

**RESOLUTION  
ROCK COUNTY BOARD OF SUPERVISORS**

Finance Committee  
INITIATED BY



Jeffrey A. Smith  
Finance Director  
DRAFTED BY

Finance Committee  
SUBMITTED BY

January 27, 2011  
DATE DRAFTED

**CARRYOVER OF 2010 BUDGET APPROPRIATIONS TO 2011**

1 **WHEREAS**, obligations were made in 2010 for the purchase of specific goods or services which  
2 were not received or will not be completed until 2011; and,  
3

4 **WHEREAS**, under generally accepted accounting principles, it is necessary to carry over funds  
5 from 2010 budget appropriations to 2011 to provide funding for these obligations.  
6

7 **NOW, THEREFORE, BE IT RESOLVED**, by the Rock County Board of Supervisors duly  
8 assembled this 10<sup>th</sup> day of February, 2011 that the 2011 Budget be amended as  
9 follows:

<u>DEPARTMENT</u>	<u>BUDGET AT 1/1/11</u>	<u>AMOUNT OF INCREASE</u>	<u>AMENDED BUDGET</u>
<b><u>Public Health Dept.</u></b>			
31-3000-0000-64900/ Other Supplies & Expense	8,500	5,988	14,488
31-3000-0000-47013/ Supp. Appr. From Pr. Yr/ C/O	-0-	5,988	5,988
<b><u>Employee Recognition Program</u></b>			
19-1932-0000-64904/ Sundry	5,400	3,000	8,400
19-1932-0000-47013/ Supp. Appr. From Pr. Yr. C/O	-0-	3,000	3,000
<b><u>Human Resources</u></b>			
08-1420-0000-64200/ Training	34,374	10,000	44,374
08-1420-0000-62108/ Labor Negotiations	8,000	8,000	16,000
08-1420-0000-47013/ Supp. Appr. From Pr. Yr. C/O	-0-	18,000	18,000
<b><u>Information Technology</u></b>			
07-1430-0000-62210/ Telephone	68,022	675	68,697
07-1430-0000-64701/ Software Purchase	113,125	35,928	149,053
07-1430-0000-67143/ IT Cross Charges	50,000	27,646	77,646
07-1430-0000-67172/ Capital Assets \$500-999	25,260	798	26,058
07-1430-0000-68105/ Allocated Acquisition Cost	(637,248)	(27,646)	(664,894)
07-1430-0000-47013/ Supp.Appr.From Pr.Yr.C/O	- 0 -	37,401	37,401
<b><u>Land Records-Internet Access</u></b>			
10-1724-0000-62119/ Other Contracted Services	43,046	8,394	51,440
10-1721-0000-47013/ Supp.Appr.From Pr.Yr.C/O	- 0 -	8,394	8,394

