

Agenda Item Report



Winnebago County
The Wave of the Future

DATE: April 20, 2023
FROM: Mike Collard, Director of Administration
RE: Resolution Amending

General Description:

This resolution will amend County Board Rule 24.9(5) to increase the maximum size of a contingency fund budget transfer which may be approved by the Personnel & Finance Committee, without the need for a County Board resolution, from \$15,000 to \$40,000.

Action Requested:

Approval of the attached resolution.

Procedural Steps:

Personnel & Finance Committee

Action taken: Approved

Meeting date: 4/6/2023

Vote: 5 - 0

Judiciary & Public Safety Committee:

Action taken: Approved

Meeting date: 5/1/2023

Vote: 4-1

County Board

Meeting date: 5/16/2023

Background:

Chapter 65.90(5)(b) of the Wisconsin Statutes provides:

"A county board may authorize its standing committees to transfer funds between budgeted items of an individual county office or department, if such budgeted items have been separately appropriated, and to supplement the appropriations for a particular office, department, or activity by transfers from the contingent fund. Such committee transfers shall not exceed the amount set up in the contingent fund as adopted in the annual budget, nor aggregate in the case of an individual office, department, or activity in excess of 10 percent of the funds originally provided for such office, department, or activity in such annual budget."

The Winnebago County Board has implemented this provision through the adoption of its Rule 24.9 (5), which states that the Personnel & Finance Committee may:

"5. Authorize budgetary alterations as permitted in Sec. 65.90(5), Wis. Stats. in either of the following situations:

- A. A transfer of funds between budgeted items of an individual County Department if such budgeted items have been separately appropriated, and
- B. Supplementation of appropriations for a particular office or department by transfer from the Contingency Fund. The limitation on the dollar amount set aside in the budgetary alteration shall be the amount set aside in the Contingency Fund or the sum of \$15,000.00, whichever is the lesser sum, and
- C. Notwithstanding subsection (b), above, to accept gifts from the Oshkosh Area Community Foundation's Park View Health Center Pass-Through Fund into the Contingency Fund and to appropriate monies received from said gifts to the new Park View Health Center construction project for additions, enhancements, landscaping or furnishings in relationship to said project, provided that the total amount of said appropriation does not exceed 10% of the total amount of funds budgeted for said project for that budgetary year.

In recent years, the county budget has usually included a general contingency fund in the amount of \$300,000.00. It would take, for example, 20 contingency fund transfers of the maximum amount of \$15,000 each to exhaust this fund, but we have not had nearly that many. Consequently, a majority of the contingency fund is usually either left unused at the end of the year, or used toward a larger expense authorize by a County Board resolution.

Policy Discussion:

Increasing the amount which may be transferred by the Personnel & Finance Committee from the contingency fund will increase efficiency, enable transfers to be handled more quickly, and reduce the need for County Board meetings to devote time and attention to budget transfers which are still relatively small and which will have been approved by one or (usually) two committees, and are therefore unlikely to be considered controversial.

Attachments:

Resolution

List of contingency fund balance uses 2017-2022

List of non-capital undesignated general fund balance uses 2017-2022