



Board of County Commissioners Agenda Request

7C
Agenda Item #

Requested Meeting Date: April 28, 2020

Title of Item: 1st 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)	<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: Jessica Seibert, County Administrator		Department: Administration
Presenter (Name and Title): Jessica Seibert, County Administrator		Estimated Time Needed: 15 Minutes
Summary of Issue: Staff will present a review of the 2020 1st quarter revenues and expenditures.		
Alternatives, Options, Effects on Others/Comments:		
Recommended Action/Motion: Discussion only.		
Financial Impact: Is there a cost associated with this request? <input type="checkbox"/> Yes <input checked="" 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	68,338	0	(188,707)		27%	
1 40 Auditor	(286,420)	720,169	(9,987)	187,060	276,433	(533,109)	3%	26%	
1 41 Internal Audit	0	56,000	0	17,900	0	(38,100)		32%	
1 42 Treasurer	(30,200)	293,874	(10,837)	76,139	19,363	(217,735)	36%	26%	TNT reimbursements & escrow maintenance fees collected at beginning of year.
1 43 Assessor	(159,613)	875,819	(139,300)	226,382	20,313	(649,437)	87%	26%	City & Township assessment charges collected early each year.
1 44 Central Services	(11,500,393)	206,146	(131,739)	122,992	11,368,654	(83,154)	1%	60%	
1 45 Motor Pool	(65,500)	59,700	0	5,619	65,500	(54,081)	0%	9%	
1 49 Information Technologies	(56,905)	680,263	(260)	157,915	56,645	(522,348)	0%	23%	Intergovernmental transfer occurs at year end.
1 52 Administration	0	215,972	0	54,554	0	(161,418)		25%	
1 53 Human Resources	0	291,175	0	83,129	0	(208,046)		29%	
1 60 Elections	(50,525)	121,329	0	31,440	50,525	(89,889)		26%	
1 100 Recorder	(210,500)	365,644	(54,812)	93,057	155,688	(272,587)	26%	25%	
1 110 Courthouse Maint	0	451,337	(588)	127,300	(588)	(324,037)		28%	
1 111 Buildings	0	75,000	0	0	0	(75,000)		0%	Majority of funds to be used on future capital project.
1 120 VSO	(14,300)	153,798	(4,914)	38,161	9,386	(115,637)	34%	25%	
1 121 HRA	0	2,000	0	420	0	(1,580)		21%	
Administration/General Gov't Depts Subtotal	(12,374,356)	4,825,271	(352,437)	1,290,406	12,021,919	(3,534,865)	3%	27%	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	(2,437)	20,153	2,663	(71,347)	48%	22%	
1 90 Attorney	(81,683)	1,114,664	(14,128)	282,180	67,555	(832,484)	17%	25%	
1 123 Coroner	0	81,500	0	15,167	0	(66,333)		19%	
1 200 Enforcement	(276,418)	2,413,609	(46,485)	617,336	229,933	(1,796,273)	17%	26%	
1 201 Sheriff Contingency	0	0	(1,257)	0	(1,257)	0			
1 202 Boat and Water	(28,475)	97,926	(21,725)	2,759	6,750	(95,167)	76%	3%	
1 203 Snowmobile	(5,976)	39,146	(20)	28,561	5,956	(10,585)	0%	73%	
1 204 ATV	(12,500)	24,359	0	19	12,500	(24,340)	0%	0%	
1 206 Forfeitures	0	0	(1,008)	389	(1,008)	389			
1 252 Corrections	(270,500)	3,036,486	(51,236)	742,509	219,264	(2,293,977)	19%	24%	
1 253 Sentence to Serve	(31,943)	149,783	(8,150)	37,581	23,793	(112,202)	26%	25%	
1 254 Enhanced 911	(89,190)	89,190	(14,865)	68,715	74,325	(20,475)	17%	77%	Contracts paid at beginning of year.
1 255 Crime Victim	(71,500)	85,613	(16,953)	20,724	54,547	(64,889)	24%	24%	
1 257 Aitkin Co. Community Corrections	(464,522)	929,383	(85,468)	224,520	379,054	(704,863)	18%	24%	
1 280 Emergency Management	(19,194)	50,323	(5,000)	12,192	14,194	(38,131)	26%	24%	
<i>Public Safety Subtotal</i>	<i>(1,357,001)</i>	<i>8,203,482</i>	<i>(268,732)</i>	<i>2,072,805</i>	<i>1,088,269</i>	<i>(6,130,677)</i>	<i>20%</i>	<i>25%</i>	
Culture and Recreation									
1 500 Library & Historical Society	0	296,298	0	159,475	0	(136,823)		54%	
1 601 Extension	(1,300)	84,984	360	923	1,660	(84,061)		1%	
<i>Culture and Recreation Subtotal</i>	<i>(1,300)</i>	<i>381,282</i>	<i>360</i>	<i>160,398</i>	<i>1,660</i>	<i>(220,884)</i>		<i>42%</i>	

