

GOODHUE COUNTY BUDGET COMMITTEE ADMINISTRATION CONFERENCE ROOM GOVERNMENT CENTER, RED WING FEBRUARY 16, 2021 8:00 A.M.

Virtual Meeting Notice

Due to concerns surrounding the spread of COVID-19, it has been determined that in-person meetings or meetings conducted under Minn. Stat. 13D.02 a are not practical or prudent. Therefore, meetings that are governed by the Open Meeting Law will temporarily be conducted by telephone or other electronic means pursuant to Minn. Stat. 13D.021.

The Goodhue County Budget Committee will be conducting a meeting pursuant to this section on February 16, 2020, at 8:00 a.m. in the County Board Room. The County Administrator and/or staff will be present at the meeting location. All County Commissioners attending will appear by telephone or other electronic means. The public may monitor the meeting from a remote site by logging into https://global.gotomeeting.com/join/381876109 or calling <u>1 866 899 4679</u> beginning any time during the meeting. Access Code: <u>381-876-3116</u>

1. 2020 Carryover Requests

Documents:

2020 Carryover Requests 2.16.21.pdf

2. 2020 Fund Balance and Designations Report Documents:

2020 Fund Balance Report and Designations 2.16.21.pdf



Brian J. Anderson Goodhue County Auditor/Treasurer Goodhue County Finance & Taxpayer Services

> Brian.anderson@co.goodhue.mn.us 509 W. Fifth St. Red Wing, MN 55066

TO:	Budget Committee & County Board of Commissioners
FROM:	Brian J. Anderson, Goodhue County Auditor/Treasurer
SUBJECT:	2020 Carryover Requests
DATE:	February 16 th , 2021

Background:

Certain spending items that were levied for in the 2020 capital and operating budgets but although some projects were completed in 2020 they were not paid for due to invoicing issues. In addition, other projects were not completed or paid for due to timing, product delivery issues, COVID, and staff retirements. To determine carryforward requests, Finance and Administration reviewed 2020 Capital Plan and Operating Budget results and worked with Department Heads to develop request details. Individual request forms are included with this memo as outlined:

Carryover Request Details:

Total carryover amount requested is \$1,083,775 and breaks down as follows:

- Capital \$540,101
 - \$20,185 Attorney's Office: Payment for 2020 MCAPS Annual Maintenance Fees
 - \$153,000 Public Works Department
 - \$122,300 Box and Plow Equipment/Title-Reg Unit #2002
 - \$12,000 Schulte Bat Wing Mower
 - \$12,000 Recycling Fiber Box
 - \$6,700 Kenyon Parking Lot Paving
 - \$315,091 Maintenance department
 - \$150,000 Government Center Board Room Technology
 - \$150,000 LEC & Justice Center Building Automation
 - \$7,634 LEC Day Room Painting
 - \$6,607 Energy Improvements
 - \$850 Computer ID Card Maker
 - \$51,825 Sheriff's Department
 - \$36,000 Patrol Room Remodel
 - \$15,825 Equipment for Squads
- Operating \$543,674
 - \$442,708 Public Works Department
 - \$8,500 CSAH 27 Culvert Ext Retainage
 - \$124,588 CSAH 21 Crush/Blend Millings
 - \$309,620 Carry Forward Balance to 2021 Projects
 - \$100,966 Sheriff's Department
 - \$99,416 2020 Wages and Benefit Back Pay for Contract Settlement
 - \$1,550 Donations for Baby Case Investigation

Recommendation:

The Finance Department recommends that the Budget Committee approve the carryover requests as presented in the amount of \$1,083,775.

