

**RESOLUTION
ROCK COUNTY BOARD OF SUPERVISORS**

Finance Committee
INITIATED BY



Sherry Oja, Finance Director
DRAFTED BY

Finance Committee
SUBMITTED BY

April 18, 2016
DATE DRAFTED

2015 SUPPLEMENTAL APPROPRIATIONS AND BUDGETARY TRANSFERS

1 **WHEREAS**, adjustments must be made to close the 2015 General Ledger; and,
2
3 **WHEREAS**, the Finance Committee has reviewed and approved the supplemental appropriations and
4 transfers.
5
6 **NOW, THEREFORE, BE IT RESOLVED**, that the Rock County Board of Supervisors duly
7 assembled this 28th day of April, 2016 does hereby amend the 2015 Budget as
8 follows:
9

<u>A/C DESCRIPTION</u>	<u>CURRENT BUDGET</u>	<u>CHANGE</u>	<u>AMENDED BUDGET</u>
<u>Source of Funds:</u>			
00-0000-0001-46901			
Add'l Revenue from PY	-0-	12,193	12,193
19-1921-0000-47010			
General Fund Application	369,883	439,382	809,265
15-1541-0000-46204			
Sale of Tax Deed Property	52,000	6,439	58,439
17-1710-0000-44116			
Real Estate Transfer Fees	235,000	11,505	246,505
33-3310-0000-42207			
DD Board-Nursing Home Reloc	14,275,910	1,088,938	15,364,848
36-3605-0000-42100			
IM Consortium Federal Aid	3,332,445	292,351	3,624,796
<u>Use of Funds:</u>			
15-1541-0000-64901			
Tax Deed Expense	10,000	6,439	16,439
17-1710-0000-68000			
ROD Cost Allocations	(24,000)	11,505	(12,495)
19-1990-0000-64904			
Refund of Prior Years Rev	30,875	12,193	43,068
21-2100-0000-61210			
Sheriff-Overtime Wages	481,750	164,382	646,132
21-2100-0000-61100			
Sheriff - Wages	4,886,332	200,000	5,086,332
22-1200-0000-62125			
Courts-Indigent Counsel Fees	105,000	75,000	180,000
33-3310-0000-0000-62604			
DD Board-Nursing Home Reloc	25,157,424	1,088,938	26,246,362
36-3605-0000-62119			
IM Consortium-Contracted Serv	3,338,175	292,351	3,630,526

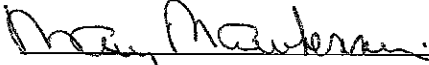
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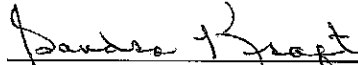
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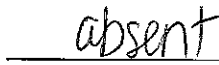
Respectfully submitted,

FINANCE COMMITTEE


Mary Mawhinney, Chair


Sandra Kraft, Vice Chair


Mary Beaver


Brent Fox


J. Russell Podzilni

LEGAL NOTE:

As an amendment to the 2015 County Budget, this resolution requires a 2/3 vote of the entire membership of the County Board, pursuant to Sec. 65.90(5)(a), Wis. Stats.


Jeffrey S. Kuglitsch
Corporation Counsel

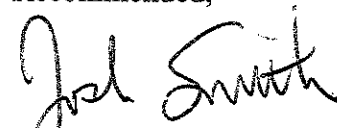
FISCAL NOTE:

This resolution amends the 2015 Budget for those programs where expenses exceeded budget appropriations. To limit data entry and legal notice publication costs, only selected line items within programs were adjusted. The line items shown contain the net budget adjustment for the program and do not necessarily reflect the overage of that particular line item.


Sherry Oja
Finance Director

ADMINISTRATIVE NOTE:

Recommended,


Josh Smith
County Administrator

Executive Summary

Every April, as we finalize the closing of the books for the previous year, we identify programs where total expenses for the program exceeded total budget appropriations. This resolution adjusts the budgets for those programs. To limit data entry and legal notice publication costs, only selected line items for each program is adjusted. This adjustment is a net adjustment and does not necessarily reflect the overage of that particular line item.

The source of funds for these adjustments can come from recognizing the receipt of higher than expected revenues, transfers from other programs or transfers from the General Fund.

This resolution shows a transfer of \$439,382 from the General Fund. This resolution is just a small snapshot of the 2015 books. It does not show all the programs that were under budget for the year. Even with the \$439,382 transfer from the General Fund per this resolution, we estimate the General Fund unassigned fund balance will increase slightly from 2014 to 2015.