



# Board of County Commissioners Agenda Request

**4A**  
Agenda Item #

**Requested Meeting Date:** October 26,2021

**Title of Item:** 3rd Quarter Budget Review

<input checked="" type="checkbox"/> REGULAR AGENDA	<b>Action Requested:</b>	<input type="checkbox"/> Direction Requested
<input type="checkbox"/> CONSENT AGENDA	<input type="checkbox"/> Approve/Deny Motion	<input checked="" type="checkbox"/> Discussion Item
<input type="checkbox"/> INFORMATION ONLY	<input type="checkbox"/> Adopt Resolution (attach draft)	<input type="checkbox"/> Hold Public Hearing* <i>*provide copy of hearing notice that was published</i>

<b>Submitted by:</b> Jessica Seibert	<b>Department:</b> Administration
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<b>Presenter (Name and Title):</b> Jessica Seibert, County Administrator	<b>Estimated Time Needed:</b> 10 min.
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**Summary of Issue:**

Staff will present the 3rd quarter budget review.

**Alternatives, Options, Effects on Others/Comments:**

**Recommended Action/Motion:**  
Discussion only.

**Financial Impact:**

Is there a cost associated with this request?  Yes  No

What is the total cost, with tax and shipping? \$

Is this budgeted?  Yes  No *Please Explain:*

FY 2021 3rd Quarter Financial Review  
 Note - Negative numbers are net positive.

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	185,788	0	(75,354)		71%	
1 40 Auditor	(285,370)	754,248	(233,715)	537,528	51,655	(216,720)	82%	71%	
1 41 Internal Audit	0	56,000	0	47,646	0	(8,354)		85%	
1 42 Treasurer	(30,200)	306,942	(37,210)	213,494	(7,010)	(93,448)	123%	70%	Increase in deed tax, marriage license, and passport revenue
1 43 Assessor	(164,606)	892,681	(165,108)	602,335	(502)	(290,346)	100%	67%	Assessment charges for whole year paid in 1st quarter; open
1 44 Central Services	(12,146,006)	237,381	(7,552,873)	170,965	4,593,133	(66,416)	62%	72%	appraiser position unfilled at beginning of year.
1 45 Motor Pool	(65,500)	9,700	(867)	7,503	64,633	(2,197)	1%	77%	Revenues allocated at YE
1 49 Information Technologies	(56,550)	712,747	(1,527)	475,053	55,023	(237,694)	3%	67%	
1 52 Administration	0	201,081	0	147,960	0	(53,121)		74%	
1 53 Human Resources	0	353,836	0	209,965	0	(143,871)		59%	Less than budgeted attorney services year to date
1 60 Elections	(700)	67,900	0	28,432	700	(39,468)	0%	42%	
1 100 Recorder	(210,500)	396,871	(209,417)	291,771	1,083	(105,100)	99%	74%	Higher revenues due to increased recording volume
1 110 Courthouse Maint	0	498,373	0	337,389	0	(160,984)		68%	
1 111 Buildings	0	60,000	0	626	0	(59,374)		1%	
1 120 VSO	(14,300)	160,334	(14,677)	115,648	(377)	(44,686)	103%	72%	
1 121 HRA	0	2,000	0	1,505	0	(495)		75%	
<b>Administration/General Gov't Depts Subtotal</b>	<b>(12,973,732)</b>	<b>4,971,236</b>	<b>(8,215,394)</b>	<b>3,373,608</b>	<b>4,758,338</b>	<b>(1,597,628)</b>	<b>63%</b>	<b>68%</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	(5,846)	31,923	(746)	(59,577)	115%	35%	Higher than budgeted Misc. receipts
1 90 Attorney	(83,669)	1,157,037	(52,980)	751,734	30,689	(405,303)	63%	65%	
1 123 Coroner	0	81,500	0	45,225	0	(36,275)		55%	Some revenues are posted later in year.
1 200 Enforcement	(302,918)	2,704,395	(129,246)	1,851,963	173,672	(852,432)	43%	68%	
1 201 Sheriff Contingency	0	0	(3,277)	0	(3,277)	0			
1 202 Boat and Water	(28,475)	119,983	(29,140)	79,863	(665)	(40,120)	102%	67%	
1 203 Snowmobile	(5,976)	54,284	(20)	34,974	5,956	(19,310)	0%	64%	
1 204 ATV	(12,500)	31,868	0	(1,599)	12,500	(33,467)	0%	-5%	
1 206 Forfeitures	0	0	(25,313)	6,377	(25,313)	6,377			
1 252 Corrections	(244,500)	3,086,365	(154,882)	2,095,596	89,618	(990,769)	63%	68%	
1 253 Sentence to Serve	(31,943)	155,671	(24,612)	99,677	7,331	(55,994)	77%	64%	
1 254 Enhanced 911	0	0	(81,411)	109,947	(81,411)	109,947	#DIV/0!	#DIV/0!	
1 255 Crime Victim	(71,729)	88,965	(18,013)	60,136	53,716	(28,829)	25%	68%	
1 257 Aitkin Co. Community Corrections	(463,122)	970,114	(323,317)	575,629	139,805	(394,485)	70%	59%	Pandemic and lack of juvenile detention centers has caused lower than budgeted out of home placements
1 280 Emergency Management	(19,194)	53,274	0	68,716	19,194	15,442	0%	129%	
<b>Public Safety Subtotal</b>	<b>(1,269,126)</b>	<b>8,594,956</b>	<b>(848,057)</b>	<b>5,810,161</b>	<b>421,069</b>	<b>(2,784,795)</b>	<b>67%</b>	<b>68%</b>	
<b>Culture and Recreation</b>									
1 500 Library & Historical Society	0	294,277	0	294,066	0	(211)		100%	
1 601 Extension	0	83,671	(3,120)	43,159	(3,120)	(40,512)		52%	
<b>Culture and Recreation Subtotal</b>	<b>0</b>	<b>377,948</b>	<b>(3,120)</b>	<b>337,225</b>	<b>(3,120)</b>	<b>(40,723)</b>		<b>89%</b>	

