



Board of County Commissioners Agenda Request

4A
Agenda Item #

Requested Meeting Date: April 22, 2025

Title of Item: 1st Quarter 2025 Budget Review

<input checked="" type="checkbox"/> REGULAR AGENDA <input type="checkbox"/> CONSENT AGENDA	Action Requested: <input type="checkbox"/> Approve/Deny Motion <input type="checkbox"/> Adopt Resolution (attach draft) <input type="checkbox"/> Hold Public Hearing <i>*provide copy of hearing notice that was published</i>	<input type="checkbox"/> Direction Requested <input type="checkbox"/> Discussion Item <input checked="" type="checkbox"/> Information Only
Submitted by: Kathleen Ryan		Department: Auditor
Presenter (Name and Title): Kathleen Ryan, Auditor		Estimated Time Needed: 10 Minutes
Summary of Issue: Quarterly review of budget - summary.		
Alternatives, Options, Effects on Others/Comments:		
Recommended Action/Motion: No action needed.		
Financial Impact: <i>Is there a cost associated with this request?</i> <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <i>What is the total cost, with tax and shipping? \$</i> <i>Is this budgeted?</i> <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <i>Please Explain:</i>		

Percent through the year:		25%		2025 Budgeted		2025 Actual		2025 Actual - Budgeted				Comments
Fund				Revenue	Expenditures	Revenue	Expenditures	Revenue +/-	Expense +/-	Revenue	Expenditures	
General Fund	Department											
	Administration/General Gov't											
1		1	Commissioners	\$0	\$332,458	\$0	\$77,952	\$0	(\$254,506)	0%	23%	
1		40	Auditor	(\$327,330)	\$903,549	(\$74,300)	\$210,861	\$253,030	(\$692,688)	23%	23%	
1		41	Internal Audit	\$0	\$82,000	\$0	\$15,225	\$0	(\$66,775)	0%	19%	
1		42	Treasurer	(\$30,100)	\$353,107	(\$8,035)	\$86,204	\$22,065	(\$266,903)	27%	24%	
1		43	Assessor	(\$181,375)	\$968,128	(\$149,720)	\$235,987	\$31,655	(\$732,141)	83%	24%	
1		44	Central Services	(\$15,330,067)	\$240,434	(\$252,380)	\$139,606	\$15,077,687	(\$100,828)	2%	58%	
1		45	Motor Pool	(\$48,000)	\$41,583	\$0	\$8,127	\$48,000	(\$33,456)	0%	20%	
1		49	Information Technologies	(\$1,500)	\$944,785	(\$127)	\$231,003	\$1,373	(\$713,782)	8%	24%	
1		52	Administration	\$0	\$289,086	\$0	\$66,022	\$0	(\$223,064)	0%	23%	
1		53	Human Resources	\$0	\$428,495	(\$250)	\$96,561	(\$250)	(\$331,934)	0%	23%	
1		60	Elections	(\$6,000)	\$90,780	(\$284)	\$1,764	\$5,716	(\$89,016)	0%	2%	
1		100	Recorder	(\$180,000)	\$462,948	(\$45,504)	\$84,753	\$134,496	(\$378,195)	25%	18%	
1		110	Courthouse Maint	\$0	\$632,541	\$0	\$162,936	\$0	(\$469,605)	0%	26%	
1		111	Buildings	\$0	\$840,202	\$0	\$10,737	\$0	(\$829,465)	0%	1%	
1		120	VSO	(\$13,000)	\$195,728	(\$3,500)	\$42,029	\$9,500	(\$153,699)	27%	21%	
1		121	HRA	\$0	\$2,000	\$0	\$665	\$0	(\$1,335)	0%	33%	
			Administration/General Gov't Subtotal	(\$16,117,372)	\$6,807,824	(\$534,100)	\$1,470,432	\$15,583,272	(\$5,337,392)	3%	22%	

