



GOODHUE COUNTY MINNESOTA

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

Committee of the Whole Agenda

County Board Room
Government Center
Red Wing, MN

March 20, 2018
9:15 a.m.

(to reconvene following HHS meeting if additional time is needed)

1. Fund Balance Report

Documents:

1. County Funds 3-14-18.pdf
2. Fund Balance Policy (Approved 10-4-2011).pdf
3. FY 2017 Year End Budget Packet.pdf

Fund Balance Update

Committee of the Whole
March 20, 2018

Funds

General

Capital Projects

Special Revenue

- Road and Bridge
- Health and Human Services
- Waste Management

EDA

Debt Service

Permanent

Categories

Nonspendable

Restricted

Committed

Assigned

Unassigned

Restricted

Specific Purpose:

- ✓ Legislative
- ✓ Grantors
- ✓ Unspent Bond proceeds
- ✓ Creditors

Committed

Board Action

Before December 31

Amount specific or formula based

Majority vote by Board needed to add or
remove

Assigned

After December 31
Specific Purpose
Staff determined

Unassigned

At year end

General Fund - Can be positive

Other funds - Can NOT be positive

Ranges are determined in policy

Prioritization for Use

Considered in this order

1. Restricted
2. Committed
3. Assigned
4. Unassigned

Schedule

- Board Policy established 2011
- Second meeting in December Board commits dollars
- Assignments made by staff group when year end figures finalized
- Fund Balances reviewed during budget preparation and year end
- Annual review of policy

OPERATING FUND BALANCE POLICIES

PURPOSE

- 1) To provide assistance with unexpected revenue and income interruptions
- 2) To provide working capital by ensuring sufficient cash flow to meet the County's needs throughout the year
- 3) To provide cash flow funds to assist with operations for those times in the year when cash is not received from taxes or other revenue sources. This protects against cash flow shortfalls related to timing of projected revenue receipts and to maintain a stabilized budget. The percentage reflects that fact that 5/12 of the budget year passes before the first share of property taxes is received.
- 4) To finance unforeseen items and events which occur during the course of the year.
- 5) To ensure compliance with ongoing GASB reporting requirements (specifically GASB 54 issued February 2009 effective for fiscal years beginning after June 15, 2010).

DEFINITIONS

Fund Types: A fund type is segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, Restrictions or limitations (COFARS and GASB 54).

The following are Fund Types that can be found within Goodhue County:

General Fund: Principle operating fund used to account for all financial resources not accounted for and reported in another fund. This includes what Goodhue County considers the Capital Equipment Fund as well as the ISTS and EDA Funds.

Special Revenue Funds: Used to account and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specific purposes other than debt service of capital projects.

Capital Projects Funds: Used to account for all financial resources restricted, committed or assigned to expenditure for capital outlays, including acquisition or construction of capital facilities and other capital assets.

Debt Service Funds: Used to account for all financial resources restricted, committed or assigned to expenditure for principal and interest.

Permanent Funds: Used to account for resources that are restricted to the extent that only earnings, and not principal, may be used for purposes that support the County's programs. (i.e., endowments and similar arrangements)

Fund Balance: The difference between assets and liabilities reported in the governmental funds.

Fund balances are reported within the following categories:

Nonspendable: Amounts that cannot be spent because they are either not in a spendable form (i.e. inventory, prepaids, long-term receivables) or there is a legal or contractual requirement to be maintained intact (principal of an endowment fund)

Restricted: Amounts constrained to be used for a specific purpose by:

- External parties (i.e. creditors, grantors, contributors, or laws or regulations of other governments OR
- Imposed by law through constitutional provisions or enabling legislation

Examples: Restricted by State Statute, unspent bond proceeds, grants earned but not spent, debt covenants.

Committed: Amounts that reflect constraints the County has imposed upon itself to be used for specific purposes as determined by formal action of the County Board. This restraint must be imposed prior to the end of the year but the amount can be determined at a later date. Formal action must be taken by the County Board to remove or change the specified use.

Assigned: Amounts that are intended to be used by the by the County for specific purposes, but are neither restricted nor committed. Intent can be expressed by the governing body itself or by a body (i.e. budget committee) or official (i.e. Administrator or Finance Director) to whom the governing body has delegated the authority to assign amounts to be used for specific purposes.

Unassigned: The remaining balance for the General Fund. It represents the fund balance that has not been assigned to other funds and has not been restricted, committed or assigned to specific purposes within the General Fund. The General Fund is the only fund that can report a positive unassigned fund balance. In other governmental funds, if expenditure incurred for specific purposes exceed the amounts restricted, committed, or assigned to those purposes, it may be necessary to report a negative unassigned fund balance.

POLICY

Procedures to commit, assign and use fund balance as well as the review and analysis of appropriate fund levels will be handled as follows:

1) Committing Fund Balance

Commitments will only be used for specific detailed purposes pursuant to a formal action of the Board of Commissioners. Specific purpose can mean such things as roofs, flood repairs, and planned projects. A majority vote is required to approve a commitment as well as to

rescind a commitment. The action taken to commit the funds must be taken prior to the end of the fiscal year, but the specific amount may be determined in the subsequent period.

In addition to dollars committed per action of the Board of Commissioners, they shall also commit funds for emergencies that could arise from natural, technological and human caused hazards.

2) Assigning Fund Balance

The Board of Commissioners delegates to the Administrator, Finance Director, and their designees the authority to assign amounts to be used for specific purposes. Such assignments cannot exceed the available (spendable, unrestricted, uncommitted) fund balance in any particular fund. The action taken to assign fund balance may be made after year end. In funds other than the general fund, the assignment must follow the government's intent for the specific purpose of the individual funds. Therefore, all remaining positive fund balances in the special revenue, debt service, and capital projects funds are classified as assigned.

Assignments should never cause a deficit in unassigned fund balance to occur. Deficits in fund balances of other governmental funds are reported as unassigned.

3) Prioritization of Fund Balance Use

When expenditures occur for which both restricted and unrestricted (committed, assigned, or unassigned) amounts are available, it shall be the policy of the County to consider using restricted balances first.

