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2012 Polk County Supplemental Budget Materials

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2012 Polk County Budget Tracking Worksheet

Department	2012 Proposed	2011 Budget	Difference	Governing Committee	Committee Amendments	Finance Committee	Finance Committee Amendments	Technical Amendments
Admin (w/revenues)	(2,809,697)	(3,029,689)	219,992	10/17/11		10/17/11		Reduce shared revenue estimate by \$5,777
Admin 301 - Debt	4,094,142	3,829,513	264,629	10/17/11		10/17/11		
ADRC	-	-	-	Nov 3rd				
Aging 231	118,383	163,178	(44,795)	10/11/11	Merge with ADRC (final savings TBD)	10/17/11		
Aging 101	11,697	11,697	-	10/11/11		10/17/11		
Buildings	1,505,320	1,523,127	(17,807)	10/3/2011; 10/17/2011	Delete \$10,000 transfer from Lakes Improvement Fund; ADC lease to \$34,800	10/5/2011; 10/17/2011	Approve	Forestry: move \$7,000 from supplies to capital, reduce \$325 assigned in error
Clerk	347,335	344,553	2,782	10/17/11		10/17/11		Reduce \$2,276 in lower WCA dues
Clerk of Courts	484,214	447,819	36,395	10/4/11		10/5/11		
Corp Counsel	245,798	239,723	6,075	10/4/11; 10/6/2011		10/5/11		
District Atty	374,438	399,708	(25,270)	10/4/11		10/5/11		
Emergency Mgmt	37,138	39,265	(2,127)	10/4/11		10/5/11		
Employee Relations	271,827	269,468	2,359	10/5/11		10/17/11		
UW Extension	247,568	254,248	(6,680)	10/12/11		10/17/11		
Fair	22,750	22,750	-	10/3/11		10/5/11		
Court Commissioner	26,447	26,447	-	10/4/11	Increase funding \$26,550 to increase from 1/4 to 1/2 time plus equipment	10/5/11	Approve	
Forester	(91,226)	(91,235)	9	10/3/11		10/5/11		
GAM			-	9/27/11		10/5/11		
Human Services	3,619,556	3,846,063	(226,507)	10/13/11	Increase selected fees from \$61 to \$75 per hour; adjust to reflect final IM consortium	10/17/11	No budgetary impact	Transfer \$154,159 from other grant contributions to personnel, add 2.5 FTE
Highway	2,976,990	2,961,863	15,127	10/6/11		10/17/11		
IT	580,197	521,360	58,837	10/17/11		10/17/11		
Land Info	372,832	366,587	6,245	10/5/11		10/5/11		
Law Enforcement	6,644,057	6,864,509	(220,452)	10/4/11		10/5/11		
Library	152,661	154,414	(1,753)	10/5/11		10/5/11		
Lime	-	-	-	10/12/11		10/17/11		
Land and Water	335,016	340,256	(5,240)	10/12/11	\$10,000 for education from fund balance	10/17/11	No recommendation	
Med Examiner	86,267	88,237	(1,970)	10/4/11		10/5/11		
Museum	17,533	17,533	-	10/3/11		10/5/11		
Public Health 101	857,649	915,324	(57,675)	10/11/11	Program evaluation of home care (no budget impact)	10/17/11		
PH 218	108,302	108,336	(34)	10/11/11		10/17/11		
PH 226	-	1,704	(1,704)	10/11/11		10/17/11		
Reg Planning	135,467	136,245	(778)	10/5/11	Reduce funding for Economic Development Corp. from \$34,625 to \$13,750	10/5/11	Restore funding to \$34,625	
Rgister of Deeds	(28,830)	(24,940)	(3,890)	10/3/11		10/5/11		Increase \$300 for higher maintenance cost
Treasurer	114,276	120,211	(5,935)	10/17/11		10/17/11		
Vets Service Office	135,501	138,486	(2,985)	10/13/11		10/17/11		
Total	20,993,608	21,006,760	(13,152)					

