



Board of County Commissioners Agenda Request

LeB
Agenda Item #

Requested Meeting Date: November 10, 2020

Title of Item: 3rd Quarter 2020 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) <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*
Submitted by: Jessica Seibert		Department: Administration
Presenter (Name and Title): Jessica Seibert, County Administrator		Estimated Time Needed: 10 min.
Summary of Issue: Staff will review the 3rd Quarter 2020 budget worksheet with the Board (see attached).		
Alternatives, Options, Effects on Others/Comments:		
Recommended Action/Motion:		
Financial Impact: 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	2020 Budgeted		2020 Actual		2020 Act - Bud		% of Budget		Comments
	Rev	Exp	Rev	Exp	Rev +/-	Exp +/-	Rev	Exp	
General Fund									
Administration/General Gov't Depts									
1 1 Commissioners	0	257,045	0	181,897	0	(75,148)		71%	
1 40 Auditor	(286,420)	720,169	(201,296)	519,591	85,124	(200,578)	70%	72%	Reduction in collected License Center fees.
1 41 Internal Audit	0	56,000	0	49,253	0	(6,747)		88%	
1 42 Treasurer	(30,200)	293,874	(28,917)	217,115	1,283	(76,759)	96%	74%	TNT reimbursements & escrow maintenance fees collected at beginning of year.
1 43 Assessor	(159,613)	875,819	(175,655)	620,911	(16,042)	(254,908)	110%	71%	City & Township assessment charges collected early each year.
1 44 Central Services	(11,500,393)	206,146	(7,120,177)	277,382	4,380,216	71,236	62%	135%	COVID-related expenses charged to this department
1 45 Motor Pool	(65,500)	59,700	0	5,817	65,500	(53,883)	0%	10%	Revenue recorded at year end. Waiting for vehicle invoices.
1 49 Information Technologies	(56,905)	680,263	(558)	434,794	56,347	(245,469)	1%	64%	Intergovernmental transfer occurs at year end.
1 52 Administration	0	215,972	0	165,314	0	(50,658)		77%	
1 53 Human Resources	0	291,175	0	216,207	0	(74,968)		74%	
1 60 Elections	(50,525)	121,329	(80,338)	294,278	(29,813)	172,949	159%	243%	
1 100 Recorder	(210,500)	365,644	(178,146)	259,970	32,354	(105,674)	85%	71%	
1 110 Courthouse Maint	0	451,337	(20,588)	332,764	(20,588)	(118,573)		74%	
1 111 Buildings	0	75,000	0	2,100	0	(72,900)		3%	Majority of funds to be used on future capital project.
1 120 VSO	(14,300)	153,798	(15,808)	110,611	(1,508)	(43,187)	111%	72%	Misc. receipts/donations received.
1 121 HRA	0	2,000	0	1,435	0	(565)		72%	
Administration/General Gov't Depts Subtotal	(12,374,356)	4,825,271	(7,821,483)	3,689,439	4,552,873	(1,135,832)	63%	76%	1st property tax payments due May 15th

Fund Dept	2020 Budgeted		2020 Actual		2020 Act - Bud		% of Budget		Comments
	Rev	Exp	Rev	Exp	Rev +/-	Exp +/-	Rev	Exp	
Public Safety									
1 12 Court Administration	(5,100)	91,500	(4,216)	35,850	884	(55,650)	83%	39%	Outstanding invoices from court-appointed attorney. Reduction in boarder revenue due to COVID-19. Contracts paid at beginning of year.
1 90 Attorney	(81,683)	1,114,664	(64,530)	786,448	17,153	(328,216)	79%	71%	
1 123 Coroner	0	81,500	0	49,262	0	(32,238)		60%	
1 200 Enforcement	(276,418)	2,413,609	(128,692)	1,635,034	147,726	(778,575)	47%	68%	
1 201 Sheriff Contingency	0	0	(4,420)	0	(4,420)	0			
1 202 Boat and Water	(28,475)	97,926	(23,086)	68,185	5,389	(29,741)	81%	70%	
1 203 Snowmobile	(5,976)	39,146	(6,270)	32,242	(294)	(6,904)	105%	82%	
1 204 ATV	(12,500)	24,359	(10,937)	5,050	1,563	(19,309)	87%	21%	
1 206 Forfeitures	0	0	(6,942)	1,784	(6,942)	1,784			
1 252 Corrections	(270,500)	3,036,486	(105,372)	2,081,242	165,128	(955,244)	39%	69%	
1 253 Sentence to Serve	(31,943)	149,783	(24,809)	99,100	7,134	(50,683)	78%	66%	
1 254 Enhanced 911	(89,190)	89,190	(66,892)	105,332	22,298	16,142	75%	118%	
1 255 Crime Victim	(71,500)	85,613	(52,326)	59,642	19,174	(25,971)	73%	70%	
1 257 Aitkin Co. Community Corrections	(464,522)	929,383	(311,006)	622,104	153,516	(307,279)	67%	67%	
1 280 Emergency Management	(19,194)	50,323	(24,283)	44,605	(5,089)	(5,718)	127%	89%	
Public Safety Subtotal	(1,357,001)	8,203,482	(833,781)	5,625,880	523,220	(2,577,602)	61%	69%	
Culture and Recreation									
1 500 Library & Historical Society	0	296,298	0	296,534	0	236		100%	Extension position open.
1 601 Extension	(1,300)	84,984	0	38,762	1,300	(46,222)		46%	
Culture and Recreation Subtotal	(1,300)	381,282	0	335,296	1,300	(45,986)		88%	