When expenditures occur for which restricted amounts are unavailable but any of the remaining three unrestricted fund balances are available, it shall be the policy of the County to consider using them in the following order: committed, assigned and then unassigned (if applicable).

4) Categorizing General Fund at year end:

- any remaining balance in the capital equipment fund (County Fund 34) shall be considered committed for capital equipment or capital project needs
- any remaining balance in the EDA fund (County Fund 25) shall be considered committed for economic development needs
- County Fund 21, ISTS, is completely restricted
- The County will strive to maintain a December 31st minimum unassigned fund balance in its General Fund ranging from 35 percent to 45 percent of the subsequent year's budgeted expenditures and outgoing transfers

5) The Debt service fund includes the levy collected or the current principal and interest payment. Minnesota requires the actual levy to be 105% of that amount to assure that even with delinquent taxes, or non paid taxes, there is sufficient to meet the obligation.

Therefore, Debt Service fund balances at the end of each year are to be categorized as follows:

- i. Any escrows held with a third party are restricted
 - ii. The following year principal and interest payments along with the next years February 1 payments are to be committed
 - iii. Any remaining balances is to be assigned to future debt service reduction
- 6) All other funds will have some restricted, committed or assigned balances. Assignments should include 30% to 40% of subsequent year budgeted expenditures. The Administrator, Finance Director and designees are to make the assignments. Based on the projects slated for the upcoming year, the Public Works fund balance may fall outside the range. Analysis will be performed to determine if this is an area of concern.
- 7) All fund balances shall be reviewed each year at the time of the annual budget preparation and also after year-end balances are available.
- 8) Replenishing Deficiencies -

When General Fund and/or Special Revenue Fund balances falls below the minimum 35% (general fund) and 30% (special funds) range, the County will replenish shortages/deficiencies using the budget strategies and timeframes described below.

Strategies:

- The County will reduce recurring expenditures to eliminate any structural deficit or,
- The County will increase revenues or pursue other funding sources, or,
- Some combination of the two options above

Time frame – General Fund:

- Deficiency resulting in a minimum fund balance between 30 percent and 35 percent shall be replenished over a period not to exceed one year
- Deficiency resulting in a minimum fund balance between 25 percent and 30 percent shall be replenished over a period not to exceed three years
- Deficiency resulting in a minimum fund balance of less than 25 percent shall be replenished over a period not to exceed five years

Time frame – Special Funds:

- Deficiency resulting in a minimum fund balance between 25 percent and 30 percent shall be replenished over a period not to exceed one year
- Deficiency resulting in a minimum fund balance between 20 percent and 25 percent shall be replenished over a period not to exceed three years
- Deficiency resulting in a minimum fund balance of less than 20 percent shall be replenished over a period not to exceed five years

9) Surplus Fund Balance

Should unassigned fund balance of the General Fund ever exceed the maximum 45 percent, the County will consider such fund balance surpluses for one time expenditures that are nonrecurring in nature and which will not require additional future expense outlays for maintenance, additional staffing or other recurring expenditures.

10) Implementation and Review

Upon adoption of this policy the Board of Commissioners authorizes the Administrator, Finance Department and designees to establish any standards and procedures which may be necessary for its implementation. This group shall review this policy at least annually, update the Management Team, and make any recommendations for changes to the Board of Commissioners.

Board Approved: October 4, 2011



BOARD OF COMMISSIONERS

FY 2017 Year End Financial Report

2017 Budget - 4th Quarter Review

2017 Budgeted Revenues	\$ 61,142,261		<u>4th Quarter 2016 Comparisons</u>	
2017 Adjusted Revenues	61,339,980		Revenues	103%
Revenues Over Budget	\$ 197,719	100%	Expenditures	95%
2017 Budgeted Expenditures	\$ 61,142,261		<u>(Net Activity)</u>	
2017 Adjusted Expenditures	59,805,946			
Expenditures Under Budget	\$ 1,336,315	98%	\$ 1,534,034	

<u>REVENUES:</u>	2017 Budget	2017 Actual	Over/(Under) Budget	Percent of Budget
General Fund	\$ 26,070,632	\$ 26,652,939	\$ 582,307	102.23%
Public Works	14,089,381	12,654,513	(1,434,869)	89.82%
Health & Human Services	15,106,526	15,362,428	255,902	101.69%
Family Collaborative	-	144,373	144,373	N/A
ISTS Loan Program	17,568	4,106	(13,462)	23.37%
EDA	94,674	47,076	(47,598)	49.72%
Capital Plan	3,076,939	2,109,290	(967,649)	68.55%
Debt Services	2,025,914	2,032,587	6,673	100.33%
Waste Management	660,627	736,987	76,360	111.56%
Totals	\$ 61,142,261	\$ 59,744,298	\$ (1,397,963)	97.71%
<u>Non-budgeted programs:</u>				
Family Collaborative		(144,373)		
<u>Planned Use of Fund Balance</u>				
General Fund (various programs)		243,533		
Public Works		175,000		
Health & Human Services		295,287		
ISTS Loan Program		4,068		
EDA		-		
Capital Plan		1,017,698		
Debt Service		4,469		
Waste Management		-		
2017 Adjusted Revenues	\$ 61,142,261	\$ 61,339,980	\$ 197,719	100.32%

<u>EXPENDITURES:</u>	2017 Budget	2017 Actual	Over/(Under) Budget	Percent of Budget
General Fund	\$ 26,070,632	\$ 25,213,564	\$ (857,068)	96.71%
Public Works	14,089,381	11,265,828	(2,823,553)	79.96%
Health & Human Services	15,106,526	16,900,120	1,793,594	111.87%
Family Collaborative	-	129,128	129,128	N/A
ISTS Loan Program	17,568	17,568	-	100.00%
EDA	94,674	17,475	(77,199)	18.46%
Capital Plan	3,076,939	3,183,715	106,776	103.47%
Debt Services	2,025,914	1,831,273	(194,641)	90.39%
Waste Management	660,627	680,041	19,414	102.94%
Totals	\$ 61,142,261	\$ 59,238,713	\$ (1,903,549)	96.89%
<u>Non-budgeted programs:</u>				
Family Collaborative		(129,128)		
<u>Future Fund Balance</u>				
General Fund (various programs)		283,866		
Public Works		-		
EDA		58,800		
Capital Plan		250,000		
Debt Service		103,695		
2017 Adjusted Expenditures	\$ 61,142,261	\$ 59,805,946	\$ (1,336,315)	97.81%