Fi	und#	01				
D	epartment #	091				
0	bject # (e.g. 6669-Equipment > \$5k)	6452				
Pr	oject/Item Description		······································			
		Ledgers, Ref	erences, & Law Bo	ooks		
Ju	stification for Carryover Request	Due to the timing of the invoice, payment for 2020 MCAPS maintenance fees was not processed for payment until 2021.				
1.	Were any NEW funds included in the Ap 2021 Budget for this Project/Item?	proved	Yes	No Skip to #3		
2.	If yes , how much:	\$	36,000			
3.	What is the amount being requested as Carryover from the approved 2020 Bud	\$ [20,185			
4.	NEW (ADJUSTED) 2021 Budget amount Project/Item (add lines 2+3):	for this \$	56,185			
	JAN 2 Oka	بر. 				
	Submitted by:					
	219/21			rm to Brian Anderson erson@co.goodhue.mn.us		

Date:

brian.anderson@co.goodhue.mn.us Deadline: February 9, 2021

Fui	nd#	34]	
De	partment #	340]	
Ob	ject # (e.g. 6669-Equipment > \$5k)	6663]	
Pro	pject/Item Description			
		Box and Snow I	Plow Equipment/Ti	tle-Reg Unit #2002
Jus	tification for Carryover Request	Vendor was not	able to deliver iter	n until Feb 2021
1.	Were any NEW funds included in the Ap 2021 Budget for this Project/Item?	proved Ye	S	No X Skip to #3
2.	If yes , how much:	\$		
3.	What is the amount being requested as Carryover from the approved 2020 Bud	\$	122,300	
4.	NEW (ADJUSTED) 2021 Budget amount Project/Item (add lines 2+3):	for this \$	122,300	
	Julie Huneke - Public Works			
	Submitted by:			
	2/08/2021			to Brian Anderson on@co.goodhue.mn.us
	Date:			bruary 9, 2021

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Fu	nd#	34			
De	partment #	340			
Ob	ject # (e.g. 6669-Equipment > \$5k)	6669			
Pro	pject/Item Description				
		Schulte Bat \	Wing Mowe	ər	
Jus	tification for Carryover Request	Vendor was	not able to	deliver item ur	ntil March-April 2021
<u> </u>	Were any NEW funds included in the Ap 2021 Budget for this Project/Item?	oproved [Yes		No X Skip to #3
2.	If yes , how much:	\$[
3.	What is the amount being requested as Carryover from the approved 2020 Bud	\$ [12	2,000	
4.	NEW (ADJUSTED) 2021 Budget amount Project/Item (add lines 2+3):	for this \$	12	,000	
	Julie Huneke - Public Works		_		
	Submitted by:		_		
	2/08/2021			Submit form to B	Brian Anderson Dco.goodhue.mn.us
	Date:		-	Deadline: Februa	

Fu	nd#	34		
De	partment #	398		
Ob	ject # (e.g. 6669-Equipment > \$5k)	6669		
Pro	oject/Item Description			
		Recycling Fib	er Box	
Jus	tification for Carryover Request	Vendor unabl	e to deliver item in 20	20. Feb to May 2021
1.	Were any NEW funds included in the Ap 2021 Budget for this Project/Item?	pproved	Yes	No X Skip to #3
2.	If yes , how much:	\$		
3.	What is the amount being requested as Carryover from the approved 2020 Bud	\$	12,000	
4.	NEW (ADJUSTED) 2021 Budget amount Project/Item (add lines 2+3):	for this \$	12,000	
	Julie Huneke - Public Works			
	Submitted by:			
	2/08/2021			to Brian Anderson on@co.goodhue.mn.us
	Date:			pruary 9, 2021

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Fu	nd#	3	4		
De	epartment #	35	0		
Oł	oject # (e.g. 6669-Equipment > \$5k)	66	69		
Pre	oject/Item Description				
		Kenyon I	Parking Lot F	Paving	
Jus	stification for Carryover Request	Work cor	mpleted in 20	020, contract sti	ll open.
<u> </u>	Were any NEW funds included in the Ap 2021 Budget for this Project/Item?	oproved	Yes		No X Skip to #3
2.	If yes , how much:		\$		
3.	What is the amount being requested as Carryover from the approved 2020 Bud		\$	6,700	
4.	NEW (ADJUSTED) 2021 Budget amount Project/Item (add lines 2+3):	for this	\$	6,700	
	Julie Huneke - Public Works				
	Submitted by:				
	2/08/2021				Brian Anderson @co.goodhue.mn.us
	Date:			Deadline: Febru	

