

BUDGET REVIEW
2ND QUARTER 2018-2019
January 30, 2019

BILL OSTROWSKI

- **General Fund**

Page

- #1 BOPTA – No questions
- #2 NON-DEPARTMENTAL
- | | | |
|--------------------|------|------|
| Allocated Interest | 241% | Why? |
|--------------------|------|------|
- Budget is based on historical receipts. Interest rates are up, six months of allocated interest \$43,225 to this fund compared to \$52,964 for Fiscal Year 2018-2019.**
- | | | |
|-----------------|------|------|
| Unassigned Fund | 187% | Why? |
|-----------------|------|------|
- Carryover from 2018-2019 included SRS and PILT payments not budgeted for.**
- | | | |
|------------------|------|------|
| Pro Sves – Legal | 470% | Why? |
|------------------|------|------|
- Attorneys for union contract negotiations & attorney costs for commissioner case.**
- | | | |
|---------------------|-------|------|
| Liability – General | 4266% | Why? |
|---------------------|-------|------|
- We are in the second year of Liability/Property insurance contract that is a different structure then our previous insurance contract. This contract has a lower premium, but the County may have higher costs for Judgements/Settlements. Our history showed that this would be a cost savings, but this year has had some high cost Judgements/Settlements. There will be discussion this spring regarding next year's contract. These items have been moved to a new account line to distinguish between Liability/Property Insurance costs and Judgements/Settlements costs.**
- #4 County Clerk – Election
- Materials & Services Expenditures is now at 70.3%. Do we have a spending problem or is it timing of expenses?
- Coping and printing is over due to the unscheduled recall election last May. We used our envelope supply for that election. Normally we “piggy back” with another county to be able to order a smaller amount of envelopes but unfortunately no other counties were printing so we had to order more stock than we usually would. We will be reimbursed for the cost of envelopes by the districts for the special district elections in March and May. Professional Services is for the Election Boards. This past November election required more election boards due to increases in Voter Registration, voter participation and in training new Election Board members . We will be reimbursed for Professional Services (election Boards) by the districts for the March and May elections.**
- #6 Tax Collection – No questions
- #8 Treasurer's Office – No questions

- #10 Assessor's Office
GR-ST-CAFFA ASSESSOR A&T only 21.6% of budget Why? Timing?
Grant revenues are quarterly, after the end of the quarter. Will be receiving 2nd quarter payment in February.
Personal Services only 41.1% of budget Why?
There is a budget for payroll and supplies & materials in anticipation from a grant from the state to increase the County assessment activity. The grant did not go through.
Rep-Maint-Software 99.9% of budget Why?
Annual software renewal
- #12 GIS Operations – Info Tech – No questions
- #13 District Attorney
Personal Services Expenditure is 21.2% of budget Why?
Should be around 50% by now!
Open positions not filled in first 2 quarters of this fiscal year.
- #15 County Clerk Recording
Personal Services Expenditure is 34.9% of budget Why?
There was a vacant position since July that is now filled.
- #17 Comm Development-Planning
Why are planning fees only at 24.1% of budget?
Do we need a budget adjustment? Department is 156.2% over budget.
This budget is supported by General Fund. The ending revenues over expenditures is budgeted at (\$28,832) The current balance is (\$45,032) a difference of \$16,200.
The last 3 years planning fees have averaged \$45,900 by December. There was limited staff available during the fall this year, possibly delaying some planning fee activity.
- #19 County Surveyor
144.5% over budget! Budget Adjustment?
This is also a function of annual revenue receipt timing. This budget is supported by General Fund. The ending revenues over expenditures is budgeted at (\$17,975) The current balance is (\$25,975) a difference of \$8,000.
- #21 Sheriff-Patrol-Criminal-Civil
How much of the \$481,260 of "Tran in 2.24 Road Cap Patrol" has been used?
3 road patrol positions open, 4 patrol cars ordered. Equipment purchased for 2 deputies.
- #23 Harbor Sub-Station – No questions

- #24 Sherriiff-Jail
Jail Revenue is 2.3% of budget Why?
Is variance timing of income?
The County has not yet received State Corrections SB1145 funds. This is the main source of revenue for this department. Timing issue.
- #26 Sheriff-Communication – No questions
- #28 Juvenile
Revenue is only 10.6% of budget Why?
State funds, a main source of revenue for this department, have not yet been received for this department. Timing issue.
- #30 Emergency Svcs – No questions
- #32 Veteran’s Services – No questions
- #35 Other Requirements
The balance of “Inter Fund Transfers” of \$291,817.50 can it be used for the tower repairs?
There are 4 interfund transfers budgeted. The \$180,000 transfer to the Repairs & Maintenance Building fund is a main source of revenue for that fund. The transfer to the Airport was for a grant fund match, this grant has been closed. The \$15,500 transfer to the Fair fund is required by contract to cover liability and property insurance on County buildings. The \$96,300 transfer to the Towers Maintenance fund was requested by the Budget Committee to start building this fund for future Towers equipment replacement. The \$96,300 could be used towards the current Towers equipment replacement, if desired.
- **Commissioners Fund**
- #36 County Commissioners – No questions

ROAD FUND

- #38 Road Department
Please see Carl King’s question on Road Cap Improv-Usage
Can we fund the tower repair costs out of the “Restricted Funds” and “Non-spendable Funds”?
Tower equipment replacement, if Road funds are used, would come from the Road Capital Improvement Fund, not the Road operations fund. Regardless, Non-Spendable funds are not available unless there is an unknown and unforeseeable event. The Tower equipment replacement would not qualify, as it was both known and foreseeable.

