152,395)	468,941	23,507	(477,817)	87%	50%	Assessment charges collected at beginning of year.
1    44 Central Services	(14,557,777)	753,349	(6,727,097)	124,150	7,830,680	(629,199)	46%	16%	
1    45 Motor Pool	(60,000)	38,351	(157)	8,046	59,843	(30,305)	0%	21%	Revenue transfers made at year end. Vehicle purchase pending.
1    49 Information Technologies	(21,500)	851,363	(162)	421,979	21,338	(429,384)	1%	50%	Revenue transfers made at year end.
1    52 Administration	0	292,896	0	136,783	0	(156,113)		47%	
1    53 Human Resources	0	418,978	0	189,810	0	(229,168)		45%	
1    60 Elections	0	141,487	(48,874)	19,648	(48,874)	(121,839)		14%	
1    100 Recorder	(170,000)	615,360	(93,357)	288,367	76,643	(326,993)	55%	47%	
1    110 Courthouse Maint	0	609,647	(20,566)	311,737	(20,566)	(297,910)		51%	
1    111 Buildings	0	88,000	(410,170)	897	(410,170)	(87,103)		1%	Budgeted for future capital improvements.
1    120 VSO	(13,000)	190,418	(1,807)	89,752	11,193	(100,666)	14%	47%	
1    121 HRA	0	2,000	0	1,120	0	(880)		56%	
<b>Administration/General Gov't Depts Subtotal</b>	<b>(15,378,894)</b>	<b>6,614,051</b>	<b>(7,685,723)</b>	<b>2,866,975</b>	<b>7,693,171</b>	<b>(3,747,076)</b>	<b>50%</b>	<b>43%</b>	

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	(2,079)	45,010	3,921	(5,990)	35%	88%	Higher than anticipated court-appointed attorney fees.  Majority of expenses occur during summer months Snowmobile season over - limited use due to weather conditions ATV active in the fall
1 90 Attorney	(81,215)	1,408,512	(40,201)	612,135	41,014	(796,377)	49%	43%	
1 123 Coroner	0	75,000	0	34,565	0	(40,435)		46%	
1 200 Enforcement	(666,044)	3,243,756	(338,791)	1,884,196	327,253	(1,359,560)	51%	58%	
1 201 Sheriff Contingency	0	0	(425)	0	(425)	0			
1 202 Boat and Water	(30,613)	134,980	(37)	32,472	30,576	(102,508)	0%	24%	
1 203 Snowmobile	(6,100)	51,299	10	42,775	6,110	(8,524)	0%	83%	
1 204 ATV	(11,134)	29,604	0	6,064	11,134	(23,540)	0%	20%	
1 206 Forfeitures	0	0	(1,351)	63	(1,351)	63			
1 252 Corrections	(129,500)	3,482,895	(105,331)	1,577,859	24,169	(1,905,036)	81%	45%	
1 253 Sentence to Serve	(38,000)	153,136	(20,072)	85,964	17,928	(67,172)	53%	56%	
1 254 Enhanced 911	0	0	(89,290)	1,087	(89,290)	1,087	#DIV/0!	#DIV/0!	
1 255 Crime Victim	(71,000)	96,081	(41,070)	42,736	29,930	(53,345)	58%	44%	
1 257 Aitkin Co. Community Corrections	(991,634)	1,212,524	(454,324)	610,019	537,310	(602,505)	46%	50%	
1 280 Emergency Management	(19,276)	56,139	0	26,630	19,276	(29,509)	0%	47%	
<i>Public Safety Subtotal</i>	<i>(2,050,516)</i>	<i>9,994,926</i>	<i>(1,092,961)</i>	<i>5,001,575</i>	<i>957,555</i>	<i>(4,993,351)</i>	<i>53%</i>	<i>50%</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	0	21,364	0	(67,228)		24%	
<i>Culture and Recreation Subtotal</i>	<i>0</i>	<i>408,427</i>	<i>0</i>	<i>340,799</i>	<i>0</i>	<i>(67,628)</i>		<i>83%</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)	639,590	(189,032)	330,795	160,284	(308,795)	54%	52%	Account no longer used. Recycling Center capital projects using Solid Waste fund balance, MPCA curbside recycling grant execution
1 390 Environmental Health	0	0	0	0	0	0			
1 391 Solid Waste	(461,010)	461,010	(283,452)	261,790	177,558	(199,220)	61%	57%	
1 392 Water Wells	(10,000)	7,000	(4,650)	1,633	5,350	(5,367)	47%	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>(820,326)</i>	<i>1,223,977</i>	<i>(477,134)</i>	<i>710,649</i>	<i>343,192</i>	<i>(513,328)</i>	<i>58%</i>	<i>58%</i>	
