



# PINE COUNTY

## Administrator's Office


635 Northridge Drive NW  
Suite 200  
Pine City, MN 55063  
1-800-450-7463 Ext. 1620  
Fax: 320-591-1628

### Commissioners

Steve Hallan – Dist. 1  
Josh Mohr – Dist. 2  
Steve Chaffee – Dist. 3  
John Mikrot Jr. – Dist. 4  
Matt Ludwig – Dist. 5

### County Administrator

David J. Minke

TO: Pine County Commissioners  
FROM: David Minke, County Administrator   
DATE: February 18, 2020  
SUBJECT: Preliminary 2019 End of Year Budget Report

The county's 2019 fiscal year ended December 31, 2019. The following is the preliminary end of year financial report. The numbers presented will change due to the accrual period and end of year adjustments. The numbers are also unaudited.

Despite this limitation, it is useful to take a snapshot of how the county's budget ended the year.

**Chart 1** shows revenue and expenditure as a percent of the budget for the county by the three major funds (General, Health & Human Services, and Highway) and the total of all funds. As of December 31st, all funds are below 100% spent. Revenue exceeds expenditures in all funds except HHS. HHS has a delay in many of the program reimbursements.

**Chart 2** shows the revenue in the General Fund departments which receive a significant portion of revenue from department-specific revenue—i.e. fees for service, grants, contracts for service, etc. Overall, the general fund was at 102% of revenue, and most departments exceeded budget in revenue.

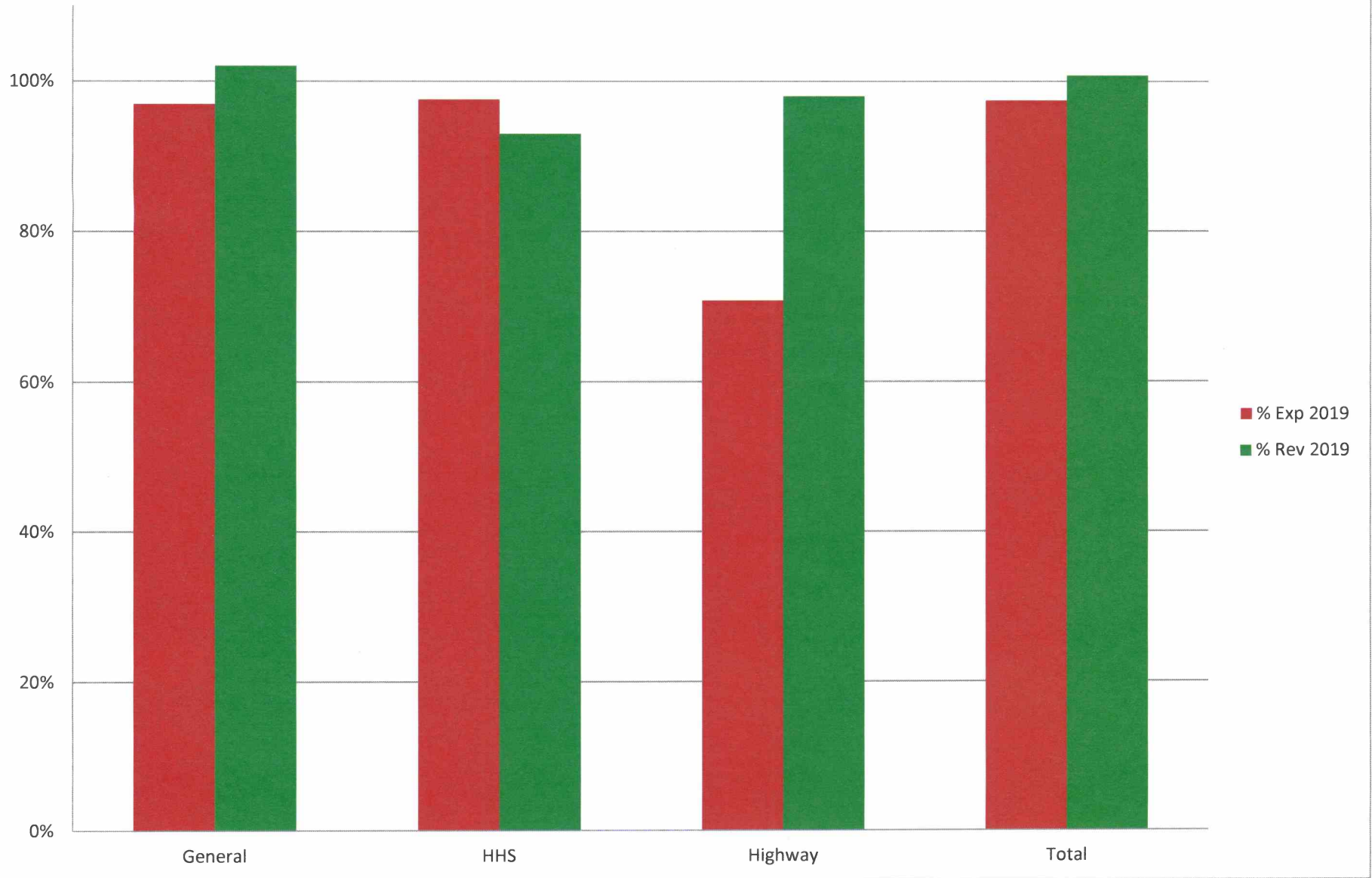
Jail revenue was at 97% of budget, or about \$13,000 short. Most of this shortfall was in the canteen account which functions as a pass through, so a reduction in revenue is reflected in a reduction of expenditure. Boarder revenue was at 99%, or about \$3,000 below budget. Overall, the jail had a net budget of about \$270,000 better than the budget.