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Fu	nd#	34-111-000	-0000-6669		
De	epartment #	Facil	ities		
Ob	oject # (e.g. 6669-Equipment > \$5k)	66	69		
Pre	oject/Item Description				
		Gov Cer	iter board rooi	n technology upgrade	
Jus	stification for Carryover Request	In progr	ess - planned	for 2021	
1.	Were any NEW funds included in the A 2021 Budget for this Project/Item?	oproved	Yes	No Skip to] #3
2.	If yes , how much:		\$		
3.	What is the amount being requested as Carryover from the approved 2020 Bud		\$ 15	0000	
4.	NEW (ADJUSTED) 2021 Budget amount Project/Item (add lines 2+3):	for this	\$ 15	0000	
	Tim Redepenning				
	Submitted by:				1
	2/5/21			Submit form to Brian And brian.anderson@co.good	
	Date:			Deadline: February 9, 20	

Fu	nd#	34-111-000-0000-6669
De	epartment #	Facilities Maint
Oł	oject # (e.g. 6669-Equipment > \$5k)	6669
Pre	oject/Item Description	
		Building Automation LEC & Justice Center
Jus	stification for Carryover Request	Equipment was not available from Manufacturer
1.	Were any NEW funds included in the Ap 2021 Budget for this Project/Item?	pproved Yes No
2.	If yes, how much:	\$
3.	What is the amount being requested as Carryover from the approved 2020 Bud	100,000
4.	NEW (ADJUSTED) 2021 Budget amount Project/Item (add lines 2+3):	for this \$ 150,000
	Tim Redepenning	
	Submitted by:	
	2/5/21	Submit form to Brian Anderson brian.anderson@co.goodhue.mn.us
	Date:	Deadline: February 9, 2021

Fu	nd#	34-111-000-	0000-6669		
De	epartment #	Facilities	s Maint		
Oł	oject # (e.g. 6669-Equipment > \$5k)	666	69		
Pro	oject/Item Description				
		LEC Day	Room paint	ing	
Jus	stification for Carryover Request	Additiona	al Painting at	LEC	
1.	Were any NEW funds included in the A 2021 Budget f or this Project/Item?	pproved	Yes		No Skip to #3
2.	If yes, how much:		\$		
3.	What is the amount being requested as Carryover from the approved 2020 Bud		\$ 76	533.23	
4.	NEW (ADJUSTED) 2021 Budget amount Project/Item (add lines 2+3):	for this	\$ 76	33.23	
	Tim Redepenning				
	Submitted by:				
	2/9/2021			Submit form to	Brian Anderson @co.goodhue.mn.us
	Date:			Deadline: Febru	

Fu	nd#	34-111-000-0000-6305
De	epartment #	Facilities Maint
Ok	oject # (e.g. 6669-Equipment > \$5k)	6305
Pre	oject/Item Description	
		Energy Improvements
Jus	stification for Carryover Request	Not completed in 2020
1.	Were any NEW funds included in the Ap 2021 Budget for this Project/Item?	pproved Yes No Skip to #3
2.	If yes , how much:	\$
3.	What is the amount being requested as Carryover from the approved 2020 Bud	0001
4.	NEW (ADJUSTED) 2021 Budget amount Project/Item (add lines 2+3):	for this \$ 6607
	Tim Redepenning	
	Submitted by:	
	2/5/21	Submit form to Brian Anderson brian.anderson@co.goodhue.mn.us
	Date:	Deadline: February 9, 2021

Fu	nd#	34-111-000-	0000-6480		
De	epartment #	Facilities	s Maint		
Ob	pject # (e.g. 6669-Equipment > \$5k)	648	30		
Pro	oject/Item Description		<u>.</u>		
		Compute	er ID Card Ma	iker - Facilities	
Jus	stification for Carryover Request				
		Compute	er has been o	rdered - awaiti	ng arrival and installati ∎
1.	Were any NEW funds included in the Ap 2021 Budget for this Project/Item?	oproved	Yes		No Skip to #3
2.	If yes, how much:		\$		
3.	What is the amount being requested as Carryover from the approved 2020 Bud	get?	\$	850	
4.	NEW (ADJUSTED) 2021 Budget amount Project/Item (add lines 2+3):	for this	\$	850	
	Tim Redepenning				
	Submitted by:				
	2/5/21				Brian Anderson @co.goodhue.mn.us
	Date:			Deadline: Febr	