FY 2021 3rd Quarter Financial Review  
 Note - Negative numbers are net positive.

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	(188,855)	409,516	150,461	(72,547)	56%	85%	Revenues skewed due to Riparian Aid & AIS grants. Permit revenue as of 9/30=\$311,592, 17% increase over last year Increase in FPL licenses - position transferred back to State Fund Balance transfer completed at year end.
1 390 Environmental Health	(72,000)	83,396	(81,757)	42,203	(9,757)	(41,193)	114%	51%	
1 391 Solid Waste	(357,124)	357,124	(179,110)	249,019	178,014	(108,105)	50%	70%	
1 392 Water Wells	(11,000)	5,500	(11,780)	2,622	(780)	(2,878)	107%	48%	
1 600 Ag Soc, Soil & Water, Ag	0	113,318	0	114,040	0	722		101%	
1 603 Wetland Value Repl Fund	0	0	(3,475)	0	(3,475)	0			
<b>Conservation of Natural Resources Subtotal</b>	<b>(779,440)</b>	<b>1,041,401</b>	<b>(464,977)</b>	<b>817,400</b>	<b>314,463</b>	<b>(224,001)</b>	<b>60%</b>	<b>78%</b>	
<b>Economic Development</b>									
1 700 Promotion, Tran, Airport,	0	38,707	0	30,384	0	(8,323)		78%	
1 711 Economic Development	0	53,711	0	34,475	0	(19,236)		64%	
<b>Economic Development Subtotal</b>	<b>0</b>	<b>92,418</b>	<b>0</b>	<b>64,859</b>	<b>0</b>	<b>(27,559)</b>		<b>70%</b>	
<b>General Fund</b>	<b>(15,022,298)</b>	<b>15,077,959</b>	<b>(9,531,548)</b>	<b>10,403,253</b>	<b>5,490,750</b>	<b>(4,674,706)</b>	<b>63%</b>	<b>69%</b>	
<b>Road and Bridge Fund</b>									
3 0 Undesignated	(4,745,041)	0	(3,458,168)	0	1,286,873	0	73%		
3 301 Administration/HR	0	570,550	0	447,571	0	(122,979)		78%	
3 302 Engineering/Construction	0	569,342	0	383,778	0	(185,564)		67%	
3 303 Highway Maintenance	0	3,605,149	0	3,060,437	0	(544,712)		85%	
3 307 Capital Infrastructure	(5,542,450)	5,542,450	(2,650,206)	4,952,737	2,892,244	(589,713)	48%	89%	
3 308 Equipment and Facilities	(793,885)	793,885	(547,885)	881,412	246,000	87,527	69%	111%	
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>(6,656,259)</b>	<b>9,725,935</b>	<b>4,425,117</b>	<b>(1,355,441)</b>	<b>60%</b>	<b>88%</b>	

