



# Board of County Commissioners Agenda Request

6B  
Agenda Item #

**Requested Meeting Date:** November 12, 2019

**Title of Item:** 2019 3rd Quarter Budget Review

<input checked="" type="checkbox"/> REGULAR AGENDA	<b>Action Requested:</b>	<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>

<b>Submitted by:</b> Jessica Seibert, County Administrator	<b>Department:</b> Administration
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<b>Presenter (Name and Title):</b> Jessica Seibert, County Administrator	<b>Estimated Time Needed:</b> 5 min.
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**Summary of Issue:**

Attached is the 2019 3rd Quarter Budget Review Worksheet for discussion.

**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	2019 Budgeted		2019 Actual		2019 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	249,875	0	180,577	0	(69,298)		72%	
1 40 Auditor	(288,780)	665,406	(273,922)	459,777	14,858	(205,629)	95%	69%	
1 41 Internal Audit	0	56,000	0	21,275	0	(34,725)		38%	Audit invoice to be paid
1 42 Treasurer	(30,400)	282,638	(31,212)	211,499	(812)	(71,139)	103%	75%	Revenues high due to timing of misc. receipts.
1 43 Assessor	(159,503)	852,912	(160,380)	609,422	(877)	(243,490)	101%	71%	City & Township assessment charges collected early each year.
1 44 Central Services	(11,139,794)	246,682	(7,145,985)	225,236	3,993,809	(21,446)	64%	91%	City street project cost share paid in January. Use of fund balance not reflected.
1 45 Motor Pool	(65,400)	58,197	0	37,474	65,400	(20,723)	0%	64%	Vehicles purchased.
1 49 Information Technologies	(86,742)	717,091	(1,033)	424,871	85,709	(292,220)	1%	59%	Label/Listing sales are in line. Revenue appears low due to planned use of reserves. Large equipment purchases occur later in the year.
1 52 Administration	0	208,050	0	155,729	0	(52,321)		75%	
1 53 Human Resources	0	256,462	0	184,964	0	(71,498)		72%	
1 60 Elections	(682)	119,081	0	26,360	682	(92,721)		22%	
1 100 Recorder	(220,500)	350,964	(178,342)	214,557	42,158	(136,407)	81%	61%	
1 110 Courthouse Maint	(20,000)	422,426	(20,000)	312,319	0	(110,107)	100%	74%	Revenue transferred from Land Dept.
1 111 Buildings	0	75,000	0	2,361	0	(72,639)		3%	Majority of funds to be used on future capital project.
1 120 VSO	(16,000)	152,678	(12,542)	108,734	3,458	(43,944)	78%	71%	
1 121 HRA	0	1,800	0	1,890	0	90		105%	
<b>Administration/General Gov't Depts Subtotal</b>	<b>(12,027,801)</b>	<b>4,715,262</b>	<b>(7,823,416)</b>	<b>3,177,045</b>	<b>4,204,385</b>	<b>(1,538,217)</b>	<b>65%</b>	<b>67%</b>	

