



GOODHUE COUNTY MINNESOTA

TO EFFECTIVELY PROMOTE THE SAFETY, HEALTH, AND WELL-BEING OF OUR RESIDENTS

GOODHUE COUNTY BUDGET COMMITTEE
ADMINISTRATION CONFERENCE ROOM
GOVERNMENT CENTER, RED WING
FEBRUARY 18, 2020
9:30 A.M.

1. 2020 Out of State Travel Request - Finance

Documents:

[GFOA Conference 2020.pdf](#)

2. 2020 Out of State Travel - Attorney's Office

Documents:

[SKMBT_C454e20021116200.pdf](#)

3. 4th Quarter 2019 Financial Report

Documents:

[4th Quarter report.pdf](#)

4. 2019 Fund Balance Report

Documents:

[2019 Fund Balance Report-Dec FINAL new format.pdf](#)

5. 2019 Carryover Requests

Documents:

[Budget Committee - 2.18.20 - 2019 carryover FINAL.pdf](#)

6. 2020 Budget Amendment

Documents:

[Board Memo - PW 2020 budget amendment - bdgt comm 2.18.pdf](#)



Goodhue County Finance & Taxpayer Services

509 W 5th St.
Red Wing, MN 55066

Phone (651) 385-3040
Fax (651) 267-4878
Office Hours: 8:00 am – 4:30 pm M-F
www.co.goodhue.mn.us

TO: County Board of Commissioners, Budget Committee
FROM: Kelly Bolin, Finance Controller
DATE: February 18, 2020
SUBJECT: Out of State Travel Request – 2020

Summary

I am requesting authorization to attend the annual Government Finance Officers Association (GFOA) Conference, being held May 17-20, 2020, in New Orleans, LA. Total estimated cost is \$1,970. The proposed 2020 budget includes \$6,989 for conference registration and travel for the finance department.

Background

As Finance Controller, I am responsible for the annual financial statement audit and preparation of the Comprehensive Annual Financial Report (CAFR), in addition to providing oversight of the County's daily accounting activities and assisting in annual budget development. The annual GFOA conference typically covers technical accounting and reporting topics, budgeting, and other finance-specific items, as well as general government management and leadership areas. Some of the scheduled sessions for 2020 include annual legislative, regulatory and accounting rules updates, capital planning, finance office process improvement, cash flow forecasting and technical education for implementing upcoming complex accounting rule changes.

Cost Details

Description	\$ Amount
Registration	\$ 420
Airfare	\$ 300
Lodging (4 nights)	\$ 880
Meals	\$ 220
Incidentals (airport parking, shuttles, etc.)	\$ 150
TOTAL	\$ 1,970

CC: Brian Anderson, Finance Director

GOODHUE COUNTY BOARD OF COMMISSIONERS

LINDA FLANDERS
1st District
1121 W. 4th Street
Red Wing, MN 55066

BRAD ANDERSON
2nd District
10679 375TH St. Way
Cannon Falls, MN 55009

BARNEY NESSETH
3rd District
41595 County 8 Blvd.
Zumbrota, MN 55992

JASON MAJERUS
4th District
39111 County 2 Blvd.
Goodhue, MN 55027

PAUL DROTOS
5th District
1825 Twin Bluff Road
Red Wing, MN 55066



Telephone (651) 267-4950
FAX (651) 267-4972

STEPHEN F. O'KEEFE

Goodhue County Attorney

ASSISTANT COUNTY ATTORNEYS

CAROL K. LEE

ERIN L. KUESTER

CHRISTOPHER J. SCHRADER

WILLIAM L. CHRISTIANSON

ELIZABETH M. S. BREZA


DAVID J. GROVE

ANGELA R. STEIN

JESSICA M. PERKINS

MEMORANDUM

TO: Goodhue County Board of Commissioners
Goodhue County Budget Committee

FROM: Stephen F. O'Keefe, Goodhue County Attorney 

RE: Request for Travel to Out of State Training for Treatment Court Coordinator and Attorney

DATE: February 11, 2020

I am requesting approval of out of state travel for two employees, Kait Olmsted, Treatment Court Coordinator, and Angie Stein, Assistant County Attorney I, who is currently assigned to Treatment Court, to attend the Treatment Court National Conference in Anaheim, California, held on May 27, 2020, through May 30, 2020.

The National Association of Drug Court Professionals conference, RISE 20, is the only national conference for treatment court professionals. It is the one event that brings together justice system and treatment practitioners working in every intercept point, from entry into the system to re-entry into society. No other combination of events can equal the quality, scope and value of these four days. For over 25 years, this conference has consistently delivered the best-in-class speakers and content and is recognized as the leading training conference in the treatment court field.

Attendance at this conference is required as part of the four year, \$500,000 Department of Justice Federal Grant award. The cost of the training, including airfare, hotel, and conference fees will be covered by the Grant. Currently Pierce County, Dodge County, Scott County and Dakota County have their Treatment Court team members registered for the conference.

SFO/dad



BOARD OF COMMISSIONERS

FY 2019 4th Quarter Financial Report

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Revenues..... 1

Revenues by type, comparing current year budget vs. actuals and current year vs. prior year actuals. Includes explanations for significant variances.

Expenses..... 2

Expenses by type, comparing current year budget vs. actuals and current year vs. prior year actuals. Includes explanations for significant variances.

Fund Balance..... 3-4

Shows summary changes in fund balances by fund for the current year. Includes five-year trends for fund balance by fund and in total, and revenues/expense totals. Also includes five-year history details for general fund, including by category and analysis of unassigned fund balance of subsequent year operating expense budget.

Capital Plan..... 5

Capital spending for the current year vs. budget, by department. Also includes five-year history of budget vs. actual by department and information on related fund balance.

Investments..... 6

Summary of cash and investments by type and five-year trend of investment income and related earnings rates.

4th Quarter Financial Report - Revenues

<u>BUDGET VS. ACTUALS</u>	2019 Budget	2019 Actual	Percent of Budget	2018 %'s	
Taxes & Penalties	\$ 38,356,484	\$ 39,113,970	102%	100%	
Licenses & Permits	467,368	536,932	115%	117%	
Intergovernmental	20,301,092	20,141,169	99%	108%	
Charges for Services	4,084,655	4,637,438	114%	95%	A
Fines & Forfeitures	12,500	10,869	87%	100%	
Gifts & Contributions	13,000	40,104	308%	543%	
Interest	350,530	1,060,578	303%	296%	B
Other Revenues & Financing Sources	2,808,887	2,485,720	88%	114%	
Transfers In	49,324	209,121	424%	173%	
Total Revenues	<u>\$ 66,443,840</u>	<u>\$ 68,235,901</u>	103%	104%	
Planned Use of Fund Balance	<u>\$ 549,292</u>				
Adjusted Revenues	<u><u>\$ 66,993,132</u></u>				

<u>2018 VS. 2019</u>	2018 Actual	2019 Actual	Over/(Under) Prior Year (\$)	Over/(Under) Prior Year (%)	
Taxes & Penalties	\$ 33,453,771	\$ 39,113,970	\$ 5,660,199	17%	C
Licenses & Permits	546,929	536,932	(9,997)	-2%	
Intergovernmental	21,009,578	20,141,169	(868,409)	-4%	D
Charges for Services	4,205,691	4,637,438	431,747	10%	A
Fines & Forfeitures	14,037	10,869	(3,168)	-23%	
Gifts & Contributions	71,604	40,104	(31,500)	-44%	
Interest	667,924	1,060,578	392,654	59%	B
Other Revenues & Financing Sources	2,623,894	2,485,720	(138,174)	-5%	
Transfers In	97,504	209,121	111,617	114%	
Total Revenues	<u>\$ 62,690,932</u>	<u>\$ 68,235,901</u>	<u>\$ 5,544,969</u>	9%	

EXPLANATION SECTION

A Increases for correction of classification of payments from cities for seal coat services (\$290k) and payments for more clients served for two HHS case management programs and start of a new family home visit program in Q4 of 2018 (\$300k); offset by reductions related to elimination of welfare fraud investigator position and related fund transfer (\$90k) and decrease in detainee board funds from state due to lower ADC population and timing of payments (\$160k)

B Active management of funds (ensuring deposit in interest-earning vehicles) along with slight increase in interest rates for certificates of deposit (CDs), along with conservative budgeted amounts

C New local option sales tax in 2019 (\$2.7M), along with 5% increase in tax rate and 5% increase in property taxable market values.

