



# Board of County Commissioners Agenda Request

**4B**  
Agenda Item #

**Requested Meeting Date:** May 11, 2021

**Title of Item:** 2021 1st Quarter 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> Administration	
<b>Presenter (Name and Title):</b> Jessica Seibert, County Administrator		<b>Estimated Time Needed:</b> 10 min.
<b>Summary of Issue:</b> Staff will present a summary of the 1st quarter 2021 budget (see attached).		
<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>		

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

Fund Dept	2021 Budgeted		2021 Actual		2021 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	261,142	0	60,568	0	(200,574)	23%		
1 40 Auditor	(285,370)	754,248	(64,751)	167,578	220,619	(586,670)	23%	22%	
1 41 Internal Audit	0	56,000	0	19,320	0	(36,680)		35%	
1 42 Treasurer	(30,200)	306,942	(12,123)	69,571	18,077	(237,371)	40%	23%	
1 43 Assessor	(164,606)	892,681	(145,758)	186,223	18,848	(706,458)	89%	21%	Assessment charges for whole year paid in 1st quarter; open appraiser position unfilled since January.
1 44 Central Services	(12,146,006)	237,381	(50,268)	90,730	12,095,738	(146,651)	0%	38%	
1 45 Motor Pool	(65,500)	9,700	0	5,270	65,500	(4,430)	0%	54%	Insurance pd at beginning of fiscal year, revenues allocated at YE
1 49 Information Technologies	(56,550)	712,747	(1,464)	154,311	55,086	(558,436)	3%	22%	
1 52 Administration	0	201,081	0	58,206	0	(142,875)		29%	HSA prepaid per employee request
1 53 Human Resources	0	353,836	0	66,665	0	(287,171)		19%	Less than budgeted attorney services year to date
1 60 Elections	(700)	67,900	0	19,902	700	(47,998)	0%	29%	
1 100 Recorder	(210,500)	396,871	(67,464)	94,897	143,036	(301,974)	32%	24%	Higher revenues due to increased recording volume
1 110 Courthouse Maint	0	498,373	0	118,907	0	(379,466)		24%	
1 111 Buildings	0	60,000	0	0	0	(60,000)		0%	
1 120 VSO	(14,300)	160,334	(1,435)	35,229	12,865	(125,105)	10%	22%	
1 121 HRA	0	2,000	0	490	0	(1,510)		25%	
<b>Administration/General Gov't Depts Subtotal</b>	<b>(12,973,732)</b>	<b>4,971,236</b>	<b>(343,263)</b>	<b>1,147,867</b>	<b>12,630,469</b>	<b>(3,823,369)</b>	<b>3%</b>	<b>23%</b>	

