



Lucas R. Dahling
Finance Controller
Goodhue County Finance & Taxpayer Services

Lucas.dahling@co.goodhue.mn.us
509 W. Fifth St.
Red Wing, MN 55066
Phone (651) 385-3021

TO: Budget Committee & County Board of Commissioners
FROM: Lucas Dahling, Finance Controller
SUBJECT: 2022 Carryover Requests
DATE: February 21, 2023

Background:

Certain spending items that were levied in 2022 for the operating and capital budgets were not fully paid for by the end of the year. Some tasks were completed in 2022 but not paid for due to invoicing issues. In addition, other projects were not completed or paid for due to product delivery issues. To determine carryforward requests, Finance and Administration reviewed the 2022 Capital Plan and Operating Budget results and worked with Department Heads to develop request details.

2022 Carryover Request:

Capital	\$2,342,351
Operating	<u>\$1,019,882</u>
Total	\$3,362,233 <i>See following pages for details</i>

Due to the high inflationary environment we have been in, several of the Capital Plan carryover requests are for amounts greater than originally budgeted. Partially offsetting the increase are certain items that will end up costing less than originally budgeted. The net increase in Capital Plan carryover requests over the original budgeted amount is \$145,099.

Discussion:

Capital Budget

The Capital Fund cash balance at December 31, 2022 was approximately \$2.5M, and if the full Capital Plan carryover is approved it will leave a cash reserve balance approximately \$158,000 in the fund. This is well under the minimum cash reserve balance of \$800,242 as calculated per the 2023 Finance Policy. The Finance Department also expects items within the 2023 Capital Plan to come in over budget as price inflation continues.

GOODHUE COUNTY BOARD OF COMMISSIONERS

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

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

TODD GRESETH
3rd District
46804 Hwy 57 Blvd.
Wanamingo, MN 55983

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

SUSAN BETCHER
5th District
30133 Lakeview Ave
Red Wing, MN 55066

The financial position of the General Fund at December 31, 2022 is healthy, with Unassigned Fund Balance (UFB) coming in at approximately \$17.5M, adjusted for the Board's ARPA Plan. This balance is above the Finance Policy threshold of maintaining an UFB ratio of between 35% and 50% of the following year's budgeted expenditures. This range expressed in dollars is approximately \$12.1M to \$17.3M. Since the UFB at year-end is above the reserve balance target, a supplemental transfer could be made from the General Fund to the Capital Fund to replenish its cash reserve.

Operating Budget

All Operating Budget carryover requests are for amounts that are either less than or equal to the associated unspent line item amounts.

Alternatives:

1. Approve the carryover requests as presented and approve a transfer of \$810,000 from the General Fund to the Capital Fund to replenish its cash reserve.
2. Approve the carryover requests as presented without transferring cash from the General Fund to the Capital Fund at this time. Keep a close eye on Capital Plan purchases and approve a transfer from the General Fund at a later time if needed.
3. Deny all or a portion of the carryover requests.

Recommendation:

The Finance Department recommends that the Budget Committee and County Board of Commissioners approve the carryover requests as presented in the amount of \$3,362,233 as well as the transfer of \$810,000 from the General Fund to the Capital Fund to replenish its cash reserve.