D Timing of major state department of transportation grant; \$1M total; \$950k received and spent in 2018

4th Quarter Financial Report - Expenses

<u>BUDGET VS. ACTUALS</u>	2019 Budget	2019 Actual	Percent of Budget	2018 %'s	
Public Assistance	\$ 5,864,704	\$ 6,001,747	102%	108%	
Personnel Services	33,852,402	32,744,823	97%	96%	B
Services & Charges	15,370,951	12,030,742	78%	101%	
Supplies & Materials	2,432,267	2,508,987	103%	101%	
Capital Outlay	2,099,171	2,333,682	111%	93%	C
Debt Service	1,930,277	1,838,017	95%	100%	
Other Expenses	2,398,876	4,113,250	171%	110%	D
Transfers Out	49,324	209,120	424%	173%	
Total Expenses	<u>\$ 63,997,972</u>	<u>\$ 61,780,368</u>	97%	99%	
Future Fund Balance	<u>\$ 2,995,160</u>				
Adjusted Expenses	<u><u>\$ 66,993,132</u></u>				

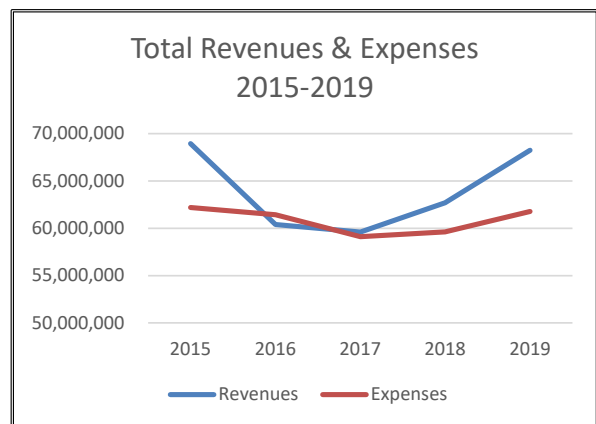
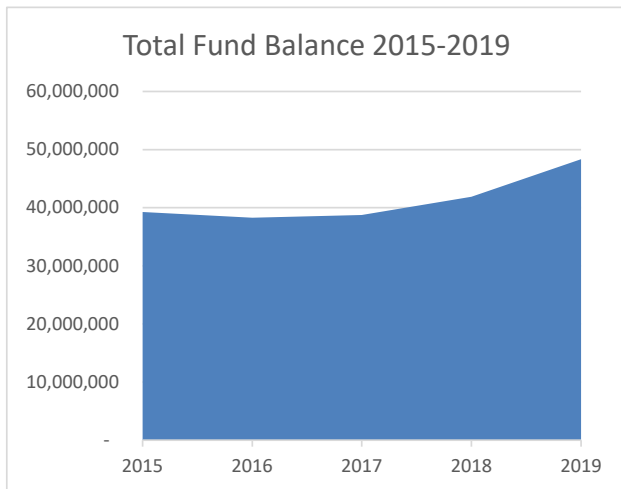
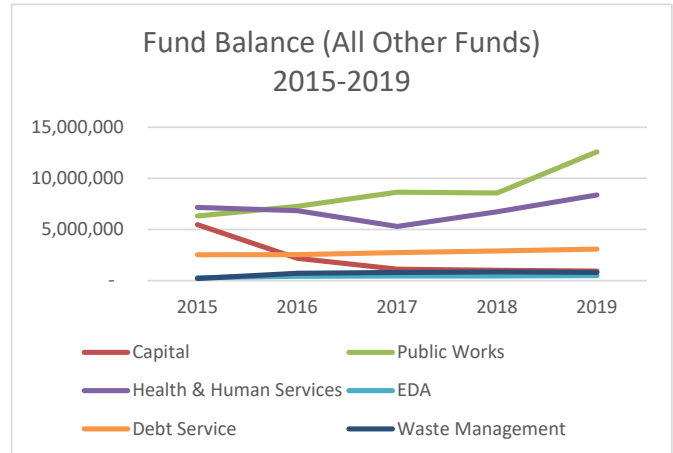
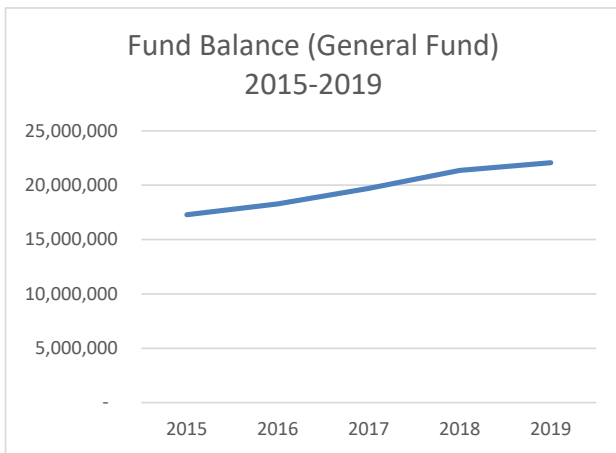
<u>2018 VS. 2019</u>	2018 Actual	2019 Actual	Over/(Under) Prior Year (\$)	Over/(Under) Prior Year (%)	
Public Assistance	\$ 6,207,683	\$ 6,001,747	\$ (205,936)	-3%	
Personnel Services	31,047,503	32,744,823	1,697,320	5%	A
Services & Charges	14,021,867	12,030,742	(1,991,125)	-14%	B
Supplies & Materials	2,627,113	2,508,987	(118,126)	-4%	
Capital Outlay	1,417,922	2,333,682	915,760	65%	C
Debt Service	1,931,500	1,838,017	(93,483)	-5%	
Other Expenses	2,259,007	4,113,250	1,854,243	82%	D
Transfers Out	97,501	209,120	111,619	114%	
Total Expenses	<u>\$ 59,610,096</u>	<u>\$ 61,780,368</u>	<u>\$ 2,170,272</u>	4%	

EXPLANATION SECTION

- A** Regular COLA and merit wage increases, 8% increase in insurance rates and \$262k increase in vacation/sick leave payouts related to higher number of retirements in 2019
- B** Major project (SEC-N in Cannon Falls) not started due to right-of-way issues; total project cost is approximately \$3M. Offset by increase in other road/bridge maintenance categories due to time/staff availability
- C** Major purchases/projects in 2019: public works roof/HVAC and parking lot (\$921k), government center mural (\$82k), LEC cooling tower (\$174k) and purchase of 21 toughbooks for sheriff's office (\$163k); offset by major project completed in 2018-HHS parking lot (\$169k)
- D** \$1.9M distribution for SCHA capital contribution in 2019

4th Quarter Financial Report - Fund Balance (Cash Basis)

	2018 Balance	2019 Revenues	2019 Expenses	2019 Balance
General	21,363,436	29,530,911	28,825,832	22,068,515
Capital	1,011,047	2,304,915	2,382,509	933,453
Public Works	8,565,962	14,984,611	10,950,057	12,600,516
Health & Human Services	6,740,546	18,605,873	16,968,278	8,378,141
EDA	460,966	75,875	44,738	492,103
Debt Service	2,893,557	2,028,171	1,838,017	3,083,711
Waste Management	854,991	705,545	770,937	789,599
	41,890,505	68,235,901	61,780,368	48,346,038