**GOODHUE COUNTY
REVENUES & EXPENDITURES
4TH QUARTER 2017**

ALL FUNDS

REVENUES:

	2017 Budget	2017 Activity	% of Budget
Taxes & Penalties	\$ 31,373,526	\$ 31,514,573	100.4%
Licenses & Permits	466,269	543,459	116.6%
Intergovernmental	20,754,095	19,939,593	96.1%
Charges for Services	4,385,346	4,327,207	98.7%
Fines & Forfeitures	14,100	11,630	82.5%
Gifts & Contributions	13,000	92,728	713.3%
Interest	170,655	329,785	193.2%
Other Revenues & Financing Sources	2,161,615	2,389,100	110.5%
Transfers	63,600	451,856	710.5%
Total Revenues	\$ 59,402,206	\$ 59,599,931	100.3%
Planned Use of Fund Balance	1,740,055	1,740,055	
Adjusted Revenues	\$ 61,142,261	\$ 61,339,986	100.32%

EXPENDITURES:

	2017 Budget	2017 Activity	% of Budget
Public Assistance	\$ 5,130,911	\$ 7,026,015	136.9%
Personnel Services	31,089,518	30,073,132	96.7%
Services & Charges	15,432,435	12,935,232	83.8%
Supplies & Materials	2,569,786	2,472,199	96.2%
Capital Outlay	2,296,676	2,306,917	100.4%
Debt Services	1,937,287	1,844,023	95.2%
Other Expenses	1,925,687	2,000,227	103.9%
Transfers	63,600	451,856	710.5%
Total Expenditures	\$ 60,445,900	\$ 59,109,601	97.8%
Future Fund Balance	696,361	696,361	
Adjusted Expenditures	\$ 61,142,261	\$ 59,805,962	97.81%

GOODHUE COUNTY REVENUES & EXPENDITURES 4TH QUARTER 2017 & 4TH QUARTER 2016

ALL FUNDS

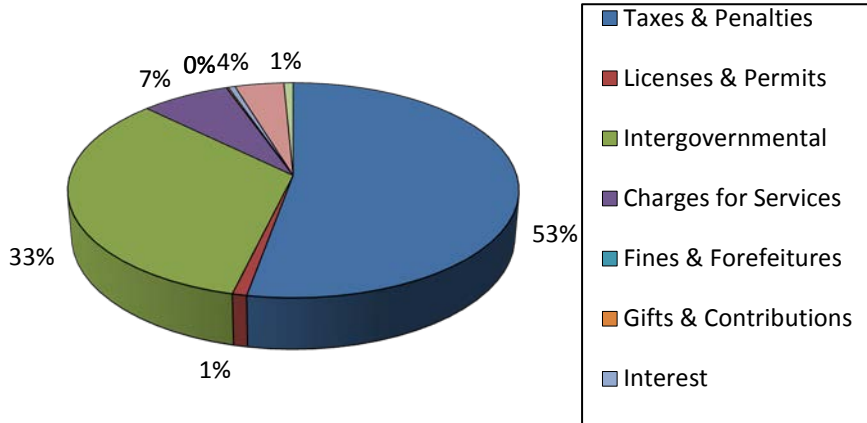
REVENUES:

	2017 Activity	2016 Activity	Over/(Under) Prior Year
Taxes & Penalties	\$ 31,514,573	\$ 29,885,127	\$ 1,629,446
Licenses & Permits	543,459	476,684	66,775
Intergovernmental	19,939,593	21,907,862	(1,968,269)
Charges for Services	4,327,207	4,400,641	(73,434)
Fines & Forfeitures	11,630	12,804	(1,174)
Gifts & Contributions	92,728	77,284	15,444
Interest	329,785	231,344	98,441
Other Revenues & Financing Sources	2,389,100	2,165,885	223,215
Transfers	451,856	1,234,119	(782,263)
Total Revenues	\$ 59,599,931	\$ 60,391,750	\$ (791,819)
Planned Use of Fund Balance	1,740,055	6,999,640	(5,259,585)
Adjusted Revenues	\$ 61,339,986	\$ 67,391,390	\$ (6,051,404)

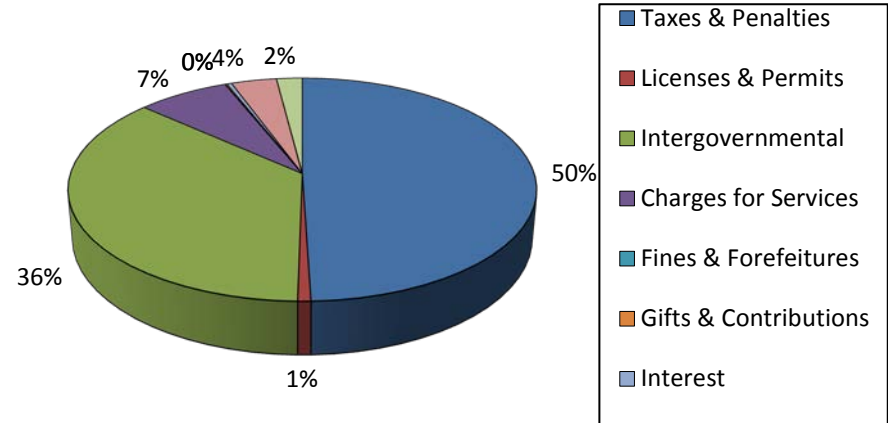
EXPENDITURES:

