



Board of County Commissioners Agenda Request

11B
Agenda Item #

Requested Meeting Date: August 10, 2021

Title of Item: 2022 General Government Preliminary Budget Presentation

<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: 20 min.
Summary of Issue: Please see the attached 2022 General Government preliminary Budget memo for discussion. An IFS report showing the detailed line items for each General Government department is also attached.		
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 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.

AITKIN COUNTY ADMINISTRATION



Aitkin County Government Center
307 2nd Street NW, Room 310
Aitkin, MN 56431

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TO: Aitkin County Board of Commissioners
FROM: Jessica Seibert, Aitkin County Administrator
RE: Proposed 2022 General Government Budgets
DATE: August 10, 2021

The proposed 2021 general government budget presentation will include budgets located within the General Fund. The sixteen budgets include:

Administration	Environmental Services	Miscellaneous
Assessor	Extension	Recorder
Attorney	Human Resources	SWCD/AG/Watershed
Auditor	IT	Treasurer
Commissioners	Library	
Economic Development	Maintenance	

A brief description of key changes to revenues and expenditures for each department follows. Four columns representing the 2021 budgeted amount, 2022 budgeted amount, change in budgeted amount, and percentage change in budgeted amount are reported. Also included are detailed IFS worksheets providing support for each budget.

General Overview

The 2022 General Courthouse budget was prepared by individual Department Heads and reviewed individually with the County Administrator. Budgets have also been reviewed by the Budget Committee where discussions continue to be held.

Salary and benefit figures are based on previously approved contracts. Estimates have been made for insurance amounts due to the fact that 2022 rates have not yet been received from MCIT or PEIP. A 7% increase in health insurance has been budgeted with the hope that this can be lowered some when the actual rate increase is received.

The budget was developed using a collaborative approach with County Commissioners, the County Administrator, Department Heads, and staff. Many hours were spent researching past practices, future needs, and historical spending. The result is a budget that accurately reflects expected revenues and expenditures that are needed to provide Aitkin County residents quality services.

Administration:45 *Motor Pool*52 *Administration*120 *Veterans Service Officer*

Change made to Motor Pool budget in how trade in's are coded. Rather than revenue a reduction in purchase price is reflected. Consideration is being given to postponing or eliminating the regular replacement of two vehicles. No vehicles purchased last year, one replacement currently budgeted in 2022.

Revenues	79,800.00	61,000.00	(18,800.00)	(23.56)%
Expenditures	371,115.00	406,699.00	35,584.00	9.59%
Net	291,315.00	345,699.00	54,384.00	18.67%

Assessor's Office:43 *Assessor*

Slight increase in training/travel costs due to new staff. Vehicle purchase approved in Capital Plan.

Revenues	164,606.00	171,177.00	6,571.00	3.99%
Expenditures	892,681.00	904,038.00	11,357.00	1.83%
Net	728,075.00	732,861.00	4,786.00	0.66%

Attorney's Office:90 *Attorney*255 *Crime Victim Grant*

No significant increases in service costs. Majority of expenditure change is attributed to salary/insurance costs.

Revenues	153,398.00	150,544.00	4,854.00	(5.84)%
Expenditures	1,246,002.00	1,332,005.00	96,003.00	11.08%
Net	1,246,002.00	1,181,461.00	90,857.00	29.55%

Auditor:40 *Auditor (inc. License Center)*41 *Internal Audit*

No significant increases in service costs. Majority of expenditure change is attributed to salary/insurance costs.

Revenues	285,370.00	290,190.00	4,820.00	1.69%
Expenditures	810,248.00	849,581.00	39,333.00	4.85%
Net	524,878.00	559,391.00	34,513.00	6.58%

60 Elections

Planned use of fund balance due to election year reflected in revenue. Continuing to budget \$50,000 in programming to level spending from year to year. Increase in operating costs due to election year.

Revenues	700.00.00	101,000.00	100,300.00	14,328.57%
Expenditures	67,900.00	182,567.00	114,667.00	168.88%
Net	67,200.00	81,567.00	14,367.00	21.38%

Commissioners:

01 Commissioners

Budgeted increases in salary and benefits. To be determined later by Board resolution.

Revenues	0.00	0.00	0.00	0.00%
Expenditures	261,142.00	278,224.00	17,082.00	6.54%
Net	261,142.00	278,224.00	17,082.00	2.44%

Economic Development:

711 Economic Development

Increase in expenses due to hire of a full-time Coordinator.

Revenues	0.00	0.00	0.00	0.00
Expenditures	53,711.00	117,852.00	64,141.00	119.42%
Net	53,711.00	117,852.00	64,141.00	119.42%

Environmental Services:

- 122 Planning & Zoning
- 390 Environmental Health
- 391 Solid Waste
- 392 Water Wells

Increase in permit revenue. Planned use of fund balance in the Solid Waste budget. Significant increase in recycling costs - \$45,000.

Revenues	707,440.00	761,042.00	53,602.00	7.58%
Expenditures	844,687.00	925,494.00	80,807.00	9.57%
Net	137,247.00	164,452.00	27,205.00	19.82%

Extension Office:

601 Extension

Current three-year contract ends December, 2021.

Revenues	0.00	0.00	0.00	0.00%
Expenditures	83,671.00	86,571.00	1,900.00	2.27%
Net	83,671.00	86,571.00	1,900.00	2.27%

Human Resources:**53 Human Resources**

No significant increases in service costs.

Revenues	0.00	0.00	0.00	0.00%
Expenditures	353,836.00	359,964.00	6,128.00	1.73%
Net	353,386.00	359,964.00	6,128.00	1.73%

Information and Technology:**49 Information and Technology**

Decrease in revenue due to lower planned use of fund balance included. Increase in programming and service costs.

Revenues	56,550.00	21,500.00	(35,050.00)	(61.98)%
Expenditures	712,747.00	721,489.00	8,742.00	1.23%
Net	656,197.00	699,989.00	43,792.00	6.67%

Library (ECRL): Appropriation amount budgeted is \$242,538 based on recent library committee discussions. State certified minimum level of support letter has not yet been received.

Courthouse Maintenance:**110 Courthouse Maintenance****111 Buildings**

Increase in service contracts such as elevator and boiler inspections. Slight increase in capital account to plan for regular capital purchases.

Revenues	0.00	0.00	0.00	0.00%
Expenditures	558,373.00	581,559.00	23,186.00	4.15%
Net	558,373.00	581,559.00	23,186.00	4.15%

Recorder:**100 Recorder**

Department Head requesting additional staff. Majority of expenditure change is attributed to salary/insurance costs.

Revenues	210,500.00	210,500.00	0.00	0.00%
Expenditures	396,871.00	476,324.00	79,453.00	20.02%
Net	186,371.00	265,824.00	79,453.00	42.63%

SWCD, AG & Watershed:

600 *Ag Society, Soil & Water, Ag Inspector*

Increase attributed to Ag Society insurance costs, increase in Ag Society appropriation request, and inclusion of Ag Inspector fees.

Revenues	0.00	0.00	0.00	0.00%
Expenditures	113,318.00	121,118.00	7,800.00	6.88%
Net	113,318.00	121,118.00	7,800.00	6.88%

Treasurer's Office:

42 *Treasurer*

No significant increases in service costs. Majority of expenditure change is attributed to salary/insurance costs.

Revenues	30,200.00	28,400.00	(1,800.00)	(5.96)
Expenditures	306,942.00	314,660.00	7,718.00	2.51%
Net	276,742.00	286,260.00	9,518.00	3.44%

Additional Notes:

- The preliminary levy is proposed to be adopted at the September 14th Board meeting. If needed, the Board may choose to postpone the adoption of the preliminary levy until the September 28th Board Meeting. State law requires the County Board to adopt a preliminary levy prior to September 30th.
- A five-year capital plan will be finalized and presented to the Board in the near future.
- Fund Balance recommendations will be made according to the adopted Fund Balance Policy after the outside Auditor's complete financial statements.
- 2022 County Program Aid decreased by \$17,385 from \$853,074 to \$835,689.
- A review of the current motor pool operations is being conducted to determine the impact of remote work. Best practices and size of motor pool fleet are being discussed.