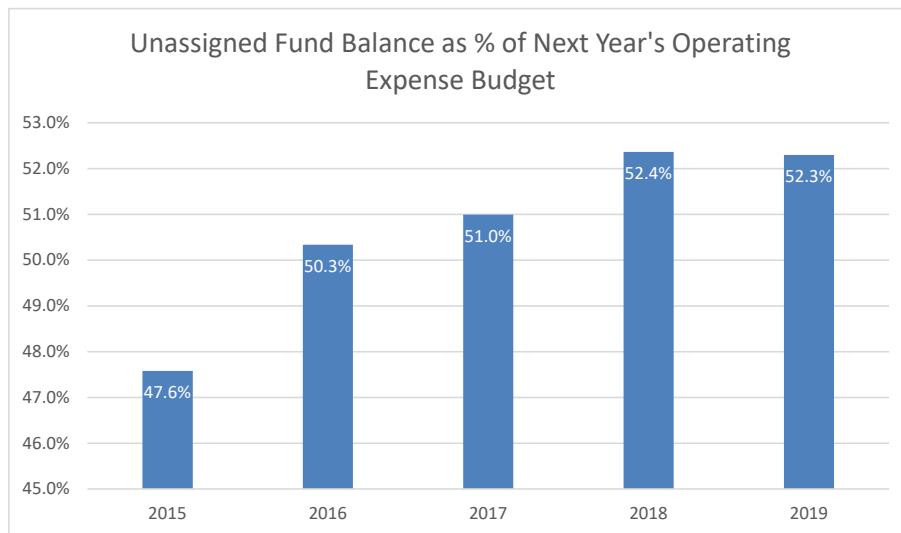
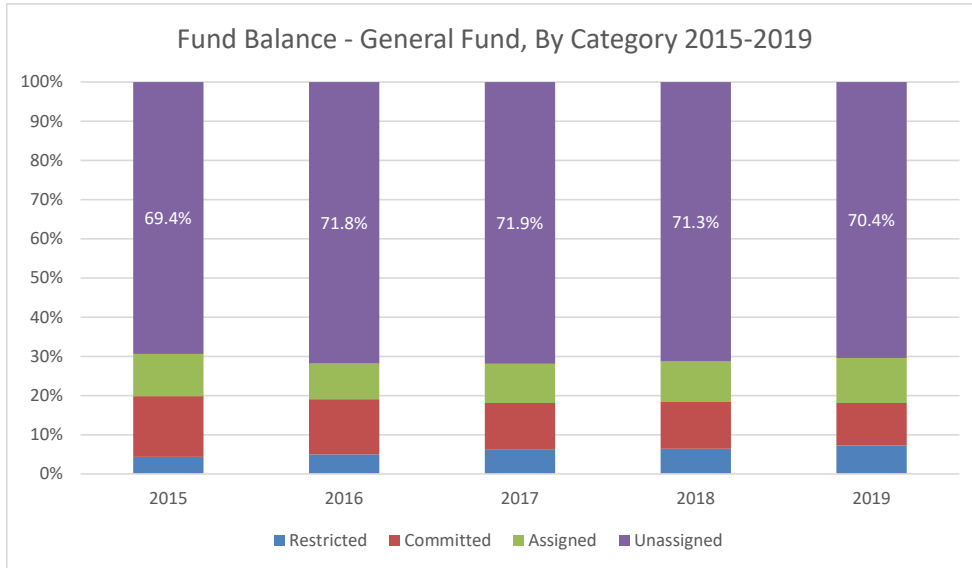
2015: \$10M bond issue

2019: \$1.9M SCHA capital contribution

4th Quarter Financial Report - Fund Balance (Cash Basis) (continued)

General Fund

	2015	2016	2017	2018	2019
Restricted	757,956	915,323	1,213,667	1,373,659	1,596,448
Committed	2,673,515	2,574,538	2,359,493	2,545,336	2,404,287
Assigned	1,864,564	1,658,372	1,967,570	2,214,025	2,525,239
Unassigned	11,988,152	13,122,222	14,169,276	15,230,415	15,542,544
	<u>17,284,187</u>	<u>18,270,455</u>	<u>19,710,006</u>	<u>21,363,435</u>	<u>22,068,518</u>

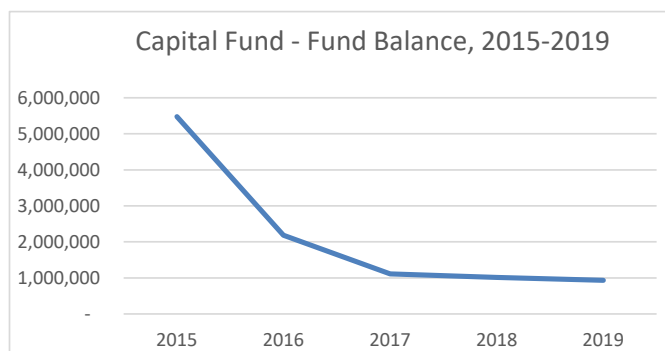


4th Quarter Financial Report - Capital Plan

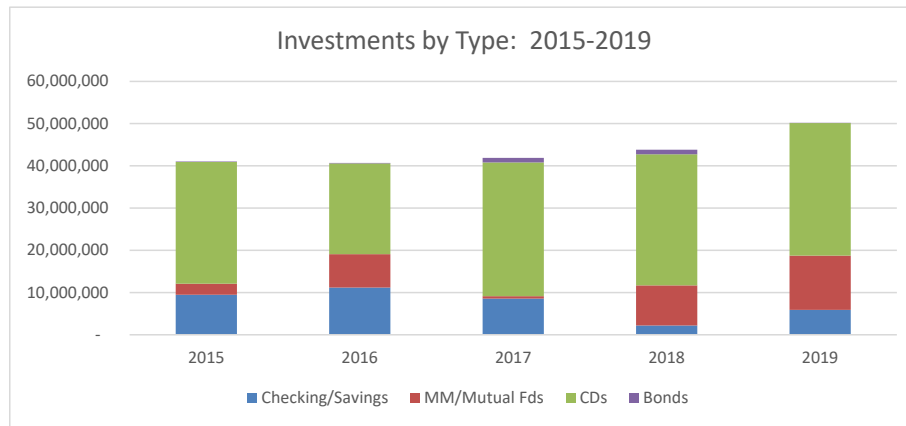
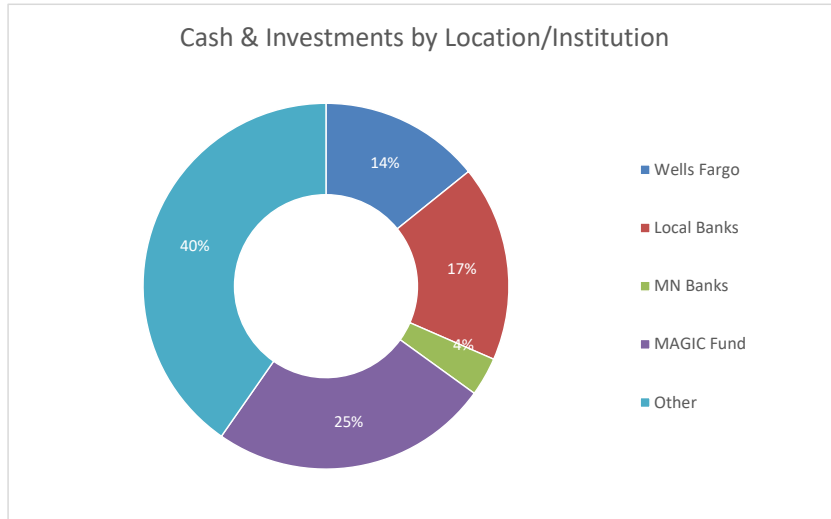
2019 CAPITAL PLAN REPORT - SUMMARY					
Through Q4	Budget Request	Capital Carryovers & Bonding Plan Adjustments	Final Budget	Amount Expended	Budget Balance
2019	\$ 2,819,135	\$ 61,454	\$ 2,880,589	\$ 2,380,002	\$ 500,587
2018	\$ 1,263,021	\$ 120,426	\$ 1,383,447	\$ 1,457,669	\$ (74,222)
2017	\$ 2,059,241	\$ 1,017,698	\$ 3,076,939	\$ 3,183,190	\$ (106,251)
2016	\$ 1,034,972	\$ 5,181,398	\$ 6,216,370	\$ 5,081,747	\$ 1,134,623
2015	\$ 1,583,046	\$ 10,853,182	\$ 12,436,228	\$ 7,638,093	\$ 4,798,135

