



PINE COUNTY

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County Administrator

David J. Minke

TO: Pine County Commissioners
FROM: David Minke, County Administrator
DATE: October 20, 2020
SUBJECT: Third Quarter 2020 Budget Report

During the third quarter, the county has continued to respond to the pandemic. Most office employees continue working from home and employees who must report to work are following pandemic-related safety precautions. Many services remain by appointment only. County finances have stabilized, and the county is on track to end the year on budget.

Chart 1 shows revenue and expenditure as a percent of the budget by the three major funds (General, Health & Human Services, and Road & Bridge). As of September 30, 2020, all funds are below 75% spent. Revenues are all below expenditures, except for Road and Bridge. This situation is expected as most county revenues lag because they are reimbursements for services, or like the property tax settlement, happen only once or twice per year. Highway revenues are more than the expenditures at this point as the collection of state aid is recognized prior to the payment for the completion of projects.

Chart 2 shows the revenue in the General Fund by department compared to 2019. Overall General Fund revenue is down 2% compared to 2019. Jail revenues are strong compared to last year. Revenue from boarding prisoners is at 80%.

Chart 3 shows the expenditures of the larger departments in the General Fund through the end of September. Most departments are at 75% or below. The two exceptions are the recorder and sheriff departments. In both of those cases, expenditures include intended spending from designated reserve funds (recorder technology and compliance funds and sheriff forfeiture) and do not represent “overspending”.

Chart 4 shows the Health and Human Services revenues and expenditures. All divisions are below 75% on expenditures, and revenues are where expected at the end of the third quarter. Human Services has experienced the largest impact on service delivery due to the pandemic. Many services are operating on waivers. As shown on Chart 4, Social Services has seen the largest reduction in spending. Out-of-home (OHP) placements are funded from this area of the budget. OHP expenditures are at 60% at the end of the September.

