



Board of County Commissioners Agenda Request

7B
Agenda Item #

Requested Meeting Date: April 23, 2019

Title of Item: 2018 Year End 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* <small>*provide copy of hearing notice that was published</small>
Submitted by: Jessica Seibert, County Administrator		Department: Administration
Presenter (Name and Title): Jessica Seibert, County Administrator		Estimated Time Needed: 15 minutes
Summary of Issue: A summary of the 2018 year end budget will be discussed (see attached).		
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 checked="" 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:		

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

2018 Year End Budget Review

Fund 1	General Fund	Budgeted	Actual	Difference	Budgeted	Actual	Difference	Budgeted Net	Actual Net	Difference
		Revenues	Revenues		Expenditures	Expenditures				
1	Commissioners	0	0	0	244,839	232,796	-12,043	244,839	232,796	-12,043
12	Court Administration	-1,300	-7,623	-6,323	91,000	89,804	-1,196	89,700	82,181	-7,519
40	Auditor/License Center	-286,805	-288,482	-1,677	685,587	710,682	25,095	398,782	422,200	23,418
41	Internal Audit	0	0	0	62,000	64,087	2,087	62,000	64,087	2,087
42	Treasurer	-29,400	-31,705	-2,305	270,044	268,696	-1,348	240,644	236,991	-3,653
43	Assessor	-157,900	-161,366	-3,466	821,667	820,780	-887	663,767	659,414	-4,353
44	Central Services	-10,719,477	-11,186,735	-467,258	165,148	235,484	70,336	-10,554,329	-10,951,251	-396,922
45	Motor Pool	-60,000	-66,070	-6,070	54,870	65,094	10,224	-5,130	-976	4,154
49	IT	-1,000	-2,812	-1,812	597,641	605,783	8,142	596,641	602,971	6,330
52	Admin/HR	0	0	0	460,954	427,501	-33,453	460,954	427,501	-33,453
60	Elections	-625	-101,173	-100,548	174,901	218,822	43,921	174,276	117,649	-56,627
90	Attorney	-75,602	-85,134	-9,532	1,018,642	980,892	-37,750	943,040	895,758	-47,282
100	Recorder	-210,500	-241,614	-31,114	310,889	333,983	23,094	100,389	92,369	-8,020
110	Courthouse Maintenance	-20,000	-20,000	0	406,983	369,138	-37,845	386,983	349,138	-37,845
111	Buildings	0	0	0	72,000	25,852	-46,148	72,000	25,852	-46,148
120	Veterans Service	-17,000	-14,683	2,317	141,904	141,728	-176	124,904	127,045	2,141
121	HRA	0	0	0	1,800	1,505	-295	1,800	1,505	-295
122	Planning & Zoning	-327,534	-560,180	-232,646	459,903	595,362	135,459	132,369	35,182	-97,187
123	Coroner	0	0	0	73,800	61,790	-12,010	73,800	61,790	-12,010
200	Enforcement	-291,654	-453,407	-161,753	2,400,393	2,245,102	-155,291	2,108,739	1,791,695	-317,044
201	Sheriff Contingency D&A	0	-3,866	-3,866	0	4,271	4,271	0	405	405
202	Boat & Water	-27,385	-33,019	-5,634	92,431	74,636	-17,795	65,046	41,617	-23,429
203	Snowmobile	-6,175	-10,359	-4,184	40,356	35,477	-4,879	34,181	25,118	-9,063
204	ATV	-14,212	-12,231	1,981	31,745	30,767	-978	17,533	18,536	1,003
206	Forfeitures	0	-39,146	-39,146	0	25,939	25,939	0	-13,207	-13,207
252	Corrections	-452,500	-463,974	-11,474	2,744,671	2,828,052	83,381	2,292,171	2,364,078	71,907
253	Sentence to Serve	-31,943	-40,997	-9,054	172,560	138,946	-33,614	140,617	97,949	-42,668
254	Enhanced 911 System	-89,000	-89,190	-190	86,000	108,946	22,946	-3,000	19,756	22,756
255	Crime Victim Grant	-68,619	-59,789	8,830	80,517	75,830	-4,687	11,898	16,041	4,143
257	Community Corrections	-453,382	-457,858	-4,476	1,002,358	946,781	-55,577	548,976	488,923	-60,053
280	Emergency Management	-19,194	-14,409	4,785	49,424	52,761	3,337	30,230	38,352	8,122
390	Environmental Health	-70,500	-74,336	-3,836	77,204	74,397	-2,807	6,704	61	-6,643
391	Solid Waste	-297,709	-362,331	-64,622	297,709	311,160	13,451	0	-51,171	-51,171
392	Water Wells	-10,000	-11,325	-1,325	6,500	2,637	-3,863	-3,500	-8,688	-5,188
500	Library & Historical Society	0	0	0	290,027	289,437	-590	290,027	289,437	-590
520	Parks (Old account)	0	0	0	0	109	109	0	109	109
600	Ag Society, Soil & Water	0	0	0	133,803	133,555	-248	133,803	133,555	-248
601	Extension	0	480	480	80,367	76,030	-4,337	80,367	76,510	-3,857
700	Promotion, Airport, Tourism	0	0	0	38,007	38,272	265	38,007	38,272	265
711	Economic Development	0	4,530	4,530	40,787	60,189	19,402	40,787	64,719	23,932
Fund 1 Totals		-13,739,416	-14,888,804	-1,149,388	13,779,431	13,803,073	23,642	40,015	-1,085,731	-1,125,746

