



Board of County Commissioners
Agenda Request

3C

Agenda Item #

Requested Meeting Date: June 25, 2019

Title of Item: 1st 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) <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, County Administrator		Department: Administration
Presenter (Name and Title): Jessica Seibert, County Administrator		Estimated Time Needed: 15 Minutes
Summary of Issue: Staff will present a review of the 1st quarter 2019 revenues and expenses.		
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.

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	64,437	0	(185,438)		26%	City & Township assessment charges collected early each year. City street project cost share paid in January. Use of fund balance not reflected. Vehicles purchased. Label/Listing sales are in line. Revenue appears low due to planned use of reserves. Large equipment purchases occur later in the year. HR salaries need to be recoded to the HR department. HR salaries not included - will be corrected. Grants received later in year.
1	40 Auditor	(288,780)	665,406	(52,659)	165,973	236,121	(499,433)	18%	25%	
1	41 Internal Audit	0	56,000	0	19,700	0	(36,300)		35%	
1	42 Treasurer	(30,400)	282,638	(8,773)	72,367	21,627	(210,271)	29%	26%	
1	43 Asessor	(159,503)	852,912	(146,066)	218,895	13,437	(634,017)	92%	26%	
1	44 Central Services	(11,139,794)	246,682	(142,549)	189,464	10,997,245	(57,218)	1%	77%	
1	45 Motor Pool	(65,400)	58,197	0	22,486	65,400	(35,711)	0%	39%	
1	49 Information Technologies	(86,742)	717,091	(724)	115,047	86,018	(602,044)	1%	16%	
1	52 Administration	0	208,050	0	93,839	0	(114,211)		45%	
1	53 Human Resources	0	256,462	0	28,263	0	(228,199)		11%	
1	60 Elections	(682)	119,081	0	468	682	(118,613)		0%	
1	100 Recorder	(220,500)	350,964	(46,856)	92,414	173,644	(258,550)	21%	26%	
1	110 Courthouse Maint	(20,000)	422,426	0	102,586	20,000	(319,840)	0%	24%	
1	111 Buildings	0	75,000	0	2,361	0	(72,639)		3%	
1	120 VSO	(16,000)	152,678	(487)	35,723	15,513	(116,955)	3%	23%	
1	121 HRA	0	1,800	0	770	0	(1,030)		43%	
Administration/General Gov't Depts Subtotal		(12,027,801)	4,715,262	(398,114)	1,224,793	11,629,687	(3,490,469)	3%	26%	

Fund Dept		2019 Budgeted		2019 Actual		2019 Act - Bud		% of Budget		Comments
		Rev	Exp	Rev	Exp	Rev +/-	Exp +/-	Rev	Exp	
Public Safety										Court appointed attorney invoices not received in a timely manner.

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	115,283	109,941	454,817	(347,042)	-34%	24%	Permitting slow during winter months, Permit rev. through 5/21=\$72,225. AIS dollars shown as negative revenue as pass through to SWCD.
1 390 Environmental Health	(70,500)	79,061	(41,885)	20,176	28,615	(58,885)	59%	26%	
1 391 Solid Waste	(329,743)	329,743	(1,600)	95,542	328,143	(234,201)	0%	29%	Grants received mid-year and year-end.
1 392 Water Wells	(10,000)	6,500	(865)	860	9,135	(5,640)	9%	13%	
1 600 Ag Soc, Soil & Water, Ag	0	133,803	0	123,998	0	(9,805)		93%	Appropriations paid at beginning of year to SWCD
1 603 Wetland Value Repl Fund	0	0	0	0	0	0			
Conservation of Natural Resources Subtotal	(749,777)	1,006,090	70,933	350,517	820,710	(655,573)	-9%	35%	
Economic Development									
1 700 Promotion, Tran, Airport,	0	38,007	0	2,408	0	(35,599)		6%	
1 711 Economic Development	(61,593)	102,468	(50,000)	11,894	11,593	(90,574)		12%	
Economic Development Subtotal	(61,593)	140,475	(50,000)	14,302	11,593	(126,173)		10%	
General Fund	(14,287,720)	14,287,720	(666,728)	3,836,040	13,620,992	(10,451,680)	5%	27%	
Road and Bridge Fund									
3 0 Undesignated	(4,563,099)	0	(1,673,701)	0	2,889,398	0	37%		
3 301 Administration/HR	0	535,462	0	186,592	0	(348,870)		35%	
3 302 Engineering/Construction	0	520,141	0	127,573	0	(392,568)		25%	
3 303 Highway Maintenance	0	3,510,252	0	1,077,890	0	(2,432,362)		31%	
3 307 Capital Infrastructure	(4,395,000)	4,392,244	(805,695)	229,543	3,589,305	(4,162,701)	18%	5%	
3 308 Equipment and Facilities	(605,000)	605,000	0	16,004	605,000	(588,996)	0%	3%	
3 310 232 Turnback	0	0	0	0	0	0			
Road and Bridge Fund	(9,563,099)	9,563,099	(2,479,396)	1,637,602	7,083,703	(7,925,497)	26%	17%	

Fund Dept	2019 Budgeted		2019 Actual		2019 Act - Bud		% of Budget		Comments
	Rev	Exp	Rev	Exp	Rev +/-	Exp +/-	Rev	Exp	
Health and Human Services Fund									
5 400 Public Health	(833,775)	959,830	(157,063)	206,056	676,712	(753,774)	19%	21%	
5 420 Income Maintenance	(2,128,265)	1,944,437	(354,050)	481,151	1,774,215	(1,463,286)	17%	25%	
5 430 Social Services	(3,844,931)	4,302,704	(413,611)	919,895	3,431,320	(3,382,809)	11%	21%	
Health and Human Services Fund	(6,806,971)	7,206,971	(924,724)	1,607,102	5,882,247	(5,599,869)	14%	22%	
Trust									
10 921 County Development	(339,000)	299,485	0	88,295	339,000	(211,190)	0%	29%	
10 923 Forfeited Tax Sales	(1,450,000)	1,108,971	(494,175)	265,738	955,825	(843,233)	34%	24%	
Trust Fund	(1,789,000)	1,408,456	(494,175)	354,033	1,294,825	(1,054,423)	28%	25%	
Forest Development									
11 924 Forest Resource	0	473	0	13,087	0	12,614	#DIV/0!	2767%	Revenue changes will be reflected after apportionment occurs.
11 925 Resource Management	(319,787)	376,119	0	45,990	319,787	(330,129)	0%	12%	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)	1,582	56,541	(79,845)	26%	2%	
11 939 County Surveyor	(202,725)	201,617	0	312	202,725	(201,305)	0%	0%	Expenses not coded to correct account.
Forest Development	(396,129)	458,019	(19,801)	62,466	376,328	(395,553)	5%	14%	
Long Lake Conservation Center									
19 521 LLCC Administration	(53,076)	194,392	(11,903)	48,523	41,173	(145,869)	22%	25%	
19 522 LLCC Education	(584,887)	264,630	(88,081)	58,640	496,806	(205,990)	15%	22%	
19 523 LLCC Food	(4,500)	165,504	(699)	40,464	3,801	(125,040)	16%	24%	
19 524 LLCC Maintenance	(75,000)	91,139	0	23,823	75,000	(67,316)		26%	
19 525 LLCC Capital Improvement	(14,400)	14,875	(3,630)	5,784	10,770	(9,091)			
LLCC Fund	(731,863)	730,540	(104,313)	177,234	627,550	(553,306)	14%	24%	
21 520 Parks	(437,324)	480,310	(217,955)	219,771	219,369	(260,539)	50%	46%	