



Carolyn Holmsten

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TO: Board of Commissioners

FROM: Carolyn Holmsten, Finance Director

DATE: December 9, 2015

RE: Fund Balance Commitments

At the end of each year the Board is presented the projected balances in categories we are required to maintain for our fund balances: *restrictions* (established by statute, grants, etc), *commitments* (determined by Board each year) and *assignments* (determined by County Accountants made up of staff from Administration, Finance, Public Works and HHS offices).

Should the board be interested in adding, deleting or changing any committed fund balance it must be done prior to December 31. Attached is a projected summary of these various balances in the General Fund as of December 31, 2015 along with the budgeted revenues and expenditures for 2016. There has been no action by the board to date in 2015 to change any of the committed amounts.

Public Works and Health and Human Services also have committed fund balance. They also have not had any board action making changes during the current year to the figures attached.

Following board discussion I will request approval of the commitments as shown. Once an item has been approved in this category the committed dollars must be spent for this purpose or until such time that a majority of board members make a decision to alter the commitment.

GOODHUE COUNTY BOARD OF COMMISSIONERS

RONALD ALLEN
1st District
1713 Siewert Street
Red Wing, MN 55066

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

DAN RECHTZIGEL
3rd District
1140 2nd Street
Kenyon, MN 55946

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

TED SEIFERT
5th District
533 9th Street
Red Wing, MN 55066

An Equal Opportunity Employer

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

Restrictions	2015 Projected Ending Balance	Estimated			Projected Balance 12/31/2016
		2016 Revenues	2016 Expenses	2016 Activity (net)	
Unclaimed Funds	\$ 524.02	\$ -	\$ -	\$ -	\$ 524.02
Gravel Pit Closure/Restoration	172,090.69	1,600.00	-	1,600.00	173,690.69
Law Library	2,297.67	67,550.00	67,550.00	-	2,297.67
Attorney's Forfeiture Fund	(542.98)	10,000.00	1,000.00	9,000.00	8,457.02
Attorney Victim/Witness Assistance	5,975.88	2,500.00	2,500.00	-	5,975.88
Recorder's Technology Fund	114,322.33	90,000.00	63,690.00	26,310.00	140,632.33
Recorder's Compliance Fund	129,832.48	100,000.00	131,300.00	(31,300.00)	98,532.48
Veterans Transportation (donations)	1,850.83	13,000.00	13,000.00	-	1,850.83
Aquatic Invasive Species Prevention	58,346.46	68,164.00	40,000.00	28,164.00	86,510.46
Sheriff's Forfeiture Fund	1,376.26	3,000.00	3,000.00	-	1,376.26
Sheriff CounterAct	6,824.26	2,000.00	2,000.00	-	6,824.26
Sheriff's K-9 Account (donations)	375.00	-	-	-	375.00
Gun Permit Application Fees	35,331.86	40,000.00	41,850.00	(1,850.00)	33,481.86
Sheriff's Contingency	5,000.00	6,000.00	6,000.00	-	5,000.00
Enhanced 911 System	138,935.82	127,808.00	102,447.00	25,361.00	164,296.82
Correction Service Fee	13,535.62	4,000.00	3,000.00	1,000.00	14,535.62
Local Correctional Fees (Adult)	90,699.73	25,000.00	30,000.00	(5,000.00)	85,699.73
Nuclear Power Plant Grant (NPP)	0.00	346,000.00	346,000.00	-	0.00
County Ditch #1	2,853.37	-	-	-	2,853.37
Restricted Fund Balance	\$ 779,629.30	\$ 906,622.00	\$ 853,337.00	\$ 53,285.00	\$ 832,914.30

Commitments	2015 Projected Ending Balance	Estimated			Projected Balance 12/31/2016
		2016 Revenues	2016 Expenses	2016 Activity (net)	
Land Use/Environmental Ordinance	\$ 261,634.82	\$ 4,000.00	\$ -	\$ 4,000.00	\$ 265,634.82
Employee Wellness Committee	12,212.80	-	-	-	12,212.80
Byllesby Dam	40,177.66	-	-	-	40,177.66
Regional Railroad Authority	3,117.50	-	4,375.00	(4,375.00)	(1,257.50)
Compensated Absences	935,808.38	175,000.00	403,327.00	(228,327.00)	707,481.38
27th Payroll in 2026	221,741.00	75,000.00	-	75,000.00	296,741.00
Tax Court Settlements	242,500.00	-	-	-	242,500.00
Natural, tech, human-caused hazards	1,000,000.00	-	-	-	1,000,000.00
Tax Forfeited Property Funding	8,468.28	-	-	-	8,468.28
Committed Fund Balance	\$ 2,725,660.44	\$ 254,000.00	\$ 407,702.00	\$ (153,702.00)	\$ 2,571,958.44

Assignments	2015 Projected Ending Balance	Estimated			Projected Balance 12/31/2016
		2016 Revenues	2016 Expenses	2016 Activity (net)	
County Motor Pool	\$ 21,610.21	\$ 50,600.00	\$ 65,600.00	\$ (15,000.00)	\$ 6,610.21
Inmate Improvement Fund	(17,194.71)	224,300.00	203,599.00	20,701.00	3,506.29
Employee Training & Development	35,845.83	-	15,000.00	(15,000.00)	20,845.83
County Program Aid Contingency	1,518,110.69	-	-	-	1,518,110.69
Building Contingencies	313,910.00	-	-	-	313,910.00
Assigned Fund Balance	\$ 1,872,282.02	\$ 274,900.00	\$ 284,199.00	\$ (9,299.00)	\$ 1,862,983.02

**Projected Fund Balance Report (Cash Basis)
December 31, 2015**

Public Works			
	Projected December 31, 2015	2016 Activity	Projected December 31, 2016
<u>Restrictions</u>			
Restricted Fund Balance	\$ -		
<u>Commitments</u>			
Byllesby Park & Trail	\$ 111,102	\$ (110,000)	\$ 1,102
TH 52 Develop/Corridor Construction	\$ 182,253	\$ (182,253)	\$ -
Committed Fund Balance	\$ 293,355	\$ (292,253)	\$ 1,102
<u>Assignments</u>			
Township Turnbacks	\$ 9,796		\$ 9,796
Assigned Fund Balance	\$ 9,796	\$ -	\$ 9,796

Health & Human Services			
	Projected December 31, 2015	2016 Activity	Projected December 31, 2016
<u>Restrictions</u>			
Restricted Fund Balance	\$ -		
<u>Commitments</u>			
Out-of-Home Placement Budget Deficits	\$ 150,000		\$ 150,000
Building Projects (SCHA \$'s)	\$ -		
Committed Fund Balance	\$ 150,000		\$ 150,000
<u>Assignments</u>			
E-document Compass/Onbase CM	\$ 305,000		\$ 305,000
Potential State/Federal Funding Cuts	\$ 250,000		\$ 250,000
Technology Improvements	\$ 150,000		\$ 150,000
Hiawatha Valley MH Center Contingency	\$ 237,401	\$ (200,000)	\$ 37,401
Foster Care Budget Deficits	\$ 150,000		\$ 150,000
Assigned Fund Balance	\$ 1,092,401	\$ (200,000)	\$ 892,401