**RESOLUTION\_\_\_\_\_\_\_\_\_- 2021**

**Authorizing Amendments to the 2020 Budget**

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| --- |
| ***Background:*** Throughout the year, various additional funds become available that require no additional County matching funds or are expansions of existing grant funding and programs. Also throughout the year, additional expenditures are incurred for which funding is available. At the completion of each year’s annual financial audit after all transactions have been recorded, a final resolution is brought forward to present a summary of departments and/or funds that exceeded their annual appropriations. This resolution authorizes amendments to the budget for those departments and/or funds that had offsetting revenues or fund balances, as well as for departments without offsetting funding and in need of a transfer from the contingency fund.  The 2020 contingency fund was originally budgeted at $350,000, funded completely by General Fund balance. During 2020, $155,000 was already transferred from the contingency fund, leaving $195,000 available for overdrawn departments. In order to accommodate the amount needed as of 12-31-2020 of $232,063, and additional $37,063 is required to be allocated from General Fund balance. |
| ***Fiscal Impact:*** *[ ] None [ ] Budgeted [x] Not Budgeted* |

**WHEREAS**, the following General Fund departments’ net budgets, expenses less revenues received, were exceeded in 2020 as follows:

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Departments Exceeding Overall Budgets** | | | | |
| **Contingency Transfer Amount** | **Percent of Budget** | **Expenditure Budget Exceeded** | **Department** | **Primary Reason for Variance** |
| $17,707 | 3.20% | $15,683 | Administrator | Contracted Administrative Coordinator costs and additional community development costs to temper the effects of COVID. |
| $25,816 | 1.97% | $0 | Clerk of Courts | Fee collection less than budgeted due to COVID courts shutdown. |
| $178,530 | 19.22% | $193,857 | Corporation Counsel | Increased costs for contracted counsel due to staff turnover. ($155,000 already transferred from Contingency July, 2020. Total for the year $333,530) |
| $9,086 | 3.73% | $0 | Court Commissioner | Revenues are down due to courts shutdown and fewer marriage licenses issued. |
| $924 | 0.27% | $0 | Emergency Management | COVID response supplies. |
| $232,063 | Total Transfer from Contingency Fund | | | |

**Resolution \_\_\_\_\_\_\_\_\_\_\_ - 2021 Authorizing Amendments to the 2020 Budget**

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**WHEREAS**, expenditure of additional funds sometimes causes a department to exceed their expenditure appropriations, while not exceeding their net budget or available fund balances, as summarized below:

| **Departments Exceeding Expenditure Budgets,**  **But Offsetting Revenues or Fund Balances Exist** | | | |
| --- | --- | --- | --- |
| **Amount** | **Department** | **Primary Reason for Variance** | **Revenue Source** |
| $2,106 | Community Development Block Grant (CDBG) – Economic Development | Expenditures for Bluffview community park made prior to reimbursement from the State. | Revenue reimbursement to be received in 2021. |
| $24,981 | CDBG – Housing Rehabilitation | More revolving loan recipients repaid their loans than anticipated, so more dollars were available to re-loan into the community. | CDBG-Housing Rehabilitation fund balance and loan repayments are available. |
| $348 | County Clerk | Election costs due to additional efforts to administer elections under COVID. | Election grant. |
| $14,335 | Debt Service | Interest earned on invested funds lower than budgeted. | Fund balance for this purpose is available. |
| $8,837 | Dog License Fund | Payment of prior year’s collection to Humane Society higher than budgeted. | Collections higher than anticipated. |
| $1,509,765 | Human Services Fund | Transfer favorable 2019 yearend fund balance over maximum to the General Fund per policy. Comprehensive Community Services enrollments increase. | Human Services fund balance and additional revenues for these purposes are available. |
| $33,905 | Landfill Remediation | Interest earned on invested funds lower than budgeted. | Fund balance for this purpose is available. |
| $14,069 | Insurance Fund | General liability insurance more expensive than anticipated. | Deductible fund refunds and departmental charges higher than anticipated. |
| $963,658 | Public Health | COVID response:  Testing $529,450  Contact Tracing $434,208 | Grant proceeds received. |
| $10,762 | Register in Probate & Juvenile Clerk | Court appointed counsel for juvenile matters exceeded historical averages. | Probate filing fees also exceeded budgeted revenues. |
| $172,069 | Sheriff | COVID expenses total $291,630, including a thermal body scanner for $164,000. | COVID Routes to Recovery grant funds. |

**NOW, THEREFORE, BE IT RESOLVED** that the 2020 budgets of the above-described departments that did not exceed their net appropriations be amended to appropriate the additional funds received or fund balances; and,

**BE IT FURTHER RESOLVED,** that $37,063 be transferred from General Fund Balance to the 2020 contingency fund; and,

**BE IT FURTHER RESOLVED,** that $232,063 be transferred from the 2020 contingency fund to the above-described departments’ 2020 budgets that were exceeded when other balances were not available.

**Resolution \_\_\_\_\_\_\_\_\_\_\_ - 2021 Authorizing Amendments to the 2020 Budget**

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For consideration by the Sauk County Board of Supervisors on May 18, 2021.

Respectfully submitted:

**SAUK COUNTY FINANCE COMMITTEE**

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Martin F. Krueger, Chair Thomas Dorner

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Richard “Mike” Flint Tim McCumber

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Lynn Eberl

Fiscal Note: Transfers from the contingency fund to overdrawn departments in 2020 total $387,063.

Information Systems Note: No information systems impact.