Aitkin County



USER-SELECTED BUDGET REPORT

Options: 1 = Budget Amount, 2 = Yearly Amount, 3 = Dashed Lines, 4 = Estimated Annual

Page Break Option: 1
1 - Page Break by FUND
2 - Page Break by DEPT
3 - Page Break by PROGRAM
4 - Page Break by SERVICE

Column Selection: 1 1 0 0 0

Column ADOPTED PROPOS
Headings: 2021 2022

Line Spacing: 1
1 - Single Spaced
2 - Double Spaced

Year:
Months:

Print Subtotal By FUND N
Print Subtotal By DEPT N
Print Subtotal By PROGRAM N
Print Subtotal By SERVICE N
Print Subtotal By Object Range N

Report Basis 1 1 - Cash
 2 - Modified Accrual
 3 - Full Accrual

Include on the Report: 1
1 - All G/L Accounts
2 - Only G/L Accounts with Budget
 Amts.
3 - Only G/L Accounts without Budget
 Amts.
4 - Only Budget Accounts with zero
 Amts.
5 - Only Active G/L Accounts

Include Zero Dollar Accts: N
Round Amounts: Y
Save Report: N

Comment:

FUND Range From 1 Thru 1

DEPT

X Include/eXclude 123, 200, 203, 204, 252, 253, 280

Aitkin County



USER-SELECTED BUDGET REPORT

01 FUND General Fund

Report Basis: Cash

<u>Account Number</u>		<u>Account Description</u>	<u>ADOPTED</u>	<u>PROPOSED</u>
DEPT			<u>2021</u>	<u>2022</u>
001	Commissioners			
	01-001-000-0000-6101	Salaries	168,520	176,946
	01-001-000-0000-6108	Meals (Not Overnight)	100	100
	01-001-000-0000-6124	Medicare-Employer 1.45%	2,444	2,566
	01-001-000-0000-6148	Employer Deduct Contribution-HSA	11,020	12,020
	01-001-000-0000-6149	Employer Deduct Contribution-Veba	0	2,260
	01-001-000-0000-6150	Health Insurance-Employer	38,922	41,766
	01-001-000-0000-6152	Life Insurance-Employer	555	594
	01-001-000-0000-6162	Pera-Dcp 5%	8,426	8,847
	01-001-000-0000-6168	NACO Deferred Comp ER in Lieu Hea	0	2,750
	01-001-000-0000-6205	Postage	50	0
	01-001-000-0000-6230	Printing, Publishing & Adv	2,500	3,000
	01-001-000-0000-6241	Registration Fee	6,000	6,000
	01-001-000-0000-6250	Telephone	2,000	2,000
	01-001-000-0000-6330	Transportation/Travel/Parking	11,000	9,000
	01-001-000-0000-6332	Hotel / Motel Lodging	6,500	6,500
	01-001-000-0000-6340	Meals (Overnight)	500	500
	01-001-000-0000-6352	Insurance	1,185	1,430
	01-001-000-0000-6353	Workers Compensation Insurance	420	445
	01-001-000-0000-6405	Office Supplies	1,000	1,500
012	Court Administration			
	01-012-000-0000-5603	Child Support Motion Fee	100 -	100 -
	01-012-000-0000-5840	Misc Receipts	5,000 -	5,000 -
	01-012-000-0000-6205	Postage	1,000	1,000
	01-012-000-0000-6232	Attorney Services	80,000	80,000
	01-012-000-0000-6252	Witnesses	5,500	5,000
	01-012-000-0000-6625	Capital - Office & Other Equipment	5,000	5,000
040	Auditor			
	01-040-000-0000-5076	Judgement Costs	16,000 -	16,000 -
	01-040-000-0000-5081	Mortgage Registry-3%	9,000 -	10,000 -
	01-040-000-0000-5115	Auctioneers Licenses	120 -	140 -
	01-040-000-0000-5116	1/2 Beer License	150 -	150 -
	01-040-000-0000-5119	Liquor Licenses	48,000 -	50,000 -
	01-040-000-0000-5132	Cigarette License Fees	1,500 -	1,500 -
	01-040-000-0000-5517	Fees For Services	2,500 -	2,000 -
	01-040-000-0000-5590	Auditor Fee-Clerical FTS Sales & Fees	30,000 -	30,000 -

JAS1
 8/4/21 3:27PM
 01 FUND General Fund

Aitkin County

USER-SELECTED BUDGET REPORT



Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	ADOPTED	PROPOSED
		<u>2021</u>	<u>2022</u>
01-040-000-0000-5840	Misc Receipts	300 -	500 -
01-040-000-0000-5868	TinT Rmb From Schools/City/Town	6,000 -	6,400 -
01-040-000-0000-6101	Salaries-Full Time	335,439	341,539
01-040-000-0000-6102	Salaries-Part Time	8,144	0
01-040-000-0000-6108	Meals (Not Overnight)	100	100
01-040-000-0000-6109	Overtime-Salaries	3,000	3,000
01-040-000-0000-6124	Medicare-Employer 1.45%	4,908	4,967
01-040-000-0000-6148	Employer Deduct Contribution-HSA	13,790	13,790
01-040-000-0000-6149	Employer Deduct Contribution-Veba	0	1,000
01-040-000-0000-6150	Health Insurance-Employer	46,339	49,702
01-040-000-0000-6152	Life Insurance-Employer	339	363
01-040-000-0000-6154	Long Term Disability-Employer	894	996
01-040-000-0000-6159	PERA 7.50%	25,383	25,690
01-040-000-0000-6165	Fica-Employer 6.20%	20,984	21,237
01-040-000-0000-6205	Postage	10,000	10,000
01-040-000-0000-6208	Training/Education	250	500
01-040-000-0000-6230	Printing, Publishing & Adv	39,000	45,000
01-040-000-0000-6231	Services, Labor, Contracts	28,000	32,000
01-040-000-0000-6240	Membership/Dues/Association Fees	360	360
01-040-000-0000-6241	Registration Fee	1,000	1,000
01-040-000-0000-6250	Telephone	500	454
01-040-000-0000-6330	Transportation/Travel/Parking	800	800
01-040-000-0000-6332	Hotel / Motel Lodging	1,500	1,500
01-040-000-0000-6340	Meals (Overnight)	100	100
01-040-000-0000-6352	Insurance	1,250	1,350
01-040-000-0000-6353	Workers Compensation Insurance	550	550
01-040-000-0000-6405	Office Supplies	3,700	6,700
01-040-000-0000-6511	Gas And Oil	100	100
01-040-000-0000-6590	Repair & Maintenance Supplies	100	100
01-040-000-0000-6625	Capital - Office & Other Equipment	3,000	0
01-040-021-0000-5504	G & F License Fee	1,000 -	2,000 -
01-040-021-0000-5520	Drivers License Fees	27,000 -	0
01-040-021-0000-5522	Motor Vehicle License/Tab Fees	125,000 -	152,000 -
01-040-021-0000-5523	DNR/License Tab Fees	17,500 -	18,500 -
01-040-021-0000-5840	Misc Receipts	1,300 -	1,000 -
01-040-021-0000-6101	Salaries-Full Time	125,919	135,201
01-040-021-0000-6108	Meals (Not Overnight)	50	50

