



# Board of County Commissioners Agenda Request

**8A**  
Agenda Item #

**Requested Meeting Date:** August 14, 2018

**Title of Item:** 2nd Qtr. 2018 Budget Review

<input checked="" type="checkbox"/> REGULAR AGENDA <input type="checkbox"/> CONSENT AGENDA <input type="checkbox"/> INFORMATION ONLY	<b>Action Requested:</b> <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*
<b>Submitted by:</b> Jessica Seibert, County Administrator		<b>Department:</b> Administration
<b>Presenter (Name and Title):</b> Jessica Seibert, County Administrator		<b>Estimated Time Needed:</b> 10 minutes
<b>Summary of Issue:</b>  Attached is the 2018 2nd Quarter budget review worksheet for Board information/discussion.		
<b>Alternatives, Options, Effects on Others/Comments:</b>		
<b>Recommended Action/Motion:</b> Discussion only.		
<b>Financial Impact:</b> 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 <i>Please Explain:</i>		

Fund Dept	2018 Budgeted		2018 Actual		2018 Act - Bud		% of Budget		Comments
	Rev	Exp	Rev	Exp	Rev +/-	Exp +/-	Rev	Exp	
<b>General Fund</b>									
<b>Administration/General Gov't Depts</b>									
1 1 Commissioners	0	244,839	0	116,276	0	(128,563)		47%	
1 40 Auditor	(286,805)	685,587	(111,052)	364,920	175,753	(320,667)	39%	53%	
1 41 Internal Audit	0	62,000	0	24,087	0	(37,913)		39%	
1 42 Treasurer	(29,400)	270,044	(15,383)	134,368	14,017	(135,676)	52%	50%	
1 43 Assessor	(157,900)	821,667	(154,725)	418,184	3,175	(403,483)	98%	51%	City & Township assessment charges collected early each year.
1 44 Central Services	(10,719,477)	165,148	(368,639)	85,114	10,350,838	(80,034)	3%	52%	
1 45 Motor Pool	(60,000)	54,870	0	62,608	60,000	7,738	0%	114%	Vehicles purchased. Revenue transferred at year end. Label & listing sales vary each year. Supplies/capital are late year expenses
1 49 Information Technologies	(1,000)	597,641	(1,692)	245,842	(692)	(351,799)	169%	41%	
1 52 Administration/HR	0	460,954	0	213,368	0	(247,586)		46%	
1 60 Elections	(625)	174,901	(101,173)	19,376	(100,548)	(155,525)		11%	
1 100 Recorder	(210,500)	310,889	(111,757)	129,434	98,743	(181,455)	53%	42%	
1 110 Courthouse Maint	(20,000)	406,983	0	195,509	20,000	(211,474)	0%	48%	
1 111 Buildings	0	72,000	0	2,530	0	(69,470)		4%	
1 120 VSO	(17,000)	141,904	(1,663)	70,903	15,337	(71,001)	10%	50%	Grants received later in year.
1 121 HRA	0	1,800	0	1,085	0	(715)		60%	
<b>Administration/General Gov't Depts Subtotal</b>	<b>(11,502,707)</b>	<b>4,471,227</b>	<b>(866,084)</b>	<b>2,083,604</b>	<b>10,636,623</b>	<b>(2,387,623)</b>	<b>8%</b>	<b>47%</b>	

