

1 **353-032024**

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3 **RESOLUTION: 353-032024 Approve a Budget Transfer in the Amount of \$1,645,997 from the**
4 **Contingency Fund to the Various Funds to Pay for the Increase in Pay Grade**

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

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8 **WHEREAS**, Winnebago County implemented a compensation schedule to provide pay grades for most
9 non-elected regular positions other than those covered by the collective bargaining agreement with the
10 Deputies' Association; and

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12 **WHEREAS**, the schedule includes a minimum, a control point, and a maximum for each pay grade; and

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14 **WHEREAS**, the 2023 budget was built using the assumption that the schedule amounts will be increased
15 by 2.0% for 2023 and a merit increase of 2%; and

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17 **WHEREAS**, the amount set aside for the potential increase in salaries for 2023 was \$2,000,000; and

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19 **WHEREAS**, the contingency fund set aside in the 2023 budget for increases due to the adjustment in
20 pay grade increases as well as the merit resulted in the above used \$1,645,997 of the \$2,000,000 that
21 was set aside.

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23 **NOW, THEREFORE, BE IT RESOLVED** by the Winnebago County Board of Supervisors that
24 \$1,645,997 will be transferred from the Contingency Fund to Various Funds by using a Budget Transfer
25 Form to pay for the increase in pay grade.
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Respectfully submitted by:
PERSONNEL & FINANCE COMMITTEE
Committee Vote: 5-0

*Fiscal Note: The Salary Contingency Fund for 2023, originally budgeted at \$2,000,000, will be reduced
by \$1,645,997, which amount will be transferred to labor accounts in various departments and funds.*

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31 Vote Required for Passage: **Two-Thirds of Membership**

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34 Approved by the Winnebago County Executive on _____.

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Jonathan D. Doemel
Winnebago County Executive

County Board Report



DATE: March 19, 2024
FROM: Paul Kaiser, Finance Director
AGENDA ITEM: 353-032024 Approve a Budget Transfer in the Amount of \$1,645,997 from the Contingency Fund to the Various Funds to Pay for the Increase in Pay Grade

General Description:

Due to the 2023 Compensation Plan implementation, many departments need an increase to their labor budgets to close out the year.

Action Requested:

Motion to recommend to county board approval of a Budget Transfer in the Amount of \$1,645,997 from the Contingency Fund to the Various Funds to Pay for the Increase in Pay Grade.

Procedural Steps:

Committee of Jurisdiction:	Various committees (for relevant departments) P&F (for entire resolution)	Meeting Date:	_____
Action taken:	Recommend Approval	Vote:	5-0
County Board:	_____	Meeting Date:	_____

Background:

Winnebago County implemented a compensation schedule to provide pay grades for most non-elected regular positions other than those covered by the collective bargaining agreement with the Deputies' Association. The schedule includes a minimum, a control point, and a maximum for each pay grade. The 2023 budget was built using the assumption that the schedule amounts will be increased by 2.0% for 2023 and a merit increase of 2%. The amount set aside for the potential increase in salaries for 2023 was \$2,000,000. The \$2,000,000 in the Salary Contingency Account was to be used for the implementation of the compensation plan.

The 2023 Compensation Plan implementation, authorized by the county board, included increases to the pay ranges, and so-called reslotting of employees to distribute

the employees across the range as an effort to reduce in range compression. The result is the need for many departments to receive a transfer from the Salary Contingency account.

Policy Discussion:

All departments needing a salary contingency transfer are listed on Schedule A in the attachments. The contingency fund set aside in the 2023 budget for increases due to the adjustment in pay grade increases as well as the merit resulted in the above used \$1,645,997 of the \$2,000,000 that was set aside.

Committee Discussion and Recommendation:

Various committees which have departments of jurisdiction have reviewed the budget transfers as a discussion item.

Personnel & Finance Committee:

Finance Director Paul Kaiser appeared before the committee. The 2023 Budget included \$2 million to implement the new wages in the compensation plan passed in by the county board in March of 2023. Of the budgeted dollars, \$1,645,997 is needed. He also pointed out the countywide labor budget was under spent, which was largely caused by the vacancy rate at Park View Health Center.

