



Board of County Commissioners Agenda Request

6A
Agenda Item #

Requested Meeting Date: July 11, 2017

Title of Item: 2nd Quarter Budget Review

<input checked="" type="checkbox"/> REGULAR AGENDA	Action Requested:	<input type="checkbox"/> Direction Requested
<input type="checkbox"/> CONSENT AGENDA		<input checked="" type="checkbox"/> Discussion Item
<input type="checkbox"/> INFORMATION ONLY		<input type="checkbox"/> Hold Public Hearing* <i>*provide copy of hearing notice that was published</i>
<input type="checkbox"/> Approve/Deny Motion		
<input type="checkbox"/> Adopt Resolution (attach draft)		

Submitted by: Jessica Seibert, County Administrator	Department: Administration
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Presenter (Name and Title): Jessica Seibert, County Administrator	Estimated Time Needed: 10 min.
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Summary of Issue:

The 2nd quarter actual budget figures will be presented (please see attached).

Alternatives, Options, Effects on Others/Comments:

Recommended Action/Motion:

Discussion only.

Financial Impact:

Is there a cost associated with this request? Yes No

What is the total cost, with tax and shipping? \$

Is this budgeted? Yes No *Please Explain:*

Fund Dept	2017 Bud		2017 Act		2017 Act - Bud		% of Budget		Comments
	Rev	Exp	Rev	Exp	Rev +/-	Exp +/-	Rev	Exp	
General Fund									
Administration/General Gov't Depts									
1 1 Commissioners	0	265,298	0	117,367	0	(147,931)		44%	
1 40 Auditor	(288,355)	619,521	(162,239)	339,807	126,116	(279,714)	56%	55%	
1 41 Internal Audit	0	69,500	0	15,427	0	(54,073)		22%	
1 42 Treasurer	(29,400)	266,296	(20,857)	134,574	8,543	(131,722)	71%	51%	
1 43 Assessor	(171,000)	806,925	(166,056)	386,482	4,944	(420,443)	97%	48%	City & Township assessment charges billed in January each year.
1 44 Central Services	(8,125,198)	232,410	(4,432,236)	53,834	3,692,962	(178,576)	55%	23%	
1 45 Motor Pool	(30,000)	56,425	0	47,739	30,000	(8,686)	0%	85%	Two vehicles purchased.
1 49 Information Technologies	(500)	515,713	(1,459)	214,162	(959)	(301,551)	292%	42%	Increase in label and listing sales.
1 52 Administration/HR	0	421,770	0	189,278	0	(232,492)		45%	
1 60 Elections	0	68,281	(73)	18,797	(73)	(49,484)		28%	
1 100 Recorder	(210,500)	250,630	(114,629)	123,002	95,871	(127,628)	54%	49%	
1 110 Courthouse Maint	(20,000)	327,323	(20,000)	183,986	0	(143,337)	100%	56%	
1 111 Buildings	0	72,000	0	23,214	0	(48,786)		32%	
1 120 VSO	(17,500)	129,159	(6,169)	66,982	11,331	(62,177)	35%	52%	
1 121 HRA	0	1,800	0	665	0	(1,135)		37%	
Administration/General Gov't Depts Subtotal									
	(8,892,453)	4,103,051	(4,923,718)	1,915,316	3,968,735	(2,187,735)	55%	47%	