Fund 3 Road & Bridge		Budgeted Revenues	Actual Revenues	Difference	Budgeted Expenditures	Actual Expenditures	Difference	Budgeted Net	Actual Net	Difference
0	Undesignated	-4,281,077	-4,441,372	-160,295	0	0	0	-4,281,077	-4,441,372	-160,295
301	Administration	0	0	0	502,412	536,884	34,472	502,412	536,884	34,472
302	Engineering/Const.	0	0	0	503,541	439,013	-64,528	503,541	439,013	-64,528
303	Highway Maintenance	0	0	0	3,267,407	3,037,500	-229,907	3,267,407	3,037,500	-229,907
307	Capital Infrastructure	-8,058,600	-3,112,769	4,945,831	8,493,600	6,031,144	-2,462,456	435,000	2,918,375	2,483,375
308	Equipment & Facilities	-571,600	-571,600	0	571,600	371,948	-199,652	0	-199,652	-199,652
Fund 3 Totals		-12,911,277	-8,125,741	4,785,536	13,338,560	10,416,489	-2,922,071	427,283	2,290,748	1,863,465

Fund 5 Health & Human Services		Budgeted	Actual	Difference	Budgeted	Actual	Difference	Budgeted Net	Actual Net	Difference
		Revenues	Revenues		Expenditures	Expenditures				
257	Community Corrections	0	0	0	0	5,995	5,995	0	5,995	5,995
390	Environmental Health	0	0	0	0	1,091	1,091	0	1,091	1,091
400	Public Health	-775,282	-915,752	-140,470	913,556	799,006	-114,550	138,274	-116,746	-255,020
420	Income Maintenance	-1,979,349	-2,136,377	-157,028	1,933,655	1,870,054	-63,601	-45,694	-266,323	-220,629
430	Social Services	-4,022,527	-3,741,168	281,359	4,329,947	3,988,046	-341,901	307,420	246,878	-60,542
Fund 5 Totals		-6,777,158	-6,793,297	-16,139	7,177,158	6,664,192	-512,966	400,000	-129,105	-529,105

Fund 4 Special Revenue		Budgeted Revenues	Actual Revenues	Difference	Budgeted Expenditures	Actual Expenditures	Difference	Budgeted Net	Actual Net	Difference
421	Unorganized Road & Bridge	-44,500	-100,753	-56,253	44,500	128,683	84,183	0	27,930	27,930
422	Unorganized Fire	-37,450	-38,226	-776	37,450	34,580	-2,870	0	-3,646	-3,646
423	Unorganized Cemetery	-2,700	-2,841	-141	2,700	215	-2,485	0	-2,626	-2,626
Fund 4 Totals		-84,650	-141,820	-57,170	84,650	163,478	78,828	0	21,658	21,658

Fund 7 Ditch		Budgeted Revenues	Actual Revenues	Difference	Budgeted Expenditures	Actual Expenditures	Difference	Budgeted Net	Actual Net	Difference
350	Ditch 2 (Judicial)	0	-237	-237	0	0	0	0	-237	-237
352	Ditch 30 (County)	0	-508	-508	0	0	0	0	-508	-508
Fund 7 Totals		0	-745	-745	0	0	0	0	-745	-745

Fund 10 Trust		Budgeted Revenues	Actual Revenues	Difference	Budgeted Expenditures	Actual Expenditures	Difference	Budgeted Net	Actual Net	Difference
921	Co. Development	-339,000	-276,721	62,279	363,578	235,455	-128,123	24,578	-41,266	-65,844
922	Cons. Forfeited Tax Sales	0	0	0	0	12,556	12,556	0	12,556	12,556
923	Forfeited Tax Sales	-1,700,000	-2,115,426	-415,426	1,705,575	1,434,152	-271,423	5,575	-681,274	-686,849
926	Law Library	-30,000	-29,364	636	30,000	26,078	-3,922	0	-3,286	-3,286
929	Mn. Trust Insurance Fund	0	-268,150	-268,150	0	0	0	0	-268,150	-268,150
Fund 10 Totals		-2,069,000	-2,689,661	-620,661	2,099,153	1,708,241	-390,912	30,153	-981,420	-1,011,573