	2019 Budget Request	2018 Capital Carryovers	2019 Final Budget	2019 Amount Expended	2019 Budget Balance
Administration	4,200		4,200	2,990	1,210
Attorney	36,860		36,860	6,821	30,039
Courts	15,000		15,000	-	15,000
Elections	18,000		18,000	-	18,000
Facilities Maintenance	529,000	8,555	537,555	322,959	214,596
Finance & Taxpayer Services	4,500		4,500	4,407	93
Fleet	38,000		38,000	50,222	(12,222)
Health & Human Services	11,200		11,200	12,982	(1,782)
Information Technology	91,600	37,000	128,600	61,432	67,168
Planning/Building/Zoning/EH	4,450		4,450	3,743	707
Public Works	1,463,230		1,463,230	1,333,821	129,409
<u>Sheriff:</u>			-		-
ADC	32,800		32,800	29,039	3,761
Civil/Patrol Division	457,900	15,899	473,799	483,653	(9,854)
Seasonal B&W	38,000		38,000	35,330	2,670
Surveyor/GIS	14,395		14,395	13,157	1,238
Waste Management	60,000		60,000	19,446	40,554
Total Capital Plan Budget	\$ 2,819,135	\$ 61,454	\$ 2,880,589	\$ 2,380,002	\$ 500,587
Future Fund Balance					-
Other Financing Sources	(578,500)		(578,500)		(578,500)
Total Capital Plan Levy	\$ 2,240,635	\$ 61,454	\$ 2,302,089	\$ 2,380,002	\$ (77,913)

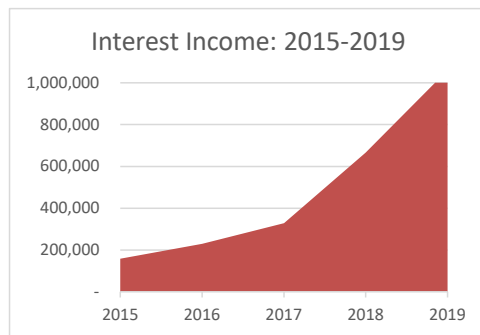
2019 Summary	
2019 Balance Forward	\$ 1,011,046
<u>Funding Sources:</u>	
Tax Settlement & Related Aids	2,237,488
Sale of Capital Assets (net)	42,598
Energy Rebates	
Other Reimbursements	10,243
Transfers: Other Revenue Sources	12,080
2019 Plan Purchases	(2,380,002)
12/31/2019	\$ 933,453



4th Quarter Financial Report - Investments



Investment Income As of December 31, 2019



Interest received through 12/31/19	1,060,578
Estimate 7/1/19-12/31/19	-
Total estimated interest, 2019	1,060,578
 2018 Interest Income (actual)	 666,593
Increase/(Decrease)	59.10%
 2019 Interest Income Budget	 350,000
Favorable/(Unfavorable)	203.02%

Yields, 12/31/xx	MAGIC Fund	CDs	Checking/Svgs
2015	0.19%	0.66%	0.00%
2016	0.78%	0.86%	0.00%
2017	1.19%	1.66%	0.00%
2018	2.34%	2.10%	0.00%
2019	1.75%	2.31%	1.50%

FUND BALANCE REPORT
(Cash Basis)
As of December 31, 2019 (FINAL)

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Fund Balances as of 12/31/19, for all Funds, by Category and Changes In all balances for the period 1/1/19-12/31/19.....	1
Summary analysis of major fund balances as compared to fund Balance Policy benchmarks.....	5
Five-Year History (Graphs) of General Fund (Unassigned), Road & Bridge and Health & Human Services Fund (Total) Fund Balances.....	6



Fund Balance Details - All Funds, By Category

	General	Capital Projects	Road & Bridge	Health & Human Services	EDA	Debt Service	Waste Management	TOTAL - All Funds
Restricted	1,596,449				218,793	597,692	220,369	2,633,303
Committed	2,404,287	933,452	444,404	150,550	273,310	2,486,019	35,075	6,727,097
Assigned	2,525,240		12,156,113	8,227,592			534,155	23,443,100
Unassigned	15,542,539							15,542,539
Ending Balances, 12/31/19	22,068,515	933,452	12,600,517	8,378,142	492,103	3,083,711	789,599	48,346,039
Balances, 12/31/18	21,363,436	1,011,046	8,565,963	6,740,547	460,966	2,893,557	854,991	41,890,506
Increase/(Decrease)	705,079	(77,594)	4,034,554	1,637,595	31,137	190,154	(65,392)	6,455,533

Fund Balance Category Definitions

Category	Restriction			
	Exist	Type	Source	Authority to set/remove
Restricted	Yes	External	statute, granting agency	source agency
Committed	Yes	Internal	Board	Board
Assigned	Yes	Internal	Management	Management, Board
Unassigned	No	n/a	n/a	n/a

Other Notes

- 1) The levy column in the general fund section is used to show amount specifically levied for a certain purpose; general property tax levy revenues are recorded in the revenue column as they are received.
- 2) Assigned fund balance in the non-general funds is *similar* in nature to the unassigned fund balance in the general fund. The only difference is that the assigned balances can be used for any purpose within those funds, while the general fund unassigned balance can be used for any purpose in any fund.

GENERAL FUND

	2018 Balance	2019 Levy	2019 Revenues	2019 Expenses	2019 Activity (net)	Balance 12/31/2019
Restricted	1,373,660	-	729,250	506,461	222,789	1,596,449
Committed	2,545,336	325,000	2,083,679	2,549,728	(141,049)	2,404,287
Assigned	2,229,026	265,000	321,238	290,024	296,214	2,525,240
Unassigned	15,215,414	(590,000)	26,396,744	25,479,619	327,125	15,542,539
	<u>21,363,436</u>	<u>-</u>	<u>29,530,911</u>	<u>28,825,832</u>	<u>705,079</u>	<u>22,068,515</u>
General Fund-Restricted						
Unclaimed Funds	944	-	137	628	(491)	453
Gravel Pit Closure/Restoration	235,005	-	20,630	-	20,630	255,635
Law Library	122,530	-	79,262	40,218	39,044	161,574
Attorney's Forfeiture Fund	15,380	-	14,840	3,740	11,100	26,480
Attorney Victim/Witness Assistance	7,569	-	1,196	2,512	(1,316)	6,253
Recorder's Technology Fund	58,371	-	88,850	93,675	(4,825)	53,546
Recorder's Compliance Fund	178,923	-	97,735	118,440	(20,705)	158,218
Veterans Operational Grant	12,500	-	12,500	16,789	(4,289)	8,211
Veterans Transportation (donations)	4,162	-	27,055	20,563	6,492	10,654
Buffer Initiative	215,923	-	110,968	18,418	92,550	308,473
Aquatic Invasive Species Prevention	201,592	-	63,769	38,863	24,906	226,498
Sheriff's Forfeiture Fund	-	-	6,703	6,703	-	-
Sheriff CounterAct	13,771	-	3,339	451	2,888	16,659
Sheriff's K-9 Account (donations)	16,902	-	-	-	-	16,902
Gun Permit Application Fees	31,241	-	43,235	41,730	1,505	32,746
Sheriff's Contingency	352	-	5,474	5,585	(111)	241
Enhanced 911 System	181,695	-	128,799	83,662	45,137	226,832
Correction Service Fee	13,755	-	2,585	915	1,670	15,425
Local Correctional Fees (Adult)	60,192	-	22,173	13,569	8,604	68,796
County Ditch #1	2,853	-	-	-	-	2,853
	<u>1,373,660</u>	<u>-</u>	<u>729,250</u>	<u>506,461</u>	<u>222,789</u>	<u>1,596,449</u>
General Fund-Committed						
Land Use/Environmental Ordinance	150,153	-	4,000	28,278	(24,278)	125,875
Petty Cash and Change Funds	1,675	-	-	-	-	1,675
Employee Wellness Committee	9,876	-	9,611	11,284	(1,673)	8,203
Byllesby Dam	37,818	-	-	11,435	(11,435)	26,383
Compensated Absences	668,239	250,000	134,936	563,599	(178,663)	489,576
27th Payroll	446,741	75,000	-	-	75,000	521,741
Tax Court Settlements	226,500	-	-	-	-	226,500
Natural, tech, human-caused hazards	1,000,000	-	-	-	-	1,000,000
South Country Health Alliance	-	-	1,935,132	1,935,132	-	-
Tax Forfeited Property Funding	4,334	-	-	-	-	4,334
	<u>2,545,336</u>	<u>325,000</u>	<u>2,083,679</u>	<u>2,549,728</u>	<u>(141,049)</u>	<u>2,404,287</u>
General Fund-Assigned						
County Motor Pool	64,713	-	70,829	52,307	18,522	83,235
Inmate Improvement Fund	41,568	-	249,753	217,736	32,017	73,585
Employee Training & Development	11,850	-	656	19,981	(19,325)	(7,475)
Sheriff-Radio Tower Antenna Replace	15,000	15,000	-	-	15,000	30,000
County Program Aid Contingency	1,518,111	-	-	-	-	1,518,111
Building Contingencies	577,784	250,000	-	-	250,000	827,784
	<u>2,229,026</u>	<u>265,000</u>	<u>321,238</u>	<u>290,024</u>	<u>296,214</u>	<u>2,525,240</u>