Aitkin County



USER-SELECTED BUDGET REPORT

01 FUND General Fund

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	<u>ADOPTED 2021</u>	<u>PROPOSED 2022</u>
01-040-021-0000-6109	Overtime-Salaries	1,000	1,000
01-040-021-0000-6124	Medicare-Employer 1.45%	1,841	1,975
01-040-021-0000-6148	Employer Deduct Contribution-HSA	8,780	5,180
01-040-021-0000-6149	Employer Deduct Contribution-Veba	0	4,600
01-040-021-0000-6150	Health Insurance-Employer	41,362	54,669
01-040-021-0000-6152	Life Insurance-Employer	261	356
01-040-021-0000-6154	Long Term Disability-Employer	347	383
01-040-021-0000-6159	PERA 7.50%	9,519	10,215
01-040-021-0000-6165	Fica-Employer 6.20%	7,869	8,444
01-040-021-0000-6205	Postage	1,000	2,000
01-040-021-0000-6230	Printing, Publishing & Adv	0	350
01-040-021-0000-6231	Services, Labor, Contracts	500	1,000
01-040-021-0000-6241	Registration Fee	260	260
01-040-021-0000-6250	Telephone	1,000	500
01-040-021-0000-6330	Transportation/Travel/Parking (Own Au	100	0
01-040-021-0000-6340	Meals (Overnight)	50	0
01-040-021-0000-6352	Insurance	650	800
01-040-021-0000-6353	Workers Compensation Insurance	200	200
01-040-021-0000-6405	Office Supplies	2,000	2,500
01-040-021-0000-6511	Gas And Oil	10	0
01-040-021-0000-6625	Capital - Office & Other Equipment	2,000	1,000
041 DEPT Internal Audit			
01-041-000-0000-6231	Services, Labor, Contracts	56,000	56,000
042 DEPT Treasurer			
01-042-000-0000-5079	3% State Deed Tax	8,000 -	8,000 -
01-042-000-0000-5524	Handling Fee (Nfs Check)	400 -	400 -
01-042-000-0000-5840	Misc Receipts	20,000 -	18,000 -
01-042-000-0000-5868	TinT Rmb From Schools/City/Town	1,800 -	2,000 -
01-042-000-0000-6101	Salaries-Full Time	184,909	188,737
01-042-000-0000-6108	Meals (Not Overnight)	100	100
01-042-000-0000-6109	Overtime-Salaries	500	500
01-042-000-0000-6124	Medicare-Employer 1.45%	2,681	2,737
01-042-000-0000-6148	Employer Deduct Contribution-HSA	8,780	8,780
01-042-000-0000-6150	Health Insurance-Employer	38,922	41,766
01-042-000-0000-6152	Life Insurance-Employer	261	279
01-042-000-0000-6154	Long Term Disability-Employer	507	554

Aitkin County



USER-SELECTED BUDGET REPORT

01 FUND General Fund

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	<u>ADOPTED</u> <u>2021</u>	<u>PROPOSED</u> <u>2022</u>
01-042-000-0000-6159	PERA 7.50%	13,868	14,155
01-042-000-0000-6165	Fica-Employer 6.20%	11,464	11,702
01-042-000-0000-6205	Postage	12,600	13,000
01-042-000-0000-6231	Services, Labor, Contracts	15,000	15,000
01-042-000-0000-6240	Membership/Dues/Association Fees	400	400
01-042-000-0000-6241	Registration Fee	500	500
01-042-000-0000-6250	Telephone	300	200
01-042-000-0000-6330	Transportation/Travel/Parking	600	600
01-042-000-0000-6332	Hotel / Motel Lodging	1,400	1,400
01-042-000-0000-6340	Meals (Overnight)	100	100
01-042-000-0000-6352	Insurance	700	800
01-042-000-0000-6353	Workers Compensation Insurance	300	300
01-042-000-0000-6405	Office Supplies	13,000	13,000
01-042-000-0000-6511	Gas And Oil	50	50
043 DEPT Assessor			
01-043-000-0000-5526	Assessor Township Assessment	155,106 -	160,677 -
01-043-000-0000-5840	Misc Receipts	9,500 -	10,500 -
01-043-000-0000-6101	Salaries-Full Time	575,938	571,973
01-043-000-0000-6108	Meals (Not Overnight)	300	300
01-043-000-0000-6109	Overtime-Salaries	100	100
01-043-000-0000-6124	Medicare-Employer 1.45%	8,352	8,294
01-043-000-0000-6148	Employer Deduct Contribution-HSA	29,600	29,100
01-043-000-0000-6150	Health Insurance-Employer	136,179	127,914
01-043-000-0000-6152	Life Insurance-Employer	1,040	1,034
01-043-000-0000-6154	Long Term Disability-Employer	1,567	1,663
01-043-000-0000-6159	PERA 7.50%	43,196	42,898
01-043-000-0000-6165	Fica-Employer 6.20%	35,709	35,462
01-043-000-0000-6205	Postage	6,500	6,500
01-043-000-0000-6208	Training/Education	5,500	9,000
01-043-000-0000-6230	Printing, Publishing & Adv	6,500	6,500
01-043-000-0000-6231	Services, Labor, Contracts	3,000	8,000
01-043-000-0000-6240	Dues & License Renewal	2,300	2,300
01-043-000-0000-6250	Telephone	5,800	5,800
01-043-000-0000-6272	Physical Examinations	300	300
01-043-000-0000-6302	Car Maintenance	2,500	2,500
01-043-000-0000-6330	Transportation/Travel/Parking	800	800
01-043-000-0000-6332	Hotel / Motel Lodging	2,400	6,000

Aitkin County



USER-SELECTED BUDGET REPORT

01 FUND General Fund

Report Basis: Cash

		ADOPTED	PROPOSED
		2021	2022
<u>Account Number</u>	<u>Account Description</u>		
01-043-000-0000-6340	Meals (Overnight)	1,000	1,500
01-043-000-0000-6352	Insurance	5,500	5,500
01-043-000-0000-6353	Workers Compensation Insurance	5,300	5,300
01-043-000-0000-6359	Wrecker Service	200	200
01-043-000-0000-6374	Auto & Trailer License	100	100
01-043-000-0000-6405	Office Supplies	7,000	7,000
01-043-000-0000-6511	Gas And Oil	6,000	6,000
01-043-000-0000-6620	Auto, Trailers, Snowmobiles, ATV	0	17,000
044 DEPT	Central Services		
01-044-000-0000-5403	Cost Allocation Reimbursement	180,000 -	180,000 -
01-044-000-0000-5791	Interest Income	300,000 -	150,000 -
01-044-000-0000-5840	Misc Receipts	7,000 -	1,000 -
01-044-000-0000-5841	Mcit Dividend	25,170 -	25,170 -
01-044-000-0000-5947	Planned Use of Fund Balance	100,000 -	0
01-044-000-0000-6231	Services, Labor, Contracts	116,186	100,000
01-044-000-0000-6352	Insurance	35,000	45,000
01-044-000-0000-6841	Ambulance Appropriations	42,000	42,000
01-044-000-0000-6844	MN Rural Counties Caucus	2,300	2,300
01-044-000-0000-6845	Assoc of MN Counties	10,960	11,200
01-044-000-0000-6846	Arrowhead Counties Appropriations	2,750	2,750
01-044-000-0000-6847	Support within Reach	1,500	1,500
01-044-000-0000-6849	ANGELS Appropriations	1,685	3,631
01-044-100-0000-5001	Property Taxes - Current	9,254,174 -	10,471,949 -
01-044-100-0000-5060	Mobile Home-Current	11,000 -	11,000 -
01-044-100-0000-5065	Severed Mineral-Current	5,000 -	5,000 -
01-044-100-0000-5067	Industrial Minerals-Current	500 -	500 -
01-044-100-0000-5070	Penalty - Current	32,000 -	32,000 -
01-044-100-0000-5071	Penalty & Interest - Delinquent	55,000 -	55,000 -
01-044-100-0000-5210	County Program Aid	853,074 -	835,689 -
01-044-100-0000-5251	In Lieu Apportionments & Receipts	1,173,088 -	1,200,000 -
01-044-100-0000-5252	Forf Tax Sales Apportionment	150,000 -	150,000 -
01-044-100-0000-6800	Tax Abatements	20,000	20,000
01-044-904-0000-6231	Flex Services, Labor, Etc	5,000	5,000
045 DEPT	Motor Pool		
01-045-000-0000-5840	Misc Receipts	48,000 -	48,000 -
01-045-000-0000-5866	Co Auction Proceeds	17,500 -	0