Fund Dept	2018 Budgeted		2018 Actual		2018 Act - Bud		% of Budget		Comments
	Rev	Exp	Rev	Exp	Rev +/-	Exp +/-	Rev	Exp	
<b>Public Safety</b>									
1 12 Court Administration	(1,300)	91,000	(2,763)	48,740	(1,463)	(42,260)	213%	54%	
1 90 Attorney	(75,602)	1,018,642	(28,703)	481,593	46,899	(537,049)	38%	47%	
1 123 Coroner	0	73,800	0	18,433	0	(55,367)		25%	
1 200 Enforcement	(291,654)	2,400,393	(48,725)	1,063,464	242,929	(1,336,929)	17%	44%	
1 201 Sheriff Contingency	0	0	(1,621)	0	(1,621)	0			
1 202 Boat and Water	(27,385)	92,431	(22,268)	12,908	5,117	(79,523)	81%	14%	
1 203 Snowmobile	(6,175)	40,356	(10,339)	23,436	(4,164)	(16,920)	167%	58%	
1 204 ATV	(14,212)	31,745	(12,231)	25,163	1,981	(6,582)	86%	79%	
1 206 Forfeitures	0	0	(17,170)	2,196	(17,170)	2,196			
1 252 Corrections	(452,500)	2,744,671	(315,593)	1,368,935	136,907	(1,375,736)	70%	50%	
1 253 Sentence to Serve	(31,943)	172,560	(21,609)	75,609	10,334	(96,951)	68%	44%	
1 254 Enhanced 911	(89,000)	86,000	(44,595)	106,415	44,405	20,415	50%	124%	
1 255 Crime Victim	(68,619)	80,517	(24,622)	38,673	43,997	(41,844)	36%	48%	
1 257 Aitkin Co. Community Corrections	(453,382)	1,002,358	(217,884)	431,726	235,498	(570,632)	48%	43%	
1 280 Emergency Management	(19,194)	49,424	0	20,898	19,194	(28,526)	0%	42%	
<i>Public Safety Subtotal</i>	<i>(1,530,966)</i>	<i>7,883,897</i>	<i>(768,123)</i>	<i>3,718,189</i>	<i>762,843</i>	<i>(4,165,708)</i>	<i>50%</i>	<i>47%</i>	
<b>Culture and Recreation</b>									
1 500 Library & Historical Society	0	290,027	0	168,619	0	(121,408)		58%	
1 601 Extension	0	80,367	80	37,116	80	(43,251)		46%	
<i>Culture and Recreation Subtotal</i>	<i>0</i>	<i>370,394</i>	<i>80</i>	<i>205,735</i>	<i>80</i>	<i>(164,659)</i>		<i>56%</i>	

Fund Dept	2018 Budgeted		2018 Actual		2018 Act - Bud		% of Budget		Comments
	Rev	Exp	Rev	Exp	Rev +/-	Exp +/-	Rev	Exp	
<b>Conservation of Natural Resources</b>									
1 122 Planning and Zoning	(327,534)	459,903	(104,014)	242,116	223,520	(217,787)	32%	53%	Grant funding not received until late in year.
1 390 Environmental Health	(70,500)	77,204	(69,822)	36,611	678	(40,593)	99%	47%	Licensing fees collected in May.
1 391 Solid Waste	(297,709)	297,709	(36,013)	148,388	261,696	(149,321)	12%	50%	Grants received mid-year and year-end.
1 392 Water Wells	(10,000)	6,500	(5,155)	0	4,845	(6,500)	52%	0%	
1 600 Ag Soc, Soil & Water, Ag	0	133,803	0	123,389	0	(10,414)		92%	Appropriations paid at beginning of year to SWCD
1 603 Wetland Value Repl Fund	0	0	0	0	0	0			
<i>Conservation of Natural Resources Subtotal</i>	<i>(705,743)</i>	<i>975,119</i>	<i>(215,004)</i>	<i>550,504</i>	<i>490,739</i>	<i>(424,615)</i>	<i>30%</i>	<i>56%</i>	
<b>Economic Development</b>									
1 700 Promotion, Tran, Airport,	0	38,007	0	19,919	0	(18,088)		52%	
1 711 Economic Development	0	40,787	4,530	21,379	4,530	(19,408)		52%	
<i>Economic Development Subtotal</i>	<i>0</i>	<i>78,794</i>	<i>4,530</i>	<i>41,298</i>	<i>4,530</i>	<i>(37,496)</i>		<i>52%</i>	
<b>General Fund</b>	<b>(13,739,416)</b>	<b>13,779,431</b>	<b>(1,844,601)</b>	<b>6,599,330</b>	<b>11,894,815</b>	<b>(7,180,101)</b>	<b>13%</b>	<b>48%</b>	
<b>Road and Bridge Fund</b>									
3 0 Undesignated	(4,281,077)	0	(1,545,669)	0	2,735,408	0	36%		Delay receiving May portion of property taxes
3 301 Administration/HR	0	502,412	0	297,832	0	(204,580)		59%	Insurance cost shift from 303 to 301 due to software
3 302 Engineering/Construction	0	503,541	0	205,294	0	(298,247)		41%	Staff shortage
3 303 Highway Maintenance	0	3,267,407	0	1,605,614	0	(1,661,793)		49%	
3 307 Capital Infrastructure	(8,058,600)	8,493,600	(189,576)	175,965	7,869,024	(8,317,635)	2%	2%	No construction Jan through June Delay receiving May portion of property taxes - equipment on order but won't receive until later in the year
3 308 Equipment and Facilities	(571,600)	571,600	0	71,568	571,600	(500,032)	0%	13%	
3 310 232 Turnback	0	0	0	0	0	0			
<b>Road and Bridge Fund</b>	<b>(12,911,277)</b>	<b>13,338,560</b>	<b>(1,735,245)</b>	<b>2,356,273</b>	<b>11,176,032</b>	<b>(10,982,287)</b>	<b>13%</b>	<b>18%</b>	

