

Board of County Commissioners Agenda Request

3C
Agenda Item #

Requested Meeting Date: June 25, 2019

Title of Item: 1st Quarter 2019 Budget Review

✓ REGULAR AGENDA	Action Requested:	Direction Requested
CONSENT AGENDA	Approve/Deny Motion	✓ Discussion Item
INFORMATION ONLY	Adopt Resolution (attach dr	aft) Hold Public Hearing* e copy of hearing notice that was published
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 qu	arter 2019 revenues and expenses.	
Alternatives, Options, Effects or	n Others/Comments:	
Recommended Action/Motion: Discussion only.		
Discussion only.		
Financial Impact: Is there a cost associated with this	s request?	☐ No
What is the total cost, with tax and Is this budgeted?	I shipping? \$ No Please Exp	lain:
is this budgetou:		

Legally binding agreements must have County Attorney approval prior to submission.

	2019 Bu	dgeted	. 2019 Ac	tual	2019 Ad	t - Bud	% of E	Budget	
Fund Dept	Rev	Exp	Řev	Exp	Rev +/(-)	Exp +/(-)	Rev	Exp	Comments
General Fund									
Administration/General Gov't Depts		1							
1 1 Commissioners	0	249,875	0	64,437	0	(185,438)		26%	
1 40 Auditor	(288,780)	665,406	(52,659)	165,973	236,121	(499,433)	18%	25%	
1 41 Internal Audit	0	56,000	· o	19,700	0	(36,300)		35%	- 11
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%	City & Township assessment charges collected early each year. City street project cost share paid in January. Use of fund balance
1 44 Central Services	(11,139,794)	246,682	(142,549)	189,464	10,997,245	(57,218)	1%	77%	not reflected.
1 45 Motor Pool	(65,400)	58,197	O	22,486	65,400	(35,711)	0%	39%	Vehicles purchased. Label/Listing sales are in line. Revenue appears low due to planned use of reserves. Large equipment purchases occur later in
1 49 Information Technologies	(86,742)	717.091	(724)	115,047	86,018	(602,044)	1%	16%	the year.
1 52 Administration	0	208,050	O	93,839	0	(114,211)	ł	45%	HR salaries need to be recoded to the HR department.
1 53 Human Resources	0	256,462	0	28,263	0	(228,199)	1	11%	HR salaries not included - will be corrected.
1 60 Elections	(682)	119,081	0	468	682	(118,613)	1	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%	Grants received later in year.
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%	

1

-	2019 Bud	geted	2019 Ad	tual	2019 Ac	t - Bud	% of E	Budget	
Fund Dept	Rev	Exp	Rev	Exp	Rev +/(-)	Exp +/(-)	Rev	Exp	Comments
Public Safety									
1 12 Court Administration	(1,800)	91,500	(1,610)	2,626	190	(88,874)	89%	3%	Court appointed attorney invoices not received in a timely manner.
1 90 Attorney	(87,409)	1,050,104	(15,507)	279,453	71,902	(770,651)	18%	27%	
1 123 Coroner	0	73,800	0	16,446	0	(57,354)		22%	
1 200 Enforcement	(299,530)	2,483,455	(20,796)	641,299	278,734	(1,842,156)	7%	26%	
1 201 Sheriff Contingency	0	0	(1,288)	. 0	(1,288)	0			3
1 202 Boat and Water	(28,475)	93,124	(18,431)	3,274	10,044	(89,850)	65%	4%	
1 203 Snowmobile	(5,976)	41,737	(5,180)	15,638	796	(26,099)	87%	37%	Deputy salary paid JanMar.
1 204 ATV	(12,500)	32,334	- 0	10,389	12,500	(21,945)	0%	32%	· · · · · · · · · · · · · · · · · · ·
1 206 Forfetures	0	0	(8,584)	925	(8,584)	925			
1 252 Corrections	(364,000)	2,887,426	(93,565)	749,363	270,435	(2,138,063)	26%	26%	
1 253 Sentence to Serve	(31,943)	135,178	(250)	38,782	31,693	(96,396)	1%	29%	
1 254 Enhanced 911	(89,000)	86,000	(22,297)	64,226	66,703	(21,774)	25%	75%	1
1 255 Crime Victim	(68,661)	82,492	(15,554)	20,025	53,107	(62,467)	23%	24%	
1 257 Aitkin Co. Community Corrections	(440,061)	947,153	(86,085)	232,864	353,976	(714,289)	20%	25%	
1 280 Emergency Management	(19,194)	49,965	0	13,252	19,194	(36,713)	0%	27%	
Public Safety Subtotal	(1,448,549)	8,054,268	(289,147)	2,088,562	1,159,402	(5,965,706)	20%	26%	
Culture and Recreation									
1 500 Library & Historical Society	0	290,670	0	157,806	0	(132,864)		54%	
1 601 Extension	0	80,955	(400)	60	(400)	(80,895)		0%	
Culture and Recreation Subtotal	0	371,625	(400)	157,866	(400)	(213,759)		42%	

-	2019 Bu	dgeted	2019 Ac	tual	2019 Ac	t - Bud	% of B	Budget	
Fund Dept	Rev	Exp	Rev	Exp	Rev +/(-)	Exp +/(-)	Rev	Ėxp	Comments
Conservation of Natural Resources									
		e							Permitting slow during winter months, Permit rev. through
		1							5/21=\$72,225. AIS dollars shown as negative revenue as pass
1 122 Planning and Zoning	(339,534)	456,983	115,283	109,941	454,817	(347,042)	-34%	24%	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%	HAR STEEL TO THE TENED OF THE PARTY OF THE P
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%	

·	2019 Bu	dgeted	2019 Ac	tual	2019 Ad	ct - Bud	% of E	Budget	
Fund Dept	Rev	Exp	Rev	Exp	Rev +/(-)	Exp +/(-)	Rev	Exp	Comments
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%	¥ 2
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%	DEPOSITE TO A SECURE OF THE PARTY OF THE PAR
Forest Development									
	-								Revenue changes will be reflected after apportionment occurs
11 924 Forest Resource	0	473	0	13,087	0	12,614	#DIV/0!		Acct_combined with others - no longer used
11 925 Resource Management	(319,787)	376,119	0	45,990	319,787	(330,129)	0%	12%	
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%	Es POPOLE A
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)		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)	4.487	0.487	
LLCC Fund	(731,863)	730,540	(104,313)	177,234	627,550	(553,306)	14%	24%	BREIGHT BERGER BERGER BERGER
1 14 14 14 14 14 14 14 14 14 14 14 14 14		100 010	1017.055		640 860	(000 500	F00/	400/	
21 520 Parks	(437 324)	480,310	(217,955)	219,771	219,369	(260,539)	50%	46%	