Aitkin County



USER-SELECTED BUDGET REPORT

01 FUND General Fund

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	<u>ADOPTED 2021</u>	<u>PROPOSED 2022</u>
01-045-000-0000-6231	Services, Labor, Contracts	0	2,670
01-045-000-0000-6302	Car Maintenance	3,000	3,000
01-045-000-0000-6352	Insurance	6,000	6,000
01-045-000-0000-6374	Auto & Trailer License	200	200
01-045-000-0000-6512	Car Equipment	500	500
049 DEPT	Information Technologies		
01-049-000-0000-5525	Label & Listing Sales	1,500 -	1,500 -
01-049-000-0000-5868	TinT Rmb From Schools/City/Town	50 -	0
01-049-000-0000-5947	Planned Use of Fund Balance	55,000 -	0
01-049-000-0000-6101	Salaries-Full Time	326,282	334,277
01-049-000-0000-6108	Meals (Not Overnight)	100	100
01-049-000-0000-6124	Medicare-Employer 1.45%	4,731	4,847
01-049-000-0000-6148	Employer Deduct Contribution-HSA	12,790	12,790
01-049-000-0000-6150	Health Insurance-Employer	39,224	42,032
01-049-000-0000-6152	Life Insurance-Employer	339	363
01-049-000-0000-6154	Long Term Disability-Employer	884	984
01-049-000-0000-6159	PERA 7.50%	24,471	25,071
01-049-000-0000-6165	Fica-Employer 6.20%	20,229	20,725
01-049-000-0000-6205	Postage	100	100
01-049-000-0000-6208	Training/Education	6,700	9,860
01-049-000-0000-6231	Programming, Services, Contracts	217,027	233,560
01-049-000-0000-6250	Telephone	720	720
01-049-000-0000-6330	Transportation/Travel/Parking	250	1,000
01-049-000-0000-6332	Hotel / Motel Lodging	1,000	1,000
01-049-000-0000-6340	Meals (Overnight)	300	300
01-049-000-0000-6352	Insurance	1,100	1,210
01-049-000-0000-6353	Workers Compensation Insurance	500	550
01-049-000-0000-6402	Computer/Technology Supplies	6,500	6,500
01-049-000-0000-6405	Office Supplies (Non Computer)	1,500	1,500
01-049-000-0000-6625	Capital - Office & Other Equipment	48,000	24,000
052 DEPT	Administration		
01-052-000-0000-6101	Salaries-Full Time	131,837	137,182
01-052-000-0000-6108	Meals (Not Overnight)	100	75
01-052-000-0000-6124	Medicare-Employer 1.45%	1,912	1,989
01-052-000-0000-6148	Employer Deduct Contribution-HSA	4,890	4,890
01-052-000-0000-6150	Health Insurance-Employer	23,019	24,718

Aitkin County



USER-SELECTED BUDGET REPORT

01 FUND General Fund

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	<u>ADOPTED 2021</u>	<u>PROPOSED 2022</u>
01-052-000-0000-6152	Life Insurance-Employer	167	178
01-052-000-0000-6154	Long Term Disability-Employer	352	392
01-052-000-0000-6159	PERA 7.50%	9,888	10,289
01-052-000-0000-6165	Fica-Employer 6.20%	8,174	8,505
01-052-000-0000-6205	Postage	200	200
01-052-000-0000-6231	Services, Labor, Contracts	1,100	1,100
01-052-000-0000-6232	Attorney Services	9,000	9,000
01-052-000-0000-6240	Membership/Dues/Association Fees	1,200	1,300
01-052-000-0000-6241	Registration Fee	2,000	2,000
01-052-000-0000-6250	Telephone	1,020	1,020
01-052-000-0000-6330	Transportation/Travel/Parking	1,000	1,000
01-052-000-0000-6332	Hotel / Motel Lodging	1,500	1,500
01-052-000-0000-6340	Meals(Overnight)	200	200
01-052-000-0000-6352	Insurance	522	600
01-052-000-0000-6353	Workers Compensation Insurance	450	500
01-052-000-0000-6405	Office Supplies	2,500	2,500
01-052-000-0000-6511	Gas And Oil	50	50
053 DEPT Human Resources			
01-053-000-0000-6101	Salaries-Full Time	215,905	226,134
01-053-000-0000-6108	Meals (Not Overnight)	100	100
01-053-000-0000-6109	Overtime-Salaries	1,078	1,500
01-053-000-0000-6124	Medicare-Employer 1.45%	3,146	3,301
01-053-000-0000-6148	Employer Deduct Contribution-HSA	9,410	9,900
01-053-000-0000-6150	Health Insurance Employer	40,293	35,271
01-053-000-0000-6152	Life Insurance-Employer	389	416
01-053-000-0000-6154	Long Term Disability-Employer	588	655
01-053-000-0000-6159	PERA 7.50%	16,274	17,073
01-053-000-0000-6165	Fica-Employer	13,453	14,114
01-053-000-0000-6199	Employee Recognition	2,500	2,500
01-053-000-0000-6205	Postage	400	600
01-053-000-0000-6208	Training/Education	6,800	6,800
01-053-000-0000-6230	Printing, Publishing & Adv	4,000	4,000
01-053-000-0000-6231	Services, Labor, Contracts	15,000	15,000
01-053-000-0000-6232	Attorney Services	10,000	8,000
01-053-000-0000-6234	Background Check Fees	4,500	4,000
01-053-000-0000-6240	Membership/Dues/Association Fees	500	500
01-053-000-0000-6241	Registration Fee	1,500	1,500

Aitkin County



USER-SELECTED BUDGET REPORT

01 FUND General Fund

Report Basis: Cash

		ADOPTED	PROPOSED
		2021	2022
Account Number	Account Description		
01-053-000-0000-6250	Telephone	1,200	1,000
01-053-000-0000-6330	Transportation/Travel/Parking	500	500
01-053-000-0000-6332	Hotel / Motel Lodging	800	800
01-053-000-0000-6340	Meals (Overnight)	100	100
01-053-000-0000-6352	Insurance-Vehicles/Equipment/Liability	1,200	1,500
01-053-000-0000-6353	Workers Compensation Insurance	600	600
01-053-000-0000-6405	Office Supplies	3,500	4,000
01-053-000-0000-6511	Gas And Oil	100	100
060 DEPT Elections			
01-060-000-0000-5521	Election Filing Fees	0	500 -
01-060-000-0000-5840	Misc Receipts	700 -	500 -
01-060-000-0000-5947	Planned Use of Fund Balance	0	100,000 -
01-060-000-0000-6101	Salaries-Full Time	0	11,000
01-060-000-0000-6102	Salaries-Part Time	0	7,000
01-060-000-0000-6108	Meals(Not Overnight)	0	50
01-060-000-0000-6109	Overtime-Salaries	0	10,000
01-060-000-0000-6124	Medicare-Employer 1.45%	0	406
01-060-000-0000-6159	PERA 7.50%	0	2,100
01-060-000-0000-6165	Fica-Employer 6.20%	0	1,736
01-060-000-0000-6205	Postage	500	36,000
01-060-000-0000-6208	Training/Education	0	250
01-060-000-0000-6230	Printing, Publishing & Adv	0	10,000
01-060-000-0000-6231	Services, Labor, Contracts	17,400	25,000
01-060-000-0000-6353	Workers Compensation Insurance	0	25
01-060-000-0000-6405	Office Supplies	0	4,000
01-060-000-0000-6406	Ballots & Programming	50,000	75,000
090 DEPT Attorney			
01-090-000-0000-5512	Costs Of Prosecution	23,334 -	17,482 -
01-090-000-0000-5527	Asst Co Atty & Sec Fees	48,466 -	46,294 -
01-090-000-0000-5612	Drug & Forfeiture Ms387.213	9,973 -	12,969 -
01-090-000-0000-5840	Misc Receipts	1,896 -	2,251 -
01-090-000-0000-6101	Salaries-Full Time	788,491	835,728
01-090-000-0000-6102	Salaries-Part Time	0	8,301
01-090-000-0000-6108	Meals Reimbursed (Taxable)	50	50
01-090-000-0000-6109	Overtime-Salaries	4,000	4,000
01-090-000-0000-6124	Medicare-Employer 1.45%	11,492	12,296