Deadline: February 9, 2021

Fu	nd#	3	34				
De	partment #	20	01				
Ob	oject # (e.g. 6669-Equipment > \$5k)	66	69				
Pre	oject/Item Description						
		Patrol R	oom R	emodel			
Justification for Carryover Request The remodel didn't happen in 2020, but has started and						started and wi	
 1.	Were any NEW funds included in the Ap 2021 Budget for this Project/Item?	oproved	Y	es		No Skin to	
2.	If yes , how much:		\$		0	Skip to	#3
3.	What is the amount being requested as Carryover from the approved 2020 Bud		\$	3600	0.00		
4.	NEW (ADJUSTED) 2021 Budget amount Project/Item (add lines 2+3):	for this	\$	3600	0.00		
	Kristine Holst						

2/9/2021

Submit form to Brian Anderson brian.anderson@co.goodhue.mn.us Deadline: February 9, 2021

Date:

Fu	nd#	34			
De	partment #	201			
Ob	ject # (e.g. 6669-Equipment > \$5k)	6663			
Pro	pject/Item Description			<u> </u>	7
		Install equipm	ient & misc equip	ment for the following squa	
Jus	tification for Carryover Request	These squad	s were not deliver	red by the dealer until later	i
1.	Were any NEW funds included in the Ap 2021 Budget for this Project/Item?	pproved	Yes	No Skip to #3	-
2.	If yes , how much:	\$	0		
3.	What is the amount being requested as Carryover from the approved 2020 Bud	\$	15825.00		
4.	NEW (ADJUSTED) 2021 Budget amount Project/Item (add lines 2+3):	for this \$	15825.00		
	Kristine Holst				
	Submitted by:				
	2/9/2021			orm to Brian Anderson derson@co.goodhue.mn.us	
	Date:			e: February 9, 2021	

Fu	nd#	03	3		
De	partment #	31	0		
Ob	ject # (e.g. 6669-Equipment > \$5k)	632	21		
Pro	oject/Item Description				
		CSAH 27	Culvert Exte	nsion	
Jus	tification for Carryover Request	Work cor	mpleted 2020	-Contract is not	finaled.
1.	Were any NEW funds included in the Ap 2021 Budget for this Project/Item?	oproved	Yes		No X Skip to #3
2.	If yes , how much:		\$		
3.	What is the amount being requested as Carryover from the approved 2020 Bud		\$	8,500	
4.	NEW (ADJUSTED) 2021 Budget amount Project/Item (add lines 2+3):	for this	\$ {	3,500	
	Julie Huneke - Public Works				
	Submitted by:			Culture's for the C	
	2/08/2021			Submit form to E brian.anderson@	orian Anderson Oco.goodhue.mn.us
	Date:			Deadline: Februa	

Fu	nd#	03		
De	partment #	310		
Ob	ject # (e.g. 6669-Equipment > \$5k)	6321		
Pro	oject/Item Description			
		Crush/Blend I	Villings	
Jus	stification for Carryover Request	Work comple	ted in 2020-payment	made in 2021
1.	Were any NEW funds included in the Ap 2021 Budget for this Project/Item?	oproved	Yes	No X Skip to #3
2.	lf yes , how much:	\$		
3.	What is the amount being requested as Carryover from the approved 2020 Bud	\$	124,588	
4.	NEW (ADJUSTED) 2021 Budget amount Project/Item (add lines 2+3):	for this \$	124,588	
	Julie Huneke - Public Works			
	Submitted by:			
	2/08/2021			to Brian Anderson on@co.goodhue.mn.us
	Date:			oruary 9, 2021

Fui	nd#	03
De	partment #	310
Ob	ject # (e.g. 6669-Equipment > \$5k)	6321
Pro	oject/Item Description	
		Maintenance Project unable to deliver in 2020
Jus	tification for Carryover Request	ROW acquisition complications delaying project
1.	Were any NEW funds included in the A 2021 Budget for this Project/Item?	pproved Yes No X Skip to #3
2.	If yes , how much:	\$
3.	What is the amount being requested as Carryover from the approved 2020 Bud	
4.	NEW (ADJUSTED) 2021 Budget amount Project/Item (add lines 2+3):	t for this \$ 309,620
	Julie Huneke - Public Works	
	Submitted by:	
	2/08/2021	Submit form to Brian Anderson brian.anderson@co.goodhue.mn.us
	Date:	Deadline: February 9, 2021