11-2A-274

**Carryover of 2010 Budget Appropriations to 2011**

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51	<b><u>General Services</u></b>			
52	18-1815-9200-63109/			
53	HCC Other Supplies & Exp.	45,500	11,250	56,750
54	18-1815-9200-47013/			
55	Supp.Appr.From Pr.Yr.C/O	- 0 -	11,250	11,250
56				
57	<b><u>Human Services-Overhead</u></b>			
58	36-3602-0000-67130/			
59	Terminals & PCs	-0-	4,257	4,257
60	36-3602-0000-67161/			
61	Equipment over \$5000	-0-	19,135	19,135
62	36-3602-0000-47013/			
63	Supp.Appr.From Pr.Yr.C/O	-0-	23,392	23,392
64				
65	<b><u>Human Services-Economic Support</u></b>			
66	36-3604-0000-67130/			
67	Terminals & PCs	-0-	1,262	1,262
68	36-3604-0000-67161/			
69	Equipment over \$5000	-0-	5,720	5,720
70	36-3604-0000-47013/			
71	Supp.Appr.From Pr.Yr.C/O	-0-	6,982	6,982
72				
73	<b><u>Human Services-Child Protective Services</u></b>			
74	36-3634-0000-67161/			
75	Equipment over \$5000	-0-	6,325	6,325
76	36-3634-0000-47013/			
77	Supp.Appr.From Pr.Yr.C/O	-0-	6,325	6,325
78				
79	<b><u>Human Services-Children &amp; Family Incentive Funds</u></b>			
80	36-3645-0000-67130/			
81	Terminals & PCs	-0-	7,400	7,400
82	36-3645-0000-47013/			
83	Supp.Appr.From Pr.Yr.C/O	-0-	7,400	7,400
84				
85	<b><u>Human Services-Juvenile Justice Services</u></b>			
86	36-3646-0000-62119/			
87	Other Contracted Services	217,053	35,000	252,053
88	36-3646-0000-67130/			
89	Terminals & PCs	-0-	1,900	1,900
90	36-3646-0000-67161/			
91	Equipment over \$5000	-0-	6,325	6,325
92	36-3646-0000-47013/			
93	Supp.Appr.From Pr.Yr.C/O	-0-	43,225	43,225
94				
95	<b><u>Human Services-Disproportionate Minority Contact</u></b>			
96	36-3659-0000-67130/			
97	Terminals & PCs	-0-	7,137	7,137
98	36-3659-0000-47013/			
99	Supp.Appr.From Pr.Yr.C/O	-0-	7,137	7,137
100				
101	<b><u>Human Services-Crisis</u></b>			
102	36-3689-0000-67161/			
103	Equipment over \$5000	-0-	7,090	7,090
104	36-3689-0000-47013/			
105	Supp.Appr.From Pr.Yr.C/O	-0-	7,090	7,090
106				
107	<b><u>Human Services-Mental Health Services</u></b>			
108	36-3690-0000-67130/			
109	Terminals & PCs	-0-	5,690	5,690
110	36-3690-0000-67161/			
111	Equipment over \$5000	-0-	5,720	5,720
112	36-3690-0000-47013/			
113	Supp.Appr.From Pr.Yr.C/O	-0-	11,410	11,410

**Carryover of 2010 Budget Appropriations to 2011**

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114	<b><u>Sheriff-Law Enforcement Services</u></b>			
115	21-2100-0000-64200/			
116	Training	34,500	918	35,418
117	21-2100-0000-47013/			
118	Supp.Appr. From Pr.Yr.C/O	- 0 -	918	918
119				
120	<b><u>Sheriff-Correctional Facility</u></b>			
121	21-2200-0000-64200/			
122	Training	35,868	2,654	38,522
123	21-2200-0000-47013/			
124	Supp. Appr. From Pr. Yr. C/O	-0-	2,654	2,654
125				
126	<b><u>Public Works-Highway Division</u></b>			
127	<b><u>Administration</u></b>			
128	41-4300-4110-63805/			
129	County Aid for Road Construction	70,000	40,911	110,911
130	41-4300-4110-47013/			
131	Supp.Appr.From Pr.Yr.C/O	- 0 -	40,911	40,911
132				
133	<b><u>Bridge Maintenance</u></b>			
134	41-4300-4324-61171/			
135	Field Wages	29,000	19,700	48,700
136	41-4300-4324-62150/			
137	Engineering Fees	4,000	5,489	9,489
138	41-4300-4324-63701/			
139	Crushed Stone & Gravel	2,000	2,600	4,600
140	41-4300-4324-63705/			
141	Asphalt	5,000	6,500	11,500
142	41-4300-4324-64900/			
143	Other Supplies & Expense	60,000	84,300	144,300
144	41-4300-4324-65341/			
145	Machinery Lease	14,000	7,600	21,600
146	41-4300-4324-47013/			
147	Supp.Appr.From Pr.Yr.C/O	- 0 -	126,189	126,189
148				
149	<b><u>Seal Coating</u></b>			
150	41-4300-4325-61171/			
151	Field Wages	35,280	15,000	50,280
152	41-4300-4325-63706/			
153	Road Oil & Emulsion	137,742	43,500	181,242
154	41-4300-4325-65341/			
155	Machinery Lease	30,870	15,000	45,870
156	41-4300-4325-47013/			
157	Supp.Appr.From Pr.Yr.C/O	- 0 -	73,500	73,500
158				
159	<b><u>County Highway Shouldering</u></b>			
160	41-4300-4327-61171/			
161	Field Wages	48,000	3,800	51,800
162	41-4300-4327-65341/			
163	Machinery Lease	55,000	25,000	80,000
164	41-4300-4327-47013/			
165	Supp.Appr.From Pr.Yr.C/O	- 0 -	28,800	28,800
166				
167	<b><u>Road Construction</u></b>			
168	41-4300-4328-61171/			
169	Field Wages	267,433	70,100	337,533
170	41-4300-4328-62119/			
171	Other Contracted Services	177,029	95,000	272,029
172	41-4300-4328-62150/			
173	Engineering Fees	21,600	16,000	37,600
174	41-4300-4328-63705/			
175	Asphalt	1,624,475	515,000	2,139,475

