**RESOLUTION\_\_\_\_\_\_\_\_\_- 2019**

**Assigning Funds as of December 31, 2018 and Amending the 2019 Budget for These Assignments**

|  |
| --- |
| ***Background:*** Certain accounts are required by Wisconsin State Statute or Administrative Code, grant rules, or by action of the Sauk County Board or its committees, to be expended for specific purposes and any excess funds cannot lapse to fund balance at year-end for general County use. Similarly, these types of accounts which may be in a deficit position at year-end because of the timing of the receipt of grant reimbursements, are not to receive transfers from the General Fund pending completion of the grant or activity. The attached list of purposes and amounts as of December 31, 2018 shall be assigned from General Fund balance and within other funds balances for future use and/or reimbursement. |
| ***Fiscal Impact:*** *[ ] None [x] Budgeted [ ] Not Budgeted* |

**NOW, THEREFORE, BE IT RESOLVED**, by the Sauk County Board of Supervisors met in regular session that the described accounts, totaling $4,851,565 be and hereby are assigned as of December 31, 2018 for the described activities in accordance with Wis. Stats. § 65.90(5); and,

**BE IT FURTHER RESOLVED** that this be amended by annual audit adjustments, the addition of grants or other non-lapsing programs, the deletion of completed grants and programs, State Statutes, or by actions of the County Board; and,

**BE IT FURTHER RESOLVED** that the affected departments’ 2019 budgets be amended to include the amended appropriations approved herein.

For consideration by the Sauk County Board of Supervisors on April 16, 2019.

Respectfully submitted:

**SAUK COUNTY FINANCE COMMITTEE**

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

John Dietz, Chairperson Thomas Kriegl

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Kevin Lins Kristin White Eagle

Fiscal Note: The remaining General Fund Balance as of December 31, 2018 after the $4,185,459 assignment is well above the amount required by Sauk County’s working capital policy. Of the $4,851,565 assigned, $1,029,271 was already included in the 2019 budget at its original adoption and $64,088 was already approved re-appropriation of Ho-Chunk funds received in prior years.

Information Systems Note: Many of the above-described projects impact the MIS budget and staff. These projects, however, are continuations of projects already started or planned for 2018 or prior years.

**Resolution \_\_\_\_\_\_\_ - 2019 Assigning Funds as of December 31, 2018 and Amending the 2019 Budget for These Assignments**

\*Items previously approved for carryforward wholly or in part through the 2019 budget process

\*\*Ho-Chunk funds previously approved for carryforward.