2022 CAPITAL PLAN CARRYOVERS

Department	Asset	Notes	2022 Budget	Spent as of 12/31/2022	Remaining Balance	Requested Carryover	Over (Under) Budget
Attorney	EPSON PROJECTOR		3,904.00		3,904.00	3,904.00	-
Attorney	LAW LIBRARY/OFFICE REMODEL		170,000.00		170,000.00	170,000.00	-
			173,904.00	-	173,904.00	173,904.00	-
Extension Services	DELL COMPUTER		866.00		866.00	866.00	-
			866.00	-	866.00	866.00	-
Facilities Maintenance	60" ROTARY BROOM		5,092.00		5,092.00	5,092.00	-
			5,092.00	-	5,092.00	5,092.00	-
Finance & Taxpayer Services	TAX/CAMA SOFTWARE-PHASE 2	Carryover to TAX/CAMA SOFTWARE-PHASE 3	245,953.00	12,513.00	233,440.00	233,440.00	-
Finance & Taxpayer Services	(6) SURFACE PRO TABLETS: APPRAISERS	Received 2022; Invoiced 2023	11,100.00	-	11,100.00	11,100.00	-
Finance & Taxpayer Services	COMPUTER (2021 Carryover)	Received 2022; Invoiced 2023	850.00	-	850.00	850.00	-
			257,903.00	12,513.00	245,390.00	245,390.00	-
Fleet	2013 FORD TAURUS (Fund Balance)	Ordered in 2022 to be delivered in 2023	24,780.00		24,780.00	24,780.00	-
Fleet	ELECTRIC CAR (2021 Carryover)	Ordered in 2022 to be delivered in 2023	33,000.00		33,000.00	33,000.00	-
Fleet	ELECTRIC CAR CHARGING STATION	Ordered in 2022 to be delivered in 2023	15,000.00		15,000.00	15,000.00	-
			72,780.00	-	72,780.00	72,780.00	-
Information Technology	IT CONFERENCE ROOM COMPUTER		800.00		800.00	800.00	-
Information Technology	PHONE CONFERENCE BRIDGE SERVER		2,500.00		2,500.00	2,500.00	-
Information Technology	COMPUTER FOR NEW EMPLOYEE		1,750.00		1,750.00	1,750.00	-
Information Technology	IT OFFICE AT LEC		800.00		800.00	800.00	-
Information Technology	VMWARE HOST SERVER (2017)	Replacement Cost \$20,000	15,278.00		15,278.00	20,000.00	4,722.00
Information Technology	VOICE FIREWALL (Fund Balance)		2,000.00		2,000.00	2,000.00	-
Information Technology	SECURITY SYSTEM HARDWARE UPGRADES		10,000.00		10,000.00	10,000.00	-
Information Technology	SWITCH PROJECT:LEC (2014)		38,696.00		38,696.00	38,696.00	-
Information Technology	NTWRK SWITCH REFRESH:GOV(2013)		10,000.00		10,000.00	10,000.00	-
Information Technology	SWITCH REFRESH:JUS (2013)		5,700.00		5,700.00	5,700.00	-
Information Technology	CISCO SWITCH:PHS (2011)		5,000.00		5,000.00	5,000.00	-
Information Technology	CISCO SWITCH:ATTY (2011)		5,000.00		5,000.00	5,000.00	-
Information Technology	CISCO SWITCH:COURTS (2011)		5,000.00		5,000.00	5,000.00	-
Information Technology	CISCO SWITCH:IT (2011)		5,000.00		5,000.00	5,000.00	-
Information Technology	CISCO SWITCH:SS (2011)		5,000.00		5,000.00	5,000.00	-
Information Technology	CISCO SWITCH:WELFARE (2011)		5,000.00		5,000.00	5,000.00	-
Information Technology	PW SWITCH (2014)		5,000.00		5,000.00	5,000.00	-
			122,524.00	-	122,524.00	127,246.00	4,722.00
Land Use Management	CANON SCANNER		2,852.00		2,852.00	2,852.00	-
Land Use Management	COPIER SCANNER	Include "IT Scanner" with this asset	6,111.00		6,111.00	7,211.00	-
Land Use Management	COMPUTER: IT SCANNER		1,100.00		1,100.00	-	N/A
			10,063.00	-	10,063.00	10,063.00	-