Allocation of Unassigned Fund Balance

General Expenditures, 2012 Budget	23,343,245	1
<hr/>		
Estimated Unassigned Fund Balance	6,987,151	2
As percent of general expenditures	29.9%	
Assignment or use of fund balance		
<hr/>		
Court Commissioner	(25,000)	3
Land and Water education program	(10,000)	4
Contingency Fund Increase	(165,000)	5
Retirement reserve	(300,000)	5
Asset protection fund	(600,000)	5
<hr/>		
Total assignment or use of fund balance	(1,100,000)	5
Remaining unassigned fund balance	5,887,151	
As percent of general expenditures	25.2%	

Notes

¹ Adjusted for difference between audit and book balance, 2010

² 2012 balance estimated to increase by \$350,000

³ Approved by Public Protection Committee, 10/4/11

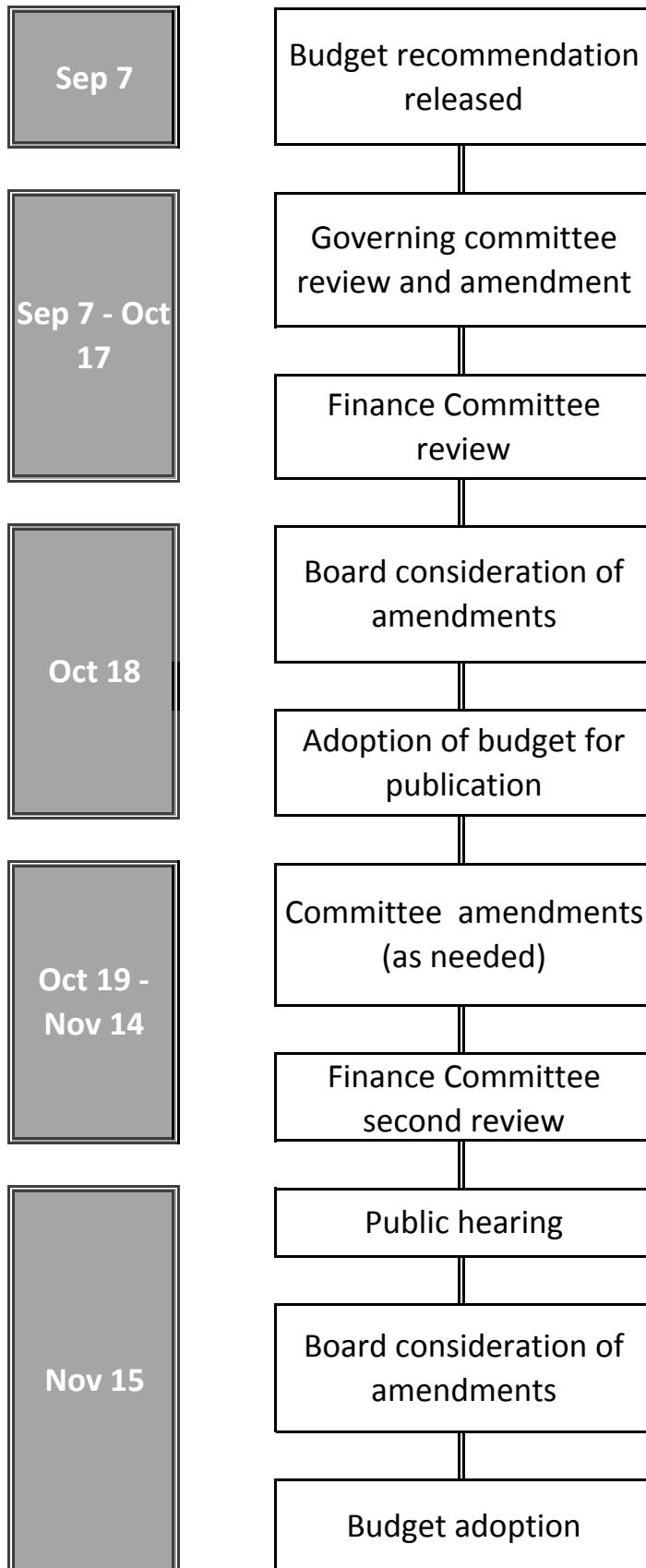
⁴ Approved by Land and Water Committee, 10/5/11010

