



# Board of County Commissioners Agenda Request

**5B**  
Agenda Item #

**Requested Meeting Date:** July 22, 2025

**Title of Item:** 2nd Quarter 2025 Budget Review

<input checked="checked" type="checkbox"/> REGULAR AGENDA  <input type="checkbox"/> CONSENT AGENDA	<b>Action Requested:</b> <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="checked" type="checkbox"/> Information Only
<b>Submitted by:</b> Kathleen Ryan		<b>Department:</b> Auditor
<b>Presenter (Name and Title):</b> Kathleen Ryan, Auditor		<b>Estimated Time Needed:</b> 10 Minutes
<b>Summary of Issue:</b>  Quarterly review of budget - summary.		
<b>Alternatives, Options, Effects on Others/Comments:</b>  		
<b>Recommended Action/Motion:</b> No action needed.		
<b>Financial Impact:</b> <i>Is there a cost associated with this request?</i> <input type="checkbox"/> Yes <input checked="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="checked" type="checkbox"/> No <span style="float: right;"><i>Please Explain:</i></span>		

Percent through the year:		50%		2025 Budgeted		2025 Actual		2025 Actual - Budgeted				Comments
Fund				Revenue	Expenditures	Revenue	Expenditures	Revenue +/-	Expense +/-	Revenue	Expenditures	
General Fund	Department											
1	Administration/General Gov't	1	Commissioners	\$0	\$332,458	\$0	\$154,876	\$0	(\$177,582)	0%	47%	Twp and City Assessment charges collected in 1st Quarter MCIT Insurance Payment
1		40	Auditor	(\$327,330)	\$903,549	(\$214,078)	\$413,673	\$113,252	(\$489,876)	65%	46%	
1		41	Internal Audit	\$0	\$82,000	\$0	\$17,115	\$0	(\$64,885)	0%	21%	
1		42	Treasurer	(\$30,100)	\$353,107	(\$22,428)	\$165,349	\$7,672	(\$187,758)	75%	47%	
1		43	Assessor	(\$181,375)	\$968,128	(\$172,278)	\$477,208	\$9,097	(\$490,920)	95%	49%	
1		44	Central Services	(\$15,330,067)	\$240,434	(\$6,798,984)	\$150,954	\$8,531,083	(\$89,480)	44%	63%	
1		45	Motor Pool	(\$48,000)	\$41,583	\$0	\$9,921	\$48,000	(\$31,662)	0%	24%	
1		49	Information Technologies	(\$1,500)	\$944,785	(\$177)	\$481,479	\$1,323	(\$463,306)	12%	51%	
1		52	Administration	\$0	\$289,086	(\$15)	\$117,029	(\$15)	(\$172,057)	0%	40%	
1		53	Human Resources	\$0	\$428,495	(\$922)	\$197,504	(\$922)	(\$230,991)	0%	46%	
1		60	Elections	(\$6,000)	\$90,780	(\$1,013)	\$3,561	\$4,987	(\$87,219)	0%	4%	
1		100	Recorder	(\$180,000)	\$462,948	(\$98,338)	\$171,554	\$81,662	(\$291,394)	55%	37%	
1		110	Courthouse Maint	\$0	\$632,541	\$0	\$298,199	\$0	(\$334,342)	0%	47%	
1		111	Buildings	\$0	\$840,202	\$0	\$10,737	\$0	(\$829,465)	0%	1%	
1		120	VSO	(\$13,000)	\$195,728	(\$4,218)	\$97,257	\$8,782	(\$98,471)	32%	50%	
1		121	HRA	\$0	\$2,000	\$0	\$1,260	\$0	(\$740)	0%	63%	
			Administration/General Gov't Subtotal	(\$16,117,372)	\$6,807,824	(\$7,312,451)	\$2,767,676	\$8,804,921	(\$4,040,148)	45%	41%	