Fund 11 Forest Development		Budgeted Revenues	Actual Revenues	Difference	Budgeted Expenditures	Actual Expenditures	Difference	Budgeted Net	Actual Net	Difference
924	Forest Resource	-142,500	-142,549	-49	155,665	108,023	-47,642	13,165	-34,526	-47,691
925	Resource Management	-170,950	-173,379	-2,429	176,234	179,781	3,547	5,284	6,402	1,118
934	Memorial Forest	-100,265	-65,603	34,662	114,116	89,895	-24,221	13,851	24,292	10,441
935	Forest Road	-76,300	-77,757	-1,457	69,067	103,229	34,162	-7,233	25,472	32,705
936	Gravel Pit	-1,500	-423	1,077	0	0	0	-1,500	-423	1,077
Fund 11 Totals		-491,515	-459,711	31,804	515,082	480,928	-34,154	23,567	21,217	-2,350

Fund 12 Agency		Budgeted Revenues	Actual Revenues	Difference	Budgeted Expenditures	Actual Expenditures	Difference	Budgeted Net	Actual Net	Difference
930	ARDC	-49,469	-49,333	136	49,469	2,911	-46,558	0	-46,422	-46,422
932	Schools	0	-4,396,115	-4,396,115	0	4,497,647	4,497,647	0	101,532	101,532
Fund 12 Totals		-49,469	-4,445,448	-4,395,979	49,469	4,500,558	4,451,089	0	55,110	55,110

Fund 14 Capital Project		Budgeted Revenues	Actual Revenues	Difference	Budgeted Expenditures	Actual Expenditures	Difference	Budgeted Net	Actual Net	Difference
949	Courthouse Addition	0	-10,619,787	-10,619,787	0	2,785,879	2,785,879	0	-7,833,908	-7,833,908
Fund 14 Totals		0	-10,619,787	-10,619,787	0	2,785,879	2,785,879	0	-7,833,908	-7,833,908

Fund 15 Aitkin County Collaborative		Budgeted Revenues	Actual Revenues	Difference	Budgeted Expenditures	Actual Expenditures	Difference	Budgeted Net	Actual Net	Difference
0	Undesignated	-70,520	-65,132	5,388	0	0	0	-70,520	-65,132	5,388
450	Collaborative-Aitkin School	0	0	0	25,000	20,000	-5,000	25,000	20,000	-5,000
451	Collaborative- Hill City School	0	0	0	15,000	15,000	0	15,000	15,000	0
452	Collaborative-McGregor School	0	0	0	15,000	20,000	5,000	15,000	20,000	5,000
453	Collaborative-AC H&HS	0	0	0	5,000	0	-5,000	5,000	0	-5,000
Fund 15 Totals		-70,520	-65,132	5,388	60,000	55,000	-5,000	-10,520	-10,132	388

Fund 18 Environmental Trust Fund		Budgeted Revenues	Actual Revenues	Difference	Budgeted Expenditures	Actual Expenditures	Difference	Budgeted Net	Actual Net	Difference
937	Environmental Trust Fund	-15,000	-10,341	4,659	15,000	48,000	33,000	0	37,659	37,659

Fund 19 LLCC		Budgeted Revenues	Actual Revenues	Difference	Budgeted Expenditures	Actual Expenditures	Difference	Budgeted Net	Actual Net	Difference
0	Undesignated	0	-60,500	-60,500	0	0	0	0	-60,500	-60,500
521	LLCC Administration	-53,076	-48,332	4,744	145,165	159,144	13,979	92,089	110,812	18,723
522	LLCC Education	-569,305	-547,344	21,961	219,430	227,791	8,361	-349,875	-319,553	30,322
523	LLCC Food	-4,500	-4,280	220	162,415	169,088	6,673	157,915	164,808	6,893
524	LLCC Maintenance	0	0	0	108,020	110,695	2,675	108,020	110,695	2,675
525	LLCC Capital Improvement	-14,400	-113,516	-99,116	0	193,776	193,776	-14,400	80,260	94,660
Fund 19 Totals		-641,281	-773,972	-132,691	635,030	860,494	225,464	-6,251	86,522	92,773

Fund 21 Parks		Budgeted Revenues	Actual Revenues	Difference	Budgeted Expenditures	Actual Expenditures	Difference	Budgeted Net	Actual Net	Difference
520	Parks	-482,433	-465,579	16,854	470,839	564,619	93,780	-11,594	99,040	110,634
Grand Totals		-37,331,719	-49,480,038	-12,148,319	38,224,372	42,050,951	3,826,579	892,653	-7,429,087	-8,321,740

Less Bond Funding - 7,833,908

Total Amount Under Budget = -487,832