	2017 Activity	2016 Activity	Over/(Under) Prior Year
Public Assistance	\$ 7,026,015	\$ 5,733,989	1,292,026
Personnel Services	30,073,132	29,124,648.00	948,484
Services & Charges	12,935,232	14,053,558.00	(1,118,326)
Supplies & Materials	2,472,199	2,470,870.00	1,329
Capital Outlay	2,306,917	4,727,064.00	(2,420,147)
Debt Services	1,844,023	2,057,298.00	(213,275)
Other Expenses	2,000,227	2,021,419.00	(21,192)
Transfers	451,856	1,234,120	(782,264)
Total Expenditures	\$ 59,109,601	\$ 61,422,966	\$ (2,313,365)
Future Fund Balance	696,361	626,250	70,111
Adjusted Expenditures	\$ 59,805,962	\$ 62,049,216	\$ (2,243,254)

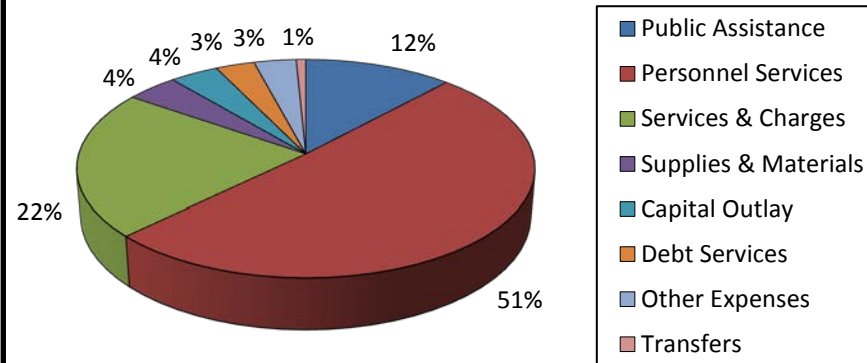
**Goodhue County - All Funds Revenues
As of December 31 , 2017**



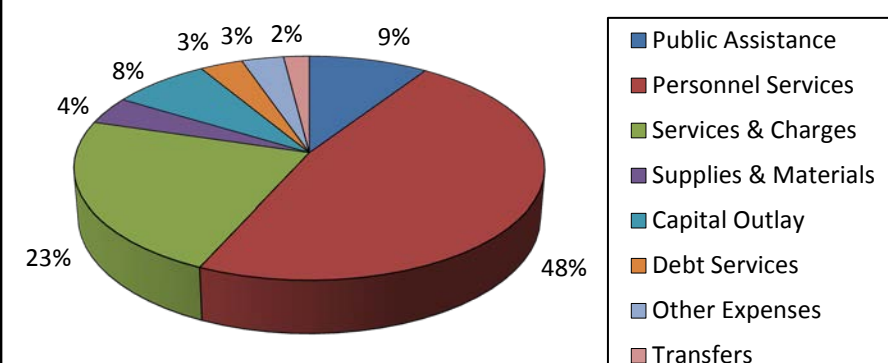
**Goodhue County - All Funds Revenues
As of December 31, 2016**



**Goodhue County - All Funds Expenditures
As of December 31, 2017**



**Goodhue County - All Funds Expenditures
As of December 31, 2016**



**GOODHUE COUNTY
TREASURER'S CASH TRIAL BALANCE
December-17**

FINAL

BUDGETARY FUNDS		MONTHLY			YEAR-TO-DATE			ENDING BALANCE	
DESCRIPTION	2017 BEGINNING BALANCE	RECEIPTS	DISBURSEMENTS	INTERNAL TRANSFERS	RECEIPTS	DISBURSEMENTS	INTERNAL TRANSFERS	DEBIT	CREDIT
GENERAL REVENUE	\$ 18,469,419.97	\$ 1,551,055.55	\$ 2,227,640.84	\$ 8,144,877.89	\$ 8,616,281.38	\$ 25,350,213.21	\$ 17,978,099.44	\$ 19,713,587.58	
PUBLIC WORKS	7,300,604.09	141,021.16	2,486,124.17	1,884,146.09	8,866,776.99	11,566,581.10	4,055,015.72	8,655,815.70	
HEALTH & HUMAN SERVICES	7,161,813.72	754,495.66	1,527,542.64	2,585,970.07	9,842,713.82	16,823,072.31	5,224,875.64	5,406,330.87	
ISTS & WELL LOAN PROGRAM	64,085.41	-	-	-	4,105.68	17,568.00	-	50,623.09	
EDA	418,437.89	778.63	1,478.16	11,936.73	11,796.68	17,475.41	35,279.49	448,038.65	
CAPITAL PLAN	2,187,812.86	15,971.40	322,312.07	932,781.84	77,297.17	2,878,417.57	1,726,690.62	1,113,383.08	
DEBT SERVICE	2,541,946.58	15,367.92	48.16	926,916.56	67,751.32	1,831,272.74	1,964,835.20	2,743,260.36	
WASTE MANAGEMENT	737,326.75	19,346.19	69,620.11	160,819.48	398,102.88	667,132.74	319,353.16	787,650.05	
TOTAL - BUDGETARY FUNDS	\$ 38,881,447.27	\$ 2,498,036.51	\$ 6,634,766.15	\$ 14,647,448.66	\$ 27,884,825.92	\$ 59,151,733.08	\$ 31,304,149.27	\$ 38,918,689.38	\$ -

NON-BUDGETARY FUNDS		MONTHLY			YEAR-TO-DATE			ENDING BALANCE	
DESCRIPTION	2017 BEGINNING BALANCE	RECEIPTS	DISBURSEMENTS	INTERNAL TRANSFERS	RECEIPTS	DISBURSEMENTS	INTERNAL TRANSFERS	DEBIT	CREDIT
FAMILY SERVICES	\$ 346,265.27	\$ -	\$ -	\$ 279.76	\$ 144,038.00	\$ 129,347.81	\$ 554.52	\$ 361,509.98	
OTHER AGENCY	237,597.11	139,420.24	116,241.25	(7,087.98)	1,804,785.35	1,734,448.01	(141,645.99)	166,288.46	
SETTLEMENT	1,242,241.04	2,734,497.78	56,708.43	(14,640,640.44)	100,070,482.41	67,467,704.64	(31,163,057.80)	2,681,961.01	
TOTAL - NON-BUDGETARY FUNDS	\$ 1,826,103.42	\$ 2,873,918.02	\$ 172,949.68	\$ (14,647,448.66)	\$ 102,019,305.76	\$ 69,331,500.46	\$ (31,304,149.27)	\$ 3,209,759.45	\$ 0.00
TOTAL ACTIVITY - ALL FUNDS	\$ 40,707,550.69	\$ 5,371,954.53	\$ 6,807,715.83	\$ -	\$ 129,904,131.68	\$ 128,483,233.54	\$ -	\$ 42,128,448.83	\$ 0.00