Motion by Don Nussbaum, seconded by Betsy Ellenberger to Approve
Resolution: Approve a Budget Transfer in the Amount of \$1,645,997 from the Contingency Fund to the Various Funds to Pay for the Increase in Pay Grade. Passed.
Yes 5, No 0, Abstained 0

Attachments:

1. Labor Contingency Fund - Budget Transfer
2. Labor Contingency Fund - Schedule A

BUDGET TRANSFER
MULTIPLE DEPARTMENTS - SALARY CONTINGENCY ADJUSTMENT

Finance Dept Reviewer: <u>Paul Kase</u>	Date <u>2/21/2024</u>	Facilities & Property Management Committee Vote: _____	Date _____ N/A
Committee of Jurisdiction - Human Services	<u>3/4/2024</u>	Personnel & Finance Committee Vote: _____	<u>3/7/2024</u>
Committee Vote _____		Information Technology Committee Vote: _____	N/A
Committee of Jurisdiction - Judiciary & Public Safety (JPS)	<u>3/4/2024</u>	Budget Adjustment impact: <u>\$1,645,997 from salary contingency</u>	
Committee Vote _____			
Passed County Board (2/3 of board present):	<u>3/19/2024</u>		

ACCOUNT NUMBER

Org	Object	Object Description	Project	Budget Explanation	I=Incr D=Decr	Amount*
1022	51100	Regular Pay		SALARY CONTINGENCY TRANSFER	I=Incr	45,531
1039	51120	Payout Wages		SALARY CONTINGENCY TRANSFER	I=Incr	173,859
1059	51100	Regular Pay		SALARY CONTINGENCY TRANSFER	I=Incr	24,723
1065	51100	Regular Pay		SALARY CONTINGENCY TRANSFER	I=Incr	29,916
1080	51100	Regular Pay		SALARY CONTINGENCY TRANSFER	I=Incr	11,795
1082	51100	Regular Pay		SALARY CONTINGENCY TRANSFER	I=Incr	19,208
1086	51100	Regular Pay		SALARY CONTINGENCY TRANSFER	I=Incr	17,149
1101	51100	Regular Pay		SALARY CONTINGENCY TRANSFER	I=Incr	17,612
1105	51100	Regular Pay		SALARY CONTINGENCY TRANSFER	I=Incr	13,937
1107	51100	Regular Pay		SALARY CONTINGENCY TRANSFER	I=Incr	8,686
1120	51105	Overtime		SALARY CONTINGENCY TRANSFER	I=Incr	465,899
21169900	51100	Regular Pay	2234	SALARY CONTINGENCY TRANSFER	I=Incr	167,513
23311200	51100	Regular Pay	2192	SALARY CONTINGENCY TRANSFER	I=Incr	186,389
24410500	51100	Regular Pay	2291	SALARY CONTINGENCY TRANSFER	I=Incr	243,977
24410500	51206	WI Retirement	2291	SALARY CONTINGENCY TRANSFER	I=Incr	11,904
25690500	51100	Regular Pay	2069	SALARY CONTINGENCY TRANSFER	I=Incr	77,232
25690500	51206	WI Retirement	2069	SALARY CONTINGENCY TRANSFER	I=Incr	3,273
26270500	51100	Regular Pay	2192	SALARY CONTINGENCY TRANSFER	I=Incr	93,524
51703	51100	Regular Pay		SALARY CONTINGENCY TRANSFER	I=Incr	28,382
63600	51100	Regular Pay		SALARY CONTINGENCY TRANSFER	I=Incr	3,841
64610	51100	Regular Pay		SALARY CONTINGENCY TRANSFER	I=Incr	1,647
1039	59503	Salary Cont.		SALARY CONTINGENCY TRANSFER	D=Decr	1,645,997
1039	59501	Other Transfer Out		DHS FUND-SALARY CONTINGENCY	I=Incr	783,812
21169900	49501	Other Transfer In	2009	SALARY CONT FROM GEN FUND	I=Incr	783,812
1039	59501	Other Transfer Out		TRANSFER TO AIRPORT	I=Incr	28,382
51701	49501	Other Transfer In		SALARY CONT FROM GEN FUND	I=Incr	28,382
1039	59501	Other Transfer Out		WORK COMP FUND-SALARY CONT	I=Incr	3,841
63600	49501	Other Transfer In		SALARY CONT FROM GEN FUND	I=Incr	3,841
1039	59501	Other Transfer Out		P&L INS FUND-SALARY CONT	I=Incr	1,647
64610	49501	Other Transfer In		SALARY CONT FROM GEN FUND	I=Incr	1,647

*full dollars only (no pennies)

Description (Must be completed - Attach extra pages if needed)

The implementation of the new compensation plan for 2023 caused the departments listed above to go over budget in their labor category. The county set aside a contingency fund of \$2,000,000 to account for these overages for all the respective departments. The salary contingency fund will show a draw down of \$1,645,997 from all departments who exceeded their labor budget. The following departments will received a transfer in from the general fund: DHS \$783,811, Airport \$28,382, Workers Comp Fund \$3,841, and Property & Liability Insurance \$1,647.

