



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 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 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 [1 866 899 4679](tel:18668994679) beginning any time during the meeting. Access Code: **381-876-3116**

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 16th, 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.

**Goodhue County
2020 Carryover Requests for 2021**

Fund#

Department #

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

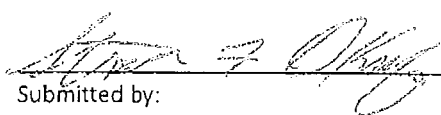
Project/Item Description

Ledgers, References, & Law Books

Justification 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 Approved **2021 Budget** for this Project/Item? Yes No
Skip to #3
2. If **yes**, how much: \$
3. What is the amount being requested as Carryover from the approved **2020 Budget**? \$
4. NEW (ADJUSTED) **2021 Budget** amount for this Project/Item (add lines 2+3): \$


Submitted by: _____

2/9/21
Date: _____

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

**Goodhue County
2020 Carryover Requests for 2021**

Fund#

Department #

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

Project/Item Description

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Julie Huneke - Public Works

Submitted by:

2/08/2021

Date:

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Project/Item Description

Recycling Fiber Box

Justification for Carryover Request

Vendor unable to deliver item in 2020. Feb to May 2021

1. Were any NEW funds included in the Approved **2021 Budget** for this Project/Item? **Yes** **No**
Skip to #3
2. If **yes**, how much: \$
3. What is the amount being requested as Carryover from the approved **2020 Budget**? \$
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Project/Item Description

Kenyon Parking Lot Paving

Justification for Carryover Request

Work completed in 2020, contract still open.

1. Were any **NEW** funds included in the Approved **2021 Budget** for this Project/Item? Yes No
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Tim Redepenning

Submitted by:

2/5/21

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Kristine Holst

Submitted by:

2/9/2021

Date:

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**Goodhue County
2020 Carryover Requests for 2021**

Fund#

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

Project/Item Description

Install equipment & misc equipment for the following squads

Justification for Carryover Request

These squads were not delivered by the dealer until later in

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2/08/2021

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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

TO: County Board of Commissioners
FROM: Brian J. Anderson, Goodhue County Auditor/Treasurer
SUBJECT: 2020 Fund Balance Report and Designations
DATE: February 16th, 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
 - *Assignment* amounts are determined by County staff.

Recommendation:

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

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

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 1/1/2020-12/31/2020.....1

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

Fund Balance Report
December 2020 Final

	General	Capital Projects	Road & Bridge	Health & Human Services	EDA	Debt Service	Waste Management	TOTAL - All 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

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.

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

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

	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	2,525,240	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
	22,068,515	-	36,085,678	32,510,902	3,574,776	25,643,291
			Net activity 12/31/2019		705,082	
Budgeted Expenditures - 2020	29,735,942					
Budgeted Expenditures - 2021		29,148,150				
Unassigned Balance as % of Subsequent Year Budgeted Operating Expenditures	52.27%	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	26,577	253,075
Sheriff's Forfeiture Fund	-	-	2,715	2,715	-	-
Sheriff CounterAct	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	-	-	-	-	1,675
Employee Wellness Committee	8,203	-	7,179	7,450	(271)	7,932
Byllesby Dam	26,383	-	-	1,380	(1,380)	25,003
Compensated Absences	489,576	250,000	146,291	573,063	(176,772)	312,804
27th Payroll	521,741	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	13,875	6,400
Sheriff-Radio Tower Antenna Replace	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 Balance	2020 Revenues	2020 Expenses	2020 Activity (net)	Balance 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 Balance	2020 Revenues	2020 Expenses	2020 Activity (net)	Balance 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
					<u>824,563</u>

HEALTH & HUMAN SERVICES

	2019 Balance	2020 Revenues	2020 Expenses	2020 Activity (net)	Balance 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					550
Out-of-home placement deficits					150,000
					<u>150,550</u>

ECONOMIC DEVELOPMENT AUTHORITY (EDA)

	2019 Balance	2020 Revenues	2020 Expenses	2020 Activity (net)	Balance 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 - Committed					
Economic Development					331,214

Fund Balance Report
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DEBT SERVICE

	2019 Balance	2020 Revenues	2020 Expenses	2020 Activity (net)	Balance 12/31/2020
Restricted	3,083,711	2,107,205	1,822,895	284,310	3,368,021
	3,083,711	2,107,205	1,822,895	284,310	3,368,021
			Net activity 12/31/2019		190,152

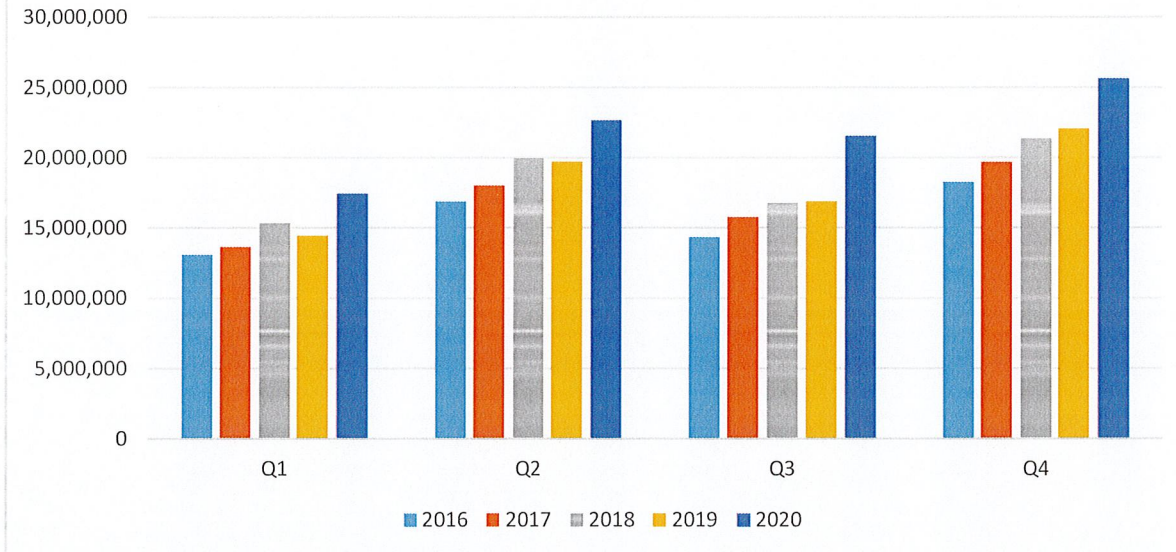
WASTE MANAGEMENT

	2019 Balance	2020 Revenues	2020 Expenses	2020 Activity (net)	Balance 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 activity 12/31/2019		(65,393)

Waste Management - Restricted
Landfill closure/postclosure 220,700
(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 by Quarter
General Fund
2015-2020



Analysis

Difference from Q1-Q3 2019 to Q1-Q3 2020:

Increase in LOST revenues

Decrease in expense due to \$1.9M SCHA payment in 2019