I hereby certify that the foregoing is a correct and true Trial Balance from the General Ledger of this office at the close of business on December 31, 2017

Carolyn Holmsten

Carolyn Holmsten, Finance Director

By Terri Swanson, Accountant I

Date

**General Fund
Fund Balance Report (Cash Basis)
December 2017**

Cash on Hand - General Fund	\$ 19,713,587.58
Restrictions	(1,213,667.13)
Commitments	(2,359,492.53)
Assignments	(1,967,569.51)
Unassigned Fund Balance (Cash on Hand)	\$ 14,172,858.41

Restrictions	2016 Ending Balance	2017 Revenues	2017 Expenses	2017 Activity (net)	Balance 12/31/2017
Unclaimed Funds	\$ 782.09	\$ 251.17	\$ 265.05	\$ (13.88)	\$ 768.21
Gravel Pit Closure/Restoration	190,974.24	22,213.44	-	22,213.44	213,187.68
Law Library	64,749.16	78,197.01	46,888.86	31,308.15	96,057.31
Attorney's Forfeiture Fund	4,896.13	7,861.61	3,658.13	4,203.48	9,099.61
Attorney Victim/Witness Assistance	6,154.55	362.77	-	362.77	6,517.32
Recorder's Technology Fund	150,229.45	84,740.00	111,028.21	(26,288.21)	123,941.24
Recorder's Compliance Fund	101,520.48	98,692.00	49,230.00	49,462.00	150,982.48
Veterans Operational Grant	8,458.64	12,500.00	12,643.44	(143.44)	8,315.20
Veterans Transportation (donations)	7,892.08	18,017.92	22,475.80	(4,457.88)	3,434.20
Buffer Initiative	-	129,756.00	-	129,756.00	129,756.00
Aquatic Invasive Species Prevention	130,732.93	56,590.70	21,244.00	35,346.70	166,079.63
Sheriff's Forfeiture Fund	-	541.16	541.16	-	-
Sheriff CounterAct	8,146.19	2,467.88	815.00	1,652.88	9,799.07
Sheriff's K-9 Account (donations)	13,405.37	2,025.00	4,500.00	(2,475.00)	10,930.37
Gun Permit Application Fees	14,215.86	16,144.20	2,074.96	14,069.24	28,285.10
Sheriff's Contingency	464.25	6,544.07	6,507.50	36.57	500.82
Enhanced 911 System	132,061.61	128,006.95	94,737.93	33,269.02	165,330.63
Correction Service Fee	15,197.57	2,468.00	4,503.24	(2,035.24)	13,162.33
Local Correctional Fees (Adult)	62,588.56	12,078.00	-	12,078.00	74,666.56
County Ditch #1	2,853.37	-	-	-	2,853.37
Restricted Fund Balance	\$ 915,322.53	\$ 679,457.88	\$ 381,113.28	\$ 298,344.60	\$ 1,213,667.13

Commitments	2016 Ending Balance	2017 Revenues	2017 Expenses	2017 Activity (net)	Balance 12/31/2017
Land Use/Environmental Ordinance	\$ 205,331.54	\$ 1,837.20	\$ 43,106.15	\$ (41,268.95)	\$ 164,062.59
Employee Wellness Committee	(1,658.63)	17,206.00	37,218.65	(20,012.65)	(21,671.28)
Byllesby Dam	38,541.22	-	360.93	(360.93)	38,180.29
Regional Railroad Authority	9,680.00	4,375.00	-	4,375.00	14,055.00
Compensated Absences	790,934.98	158,698.00	387,342.17	(228,644.17)	562,290.81
State/Private Hospital (HHS)	-	-	-	-	-
27th Payroll	296,741.00	75,000.00	-	75,000.00	371,741.00
Tax Court Settlements	226,500.00	-	-	-	226,500.00
Natural, tech, human-caused hazards	1,000,000.00	-	-	-	1,000,000.00
Tax Forfeited Property Funding	8,468.28	-	4,134.16	(4,134.16)	4,334.12
Committed Fund Balance	\$ 2,574,538.39	\$ 257,116.20	\$ 472,162.06	\$ (215,045.86)	\$ 2,359,492.53

Assignments	2016 Ending Balance	2017 Revenues	2017 Expenses	2017 Activity (net)	Balance 12/31/2017
County Motor Pool	\$ 33,392.14	\$ 76,725.40	\$ 52,125.74	\$ 24,599.66	\$ 57,991.80
Inmate Improvement Fund	(6,065.07)	300,971.34	255,194.34	45,777.00	39,711.93
Employee Training & Development	38,419.79	936.10	12,114.85	(11,178.75)	27,241.04
County Program Aid Contingency	1,518,110.69	-	-	-	1,518,110.69
Building Contingencies	74,514.05	250,000.00	-	250,000.00	324,514.05
Assigned Fund Balance	\$ 1,658,371.60	\$ 628,632.84	\$ 319,434.93	\$ 309,197.91	\$ 1,967,569.51