CAPITAL PROJECTS

	2018 Balance	2019 Revenues	2019 Expenses	2019 Activity (net)	Balance 12/31/2019
Committed	1,011,046	2,304,915	2,382,509	(77,594)	933,452
	1,011,046	2,304,915	2,382,509	(77,594)	933,452

ROAD & BRIDGE

	2018 Balance	2019 Revenues	2019 Expenses	2019 Activity (net)	Balance 12/31/2019
Committed	440,613	20,214	16,423	3,791	444,404
Assigned	8,125,350	14,964,397	10,933,634	4,030,763	12,156,113
	8,565,963	14,984,611	10,950,057	4,034,554	12,600,517

Road & Bridge - Committed	
Petty Cash & Change Funds	50
Byllesby Park & Trail	261,945
TH52 development and construction	182,409
	<u>444,404</u>

HEALTH & HUMAN SERVICES

	2018 Balance	2019 Revenues	2019 Expenses	2019 Activity (net)	Balance 12/31/2019
Committed	150,550	-	-	-	150,550
Assigned	6,589,997	18,605,873	16,968,278	1,637,595	8,227,592
	6,740,547	18,605,873	16,968,278	1,637,595	8,378,142

Health & Human Services - Committed	
Petty Cash and Change Funds	550
Out-of-home placement deficits	150,000
	<u>150,550</u>

ECONOMIC DEVELOPMENT AUTHORITY (EDA)

	2018 Balance	2019 Revenues	2019 Expenses	2019 Activity (net)	Balance 11/30/2019
Restricted	218,793	-	-	-	218,793
Committed	242,173	75,875	44,738	31,137	273,310
	460,966	75,875	44,738	31,137	492,103

EDA - Restricted	
EDA Loan program (2010 MIF)	218,793

EDA - Committed	
Economic Development	273,310

DEBT SERVICE

	2018 Balance	2019 Revenues	2019 Expenses	2019 Activity (net)	Balance 11/30/2019
Restricted	498,077	99,615	-	99,615	597,692
Committed	2,395,480	1,928,556	1,838,017	90,539	2,486,019
	2,893,557	2,028,171	1,838,017	190,154	3,083,711

Debt Service - Restricted
 QECB Bonds 597,692
 (Annual principal of \$99,615 levied and held in sinking fund until final full maturity payment in 2027)

Debt Service - Committed
 Debt Service 2,486,019
 (Amount levied for debt service are restricted for principal/interest repayment until retirement of related debt)

WASTE MANAGEMENT

	2018 Balance	2019 Revenues	2019 Expenses	2019 Activity (net)	Balance 11/30/2019
Restricted	220,039	330	-	330	220,369
Committed	35,075	-	-	-	35,075
Assigned	599,877	705,215	770,937	(65,722)	534,155
	854,991	705,545	770,937	(65,392)	789,599

Waste Management - Restricted
 Landfill closure/postclosure 220,369
 (Required by state and federal laws; amount is supplemented by Letter of Credit to cover entire liability)

Waste Management - Committed
 Petty Cash and Change Funds 75
 Landfill Transfer Station 35,000
 35,075

Fund Balances as Compared to Policy Levels

	12/31/19 Fund Balance	2020 Budgeted Operating Expenditures	% Calculation	Policy Benchmark
GENERAL FUND				
Unassigned	15,542,539	29,719,243	52.3%	35% (*)
Contingency	3,345,895	29,719,243	11.3%	10% (*)
CAPITAL PROJECTS FUND				
Committed	933,452	2,876,560	32.5%	\$2.5 million
HEALTH & HUMAN SERVICES				
Assigned	8,227,592	17,871,630	46.0%	30% - 40% (*)
ROAD & BRIDGE				
Assigned	12,156,113	24,456,765	49.7%	30% - 40% (*)
WASTE MANAGEMENT				
Assigned	534,155	3,779,430	14.1%	30% - 40% (*)
DEBT SERVICE				
Committed	2,486,019	2,471,861	100.6%	105%

(*) measured as % of next year's operating expense budget

POLICY DETAILS

General Fund - Operating

At the end of the year, the County will strive to maintain an unassigned fund balance of 35% of the subsequent year's budgeted operating expenditures...In addition to providing working capital prior to receipt of first half tax settlement amounts, allowable uses of these reserves include: avoidance of service disruptions due to short-term unexpected revenue shortfalls or additional expenditures and funding for temporary transitional periods during extended economic downturns as expenditure reductions are implemented.

General Fund - Contingency

The County will strive to maintain an emergency reserve balance of 10% of the subsequent year's budgeted operating expenditures...This reserve balance is to be used only for unforeseen, rare and catastrophic events that result in significant physical damage or major service disruptions - e.g. flooding, tornado/other storms, terrorist attacks, public health epidemics.

Capital Projects Fund

Based on historical capital spending (adjusted for inflation), the County will maintain a capital reserve balance of \$2.5 million. This reserve will be funded through incremental amounts included in the annual levies and will be used to fund annual capital plan purchases as included in each year's approved budget. Pending review of funding availability, this reserve can also be used for purchase of items not included in a the current year capital plan that do not meet the criteria for use of contingency funds.