<b>Economic Development</b>									
1 700 Promotion, Tran, Airport,	0	58,000	0	51,816	0	(6,184)		89%	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	(1,470,912)	1,216,588	(1,470,912)	1,089,609		958%	
<i>Economic Development Subtotal</i>	<i>0</i>	<i>184,979</i>	<i>(1,470,912)</i>	<i>1,268,404</i>	<i>(1,470,912)</i>	<i>1,083,425</i>		<i>686%</i>	
<b>General Fund</b>	<b>(18,249,736)</b>	<b>18,426,360</b>	<b>(10,726,730)</b>	<b>10,188,402</b>	<b>7,523,006</b>	<b>(8,237,958)</b>	<b>59%</b>	<b>55%</b>	
<b>Road and Bridge Fund</b>									
3 0 Undesignated	(6,344,532)	0	(3,118,718)	0	3,225,814	0	49%		
3 301 Administration/HR	0	672,962	0	343,774	0	(329,188)		51%	
3 302 Engineering/Construction	0	674,960	0	282,623	0	(392,337)		42%	
3 303 Highway Maintenance	0	4,996,610	0	2,549,416	0	(2,447,194)		51%	
3 307 Capital Infrastructure	(6,327,600)	6,327,600	(914,845)	469,007	5,412,755	(5,858,593)	14%	7%	
3 308 Equipment and Facilities	(601,000)	601,000	(601,000)	286,863	0	(314,137)	100%	48%	
3 310 232 Turnback	0	0	0	0	0	0			
<b>Road and Bridge Fund</b>	<b>(13,273,132)</b>	<b>13,273,132</b>	<b>(4,634,563)</b>	<b>3,931,683</b>	<b>8,638,569</b>	<b>(9,341,449)</b>	<b>35%</b>	<b>30%</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)	1,026,548	(602,259)	468,064	428,614	(558,484)	58%	46%	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)	2,306,222	(1,340,720)	1,008,154	1,050,099	(1,298,068)	56%	44%	
5 430 Social Services	(4,321,285)	4,502,819	(2,210,103)	2,394,786	2,111,182	(2,108,033)	51%	53%	
<b>Health and Human Services Fund</b>	<b>(7,742,977)</b>	<b>7,835,589</b>	<b>(4,153,082)</b>	<b>3,871,004</b>	<b>3,589,895</b>	<b>(3,964,585)</b>	<b>54%</b>	<b>49%</b>	
<b>Trust</b>									
10 921 County Development	(402,195)	402,195	(1,716)	31,437	400,479	(370,758)	0%	8%	Funding received annually in July. 2023 apportionment has been completed and paid from this account.
10 923 Forfeited Tax Sales	(1,500,097)	1,500,097	(358,294)	1,117,354	1,141,803	(382,743)	24%	74%	
<b>Trust Fund</b>	<b>(1,902,292)</b>	<b>1,902,292</b>	<b>(360,010)</b>	<b>1,148,791</b>	<b>1,542,282</b>	<b>(753,501)</b>	<b>19%</b>	<b>60%</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	(312,541)	165,053	173,159	(458,700)	64%	26%	
11 934 Memorial Forest	0	0	0	0	0	0			
11 935 Forest Road	0	0	0	0	0	0			
11 939 County Surveyor	(435,168)	435,168	0	204,801	435,168	(230,367)	0%	47%	
<b>Forest Development</b>	<b>(485,700)</b>	<b>623,753</b>	<b>(312,541)</b>	<b>165,053</b>	<b>173,159</b>	<b>(458,700)</b>	<b>64%</b>	<b>26%</b>	
<b>Long Lake Conservation Center</b>									
19 521 LLCC Administration	(110,576)	242,755	(30,291)	173,983	80,285	(68,772)	27%	72%	Waiting for reimbursements from schools and Ojibwe village grant. Unexpected repairs to the heating system, fire system, freezer, etc. have had a significant impact on the budget.
19 522 LLCC Education	(734,955)	382,694	(305,423)	203,514	429,532	(179,180)	42%	53%	
19 523 LLCC Food	(5,000)	192,173	(2,067)	75,304	2,933	(116,869)	41%	39%	
19 524 LLCC Maintenance	0	125,326	0	74,295	0	(51,031)	#DIV/0!	59%	
19 525 LLCC Capital Improvement	(13,200)	2,000	(3,124)	0	10,076	(2,000)	24%	0%	
<b>LLCC Fund</b>	<b>(863,731)</b>	<b>944,948</b>	<b>(340,905)</b>	<b>527,096</b>	<b>522,826</b>	<b>(417,852)</b>	<b>39%</b>	<b>56%</b>	
<b>21 520 Parks</b>	<b>(840,904)</b>	<b>908,032</b>	<b>(641,813)</b>	<b>611,276</b>	<b>199,091</b>	<b>(296,756)</b>	<b>76%</b>	<b>67%</b>	