2017 CAPITAL PLAN REPORT - SUMMARY

	2017 Budget Request	2016 Capital Carryovers	2017 Final Budget	2017 Amount Expended	2017 Budget Balance
Administration	4,298		4,298	3,985.54	312
Attorney	18,000	-	18,000	18,924	(924)
County Board	1,458	-	1,458	1,266	192
Court Services	15,057	-	15,057	14,771	286
Facilities Maintenance	79,058	855,535	934,593	1,123,387	(188,794)
Finance & Taxpayer Services	13,913		13,913	9,209	4,704
General Government	655,000		655,000	712,308	(57,308)
Health & Human Services	5,874	20,920	26,794	25,974	820
Information Technology	274,524	114,964	389,488	281,667	107,821
Planning/Building/Zoning/EH				1,665	(1,665)
Public Works	583,703		583,703	567,169	16,534
Sheriff:					
ADC	18,420		18,420	18,589	(169)
Civil/Patrol Division	274,358	26,279	300,637	302,770	(2,133)
Seasonal B&W	5,900		5,900	5,108	792
Surveyor/GIS	38,798		38,798	36,258	2,540
Waste Management	70,880	-	70,880	60,139	10,741
Total Capital Plan Budget	\$ 2,059,241	\$ 1,017,698	\$ 3,076,939	\$ 3,183,190	\$ (106,251)
Future Fund Balance	-				
Other Financing Sources	(8,000)				
Total Capital Plan Levy	\$ 2,051,241	\$ 1,017,698	\$ 3,076,939	\$ 3,183,190	\$ (106,251)

2017 Summary

2016 Balance Forward	\$ 2,187,812.86
Funding Sources:	
Tax Settlement & Related Aids	2,056,930.80
Sale of Capital Assets (net)	25,384.56
Energy Rebates	19,396.41
Other Reimbursements	
Transfers: Other Revenue Sources	7,048.66
2017 Plan Purchases	(3,183,190.21)
12/31/2017	\$ 1,113,383.08

2017 CAPITAL PLAN REPORT - DETAILS

Department	Description of item being replaced	2017 Budgeted Amount	Amount Spent as of 12/31/2017	Remaining Balance 2017
Administration	PROJECTOR-ADMIN CONF RM (2007)	1,000.00	957.20	42.80
	PROJECTOR-CONF RM 301-1 (2007)	1,000.00	957.20	42.80
	COMPUTER:BD RM MINUTES (2010)	840.00	804.67	35.33
	DELL LAPTOP:ADMIN CONF RM (2011)	1,458.00	1,266.47	191.53
		<u>4,298.00</u>	<u>3,985.54</u>	<u>312.46</u>
Attorney	9 SURFACE 3 TABLETS:COURTS	8,000.00	12,577.36	(4,577.36)
	FELLOWES SHREDDER 480 (1996)	2,000.00		2,000.00
	PRINTER:DEB (2000)	1,000.00		1,000.00
	SHARP DIGITAL COPIER (2008)	6,000.00	6,346.60	(346.60)
	LASERJET PRINTER:SECR (2009)	1,000.00		1,000.00
	<u>18,000.00</u>	<u>18,923.96</u>	<u>(923.96)</u>	
County Board	BOARD RM PRESENTER LAPTOP	1,458.00	1,266.47	191.53
		<u>1,458.00</u>	<u>1,266.47</u>	<u>191.53</u>
Court Services	COMPUTER:RHONDA V (2012) Surface Pro Tablet	1,673.00	1,641.26	31.74
	COMPUTER:KRISTIN D (2015) Surface Pro Tablet	1,673.00	1,641.26	31.74
	COMPUTER:SUE M (2015) Surface Pro Tablet	1,673.00	1,641.26	31.74
	COMPUTER:JOANNE P (2015) Surface Pro Tablet	1,673.00	1,641.26	31.74
	COMPUTER:EMILY O (2015) Surface Pro Tablet	1,673.00	1,641.26	31.74
	COMPUTER:MARK J (2015) Surface Pro Tablet	1,673.00	1,641.26	31.74
	COMPUTER:DAN K (2015) Surface Pro Tablet	1,673.00	1,641.26	31.74
	COMPUTER:PAT E (2015) Surface Pro Tablet	1,673.00	1,641.26	31.74
	COMPUTER:ARIC W (2015) Surface Pro Tablet	1,673.00	1,641.26	31.74
	<u>15,057.00</u>	<u>14,771.34</u>	<u>285.66</u>	
Facilities Maint	JUSTICE CENTER RENOVATIONS (2016 Carryover)	823,053.00	648,555.52	174,497.48
	8' Plow (2016 Carryover)	4,482.00	5,346.00	(864.00)
	(10) Stand-up Workstations	15,000.00	13,895.00	1,105.00
	GOV CTR MASTER CLOCK	10,000.00	9,920.78	79.22
	UPS BATTERIES:GOV, LEC, JUS (2016 Carryover)	28,000.00	18,228.98	9,771.02
	UPS BATTERIES:GOV, LEC, JUS	10,000.00		10,000.00
	LAPTOP:SHARI H (2013)	1,458.00	1,556.00	(98.00)
	TORO MOWER (2014)	1,300.00	1,099.00	201.00
	TORO MOWER (2014)	1,300.00	1,379.00	(79.00)
	ENERGY IMPROVEMENTS	40,000.00	39,023.03	976.97
	627 W 4TH ST Property-55.005.2080		36,596.96	(36,596.96)
	SECURITY SYSTEM:COUNTYWIDE		111,908.14	(111,908.14)
	SECURITY SYSTEM:ADC		205,836.68	(205,836.68)
	CB Front Desk Remodel		30,042.00	(30,042.00)
	<u>934,593.00</u>	<u>1,123,387.09</u>	<u>(188,794.09)</u>	
Finance & Taxpayer Services	MONEY COUNTER	2,500.00		2,500.00
	COMPUTER:REGISTER 2 (2010)	840.00		840.00
	COMPUTER:COUNTER INQUIRY (2008)	750.00		750.00
	COMPUTER:NEW ASSESSOR (2011) Surface Pro Tablet	1,673.00	1,687.65	(14.65)
	LAPTOP:MICHELLE (2012)Desktop, Ipad Tablet	1,673.00	1,408.07	264.93
	LAPTOP:LAVON (2012) Desktop, Ipad Tablet	1,673.00	1,408.07	264.93
	COMPUTER:MIKE F (2014)Desktop,Ipad Tablet	1,673.00	1,408.07	264.93
	LAPTOP:BROOKE (2013) Desktop, Ipad Tablet	1,673.00	1,408.07	264.93
	COMPUTER:SHEILA (2012)Desktop	1,458.00	828.68	629.32
	iPad Tablet		1,059.98	(1,059.98)
	<u>13,913.00</u>	<u>9,208.59</u>	<u>4,704.41</u>	
General Government	Purchase Harris Property (Replenish Bldg Contingency)	250,000.00	250,000.00	-
	HHS Parking lot (2017)	375,000.00	432,879.29	(57,879.29)
	Sealcoat Parking Lots (2017)	30,000.00	29,428.81	571.19
		<u>655,000.00</u>	<u>712,308.10</u>	<u>(57,308.10)</u>
Health & Human Services	LAPTOP:ANGIE O (2016 Carryover)	1,410.00	1,410.00	-
	DELL COMPUTER-DENISE L (2016 Carryover)	1,100.00	1,100.00	-
	LAPTOP:V IOCCO (2016 Carryover)	1,410.00	1,451.00	(41.00)

