

RESOLUTION _____ - 2015

Authorizing Amendments to the 2014 Budget

WHEREAS, throughout the year, various additional funds become available that require no additional County matching funds or are expansions of existing grant funding and programs; and,

WHEREAS, throughout the year, additional expenditures are incurred for which funding is available; and,

WHEREAS, expenditure of these 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
\$58	Dog License Fund	Dog license fees collected are less than budget.	Fund balance for this purpose is available.
\$2,446	Community Development Block Grant – Flood Recovery Small Business	Flood Recovery Small Business loan repayments, which are transferred to the revolving loan fund, were more than expected.	Loan repayments.
\$12,525	Community Development Block Grant – Housing Rehabilitation	Grant reimbursement of expenditures received in previous year.	Grants received completely fund expenditures.
\$4,683,216	Debt Service Fund	Refunding of debt produced an unbudgeted payoff of existing debt.	Proceeds from refunding.
\$22,173	Drug Seizures	Reimburse partner law enforcement agencies' drug enforcement expenses.	Seized funds and sale of seized assets.
\$1,308,206	Human Services Fund	Transfer of favorable fund balance over a set maximum to the General Fund per policy.	Fund balance for this purpose is available.
\$13,976	Jail Assessment Fund	Shortfall in jail assessment fees collected through citations.	Transfer to debt service reduced to keep fund from being in a negative position.
\$4,816	Insurance Fund	Liability insurance costs exceeded budget.	Fund balance for this purpose is available.
\$9,736	Workers Compensation Fund	Workers compensation claim losses exceeded budget.	Fund balance for this purpose is available.
\$12,577	Treasurer	Classification and compensation implementation.	Interest and penalty on delinquent tax receipts exceeded budget.

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WHEREAS, two General Fund departments' net budgets, expenses less revenues received, were exceeded in 2014 due to implementation of the classification and compensation analysis, as follows:

Departments Exceeding Overall Budgets Due to Classification and Compensation Analysis

Amount	Percent of Budget	Department
\$5,539	1.18%	District Attorney
\$2,170	0.97%	Veterans' Service
\$7,709	Total Required Transfer from Classification and Compensation Appropriation	

WHEREAS, two General Fund departments' net budgets, expenses less revenues received, were exceeded in 2014 due to revenues being less than anticipated, as follows:

Departments Exceeding Overall Budgets

Amount	Percent of Budget	Department	Primary Reason for Variance
\$105,496	9.24%	Clerk of Courts	Shortfall in revenues from traffic/forfeiture fines, fees and surcharges due to fewer citations issued and less collected from tax intercept.
\$51,184	8.44%	Home Care	Shortfall in revenues from Medicare due to higher acuity patients.
\$156,680	Total Required Transfer from Contingency Fund		

NOW, THEREFORE, BE IT RESOLVED that the 2014 budgets of the above-described departments that did not exceed their net appropriations be amended to appropriate the additional funds received or fund balances as proper; and,

BE IT FURTHER RESOLVED, that \$7,709 be transferred from the 2014 classification and compensation appropriation to the above-described departments' 2014 budgets that were exceeded due to classification and compensation implementation when other funds were not available; and,

BE IT FURTHER RESOLVED, that \$156,680 be transferred from the 2014 contingency fund to the above-described departments' 2014 budgets that were exceeded when fund balances were not available.

For consideration by the Sauk County Board of Supervisors on May 19, 2015.

SAUK COUNTY FINANCE COMMITTEE

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FISCAL NOTE: \$1,099,188 is available in the 2014 Classification and Compensation Analysis appropriation to fund departments overdrawn for that reason. \$350,000 is available in the 2014 Contingency Fund to fund overdrawn appropriations of \$156,680.

INFORMATION SYSTEMS NOTE: No information systems impact.