**Carryover of 2010 Budget Appropriations to 2011**

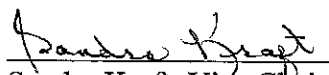
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176	41-4300-4328-64900/			
177	Other Supplies & Expense	5,061	21,600	26,661
178	41-4300-4328-47013/			
179	Supp.Appr.From Pr.Yr.C/O	- 0 -	404,702	404,702
180	41-4300-4320-49100/			
181	Notes Issued	1,000,000	312,998	1,312,998
182				
183	<b><u>Buildings &amp; Grounds Cost Pool</u></b>			
184	41-4350-4270-62150/			
185	Engineering Fees	-0-	2,119	2,119
186	41-4350-4270-67171/			
187	Capital Assets \$1000/More	282,000	3,000	285,000
188	41-4350-4270-68109/			
189	Allocated Capital Assets	(282,000)	(5,119)	(287,119)
190				
191	<b><u>Acquisition of Capital Assets</u></b>			
192	41-4350-4280-67110/			
193	Capital Equipment	1,410,000	244,068	1,654,068
194	41-4350-4280-68109/			
195	Allocated Capital Equipment	(1,100,000)	(244,068)	(1,344,068)
196				
197	<b><u>AVL Equipment Project</u></b>			
198	41-4300-4192-62210/			
199	Telephone	-0-	8,000	8,000
200	41-4300-4192-62422/			
201	Radio Repair & Maint.	15,800	12,000	27,800
202	41-4350-4280-67110/			
203	Capital Equipment	1,654,068	92,000	1,746,068
204	41-4300-4192-42200/			
205	State Aid	-0-	5,000	5,000
206	41-4300-4192-46400/			
207	Funds Forwarded	-0-	15,000	15,000
208	41-4350-4280-42200/			
209	State Aid	-0-	54,600	54,600
210	41-4350-4280-68109/			
211	Allocated Capital Equipment	(1,344,068)	(37,400)	(1,381,468)
212				
213	<b><u>DPW-Parks Administration</u></b>			
214	41-4551-4110-62104/			
215	Consulting Services	-0-	35,000	35,000
216	41-4551-4110-47013/			
217	Supp. Appr. From Pr. Yr. C/O	-0-	35,000	35,000