Fund Dept	2019 Budgeted		2019 Actual		2019 Act - Bud		% of Budget		Comments
	Rev	Exp	Rev	Exp	Rev +/-	Exp +/-	Rev	Exp	
<b>Public Safety</b>									
1 12 Court Administration	(1,800)	91,500	(5,829)	27,520	(4,029)	(63,980)	324%	30%	Court appointed attorney invoices not received in a timely manner.
1 90 Attorney	(87,409)	1,050,104	(53,331)	780,866	34,078	(269,238)	61%	74%	
1 123 Coroner	0	73,800	0	45,071	0	(28,729)		61%	
1 200 Enforcement	(299,530)	2,483,455	(93,756)	1,618,442	205,774	(865,013)	31%	65%	
1 201 Sheriff Contingency	0	0	(3,320)	0	(3,320)	0			
1 202 Boat and Water	(28,475)	93,124	(23,407)	69,816	5,068	(23,308)	82%	75%	
1 203 Snowmobile	(5,976)	41,737	(5,984)	18,797	(8)	(22,940)	100%	45%	
1 204 ATV	(12,500)	32,334	(12,231)	14,463	269	(17,871)	98%	45%	
1 206 Forfeitures	0	0	(17,697)	7,048	(17,697)	7,048			
1 252 Corrections	(364,000)	2,887,426	(228,761)	2,069,888	135,239	(817,538)	63%	72%	
1 253 Sentence to Serve	(31,943)	135,178	(27,545)	99,375	4,398	(35,803)	86%	74%	
1 254 Enhanced 911	(89,000)	86,000	(66,892)	95,980	22,108	9,980	75%	112%	
1 255 Crime Victim	(68,661)	82,492	(54,505)	58,928	14,156	(23,564)	79%	71%	
1 257 Aitkin Co. Community Corrections	(440,061)	947,153	(285,201)	659,856	154,860	(287,297)	65%	70%	
1 280 Emergency Management	(19,194)	49,965	(5,142)	33,974	14,052	(15,991)	27%	68%	
<i>Public Safety Subtotal</i>	<i>(1,448,549)</i>	<i>8,054,268</i>	<i>(883,601)</i>	<i>5,600,024</i>	<i>564,948</i>	<i>(2,454,244)</i>	61%	70%	
<b>Culture and Recreation</b>									
1 500 Library & Historical Society	0	290,670	0	291,231	0	561		100%	One-time payment.
1 601 Extension	0	80,955	(80)	40,499	(80)	(40,456)		50%	
<i>Culture and Recreation Subtotal</i>	<i>0</i>	<i>371,625</i>	<i>(80)</i>	<i>331,730</i>	<i>(80)</i>	<i>(39,895)</i>		89%	

Fund Dept	2019 Budgeted		2019 Actual		2019 Act - Bud		% of Budget		Comments
	Rev	Exp	Rev	Exp	Rev +/-	Exp +/-	Rev	Exp	
<b>Conservation of Natural Resources</b>									
1 122 Planning and Zoning	(339,534)	456,983	(196,896)	350,481	142,638	(106,502)	58%	77%	Permit rev. through 9/30=\$203,485. AIS dollars shown as negative revenue as pass through to SWCD.  Grants received mid-year and year-end.  Appropriations paid at beginning of year to SWCD
1 390 Environmental Health	(70,500)	79,061	(75,255)	54,994	(4,755)	(24,067)	107%	70%	
1 391 Solid Waste	(329,743)	329,743	(160,316)	268,786	169,427	(60,957)	49%	82%	
1 392 Water Wells	(10,000)	6,500	(8,615)	1,975	1,385	(4,525)	86%	30%	
1 600 Ag Soc, Soil & Water, Ag	0	133,803	0	134,138	0	335		100%	
1 603 Wetland Value Repl Fund	0	0	0	0	0	0			
<b>Conservation of Natural Resources Subtotal</b>	<b>(749,777)</b>	<b>1,006,090</b>	<b>(441,082)</b>	<b>810,374</b>	<b>308,695</b>	<b>(195,716)</b>	<b>59%</b>	<b>81%</b>	
<b>Economic Development</b>									
1 700 Promotion, Tran, Airport,	0	38,007	0	35,545	0	(2,462)		94%	
1 711 Economic Development	(61,593)	102,468	(50,000)	32,484	11,593	(69,984)		32%	
<b>Economic Development Subtotal</b>	<b>(61,593)</b>	<b>140,475</b>	<b>(50,000)</b>	<b>68,029</b>	<b>11,593</b>	<b>(72,446)</b>		<b>48%</b>	
<b>General Fund</b>	<b>(14,287,720)</b>	<b>14,287,720</b>	<b>(9,198,179)</b>	<b>9,987,202</b>	<b>5,089,541</b>	<b>(4,300,518)</b>	<b>64%</b>	<b>70%</b>	
<b>Road and Bridge Fund</b>									
3 0 Undesignated	(4,563,099)	0	(3,248,918)	0	1,314,181	0	71%		Expenditures low due to fall construction. Add'l payments to be made in 4th quarter. Three tandem trucks purchased partially budgeted in previous years.
3 301 Administration/HR	0	535,462	0	422,065	0	(113,397)		79%	
3 302 Engineering/Construction	0	520,141	0	357,346	0	(162,795)		69%	
3 303 Highway Maintenance	0	3,510,252	0	2,832,551	0	(677,701)		81%	
3 307 Capital Infrastructure	(4,395,000)	4,392,244	(3,744,759)	1,663,387	650,241	(2,728,857)	85%	38%	
3 308 Equipment and Facilities	(605,000)	605,000	(605,000)	764,493	0	159,493	100%	126%	
3 310 232 Turnback	0	0	0	0	0	0			
<b>Road and Bridge Fund</b>	<b>(9,563,099)</b>	<b>9,563,099</b>	<b>(7,598,677)</b>	<b>6,039,842</b>	<b>1,964,422</b>	<b>(3,523,257)</b>	<b>79%</b>	<b>63%</b>	