ENTRY NUMBER

2023 LABOR BUDGET VS ACTUAL ANALYSIS

SCHEDULE A		Original Budget	Revised Budget	Actuals	Remaining	% Attained	Salary Contingenc y
Dept	001 County Board Department	158,150	158,150	133,612	24,538.05	84.48%	
Dept	004 County Executive Department	306,847	306,847	302,308	4,538.69	98.52%	
Division	006 County Clerk Division	292,352	292,352	283,113	9,239.04	96.84%	
Dept	009 Treasurer Department	331,711	331,711	329,656	2,055.08	99.38%	
Dept	010 Corporation Counsel Department	695,178	695,178	677,113	18,064.58	97.40%	
Dept	011 Administration Department	325,216	325,216	312,299	12,917.33	96.03%	
Dept	012 Human Resources Department	896,030	932,048	885,490	46,558.34	95.00%	
Division	015 Finance Department	629,814	629,814	592,978	36,836.23	94.15%	
Dept	022 Information Technology Department	1,732,033	1,732,033	1,777,564	(45,530.55)	102.63%	45,531
Division	025 Facilities & Property Management Division	3,097,355	3,097,355	2,742,275	355,080.39	88.54%	
Dept	039 Miscellaneous & Unclassified Department	215,300	215,300	389,159	(173,858.62)	180.75%	173,859
Dept	050 Child Support Department	1,828,790	1,828,790	1,549,933	278,857.22	84.75%	
Division	052 Public Health Division	4,416,986	4,426,561	4,418,268	8,292.73	99.81%	
Dept	059 Veterans Services' Department	530,370	530,370	555,093	(24,722.62)	104.66%	24,723
Dept	064 UW-Extension Department	287,818	287,818	284,989	2,829.09	99.02%	
Division	065 Parks Division	936,565	936,565	966,481	(29,915.93)	103.19%	29,916
Dept	070 Boat Landing Department	12,042	12,042	10,677	1,364.92	88.67%	
Dept	080 Register of Deeds Department	512,231	512,231	524,026	(11,794.85)	102.30%	11,795
Dept	082 Land & Water Conservation Department	696,794	696,794	716,001	(19,207.15)	102.76%	19,208
Division	086 Planning Division	1,069,897	1,069,897	1,087,045	(17,148.45)	101.60%	17,149
Dept	089 Property Lister Department	226,735	226,735	192,640	34,095.15	84.96%	
Dept	101 District Attorney Department	1,453,346	1,453,346	1,470,958	(17,611.69)	101.21%	17,612
Dept	105 Medical Examiner Department	325,419	325,419	339,356	(13,936.61)	104.28%	13,937
Dept	107 Emergency Management Department	245,817	245,817	254,502	(8,685.02)	103.53%	8,686
Division	110 Sheriff Division	20,081,365	20,111,365	20,577,264	(465,898.75)	102.32%	465,899
Division	130 Clerk of Courts Division	3,380,058	3,380,058	3,244,622	135,436.14	95.99%	
Fund	200 Human Services Fund	26,216,246	26,216,246	27,000,057	(783,811.25)	102.99%	783,812
Fund	510 Airport Fund	820,450	820,450	848,831	(28,381.41)	103.46%	28,382
Fund	520 Solid Waste Fund	1,482,477	1,482,477	1,306,316	176,161.49	88.12%	
Fund	530 Park View Health Center Fund	15,271,445	15,271,445	11,738,748	3,532,696.71	76.87%	
Fund	540 Highway Fund	7,458,065	7,458,065	6,665,418	792,647.00	89.37%	
Fund	620 General Services Fund	58,031	58,031	50,872	7,159.12	87.66%	
Fund	630 Workers Compensation Fund	68,505	68,505	72,345	(3,840.37)	105.61%	3,841
Fund	640 Property & Liability Insurance Fund	29,359	29,359	31,006	(1,646.51)	105.61%	1,647
Fund	650 Self Funded Health Insurance Fund	88,513	88,513	82,784	5,729.39	93.53%	
Net Surplus (Deficit)		96,177,310	96,252,903	92,413,796	3,839,106.91		1,645,997
Salaries over Budget					(1,645,989.78)		