



Aitkin
County

Board of County Commissioners Agenda Request

4A
Agenda Item #

Requested Meeting Date: September 10, 2019

Title of Item: 2nd Quarter 2019 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		Department: Administration
Presenter (Name and Title): Jessica Seibert, County Administrator		Estimated Time Needed: 10 minutes
Summary of Issue: Attached is the 2019 2nd Quarter budget review worksheet for Board information/discussion.		
Alternatives, Options, Effects on Others/Comments:		
Recommended Action/Motion:		
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 Please Explain:		

Fund Dept	2019 Budgeted		2019 Actual		2019 Act - Bud		% of Budget		Comments
	Rev	Exp	Rev	Exp	Rev +/-	Exp +/-	Rev	Exp	
General Fund									
Administration/General Gov't Depts									
1 1 Commissioners	0	249,875	0	119,228	0	(130,647)		48%	
1 40 Auditor	(288,780)	665,406	(125,235)	323,664	163,545	(341,742)	43%	49%	
1 41 Internal Audit	0	56,000	0	19,700	0	(36,300)		35%	Audit completion expected by mid-Sept.
1 42 Treasurer	(30,400)	282,638	(23,319)	137,470	7,081	(145,168)	77%	49%	Revenues high due to timing of misc. receipts.
1 43 Assessor	(159,503)	852,912	(154,039)	411,244	5,464	(441,668)	97%	48%	City & Township assessment charges collected early each year.
1 44 Central Services	(11,139,794)	246,682	(270,199)	233,177	10,869,595	(13,505)	2%	95%	City street project cost share paid in January. Use of fund balance not reflected.
1 45 Motor Pool	(65,400)	58,197	0	39,535	65,400	(18,662)	0%	68%	Vehicles purchased.
1 49 Information Technologies	(86,742)	717,091	(849)	284,044	85,893	(433,047)	1%	40%	Label/Listing sales are in line. Revenue appears low due to planned use of reserves. Large equipment purchases occur later in the year.
1 52 Administration	0	208,050	0	140,204	0	(67,846)		67%	HR salaries need to be recoded to the HR department.
1 53 Human Resources	0	256,462	0	87,052	0	(169,410)		34%	HR salaries not included - will be corrected.
1 60 Elections	(682)	119,081	0	17,646	682	(101,435)		15%	
1 100 Recorder	(220,500)	350,964	(101,251)	154,910	119,249	(196,054)	46%	44%	
1 110 Courthouse Maint	(20,000)	422,426	0	200,843	20,000	(221,583)	0%	48%	Revenue transfer from Land Dept. at year end.
1 111 Buildings	0	75,000	0	2,361	0	(72,639)		3%	
1 120 VSO	(16,000)	152,678	(1,748)	71,662	14,252	(81,016)	11%	47%	Grants received later in year.
1 121 HRA	0	1,800	0	1,400	0	(400)		78%	
Administration/General Gov't Depts Subtotal	(12,027,801)	4,715,262	(676,640)	2,244,140	11,351,161	(2,471,122)	6%	48%	