2022 CAPITAL PLAN CARRYOVERS

Department	Asset	Notes	2022 Budget	Spent as of 12/31/2022	Remaining Balance	Requested Carryover	Over (Under) Budget
Public Works	2007 TANDEM TRUCK W/SNOW PLOW	2022 Super Truck (Approved 4/5/22 Meeting)	223,885.00		223,885.00	268,567.00	44,682.00
Public Works	05 CAT 140H MOTOR GRADER	Potentially receive \$90K-\$110K for old grader	250,000.00		250,000.00	386,120.00	136,120.00
Public Works	ROLLER/COMPACTOR	Estimate as of 2/6/23	38,703.00		38,703.00	45,000.00	6,297.00
Public Works	2006 FORD F-150 2WD PICKUP	\$58,280 Milo Ford 2023 F150 SC 4x4	47,753.00		47,753.00	58,280.00	10,527.00
Public Works	2008 FORD PICKUP	\$55,939 McCarthy 2023 GMC Sierra	47,753.00	1,500.00	46,253.00	55,939.00	9,686.00
Public Works	CREWCAB PICK UP TRUCK	\$55,939 McCarthy 2023 GMC Sierra	69,694.00	1,500.00	68,194.00	55,939.00	(12,255.00)
Public Works	I-R P250WJD AIR COMPRESS	Estimate as of 2/6/23	28,009.00		28,009.00	35,000.00	6,991.00
Public Works	1986 FORD LT 9000 WATER TRUCK	\$77,271 quote for Water Tank Trailer	150,000.00		150,000.00	77,271.00	(72,729.00)
Public Works	4WD CHEVY EXT CAB TRUCK	\$58,280 Milo Ford 2023 F150 SC 4x4	50,000.00		50,000.00	58,280.00	8,280.00
Public Works	KENWORTH SIGN TRUCK	Box still not delivered: \$229,474	304,468.00	92,355.00	212,113.00	229,474.00	17,361.00
			1,210,265.00	95,355.00	1,114,910.00	1,269,870.00	154,960.00
Sheriff - ADC	(2) TASERS: ADC		4,000.00		4,000.00	3,358.00	(642.00)
			4,000.00	-	4,000.00	3,358.00	(642.00)
Sheriff - Civil/Patrol	#1725 GRAND CHEROKEE	#2221; Estimate with State Contract Pricing	35,000.00		35,000.00	46,211.75	11,211.75
Sheriff - Civil/Patrol	#1728 CHEVY TAHOE	#2222 Carryover \$43,355	43,000.00	2,127.69	40,872.31	43,355.00	2,482.69
Sheriff - Civil/Patrol	#1821 FORD EXPLORER	#2225 Carryover \$17,499	56,700.00	38,233.25	18,466.75	17,499.00	(967.75)
Sheriff - Civil/Patrol	POLE CAMERA (2016)		6,000.00		6,000.00	6,000.00	-
Sheriff - Civil/Patrol	GPS TRACKER: INVESTIGATIONS (2017)		1,200.00		1,200.00	1,200.00	-
Sheriff - Civil/Patrol	COMPUTER (2021 Carryover)	ADD TO 2023 CP COMPUTER FOR KELLY	1,000.00		1,000.00	1,000.00	-
Sheriff - Civil/Patrol	COMPUTER (2021 Carryover)	ADD TO 2023 CP COMPUTER FOR LERFALD	1,000.00		1,000.00	1,000.00	-
Sheriff - Civil/Patrol	COMPUTER (2021 Carryover)	ADD TO 2023 CP COMPUTER FOR HANSON	1,000.00		1,000.00	1,000.00	-
			144,900.00	40,360.94	104,539.06	117,265.75	12,726.69
Sheriff - Communications	CANNON FALLS TANK RECONDITIONING		50,000.00	43,356.16	6,643.84	32,184.00	25,540.16
Sheriff - Communications	CONSOLETTES (Oper)		48,000.00	900.00	47,100.00	49,548.00	2,448.00
			98,000.00	44,256.16	53,743.84	81,732.00	27,988.16
Sheriff - Seasonal B&W	SIDE SONAR: ALUMACRAFT BOAT		3,500.00		3,500.00	3,500.00	3,500.00
Sheriff - Seasonal B&W	SIDE SONAR: LOWE BOAT		3,500.00		3,500.00	3,500.00	3,500.00
Sheriff - Seasonal B&W	MUNSON BOAT (DIVE BOAT) 25%		51,515.00	50,067.00	1,448.00	1,448.00	1,448.00
			58,515.00	50,067.00	8,448.00	8,448.00	8,448.00
Surveyor/GIS	PICO DRILL		2,089.00		2,089.00	2,089.00	-
Surveyor/GIS	XEROX PRINTER		917.00		917.00	917.00	-
			3,006.00	-	3,006.00	3,006.00	-
Waste Management	30 CY BOX		8,148.00		8,148.00	14,775.00	6,627.00
Waste Management	VERTECH CONVEYOR		25,463.00		25,463.00	49,130.00	23,667.00
Waste Management	COMPARTMENT ROLLOFF (2012)		12,222.00		12,222.00	13,935.00	1,713.00
Waste Management	AMERICAN HORIZON BALER	\$145,490 Quote received	240,601.00		240,601.00	145,490.00	(95,111.00)
			286,434.00	-	286,434.00	223,330.00	(63,104.00)
				Totals	\$ 2,205,699.90	\$ 2,342,350.75	\$ 145,098.85