Aitkin County

USER-SELECTED BUDGET REPORT



Report Basis: Cash

Account Number	Account Description	ADOPTED	PROPOSED
		2021	2022
01-090-000-0000-6148	Employer Deduct Contribution-HSA	26,600	27,600
01-090-000-0000-6150	Health Insurance-Employer	109,954	128,180
01-090-000-0000-6152	Life Insurance-Employer	1,038	1,111
01-090-000-0000-6154	Long Term Disability-Employer	2,139	2,434
01-090-000-0000-6156	ID Theft Protection	720	616
01-090-000-0000-6159	PERA 7.50%	59,437	62,980
01-090-000-0000-6165	Fica-Employer 6.20%	49,135	52,578
01-090-000-0000-6205	Postage	2,257	2,324
01-090-000-0000-6208	Training/Education	5,500	5,000
01-090-000-0000-6213	Drug & Forfeiture Ms387.213	2,277	2,020
01-090-000-0000-6230	Printing, Publishing & Adv	304	196
01-090-000-0000-6231	Services, Labor, Contracts	2,716	2,798
01-090-000-0000-6232	Attorney Services	1,000	1,000
01-090-000-0000-6233	Court Reporter Services	251	262
01-090-000-0000-6234	Co Sheriff Services	3,544	3,083
01-090-000-0000-6239	Computer Research	21,161	22,149
01-090-000-0000-6240	Membership/Dues/Association Fees	7,618	8,379
01-090-000-0000-6250	Telephone	4,337	4,467
01-090-000-0000-6252	Witness/Expert Witness & Travel Expe	1,000	1,000
01-090-000-0000-6260	Professional Consulting	1,000	1,000
01-090-000-0000-6272	Physical Examinations	200	200
01-090-000-0000-6330	Transportation/Travel/Parking	1,303	1,200
01-090-000-0000-6332	Hotel / Motel Lodging	296	328
01-090-000-0000-6333	Crt.Related Travel Expenses	297	296
01-090-000-0000-6340	Meals (Overnight)	25	30
01-090-000-0000-6352	Insurance	2,269	2,754
01-090-000-0000-6353	Workers Compensation Insurance	884	852
01-090-000-0000-6405	Office Supplies	13,500	13,501
01-090-000-0000-6406	Law Publ. & Subscriptions	20,301	20,294
01-090-000-0000-6625	Capital - Office & Other Equipment	11,941	10,521
100 DEPT Recorder			
01-100-000-0000-5529	County Recorder Fees	90,500 -	90,500 -
01-100-000-0000-5840	Misc Receipts	15,000 -	15,000 -
01-100-000-0000-6101	Salaries-Full Time	181,769	226,364
01-100-000-0000-6109	Overtime-Salaries	450	1,500
01-100-000-0000-6124	Medicare-Employer 1.45%	2,652	3,304
01-100-000-0000-6148	Employer Deduct Contribution-HSA	9,780	6,895

Aitkin County



USER-SELECTED BUDGET REPORT

01 FUND General Fund

Report Basis: Cash

Account Number	Account Description	ADOPTED	PROPOSED
		2021	2022
01-100-000-0000-6150	Health Insurance-Employer	46,038	73,803
01-100-000-0000-6152	Life Insurance-Employer	333	475
01-100-000-0000-6154	Long Term Disability-Employer	500	666
01-100-000-0000-6157	Retiree Health	6,145	6,145
01-100-000-0000-6159	PERA 7.50%	13,716	17,090
01-100-000-0000-6165	Fica-Employer 6.20%	11,338	14,128
01-100-000-0000-6205	Postage	2,000	2,000
01-100-000-0000-6208	Training/Education	500	500
01-100-000-0000-6230	Printing, Publishing & Adv	600	600
01-100-000-0000-6231	Services, Labor, Contracts	3,800	4,000
01-100-000-0000-6240	Membership/Dues/Association Fees	500	500
01-100-000-0000-6241	Registration Fee	1,000	1,000
01-100-000-0000-6250	Telephone	600	600
01-100-000-0000-6301	Rentals	300	300
01-100-000-0000-6311	Sales Tax	1,800	1,800
01-100-000-0000-6330	Transportation/Travel/Parking	750	1,000
01-100-000-0000-6332	Hotel / Motel Lodging	2,000	3,000
01-100-000-0000-6340	Meals (Overnight)	300	500
01-100-000-0000-6352	Insurance	650	800
01-100-000-0000-6353	Workers Compensation Insurance	250	254
01-100-000-0000-6405	Office Supplies	4,000	4,000
01-100-000-0000-6511	Gas And Oil	100	100
01-100-195-0000-5529	Recorder Fees-Land Records Compli:	55,000 -	55,000 -
01-100-195-0000-6231	Services, Labor, Contracts-Land Reco:	55,000	55,000
01-100-196-0000-5529	Recorder Fees-Recorder's Tech Fund	50,000 -	50,000 -
01-100-196-0000-6231	Services, Labor, Contracts-Recorder's	25,000	25,000
01-100-196-0000-6625	Office & Other Equipment-Recorder's	25,000	25,000
110 DEPT Courthouse Maintenance			
01-110-000-0000-6101	Salaries-Full Time	238,183	249,970
01-110-000-0000-6109	Overtime-Salaries	500	1,500
01-110-000-0000-6124	Medicare-Employer 1.45%	3,461	3,630
01-110-000-0000-6148	Employer Deduct Contribution-HSA	14,300	13,300
01-110-000-0000-6150	Health Insurance-Employer	60,872	57,640
01-110-000-0000-6152	Life Insurance-Employer	555	594
01-110-000-0000-6154	Long Term Disability-Employer	582	650
01-110-000-0000-6157	Retiree Health	2,048	0
01-110-000-0000-6159	PERA 7.50%	17,902	18,750

Aitkin County



USER-SELECTED BUDGET REPORT

01 FUND General Fund

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	<u>ADOPTED</u> <u>2021</u>	<u>PROPOSED</u> <u>2022</u>
01-110-000-0000-6165	Fica-Employer 6.20%	14,799	15,500
01-110-000-0000-6208	Training/Education	300	800
01-110-000-0000-6231	Services, Labor, Contracts	34,000	45,000
01-110-000-0000-6250	Telephone	850	850
01-110-000-0000-6254	Utilities-Gas and Electric	75,000	75,000
01-110-000-0000-6255	Garbage	7,350	8,200
01-110-000-0000-6271	Inspection Fees	1,150	1,150
01-110-000-0000-6272	Physical Examinations	150	150
01-110-000-0000-6330	Transportation/Travel/Parking	100	200
01-110-000-0000-6352	Insurance	2,036	1,800
01-110-000-0000-6353	Workers Compensation Insurance	4,610	5,000
01-110-000-0000-6374	Auto & Trailer License	25	25
01-110-000-0000-6405	Office Supplies	100	150
01-110-000-0000-6422	Janitorial Supplies	13,000	8,000
01-110-000-0000-6511	Gas And Oil	500	700
01-110-000-0000-6610	Equipment	6,000	6,000
111 DEPT Buildings			
01-111-000-0000-6480	Small Furniture/Equipment	0	7,000
01-111-000-0000-6605	Building & Structure Related Expenditu	60,000	60,000
120 DEPT Service Officer			
01-120-000-0000-5301	Co. Veteran Service Grant	10,000 -	10,000 -
01-120-000-0000-5862	VSO Van Reimbursement	4,300 -	3,000 -
01-120-000-0000-6101	Salaries-Full Time	103,482	108,803
01-120-000-0000-6124	Medicare-Employer 1.45%	1,500	1,578
01-120-000-0000-6148	Employer Deduct Contribution-HSA	3,260	3,260
01-120-000-0000-6150	Health Insurance-Employer	14,532	15,606
01-120-000-0000-6152	Life Insurance-Employer	111	119
01-120-000-0000-6154	Long Term Disability-Employer	187	209
01-120-000-0000-6159	PERA 7.50%	7,761	8,160
01-120-000-0000-6165	Fica-Employer 6.20%	6,416	6,746
01-120-000-0000-6205	Postage	140	80
01-120-000-0000-6230	Printing, Publishing & Adv	5,300	4,000
01-120-000-0000-6231	Services, Labor, Contracts	750	750
01-120-000-0000-6240	Membership/Dues/Association Fees	400	500
01-120-000-0000-6241	Registration Fee	200	200
01-120-000-0000-6250	Telephone	2,200	1,650