**Chart 3** shows the 2019 expenditures in the major general fund departments by percent. Overall almost all departments were underspent. The biggest exception was court, which was spent at 130% of budget. The overage was driven by the cost of court appointed specialists, which was nearly \$89,000 versus the budget of \$68,000.

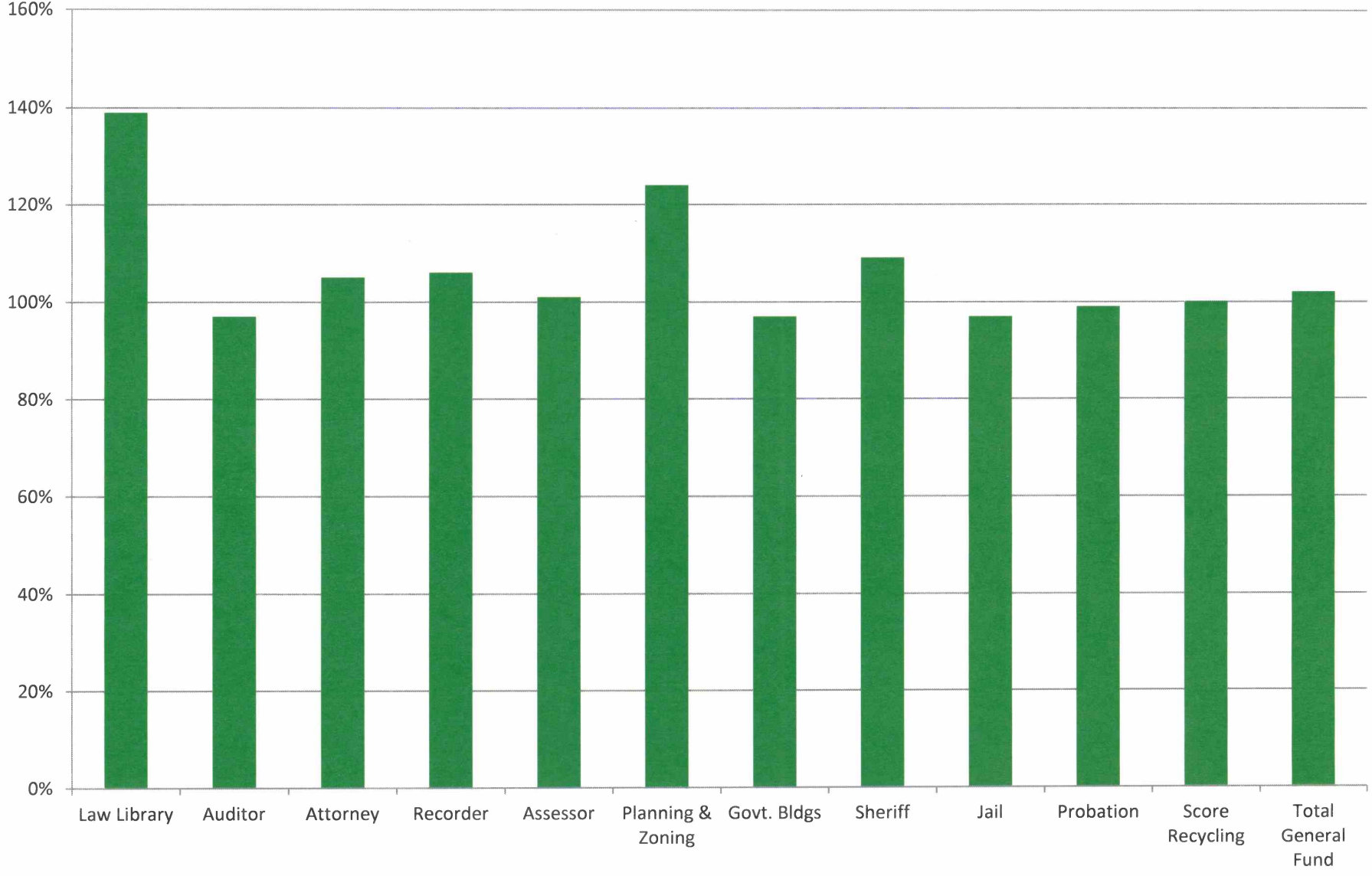
**Chart 4** shows the Health and Human Services revenues and expenditures. All divisions are below 100% on expenditures except social services. Revenues are also below budget, but many revenues in this fund are reimbursements which will not show up until the end of the accrual period. The overage in social services is attributable to out-of-home placement costs which were nearly \$400,000 over budget.

