

RESOLUTION #_____ - 2023

Resolution Assigning Funds as of December 31, 2022 and Amending the 2022 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 2022 contingency fund was originally budgeted at \$350,000, funded completely by General Fund balance. During 2022, no funds were transferred from the contingency fund, leaving \$350,000 available for overdrawn departments.

WHEREAS, the following General Fund departments' net budgets, expenses less revenues received, were exceeded in 2022 as follows:

Departments Exceeding Overall Budgets

Contingency Transfer Amount	Percent of Budget	Expenditure Budget Exceeded	Department	Primary Reason for Variance
\$125,144	9.26%	\$78,930	Clerk of Courts	Increased Attorney fees and interpreter costs.
\$21,569	9.73%	\$37,493	Court Commissioner	Mediation expenses higher than anticipated, Child support revenues and marriage license fees down.
\$5,537	.82%	\$691	District Attorney/Victim Witness	Revenues are down due to staff turnover.
\$21,096	10.19%	\$37,493	Register in Probate	Labor expenses exceed budget down due unanticipated staff retirement turnover.
\$8,621	11.49%	\$13,410	Surveyor	Surveyor wages over budget due to file expansion project and perpetuating section corners at risk, damaged or removed.
\$181,967	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
\$2,133	Dog License Fund	Payment of prior year's collection to Humane Society higher than budgeted.	Future revenue will replenish Dog License fund balance
\$1,952,318	Human Services Fund	Transfer favorable 2021 yearend fund balance over maximum to the General Fund per policy. Department maximizes available grant funds.	Human Services fund balance and additional revenues for these purposes are available.
\$35,684	Treasurer	Budgeted Conservatively for interest rates.	Interest collected on investments; rates steadily increased throughout 2022.

THEREFORE, BE IT RESOLVED, by the Sauk County Board of Supervisors met in regular session that the 2022 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 \$181,967 be transferred from the 2022 contingency fund to the above-described departments' 2022 budgets that were exceeded when other balances were not available; and,

Approved for presentation to the County Board by the Finance Committee, this 20th day of June 2023.

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 Finance Committee:

Martin F. Krueger

Thomas Dörner

Lynn Eberl

Richard "Mike" Flint

Timothy McCumber

Fiscal Note: Transfers from the contingency fund to overdrawn departments in 2022 total \$181,967.

MIS Note: No impact.