Fund		Percent through the year:	25%	2025 Budgeted		2025 Actual		2025 Actual - Budgeted				Comments
				Revenue	Expenditures	Revenue	Expenditures	Revenue +/-	Expense +/-	Revenue	Expenditures	
	Public Safety											
1	12	Court Administration		(\$6,000)	\$55,700	(\$564)	\$51,466	\$5,436	(\$4,234)	9%	92%	
1	90	Attorney		(\$71,807)	\$1,382,419	(\$20,938)	\$294,487	\$50,869	(\$1,087,932)	29%	21%	
1	123	Coroner		\$0	\$75,000	\$0	\$23,197	\$0	(\$51,803)	0%	31%	
1	200	Enforcement		(\$778,100)	\$3,393,527	(\$66,986)	\$961,267	\$711,114	(\$2,432,260)	9%	28%	
1	201	Sheriff Contingency		(\$3,500)	\$0	(\$199)	\$0	\$3,301	\$0	6%	0%	
1	202	Boat and Water		(\$82,445)	\$231,101	\$0	\$3,289	\$82,445	(\$227,812)	0%	1%	
1	203	Snowmobile		(\$6,100)	\$87,125	(\$50)	\$32,880	\$6,050	(\$54,245)	1%	38%	
1	204	ATV		(\$11,134)	\$49,687	\$0	\$0	\$11,134	(\$49,687)	0%	0%	
1	206	Forfeitures		\$0	\$2,000	(\$273)	\$600	(\$273)	(\$1,400)	0%	30%	
1	252	Corrections		(\$209,500)	\$3,766,729	(\$19,159)	\$852,019	\$190,341	(\$2,914,710)	9%	23%	
1	253	Sentence to Serve		(\$38,000)	\$164,930	(\$9,304)	\$44,715	\$28,696	(\$120,215)	24%	27%	
1	254	Enhanced 911		(\$140,000)	\$115,000	(\$44,645)	\$25,622	\$95,355	(\$89,378)	32%	22%	
1	255	Crime Victim		(\$71,000)	\$96,117	(\$23,039)	\$21,363	\$47,961	(\$74,754)	32%	22%	
1	257	Aitkin Co. Community Corrections		(\$986,434)	\$1,217,752	(\$184,239)	\$373,990	\$802,195	(\$843,762)	19%	31%	
1	280	Emergency Management		(\$19,276)	\$67,807	\$0	\$14,599	\$19,276	(\$53,208)	0%	22%	
		Public Safety Subtotal		(\$2,423,296)	\$10,704,894	(\$369,396)	\$2,699,494	\$2,053,900	(\$8,005,400)	15%	25%	
	Culture and Recreation											
1	500	Library & Historical Society		\$0	\$375,316	\$0	\$230,710	\$0	(\$144,606)	0%	61%	
1	601	Extension		\$0	\$109,842	\$0	\$302	\$0	(\$109,540)	0%	0%	
		Culture and Recreation Subtotal		\$0	\$485,158	\$0	\$231,012	\$0	(\$254,146)		48%	

Percent through the year:		25%	2025 Budgeted		2025 Actual		2025 Actual - Budgeted			
Fund			Revenue	Expenditures	Revenue	Expenditures	Revenue +/-	Expense +/-	Revenue	Expenditures
	Conservation of Natural Resources									
1	122 Planning and Zoning		(\$399,316)	\$685,278	\$96,093	\$157,691	\$495,409	(\$527,587)	-24%	23%
1	390 Environmental Health		\$0	\$0	\$0	\$0	\$0	\$0	0%	0%
1	391 Solid Waste		(\$479,847)	\$479,847	(\$107)	\$84,991	\$479,740	(\$394,856)	0%	18%
1	392 Water Wells		(\$10,000)	\$7,000	(\$1,300)	\$27	\$8,700	(\$6,973)	13%	0%
1	600 Ag Soc, Soil & Water, Ag		\$0	\$117,310	\$0	\$117,929	\$0	\$619	0%	101%
	<i>Conservation of Natural Resources Subtotal</i>		<i>(\$889,163)</i>	<i>\$1,289,435</i>	<i>\$94,686</i>	<i>\$360,638</i>	<i>\$983,849</i>	<i>(\$928,797)</i>	<i>-11%</i>	<i>28%</i>
	Economic Development									
1	700 Promotion, Tran, Airport,		\$0	\$88,000	\$0	\$76,208	\$0	(\$11,792)	0%	87%
1	711 Economic Development		\$0	\$133,590	\$0	\$32,074	\$0	(\$101,516)	0%	24%
	<i>Economic Development Subtotal</i>		<i>\$0</i>	<i>\$221,590</i>	<i>\$0</i>	<i>\$108,282</i>	<i>\$0</i>	<i>(\$113,308)</i>		<i>49%</i>
	General Fund		(\$19,429,831)	\$19,508,901	(\$808,810)	\$4,869,858	\$18,621,021	(\$14,639,043)	4%	25%
Road and Bridge										
3	0 Undesignated		(\$6,517,340)	\$0	(\$2,248,644)	\$0	\$4,268,696	\$0	35%	
3	301 Administration/HR		\$0	\$699,402	\$0	\$210,008	\$0	(\$489,394)	0%	30%
3	302 Engineering/Construction		\$0	\$709,388	\$0	\$171,528	\$0	(\$537,860)	0%	24%
3	303 Highway Maintenance		\$0	\$5,108,550	\$0	\$1,481,372	\$0	(\$3,627,178)	0%	29%
3	307 Capital Infrastructure		(\$5,956,960)	\$5,956,960	(\$180,674)	\$298,261	\$5,776,286	(\$5,658,699)	3%	5%
3	308 Equipment and Facilities		(\$584,700)	\$584,700	\$0	\$192,088	\$584,700	(\$392,612)	0%	33%
3	310 232 Turnback		\$0	\$0	\$0	\$0	\$0	\$0		
	Road and Bridge Fund		(\$13,059,000)	\$13,059,000	(\$2,429,318)	\$2,353,257	\$10,629,682	(\$10,705,743)	19%	18%