1	Public Safety	12	Court Administration	(\$6,000)	\$55,700	(\$2,612)	\$71,524	\$3,388	\$15,824	44%	128%	Legal Services (8/2024 thru 2/2025)-1 Atty Large Invoice
1		90	Attorney	(\$71,807)	\$1,382,419	(\$33,151)	\$640,419	\$38,656	(\$742,000)	46%	46%	
1		123	Coroner	\$0	\$75,000	\$0	\$33,903	\$0	(\$41,097)	0%	45%	
1		200	Enforcement	(\$778,100)	\$3,393,527	(\$195,661)	\$1,862,971	\$582,439	(\$1,530,556)	25%	55%	Payroll Expenses
1		201	Sheriff Contingency	(\$3,500)	\$0	(\$857)	\$0	\$2,643	\$0	24%	0%	
1		202	Boat and Water	(\$82,445)	\$231,101	(\$60)	\$76,547	\$82,385	(\$154,554)	0%	33%	
1		203	Snowmobile	(\$6,100)	\$87,125	(\$50)	\$39,018	\$6,050	(\$48,107)	1%	45%	Dare T-shirts
1		204	ATV	(\$11,134)	\$49,687	\$0	\$10,102	\$11,134	(\$39,585)	0%	20%	
1		206	Forfeitures	\$0	\$2,000	(\$273)	\$600	(\$273)	(\$1,400)	0%	30%	
1		252	Corrections	(\$209,500)	\$3,766,729	(\$31,311)	\$1,658,145	\$178,189	(\$2,108,584)	15%	44%	Work Comp, Juvenile Detention Cost
1		253	Sentence to Serve	(\$38,000)	\$164,930	(\$20,601)	\$88,175	\$17,399	(\$76,755)	54%	53%	
1		254	Enhanced 911	(\$140,000)	\$115,000	(\$44,645)	\$38,431	\$95,565	(\$76,569)	32%	33%	
1		255	Crime Victim	(\$71,000)	\$96,117	(\$39,135)	\$44,555	\$31,865	(\$51,562)	55%	46%	
1		257	Atkin Co. Community Corrections	(\$986,434)	\$1,217,752	(\$437,750)	\$691,678	\$548,684	(\$526,074)	44%	57%	
1		280	Emergency Management	(\$19,276)	\$67,807	(\$19,702)	\$28,493	(\$426)	(\$39,314)	102%	42%	
			Public Safety Subtotal	(\$2,423,296)	\$10,704,894	(\$825,808)	\$5,284,561	\$1,597,488	(\$5,420,333)	34%	49%	
1	Culture and Recreation	500	Library & Historical Society	\$0	\$375,316	\$0	\$230,710	\$0	(\$144,606)	0%	61%	1st Half Appropriation Paid
1		601	Extension	\$0	\$109,842	(\$200)	\$25,968	(\$200)	(\$83,874)	0%	24%	
			Culture and Recreation Subtotal	\$0	\$485,158	(\$200)	\$256,678	(\$200)	(\$228,480)		53%	
1	Conservation of Natural Resources	122	Planning and Zoning	(\$399,316)	\$685,278	(\$21,782)	\$324,751	\$377,534	(\$360,527)	5%	47%	Yearly Appropriations Paid, MCIT Insurance Payment
1		390	Environmental Health	\$0	\$0	\$0	\$0	\$0	\$0	0%	0%	
1		391	Solid Waste	(\$479,847)	\$479,847	(\$265,748)	\$212,055	\$214,099	(\$267,792)	55%	44%	
1		392	Water Wells	(\$10,000)	\$7,000	(\$4,345)	\$227	\$5,655	(\$6,773)	43%	3%	
1		600	Ag Soc, Soil & Water, Ag	\$0	\$117,310	\$0	\$117,863	\$0	\$553	0%	100%	
			Conservation of Natural Resources Subtotal	(\$889,163)	\$1,289,435	(\$291,875)	\$654,896	\$597,288	(\$634,539)	33%	51%	
1	Economic Development	700	Promotion, Tran, Airport,	\$0	\$88,000	\$0	\$82,973	\$0	(\$5,027)	0%	94%	Airport Appropriations
1		711	Economic Development	\$0	\$133,590	\$0	\$64,834	\$0	(\$68,756)	0%	49%	
			Economic Development Subtotal	\$0	\$221,590	\$0	\$147,807	\$0	(\$73,783)		67%	