⁵ Administration recommendation 9/7/11

Scheduled Use of Fund Balances, 2012 Budget Recommendation

Fund	Revenue over Expeniture Breakdown
Contingency Fund Increase	165,000
Jail Assessment Fund Transfer to Law Enforcement	(35,000)
Remaining 2007 Bond Proceeds to Highway	(250,000)
GAM Profit	1,107
Lime Profit	51,699
Family Court Loss	(3,800)
Lakes Improvement Fund Use	(15,000)
Park Dedication Fund Use	(15,000)
Highway Scheduled Use of Fund Balance	(42,894)
Forester - State Aid Forestry Fund	7,723
Total Scheduled Use of Fund Balances	(136,165)

**Polk County
Budget Consideration Calendar**



Amendment No. 1: Technical Amendment

_____ moves to amend the proposed budget for 2012 as incorporated in Resolution No. 49-11 as follows:

Administration (page 1): Under revenues, state aids, strike 587,787 and insert 582,010.

County Clerk (page 14): Under expenditures, professional services, strike 62,200 and insert 59,924.

Forester (page 27): Under expenditures, supplies and expenses, strike 24,218 and insert 16,893 and, under expenditures, capital outlay, insert 7,000.

Human Services (page 30): Under expenditures, other grants contributions, strike 159,229 and insert 9,070 and, under personnel, strike 4,459,390 and insert 4,618,619. Under FTE, total, strike 63.5 and insert 66.0, amending FTE category accordingly.

Highway (page 31): Under revenues, state aids, strike 1,200,926 and insert 1,279,348.

Register of Deeds (page 54): Under expenditures, supplies and expenses, strike 8,550 and insert 8,850.

Amend the notice of public hearing accordingly.

Committee recommendations:

Committee	Date	Recommendation
Finance Committee	10/17/11	Advised only

Summary:

This amendment incorporates all of the technical changes or errors identified since the original budget was released on September 7, 2011. The fiscal impact of these combined changes would be to reduce general fund unassigned balance by \$3,476 and increase highway fund balance by 78,422.

Rationale:

Administration: Second State estimate of shared revenue is \$5,777 lower than the first.

County Clerk: Reflects lower Wisconsin Counties' Association dues.

Forester: Corrects a misclassification of expenditures and an error in cost allocation.

Human Services: Reflects a later estimate of the impact of the income maintenance consortia costs.

Highway: Second State estimate of highway funding is \$78,422 higher than the first.

Register of Deeds: Reflects an increased maintenance costs received after budget introduction.

Amendment No. 2: Lakes Improvement Fund

_____, for the Property, Forestry and Recreation Committee, moves to amend the proposed budget for 2012 for the Lakes Improvement Fund (page 12 of committee reports) as incorporated in Resolution No. 49-11 as follows:

Lakes Improvement Fund: Under expenditures, transfers, strike 10,000.

Amend the notice of public hearing accordingly.

Committee recommendations:

Committee	Date	Recommendation
Property, Forestry and Recreation Committee	10/3/2011	Approve
Finance Committee	10/17/2011	Approve

Summary:

This amendment would delete a transfer to the Land Information Department for GIS funding from the lakes improvement fund. The fiscal impact would be a \$10,000 reduction in unassigned fund balance.

Rationale:

The budget proposed assigning some revenue from this fund to the Land Information Department to offset some lakes-related costs. The Property Committee voted to delete this transfer, with proponents arguing that the need for investment in county parks was sufficiently great to warrant retaining these funds.

Amendment No. 3: Court Commissioner

_____, for the Public Safety Committee, moves to amend the proposed budget for 2012 for the Family Court (page 26 of committee reports) as incorporated in Resolution No. 49-11 as follows:

Under revenues, transfers, insert \$26,650.

Under expenditures, personnel costs, strike \$21,550 and, under professional services, insert ~~\$43,100~~ \$55,000 and, under supplies and expenses, strike \$4,897 and insert \$9,997.

Amend the notice of public hearing accordingly.

Committee recommendations:

Committee	Date	Recommendation
Public Protection	10/4/2011	Approve
Finance Committee	10/17/2011	Approve

Summary:

This amendment would increase funding for the court commissioner to move from quarter time to half time and fund related equipment needs. The fiscal impact of this change would be to reduce unassigned fund balance \$26,650.