Please let me know if you have any questions.

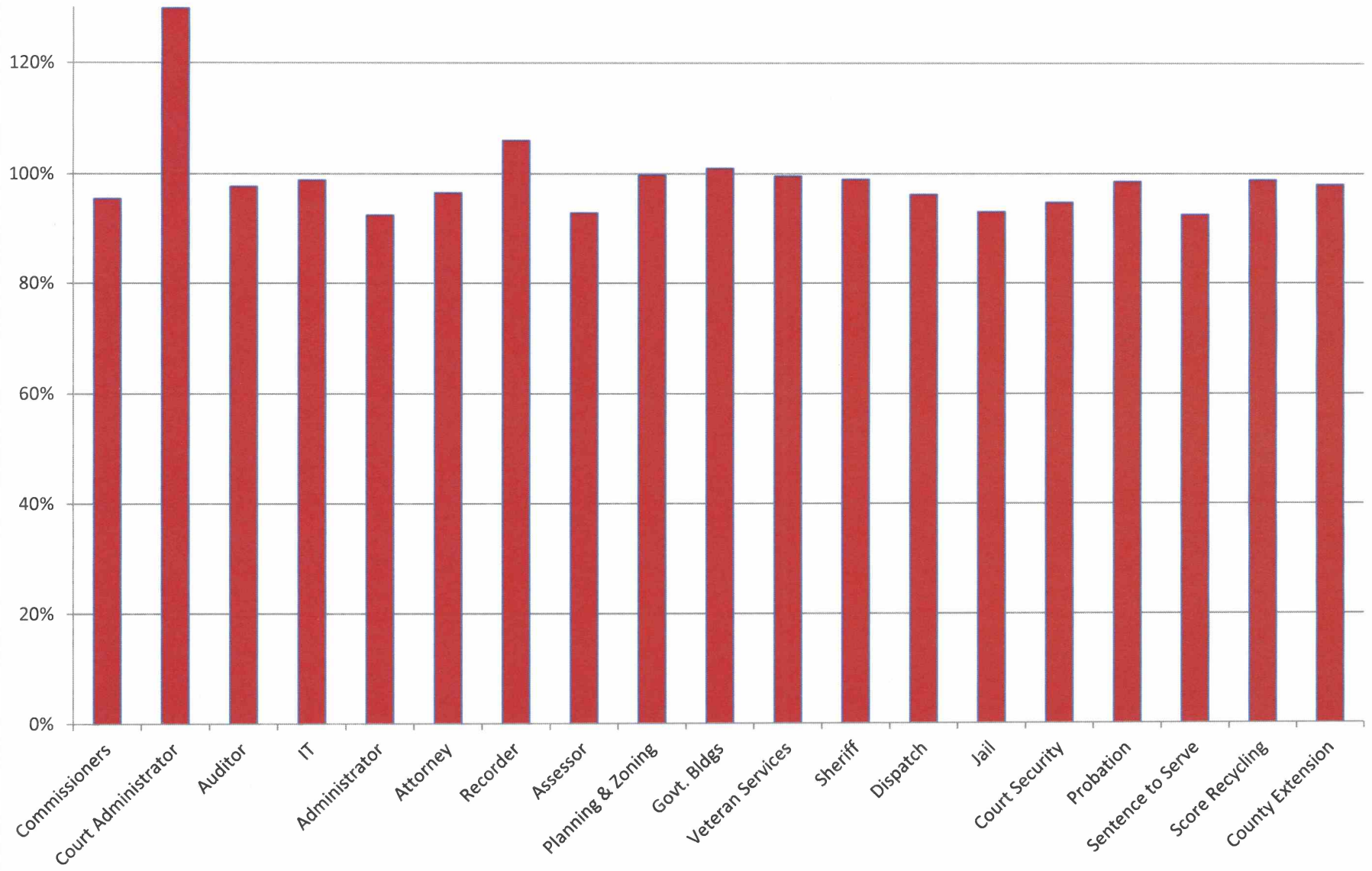
**Chart 1**  
**Percent Expenditure and Revenue Major Funds Through December 31, 2019**



**Chart 2**  
**General Fund Revenue by Department Through December 31, 2019**



**Chart 3**  
**General Fund Department Expenditures Through December 31, 2019**





**Chart 4**  
**Percent Expenditure HHS Through December 31, 2019**