Fu	nd#	see att	ached				
De	partment #	see atta	ached				
Ob	ject # (e.g. 6669-Equipment > \$5k)	see att	ached				
Pro	pject/Item Description						
		2020 wag	ges, PEl	RA and M	ledicare ba	ackpay for unio	ons LEL:
Jus	tification for Carryover Request	These ur	nions dic	In't settle	until 2021	so they were (paid for
<u> </u>	Were any NEW funds included in the Ap	proved	Yes	····		No	
	2021 Budget for this Project/Item?	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,				Skip to #3	
2.	If yes , how much:		\$		0		
3.	What is the amount being requested as Carryover from the approved 2020 Bud	get?	\$	99415.8	51		
4.	NEW (ADJUSTED) 2021 Budget amount Project/Item (add lines 2+3):	for this	\$	99415.8	51		
	Kristine Holst						

Submitted by: 02/09/2021

Submit form to Brian Anderson brian.anderson@co.goodhue.mn.us Deadline: February 9, 2021

Date:

Fu	nd#	0	1				
De	partment #	20)1				
Ob	ject # (e.g. 6669-Equipment > \$5k)	56	10				
Pro	pject/Item Description						
		Donatior	ns for bal	by case inv	vestigatior	n expenses.	
Jus	tification for Carryover Request	Donatior	ns receiv	ed in 2020	but not a	ll used in 20	20 as inve
1.	Were any NEW funds included in the Ap 2021 Budget for this Project/Item?	proved	Yes			No Skip to #3	
2.	If yes , how much:		\$	C]		
3.	What is the amount being requested as Carryover from the approved 2020 Budg	get?	\$	1550.00)		
4.	NEW (ADJUSTED) 2021 Budget amount t Project/Item (add lines 2+3):	for this	\$	1550.00	ס		

Kristine Holst

2/9/2021

Submit form to Brian Anderson brian.anderson@co.goodhue.mn.us Deadline: February 9, 2021

Date:



Brian J. Anderson Goodhue County Auditor/Treasurer Goodhue County Finance & Taxpayer Services

Brian.anderson@co.goodhue.mn.us 509 W. Fifth St. Red Wing, MN 55066 Phone (651) 385-3032

unty Board of Commissioners
an J. Anderson, Goodhue County Auditor/Treasurer
20 Fund Balance Report and Designations
oruary 16 th , 2021

Background:

Attached you will find the 2020 Fund Balance Report along with the proposed fund balance commitments as of 12/31/2020 for all funds. All 2020 expenditures were made in accordance with Board approved commitments in place as of 12/31/2019.

Discussion:

There are no commitments for new purposes being proposed for 2020. Once the approvals are obtained, the funds must be spent for their stated purpose until such time that all funds are used or a majority of the Board makes a decision to alter the commitment.

The main change that you can see from the Committed Fund Balances was the Debt Service fund balance was reclassified by the Board from Committed to Restricted. This change caused the majority of the \$2.5m reduction from 2019 to 2020. The remaining line items for General Fund commitments are stable as compared to 2019 amounts.

The County is required to record fund balances in each of the following required categories:

- Nonspendable (equal to Inventory and Prepaid expense balances),
- Restricted (established by external restrictions statute, grant, etc), and
 - Committed and Assigned (determined by internal restrictions).
 - Committed amounts are determined by the Board and
 - o Assignment amounts are determined by County staff.

Recommendation:

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Staff recommends the Board approve the 2020 Fund Balance Report and Fund Balance Commitments as outlined for December 31, 2020.