			General Fund	(\$19,429,831)	\$19,508,901	(\$8,430,334)	\$9,111,818	\$10,999,497	(\$10,397,283)	43%	47%	
3	Road and Bridge	0	Undesignated	(\$6,517,340)	\$0	(\$3,121,633)	\$0	\$3,395,707	\$0	48%	0%	
3		301	Administration/HR	\$0	\$699,402	\$0	\$372,054	\$0	(\$327,348)	0%	53%	
3		302	Engineering/Construction	\$0	\$709,388	\$0	\$347,637	\$0	(\$361,751)	0%	49%	
3		303	Highway Maintenance	\$0	\$5,108,550	\$0	\$2,909,298	\$0	(\$2,199,252)	0%	57%	
3		307	Capital Infrastructure	(\$5,956,960)	\$5,956,960	(\$4,466,225)	\$461,622	\$1,490,735	(\$5,495,338)	75%	8%	
3		308	Equipment and Facilities	(\$584,700)	\$584,700	(\$584,700)	\$338,253	\$0	(\$246,447)	100%	58%	
3		310	232 Turnback	\$0	\$0	\$0	\$0	\$0	\$0			
			Road and Bridge Fund	(\$13,059,000)	\$13,059,000	(\$8,172,558)	\$4,428,864	\$4,886,442	(\$8,630,136)	63%	34%	
5	Health and Human Services	0	Payroll Contingency	(\$58,796)	\$0	\$0	\$0	\$58,796	\$0	0%	0%	
5		400	Public Health	(\$1,088,255)	\$1,094,129	(\$528,092)	\$597,843	\$560,163	(\$496,286)	49%	55%	
5		420	Income Maintenance	(\$2,486,340)	\$2,348,986	(\$1,605,847)	\$1,307,056	\$880,493	(\$1,041,930)	65%	56%	
5		430	Social Services	(\$4,685,890)	\$4,876,166	(\$2,393,807)	\$2,639,554	\$2,292,083	(\$2,393,612)	51%	54%	
			Health and Human Services Fund	(\$8,319,281)	\$8,319,281	(\$4,527,746)	\$4,544,453	\$3,791,535	(\$3,774,828)	54%	55%	
10	Trust	921	County Development	(\$411,607)	\$411,607	\$0	\$8,407	\$411,607	(\$403,200)	0%	2%	
10		923	Forfeited Tax Sales	(\$1,419,061)	\$1,419,061	(\$627,178)	\$645,949	\$791,883	(\$773,112)	44%	46%	
			Trust Fund	(\$1,830,668)	\$1,830,668	(\$627,178)	\$654,356	\$1,203,490	(\$1,176,312)	34%	36%	
11	Forest Development	925	Resource Management	(\$460,100)	\$612,337	(\$823,091)	\$198,042	(\$362,991)	(\$414,295)	179%	32%	
11		939	County Surveyor	(\$439,965)	\$439,965	\$0	\$200,440	\$439,965	(\$239,525)	0%	46%	
			Forest Development Fund	(\$460,100)	\$612,337	(\$823,091)	\$198,042	(\$362,991)	(\$414,295)	179%	32%	
19	Long Lake Conservation Center	0	Undesignated	(\$32,500)	\$0	(\$8,613)	\$0	\$23,887	\$0	27%	0%	
19		521	LLCC Administration	(\$141,000)	\$215,433	(\$36,071)	\$138,372	\$104,929	(\$77,061)	26%	64%	
19		522	LLCC Education	(\$726,000)	\$387,062	(\$193,182)	\$184,255	\$532,818	(\$202,807)	27%	48%	
19		523	LLCC Food	(\$4,000)	\$177,605	(\$2,738)	\$89,453	\$1,262	(\$88,152)	68%	50%	
19		524	LLCC Maintenance	\$0	\$134,116	(\$29,571)	\$75,529	(\$29,571)	(\$58,587)	0%	56%	Repair Fire System
19		525	LLCC Capital Improvement	(\$15,000)	\$0	(\$2,400)	\$640	\$12,600	\$640	16%	0%	
			LLCC Fund	(\$918,500)	\$914,216	(\$272,575)	\$488,249	\$845,925	(\$425,967)	30%	53%	
21	Parks	520		(\$779,925)	\$768,927	(\$482,085)	\$364,404	\$297,840	(\$404,523)	62%	47%	