Goodhue County
2022 Carryover Requests for 2023
Use this form for Operational Budget Carryovers only.

Fund #	<input type="text" value="1"/>	Fill in highlighted boxes only
Department #	<input type="text" value="201"/>	
Object # (e.g. 6669-Equipment > \$5k)	<input type="text" value="6416"/>	
Project/Item Description	<input type="text" value="Ammunition"/>	
Justification for Carryover Request	<input type="text" value="We ordered the ammunition in the beginning of 2022, but because of the shortage of ammunition, we have not received our full order."/>	

- | | | |
|---|--|--|
| 1. Were any NEW funds included in the Approved 2023 Budget for this Project/Item? | Yes
<input checked="" type="checkbox"/> <input type="text" value=""/> | No
<input type="checkbox"/> <input type="text" value=""/> |
| | GO TO #2 | SKIP TO #3 |
| 2. Enter the amount from #1 here. | <input type="text" value="\$ 20,800"/> | |
| 3. What is the amount being requested as Carryover from the approved 2022 Budget ? | <input type="text" value="\$ 9,055"/> | |
| 4. NEW (ADJUSTED) 2023 Budget amount for this Project/Item (add lines 2 + 3): | <input type="text" value="\$ 29,855"/> | |

Kristine Holst
Submitted by: _____

1/31/2023
Date: _____

Submit form to Lucas Dahling
lucas.dahling@co.goodhue.mn.us
Deadline: February 1, 2023

Goodhue County
2022 Carryover Requests for 2023
Use this form for Operational Budget Carryovers only.

Fund #	<input type="text" value="1"/>	Fill in highlighted boxes only
Department #	<input type="text" value="201"/>	
Object # (e.g. 6669-Equipment > \$5k)	<input type="text" value="6432"/>	
Project/Item Description	<input type="text" value="Two Pepperball launchers at \$966 each and launcher parts at \$203."/>	
Justification for Carryover Request	<input type="text" value="This was ordered 3/1/22 and we didn't receive or get invoiced until January 2023."/>	

-
1. Were any NEW funds included in the Approved **2023 Budget** for this Project/Item?
- | | |
|-------------------------------------|--------------------------|
| Yes | No |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| GO TO #2 | SKIP TO #3 |
2. Enter the amount from #1 here.
3. What is the amount being requested as Carryover from the approved **2022 Budget**?
4. NEW (ADJUSTED) 2023 Budget amount for this Project/Item (add lines 2 + 3):

Kristine Holst
Submitted by:

1/31/2023
Date:

Submit form to Lucas Dahling
lucas.dahling@co.goodhue.mn.us
Deadline: February 1, 2023

Goodhue County
2022 Carryover Requests for 2023
Use this form for Operational Budget Carryovers only.