Committed Fund Balance Detail All funds 12/31/2020

				Economic					
		-	Health & Human	Development	Debt	Waste	TOTAL	12/31/19	
Committed Fund Balance	General	Road & Bridge	Services	Authority	Service	Management	(Projected)	Balances	Change
Petty cash and change funds	1,675	50	550		•	75	2,350	2,350	•
Debt service	ı		ı	·	•	,		2,486,019	(2,486,019)
Economic development			ı	331,214			331,214	273,310	57,904
Landfill transfer station		·	,	•		35,000	35,000	35,000	ł
Land use/environmental ordinance	155,168	I	ı	•		•	155,168	125,875	29,293
Employee weliness program	7,932	·	ı	·	I	I	7,932	8,203	(271)
Railroad authority	I	ı	ı	'	ı	ı	ı		
Compensated absences	312,804	ı	ı		•		312,804	489,576	(176,772)
27th payroll - future years	596,741	ı	ı		•	I	596,741	521,741	75,000
Tax court settlements	226,500	ı			•	ı	226,500	226,500	,
Natural, technological, human-caused hazards	1,000,000	ı			•	I	1,000,000	1,000,000	
Tax-forfeited property funding	4,085	1	ı		ı	I	4,085	4,334	(249)
Capital Purchase	509,154	ı	ı		ı	ı	509,154	933,452	(424,298)
Byllesby Dam	25,003		1	,	I	I	25,003	26,383	(1,380)
Byllesby park and trail	,	642,104	ı		ı	ł	642,104	261,945	380,159
Health (SCHA) distribution	ı	ŀ	•	•	•	•	·	ı	ı
Out-of-home placement deficits		I	150,000	J	1	ı	150,000	150,000	
TH 52 development and construction	ı	182,409		•	•		182,409	182,409	ı
South Country Health Alliance			,	ŀ	ı	•		ı	I
	2,839,062	824,563	150,550	331,214		35,075	4,180,464	6,727,097	(2,546,633)

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FUND BALANCE REPORT (Cash Basis) As of December 31, 2020

Table of Contents

Fund Balances as of 12/31/20, for all Funds, by Category and Changes
In all balances for the period 1/1/2020-12/31/20201

Five-Year History (Graphs) of General Fund (Total) Fund Balances......5

Fund Balance Report December 2020 Final

				Health &				
		Capital		Human			Waste	TOTAL - All
	General	Projects	Road & Bridge	Services	EDA	Debt Service	Management	Funds
Restricted	1,843,542				218,793	3,368,021	220,700	5,651,056
Committed	2,329,908	509,154	824,563	150,550	331,214		35,075	4,180,464
Assigned	2,835,037		13,749,445	10,619,711			558,041	27,762,234
Unassigned	18,634,804							18,634,804
Ending Balances, 12/31/20	25,643,291	509,154	14,574,008	10,770,261	550,007	3,368,021	813,816	56,228,558
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
\$ Increase/(Decrease)	3,574,776	(424,298)	1,973,491	2,392,119	57,904	284,310	24,217	7,882,519
% Increase/(Decrease)	16.2%	-45.5%	15.7%	28.6%	11.8%	9.2%	3.1%	16.3%
%Increase/(Decrease)-2019	3.3%	-7.7%	47.1%	24.3%	6.8%	6.6%	-7.6%	-21.3%

Fund Balance Category Definitions

			Restriction	
<u>Category</u>	Exist	Туре	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.

Analysis

General - Increase in revenues: timing of LEC lease revenue (2019 and 2020 paid in Q1 2020-\$265k); \$990k one-time pass through grant for CVT bridge replacement; \$3.9M in CARES Act funds(*)

(Offset is decrease in expenses for \$1.9M SCHA equity disbursement in 2019)

Road & Bridge - 2020 increase of Highway User Tax construction funds of \$4.4M, offset by increase in related construction expenses of \$4.0M; plus increase in LOST revenues by \$717k

expenses of \$4.0M, plus nici ease in LOST revenues by \$717k

EDA - change in activity due to receipt of payoff amount for CRP Properties loan - \$86k

(*) The County received \$5.644M in CARES funds; amounts are recognized as actual revenues only as they are spent.