Fund Dept	2021 Budgeted		2021 Actual		2021 Act - Bud		% of Budget		Comments
	Rev	Exp	Rev	Exp	Rev +/-	Exp +/-	Rev	Exp	
<b>Public Safety</b>									
1 12 Court Administration	(5,100)	91,500	(2,344)	15,643	2,756	(75,857)	46%	17%	Higher than budgeted Misc. receipts
1 90 Attorney	(83,669)	1,157,037	(16,087)	254,475	67,582	(902,562)	19%	22%	
1 123 Coroner	0	81,500	0	13,943	0	(67,557)		17%	
1 200 Enforcement	(302,918)	2,704,395	(38,902)	615,422	264,016	(2,088,973)	13%	23%	
1 201 Sheriff Contingency	0	0	(563)	0	(563)	0			
1 202 Boat and Water	(28,475)	119,983	(40)	2,658	28,435	(117,325)	0%	2%	
1 203 Snowmobile	(5,976)	54,284	(20)	2,341	5,956	(51,943)	0%	4%	
1 204 ATV	(12,500)	31,868	0	24,525	12,500	(7,343)	0%	77%	
1 206 Forfeitures	0	0	(5,889)	1,190	(5,889)	1,190			
1 252 Corrections	(244,500)	3,086,365	(44,733)	662,086	199,767	(2,424,279)	18%	21%	
1 253 Sentence to Serve	(31,943)	155,671	(8,223)	32,376	23,720	(123,295)	26%	21%	
1 254 Enhanced 911	0	0	(22,297)	67,899	(22,297)	67,899	#DIV/0!	#DIV/0!	
1 255 Crime Victim	(71,729)	88,965	(175)	19,744	71,554	(69,221)	0%	22%	
1 257 Aitkin Co. Community Corrections	(463,122)	970,114	(96,737)	192,352	366,385	(777,762)	21%	20%	
1 280 Emergency Management	(19,194)	53,274	0	18,052	19,194	(35,222)	0%	34%	
<i>Public Safety Subtotal</i>	<i>(1,269,126)</i>	<i>8,594,956</i>	<i>(236,010)</i>	<i>1,922,706</i>	<i>1,033,116</i>	<i>(6,672,250)</i>	<i>19%</i>	<i>22%</i>	
<b>Culture and Recreation</b>									
1 500 Library & Historical Society	0	294,277	0	158,778	0	(135,499)		54%	
1 601 Extension	0	83,671	0	239	0	(83,432)		0%	
<i>Culture and Recreation Subtotal</i>	<i>0</i>	<i>377,948</i>	<i>0</i>	<i>159,017</i>	<i>0</i>	<i>(218,931)</i>		<i>42%</i>	

Fund Dept	2021 Budgeted		2021 Actual		2021 Act - Bud		% of Budget		Comments
	Rev	Exp	Rev	Exp	Rev +/-	Exp +/-	Rev	Exp	
<b>Conservation of Natural Resources</b>									
1 122 Planning and Zoning	(339,316)	482,063	147,123	128,612	486,439	(353,451)	-43%	27%	Appropriations paid in 1st quarter
1 390 Environmental Health	(72,000)	83,396	(29,084)	19,160	42,916	(64,236)	40%	23%	
1 391 Solid Waste	(357,124)	357,124	(338)	82,032	356,786	(275,092)	0%	23%	
1 392 Water Wells	(11,000)	5,500	(960)	415	10,040	(5,085)	9%	8%	
1 600 Ag Soc, Soil & Water, Ag	0	113,318	0	83,961	0	(29,357)		74%	
1 603 Wetland Value Repl Fund	0	0	0	0	0	0			
<b>Conservation of Natural Resources Subtotal</b>	<b>(779,440)</b>	<b>1,041,401</b>	<b>116,741</b>	<b>314,180</b>	<b>896,181</b>	<b>(727,221)</b>	<b>-15%</b>	<b>30%</b>	
<b>Economic Development</b>									
1 700 Promotion, Tran, Airport,	0	38,707	0	0	0	(38,707)		0%	Position open
1 711 Economic Development	0	53,711	0	2,506	0	(51,205)		5%	
<b>Economic Development Subtotal</b>	<b>0</b>	<b>92,418</b>	<b>0</b>	<b>2,506</b>	<b>0</b>	<b>(89,912)</b>		<b>3%</b>	
<b>General Fund</b>	<b>(15,022,298)</b>	<b>15,077,959</b>	<b>(462,532)</b>	<b>3,546,276</b>	<b>14,559,766</b>	<b>(11,531,683)</b>	<b>3%</b>	<b>24%</b>	
<b>Road and Bridge Fund</b>									
3 0 Undesignated	(4,745,041)	0	(1,655,476)	0	3,089,565	0	35%		
3 301 Administration/HR	0	570,550	0	184,316	0	(386,234)		32%	
3 302 Engineering/Construction	0	569,342	0	104,370	0	(464,972)		18%	
3 303 Highway Maintenance	0	3,605,149	0	1,084,133	0	(2,521,016)		30%	
3 307 Capital Infrastructure	(5,542,450)	5,542,450	(1,060,623)	70,465	4,481,827	(5,471,985)	19%	1%	
3 308 Equipment and Facilities	(793,885)	793,885	0	344,253	793,885	(449,632)	0%	43%	
3 310 232 Turnback	0	0	0	0	0	0			
<b>Road and Bridge Fund</b>	<b>(11,081,376)</b>	<b>11,081,376</b>	<b>(2,716,099)</b>	<b>1,787,537</b>	<b>8,365,277</b>	<b>(9,293,839)</b>	<b>25%</b>	<b>16%</b>	

