

1 Resolution No. 27-19

2 Resolution to Amend 2019 Budget to Incorporate  
3 Carry-forward Funds from 2018

4 TO THE HONORABLE SUPERVISORS OF THE COUNTY BOARD OF THE COUNTY OF  
5 POLK:

6 Ladies and Gentlemen:

7 WHEREAS, events occur after the adoption of the annual budget that affect various program  
8 activities and their appropriations for a given budget year, and

9 WHEREAS, the annual budget resolution provides for restricted, committed and assigned fund  
10 carryovers, and

11 WHEREAS, some of the programs, projects, and activities that were planned for the 2018 budget  
12 year did not take place, were not completed, or are on-going and it is appropriate and necessary to  
13 carry-over the appropriation for 2018 into the next budget year, and

14 WHEREAS, the financial impact of these delays could not be determined at the time the adopted  
15 2019 budget resolution was adopted and therefore money could not be re-allocated at that time,  
16 and

17 WHEREAS, the Finance Director has compiled a list designating those programs, projects,  
18 activities, and corresponding such 2018 funds that should be carried forward and re-appropriated  
19 in the 2019 budget, and

20 WHEREAS, Wisconsin Statutes and county policies authorizes and requires that the county board  
21 take official action to approve the designation, carry-over, and the re-appropriation of funds in the  
22 interest of full financial disclosure.

23 NOW, THEREFORE, BE IT RESOLVED that the following appropriations from the  
24 General Fund/ADRC that were unexpended on December 31, 2018 due to delays or other  
25 considerations be assigned and appropriated for the year ending December 31, 2018 and  
26 that the 2019 budget be amended accordingly,

- 27
- 28 • Buildings, Parks, and Recycling Department:
    - 29 ○ \$200,000 in the building improvement account for Jail Controller project not
    - 30 completed in 2018
    - 31 ○ \$17,849 in the building conservation project account for Magnor Lake dock and
    - 32 Atlas Dam repairs; and
    - 33 ○ \$11,580 in forest maintain roads account - restricted; and
    - 34 ○ \$658 in forest wildlife habitat account - restricted.
  - 35 • Administration: \$12,070 in the employee recognition account (vending machine fund).
  - 36 With the 2019 budget of \$4,080, \$7,990 is posted to the adjusted budget - assigned.
  - 37 • Law Enforcement: \$6,034 in the law enforcement federal forfeiture account - restricted.

- 38 • Tax Deed Sales minus expenses to reserved for debt service: \$57,045 - assigned
- 39 • Veteran's Service Office:
  - 40 ○ \$5,780 in the veteran service grant account - restricted; and
  - 41 ○ \$27,953 in the veteran relief account - restricted.
- 42 • ADRC
  - 43 ○ \$80,173 in ADRC for State of Wisconsin designation transportation account -
  - 44 assigned.

45 Asset Fund

- 46 • \$254,000 for Golden Age Boiler budgets in the Asset Fund in 2018 be redistributed
- 47 to the budget in 2019 – not completed in 2018.

48 General Fund Balance

- 49 • \$ 688,337.00 (~~Final dollar amount to be identified at General Government meeting~~) will
- 50 be transferred from general fund undesignated fund balance to Department of
- 51 Children and Families/Department of Health Services for operational deficit in 2018.

52 Highway Facility Project

- 53 • \$ 907,527.00 (~~Final dollar amount to be identified at General Government meeting~~)
- 54 transferred to general fund undesignated fund balance.

55 BE IT FURTHER RESOLVED that the Finance Director is directed to record such information in  
 56 the official books of the County for the year ended December 31, 2018 and for the year ending  
 57 December 31, 2019 as may be required.

BY:

\_\_\_\_\_  
 Brad Olson, Supervisor, District #1

\_\_\_\_\_  
 James Edgell, Supervisor, District #8

\_\_\_\_\_  
 Doug Route, Supervisor, District #2

\_\_\_\_\_  
 Kim O'Connell, Supervisor, District #9

\_\_\_\_\_  
 Dean Johansen, Chair,  
 Supervisor, District #3,

\_\_\_\_\_  
 Larry Jepsen, Supervisor, District #10

\_\_\_\_\_  
 Chris Nelson, Supervisor, District #4

\_\_\_\_\_  
 Jay Luke, 1<sup>st</sup> Vice Chair,  
 Supervisor, District #11

\_\_\_\_\_  
 Tracy LaBlanc, Supervisor, District #5,  
*Tracy LaBlanc* 6/6/19  
 Brian Masters, Supervisor, District #6

\_\_\_\_\_  
 Michael Larsen, Supervisor, District #12

\_\_\_\_\_  
 Russell Arcand, Supervisor, District #13

\_\_\_\_\_  
 Michael Prichard, Supervisor, District #7

\_\_\_\_\_  
 John Bonneprise, 2<sup>nd</sup> Vice Chair,  
 Supervisor, District #14

\_\_\_\_\_  
 Joe Demulling, Supervisor, District #15

County Administrator's Note:

Recommended

Nick Osborne  
Nick Osborne  
County Administrator

Fiscal Impact Note:

These amounts are assigned, restricted, or committed by State/Federal Agencies or by resolution of the County Board. Other amounts are 2018 projects not completed. The above use of fund balance that will be designated as reserve general fund balance will also be reported our annual audit.

Maggie Wickre  
Maggie Wickre, Finance Director

Approved as to Form and Execution:

Malia T. Malone  
Malia T. Malone, Corporation Counsel

Legal Impact Note: This resolution brings the County's accounting practices in-line with State law and best practices.

Excerpt of Minutes

58 At its regular business meeting on the 18 of June 2019, the Polk County Board of  
59 Supervisors acted upon Resolution No. 27 -19: Resolution  
60 \_\_\_\_\_  
61 \_\_\_\_\_

- Adopted by a majority of the members present by a vote of 13 in favor and 1 against.
- Adopted by unanimous voice vote.
- Adopted as amended. See Below.
- Defeated
- Other: \_\_\_\_\_

Insert amendment to resolution according to minutes: (see below)

SIGNED BY: Dean Johansen  
Dean Johansen, County Board Chairperson

ATTEST: Sharon Jorgenson  
Sharon Jorgenson, County Clerk

AMENDMENT TO RESOLUTION NO. 27-19:

- Buildings, Parks, and Recycling Department:
  - \$22,000 for replacement of air handler at the Recycling Center
  - \$76,000 for Government Center Security Project

Executive Summary

According to 3.08 Polk County Financial Policy:

Year End Reconciliation

If it is determined after the close of a fiscal year that it is necessary to adjust various accounts and funds to provide a more transparent accounting of revenues and expenditures or to adjust for final financial results, the county administrator must prepare and submit a resolution to the County Board that authorizes such adjustments.

**CERTIFIED COPY OF POLK COUNTY RESOLUTION**

STATE OF WISCONSIN

COUNTY OF POLK

I, Sharon E. Jorgenson, Polk County Clerk do hereby certify that the attached hereto and incorporated herein is a full, true and correct copy of Resolution No. 27-19: Resolution to Amend 2019 Budget to Incorporate Carry-Forward Funds from 2018 adopted by the Polk County Board of Supervisors at its regular business meeting held on June 18, 2019.

 *Sharon E. Jorgenson* <sup>6/18/19</sup>

Sharon E. Jorgenson, Polk County Clerk

Date