

1 285-122013

2 **RESOLUTION: Transfer \$115,000 to the Miscellaneous Unclassified Cost Center to**  
3 **Cover Overages in the “Labor” and “Other Operating Expense”**  
4 **Categories**  
5

6 **TO THE WINNEBAGO COUNTY BOARD OF SUPERVISORS:**

7 **WHEREAS**, sick leave payouts had previously been charged to individual county departments from which  
8 the retired or long-term employee terminated; and

9 **WHEREAS**, these departments often have budget overruns from when the budgets are prepared because of  
10 the difficulty of anticipating terminations or retirements; and

11 **WHEREAS**, rather than have individual departments over-budget this expense because of its  
12 unpredictability, it makes more sense to charge these costs to one cost center; and

13 **WHEREAS**, the Finance Department changed the accounting for this expense during 2013, yet the budget  
14 did not reflect this bookkeeping change; and

15 **WHEREAS**, it is now necessary to transfer funds from the Salary Contingency Fund to cover this budget  
16 overage; and

17 **WHEREAS**, the “Other Operating Expense” category in the Miscellaneous Unclassified cost center is over  
18 budget because of a change in how the Finance Department is accounting for investment management fees; and

19 **WHEREAS**, these fees were previously netted against investment income in the financial records; and

20 **WHEREAS**, accounting for the investment management fees separately was desirable so that the Finance  
21 Department could track County spending for this service; and

22 **WHEREAS**, because this bookkeeping change occurred after the 2013 Budget was adopted, the 2013  
23 Budget does not reflect this cost in the Miscellaneous Unclassified cost center; and

24 **WHEREAS**, the 2013 Budget needs to be adjusted to reflect this change.

25 **NOW, THEREFORE, BE IT RESOLVED** by the Winnebago County Board of Supervisors that it hereby  
26 appropriates \$53,000 from the Salary Contingency Fund to the Labor category in the Miscellaneous Unclassified cost  
27 center of the 2013 Budget to cover the overage related to sick leave payouts.

28 **BE IT FURTHER RESOLVED** by the Winnebago County Board of Supervisors that it hereby appropriates  
29 \$62,000 from the General Fund “Undesignated Fund” balance to the “Other Operating Expense” category of the  
30 Miscellaneous Unclassified cost center to cover the overage related to the accounting for investment management  
31 fees.

32 Respectfully submitted by:

33 **PERSONNEL AND FINANCE COMMITTEE**

34 Committee Vote: **5-0**

35 Vote Required for Passage: **2/3 rds of membership**

36  
37 Approved by the Winnebago County Executive this \_\_\_\_ day of \_\_\_\_\_, 2013.  
38

39 \_\_\_\_\_  
40 Mark L Harris  
41 Winnebago County Executive