

**RESOLUTION  
ROCK COUNTY BOARD OF SUPERVISORS**

Finance Committee  
INITIATED BY



Sherry Oja, Finance Director  
DRAFTED BY

Finance Committee  
SUBMITTED BY

April 15, 2014  
DATE DRAFTED

**2013 SUPPLEMENTAL APPROPRIATIONS AND BUDGETARY TRANSFERS**


1 **WHEREAS**, adjustments must be made to close the 2013 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 24 day of April, 2014 does hereby amend the 2013 Budget as  
8 follows:  
9

<u>A/C DESCRIPTION</u>	<u>CURRENT BUDGET</u>	<u>CHANGE</u>	<u>AMENDED BUDGET</u>
<b><u>Source of Funds:</u></b>			
00-0000-0001-46900			
Refund of Prior Year Expense	0	35,478	35,478
19-1921-0000-47010			
General Fund Application	35,450	730,700	766,150
21-2200-0000-61210			
Corrections – Wages	5,583,092	(258,658)	5,324,434
21-2200-0000-61610			
Corrections-Health Insurance	2,308,937	(187,432)	2,121,505
33-3310-0000-42210			
DD Board-Revenue from State	1,798,123	238,782	2,036,905
36-3668-0000-47020			
LTS-COP Risk Reserve	0	118,191	118,191
<b><u>Use of Funds:</u></b>			
19-1990-0000-64904			
Refund of Prior Years Rev	0	62,449	62,449
19-1991-0000-64904			
Additional Expenses from Prior Yrs.	0	11,209	11,209
21-2100-0000-61210			
Sheriff-Overtime Wages	256,250	597,992	854,242
33-3310-0000-0000-62604			
DD Board–Nursing Home Relocation	22,701,150	238,782	22,939,932
36-3603-0000-67200			
HSD Capital Account	245,350	24,269	269,619
36-3668-0000-64604			
LTS-COP Program Expense	994,472	118,191	1,112,663
36-3697-0000-68380			
HSD_CLTS Allocation	(206,941)	95,117	(111,824)
36-3706-0000-64604			
Community Support Program	300,000	353,132	653,132
64-6460-0000-68000			
Housing Grant Cost Allocations	(111,109)	68,100	(43,009)

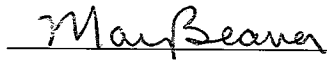
14-4C-005

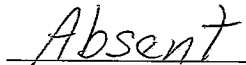
Respectfully submitted,

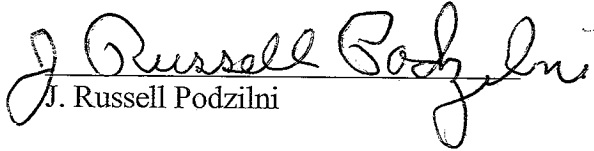
**FINANCE COMMITTEE**

  
Mary Mawhinney, Chair

  
Sandra Kraft, Vice Chair

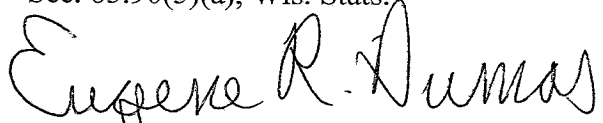
  
Mary Beaver

  
Brent Fox

  
J. Russell Podzilni


LEGAL NOTE:

As an amendment to the 2013 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.


  
Eugene R. Dumas  
Deputy Corporation Counsel

FISCAL NOTE:

This resolution amends the 2013 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  
  
Craig Knutson  
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 one line item 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 \$730,700 from the General Fund. This resolution is just a small snapshot of the 2013 books. It does not show all the programs that were under budget for the year. Even with the \$730,700 transfer from the General Fund, we estimate an approximate increase of \$2.5 million dollars to the General Fund as we finalize 2013.