Fund Dept	2019 Budgeted		2019 Actual		2019 Act - Bud		% of Budget		Comments
	Rev	Exp	Rev	Exp	Rev +/-	Exp +/-	Rev	Exp	
Public Safety									
1 12 Court Administration	(1,800)	91,500	(3,975)	13,536	(2,175)	(77,964)	221%	15%	Court appointed attorney invoices not received in a timely manner. Deputy salary paid Jan.-Mar.
1 90 Attorney	(87,409)	1,050,104	(30,950)	507,909	56,459	(542,195)	35%	48%	
1 123 Coroner	0	73,800	0	25,916	0	(47,884)		35%	
1 200 Enforcement	(299,530)	2,483,455	(57,973)	1,089,666	241,557	(1,393,789)	19%	44%	
1 201 Sheriff Contingency	0	0	(2,131)	0	(2,131)	0			
1 202 Boat and Water	(28,475)	93,124	(18,489)	28,077	9,986	(65,047)	65%	30%	
1 203 Snowmobile	(5,976)	41,737	(5,180)	18,797	796	(22,940)	87%	45%	
1 204 ATV	(12,500)	32,334	0	14,463	12,500	(17,871)	0%	45%	
1 206 Forfeitures	0	0	(14,570)	6,834	(14,570)	6,834			
1 252 Corrections	(364,000)	2,887,426	(161,215)	1,388,574	202,785	(1,498,852)	44%	48%	
1 253 Sentence to Serve	(31,943)	135,178	(17,651)	68,156	14,292	(67,022)	55%	50%	
1 254 Enhanced 911	(89,000)	86,000	(44,595)	95,980	44,405	9,980	50%	112%	
1 255 Crime Victim	(68,661)	82,492	(34,034)	37,867	34,627	(44,625)	50%	46%	
1 257 Aitkin Co. Community Corrections	(440,061)	947,153	(189,618)	468,630	250,443	(478,523)	43%	49%	
1 280 Emergency Management	(19,194)	49,965	0	22,534	19,194	(27,431)	0%	45%	
<i>Public Safety Subtotal</i>	<i>(1,448,549)</i>	<i>8,054,268</i>	<i>(580,381)</i>	<i>3,786,939</i>	<i>868,168</i>	<i>(4,267,329)</i>	<i>40%</i>	<i>47%</i>	
Culture and Recreation									
1 500 Library & Historical Society	0	290,670	0	166,371	0	(124,299)		57%	
1 601 Extension	0	80,955	0	37,101	0	(43,854)		46%	
<i>Culture and Recreation Subtotal</i>	<i>0</i>	<i>371,625</i>	<i>0</i>	<i>203,472</i>	<i>0</i>	<i>(168,153)</i>		<i>55%</i>	

Fund Dept	2019 Budgeted		2019 Actual		2019 Act - Bud		% of Budget		Comments
	Rev	Exp	Rev	Exp	Rev +/-	Exp +/-	Rev	Exp	
Conservation of Natural Resources									
1 122 Planning and Zoning	(339,534)	456,983	21,575	215,073	361,109	(241,910)	-6%	47%	Permitting slow during winter months, Permit rev. through 6/30=\$112,700. AIS dollars shown as negative revenue as pass through to SWCD.
1 390 Environmental Health	(70,500)	79,061	(73,490)	36,372	(2,990)	(42,689)	104%	46%	
1 391 Solid Waste	(329,743)	329,743	(37,229)	182,420	292,514	(147,323)	11%	55%	
1 392 Water Wells	(10,000)	6,500	(3,715)	1,746	6,285	(4,754)	37%	27%	
1 600 Ag Soc, Soil & Water, Ag	0	133,803	0	129,068	0	(4,735)		96%	
1 603 Wetland Value Repl Fund	0	0	0	0	0	0			
<i>Conservation of Natural Resources Subtotal</i>	<i>(749,777)</i>	<i>1,006,090</i>	<i>(92,859)</i>	<i>564,679</i>	<i>656,918</i>	<i>(441,411)</i>	12%	56%	
Economic Development									
1 700 Promotion, Tran, Airport,	0	38,007	0	20,806	0	(17,201)		55%	
1 711 Economic Development	(61,593)	102,468	(50,000)	21,605	11,593	(80,863)		21%	
<i>Economic Development Subtotal</i>	<i>(61,593)</i>	<i>140,475</i>	<i>(50,000)</i>	<i>42,411</i>	<i>11,593</i>	<i>(98,064)</i>		30%	
General Fund	(14,287,720)	14,287,720	(1,399,880)	6,841,641	12,887,840	(7,446,079)	10%	48%	
Road and Bridge Fund									
3 0 Undesignated	(4,563,099)	0	(1,860,580)	0	2,702,519	0	41%		First half levy revenue allocated to capital budget. Transfer from fund balance not reflected.
3 301 Administration/HR	0	535,462	0	297,464	0	(237,998)		56%	
3 302 Engineering/Construction	0	520,141	0	241,034	0	(279,107)		46%	
3 303 Highway Maintenance	0	3,510,252	0	1,739,769	0	(1,770,483)		50%	
3 307 Capital Infrastructure	(4,395,000)	4,392,244	(805,695)	754,963	3,589,305	(3,637,281)	18%	17%	Review annually due to consistency & timing of revenues/expenditures
3 308 Equipment and Facilities	(605,000)	605,000	0	660,654	605,000	55,654	0%	109%	Review annually due to consistency & timing of revenues/expenditures
3 310 232 Turnback	0	0	0	0	0	0			
Road and Bridge Fund	(9,563,099)	9,563,099	(2,666,275)	3,693,884	6,896,824	(5,869,215)	28%	39%	