Respectfully submitted,

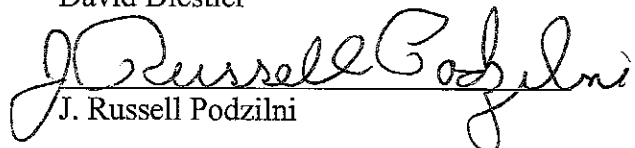
**FINANCE COMMITTEE**

  
 Mary Mawhinney, Chair

  
 Sandra Kraft, Vice Chair

  
 Mary Beaver

**ABSENT**  
 David Diestler

  
 J. Russell Podzilni

**Carryover of 2009 Budget Appropriations to 2010**

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**LEGAL NOTE:**

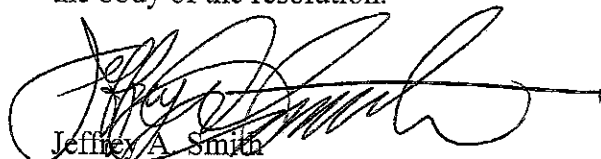
As an amendment to the 2011 Adopted County Budget, this resolution requires a two-thirds vote of the entire membership of the County Board, pursuant to Sec. 65.90(5)(a), Wis. Stats.



Jeffrey S. Kuglitsch  
Corporation Counsel

**FISCAL NOTE:**

In accordance with general accepted accounting principles, carryovers are increases to budget appropriations and, therefore, a County Board resolution is required. Fiscal impact is shown in the body of the resolution.



Jeffrey A. Smith  
Finance Director

**ADMINISTRATIVE NOTE:**

Recommended.



Craig Knutson  
County Administrator

EXECUTIVE SUMMARY  
CARRYOVER 2010 BUDGET APPROPRIATIONS TO 2011

Public Health: Expansion of Pharmaceutical Collection Program in 2011. This is funded by a transfer of ATC fees from Land Conservation as authorized by Resolution 10-9A-124-\$5,988.

Employee Recognition Program: As detailed in the Administrator's Comments to the 2010 budget anticipated carryover of unspent 2010 funds-\$3,000.

Human Resources: Delay in hiring new HR Director until June 2010 delayed training programs until 2011-\$10,000. Labor negotiations cost for possible mediation and/or arbitration-\$8,000.

Information Technology: State vendor contract delayed order processing for Microsoft software-\$35,928; replacement of office chair delayed to 2011-\$798; delay in internet support connection delayed to 2011-\$675; budget authority [offset with allocation account] to purchase equipment for Human Services delayed to 2011-\$27,646.

Land Records-Internet Access: Intern hired in late 2010 found full time employment elsewhere delaying the creation of the interactive mapping website to 2011-\$8,394.

General Services: Completion of arc flash analysis [PO1003920] delayed to 2011-\$11,250.

Human Services: Purchase of copiers delayed until 2011 for new contract vendor at a lower unit price than copiers purchased in 2010-\$50,315; Continuation of consulting contracts as part of the Juvenile Justice reform efforts-\$35,000; purchase of various information technology items delayed to 2011-\$27,646.

Sheriff: Delivery of law enforcement training equipment for law enforcement services-\$918 and correctional facility-\$2,654 [PO1003927] delayed to 2011.

Public Works-Highway Division: Carryover of County Aid for Road Construction-\$40,911; replacement of bridge structure on County Trunk Highway J delayed to 2011-\$126,189; seal coating on County Trunk Highway Q delayed to 2011-\$73,500; shouldering projects delayed to 2011 as machine broke down prior to end of season-\$28,800; road construction projects for County Trunk Highways A, M & J delayed to 2011-\$717,700[partially funded by 2010 debt issue proceeds (\$312,998)]; engineering design for lighting project to be completed in 2011-\$2,119; contract retainage for shop exterior work held over to 2011-\$3,000; truck bodies, plows, wings, spreaders, tool boxes and prep work delayed until 2011-\$244,068; Automated Vehicle Locating Equipment [AVL] authorized by Resolution 10-10B-167 delayed to 2011 due to state contracting process-\$112,000.

Public Works-Parks Division: Consulting contract for Parks' Plan Update [Resolution 10-12A-219] delayed to 2011-\$35,000. This project is funded by ATC fees.

[2010 Carryover to 2011]