General Fund Fund Balance Report & Designations (Cash Basis) December 2020

·	2010	2020	2020	2020	2020	Dalers
	2019 Balance	2020 Levy	2020 Revenues	2020 Expenses	2020 Activity (net)	Balance 12/31/2020
Restricted	1,596,449	100,000	779,171	632,078	247,093	1,843,542
Committed	2,404,287	325,000	263,220	662,599	(74,379)	2,329,908
Assigned	2,404,207	289,600	104,900	84,703	309,797	2,835,037
Unassigned	15,542,539	(714,600)	34,938,387	31,131,523	3,092,265	18,634,804
onassigned	22,068,515	(/14,000)	36,085,678	32,510,902	3,574,776	25,643,291
	22,000,010]		activity 12/31/2019	705,082	23,043,271
	20 725 0 12				······································	
Budgeted Expenditures - 2020	29,735,942					
Budgeted Expenditures - 2021		29,148,150				
Unassigned Balance as % of Subsequent						
Year Budgeted Operating Expenditures	52.27%	62.029/				
Tear budgeted Operating Expenditures	52.2770	63.93%				
General Fund-Restricted						
Unclaimed Funds	453	-	299	157	142	595
Gravel Pit Closure/Restoration	255,635	-	24,629	-	24,629	280,264
Law Library	161,574	-	65,976	36,280	29,696	191,270
Attorney's Forfeiture Fund	26,480	-	2,055	-	2,055	28,535
Attorney Victim/Witness Assistance	6,253	-	303	1,153	(850)	5,403
Recorder's Technology Fund	53,546	_	106,750	43,873	62,877	116,423
Recorder's Compliance Fund	158,218	-	117,425	104,389	13,036	171,254
Veterans Operational Grant	8,211	-	12,500	13,011	(511)	7,700
Veterans Transportation (donations)	10,654	_	14,113	16,966	(2,853)	7,801
Buffer Initiative	308,473	_	110,684	71,817	38,867	347,340
Aquatic Invasive Species Prevention	226,498	-	63,526	36,949		
Sheriff's Forfeiture Fund	220,470	-	2,715		26,577	253,075
Sheriff CounterAct	-			2,715	-	-
	16,659	-	2,401	-	2,401	19,060
Sheriff's K-9 Account (donations)	16,902	-	2,500	2,299	201	17,103
Gun Permit Application Fees	32,746	-	85,210	67,946	17,264	50,010
Sheriff's Contingency	241	-	5,464	5,224	240	481
Enhanced 911 System	226,832	-	145,922	167,835	(21,913)	204,919
Correction Service Fee	15,425	-	3,146	1,470	1,676	17,101
Local Correctional Fees (Adult)	68,796	-	13,553	30,000	(16,447)	52,349
County Ditch #1	2,853	100,000	_	29,994	70,006	72,859
	1,596,449	100,000	779,171	632,078	247,093	1,843,542
General Fund-Committed						
Land Use/Environmental Ordinance	125,875		109,750	80,457	29,293	155,168
Petty Cash and Change Funds	1,675	_	107,700	-	27,275	1,675
Employee Wellness Committee	8,203	_	7,179	7,450	(271)	7,932
Byllesby Dam	26,383		7,177	1,380	(1,380)	25,003
Compensated Absences	489,576	250,000	- 146,291	573,063		
27th Payroll	487,378 521,741	230,000 75,000	140,271	575,065	(176,772)	312,804
-		75,000	-	-	75,000	596,741
Tax Court Settlements	226,500	-	-	-	-	226,500
Natural, tech, human-caused hazards	1,000,000	-	-	-	-	1,000,000
Tax Forfeited Property Funding	4,334	-	-	249	(249)	4,085
	2,404,287	325,000	263,220	662,599	(74,379)	2,329,908
Capital Projects					_	509,154
Committed Fund Balance						2,839,062
General Fund-Assigned						
County Motor Pool	83,235	-	34,963	13,634	21,329	104,564
Inmate Improvement Fund	73,585	-	69,106	59,513	9,593	83,178
Employee Training & Development	(7,475)	24,600	831	11,556		
Sheriff-Radio Tower Antenna Replace			031	1,000	13,875	6,400 45,000
	30,000	15,000	-	-	15,000	45,000
County Program Aid Contingency	1,518,111	-	-	-	-	1,518,111
Building Contingencies	827,784	250,000	-		250,000	1,077,784
	2,525,240	289,600	104,900	84,703	309,797	2,835,037