Fund Dept	2017 Bud		2017 Act		2017 Act - Bud		% of Budget		Comments
	Rev	Exp	Rev	Exp	Rev +/-	Exp +/-	Rev	Exp	
Public Safety									
1 12 Court Administration	(1,000)	95,900	(3,663)	41,042	(2,663)	(54,858)		43%	
1 90 Attorney	(72,326)	998,211	(50,974)	464,798	21,352	(533,413)	70%	47%	
1 123 Coroner	0	58,000	0	29,788	0	(28,212)		51%	
1 200 Enforcement	(207,200)	2,226,244	(70,084)	1,135,120	137,116	(1,091,124)	34%	51%	
1 201 Sheriff Contingency	0	0	(2,088)	0	(2,088)	0			
1 202 Boat and Water	(27,385)	86,241	(41,419)	30,033	(14,034)	(56,208)	151%	35%	Annual grant funding and funds rec'd for purchase of boat
1 203 Snowmobile	(6,175)	33,711	(5,988)	46,165	187	12,454	97%	137%	Deputy salary paid for Jan.-Mar.
1 204 ATV	(14,212)	28,366	0	2,343	14,212	(26,023)	0%	8%	
1 206 Forfeitures	0	0	(13,686)	5,806	(13,686)	5,806			
1 252 Corrections	(2,432,680)	2,568,305	(336,077)	1,369,828	2,096,603	(1,198,477)	14%	53%	
1 253 Sentence to Serve	(31,943)	162,542	(20,777)	94,086	11,166	(68,456)	65%	58%	
1 254 Enhanced 911	(90,000)	90,000	(44,595)	100,543	45,405	10,543	50%	112%	Dispatch operations, 911 phone system, annual maintenance of dispatch council and radio system.
1 255 Crime Victim	(68,617)	69,449	(11,688)	16,601	56,929	(52,848)	17%	24%	
1 257 Aitkin Co. Community Corrections	(431,145)	996,743	(242,380)	468,646	188,765	(528,097)	56%	47%	Out of Home placement costs for corrections/juveniles has been added to community corrections
1 280 Emergency Management	(19,194)	47,994	(3,983)	23,223	15,211	(24,771)	21%	48%	
<i>Public Safety Subtotal</i>	<i>(3,401,877)</i>	<i>7,461,706</i>	<i>(847,402)</i>	<i>3,828,022</i>	<i>2,554,475</i>	<i>(3,633,684)</i>	<i>25%</i>	<i>51%</i>	
Culture and Recreation									
1 500 Library & Historical Society	0	291,282	0	282,573	0	(8,709)		97%	
1 601 Extension	0	62,088	1,320	27,304	1,320	(34,784)		44%	
<i>Culture and Recreation Subtotal</i>	<i>0</i>	<i>353,370</i>	<i>1,320</i>	<i>309,877</i>	<i>1,320</i>	<i>(43,493)</i>		<i>88%</i>	

Fund Dept	2017 Bud		2017 Act		2017 Act - Bud		% of Budget		Comments
	Rev	Exp	Rev	Exp	Rev +/-	Exp +/-	Rev	Exp	
Conservation of Natural Resources									
1 122 Planning and Zoning	(295,534)	442,437	8,660	206,628	304,194	(235,809)	-3%	47%	Revenue comes into P&Z but immediately transfers to SWCD. Grant was rec'd 12/26/16 & paid out 1/3/17. Most license fees due in April Appropriations are paid at the beginning of the year to SWCD.
1 390 Environmental Health	(70,500)	72,176	(70,643)	33,912	(143)	(38,264)	100%	47%	
1 391 Solid Waste	(262,816)	296,635	(139,349)	132,812	123,467	(163,823)	53%	45%	
1 392 Water Wells	(10,000)	6,500	(6,335)	966	3,665	(5,534)	63%	15%	
1 600 Ag Soc, Soil & Water, Ag	0	135,961	(758)	123,563	(758)	(12,398)		91%	
1 603 Wetland Value Repl Fund	0	0	0	0	0	0			
<i>Conservation of Natural Resources Subtotal</i>	<i>(638,850)</i>	<i>953,709</i>	<i>(208,425)</i>	<i>497,881</i>	<i>430,425</i>	<i>(455,828)</i>	<i>33%</i>	<i>52%</i>	
Economic Development									
1 700 Promotion, Tran, Airport,	0	43,007	0	16,759	0	(26,248)		39%	
1 711 Economic Development	0	41,446	(2,000)	26,275	(2,000)	(15,171)		63%	
<i>Economic Development Subtotal</i>	<i>0</i>	<i>84,453</i>	<i>(2,000)</i>	<i>43,034</i>	<i>(2,000)</i>	<i>(41,419)</i>		<i>51%</i>	
General Fund	(12,933,180)	12,956,289	(5,980,225)	6,594,130	6,952,955	(6,362,159)	46%	51%	
Road and Bridge Fund									
3 0 Undesignated	(4,276,537)	0	(1,835,913)	0	2,440,624	0	43%		
3 301 Administration/HR	0	473,917	0	250,965	0	(222,952)		53%	
3 302 Engineering/Construction	0	511,643	0	171,718	0	(339,925)		34%	
3 303 Highway Maintenance	0	3,290,978	0	1,608,494	0	(1,682,484)		49%	
3 307 Capital Infrastructure	(4,504,600)	5,382,800	(710,449)	544,465	3,794,151	(4,838,335)	16%	10%	
3 308 Equipment and Facilities	(555,200)	555,200	(555,200)	92,003	0	(463,197)	100%	17%	
3 310 232 Turnback	0	0	0	0	0	0			
Road and Bridge Fund	(9,336,337)	10,214,538	(3,101,562)	2,667,645	6,234,775	(7,546,893)	33%	26%	

