

RESOLUTION NO.: 171—2017-18

TO THE HONORABLE, THE OUTAGAMIE COUNTY BOARD OF SUPERVISORS

LADIES AND GENTLEMEN:

2/3 MAJORITY – 24 VOTES

1 With passage of Resolution 125—2015-16, the County Board approved the creation of
2 the Small Department Vacation and Sick Leave Payout Fund. The fund was established
3 to aid small departments that had a long-term employee retire with a relatively large
4 vacation and/or sick payout, the ability to refill the position earlier than they normally
5 could have been filled. The County, and various departments who have used the fund,
6 have found the use of the fund to be extremely beneficial to be able to refill various
7 positions in order to maintain their current level of services after the long-term staff has
8 retired. Over the course of two plus years, seven departments have benefited from the
9 use of this fund. Due to the benefit this fund provides small departments in maintaining
10 their current level of services, this resolution requests transferring \$100,000 from the
11 general fund balance to the Small Department Vacation and Sick Leave Payout Fund to
12 replenish the balance of the fund up to \$116,450.
13

14 NOW THEREFORE, the undersigned members of the Finance Committee recommend adoption
15 of the following resolution.

16 BE IT RESOLVED, that the Outagamie County Board of Supervisors does authorize and
17 approve of transferring \$100,000 from the General Fund Balance to the Small Department Vacation and
18 Sick Leave Payout Fund in order to replenish the balance of the fund up to \$116,450 as detailed in the
19 attached fiscal note, which by reference is made a part hereof, and

20 BE IT FINALLY RESOLVED, that the Outagamie County Clerk be directed to forward a copy
21 of this resolution to the Outagamie County Finance Director.

22 Dated this ____ day of March 2018

23 Respectfully Submitted,

24
25 FINANCE COMMITTEE
26

27
28
29

30 _____
Kevin Sturn

31
32

Peter Stueck

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22

James Pleuss

Nadine Miller

Chris Croatt

Duly and officially adopted by the County Board on: _____

Signed:

Board Chairperson

County Clerk

Approved: _____

Vetoed: _____

Signed:

County Executive

OUTAGAMIE COUNTY FISCAL NOTE

INTRODUCTION: This form must be attached to any resolution or ordinance which contains a spending or revenue proposal. The form should be completed by an individual within the department initiating the resolution or ordinance with assistance from the Financial Services Department. Contact the Finance Director (1674), Controller (1675) or Staff Accountant (1681) for assistance. Once completed, forward a copy of the form to the Financial Services Department for their review. Financial Services will forward a reviewed copy of the fiscal note to Legislative Services.

1. **Subject:** Request to add Funding to the Small Department Vacation/Sick Payout Fund
2. **Description:** This section must be completed for all fiscal notes. Briefly and concisely describe the request. State assumptions used and discuss any current year and long-term fiscal impacts. (A separate attachment can be used)

The County established the Small Department Vacation/Sick Payout Fund in late 2015. This fund was originally capitalized with a one-time TIF close-out refund from the City of Appleton and an additional amount was added later in 2016. At its highest amount, the fund had a balance of \$117,650. Normally, if a long-term employee would retire and that person had a relatively large vacation and/or sick payout, the department would have to wait a substantial amount of time to refill the position so the department's budget could absorb the payout amount. This fund provides a source of funding that allows funds to be transferred to that department's budget to be able to refill the positions earlier than they normally could have filled them. The County, and various impacted departments who have used the fund, have found the use of the fund to be extremely beneficial to be able to refill various positions to maintain their current level of services after the long-term staff have retired. Over the course of two plus years, including several requests before you at this time, seven departments have benefited from the use of this fund. Assuming those requests are approved, the balance of the fund will be reduced to \$16,450. Therefore, due to the benefit this provides small departments in maintaining their current level of services, we are requesting to transfer \$100,000 from the general fund balance to this fund to replenish the balance up to \$116,450.

Current Year Budget Impact (Check one or more of the following boxes)

- Revenues/Financing Source Expenses (Cost) None
3. Is the specific cost or revenue included in the current year's budget? yes () no () partially () N/A (X)
4. If the proposal requests additional spending, can the additional cost be absorbed within the current year's line item? yes () no () n/a (X)
5. Is the proposal to accept additional revenues only? yes () no (X)
6. Does this request modify/adjust the current year budget? yes () no (X) Balance Sheet Entry
If no, skip to question 8 below.
7. Detail current year budget changes. Please list cost center name, line item, account number and either the increase or decrease amount. (Please note that all budget adjustments must balance. For example, an increase in an expenditure account must be offset by a decrease in another expenditure account or the contingency fund or an increase in a revenue account or other funding sources such as fund balance applied.)

COST CENTER NAME	LINE ITEM (i.e. Salaries, Supplies, Etc.)	ACCOUNT NUMBER INCLUDING COST CENTER (i.e. 1004100.5100, 1004100.5400, etc.)	INCREASE (DECREASE) AMOUNT
BALANCE SHEET ENTRY			
General Fund	Committed for Small Dept Vacation and Sick Leave Payouts	1000000.3870	100,000
General Fund	Uncommitted Funds	1000000.3891	(100,000)

Annual and Long-Term Impact

8. Is the above Increase/Decrease a nonrecurring one-time expense or revenue or Transfer? yes (X) no () n/a ()
9. What is the anticipated annual and/or long-term cost or revenue impact? Annual Cost 0
Annual Revenue 0

Fiscal Note Prepared by: Brian Massey

For Financial Services purposes only

Reviewed By: <i>Brian Massey 3/15/18</i>	If expenditures are recorded in the financial system at a level of detail lower than the level 6 as shown above, indicate the specific account numbers and amounts below: <u>Detail Expenditure Account Number</u> <u>Amount</u>
---	---