Aitkin County



USER-SELECTED BUDGET REPORT

01 FUND General Fund

Report Basis: Cash

		ADOPTED	PROPOSED
		2021	2022
Account Number	Account Description		
01-120-000-0000-6300	Maintenance/Service Contracts	750	750
01-120-000-0000-6302	Car Maintenance	1,000	1,000
01-120-000-0000-6330	Transportation/Travel/Parking	1,000	1,500
01-120-000-0000-6332	Hotel / Motel Lodging	1,200	1,200
01-120-000-0000-6340	Meals (Overnight)	150	150
01-120-000-0000-6350	Per Diem	5,400	5,400
01-120-000-0000-6352	Insurance	930	995
01-120-000-0000-6353	Workers Compensation Insurance	145	165
01-120-000-0000-6374	Auto & Trailer License	20	20
01-120-000-0000-6405	Office Supplies	500	1,800
01-120-000-0000-6511	Gas And Oil	2,500	2,500
01-120-000-0000-6625	Capital - Office & Other Equipment	500	0
121 DEPT	Housing & Redevelopment		
01-121-000-0000-6350	Per Diem	2,000	2,000
122 DEPT	Planning & Zoning		
01-122-000-0000-5135	Planning & Zoning Permits	250,000 -	280,000 -
01-122-000-0000-5302	Shoreland State Grant	10,786 -	10,786 -
01-122-000-0000-5304	P&Z Wetland Conserv. State Grant	24,930 -	24,930 -
01-122-000-0000-5305	Riparian Project Aid	10,000 -	10,000 -
01-122-000-0000-5842	Co Development Funds	25,000 -	25,000 -
01-122-000-0000-6101	Salaries-Full Time	268,965	302,510
01-122-000-0000-6108	Meals Reimbursed (Taxable)	100	200
01-122-000-0000-6109	Overtime-Salaries	500	1,500
01-122-000-0000-6124	Medicare-Employer 1.45%	3,900	4,408
01-122-000-0000-6148	Employer Deduct Contribution-HSA	10,170	13,430
01-122-000-0000-6150	Health Insurance-Employer	33,208	54,393
01-122-000-0000-6152	Life Insurance-Employer	320	461
01-122-000-0000-6154	Long Term Disability-Employer	700	872
01-122-000-0000-6159	PERA 7.50%	20,175	22,345
01-122-000-0000-6165	Fica-Employer 6.20%	16,675	18,849
01-122-000-0000-6205	Postage	2,500	2,500
01-122-000-0000-6208	Training/Education	2,000	4,000
01-122-000-0000-6230	Printing, Publishing & Adv	2,000	3,000
01-122-000-0000-6231	Services, Labor, Contracts, Programm	92,000	75,000
01-122-000-0000-6240	Membership/Dues/Association Fees	100	300
01-122-000-0000-6241	Registration Fee	500	800

Aitkin County



USER-SELECTED BUDGET REPORT

01 FUND General Fund

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	<u>ADOPTED 2021</u>	<u>PROPOSED 2022</u>
01-122-000-0000-6250	Telephone	1,500	2,000
01-122-000-0000-6302	Car Maintenance	1,200	2,000
01-122-000-0000-6330	Transportation/Travel/Parking	200	500
01-122-000-0000-6332	Hotel / Motel Lodging	700	1,000
01-122-000-0000-6340	Meals (Overnight)	100	300
01-122-000-0000-6350	Per Diem	6,500	10,200
01-122-000-0000-6352	Insurance	1,900	2,000
01-122-000-0000-6353	Workers Compensation Insurance	2,600	2,600
01-122-000-0000-6405	Office, Film, & Field Supplies	5,000	6,000
01-122-000-0000-6511	Gas And Oil	1,300	1,800
01-122-000-0000-6800	Miscellaneous(Promotional)	250	300
01-122-000-0000-6820	Refunds & Reimbursements	0	20,000
01-122-029-0000-5840	MPCA SSTS Base Grant	18,600 -	18,600 -
01-122-038-0000-6330	BOA/PC Mileage	7,000	7,000
202 DEPT Boat & Water			
01-202-000-0000-5310	State Grants-B & W Ppl (OT)	6,375 -	6,375 -
01-202-000-0000-5315	Boat & Water State Grant	22,000 -	22,000 -
01-202-000-0000-5840	Misc Receipts	100 -	100 -
01-202-000-0000-6101	Salaries-Full Time	55,311	60,275
01-202-000-0000-6109	Overtime-Salaries	7,100	7,100
01-202-000-0000-6110	Holiday Pay	741	741
01-202-000-0000-6124	Medicare-Employer 1.45%	802	874
01-202-000-0000-6150	Health Insurance-Employer	6,912	7,030
01-202-000-0000-6152	Life Insurance-Employer	53	57
01-202-000-0000-6154	Long Term Disability-Employer	85	95
01-202-000-0000-6156	ID Theft Protection	86	74
01-202-000-0000-6159	PERA	7,298	5,730
01-202-000-0000-6165	Fica-Employer 6.20%	1,515	3,737
01-202-000-0000-6230	Printing, Publishing & Adv	150	150
01-202-000-0000-6231	Services, Labor, Contracts	2,500	2,500
01-202-000-0000-6250	Telephone	400	400
01-202-000-0000-6254	Utilities-Gas and Electric	300	300
01-202-000-0000-6272	Physical Examinations	400	400
01-202-000-0000-6302	B&W Maintenance	4,000	4,000
01-202-000-0000-6352	Insurance	2,600	2,600
01-202-000-0000-6353	Workers Compensation Insurance	1,300	1,300
01-202-000-0000-6374	Auto & Trailer License	150	150

Aitkin County



USER-SELECTED BUDGET REPORT

01 FUND General Fund

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	<u>ADOPTED 2021</u>	<u>PROPOSED 2022</u>
01-202-000-0000-6405	Office Supplies	350	350
01-202-000-0000-6409	Field Supplies	1,000	1,000
01-202-000-0000-6410	Clothing Allowance	800	800
01-202-000-0000-6511	Gas And Oil	4,000	4,000
01-202-000-0000-6610	Equipment	3,000	3,000
01-202-000-0000-6617	Radio Equipment	1,500	1,500
01-202-000-0000-6620	Auto, Trailers, Snowmobiles, ATV	17,630	0
255 DEPT	General Crime Victim Grant		
01-255-000-0000-5310	Crime Victims State Grant	70,000 -	70,000 -
01-255-000-0000-5840	Misc Receipts	729 -	548 -
01-255-000-0000-6101	Salaries-Full Time	54,435	56,582
01-255-000-0000-6108	Meals Reimbursed (Taxable)	20	20
01-255-000-0000-6124	Medicare-Employer 1.45%	790	820
01-255-000-0000-6148	Employer Deduct Contribution-HSA	3,260	3,260
01-255-000-0000-6150	Health Insurance-Employer	14,532	15,606
01-255-000-0000-6152	Life Insurance-Employer	111	119
01-255-000-0000-6154	Long Term Disability-Employer	150	166
01-255-000-0000-6159	PERA 7.50%	4,083	4,244
01-255-000-0000-6165	Fica-Employer 6.20%	3,375	3,508
01-255-000-0000-6205	Postage	1,012	994
01-255-000-0000-6208	Staff Development/Training	750	750
01-255-000-0000-6230	Printing, Publishing & Adv	500	500
01-255-000-0000-6231	Services, Labor, Contracts	1,500	1,500
01-255-000-0000-6250	Telephone	265	200
01-255-000-0000-6330	Transportation/Travel/Parking (Own Au	138	141
01-255-000-0000-6332	Hotel / Motel Lodging	250	250
01-255-000-0000-6340	Meals (Overnight)	30	30
01-255-000-0000-6353	Workers Compensation Insurance	129	138
01-255-000-0000-6405	Office Supplies	1,577	1,577
01-255-000-0000-6409	Program Supplies	500	500
01-255-000-0000-6625	Capital - Office & Other Equipment	708	722
01-255-003-0000-6241	Registration Fee/Training	250	250
01-255-003-0000-6330	Transportation/Travel/Parking (Own Au	200	200
01-255-003-0000-6332	Hotel / Motel Lodging	300	300
01-255-003-0000-6340	Meals (Overnight)	100	100
01-255-031-0000-5840	Emergency Fund Money	1,000 -	1,000 -