Chart 1
Revenue and Expenditure 2019 v 2020 by Fund thru 9/30

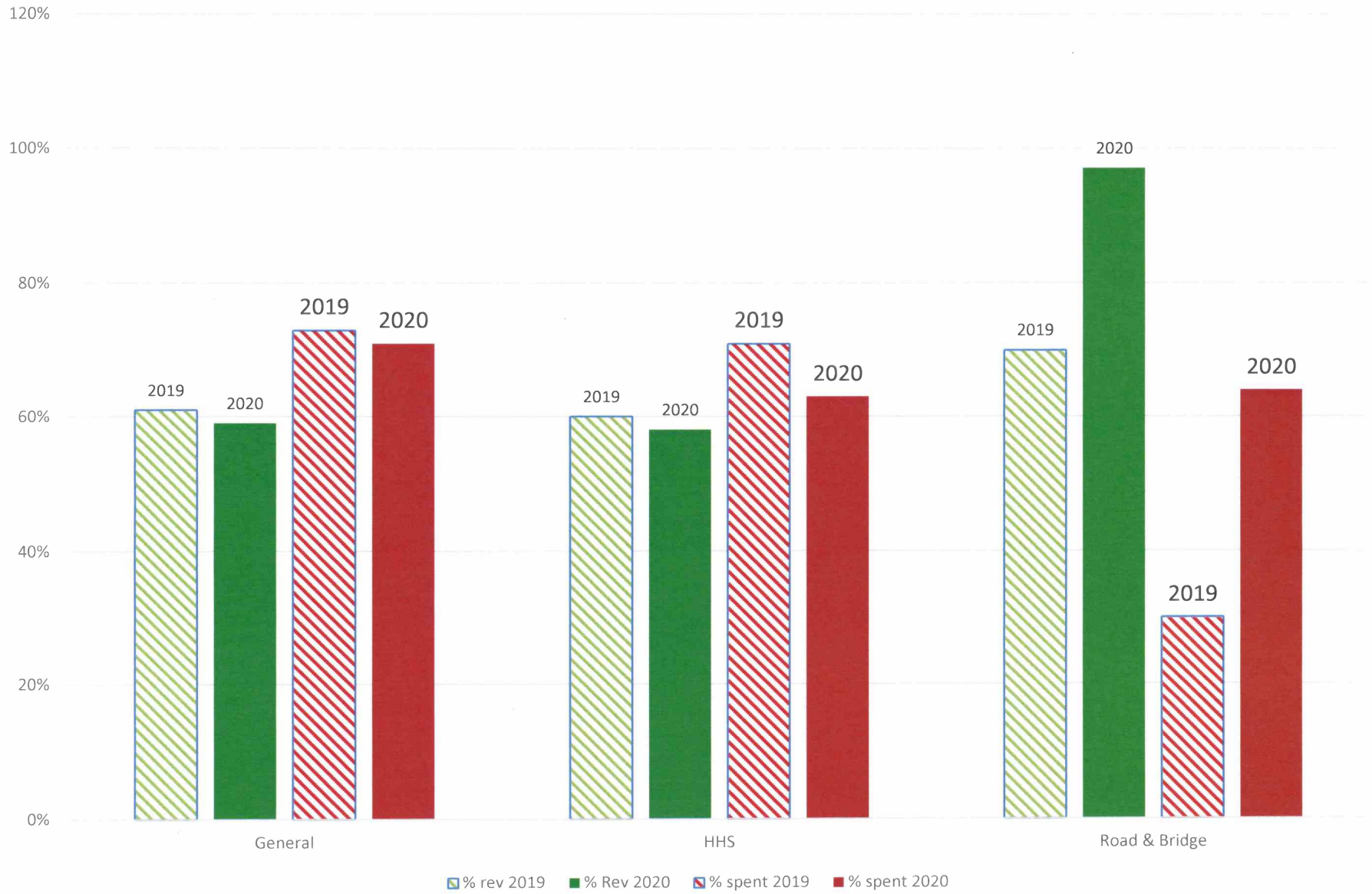


Chart 2
General Fund Revenue Select Departments 2019 v 2020 thru 9/30