2017 CAPITAL PLAN REPORT - DETAILS

Department	Description of item being replaced	2017 Budgeted Amount	Amount Spent as of 12/31/2017	Remaining Balance 2017
	NEW: WINDOWS SERVER FOR PHDOC MIGRATION(2016 Carryover)	17,000.00	17,000.00	-
	COMPUTER:PHS FRONT DESK (2011)	1,458.00	1,458.00	-
	COMPUTER:H ARNDT (2013)	1,458.00	1,458.00	-
	VACCINE REFRIGERATOR (2007)	1,500.00	639.00	861.00
	LAPTOP:TOM WOLFF (2013)	1,458.00	1,458.00	-
		<u>26,794.00</u>	<u>25,974.00</u>	<u>820.00</u>
Information Technology	PHONE SYSTEM (2016 Carryover) 4 YR MAINT AGRMT	38,928.00	38,928.00	-
	PHONE SYSTEM (2016 Carryover)MIGRATE SERVERS	3,000.00		3,000.00
	UPGRADE GOV'T CTR IT SERVER ROOM (2016 Carryover)	73,036.00	17,781.64	55,254.36
	COUNTY WIDE MONITORS (2017)	10,000.00	9,844.98	155.02
	Scanner:Dave	1,150.00	830.00	320.00
	HPDL360P Server (for backup system)	6,000.00	4,900.00	1,100.00
	SQL Laserfiche Upgrade	7,800.00		7,800.00
	WebSense Server Project	5,500.00	4,155.00	1,345.00
	Security Audit	30,000.00	27,440.80	2,559.20
	SAN UPGRADE (2017)	165,000.00	145,548.92	19,451.08
	Phone Room - Cooling/Fire Protection	18,810.00		18,810.00
	LAPTOP:EDDY W (2012) Surface Pro Tablet	1,673.00	1,643.13	29.87
	LAPTOP:TERRY H (2012) Surface Pro Tablet	1,673.00	1,643.13	29.87
	LAPTOP:AARON F (2012) Surface Pro Tablet	1,673.00	1,643.13	29.87
	EMAIL ARCHIVE SERVER (2012)	7,245.00	6,500.00	745.00
	TAPE LIBRARY,TAPES (2013)	18,000.00	17,000.00	1,000.00
	SWITCHES:ADC SECURITY SYSTEM		2,088.06	(2,088.06)
	SURFACE PRO TABLET: J SMITH		1,719.99	(1,719.99)
		<u>389,488.00</u>	<u>281,666.78</u>	<u>107,821.22</u>
Planning/Building/Zoning & Environmental Health	TAXES ON 2017 EXPLORER		1,664.68	(1,664.68)
		<u>-</u>	<u>1,664.68</u>	<u>(1,664.68)</u>
Public Works	LAPTOP:RON SCRIPTURE (2013)	1,150.00	823.41	326.59
	SURFACE TABLET:ISAKSON (2014)	1,673.00	1,643.25	29.75
	Computer: Majerus	840.00	823.41	16.59
	Laptop: Swanson	1,600.00	1,697.07	(97.07)
	Laptop: Wersal	1,600.00	1,697.07	(97.07)
	Computer: Hanson	840.00	823.41	16.59
	01 CAT 140H MOTOR GRADER(2002)	195,000.00	191,140.00	3,860.00
	2005 MACK TANDEM W/SNOW PLOW #1701	185,000.00	184,304.71	695.29
	BRUSH CHIPPER (2007)	28,000.00	27,960.30	39.70
	HYDROSEEDER (2008)	36,000.00	19,000.00	17,000.00
	CAT BRUSH CUTTER (2009)	6,500.00	2,789.00	3,711.00
	ERSKINE ROLLERPAD (2009)	10,500.00	20,200.00	(9,700.00)
	ROTARY MOWER (2010)	13,500.00	12,800.00	700.00
	ROTARY MOWER (2010)	13,500.00	12,800.00	700.00
	Dump Truck Water Tank	10,000.00	14,992.33	(4,992.33)
	Pick-up Truck	35,000.00	34,129.57	870.43
	PRESSURE WASHER:CF (2018)	5,000.00	5,125.00	(125.00)
	PRESSURE WASHER:ZTA (2018)	5,000.00	5,125.00	(125.00)
	PETROVEND FUEL MGMT SYS (2006)	25,000.00	19154.44	5,845.56
	Large Scale Mechanical Sieve	8,000.00	10,141.00	(2,141.00)
		<u>583,703.00</u>	<u>567,168.97</u>	<u>16,534.03</u>
Sheriff - ADC	DRYER-KITCHEN CLOSET (2003)	5,000.00	6,260.00	(1,260.00)
	DRYER-KITCHEN CLOSET (2003)	5,000.00	6,260.00	(1,260.00)
	RESTRAINT CHAIR-INTAKE (2006)	1,700.00		1,700.00
	COMPUTER:INTAKE (2010)	840.00	1,503.88	(663.88)
	COMPUTER:INTAKE (2010)	840.00	1,503.88	(663.88)
	COMPUTER:PROGRAMS (2010)	840.00	750.74	89.26
	COMPUTER:JAIL HOLDING (2010)	840.00	771.88	68.12
	COMPUTER:SHARON HAYUNGA (2010)	840.00	750.74	89.26
	DELL COMPUTER:COURT HOLDING (2011)	840.00	18.74	821.26
	COMPUTER:BRIAN COLEMAN (2013)	840.00	750.74	89.26
	COMPUTER:JAIL INTAKE (2013)	840.00	18.74	821.26
		<u>18,420.00</u>	<u>18,589.34</u>	<u>(169.34)</u>
Sheriff - Civil/Patrol	BODY CAMERAS IN 2017 (2016 CARRYOVER)	12,642.00		12,642.00
	CHIEF DEPUTY VEHICLE (2016 CARRYOVER)	13,637.00	42,783.79	(29,146.79)
	LASER RADAR GUN (2003)	3,200.00		3,200.00

