



Board of County Commissioners Agenda Request

4B
Agenda Item #

Requested Meeting Date: July 27, 2021

Title of Item: 2021 2nd Quarter 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		Estimated Time Needed: 5 min.
Summary of Issue: The 2021 2nd quarter budget review worksheet will be presented.		
Alternatives, Options, Effects on Others/Comments:		
Recommended Action/Motion: Discussion only.		
Financial Impact: <i>Is there a cost associated with this request?</i> <input type="checkbox"/> Yes <input type="checkbox"/> No <i>What is the total cost, with tax and shipping? \$</i> <i>Is this budgeted?</i> <input type="checkbox"/> Yes <input type="checkbox"/> No <i>Please Explain:</i>		

Fund Dept	2021 Budgeted		2021 Actual		2021 Act - Bud		% of Budget		Comments
	Rev	Exp	Rev	Exp	Rev +/-	Exp +/-	Rev	Exp	
General Fund									
Administration/General Gov't Depts									
1 1 Commissioners	0	261,142	0	120,192	0	(140,950)		46%	
1 40 Auditor	(285,370)	754,248	(173,655)	340,381	111,715	(413,867)	61%	45%	
1 41 Internal Audit	0	56,000	0	21,430	0	(34,570)		38%	
1 42 Treasurer	(30,200)	306,942	(26,135)	135,914	4,065	(171,028)	87%	44%	Some misc revenues are only collected at the beginning of the year
1 43 Assessor	(164,606)	892,681	(160,963)	371,951	3,643	(520,730)	98%	42%	Assessment charges for whole year paid in 1st quarter; open
1 44 Central Services	(12,146,006)	237,381	(5,609,071)	143,922	6,536,935	(93,459)	46%	61%	appraiser position unfilled since January. Appropriations and insurance paid at beginning of year
1 45 Motor Pool	(65,500)	9,700	(867)	5,516	64,633	(4,184)	1%	57%	Insurance pd at beginning of fiscal year, revenues allocated at YE
1 49 Information Technologies	(56,550)	712,747	(1,477)	322,047	55,073	(390,700)	3%	45%	
1 52 Administration	0	201,081	0	107,175	0	(93,906)		53%	HSA prepaid per employee request
1 53 Human Resources	0	353,836	0	131,488	0	(222,348)		37%	Less than budgeted attorney services year to date
1 60 Elections	(700)	67,900	0	19,365	700	(48,535)	0%	29%	
1 100 Recorder	(210,500)	396,871	(137,636)	215,588	72,864	(181,283)	65%	54%	Higher revenues due to increased recording volume
1 110 Courthouse Maint	0	498,373	0	219,491	0	(278,882)		44%	
1 111 Buildings	0	60,000	0	0	0	(60,000)		0%	
1 120 VSO	(14,300)	160,334	(2,523)	78,651	11,777	(81,683)	18%	49%	
1 121 HRA	0	2,000	0	1,015	0	(985)		51%	
Administration/General Gov't Depts Subtotal	(12,973,732)	4,971,236	(6,112,327)	2,234,126	6,861,405	(2,737,110)	47%	45%	

Fund Dept	2021 Budgeted		2021 Actual		2021 Act - Bud		% of Budget		Comments
	Rev	Exp	Rev	Exp	Rev +/-	Exp +/-	Rev	Exp	
Public Safety									
1 12 Court Administration	(5,100)	91,500	(3,665)	24,333	1,435	(67,167)	72%	27%	Higher than budgeted Misc. receipts
1 90 Attorney	(83,669)	1,157,037	(36,399)	493,112	47,270	(663,925)	44%	43%	
1 123 Coroner	0	81,500	0	26,678	0	(54,822)		33%	
1 200 Enforcement	(302,918)	2,704,395	(82,121)	1,155,079	220,797	(1,549,316)	27%	43%	
1 201 Sheriff Contingency	0	0	(1,658)	0	(1,658)	0			
1 202 Boat and Water	(28,475)	119,983	(24,055)	22,146	4,420	(97,837)	84%	18%	
1 203 Snowmobile	(5,976)	54,284	(20)	3,296	5,956	(50,988)	0%	6%	
1 204 ATV	(12,500)	31,868	0	30,079	12,500	(1,789)	0%	94%	
1 206 Forfeitures	0	0	(20,538)	1,420	(20,538)	1,420			
1 252 Corrections	(244,500)	3,086,365	(90,816)	1,290,122	153,684	(1,796,243)	37%	42%	
1 253 Sentence to Serve	(31,943)	155,671	(16,316)	59,758	15,627	(95,913)	51%	38%	
1 254 Enhanced 911	0	0	(44,595)	109,882	(44,595)	109,882	#DIV/0!	#DIV/0!	
1 255 Crime Victim	(71,729)	88,965	(17,911)	38,771	53,818	(50,194)	25%	44%	
1 257 Aitkin Co. Community Corrections	(463,122)	970,114	(211,222)	388,276	251,900	(581,838)	46%	40%	
1 280 Emergency Management	(19,194)	53,274	0	39,209	19,194	(14,065)	0%	74%	
Public Safety Subtotal	(1,269,126)	8,594,956	(549,316)	3,682,161	719,810	(4,912,795)	43%	43%	
Culture and Recreation									
1 500 Library & Historical Society	0	294,277	0	284,816	0	(9,461)		97%	
1 601 Extension	0	83,671	(360)	38,991	(360)	(44,680)		47%	
Culture and Recreation Subtotal	0	377,948	(360)	323,807	(360)	(54,141)		86%	

