

# Agenda Item Report



**Winnebago County**  
*The Wave of the Future*

DATE: *March 3, 2022*  
TO: Personnel & Finance Committee  
FROM: Mike Collard, Acting Director of Finance  
RE: Budget Transfer – Miscellaneous & Unclassified

## **Background:**

The Miscellaneous & Unclassified accounts for 2021 were over budget in three categories:

Taxes and Assessments was over budget by \$139,514. This was due to three special assessments from the City of Oshkosh for street, sidewalk, and sewer improvements along County Road Y, for which the County was assessed as a property owner, in amounts totaling \$129,113, which were not included in the budget, plus a property tax bill for the Carter's building, next to the County Administration Building, which was not budgeted because it had previously been paid by Carter's, Inc. as our tenant.

The Other Transfers Out account is over budget in the amount of \$94,283 due to an error in accounting for the NextGen911 capital project. Contingency funds were approved for this project in 2020, and the 2020 contingency funds were drawn down by this amount. However, the journal entry needed to move these funds as a transfer into the capital project was mistakenly omitted. This was not discovered until the project was closed in December 2021. The result was that even though the money had been spent, this amount fell to the undesignated general fund when 2020 accounts were closed, leaving Other Transfers Out overdrawn in 2021. The requested budget transfer will in effect move that sum back out of the undesignated general fund (where it should never have been) into the appropriate expense account as had been authorized in 2020.

Finally, Maintenance and Grounds internal expense was over budget by \$18,408 in 2021 due to higher than expected billing by the Highway Department for clearing snow from various County parking lots.

## **Policy Discussion:**

The budget transfers needed, in the total amount of \$252,205, can be covered using a combination of sources:

Wage payouts of \$30,500 less than budgeted amount

FICA Medicare expense of \$7,705 less than budgeted amount

Contingency fund available balance of \$40,000

Undesignated general fund balance of \$174,000

## **Requested Action:**

A motion to approve the budget transfers as presented, and to submit a resolution for approval to the County Board.

**Attachments:**

Draft resolution

Budget transfer form with income statement showing overages

City of Oshkosh special assessment invoices and property tax bill

November 2020 budget transfer showing reduction of contingency fund but without the balancing Transfer Out entry