Fund Dept	2017 Bud		2017 Act		2017 Act - Bud		% of Budget		Comments
	Rev	Exp	Rev	Exp	Rev +/-	Exp +/-	Rev	Exp	
Health and Human Services Fund									
5 0	0	0	0	0	0	0			
5 400 Public Health	(738,637)	931,082	(488,442)	408,412	250,195	(522,670)	66%	44%	
5 420 Income Maintenance	(1,917,623)	1,919,667	(923,473)	888,839	994,150	(1,030,828)	48%	46%	
5 430 Social Services	(3,746,774)	3,952,285	(1,890,415)	2,077,226	1,856,359	(1,875,059)	50%	53%	
Health and Human Services Fund	(6,403,034)	6,803,034	(3,302,330)	3,374,477	3,100,704	(3,428,557)	52%	50%	
Trust									
10 921 County Development	(339,000)	346,932	(193)	122,315	338,807	(224,617)	0%	35%	
10 923 Forfeited Tax Sales	(1,700,000)	1,700,000	(647,524)	1,307,733	1,052,476	(392,267)	38%	77%	Revenue from property sold used to pay for LLCC roof - project approved after preliminary budget was set.
Trust Fund	(2,039,000)	2,046,932	(647,717)	1,430,048	1,391,283	(616,884)	32%	70%	
Forest Development									
11 924 Forest Resource	(142,500)	142,765	(150)	79,551	142,350	(63,214)	0%	56%	
11 925 Reforestation	(216,975)	220,080	(214,285)	72,724	2,690	(147,356)	99%	33%	Annual appropriations occur at the beginning of the year.
11 934 Memorial Forest	(110,500)	179,324	(117,911)	87,454	(7,411)	(91,870)	107%	49%	Annual appropriations occur at the beginning of the year.
11 935 Forest Road	(38,000)	35,512	0	12,869	38,000	(22,643)	0%	36%	
Forest Development	(507,975)	577,681	(332,346)	252,598	175,629	(325,083)	65%	44%	
Long Lake Conservation Center									
19 521 LLCC Administration	(48,500)	132,300	(29,798)	77,700	18,702	(54,600)	61%	59%	
19 522 LLCC Education	(590,189)	255,179	(287,430)	108,698	302,759	(146,481)	49%	43%	
19 523 LLCC Food	(4,500)	154,012	(2,167)	79,393	2,333	(74,619)	48%	52%	
19 524 LLCC Maintenance	0	108,079	(60)	56,511	(60)	(51,568)		52%	
19 525 LLCC Capital Improvement	(7,200)	0	(4,600)	2,120	2,600	2,120			
LLCC Fund	(650,389)	649,570	(324,055)	324,422	326,334	(325,148)	50%	50%	
21 520 Parks	(531,117)	509,939	(421,400)	235,774	109,717	(274,165)	79%	46%	ATV's approved 3/14/17