Fund Dept	2021 Budgeted		2021 Actual		2021 Act - Bud		% of Budget		Comments
	Rev	Exp	Rev	Exp	Rev +/-	Exp +/-	Rev	Exp	
Conservation of Natural Resources									
1 122 Planning and Zoning	(339,316)	482,063	(2,273)	230,587	337,043	(251,476)	1%	48%	Revenues skewed due to Riparian Aid & AIS grants. YTD P&Z revenue = \$185,446 - 33% increase over last year Increase in FBL licenses Appropriations paid in 1st quarter
1 390 Environmental Health	(72,000)	83,396	(78,136)	41,300	(6,136)	(42,096)	109%	50%	
1 391 Solid Waste	(357,124)	357,124	(168,696)	170,307	188,428	(186,817)	47%	48%	
1 392 Water Wells	(11,000)	5,500	(5,055)	948	5,945	(4,552)	46%	17%	
1 600 Ag Soc, Soil & Water, Ag	0	113,318	0	98,961	0	(14,357)		87%	
1 603 Wetland Value Repl Fund	0	0	(3,475)	0	(3,475)	0			
<i>Conservation of Natural Resources Subtotal</i>	<i>(779,440)</i>	<i>1,041,401</i>	<i>(257,635)</i>	<i>542,103</i>	<i>521,805</i>	<i>(499,298)</i>	<i>33%</i>	<i>52%</i>	
Economic Development									
1 700 Promotion, Tran, Airport,	0	38,707	0	14,958	0	(23,749)		39%	Position was open
1 711 Economic Development	0	53,711	0	6,493	0	(47,218)		12%	
<i>Economic Development Subtotal</i>	<i>0</i>	<i>92,418</i>	<i>0</i>	<i>21,451</i>	<i>0</i>	<i>(70,967)</i>		<i>23%</i>	
General Fund	(15,022,298)	15,077,959	(6,919,638)	6,803,648	8,102,660	(8,274,311)	46%	45%	
Road and Bridge Fund									
3 0 Undesignated	(4,745,041)	0	(1,987,755)	0	2,757,286	0	42%		
3 301 Administration/HR	0	570,550	0	301,349	0	(269,201)		53%	
3 302 Engineering/Construction	0	569,342	0	213,409	0	(355,933)		37%	
3 303 Highway Maintenance	0	3,605,149	0	1,775,643	0	(1,829,506)		49%	
3 307 Capital Infrastructure	(5,542,450)	5,542,450	(1,702,278)	1,543,765	3,840,172	(3,998,685)	31%	28%	
3 308 Equipment and Facilities	(793,885)	793,885	(547,885)	811,441	246,000	17,556	69%	102%	
3 310 232 Turnback	0	0	0	0	0	0			
Road and Bridge Fund	(11,081,376)	11,081,376	(4,237,918)	4,645,607	6,843,458	(6,435,769)	38%	42%	

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Health and Human Services Fund									
5 400 Public Health	(837,661)	898,827	(392,361)	404,840	445,300	(493,987)	47%	45%	Revenues post in 2nd and 4th quarters
5 420 Income Maintenance	(2,104,470)	1,937,374	(1,173,031)	937,013	931,439	(1,000,361)	56%	48%	
5 430 Social Services	(3,793,020)	4,448,950	(1,997,391)	1,834,094	1,795,629	(2,614,856)	53%	41%	
Health and Human Services Fund	(6,735,151)	7,285,151	(3,562,783)	3,175,947	3,172,368	(4,109,204)	53%	44%	
Trust									
10 921 County Development	(317,000)	501,937	0	47,594	317,000	(454,343)	0%	9%	Appointment/PILT posted in July - apportionment paid out as expense
10 923 Forfeited Tax Sales	(1,400,000)	864,335	(515,711)	1,217,744	884,289	353,409	37%	141%	
Trust Fund	(1,717,000)	1,366,272	(515,711)	1,265,338	1,201,289	(100,934)	30%	93%	
Forest Development									
11 924 Forest Resource	0	0	0	0	0	0			Summer work paid later in the year
11 925 Resource Management	(423,000)	561,495	(405,357)	164,215	17,643	(397,280)	96%	29%	
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	(2,858)	200,550	453,516	(262,966)	1%	43%	
Forest Development	(423,000)	561,495	(405,357)	164,215	17,643	(397,280)	96%	29%	Revenue transfer occurs at year end.
Long Lake Conservation Center									
19 521 LLCC Administration	(80,576)	208,065	(24,650)	70,919	55,926	(137,146)	31%	34%	Burst pipe expenses - submitted to MCIT
19 522 LLCC Education	0	0	(7,292)	5,785	(7,292)	5,785	#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	(14,605)	44,340	(14,605)	20,835	#DIV/0!	189%	
19 525 LLCC Capital Improvement	(7,200)	5,000	(6,800)	0	400	(5,000)	94%		
LLCC Fund	(87,776)	236,570	(53,347)	121,724	34,429	(114,846)	61%	51%	
21 520 Parks	(641,160)	772,915	(429,374)	401,460	211,786	(371,455)	67%	52%	