Percent through the year:			25%	2025 Budgeted		2025 Actual		2025 Actual - Budgeted				Comments	
Fund				Revenue	Expenditures	Revenue	Expenditures	Revenue +/-	Expense +/-	Revenue	Expenditures		
Health and Human Services													
5	0	Payroll Contingency		(\$58,796)	\$0	\$0	\$0	\$58,796	\$0	0%	0%		
5	400	Public Health		(\$1,088,255)	\$1,094,129	(\$123,185)	\$265,627	\$965,070	(\$828,502)	11%	24%		
5	420	Income Maintenance		(\$2,486,340)	\$2,348,986	(\$450,400)	\$673,818	\$2,035,940	(\$1,675,168)	18%	29%		
5	430	Social Services		(\$4,685,890)	\$4,876,166	(\$573,198)	\$1,322,804	\$4,112,692	(\$3,553,362)	12%	27%		
				Health and Human Services Fund	(\$8,319,281)	\$8,319,281	(\$1,146,783)	\$2,262,249	\$7,172,498	(\$6,057,032)	14%	27%	
Trust													
10	921	County Development		(\$411,607)	\$411,607	\$0	\$5,472	\$411,607	(\$406,135)	0%	1%		
10	923	Forfeited Tax Sales		(\$1,419,061)	\$1,419,061	(\$393,619)	\$192,221	\$1,025,442	(\$1,226,840)	28%	14%		
				Trust Fund	(\$1,830,668)	\$1,830,668	(\$393,619)	\$197,693	\$1,437,049	(\$1,632,975)	22%	11%	
Forest Development													
11	925	Resource Management		(\$460,100)	\$612,337	(\$526,110)	\$51,319	(\$66,010)	(\$561,018)	114%	8%		
11	939	County Surveyor		(\$439,965)	\$439,965	\$0	\$99,914	\$439,965	(\$340,051)	0%	23%		
				Forest Development Fund	(\$460,100)	\$612,337	(\$526,110)	\$51,319	(\$66,010)	(\$561,018)	114%	8%	
Long Lake Conservation Center													
19	0	Undesignated		(\$32,500)	\$0	(\$4,319)	\$0	\$28,181	\$0	13%	0%		
19	521	LLCC Administration		(\$141,000)	\$215,433	(\$10,302)	\$72,075	\$130,698	(\$143,358)	7%	33%		
19	522	LLCC Education		(\$726,000)	\$387,062	(\$61,163)	\$83,024	\$664,837	(\$304,038)	8%	21%		
19	523	LLCC Food		(\$4,000)	\$177,605	(\$675)	\$36,294	\$3,325	(\$141,311)	17%	20%		
19	524	LLCC Maintenance		\$0	\$134,116	\$0	\$43,647	\$0	(\$90,469)	0%	33%		
19	525	LLCC Capital Improvement		(\$15,000)	\$0	(\$1,200)	\$640	\$13,800	\$640	8%	0%		
				LLCC Fund	(\$918,500)	\$914,216	(\$77,659)	\$235,680	\$840,841	(\$678,536)	8%	26%	
Parks													
21	520			Park Fund	(\$779,925)	\$768,927	(\$382,093)	\$247,059	\$397,832	(\$521,868)	49%	32%	