Rationale:

Family Court Commissioner currently handles only family court issues; Section 757.68 allows authorization for areas specifically recognized in Section 757.69. The Circuit Court Commissioner would preside over hearings in traffic cases; small claims cases; guardianships and protective placements; probable cause hearings in commitments; preliminary matters in criminal proceedings; restitution in criminal cases; temporary restraining orders; domestic restraining orders; and hearings in children, Chapter 48 and juvenile, Chapter 938, as limited by statute. The Circuit Court Commissioner will continue to preside over family law matters that the Family Court Commissioner handled and will also preside over stipulated and uncontested divorces.

The office of Circuit Court Commissioner would alleviate back log of cases without the incurrence of additional cost of staff. The request for levy is submitted on the assumption that the clerk of circuit court is appropriately staffed and trained to cover reassignment of cases from the judges to the Circuit Court Commissioner. Additionally, the need for court reporter is being resolved through the implementation of an electronic digital recording system, similar to that already used by the Polk County Board of Adjustments to record public hearing testimony.

Amendment No. 4: Economic Development Corporation

_____, for the Land Information Committee, moves to amend the proposed budget for 2012 for Regional Planning (Outside Agencies - page 52 of committee reports) as incorporated in Resolution No. 49-11 as follows:

Under expenditures, Economic Development Corp., strike 34,625 and insert 13,750.

Amend the notice of public hearing accordingly.

Committee recommendations:

Committee	Date	Recommendation
Land Information	10/5/2011	Approve
Finance Committee	10/5/2011	Restore funding to \$34,625

Summary:

This amendment would reduce funding for the Polk County Economic Development Corporation to one-third of their total budget. The fiscal impact would be a \$20,865 increase in unassigned fund balance.

Rationale:

Resolution 110-03 established the Polk County Economic Development Corporation, and one of the clauses of this resolution stated "WHEREAS, the funding formula for the Economic Development Corporation is one third private sector, one third cities and villages, and one third Polk County;"

Although this section is not legally binding on current or past County Boards, proponents contend that it illustrates the intent of the 2003 County Board in establishing this agency.

Amendment No. 5: Water Quality Education Funding

_____, for the Land and Water Resources Committee, moves to amend the proposed budget for 2012 for the Land and Water Department (page 38 of committee reports) as incorporated in resolution no. 49-11 as follows:

Under revenues, transfers, insert \$10,000 and under expenditures, professional services strike \$62,785 and insert \$63,285 and under capital outlay, insert \$9,500.

Amend the notice of public hearing accordingly.

Committee recommendations:

Committee	Date	Recommendation
Land and Water	10/12/2011	Approve
Finance Committee	10/17/2011	No recommendation

Summary:

This amendment would fund a one-time expenditure to purchase equipment needed to produce audio and video training material for dissemination to the media and organizations. The fiscal impact would be a \$10,000 reduction in unassigned fund balance.

Rationale:

Goal #1 of the recently developed Polk County Land and Water Resources Management Plan is to “Protect the Water Quality of our Groundwater, Lakes, Streams, Rivers, Creeks and Associated Ecosystems.” Recently defined county board priorities included “Lake Protection” as one of the highest county priorities.

Threats to surface water quality include aquatic invasive species, runoff from agricultural sources, runoff from urban sources and runoff from shoreland development. All of these threats are large obstacles to overcome, and a small department in a large county with over 400 lakes cannot accomplish these tasks alone. The County needs the help of lake associations, advocacy groups, educators, government officials, other agencies and the general public to reach our goal. A strong information and education program using various media outlets will go a long way towards that goal.

Amendment No. 6: Endeavors Rent

_____, for the Property, Forestry and Recreation Committee, moves to amend the proposed budget for 2012 as incorporated in Resolution No. 49-11 as follows:

Administration (page 1): Under revenues, miscellaneous, strike 332,526 and insert 337,326.

Amend the notice of public hearing accordingly.

Committee recommendations:

Committee	Date	Recommendation
Finance & Property Committee	10/17/11	Approve

Summary:

This amendment would set the rent amount for Endeavors ADC at \$34,800 for 2012 only. The fiscal impact of this change would be to increase revenues by \$4,800.

Rationale:

In 2009, rental amount for Endeavors ADC was \$39,600. In 2010, the County Board reduced that rent to \$30,000 for one year only, with an increase to \$60,000 in 2012. In a joint meeting of the Finance and Property Committees on October 17, the members voted unanimously to set the rent for 2012 at \$34,800.