Fund Dept	2021 Budgeted		2021 Actual		2021 Act - Bud		% of Budget		Comments
	Rev	Exp	Rev	Exp	Rev +/-	Exp +/-	Rev	Exp	
<b>Health and Human Services Fund</b>									
5 400 Public Health	(837,661)	898,827	(115,420)	198,410	722,241	(700,417)	14%	22%	Revenues post in 2nd and 4th quarters
5 420 Income Maintenance	(2,104,470)	1,937,374	(290,566)	441,137	1,813,904	(1,496,237)	14%	23%	
5 430 Social Services	(3,793,020)	4,448,950	(548,416)	879,530	3,244,604	(3,569,420)	14%	20%	
<b>Health and Human Services Fund</b>	<b>(6,735,151)</b>	<b>7,285,151</b>	<b>(954,402)</b>	<b>1,519,077</b>	<b>5,780,749</b>	<b>(5,766,074)</b>	<b>14%</b>	<b>21%</b>	
<b>Trust</b>									
10 921 County Development	(317,000)	501,937	0	47,350	317,000	(454,587)	0%	9%	
10 923 Forfeited Tax Sales	(1,400,000)	864,335	(295,201)	193,519	1,104,799	(670,816)	21%	22%	
<b>Trust Fund</b>	<b>(1,717,000)</b>	<b>1,366,272</b>	<b>(295,201)</b>	<b>240,869</b>	<b>1,421,799</b>	<b>(1,125,403)</b>	<b>17%</b>	<b>18%</b>	
<b>Forest Development</b>									
11 924 Forest Resource	0	0	0	0	0	0			
11 925 Resource Management	(423,000)	561,495	(30,105)	46,666	392,895	(514,829)	7%	8%	
11 934 Memorial Forest	0	0	0	0	0	0			
11 935 Forest Road	0	0	0	0	0	0			
11 939 County Surveyor	(456,374)	463,516	(2,464)	98,819	453,910	(364,697)	1%	21%	
<b>Forest Development</b>	<b>(423,000)</b>	<b>561,495</b>	<b>(30,105)</b>	<b>46,666</b>	<b>392,895</b>	<b>(514,829)</b>	<b>7%</b>	<b>8%</b>	
<b>Long Lake Conservation Center</b>									
19 521 LLCC Administration	(80,576)	208,065	(7,177)	30,936	73,399	(177,129)	9%	15%	
19 522 LLCC Education	0	0	(1,280)	4,135	(1,280)	4,135	#DIV/0!	#DIV/0!	
19 523 LLCC Food	0	0	0	680	0	680	#DIV/0!	#DIV/0!	
19 524 LLCC Maintenance	0	23,505	0	21,818	0	(1,687)	#DIV/0!	93%	Burst pipe expenses - submitted to MCIT
19 525 LLCC Capital Improvement	(7,200)	5,000	(1,800)	0	5,400	(5,000)	25%		
<b>LLCC Fund</b>	<b>(87,776)</b>	<b>236,570</b>	<b>(10,257)</b>	<b>57,569</b>	<b>77,519</b>	<b>(179,001)</b>	<b>12%</b>	<b>24%</b>	
<b>21 520 Parks</b>	<b>(641,160)</b>	<b>772,915</b>	<b>(118,580)</b>	<b>263,155</b>	<b>522,580</b>	<b>(509,760)</b>	<b>18%</b>	<b>34%</b>	