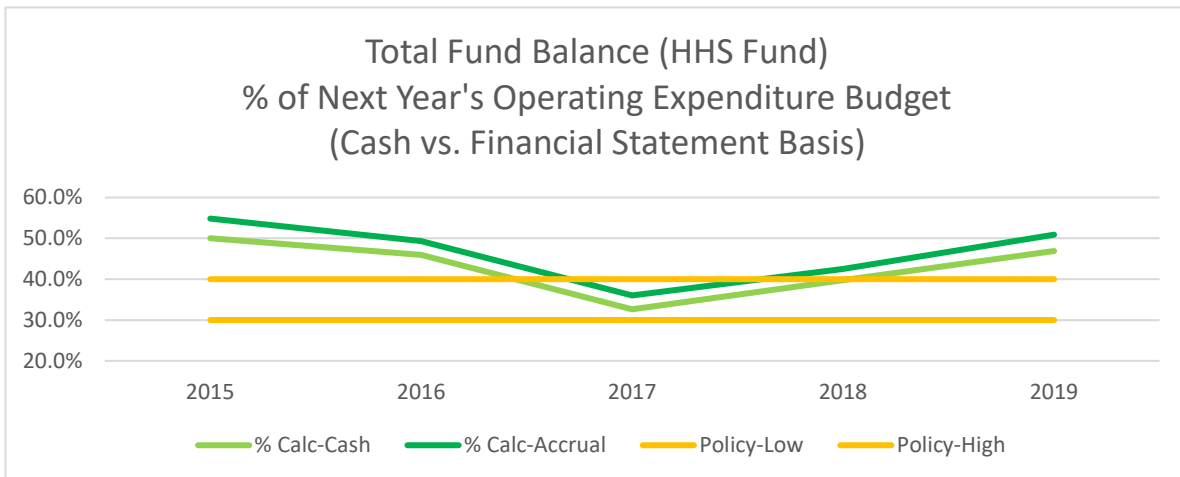
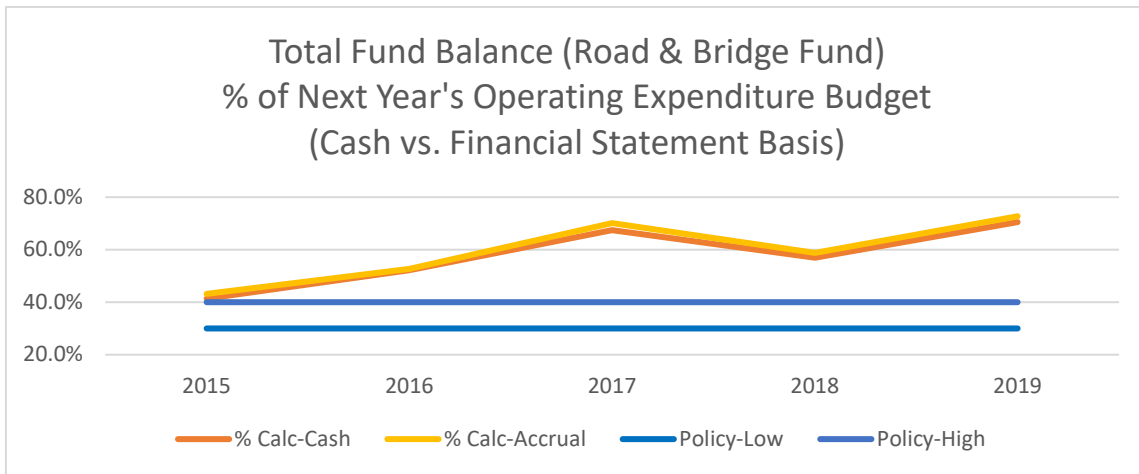
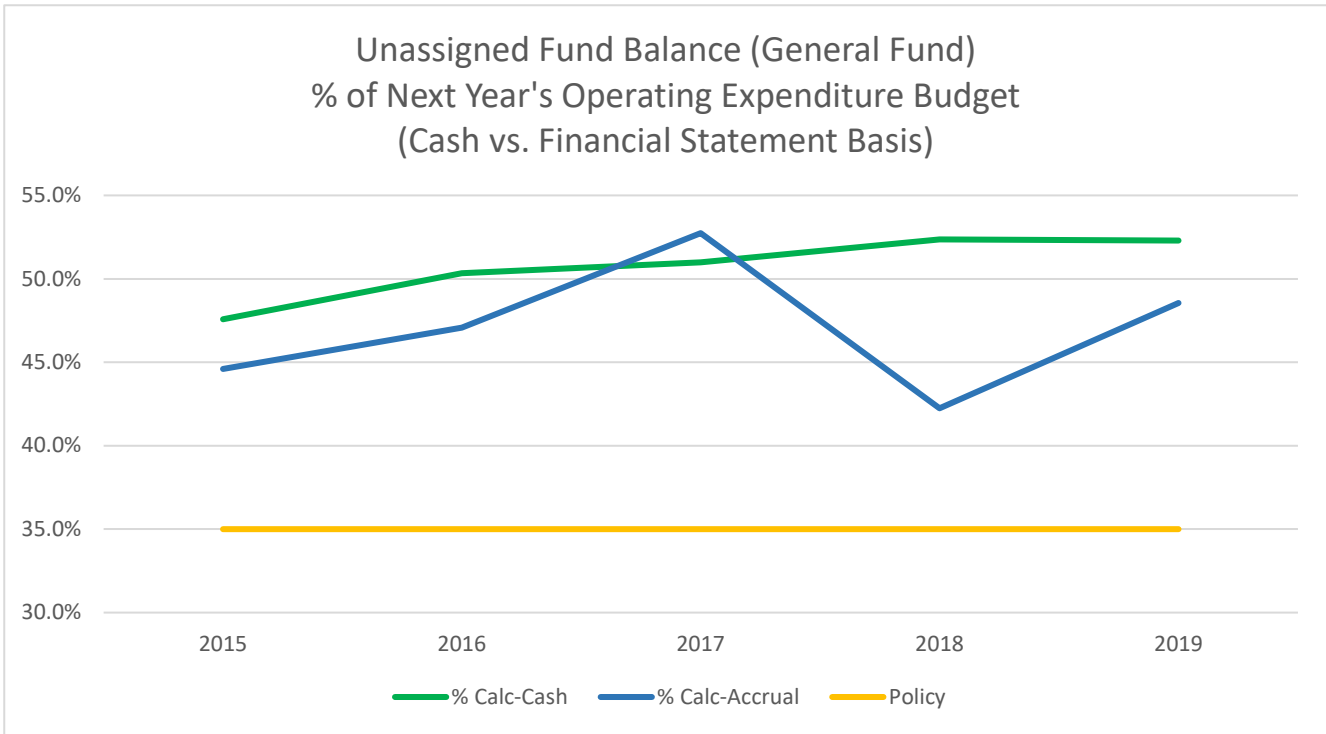
Special Revenue Funds

For each of its special revenue funds (Road & Bridge, Health & Human Services, Waste Management and Economic Development), the County will strive to maintain an operating reserve balance of 30-40% of the subsequent year's budgeted operating expenditures...Balances in the Road & Bridge fund may not be within target range due to planned projects and will be evaluated as needed to ensure reserves are sufficient. Operating reserves in the special revenue funds have the same allowable uses as the operating reserves in the general fund.

Debt Service Funds

The County will maintain sufficient debt service fund reserves to fund the subsequent year's scheduled principle and interest payments, as well as any principle payments that have been funded in prior or current years but are not due and payable until subsequent years. These reserves will also support the State of Minnesota statutory requirement that available funds for debt service requirements be at 105% of the amounts due in a given year (current year levy + reserves).

Five-Year History of Major Fund Balances





Goodhue County Finance & Taxpayer Services

509 W 5th St.
Red Wing, MN 55066

Phone (651) 385-3040
Fax (651) 267-4878
Office Hours: 8:00 am – 4:30 pm M-F
www.co.goodhue.mn.us

February 18, 2020

TO: Budget Committee
FROM: Kelly Bolin, Finance Controller
RE: 2019 Carryover Requests (for 2020 Budget)

Summary

Certain spending items that were levied for in the 2019 operating and capital budgets were not fully paid for by the end of 2019. Some tasks were completed in 2019 but not paid for due to invoicing issues, while some projects were not fully completed and paid for due to timing or product delivery issues. To determine carryforward requests, Finance and Administration reviewed 2019 capital plan and operating budget results and worked with Department Heads to develop request details. Individual request forms are included with this memo.

Carryover Request - Summary (see Details on next page)

Capital	\$430,883
Operating	\$ 16,699
TOTAL	\$447,582

Recommendation

Finance recommends that the Committee approve the carryforward requests as presented.

GOODHUE COUNTY BOARD OF COMMISSIONERS

LINDA FLANDERS
1st District
1121 W. 4th Street
Red Wing, MN 55066

BRAD ANDERSON
2nd District
10679 375TH St. Way
Cannon Falls, MN 55009

BARNEY NESSETH
3rd District
41595 County 8 Blvd.
Zumbrota, MN 55992

JASON MAJERUS
4th District
39111 County 2 Blvd.
Goodhue, MN 55027

PAUL DROTOS
5th District
1825 Twin Bluff Road
Red Wing, MN 55066

Carryover Request - Details

Total carryover amount requested is \$447,582 and breaks down as follows.

- Capital - \$430,883
 - \$83,100 – IT
 - \$30,000 – offsite data backup
 - \$25,000 – case file storage (County Attorney)
 - \$16,100 – network firewall replacement (LEC)
 - \$12,000 – help desk system replacement
 - \$42,000 – Waste Management: Ford F150 Pickup
 - \$33,475 – Public Works
 - \$19,810 – PW HVAC replacement
 - \$13,665 – dump box installation on truck (2019 purchase)
 - \$18,000 – Elections: Omniballot assistive voting devices
 - \$248,607 – Maintenance
 - \$232,000 – elevator control replacement/upgrades
 - \$10,000 – LEC day room painting
 - \$6,607 – energy improvements
 - \$5,701 – Sheriff: equipment install on 2 new squads and new snowmobile
- Operating - \$16,699
 - \$12,500 – Veterans Services: State of MN Veterans Operational Grant
 - \$4,199 – Sheriff: Inmate clothing

Fill in highlighted boxes only

Fund #

34

Department #

63

Object # (e.g. 6669-Equipment > \$5k)

6669

Project/Item Description

IT Help Desk System Replacement

JUSTIFICATION FOR CARRYOVER REQUEST

Did not complete project in FY19

Were any NEW funds included in the original
1 approved 2020 budget for this Project/item?