Fund Dept	2020 Budgeted		2020 Actual		2020 Act - Bud		% of Budget		Comments
	Rev	Exp	Rev	Exp	Rev +/-	Exp +/-	Rev	Exp	
Conservation of Natural Resources									
1 122 Planning and Zoning	(339,316)	457,695	(218,010)	371,936	121,306	(85,759)	64%	81%	Annual budgeted permit revenue is \$250,000. Currently at \$265,000. AIS dollars shown as negative revenue as pass through to SWCD skews revenue number. Most license fees collected 1st quarter. \$55,800 planned use of fund balance transferred at year end. Appropriations paid at beginning of year to SWCD
1 390 Environmental Health	(72,000)	84,217	(74,356)	57,926	(2,356)	(26,291)	103%	69%	
1 391 Solid Waste	(373,035)	371,884	(177,361)	230,045	195,674	(141,839)	48%	62%	
1 392 Water Wells	(11,000)	6,000	(11,453)	3,501	(453)	(2,499)	104%	58%	
1 600 Ag Soc, Soil & Water, Ag	0	117,253	(22,198)	117,728	(22,198)	475		100%	
1 603 Wetland Value Repl Fund	0	0	0	0	0	0			
<i>Conservation of Natural Resources Subtotal</i>	<i>(795,351)</i>	<i>1,037,049</i>	<i>(503,378)</i>	<i>781,136</i>	<i>291,973</i>	<i>(255,913)</i>	<i>63%</i>	<i>75%</i>	
Economic Development									
1 700 Promotion, Tran, Airport,	0	38,707	0	35,523	0	(3,184)		92%	
1 711 Economic Development	(64,094)	106,617	(6,950)	79,986	57,144	(26,631)		75%	
<i>Economic Development Subtotal</i>	<i>(64,094)</i>	<i>145,324</i>	<i>(6,950)</i>	<i>115,509</i>	<i>57,144</i>	<i>(29,815)</i>		<i>79%</i>	
General Fund	(14,592,102)	14,592,408	(9,165,592)	10,547,260	5,426,510	(4,045,148)	63%	72%	
Road and Bridge Fund									
3 0 Undesignated	(4,724,979)	0	(3,555,916)	0	1,169,063	0	75%		
3 301 Administration/HR	0	564,852	0	421,479	0	(143,373)		75%	
3 302 Engineering/Construction	0	557,114	0	405,049	0	(152,065)		73%	
3 303 Highway Maintenance	0	3,603,013	0	2,876,204	0	(726,809)		80%	
3 307 Capital Infrastructure	(4,327,700)	4,327,700	(5,903,479)	3,966,814	(1,575,779)	(360,886)	136%	92%	
3 308 Equipment and Facilities	(616,400)	616,400	(516,400)	575,686	100,000	(40,714)	84%	93%	
3 310 232 Turnback	0	0	0	0	0	0			
Road and Bridge Fund	(9,669,079)	9,669,079	(9,975,795)	8,245,232	(306,716)	(1,423,847)	103%	85%	

Fund Dept	2020 Budgeted		2020 Actual		2020 Act - Bud		% of Budget		Comments
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Health and Human Services Fund									
5 400 Public Health	(885,377)	961,990	(569,352)	606,851	316,025	(355,139)	64%	63%	Flu shot vaccines paid in October
5 420 Income Maintenance	(2,141,667)	1,927,932	(1,790,504)	1,468,616	351,163	(459,316)	84%	76%	
5 430 Social Services	(3,855,629)	4,342,751	(2,889,338)	2,882,930	966,291	(1,459,821)	75%	66%	Motor pool allocated at year end.
Health and Human Services Fund	(6,882,673)	7,232,673	(5,249,194)	4,958,397	1,633,479	(2,274,276)	76%	69%	
Trust									
10 921 County Development	(287,000)	363,423	(336,847)	68,039	(49,847)	(295,384)	117%	19%	
10 923 Forfeited Tax Sales	(1,500,000)	910,010	(958,872)	1,353,579	541,128	443,569	64%	149%	
Trust Fund	(1,787,000)	1,273,433	(1,295,719)	1,421,618	491,281	148,185	73%	112%	
Forest Development									
11 924 Forest Resource	0	0	0	0	0	0			Acct. combined with others - no longer used
11 925 Resource Management	(413,750)	381,821	(846,129)	200,603	(432,379)	(181,218)	205%	53%	
11 934 Memorial Forest	0	0	0	201,118	0	201,118			Acct. combined with others - no longer used
11 935 Forest Road	(136,088)	136,088	(20,086)	20,086	116,002	(116,002)	15%	15%	
11 939 County Surveyor	(362,050)	362,050	(4,525)	283,725	357,525	(78,325)	1%	78%	
Forest Development	(549,838)	517,909	(866,215)	421,807	(316,377)	(96,102)	158%	81%	
Long Lake Conservation Center									
19 521 LLCC Administration	(55,076)	208,163	(33,720)	125,001	21,356	(83,162)	61%	60%	
19 522 LLCC Education	(614,026)	267,795	(85,324)	127,479	528,702	(140,316)	14%	48%	Loss of revenues due to COVID-19
19 523 LLCC Food	(4,500)	165,219	(832)	49,401	3,668	(115,818)	18%	30%	
19 524 LLCC Maintenance	(73,600)	97,764	0	71,376	73,600	(26,388)	0%	73%	
19 525 LLCC Capital Improvement	(7,200)	0	(6,702)	8,053	498	8,053	93%		
LLCC Fund	(754,402)	738,941	(126,578)	381,310	627,824	(357,631)	17%	52%	
21 520 Parks	(542,102)	577,254	(528,413)	557,302	13,689	(19,952)	97%	97%	