

**RESOLUTION
ROCK COUNTY BOARD OF SUPERVISORS**

Finance Committee
INITIATED BY



Sherry Oja, Finance Director
DRAFTED BY

Finance Committee
SUBMITTED BY

April 14, 2015
DATE DRAFTED

2014 SUPPLEMENTAL APPROPRIATIONS AND BUDGETARY TRANSFERS

1 **WHEREAS**, adjustments must be made to close the 2014 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 23 day of April, 2015 does hereby amend the 2014 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>			
00-0000-0001-46900			
Refund of Prior Year Expense	-0-	126,255	126,255
19-1921-0000-47010			
General Fund Application	196,599	381,953	578,552
15-1541-0000-46204			
Sale of Tax Deed Property	20,000	19,602	39,602
21-2195-0000-46000			
Equitably Shared Funds	38,051	4,568	42,619
28-2600-0000-44100			
Coroner's Fees	110,350	21,165	131,515
31-3000-0000-45036			
WIMCR Revenue	-0-	71,928	71,928
33-3310-0000-42210			
DD Board-Revenue from State	1,867,576	590,057	2,457,633
<u>Use of Funds:</u>			
15-1541-0000-64901			
Tax Deed Expense	20,000	19,602	39,602
18-1810-0000-62203			
General Services-Natural Gas	160,000	44,127	204,127
18-1810-0000-63500			
Gen Services-Repair/Maint Supplies	230,000	59,900	289,900
19-1990-0000-64904			
Refund of Prior Years Rev	0	56,781	56,781
19-1991-0000-64904			
Additional Expenses from Prior Yrs.	0	69,474	69,474
21-2100-0000-61210			
Sheriff-Overtime Wages	480,530	30,761	511,291

15-4B-267


2014 SUPPLEMENTAL APPROPRIATIONS AND BUDGETARY TRANSFERS

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52	21-2195-0000-62491			
53	Equitably Shared Funds	7,400	4,568	11,968
54				
55	22-1200-0000-62125			
56	Courts-Indigent Counsel Fees	105,000	57,100	162,100
57				
58	22-1200-0000-62170			
59	Courts-Physicians/Other Services	120,000	61,000	181,000
60				
61	28-2600-0000-62170			
62	Coroner-Physicians/Other Services	144,000	21,165	165,165
63				
64	31-3000-0000-68000			
65	Health Dept-Cost Allocations	(511,323)	71,928	(439,395)
66				
67	33-3310-0000-0000-62604			
68	DD Board-Nursing Home Reloc	23,718,761	590,057	24,308,818
69				
70	36-3666-0000-68307			
71	LTS-MAPT Allocations	(113,273)	129,065	15,792

Respectfully submitted,

FINANCE COMMITTEE


 Mary Mawhinney, Chair

Absent
 Sandra Kraft, Vice Chair

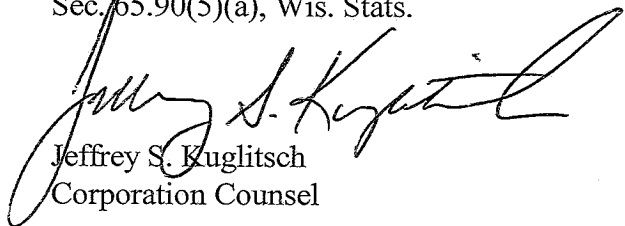
Mary Beaver
 Mary Beaver

Absent
 Brent Fox


 J. Russell Podzilni

LEGAL NOTE:

As an amendment to the 2014 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 2014 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 \$381,953 from the General Fund. This resolution is just a small snapshot of the 2014 books. It does not show all the programs that were under budget for the year. Even with the \$381,953 transfer from the General Fund per this resolution and the 2014 budgeted transfer of \$2,000,000 from the General Fund to the Highway Fund, we estimate the General Fund balance will be stable from 2013 to 2014.