



Board of County Commissioners Agenda Request



Requested Meeting Date: February 13, 2024

Title of Item: Land Department 2023 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) <input type="checkbox"/> Direction Requested <input checked="" type="checkbox"/> Discussion Item <input type="checkbox"/> Hold Public Hearing* <i>*provide copy of hearing notice that was published</i>
Submitted by: Dennis (DJ) Thompson	Department: Land
Presenter (Name and Title): Dennis (DJ) Thompson, Land Commissioner	Estimated Time Needed: 10 Minutes
Summary of Issue: I would like to present to the Board a review of the Land Department's 2023 budget.	
Alternatives, Options, Effects on Others/Comments:	
Recommended Action/Motion:	
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 type="checkbox"/> No <i>Please Explain:</i>	

Legally binding agreements must have County Attorney approval prior to submission.



AITKIN COUNTY LAND DEPARTMENT

2023 Budget Review
February 13, 2024

Accounts



CONSOLIDATED
CONSERVATION
(CON CON)



FORFEITED TAX
SALES (FTS)



RESOURCE
DEVELOPMENT



SURVEY & GIS



PARKS & TRAILS

Con Con

	2023 Budgeted	2023 Actual	Difference
Revenue	\$ 317,500	\$ 336,874	+ \$19,374
Expenses	\$ 543,406	\$ 449,941	- \$93,465

- \$225,906 = Planned use of fund balance
- \$113,067 = Actual use of fund balance
- End of the year account balance = \$657,668
- County policy is to maintain an account balance of at least \$500,000

Forfeited Tax Sales

	2023 Budgeted	2023 Actual	Difference
Revenue	\$ 1,500,000	\$ 1,511,575	+\$11,575
Expenses	\$ 865,066	\$ 837,978	-\$27,088

- Account is zeroed out every year with net proceeds apportioned out
- For 2023, apportioned \$870,310 which was the net proceeds from 2022
- Ten-year average gross from FTS account is \$1,628,237
- Report on apportionment for 2023 revenue will be available in the coming months

Resource Development

	2023 Budgeted	2023 Actual	Difference
Revenue	\$ 449,200	\$ 628,693	+ \$179,493
Expenses	\$ 587,219	\$ 673,746	+ \$86,527

- \$138,019 = Planned use of fund balance
- \$45,053 = Actual use of fund balance
- End of the year account balance = \$511,710
- Unexpected expenses came from the purchase of two trucks in 2023 that were budgeted for in 2022
- Excess revenue was the result of higher than budgeted apportionment from 2022.

Survey & GIS

	2023 Budgeted	2023 Actual	Difference
Revenue	\$ 465,312	\$ 459,848	- \$5,464
Expenses	\$ 460,856	\$ 459,848	- \$1,008

- Account is budgeted to break even, half from Con Con and half from Resource Development
- 2020 was the last year levy funds were used for Survey and GIS
- Had a retirement in 2023 and that position was not replaced

Parks & Trails

	2023 Budgeted	2023 Actual	Difference
Revenue	\$ 672,944	\$ 683,849	+ \$10,905
Expenses	\$ 747,950	\$ 830,971	+ \$83,021

- Money for the Grant in Aid (GIA) program and bonding money for Mille Lacs ATV Trail flow through this account
- 2023 budgeted transfer to LLCC will be completed once all reimbursements from work completed in 2023 are received (GIA, bonding, and disaster relief)
- GIA and bonding money are reimbursement based

