

RESOLUTION # - 2026

Resolution Assigning Funds as of December 31, 2025 and Amending the 2025 Budget

Resolution offered by the Finance, Personnel, and Insurance 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 2025 contingency fund was originally budgeted at \$350,000, funded completely by General Fund balance. During 2025, 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 2025 as follows:

Departments Exceeding Overall Budgets

Contingency Transfer Amount	Percent of Budget	Expenditure Budget Exceeded	Department	Primary Reason for Variance
\$21,000	1.84%	\$0	Accounting	Retirement of Finance Director and overlap in training new director.
\$21,033	1.70%	\$0	Administration	Marketing and website services higher than expected.
\$49,797	5.57%	\$74,028	Corporation Counsel	Higher than expected contracted attorney fees due to vacancies and pending and threatened litigation.
\$9,189	3.15%	\$9,054	Court Commissioner	Retirement of Court Commissioner; payout of accrued benefits.
\$20,841	7.96%	\$25,619	Register in Probate	Higher than anticipated court appointed attorney fees and advocate counsel fees.
\$121,860	Total Transfer from Contingency Fund (General Fund)			

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28 **WHEREAS**, expenditure of additional funds sometimes causes a department to exceed their
 29 expenditure appropriations, while not exceeding their net budget or available fund balances, as
 30 summarized below:
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**Departments Exceeding Expenditure Budgets,
 But Offsetting Revenues or Fund Balances Exist**

Amount	Department	Primary Reason for Variance	Funding Source
\$26,034	Circuit Courts	Higher than expected court security costs.	State aid courts support grant covered increased costs.
\$100,768	Clerk of Courts	Increased costs for appointed counsel and interpreter fees.	State reimbursements for certain costs covered increased expenditures.
\$57,696	District Attorney	Federal/State funded District Attorney costs increased.	Funded through DOJ grant revenue.
\$116,133	Treasurer	DOR approved reimbursement requests (chargebacks) from municipalities were higher than anticipated.	Interest on investments; favorable rates have provided significant revenue.
\$44,545	Aging & Disability Resource Center	Department maximizes available grant funds.	ADRC additional grant revenues are available for these purposes.
\$1,859,730	Human Services	Department maximizes available grant funds.	Human Services fund balance and additional grant revenues for these purposes is available.
\$794,531	Highway	County highway maintenance costs higher than expected.	State highway and other funding available.
\$158,171	Drug Seizures	Additional equipment purchases throughout the year.	Higher than expected federal forfeitures in 2025 funded purchases of equipment with remaining balance increasing fund balance.

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 33 **THEREFORE, BE IT RESOLVED**, by the Sauk County Board of Supervisors met in regular
 34 session that the 2025 budgets of the above-described departments that did not exceed their net
 35 appropriations be amended to appropriate the additional funds received or fund balances; and,
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37 **BE IT FURTHER RESOLVED**, that \$121,860 be transferred from the 2025 contingency fund to
 38 the above-described departments' 2025 budgets that were exceeded when other balances were
 39 not available; and,
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41 Approved for presentation to the County Board by the Finance, Personnel and Insurance
 42 Committee, this 19th day of May, 2026.
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44 Consent Agenda Item: [] YES [x] NO

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

46 Vote Required: Majority = _____ 2/3 Majority = x 3/4 Majority = _____
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48 The County Board has the legal authority to adopt: Yes _____ No _____ as reviewed by the
 49 Corporation Counsel, _____, Date: _____.
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Offered and passage moved by the Finance, Personnel and Insurance Committee:

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|------------------------------|------------------------------|------------------------------|----------------------------------|---------------------------------|
| _____ | <input type="checkbox"/> Aye | <input type="checkbox"/> Nay | <input type="checkbox"/> Abstain | <input type="checkbox"/> Absent |
| Brandon Lohr, Chair | | | | |
| _____ | <input type="checkbox"/> Aye | <input type="checkbox"/> Nay | <input type="checkbox"/> Abstain | <input type="checkbox"/> Absent |
| Gaile Burchill, Vice Chair | | | | |
| _____ | <input type="checkbox"/> Aye | <input type="checkbox"/> Nay | <input type="checkbox"/> Abstain | <input type="checkbox"/> Absent |
| Terry Spencer, Secretary | | | | |
| _____ | <input type="checkbox"/> Aye | <input type="checkbox"/> Nay | <input type="checkbox"/> Abstain | <input type="checkbox"/> Absent |
| Jim Clift, Supervisor | | | | |
| _____ | <input type="checkbox"/> Aye | <input type="checkbox"/> Nay | <input type="checkbox"/> Abstain | <input type="checkbox"/> Absent |
| Aaron Evert, Supervisor | | | | |
| _____ | <input type="checkbox"/> Aye | <input type="checkbox"/> Nay | <input type="checkbox"/> Abstain | <input type="checkbox"/> Absent |
| Timothy McCumber, Supervisor | | | | |
| _____ | <input type="checkbox"/> Aye | <input type="checkbox"/> Nay | <input type="checkbox"/> Abstain | <input type="checkbox"/> Absent |
| Sam Pocernich, Supervisor | | | | |
| _____ | <input type="checkbox"/> Aye | <input type="checkbox"/> Nay | <input type="checkbox"/> Abstain | <input type="checkbox"/> Absent |
| Ray Ring, Supervisor | | | | |
| _____ | <input type="checkbox"/> Aye | <input type="checkbox"/> Nay | <input type="checkbox"/> Abstain | <input type="checkbox"/> Absent |
| Mark Waldon, Supervisor | | | | |

Fiscal Note: Transfers from the general fund's contingency fund to overdrawn departments in 2025 totals \$121,860.

MIS Note: No impact.