Fund Dept	2019 Budgeted		2019 Actual		2019 Act - Bud		% of Budget		Comments
	Rev	Exp	Rev	Exp	Rev +/-	Exp +/-	Rev	Exp	
<b>Health and Human Services Fund</b>									
5 400 Public Health	(833,775)	959,830	(576,521)	616,837	257,254	(342,993)	69%	64%	2nd 1/2 taxes posted in Nov./Motor pool charged back at year end
5 420 Income Maintenance	(2,128,265)	1,944,437	(1,511,121)	1,411,771	617,144	(532,666)	71%	73%	
5 430 Social Services	(3,844,931)	4,302,704	(2,543,810)	2,918,929	1,301,121	(1,383,775)	66%	68%	
<b>Health and Human Services Fund</b>	<b>(6,806,971)</b>	<b>7,206,971</b>	<b>(4,631,452)</b>	<b>4,947,537</b>	<b>2,175,519</b>	<b>(2,259,434)</b>	<b>68%</b>	<b>69%</b>	
<b>Trust</b>									
10 921 County Development	(339,000)	299,485	(323,319)	105,378	15,681	(194,107)	95%	35%	
10 923 Forfeited Tax Sales	(1,450,000)	1,108,971	(1,225,684)	1,775,387	224,316	666,416	85%	160%	
<b>Trust Fund</b>	<b>(1,789,000)</b>	<b>1,408,456</b>	<b>(1,549,003)</b>	<b>1,880,765</b>	<b>239,997</b>	<b>472,309</b>	<b>87%</b>	<b>134%</b>	
<b>Forest Development</b>									
11 924 Forest Resource	0	473	(141,740)	3,377	(141,740)	2,904	#DIV/0!	714%	Acct. combined with others - no longer used
11 925 Resource Management	(319,787)	376,119	(265,228)	192,603	54,559	(183,516)	83%	51%	
11 934 Memorial Forest	0	0	(172,161)	1,807	(172,161)	1,807	#DIV/0!	#DIV/0!	Acct. combined with others - no longer used
11 935 Forest Road	(76,342)	126,009	(78,254)	23,716	(1,912)	(102,293)	103%	19%	
11 939 County Surveyor	(405,450)	403,234	(2,386)	260,129	403,064	(143,105)	1%	65%	
<b>Forest Development</b>	<b>(396,129)</b>	<b>502,601</b>	<b>(657,383)</b>	<b>221,503</b>	<b>(261,254)</b>	<b>(281,098)</b>	<b>166%</b>	<b>44%</b>	
<b>Long Lake Conservation Center</b>									
19 521 LLCC Administration	(106,152)	388,784	(71,786)	260,864	34,366	(127,920)	68%	67%	
19 522 LLCC Education	(1,169,774)	529,260	(676,411)	312,005	493,363	(217,255)	58%	59%	
19 523 LLCC Food	(9,000)	331,008	(6,045)	227,277	2,955	(103,731)	67%	69%	
19 524 LLCC Maintenance	(150,000)	182,278	0	112,256	150,000	(70,022)		62%	
19 525 LLCC Capital Improvement	(28,800)	29,750	(16,156)	11,568	12,644	(18,182)			
<b>LLCC Fund</b>	<b>(1,463,726)</b>	<b>1,461,080</b>	<b>(770,398)</b>	<b>923,970</b>	<b>693,328</b>	<b>(537,110)</b>	<b>53%</b>	<b>63%</b>	
<b>21 520 Parks</b>	<b>(874,648)</b>	<b>960,620</b>	<b>(927,713)</b>	<b>723,682</b>	<b>(53,065)</b>	<b>(236,938)</b>	<b>106%</b>	<b>75%</b>	