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	108,851	123,845	448,167	(333,850)	-32%	27%	Permit revenue slower during winter months. Permit rev. through 3/31 is \$24,175. AIS dollars shown as negative revenue as pass through to SWCD. Most license fees collected 1st quarter. Revenues received later in the year. Appropriations paid at beginning of year to SWCD
1 390 Environmental Health	(72,000)	84,217	(43,102)	22,331	28,898	(61,886)	60%	27%	
1 391 Solid Waste	(373,035)	371,884	(1,306)	76,101	371,729	(295,783)	0%	20%	
1 392 Water Wells	(11,000)	6,000	(1,835)	2,326	9,165	(3,674)	17%	39%	
1 600 Ag Soc, Soil & Water, Ag	0	117,253	(5,319)	97,728	(5,319)	(19,525)		83%	
1 603 Wetland Value Repl Fund	0	0	0	0	0	0			
Conservation of Natural Resources Subtotal	(795,351)	1,037,049	57,289	322,331	852,640	(714,718)	-7%	31%	
Economic Development									
1 700 Promotion, Tran, Airport,	0	38,707	0	902	0	(37,805)		2%	
1 711 Economic Development	(64,094)	106,617	(6,950)	21,757	57,144	(84,860)		20%	
Economic Development Subtotal	(64,094)	145,324	(6,950)	22,659	57,144	(122,665)		16%	
General Fund	(14,592,102)	14,592,408	(570,470)	3,868,599	14,021,632	(10,723,809)	4%	27%	
Road and Bridge Fund									
3 0 Undesignated	(4,724,979)	0	(1,840,543)	0	2,884,436	0	39%		
3 301 Administration/HR	0	564,852	0	183,104	0	(381,748)		32%	
3 302 Engineering/Construction	0	557,114	0	123,623	0	(433,491)		22%	
3 303 Highway Maintenance	0	3,603,013	0	1,230,104	0	(2,372,909)		34%	
3 307 Capital Infrastructure	(4,327,700)	4,327,700	(1,975,158)	346,294	2,352,542	(3,981,406)	46%	8%	
3 308 Equipment and Facilities	(616,400)	616,400	0	134,658	616,400	(481,742)	0%	22%	
3 310 232 Turnback	0	0	0	0	0	0			
Road and Bridge Fund	(9,669,079)	9,669,079	(3,815,701)	2,017,783	5,853,378	(7,651,296)	39%	21%	

Fund Dept	2020 Budgeted		2020 Actual		2020 Act - Bud		% of Budget		Comments
	Rev	Exp	Rev	Exp	Rev +/-	Exp +/-	Rev	Exp	
Health and Human Services Fund									
5 400 Public Health	(885,377)	961,990	(109,934)	208,689	775,443	(753,301)	12%	22%	
5 420 Income Maintenance	(2,141,667)	1,927,932	(288,511)	460,111	1,853,156	(1,467,821)	13%	24%	
5 430 Social Services	(3,855,629)	4,342,751	(546,309)	1,028,236	3,309,320	(3,314,515)	14%	24%	
Health and Human Services Fund	(6,882,673)	7,232,673	(944,754)	1,697,036	5,937,919	(5,535,637)	14%	23%	
Trust									
10 921 County Development	(287,000)	363,423	0	54,409	287,000	(309,014)	0%	15%	
10 923 Forfeited Tax Sales	(1,500,000)	910,010	(465,347)	234,587	1,034,653	(675,423)	31%	26%	
Trust Fund	(1,787,000)	1,273,433	(465,347)	288,996	1,321,653	(984,437)	26%	23%	
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	(218,570)	51,327	195,180	(330,494)	53%	13%	
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)	180,670	(20,086)	22,479	116,002	(158,191)	15%	12%	
11 939 County Surveyor	(564,775)	563,667	(76)	98,985	564,699	(464,682)	0%	18%	
Forest Development	(549,838)	562,491	(238,656)	274,924	311,182	(287,567)	43%	49%	
Long Lake Conservation Center									
19 521 LLCC Administration	(55,076)	208,163	(8,789)	84,496	46,287	(123,667)	16%	41%	
19 522 LLCC Education	(614,026)	267,795	(77,654)	64,018	536,372	(203,777)	13%	24%	
19 523 LLCC Food	(4,500)	165,219	(676)	39,516	3,824	(125,703)	15%	24%	
19 524 LLCC Maintenance	(73,600)	97,764	0	36,211	73,600	(61,553)	0%	37%	
19 525 LLCC Capital Improvement	(7,200)	0	(1,830)	1,501	5,370	1,501	25%		
LLCC Fund	(754,402)	738,941	(88,949)	225,742	665,453	(513,199)	12%	31%	
21 520 Parks	(542,102)	577,254	(226,789)	243,899	315,313	(333,355)	42%	42%	