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CAPITAL PROJECTS						
	2019	2020	2020	2020	Balance	
	Balance	Revenues	Expenses	Activity (net)	12/31/2020	
Committed	933,452	2,411,694	2,835,992	(424,298)	509,154	
	933,452	2,411,694	2,835,992	(424,298)	509,154	
	[Net	activity 12/31/2019	(77,594)		
ROAD & BRIDGE						
	2019	2020	2020	2020	Balance	
	Balance	Revenues	Expenses	Activity (net)	12/31/2020	
Committed	444,404	418,094	37,935	380,159	824,563	
Assigned	12,156,113	20,438,831	18,382,344	2,056,487	13,749,445	
	12,600,517	20,856,925	18,420,279	2,436,646	14,574,008	
		Net activity 12/31/2019 4,034,559				
Road & Bridge - Committed						
Petty Cash & Change Funds					50	
Byllesby Park & Trail					642,104	
TH52 development and construction					182,409	
					824,563	
HEALTH & HUMAN SERVICES						
	2019	2020	2020	2020	Balance	
	Balance	Revenues	Expenses	Activity (net)	12/31/2020	
Committed	150,550		-	-	150,550	
Assigned	8,227,592	19,664,517	17,272,398	2,392,119	10,619,711	
	8,378,142	19,664,517	17,272,398	2,392,119	10,770,261	
	[Net	activity 12/31/2019	1,637,601		

Health & Human Services - Committed Petty Cash and Change Funds Out-of-home placement deficits

	550
150,	000
150	550

ECONOMIC DEVELOPMENT AUTHORITY (EDA)

	2019	2020	2020	2020	Balance
	Balance	Revenues	Expenses	Activity (net)	12/31/2020
Restricted	218,793		-	-	218,793
Committed	273,310	121,612	63,708	57,904	331,214
	492,103	121,612	63,708	57,904	550,007
		Net activity 12/31/2019		31,138	
EDA - Restricted					
EDA Loan program (2010 MIF)					218,793

EDA Loan program (2010 MIF)

EDA - Committed Economic Development

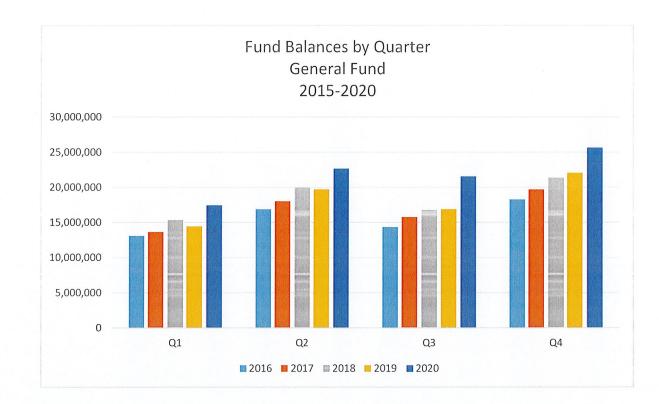
331,214

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2020 Revenues	2020 Expenses	2020 Activity (net)	Balance
Revenues	Expenses	Activity (not)	12/21/2020
	Expenses	Activity (net)	12/31/2020
1 2,107,205	5 1,822,895	284,310	3,368,021
1 2,107,205	5 1,822,895	284,310	3,368,021
N	Net activity 12/31/2019		
-	1 2,107,20	1 2,107,205 1,822,895	1 2,107,205 1,822,895 284,310

WASTE MANAGEMENT

	2019	2020	2020	2020	Balance
	Balance	Revenues	Expenses	Activity (net)	12/31/2020
Restricted	220,369	331	-	331	220,700
Committed	35,075	-	-		35,075
Assigned	534,155	831,222	807,336	23,886	558,041
	789,599	831,553	807,336	24,217	813,816
		Net	Net activity 12/31/2019		
Waste Management - Restricted Landfill closure/postclosure (Required by state and federal laws; amo	ount is supplemen	ted by Letter of C	Credit to cover	entire liability)	220,700
Waste Management - Committed Petty Cash and Change Funds					75
Landfill Transfer Station					35,000
					35.075



<u>Analysis</u> Difference from Q1–Q3 2019 to Q1–Q3 2020: Increase in LOST revenues Decrease in expense due to \$1.9M SCHA payment in 2019