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RESOLUTION # 39-2024

Resolution to Authorize 2023 Budget Transfers

Resolution approved for presentation to the Oneida County Board by the Supervisors of the Administration Committee.

Resolved by the Board of Supervisors of Oneida County, Wisconsin:

WHEREAS, Wisconsin State Statute Section 65.90(9) dictates that appropriations may not be changed unless authorized by a vote of two-thirds of the entire membership of the County Board of Supervisors; and,

WHEREAS, Oneida County Code Section 3.11 (4)(b)(2) dictates if no funding is otherwise available in a departments' budget to cover overdrawn line items, budget transfers will be requested by the department heads, prepared by the Finance Director, and presented to the Administration Committee for consideration and action; and,

WHEREAS, the Finance Director proposes the following budget transfers, with explanation provided as follows:

<u>Department</u>	<u>Unaudited</u>	<u>Budget</u>	<u>(Over)</u>	<u>Transfer</u>
Corporation Counsel	660,298	581,978	(78,320)	78,320
County Treasurer	229,283	225,536	(3,747)	3,747
District Attorney	298,947	288,459	(10,488)	10,488
Labor Relations & Employee Benefits	432,044	370,856	(61,188)	61,188
General Reserve for Contingency	25,535	321,958	296,423	(153,743)
<u>Net Transfers</u>				<u>\$-</u>

Corporation Counsel's department exceeded budget by 12%. A change in the County's policy to pick up the full employer health insurance cost for permanent, part-time employees, caused an unfavorable variance versus the budget for Corporation Counsel as the budget for permanent, part-time employees under the health plan in place at the time the 2023 budget was prepared. In addition the Corporation Counsel's office experienced a retirement of a long-serving employee resulting in sizable paid-time-off bank cash out that was not anticipated at the time the 2023 budget was prepared.

The County Treasury's office exceeded budget by 2%, due to an underestimate of employer costs associated with workers compensation insurance, and higher than anticipated telephone and internet charges during the year.

The District Attorney's office exceeded budget by 4% due to an underestimate of part-time wages, and higher than anticipated training fees resulting from turn-over in key personnel.

The Labor Relations & Employee Benefits department exceeded budget by 14% driven by two key factors. First, new hire screening increased significantly over the prior year resulting from higher than expected turn-over in positions requiring medical exams prior to employment offers being made. Second, the costs associated with the Employee Section 125 plan are now recognized as an expense to the LRES budget at the auditor's recommendation, this change in accounting practice was not known at the time the 2023 budget was prepared.

49
50 **WHEREAS**, the Administration Committee has reviewed and does recommend the 2023
51 budget transfers as presented, and,
52

53 **THEREFORE, BE IT RESOLVED**, the Oneida County Board of Supervisors authorizes
54 Finance Director to execute the budget transfers as presented.
55

56 Vote Required: Majority = _____ 2/3 Majority = X 3/4 Majority = _____
57

58 The County Board has the legal authority to adopt: Yes ✓ No _____ as reviewed
59 by the Corporation Counsel, _____, Date:
60 3.11.24

61
62 Approved for presentation to the County Board by the Administration Committee this 11th
63 day of March, 2024.
64

65 Consent Agenda Item: YES X NO
66

67
68 Offered and passage moved by:

69 [Signature]
70 Supervisor
71 [Signature]
72 Supervisor
73 _____
74 Supervisor
75 _____
76 Supervisor
77 [Signature]
78 Supervisor
79

80 19 Ayes

81 0 Nays

82 2 Absent

83 0 Abstain

84 X Adopted
85
86
87

88 by the County Board of Supervisors this 19th day March, 2024.
89

90
91 Defeated

92 [Signature]
93 Tracy Hartman, County Clerk
94

95 [Signature]
Scott Holewinski, County Board Chair

Resolution - # 39-2024

Supervisors	AYE	NAV	ABS	ABSTAIN
Hanus	X			
Winkler	X			
Schultz	X			
Cushing	X			
Timmons	X			
Rio	X			
Showalter	X			
Jensen	X			
Oettinger	X			
Schreier	X			
Condado	X			
Sorgel	X			
Newman	X			
Roach	X			
Ryden	X			
Harris	X			
Almekinder	X			
Fried	X			
Fisher	X			
Biggs	X			
Holewinski	X			
TOTALS	19		2	
TAGS				

Resolution # 39 – 2024: Offered by the Supervisors of the Administration Committee to Authorize 2023 Budget Transfers.