Aitkin County

USER-SELECTED BUDGET REPORT



Report Basis: Cash

<u>Account Number</u>		<u>Account Description</u>	<u>ADOPTED</u>	<u>PROPOSED</u>
257 DEPT		Community Corrections	2021	2022
	01-257-000-0000-5378	CCA Subsidy	306,422 -	306,376 -
	01-257-000-0000-5554	Juvenile Supervision Fee	1,000 -	1,000 -
	01-257-000-0000-5556	Supervision Fee	20,000 -	20,000 -
	01-257-000-0000-6101	Salaries-Full Time	80,468	85,623
	01-257-000-0000-6108	Meals (Not Overnight)	30	0
	01-257-000-0000-6124	Medicare-Employer 1.45%	1,167	1,184
	01-257-000-0000-6148	Employer Deduct Contribution-HSA	3,260	3,260
	01-257-000-0000-6150	Health Insurance-Employer	16,973	18,223
	01-257-000-0000-6152	Life Insurance-Employer	111	119
	01-257-000-0000-6154	Long Term Disability-Employer	216	240
	01-257-000-0000-6159	PERA 7.50%	6,035	6,121
	01-257-000-0000-6165	Fica-Employer 6.20%	4,989	5,061
	01-257-000-0000-6205	Postage	600	600
	01-257-000-0000-6220	Telephone	1,600	1,600
	01-257-000-0000-6240	Membership/Dues/Association Fees	1,500	1,500
	01-257-000-0000-6249	Software License Fees	6,000	6,000
	01-257-000-0000-6330	Mileage	500	300
	01-257-000-0000-6332	Hotel / Motel Lodging	1,000	1,000
	01-257-000-0000-6335	Gas/Vehicle Fuel Charges	500	500
	01-257-000-0000-6339	Meals (Overnight)	200	200
	01-257-000-0000-6342	Office Equipment Rental/Contracts	3,000	3,000
	01-257-000-0000-6352	Property Casualty Insurance-MCIT	2,500	2,600
	01-257-000-0000-6353	Workers Compensation Insurance	9,500	9,500
	01-257-000-0000-6402	Computer/Technology Supplies	500	100
	01-257-000-0000-6405	Office Supplies	1,500	1,500
	01-257-000-0000-6480	Small Equipment: Phones, Chairs, Tools	500	200
	01-257-000-0000-6625	Capital - Office & Other Equipment	4,500	4,500
	01-257-251-0000-6108	Meals (Not Overnight)	150	150
	01-257-251-0000-6241	Registration Fee	2,500	2,500
	01-257-251-0000-6268	Staff Training, Development	200	200
	01-257-251-0000-6330	Mileage	400	400
	01-257-251-0000-6332	Hotel / Motel Lodging	2,000	2,000
	01-257-251-0000-6335	Gas/Vehicle Fuel Charges	500	500
	01-257-251-0000-6339	Meals (Overnight)	480	480
	01-257-255-0000-6101	Salaries-Full Time	58,192	60,519
	01-257-255-0000-6108	Meals (Not Overnight)	30	0

Aitkin County

USER-SELECTED BUDGET REPORT



Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	ADOPTED	PROPOSED
		<u>2021</u>	<u>2022</u>
01-257-255-0000-6124	Medicare-Employer 1.45%	844	878
01-257-255-0000-6148	Employer Deduct Contribution-HSA	2,260	2,260
01-257-255-0000-6150	Health Insurance-Employer	7,417	7,937
01-257-255-0000-6152	Life Insurance-Employer	39	42
01-257-255-0000-6154	Long Term Disability-Employer	160	178
01-257-255-0000-6159	PERA	4,364	4,539
01-257-255-0000-6165	Fica-Employer	3,608	3,752
01-257-255-0000-6204	Juvenile Detention	220,000	220,000
01-257-255-0000-6330	Mileage	100	50
01-257-255-0000-6335	Gas/Vehicle Fuel Charges	300	300
01-257-257-0000-6101	Salaries-Full Time	285,853	297,545
01-257-257-0000-6108	Meals (Not Overnight)	50	0
01-257-257-0000-6124	Medicare-Employer 1.45%	4,145	4,317
01-257-257-0000-6148	Employer Deduct Contribution-HSA	18,310	7,780
01-257-257-0000-6149	Employer Deduct Contribution-Veba	0	2,660
01-257-257-0000-6150	Health Insurance-Employer	31,807	34,098
01-257-257-0000-6152	Life Insurance-Employer	300	322
01-257-257-0000-6154	Long Term Disability-Employer	714	795
01-257-257-0000-6159	PERA	21,439	22,316
01-257-257-0000-6165	Fica-Employer	17,723	18,449
01-257-257-0000-6169	MNDP IN LIEU OF HEALTH INS	2,750	2,750
01-257-257-0000-6215	Wireless Telephone Services	2,000	2,000
01-257-257-0000-6330	Mileage	800	500
01-257-257-0000-6335	Gas/Vehicle Fuel Charges	1,600	1,600
01-257-258-0000-5333	Drug Court Grant	66,000 -	66,000 -
01-257-258-0000-5557	Drug Court-EHM Reimbursement	4,000 -	4,000 -
01-257-258-0000-6101	Salaries-Full Time	59,878	62,266
01-257-258-0000-6124	Medicare-Employer 1.45%	868	903
01-257-258-0000-6148	Employer Deduct Contribution-HSA	2,260	2,260
01-257-258-0000-6150	Health Insurance-Employer	7,417	7,937
01-257-258-0000-6152	Life Insurance-Employer	39	42
01-257-258-0000-6154	Long Term Disability-Employer	165	183
01-257-258-0000-6159	PERA	4,491	4,670
01-257-258-0000-6165	Fica-Employer	3,712	3,861
01-257-258-0000-6302	Car Maintenance	1,000	600
01-257-258-0000-6330	Transportation/Travel/Parking	100	0
01-257-258-0000-6335	Gas/Vehicle Fuel Charges	1,200	1,000

Aitkin County



USER-SELECTED BUDGET REPORT

01 FUND General Fund

Report Basis: Cash

		ADOPTED	PROPOSED
		2021	2022
<u>Account Number</u>	<u>Account Description</u>		
01-257-258-0000-6342	Equipment Rental/Contracts-Home Mo	4,000	4,000
01-257-258-0000-6352	Insurance-Vehicles/Equipment/Liability	100	100
01-257-267-0000-5333	Sex Offender Polygraph Grant Reimb.	500 -	500 -
01-257-267-0000-5555	Medical Test	100 -	100 -
01-257-267-0000-5557	Electronic Monitoring	60,000 -	60,000 -
01-257-267-0000-5559	Program Fees	5,100 -	5,100 -
01-257-267-0000-6260	Professional Consulting	4,900	5,100
01-257-267-0000-6269	Professional Services	300	300
01-257-267-0000-6274	Drug Testing Fee	6,000	5,000
01-257-267-0000-6285	Polygraph Services	500	500
01-257-267-0000-6341	Equipment Rental	35,000	35,000
390 DEPT	Environmental Health (FBL)		
01-390-000-0000-5136	Fbl Licenses	72,000 -	0
01-390-000-0000-6101	Salaries-Full Time	64,805	0
01-390-000-0000-6108	Meals Reimbursed (Taxable)	100	0
01-390-000-0000-6124	Medicare-Employer 1.45%	946	0
01-390-000-0000-6152	Life Insurance-Employer	111	0
01-390-000-0000-6154	Long Term Disability-Employer	168	0
01-390-000-0000-6159	PERA 7.50%	4,910	0
01-390-000-0000-6165	Fica-Employer 6.20%	4,056	0
01-390-000-0000-6205	Postage	250	0
01-390-000-0000-6208	Training/Education	500	0
01-390-000-0000-6230	Printing, Publishing & Adv	300	0
01-390-000-0000-6231	Services, Labor, Contracts	500	0
01-390-000-0000-6240	Membership/Dues/Association Fees	150	0
01-390-000-0000-6250	Telephone	200	0
01-390-000-0000-6302	Car Maintenance	400	0
01-390-000-0000-6330	Transportation/Travel/Parking	50	0
01-390-000-0000-6332	Hotel / Motel Lodging	400	0
01-390-000-0000-6340	Meals (Overnight)	100	0
01-390-000-0000-6352	Insurance	1,900	0
01-390-000-0000-6353	Workers Compensation Insurance	1,000	0
01-390-000-0000-6405	Office, Film, & Field Supplies	1,750	0
01-390-000-0000-6511	Gas And Oil	800	0
391 DEPT	Solid Waste		
01-391-000-0000-5001	Property Taxes - Current	228,614 -	259,926 -