2017 CAPITAL PLAN REPORT - DETAILS

Department	Description of item being replaced	2017 Budgeted Amount	Amount Spent as of 12/31/2017	Remaining Balance 2017
	DEFIBRILLATOR (2004)	1,400.00	1,269.75	130.25
	DEFIBRILLATOR (2004)	1,400.00	1,269.75	130.25
	DEFIBRILLATOR (2005)	1,400.00	1,269.75	130.25
	DEFIBRILLATOR (2005)	1,400.00	1,269.75	130.25
	DEFIBRILLATOR (2005)	1,400.00	1,269.75	130.25
	GPS TRACKER:INVESTIG (2010)	8,000.00	1,074.50	6,925.50
	COMPUTER:PATROL (2010)	840.00	1,061.87	(221.87)
	COMPUTER:BAILIFFS (2010)	840.00	771.88	68.12
	COMPUTER:TRANSPORTATION (2010)	840.00	750.74	89.26
	LAPTOP:POLE CAMERA (2012)	1,458.00		1,458.00
	COMPUTER:TRIS MATTHEWS (2013)	1,500.00		1,500.00
	COMPUTER:NICK NOVAK (2013)	840.00	750.74	89.26
	COMPUTER:KRIS JOHNSON (2013)	840.00	823.41	16.59
	COMPUTER:JILL JOHNSON (2013)	840.00	750.74	89.26
	COMPUTER:SUTTON-BROWN (2013)	840.00	1,113.40	(273.40)
	CD PRINTER (2012)	840.00	895.00	(55.00)
	COMPUTER/SSD:FORENSICS (2013)	7,530.00	10,300.00	(2,770.00)
	COMPUTER:JHANSON (2013)	950.00	750.74	199.26
	TACTICAL VEST:M.Ayres (2011)	3,000.00		3,000.00
	TACTICAL VEST:VOXLAND (2012)	3,000.00		3,000.00
	07 CHEVY UPLANDER UNMARKED #24 (108,815 miles) *	30,000.00	30,958.84	(958.84)
	2007 UNMKD TRAILBLAZER #922 (111,990 miles) *	30,000.00	34,309.41	(4,309.41)
	2011 MRKD CHEVY TAHOE:GOHAM (117,535 miles) *	45,000.00	43,427.57	1,572.43
	2013 FORD INTERCEPT (2012) (95,824 miles) *	41,000.00	42,222.58	(1,222.58)
	2013 FORD EXPLORER:HOEKSTRA (99,313 miles) *	45,000.00	41,019.72	3,980.28
	2013 FORD INTERCEPT:MOSEER (97,862 miles) *	41,000.00	42,656.80	(1,656.80)
		300,637.00	302,770.48	(2,133.48)
Sheriff - Seasonal B&W	SOUND METER (1992)	1,200.00	1,125.32	74.68
	DEFIBRILLATOR (2005)	1,400.00	1,269.75	130.25
	TOUGHPAD PC/DOCK (2013)	3,300.00	2,712.69	587.31
		5,900.00	5,107.76	792.24
Surveyor/GIS	XEROX PRINTER (2007)	500.00		500.00
	LAPTOP:GIS (2013)	1,458.00	1,318.00	140.00
	ADL GPS BASE RADIO (2012)	2,000.00	2,463.49	(463.49)
	ADL GPS BASE RADIO (2012)	2,000.00	2,463.49	(463.49)
	ADL GPS BASE RADIO (2012)	2,000.00	2,463.49	(463.49)
	COMPUTER:GIS/SURVEY (2013)	840.00		840.00
	2003 FORD F-250 4X4:DALE (126,250 miles) *	30,000.00	27,549.31	2,450.69
		38,798.00	36,257.78	2,540.22
Waste Management	FIBER BOX	10,000.00	7,967.53	2,032.47
	FIBER BOX	10,000.00	7,967.53	2,032.47
	30 CY BOX	8,000.00	5,936.91	2,063.09
	Recycling box	10,000.00	8,544.65	1,455.35
	Recycling box	10,000.00	8,544.66	1,455.34
	Remanufactured Sweeper	20,000.00	21,178.05	(1,178.05)
	Computer:Willie	1,200.00		1,200.00
	Computer: Recycling Center	840.00		840.00
	Computer: Household Hazardous Waste	840.00		840.00
		70,880.00	60,139.33	10,740.67
Total Capital Plan Budget		\$ 3,076,939.00	\$ 3,183,190.21	\$ (106,251.21)
Plus: Future Capital Needs		-	-	-
Less: Energy Rebates		-	(19,396.41)	-
Transfer of Funds-Ordinance Enforcement		-	-	-
Transfer of Funds-DUI Forfeiture Fees		(2,000.00)	(541.16)	-
Transfer of Funds-Sheriff Contingency		(6,000.00)	(6,507.50)	-
Capital Plan Levy		\$ 3,068,939.00	\$ 3,156,745.14	\$ (106,251.21)