Fund #	<input type="text" value="1"/>	Fill in highlighted boxes only
Department #	<input type="text" value="207"/>	
Object # (e.g. 6669-Equipment > \$5k)	<input type="text" value="6301"/>	
Project/Item Description	<input type="text" value="SGTS maintenance contract"/>	
Justification for Carryover Request	<input type="text" value="We were only billed for quarter 1 and quarter 2 in 2022. We still need to be billed and pay for quarter 3 and quarter 4."/>	

-
1. Were any NEW funds included in the Approved **2023 Budget** for this Project/Item?
- | | |
|-------------------------------------|--------------------------|
| Yes | No |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| GO TO #2 | SKIP TO #3 |
2. Enter the amount from #1 here.
3. What is the amount being requested as Carryover from the approved **2022 Budget**?
4. NEW (ADJUSTED) 2023 Budget amount for this Project/Item (add lines 2 + 3):

Kristine Holst
Submitted by:

1/31/2023
Date:

Submit form to Lucas Dahling
lucas.dahling@co.goodhue.mn.us
Deadline: February 1, 2023

Goodhue County
2022 Carryover Requests for 2023
Use this form for Operational Budget Carryovers only.

Fund #	<input type="text" value="1"/>	Fill in highlighted boxes only
Department #	<input type="text" value="281-280"/>	
Object # (e.g. 6669-Equipment > \$5k)	<input type="text" value="6663"/>	
Project/Item Description	<input type="text" value="REP Grant Vehicle"/>	
Justification for Carryover Request	<input type="text" value="This vehicle was ordered in 2022 and we received and paid for the vehicle at the end of 2022. It is currently getting upfitted with the emergency equipment and we will be billed for that and the install in 2023."/>	

-
1. Were any NEW funds included in the Approved **2023 Budget** for this Project/Item?
- | | |
|----------------------|---|
| Yes | No |
| <input type="text"/> | <input checked="" type="text" value="X"/> |
| GO TO #2 | SKIP TO #3 |
2. Enter the amount from #1 here.
-
3. What is the amount being requested as Carryover from the approved **2022 Budget**?
-
4. NEW (ADJUSTED) 2023 Budget amount for this Project/Item (add lines 2 + 3):
-

Kristine Holst
Submitted by:

1/31/2023
Date:

Submit form to Lucas Dahling
lucas.dahling@co.goodhue.mn.us
Deadline: February 1, 2023

Goodhue County
2022 Carryover Requests for 2023
Use this form for Operational Budget Carryovers only.

Fund #	3	Fill in highlighted boxes only
Department #	310	
Object # (e.g. 6669-Equipment > \$5k)	6321	
Project/Item Description	Maintenance Projects \$466,590 projects undeliverable in 2022 \$521,349 projects under contract - not completed	
Justification for Carryover Request	Projects are scheduled/budgeted for a specific year, occasionally, due to circumstances beyond our control, we are not able to deliver the projects in the budgeted year. We have projects under contract that were carried over to 2023.	

- | | | |
|---|--|--|
| 1. Were any NEW funds included in the Approved 2023 Budget for this Project/Item? | Yes
<input checked="" type="checkbox"/> X
GO TO #2 | No
<input type="checkbox"/>
SKIP TO #3 |
| 2. Enter the amount from #1 here. | \$ 840,000 | |
| 3. What is the amount being requested as Carryover from the approved 2022 Budget ? | \$ 987,939 | |
| 4. NEW (ADJUSTED) 2023 Budget amount for this Project/Item (add lines 2 + 3): | \$ 1,827,939 | |

Jess Greenwood - Assistant Engineer

Submitted by:

10-Feb-23

Date:

Submit form to Lucas Dahling
lucas.dahling@co.goodhue.mn.us
Deadline: February 1, 2023