Aitkin County



USER-SELECTED BUDGET REPORT

01 FUND General Fund

Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	<u>ADOPTED 2021</u>	<u>PROPOSED 2022</u>
01-391-000-0000-5137	Solid Waste License	1,000 -	1,000 -
01-391-000-0000-5545	Household Hazardous Waste	3,000 -	3,000 -
01-391-000-0000-5947	Planned Use of Fund Balance	55,800 -	55,800 -
01-391-000-0000-6101	Salaries-Full Time	150,245	112,527
01-391-000-0000-6108	Meals Reimbursed (Taxable)	100	100
01-391-000-0000-6109	Overtime-Salaries	1,000	500
01-391-000-0000-6124	Medicare-Employer 1.45%	2,205	1,639
01-391-000-0000-6148	Employer Deduct Contribution-HSA	3,390	4,390
01-391-000-0000-6150	Health Insurance-Employer	11,069	25,264
01-391-000-0000-6152	Life Insurance-Employer	60	140
01-391-000-0000-6154	Long Term Disability-Employer	400	331
01-391-000-0000-6159	PERA 7.50%	11,390	8,477
01-391-000-0000-6165	Fica-Employer 6.20%	9,415	7,008
01-391-000-0000-6205	Postage	500	500
01-391-000-0000-6208	Training/Education	1,000	1,000
01-391-000-0000-6230	Printing, Publishing & Adv	2,500	4,000
01-391-000-0000-6231	Services, Labor, Contracts	17,000	18,000
01-391-000-0000-6240	Membership/Dues/Association Fees	300	400
01-391-000-0000-6241	Registration Fee	1,200	1,200
01-391-000-0000-6250	Telephone	900	1,000
01-391-000-0000-6302	Car Maintenance	500	500
01-391-000-0000-6330	Transportation/Travel/Parking	250	250
01-391-000-0000-6332	Hotel / Motel Lodging	1,200	1,200
01-391-000-0000-6340	Meals (Overnight)	100	100
01-391-000-0000-6352	Insurance	1,700	1,700
01-391-000-0000-6353	Workers Compensation Insurance	1,800	1,800
01-391-000-0000-6405	Office, Film, & Field Supplies	2,500	2,500
01-391-000-0000-6511	Gas And Oil	400	500
01-391-000-0000-6620	Auto, Trailers, Snowmobiles, ATV	15,000	17,500
01-391-000-0000-6800	Miscellaneous(Promotional)	1,000	1,200
01-391-036-0000-6416	EED Expenses/Supplies	0	1,000
01-391-060-0000-5392	Score State Grant	68,710 -	60,000 -
01-391-060-0000-6360	Recycling Contract	120,000	165,000
392 DEPT Water Wells			
01-392-000-0000-5546	Drinking Water Test Fees	11,000 -	12,000 -
01-392-000-0000-6102	Salaries-Part Time	2,000	2,000
01-392-000-0000-6231	Services, Labor, Contracts	1,000	1,000

Aitkin County



USER-SELECTED BUDGET REPORT

01 FUND General Fund

Report Basis: Cash

<u>Account Number</u>		<u>Account Description</u>	<u>ADOPTED</u> <u>2021</u>	<u>PROPOSED</u> <u>2022</u>
	01-392-000-0000-6405	Office, Film, & Field Supplies	2,500	2,500
500	DEPT	Library And Historical Society		
	01-500-500-0000-6350	Library Per Diem	1,000	1,000
	01-500-500-0000-6801	Library Appropriations	233,577	235,000
	01-500-501-0000-6352	Historical Society Insurance	3,200	4,050
	01-500-501-0000-6353	Historical Society Workers Compensat	100	100
	01-500-501-0000-6801	Historical Society Appropriations	18,500	19,000
	01-500-502-0000-6848	CARE Appropriations	37,900	37,900
600	DEPT	Ag Society, Soil & Water, Ag Inspect		
	01-600-550-0000-6352	Ag Society Insurance	5,000	6,000
	01-600-550-0000-6353	Ag Societyworkers Compensation Insu	50	50
	01-600-550-0000-6801	Ag Society Appropriations	10,000	12,000
	01-600-550-0000-6843	Ag Society Capital Improvements	10,000	10,000
	01-600-552-0000-6350	SRW Per Diem	140	140
	01-600-552-0000-6800	Soil & Water County LCWP Appropriat	0	7,700
	01-600-552-0000-6801	Soil & Water Appropriations	76,549	68,849
	01-600-552-0000-6836	Soil & Water Snake River Watershed	10,079	10,079
	01-600-552-0000-6847	Mississippi Headwaters Board	1,500	1,500
	01-600-553-0000-6231	Ag Inspector Contracts & Services	0	4,800
601	DEPT	Extension		
	01-601-000-0000-6205	Postage	600	600
	01-601-000-0000-6230	Printing, Publishing & Advertising	0	100
	01-601-000-0000-6231	Services, Labor, Contracts	100	100
	01-601-000-0000-6250	Telephone	100	50
	01-601-000-0000-6262	Univ Of Minn Contracts	80,896	81,746
	01-601-000-0000-6350	Per Diem	825	825
	01-601-000-0000-6360	Extension Comm Expenses (Not Per C	150	150
	01-601-000-0000-6405	Office Supplies	500	2,000
	01-601-000-0000-6625	Capital - Office & Other Equipment	500	0
700	DEPT	Promotion,AEOA Tran,Airport,RC&D,Tourism		
	01-700-903-0000-6800	Aitkin Airport Appropriations	14,107	20,000
	01-700-903-0000-6801	Mcgregor Airport Appropriations	14,600	14,600
	01-700-909-0000-6801	Appropriations-Grant	10,000	10,000
711	DEPT	Economic Development		
	01-711-000-0000-6101	Salaries-Full Time	31,490	70,350
	01-711-000-0000-6124	Medicare-Employer 1.45%	457	1,020

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01 FUND General Fund

Aitkin County

USER-SELECTED BUDGET REPORT



Report Basis: Cash

<u>Account Number</u>	<u>Account Description</u>	ADOPTED	PROPOSED
		<u>2021</u>	<u>2022</u>
01-711-000-0000-6148	Employer Deduct Contribution-HSA	1,130	3,260
01-711-000-0000-6150	Health Insurance-Employer	8,486	24,368
01-711-000-0000-6152	Life Insurance-Employer	56	119
01-711-000-0000-6154	Long Term Disability-Employer	87	207
01-711-000-0000-6157	Retiree Health	6,145	6,145
01-711-000-0000-6159	PERA	2,362	5,276
01-711-000-0000-6165	Fica-Employer 6.20%	1,953	4,362
01-711-000-0000-6205	Postage	50	50
01-711-000-0000-6230	Printing, Publishing & Adv	0	250
01-711-000-0000-6240	Membership/Dues/Association Fees	300	575
01-711-000-0000-6241	Registration Fee	120	120
01-711-000-0000-6250	Telephone	150	650
01-711-000-0000-6330	Transportation/Travel/Parking (Own At	100	100
01-711-000-0000-6332	Hotel / Motel Lodging	100	100
01-711-000-0000-6340	Meals (Overnight)	100	100
01-711-000-0000-6352	Insurance	200	300
01-711-000-0000-6353	Workers Compensation Insurance	175	250
01-711-000-0000-6405	Office Supplies	50	50
01-711-000-0000-6511	Gas And Oil	200	200
Final Totals	Revenue	14,405,267 -	15,389,312 -
	Expend.	8,910,602	9,428,809
	Net	5,494,665 -	5,960,503 -