Fund Dept	2018 Budgeted		2018 Actual		2018 Act - Bud		% of Budget		Comments
	Rev	Exp	Rev	Exp	Rev +/-	Exp +/-	Rev	Exp	
<b>Health and Human Services Fund</b>									
5 0	0	0	0	0	0	0			
5 400 Public Health	(775,282)	913,556	(292,875)	376,563	482,407	(536,993)	38%	41%	
5 420 Income Maintenance	(1,979,349)	1,933,655	(611,367)	899,636	1,367,982	(1,034,019)	31%	47%	
5 430 Social Services	(4,022,527)	4,329,947	(992,549)	1,981,864	3,029,978	(2,348,083)	25%	46%	
<b>Health and Human Services Fund</b>	<b>(6,777,158)</b>	<b>7,177,158</b>	<b>(1,896,791)</b>	<b>3,258,063</b>	<b>4,880,367</b>	<b>(3,919,095)</b>	<b>28%</b>	<b>45%</b>	
<b>Trust</b>									
10 921 County Development	(339,000)	363,578	(64)	140,486	338,936	(223,092)	0%	39%	
10 923 Forfeited Tax Sales	(1,700,000)	1,705,575	(510,583)	445,265	1,189,417	(1,260,310)	30%	26%	
<b>Trust Fund</b>	<b>(2,039,000)</b>	<b>2,069,153</b>	<b>(510,647)</b>	<b>585,751</b>	<b>1,528,353</b>	<b>(1,483,402)</b>	<b>25%</b>	<b>28%</b>	
<b>Forest Development</b>									
11 924 Forest Resource	(142,500)	155,665	(209)	75,828	142,291	(79,837)	0%	49%	Revenue changes will be reflected after apportionment occurs.
11 925 Reforestation	(170,950)	176,234	(6,499)	58,675	164,451	(117,559)	4%	33%	
11 934 Memorial Forest	(100,265)	114,116	0	89,895	100,265	(24,221)	0%	79%	
11 935 Forest Road	(76,300)	69,067	(19,614)	7,516	56,686	(61,551)	26%	11%	
<b>Forest Development</b>	<b>(490,015)</b>	<b>515,082</b>	<b>(26,322)</b>	<b>231,914</b>	<b>463,693</b>	<b>(283,168)</b>	<b>5%</b>	<b>45%</b>	
<b>Long Lake Conservation Center</b>									
19 521 LLCC Administration	(53,076)	145,165	(40,172)	97,470	12,904	(47,695)	76%	67%	
19 522 LLCC Education	(569,305)	219,430	(279,417)	119,578	289,888	(99,852)	49%	54%	
19 523 LLCC Food	(4,500)	162,415	(2,161)	89,696	2,339	(72,719)	48%	55%	
19 524 LLCC Maintenance	0	108,020	0	56,746	0	(51,274)		53%	
19 525 LLCC Capital Improvement	(14,400)	0	(7,200)	86,970	7,200	86,970	50%		
<b>LLCC Fund</b>	<b>(641,281)</b>	<b>635,030</b>	<b>(328,950)</b>	<b>450,460</b>	<b>312,331</b>	<b>(184,570)</b>	<b>51%</b>	<b>71%</b>	
<b>21 520 Parks</b>	<b>(482,433)</b>	<b>470,839</b>	<b>(277,541)</b>	<b>353,941</b>	<b>204,892</b>	<b>(116,898)</b>	<b>58%</b>	<b>75%</b>	