Yes

NO

No

ANSWER #2

SKIP TO #3

2 Enter the amount from #1 here

\$ -

What is the amount being requested as carryover
3 from the approved 2019 budget?

\$ 12,000

NEW (ADJUSTED) 2020 Budget amount for this
item/project

\$ 12,000

JOHN SMITH

Submitted By

Submit form to Kelly Bolin, Finance Controller

kelly.bolin@co.goodhue.mn.us

Deadline: February 14, 2020

1/22/2020

Date

Fill in highlighted boxes only

Fund #

34

Department #

63

Object # (e.g. 6669-Equipment > \$5k)

6669

Project/Item Description

Network Firewall Replacement in LEC Building

JUSTIFICATION FOR CARRYOVER REQUEST

Did not complete project in FY19

Were any NEW funds included in the original
1 approved 2020 budget for this Project/item?

Yes

NO

No

ANSWER #2

SKIP TO #3



2 Enter the amount from #1 here

\$ -

What is the amount being requested as carryover
3 from the approved 2019 budget?

\$ 12,000

**NEW (ADJUSTED) 2020 Budget amount for this
item/project**

\$ 12,000

JOHN SMITH

Submitted By

Submit form to Kelly Bolin, Finance Controller

kelly.bolin@co.goodhue.mn.us

Deadline: February 14, 2020

1/22/2020

Date

Fill in highlighted boxes only

Fund #

34

Department #

63

Object # (e.g. 6669-Equipment > \$5k)

6480

Project/Item Description

Network Firewall Replacement in LEC Building
This should be combined with FORM-2 for ONE LEC Firewall Replacement Project
totalling \$16,100

JUSTIFICATION FOR CARRYOVER REQUEST

Did not complete project in FY19

Were any NEW funds included in the original
1 approved 2020 budget for this Project/item?

Yes

NO No

ANSWER #2

SKIP TO #3

2 Enter the amount from #1 here

\$ -

What is the amount being requested as carryover
3 from the approved 2019 budget?

\$ 4,100

NEW (ADJUSTED) 2020 Budget amount for this
item/project

\$ 4,100

JOHN SMITH

Submitted By

Submit form to Kelly Bolin, Finance Controller

kelly.bolin@co.goodhue.mn.us

Deadline: February 14, 2020

1/22/2020

Date

Fill in highlighted boxes only

Fund #

34

Department #

63

Object # (e.g. 6669-Equipment > \$5k)

6669

Project/Item Description

SAN/NAS for Offsite Data Backup

JUSTIFICATION FOR CARRYOVER REQUEST

Did not complete project in FY19

Were any NEW funds included in the original
1 approved 2020 budget for this Project/item?

Yes

NO

No

ANSWER #2

SKIP TO #3



2 Enter the amount from #1 here

\$ -

What is the amount being requested as carryover
3 from the approved 2019 budget?

\$ 25,000

**NEW (ADJUSTED) 2020 Budget amount for this
item/project**

\$ 25,000

JOHN SMITH

Submitted By

Submit form to Kelly Bolin, Finance Controller

kelly.bolin@co.goodhue.mn.us

Deadline: February 14, 2020

1/22/2020

Date

Fill in highlighted boxes only

Fund #

34

Department #

91

Object # (e.g. 6669-Equipment > \$5k)

6669

Project/Item Description

SAN/NAS for MCAPS Case File storage

JUSTIFICATION FOR CARRYOVER REQUEST

Did not complete project in FY19

Were any NEW funds included in the original
1 approved 2020 budget for this Project/item?

Yes

NO

No

ANSWER #2

SKIP TO #3

2 Enter the amount from #1 here

\$ -

What is the amount being requested as carryover
3 from the approved 2019 budget?

\$ 30,000

**NEW (ADJUSTED) 2020 Budget amount for this
item/project**

\$ 30,000

JOHN SMITH

Submitted By

Submit form to Kelly Bolin, Finance Controller

kelly.bolin@co.goodhue.mn.us

Deadline: February 14, 2020

1/22/2020

Date

Fill in highlighted boxes only

Fund #

34

Department #

340

Object # (e.g. 6669-Equipment > \$5k)

6663

Project/Item Description

purchase/install dumpbox on vehicle #1902 (pickup)

JUSTIFICATION FOR CARRYOVER REQUEST

vehicle received late 2019; dumpbox purchased/installed only after receipt of vehicle; was completed in 2019, but invoice not received/paid until 2020

Were any NEW funds included in the original
1 approved 2020 budget for this Project/item?

Yes

No

ANSWER #2

SKIP TO #3

2 Enter the amount from #1 here

\$ -

What is the amount being requested as carryover
3 from the approved 2019 budget?

\$ 13,665

**NEW (ADJUSTED) 2020 Budget amount for this
item/project**

\$ 13,665

Kelly Bolin (for Julie Huneke)

Submitted By

Submit form to Kelly Bolin, Finance Controller

kelly.bolin@co.goodhue.mn.us

Deadline: February 14, 2020

28-Jan-20

Date

Fill in highlighted boxes only

Fund #

34

Department #

350

Object # (e.g. 6669-Equipment > \$5k)

6669

Project/Item Description

Public Works - HVAC project

JUSTIFICATION FOR CARRYOVER REQUEST

change order submitted late in 2019; work required to complete project

Were any NEW funds included in the original
1 approved 2020 budget for this Project/item?

Yes

No

ANSWER #2

SKIP TO #3

2 Enter the amount from #1 here

\$ -

What is the amount being requested as carryover
3 from the approved 2019 budget?

\$ 19,810

**NEW (ADJUSTED) 2020 Budget amount for this
item/project**

\$ 19,810

Kelly Bolin (for Julie Huneke)

Submitted By

Submit form to Kelly Bolin, Finance Controller

kelly.bolin@co.goodhue.mn.us

Deadline: February 14, 2020

30-Jan-20

Date

Fill in highlighted boxes only

Fund #

34

Department #

398

Object # (e.g. 6669-Equipment > \$5k)

6663

Project/Item Description

2019 Ford 150 pickup

JUSTIFICATION FOR CARRYOVER REQUEST

timing of order/delivery of item could not be completed in 2019

Were any NEW funds included in the original
1 approved 2020 budget for this Project/item?

Yes

No

ANSWER #2

SKIP TO #3

2 Enter the amount from #1 here

\$ -

What is the amount being requested as carryover
3 from the approved 2019 budget?

\$ 42,000

**NEW (ADJUSTED) 2020 Budget amount for this
item/project**

\$ 42,000

Kelly Bolin (for Julie Huneke)

Submitted By

Submit form to Kelly Bolin, Finance Controller

kelly.bolin@co.goodhue.mn.us

Deadline: February 14, 2020

3-Jan-20

Date

Fill in highlighted boxes only

Fund #

34

Department #

071

Object # (e.g. 6669-Equipment > \$5k)

6480

Project/Item Description

Omniballot assistive voting devices; to replace Automarks - required for ADA/HAVA

JUSTIFICATION FOR CARRYOVER REQUEST

timing of state certification for new equipment and timing of presidential primary election

Were any NEW funds included in the original
1 approved 2020 budget for this Project/item?

Yes

No

ANSWER #2

SKIP TO #3

2 Enter the amount from #1 here

\$ -

What is the amount being requested as carryover
3 from the approved 2019 budget?