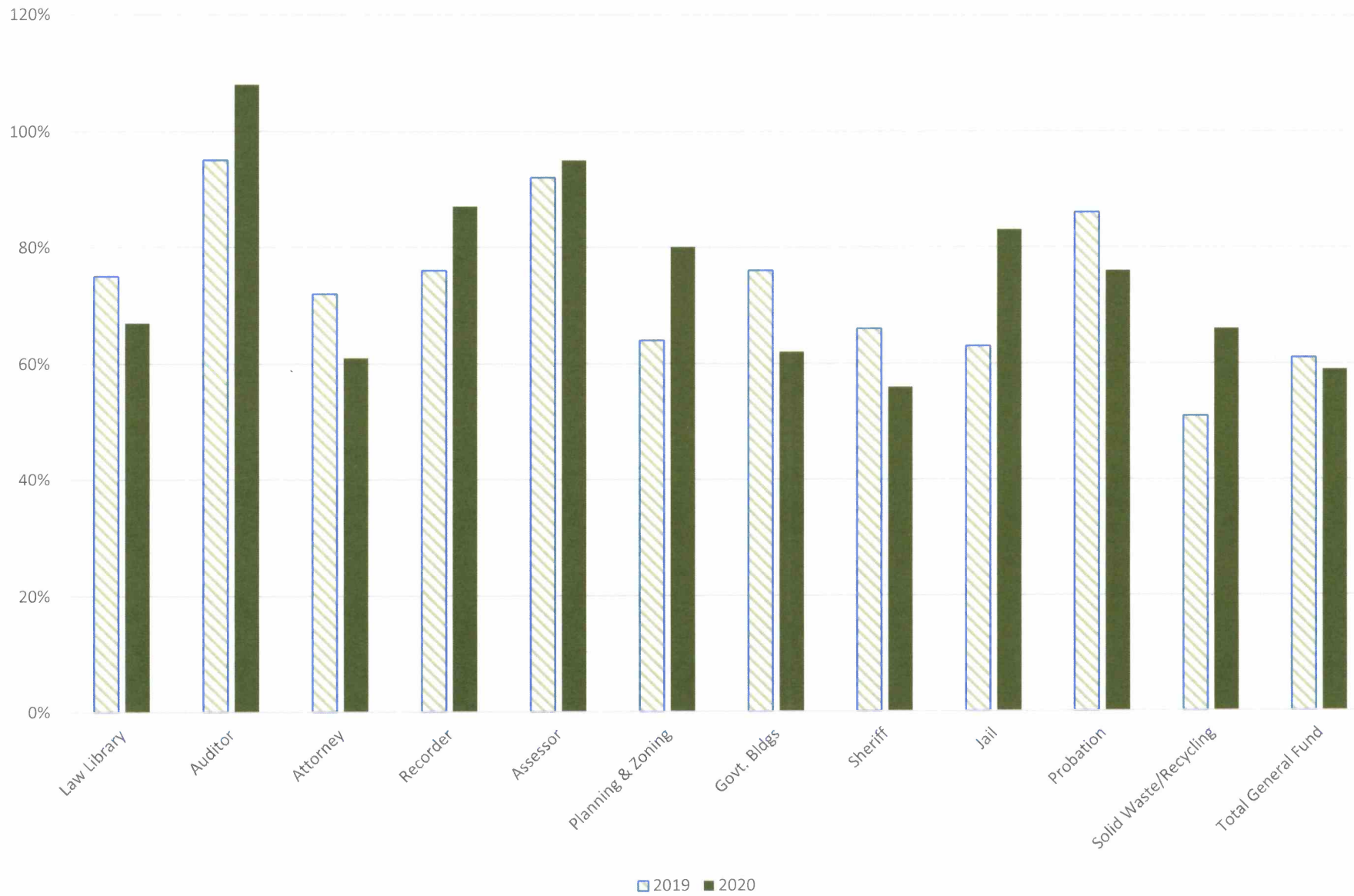


Chart 3
General Fund Expenditures by Department 2019 v 2020 thru 9/30

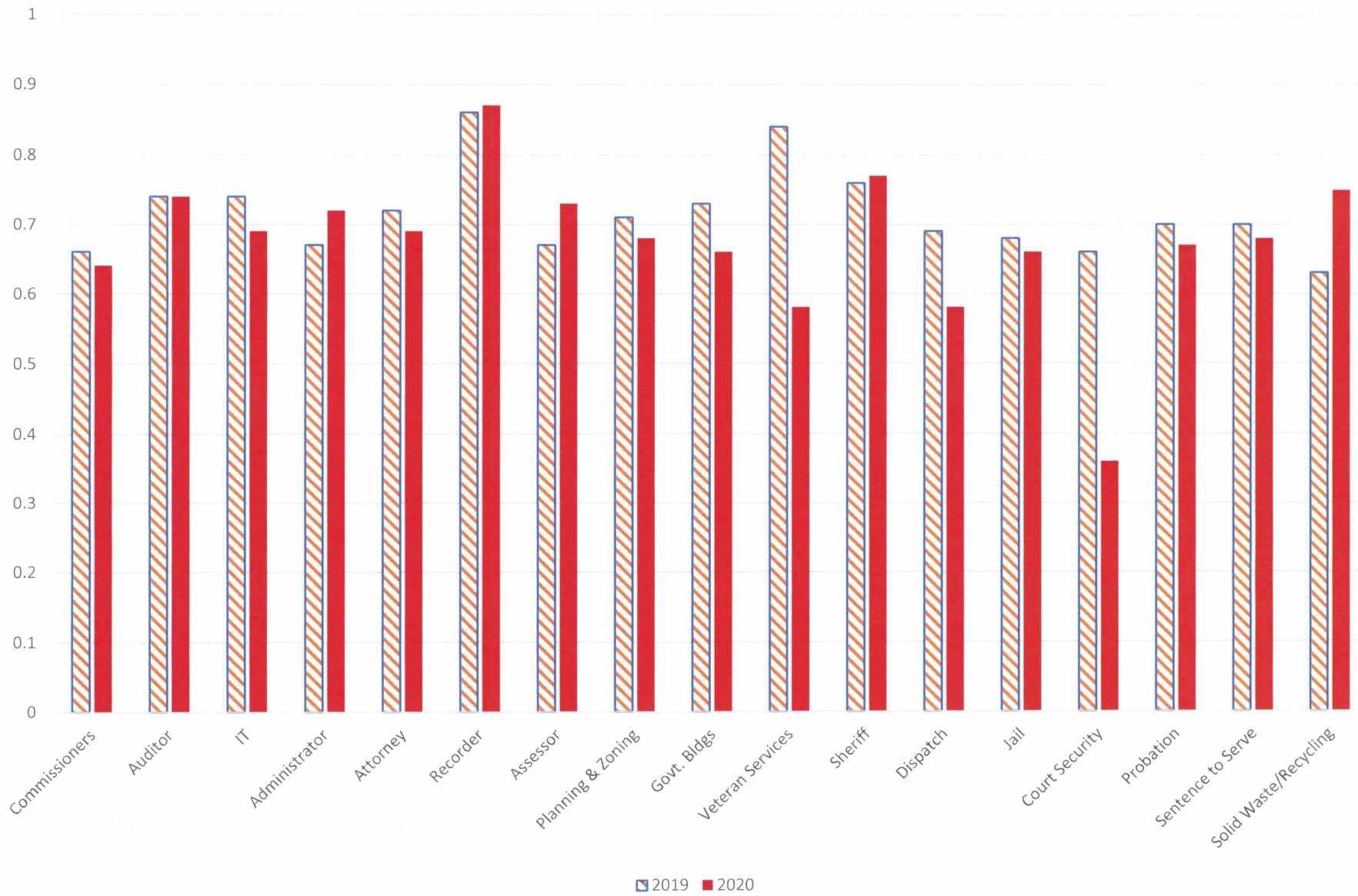


Chart 4
HHS Revenue and Expenditures 2020 Thru 9/30/20