#41 Roadside Improvement – No questions

#42 Court Mediation Fund – No questions

#43 Bike & Footpath Res Fund – No questions

#44 Clerk's Record Res Fund – No questions

#45 Cornerstone Preserv Fund

No activity with budget of \$141,000

Why?

This fund has an end of year transfer budgeted at \$40,000. Only the amount needed at the end of the year will be transferred. The remainder of the budget is for an Operating contingency. Contingency funds are like non-spendable, only available if events are unknown or unforeseeable.

#46 State Court Security Fund – No questions

#47 Law Library Fund – No questions

#48 Economic Development Fund – No questions

- Sheriff's Special Revenue Fund

#50 Sheriff's Rsrv-General

Why the YTD "Restricted Fund Balance" of \$18,223?

Not budgeted!

A carryover balance is not budgeted when the funds are reserved for future use.

#51 Sheriff's Special Revenue SAR

Why no YTD activity for "Tran-In-Title III USDA 1314-14"?

Title III transfer revenue is calculated at the end of the year, based on Search and Rescue activity for the year and costed are only recoverable for those Search and Rescue activities that took place on federal forest land.

#53 Sheriff-Marine Patrol

Revenue is only 21.1% of budgeted amount

Why?

Timing on the State grant revenues, only one quarter received as of December. Also, some revenue may come from Title III funds, depending on percentage of efforts on federal forest land.

#55 Sheriff's Rsrv-Forest Patrol

What is the "Restricted Fund Balance" amount of \$92,237.07 for?

Was not budgeted? Where did the money come from?

Forest Patrol is partially funded from federal funds. In past years, the Forest Patrol department was in the General Fund and any department revenue and expenditure balance becomes General Fund carryover revenue balance in the next year. Federal funds are not allowed to become General Fund

revenues, as they are restricted. When this department was in the General Fund, some federal funds were recorded as a Deferred Revenue asset on the Balance Sheet. When the department was moved to a restricted fund, the deferred revenue was recognized, as it would now stay in a restricted fund and not become part of general revenues.

#57 Sheriff-Jail Inmate Services – No questions

#58 Parole & Probation – No questions

#60 **Brookings Airport Fund** – No questions

#63 **Pt. Orford Lndfl Trust** – No questions

- **Tower Maint**

#64 Towers Operations & Maintenance

Will we need to adjust the budget of the incoming repairs reviewed at the last BOC meeting?

There will probably need to be a supplemental budget for all the emergency repairs that may put the fund over budget for the year. This will be looked at later in the year and a supplemental for what is needed will be done when the total amount needed is known.

#66 Towers Capital Replace/Improve – No questions

#67 **County Parks Fund** – No questions

#69 **Victim's Assistance Fund** – No questions

#71 **Child Advocacy** – No questions

- **Event Center**

#75 Event Center Administration – No questions

#78 County Fair – No questions

#80 **Community Development Fund** – No questions

- **Public Health Fund**

#82 Pub Hlta Environmental – No questions

#84 Public Health – No questions

- **Admin Services Fund**
 - #85 Commissions Office – No questions
 - #87 Accounting – No questions
 - #89 Admin-County Counsel – No questions
 - #91 Admin-Payroll/Personnel – No questions
 - #93 Admin-Info Tech/Telecom – No questions
 - #94 Central County Bldgs – No questions
 - #96 North County Bldgs – No questions
 - #97 **General Services** – No questions
- **Vehicle Replacement**
 - #98 The YTD amount of \$154,424 recorded in December 2018 what was it for?
Purchase of Sheriff vehicles.
- **Road Cap Imp**
 - #99 Restricted Fund Balance YTD amount is 3.4 million over budget amount. Why?
At the end of 2017-2018, only \$393,582 was transferred to the Road Fund (only amount needed is transferred at the end of the year), with \$2,873,436 budgeted.
- #100 **Peg Access Fund** – No questions
- #101 **Repair & Construction** – No questions
- #103 **Curry Pub Trans Svc Dist.** – No questions
- #104 **Federal Grants Funds** – No questions
- #110 **State Grants** – No questions
- #114 **General Equip Self-Ins** – No questions
- #115 **Rod Equipment Self-Insurance** – No questions
- #116 **Unemployment Res Fund** – No questions

Pages 117 to 121 – No questions