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Fund Dept	2021 Budgeted		2021 Actual		2021 Act - Bud		% of Budget		Comments
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<b>Health and Human Services Fund</b>									
5 400 Public Health	(837,661)	898,827	(507,982)	625,952	329,679	(272,875)	61%	70%	Revenues post in 2nd and 4th quarters
5 420 Income Maintenance	(2,104,470)	1,937,374	(1,548,043)	1,445,017	556,427	(492,357)	74%	75%	
5 430 Social Services	(3,793,020)	4,448,950	(2,944,565)	2,780,411	848,455	(1,668,539)	78%	62%	
<b>Health and Human Services Fund</b>	<b>(6,735,151)</b>	<b>7,285,151</b>	<b>(5,000,590)</b>	<b>4,851,380</b>	<b>1,734,561</b>	<b>(2,433,771)</b>	<b>74%</b>	<b>67%</b>	
<b>Trust</b>									
10 921 County Development	(317,000)	501,937	(414,869)	77,850	(97,869)	(424,087)	131%	16%	Corrective transfer made to SWCD for prior years appropriations
10 923 Forfeited Tax Sales	(1,400,000)	864,335	(1,003,947)	1,386,774	396,053	522,439	72%	160%	
<b>Trust Fund</b>	<b>(1,717,000)</b>	<b>1,366,272</b>	<b>(1,418,816)</b>	<b>1,464,624</b>	<b>298,184</b>	<b>98,352</b>	<b>83%</b>	<b>107%</b>	
<b>Forest Development</b>									
11 924 Forest Resource	0	0	0	0	0	0	143%	45%	Summer work paid later in the year. Land Acquisition Grant rec'd
11 925 Resource Management	(423,000)	561,495	(603,594)	254,364	(180,594)	(307,131)			
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	(2,998)	329,209	453,376	(134,307)	1%	71%	Revenue transfer occurs at year end.
<b>Forest Development</b>	<b>(423,000)</b>	<b>561,495</b>	<b>(603,594)</b>	<b>254,364</b>	<b>(180,594)</b>	<b>(307,131)</b>	<b>143%</b>	<b>45%</b>	
<b>Long Lake Conservation Center</b>									
19 521 LLCC Administration	(80,576)	208,065	(18,886)	141,162	61,690	(66,903)	23%	68%	Burst pipe expenses - submitted to MCIT Increased rental income
19 522 LLCC Education	0	0	(74,092)	31,938	(74,092)	31,938	#DIV/0!	#DIV/0!	
19 523 LLCC Food	0	0	0	10,898	0	10,898	#DIV/0!	#DIV/0!	
19 524 LLCC Maintenance	0	23,505	(14,605)	46,941	(14,605)	23,436	#DIV/0!	200%	
19 525 LLCC Capital Improvement	(7,200)	5,000	(12,200)	0	(5,000)	(5,000)	169%		
<b>LLCC Fund</b>	<b>(87,776)</b>	<b>236,570</b>	<b>(119,783)</b>	<b>230,939</b>	<b>(32,007)</b>	<b>(5,631)</b>	<b>136%</b>	<b>98%</b>	
<b>21 520 Parks</b>	<b>(641,160)</b>	<b>772,915</b>	<b>(505,617)</b>	<b>598,766</b>	<b>135,543</b>	<b>(174,149)</b>	<b>79%</b>	<b>77%</b>	