\$ 18,000

**NEW (ADJUSTED) 2020 Budget amount for this
item/project**

\$ 18,000

Kelly Bolin

Submitted By

Submit form to Kelly Bolin, Finance Controller

kelly.bolin@co.goodhue.mn.us

Deadline: February 14, 2020

2/3/2020

Date

Fill in highlighted boxes only

Fund #

34

Department #

111

Object # (e.g. 6669-Equipment > \$5k)

6669

Project/Item Description

Elevator controls: ADA Intake, CRT Holding (Justice Center), Rotunda (LEC)

JUSTIFICATION FOR CARRYOVER REQUEST

change in proposed timing - realized project efficiencies to do all 3 projects at same time rather than 1 per year

Were any NEW funds included in the original
1 approved 2020 budget for this Project/item?

Yes

No

ANSWER #2

SKIP TO #3

2 Enter the amount from #1 here

\$ -

What is the amount being requested as carryover
3 from the approved 2019 budget?

\$ 232,000

**NEW (ADJUSTED) 2020 Budget amount for this
item/project**

\$ 232,000

Rick Seyffer

Submitted By

Submit form to Kelly Bolin, Finance Controller

kelly.bolin@co.goodhue.mn.us

Deadline: February 14, 2020

2/3/2020

Date

Fill in highlighted boxes only

Fund #

34

Department #

111

Object # (e.g. 6669-Equipment > \$5k)

6305

Project/Item Description

Energy improvements carryover

JUSTIFICATION FOR CARRYOVER REQUEST

to continue with lighting upgrades to all county buildings

Were any NEW funds included in the original
1 approved 2020 budget for this Project/item?

Yes

No

ANSWER #2

SKIP TO #3

2 Enter the amount from #1 here

\$ -

What is the amount being requested as carryover
3 from the approved 2019 budget?

\$ 6,607

**NEW (ADJUSTED) 2020 Budget amount for this
item/project**

\$ 6,607

Rick Seyffer

Submitted By

Date

2/3/2020

Submit form to Kelly Bolin, Finance Controller

kelly.bolin@co.goodhue.mn.us

Deadline: February 14, 2020

Fill in highlighted boxes only

Fund #

34

Department #

111

Object # (e.g. 6669-Equipment > \$5k)

6669

Project/Item Description

LEC Day Room Painting

JUSTIFICATION FOR CARRYOVER REQUEST

Due to time constraints, the painting of the day rooms didn't happen in 2019. The ADC staff will work on getting quotes for the project to make sure it gets done in 2020.

Were any NEW funds included in the original
1 approved 2020 budget for this Project/item?

Yes

No

ANSWER #2

SKIP TO #3



2 Enter the amount from #1 here

What is the amount being requested as carryover
3 from the approved 2019 budget?

\$ 10,000

NEW (ADJUSTED) 2020 Budget amount for this
item/project

\$ 10,000

Kristine Holst

Submitted By

2/3/2020

Date

Submit form to Kelly Bolin, Finance Controller

kelly.bolin@co.goodhue.mn.us

Deadline: February 14, 2020

Fill in highlighted boxes only

Fund #

34

Department #

205

Object # (e.g. 6669-Equipment > \$5k)

6669

Project/Item Description

Install equipment onto 2020 Skidoo snowmobile.

JUSTIFICATION FOR CARRYOVER REQUEST

Snowmobile wasn't purchased until the end of November, and the install of equipment onto the snowmobile didn't happen until 12/27/19. The install invoice wasn't received until January 2020.

Were any NEW funds included in the original
1 approved 2020 budget for this Project/item?

Yes

No

ANSWER #2

SKIP TO #3



2 Enter the amount from #1 here

What is the amount being requested as carryover
3 from the approved 2019 budget?

\$ 932

NEW (ADJUSTED) 2020 Budget amount for this
item/project

\$ 932

Kristine Holst

Submitted By

2/3/2020

Date

Submit form to Kelly Bolin, Finance Controller

kelly.bolin@co.goodhue.mn.us

Deadline: February 14, 2020

Fill in highlighted boxes only

Fund #

34

Department #

201

Object # (e.g. 6669-Equipment > \$5k)

6663

Project/Item Description

Install equipment for Riegelman's new squad #1926 for \$2,384.48 and install equipment for Sundby's new squad #1927 for \$2,384.48.

JUSTIFICATION FOR CARRYOVER REQUEST

These 2 squads were not delivered by the dealer until 12/5/19. The install vendor could not get these squads in to install the equipment until the end of December and the beginning of January, so the invoices didn't come until January, 2020.

Were any NEW funds included in the original
1 approved 2020 budget for this Project/item?

Yes

No

ANSWER #2

SKIP TO #3



2 Enter the amount from #1 here

What is the amount being requested as carryover
3 from the approved 2019 budget?

\$ 4,769

**NEW (ADJUSTED) 2020 Budget amount for this
item/project**

\$ 4,769

Kristine Holst

Submitted By

2/3/2020

Date

Submit form to Kelly Bolin, Finance Controller

kelly.bolin@co.goodhue.mn.us

Deadline: February 14, 2020

Fill in highlighted boxes only

Fund #

1

Department #

121-120

Object # (e.g. 6669-Equipment > \$5k)

5256

Project/Item Description

Expense codes 6220, 6241, 6301, 6480

JUSTIFICATION FOR CARRYOVER REQUEST

The enhancement grant begins July 1, 2019 and ends June 30, 2020 so portions of the grant are carried over.

Were any NEW funds included in the original
1 approved 2020 budget for this Project/item?

Yes

No

ANSWER #2

SKIP TO #3

2 Enter the amount from #1 here

\$ -

What is the amount being requested as carryover
3 from the approved 2019 budget?

\$ 12,500

**NEW (ADJUSTED) 2020 Budget amount for this
item/project**

\$ 12,500

Nathan Pelz

Submitted By

Submit form to Kelly Bolin, Finance Controller

kelly.bolin@co.goodhue.mn.us

Deadline: February 14, 2020

13-Jan-20

Date

Fill in highlighted boxes only

Fund #

1

Department #

207

Object # (e.g. 6669-Equipment > \$5k)

6461

Project/Item Description

Inmate Clothing

JUSTIFICATION FOR CARRYOVER REQUEST

Inmate clothing order was placed on 12/30/19 with a p-card, but the credit card statement for that time period won't be paid until February, 2020

Were any NEW funds included in the original 1 approved 2020 budget for this Project/item?

Yes

No

ANSWER #2

SKIP TO #3



2 Enter the amount from #1 here

What is the amount being requested as carryover 3 from the approved 2019 budget?

\$ 4,199

NEW (ADJUSTED) 2020 Budget amount for this item/project

\$ 4,199

Kristine Holst

Submitted By

2/3/2020

Date

Submit form to Kelly Bolin, Finance Controller

kelly.bolin@co.goodhue.mn.us

Deadline: February 14, 2020



Goodhue County Finance & Taxpayer Services

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www.co.goodhue.mn.us

February 18, 2020

TO: Budget Committee

FROM: Kelly Bolin, Finance Controller
On Behalf of Public Works

RE: 2020 Budget Amendment Request

Summary

After analysis of 2019 expenditures as compared to budget and 2020 seal coating project plans, Public Works identified additional projects to complete in 2020. These projects are not included in the original 2020 budget as approved by the County Board on December 3, 2019. An amendment to that original budget is therefore being requested.

Financial Background

Amounts previously levied but not spent (fund balance) will be used to support the expenditures in this request; no additional levy dollars or other additional outside revenue sources will be required. The projected fund balance for public works (not including LOST funds) as of 12/31/19 is \$10.3M, or 58% of the 2020 operating budget. The County's fund balance policy states that the fund balance for this fund should be no less than 30%-40% of the next year's operating budget.

Amendment Request

- Expenditure: Add \$205,000 to 03-310-0000.0000-6322 (Seal Coating Contracts)
- Revenue: Add \$205,000 to 03-310-000-000-5949 (Use of Fund Balance)

Recommendation

Finance recommends that the Committee approve the budget amendment as presented.

GOODHUE COUNTY BOARD OF COMMISSIONERS

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1121 W. 4th Street
Red Wing, MN 55066

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Cannon Falls, MN 55009

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41595 County 8 Blvd.
Zumbrota, MN 55992

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39111 County 2 Blvd.
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