Fund Dept	2019 Budgeted		2019 Actual		2019 Act - Bud		% of Budget		Comments
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Health and Human Services Fund									
5 400 Public Health	(833,775)	959,830	(290,666)	397,004	543,109	(562,826)	35%	41%	Vaccines purchased in Fall, SHIP projects/supplies in 3rd Qtr., motor pool allocations posted at year end.
5 420 Income Maintenance	(2,128,265)	1,944,437	(652,248)	956,853	1,476,017	(987,584)	31%	49%	
5 430 Social Services	(3,844,931)	4,302,704	(915,570)	1,864,589	2,929,361	(2,438,115)	24%	43%	Motor pool allocations posted at year end.
Health and Human Services Fund	(6,806,971)	7,206,971	(1,858,484)	3,218,446	4,948,487	(3,988,525)	27%	45%	
Trust									
10 921 County Development	(339,000)	299,485	0	132,393	339,000	(167,092)	0%	44%	Revenue changes will be reflected after apportionment occurs.
10 923 Forfeited Tax Sales	(1,450,000)	1,108,971	(781,068)	549,006	668,932	(559,965)	54%	50%	
Trust Fund	(1,789,000)	1,408,456	(781,068)	681,399	1,007,932	(727,057)	44%	48%	
Forest Development									
11 924 Forest Resource	0	473	0	20,696	0	20,223	#DIV/0!	4375%	Revenue changes will be reflected after apportionment occurs.
11 925 Resource Management	(319,787)	376,119	(25)	90,941	319,762	(285,178)	0%	24%	Acct. combined with others - no longer used
11 934 Memorial Forest	0	0	0	1,807	0	1,807	#DIV/0!	#DIV/0!	Acct. combined with others - no longer used
11 935 Forest Road	(76,342)	81,427	(19,801)	6,410	56,541	(75,017)	26%	8%	
11 939 County Surveyor	(202,725)	201,617	0	1,887	202,725	(199,730)	0%	1%	Expenses not coded to correct account.
Forest Development	(396,129)	458,019	(19,826)	119,854	376,303	(338,165)	5%	26%	
Long Lake Conservation Center									
19 521 LLCC Administration	(53,076)	194,392	(31,661)	99,403	21,415	(94,989)	60%	51%	
19 522 LLCC Education	(584,887)	264,630	(297,235)	114,636	287,652	(149,994)	51%	43%	
19 523 LLCC Food	(4,500)	165,504	(2,741)	89,890	1,759	(75,614)	61%	54%	
19 524 LLCC Maintenance	(75,000)	91,139	0	46,976	75,000	(44,163)		52%	
19 525 LLCC Capital Improvement	(14,400)	14,875	(5,430)	5,784	8,970	(9,091)			
LLCC Fund	(731,863)	730,540	(337,067)	356,689	394,796	(373,851)	46%	49%	
21 520 Parks	(437,324)	480,310	(339,364)	310,259	97,960	(170,051)	78%	65%	