RESOLUTION #\_\_\_\_\_ - 2022

Resolution Assigning Funds as of December 31, 2021 and Amending the 2021 Budget

Resolution offered by the Finance Committee

Resolved by the Board of Supervisors of Sauk County, Wisconsin:

**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 2021 contingency fund was originally budgeted at $430,000, funded completely by General Fund balance. During 2021, $120,000 was already transferred from the contingency fund, leaving $310,000 available for overdrawn departments.

Further, during consideration of bond issuance for construction of Highway facilities and related equipment purchases, the Board of Supervisors authorized up to $50 million of debt issuance for these projects. Actual issuance of debt was $45 million with the understanding that the remaining $5 million be funded by General Fund balance if needed.

**WHEREAS**, the following General Fund departments’ net budgets, expenses less revenues received, were exceeded in 2021 as follows:

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Departments Exceeding Overall Budgets** | | | | |
| **Contingency Transfer Amount** | **Percent of Budget** | **Expenditure Budget Exceeded** | **Department** | **Primary Reason for Variance** |
| $235,849 | 31.64% | $235,324 | Corporation Counsel | Increased costs for contracted counsel due to staff turnover. |
| $2,856 | 0.99% | $0 | Court Commissioner | Revenues are down due to staff turnover. |
| $38,003 | 12.18% | $0 | Emergency Management | Flood mitigation grant proceeds not yet received. |
| $276,708 | Total Transfer from Contingency Fund | | | |

**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** | **Funding Source** |
| $71,343 | Administrator | Unexpected Baraboo Depot revitalization study grant. | Historical Society grant participation and economic development loan proceeds. |
| $52,062 | 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 2022. |
| $52,086 | 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. |
| $5,151 | County Clerk | Unbudgeted election security grant. | Election grant. |
| $94 | Debt Service | Paying agent fee higher than expected for final law enforcement debt payment. | Fund balance for this purpose is available. |
| $2,997 | Dog License Fund | Payment of prior year’s collection to Humane Society higher than budgeted. | Collections higher than anticipated. |
| $12,987 | Drug Seizures | Expenditures of previously forfeited funds exceeded budget. | Fund balance for this purpose is available. |
| $3,432,692 | Human Services Fund | Transfer favorable 2020 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. |
| $64,918 | Insurance Fund | Departmental charges less than expected. | Fund balance for this purpose is available. |
| $3,478 | Jail Assessment Fund | Higher than budgeted proceeds received were dedicated to law enforcement center debt service. | Forfeitures received. |
| $303,979 | Public Health | COVID enhancing detection grant. | Grant proceeds received. |
| $4,968 | Register in Probate | Court appointed counsel for juvenile matters exceeded historical averages. | Probate filing fees also exceeded budgeted revenues. |

**THEREFORE, BE IT RESOLVED,** by the Sauk County Board of Supervisors met in regular session that the 2021 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 $276,708 be transferred from the 2021 contingency fund to the above-described departments’ 2021 budgets that were exceeded when other balances were not available; and,

**BE IT FURTHER RESOLVED,** that $5,000,000 of General Fund balance be assigned as of December 31, 2021 for Highway Department facility and equipment if needed.

Approved for presentation to the County Board by the Finance Committee, this 21st day of June, 2022

Consent Agenda Item: [ ] YES [ x ] NO

Fiscal Impact: [ ] None [ x ] Budgeted Expenditure [ ] Not Budgeted

Vote Required: Majority = \_\_\_\_\_ 2/3 Majority = \_\_x\_\_ 3/4 Majority = \_\_\_\_\_\_\_\_

The County Board has the legal authority to adopt: Yes \_\_\_\_ No \_\_\_\_\_ as reviewed by the Corporation Counsel, \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_, Date: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_.

Offered and passage moved by: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Martin F. Krueger

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Thomas Dorner

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Lynn Eberl

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Richard “Mike” Flint

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Timothy McCumber

Fiscal Note: Transfers from the contingency fund to overdrawn departments in 2021 total $396,708.

Information Systems Note: No information system impact.