

Resolution No. 21 -11

Resolution to Amend 2011 Budget – Authorization of Designation and Carry-over of Specified Funds from 2010 to 2011

TO THE HONORABLE MEMBERS OF THE POLK COUNTY BOARD OF SUPERVISORS:

1. WHEREAS, events occur after the adoption of the Annual Budget that affect various program activities and their appropriations for a given budget year; and
2. WHEREAS, some of the programs, projects, and activities that were planned for the 2010 budget year did not take place, were not completed, or are on-going and it is appropriate and necessary to carry-over the appropriation for same into the next budget year; and
3. WHEREAS, specific grant income received from various federal and state sources by Polk County have very specific restrictions on how these funds can be spent. They cannot lapse into the general fund balance, but kept available for future qualifying expenditures.
4. WHEREAS, in 2010 it was determined by the County Administrator that non-lapsing funds will no longer be automatically carried over into the next budget year, but will be evaluated according to the GASB 54, and only funds that meet the criteria of Assigned, Restricted, or Committed will be allowed to carry over from 2010 to 2011.
5. WHEREAS, the Finance Manager has compiled a list designating those funds, projects, activities, and corresponding 2010 funds that should be carried forward and re-appropriated in the 2011 budget; and
6. WHEREAS, the Finance Committee and the County Administrator have reviewed the requests and recommend that the designation, carry-over, and re-appropriation requests be approved; and
7. WHEREAS, the County Administrator requires that the County Board take official action to authorize the designation, carry-over, and re-appropriation of funds; and
8. WHEREAS, sound financial practice requires that such carry-over designations be recorded in the official books of the County; and
9. WHEREAS, any additional items or adjustments that may be required at the completion of the County's external audit will be brought to the County Board in a separate resolution at the conclusion of the field work of the external audit;
10. NOW, THEREFORE, BE IT RESOLVED by the Polk County Board of Supervisors that the following Assigned, Committed, and Restricted funds are authorized to be carried over from the official books of the County for the year ended December 31, 2010 to the official books of the County for the year beginning January 1, 2011; that the funds are re-appropriated and may be expended as required; and that the 2011 Annual Budget is amended and the appropriate line items in the General Fund may be increased by the amounts shown:

Account-Dept	Name	Amount	Assigned	Committed	Restricted
51940-30	Vending Machines	\$ 8,719	X		
56146-07	Conservation Projects	10,554		Res 33-65	
51710-08	Redaction – ROD	25,080			State #507
52118-11	Fed Forfeiture	42,809			ES 881(e)
52138-11	Meth donations	1,083		Res 56-07	
54605-17	Trans Corp	10,168	X		
54701-18	Vet Service Grant	1,681			S. 45.82
54710-18	Vet Relief	1,539			S. 48.56
55110-19	Library	23,402			S. 43.58(1)
55112-19	Library Grant	5,445			S. 43.58(1)
55111-19	Library Donation	14,423			S. 43.58(1)
56157-22	Water Res cost/share	20,689		Res 90-97	
56158-22	L/W Mgmt Grant	6,199		DATCP	
51720-24	Internet Services	25,721			S. 59.72(5)
56114-28	Maintain Forest Rds	11,608			S. 86.31
51433-34	Wellness	7,912		Res 33-08	
	Total	\$217,032			

11. BE IT FURTHER RESOLVED that after the 2010 audit if funds are found to be Assigned, Committed, or Restricted, any additional funds that qualify under these determinations can be carried over from 2010 to 2011 by the Finance Committee approval.
12. BE IT FURTHER RESOLVED that the Finance Manager is directed to record such information in the official books of the County for the year ended December 31, 2010 and for the year beginning January 1, 2011 as may be required.
13. BE IT FURTHER RESOLVED that any past action by the County Board of Supervisors to designate any account not listed in this resolution as non-lapsing is hereby declared null and void.
14. BE IT FURTHER RESOLVED that the County Clerk caused to be published in conformity with state statutes a Class 1 notice of amendment to the 2011 as herein authorized, in the Inter-County Leader within 10-days following adoption.

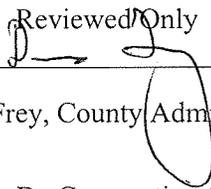
Funding Amount and Source: Carries over the amounts specified from the 2010 budget to the 2011 budget and amends the 2011 Annual Budget as stated.

Date Finance Committee Advised: 5/11/11 BAM  
 Finance Committee Recommendation: Adoption  
 Effective Date: Upon Passage and Publication pursuant to Wisconsin Statute Section 65.90(5)(a)  
 Date Submitted to County Board: May 17, 2011  
 Submitted and Sponsored by County Administrator

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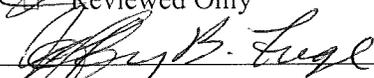
Review By County Administrator:

- Recommended
- Not Recommended
- Reviewed Only

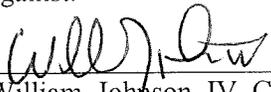
  
 \_\_\_\_\_  
 Dana Frey, County Administrator

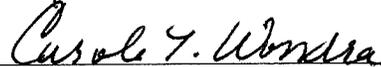
Review By Corporation Counsel:

- Approved as to Form
- Recommended
- Not Recommended
- Reviewed Only

  
 \_\_\_\_\_  
 Jeffrey B. Fuge, Corporation Counsel

At its regular business meeting on May 17, 2011, the Polk County Board of Supervisors adopted the above-entitled ordinance, Resolution No. 21-11; Resolution to Amend 2011 Budget – Authorization of Designation, Carry-over, Transfer, and Reappropriation of Specified Funds from 2010 to 2011, by a two-thirds majority vote of \_\_\_ in favor and \_\_\_ unanimous voice vote against.

  
 \_\_\_\_\_ Dated: 05.20.2011  
 William Johnson, IV, County Board Chair

Attest:   
 \_\_\_\_\_ Dated: 5-20-11  
 Carole Wondra, Polk County Clerk

Notice of the changes to the 2011 Budget as caused by Resolution No. 21-11; Resolution to Amend 2011 Budget – Authorization of Designation, Carry-over, Transfer, and Reappropriation of Specified Funds from 2010 to 2011, was published in the Inter-County Leader on the \_\_\_\_\_ day of \_\_\_\_\_, 2011.

\_\_\_\_\_ Dated: \_\_\_\_\_  
 Carole Wondra, County Clerk

STATE OF WISCONSIN )  
 ) SS  
COUNTY OF POLK )

I, Carole T. Wondra, Clerk for Polk County, do hereby certify that the  
attached is a true and correct copy of Resolution No. 21-11 that was adopted  
by the Polk County Board of Supervisors on May 17, 2011.

Carole T. Wondra 5-23-11  
Carole T. Wondra Date  
Polk County Clerk