

# ***RESOLUTION NO.: 78—2019-20***

TO THE HONORABLE, THE OUTAGAMIE COUNTY BOARD OF SUPERVISORS

LADIES AND GENTLEMEN:

*2/3 MAJORITY – 24 VOTES*

1 In order to account for actual financial activity during the year, Brewster Village requires  
2 a number of budgetary transfers. This resolution moves the authorized funds to the  
3 applicable line items and cost centers where expenditures incurred exceed amounts  
4 originally projected either through increased revenues or reductions in other budgeted line  
5 items. Explanations of transfers are highlighted on the attached worksheet.  
6

7 NOW THEREFORE, the undersigned members of the Health and Human Services Committee  
8 recommend adoption of the following resolution.

9 BE IT RESOLVED, that the Outagamie County Board of Supervisors does approve the  
10 budgetary transfers for Brewster Village as noted on the attached fiscal note and worksheet, and

11 BE IT FINALLY RESOLVED, that the Outagamie County Clerk be directed to forward a copy  
12 of this resolution to the Brewster Village Administrator and the Outagamie County Finance Director.

13 Dated this \_\_\_\_ day of October, 2019

14 Respectfully Submitted,

15  
16 HEALTH AND HUMAN SERVICES  
17 COMMITTEE

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21 \_\_\_\_\_  
22 Dan Gabrielson

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27 Christine Lamers

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31 \_\_\_\_\_  
32 Kelly Schroeder

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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:** Brewster Village Budget Transfers 2019 - no net fiscal impact

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).

Each year Brewster Village requires a number of budgetary transfers to account for actual financial activity during the year. This resolution moves the authorized funds to the applicable line items and cost centers where expenditures incurred exceed amounts originally projected either through increased revenues or reductions in other budgeted line items. See the attached worksheet for the accounts and explanations of transfers.

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

Revenues                       Expenses (Cost)                       None

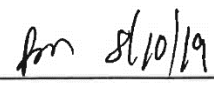
- 3. Is the specific cost or revenue included in the current year's budget?                      yes ( )    no ( )    partially ( x )
- 4. If the proposal requests additional spending, can the additional cost be absorbed within the current year's line item?                      yes ( )    no ( x )    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 ( x )    no ( )  
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
	See Listing on separate attachment.		

**Annual and Long-Term Impact**

- 8. Is the above Increase/Decrease a nonrecurring one-time expense or revenue?                      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: Amber Schroeder

For Financial Services purposes only	
Reviewed By: 	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 Expenditures Account Number</u> <u>Amount</u>
Date:	
Comments:	

BREWSTER VILLAGE Budget Transfer Resolution Detail 2019

Cost Center	Account Description	Object Account Number	Detail Account Number	Expenditure Increase (Decr) Dollar Amount	Revenue Increase (Decr) Dollar Amount	Explanation
Therapy	Purchased Service	5017224.5500	5017224.5516.54	110,000		Increased physical therapy usage for Medicare clientele
Therapy	Purchased Service	5017226.5500	5017226.5516.32	24,000		Increased speech therapy usage for Medicare clientele
Revenue	Medicare Revenue	5010100.4410.20	5010100.4410.20		134,000	Increased radiology, pharmacy, and therapy reimbursed through Medicare
Admin	Purchased Service	5017665.5500	5017665.5525.04	18,000		Outsourced MDS services during tranision of position:
Nursing	Salaries	5017100.5100	5017100.5101.04	(18,000)		Reallocated funds to cover MDS services that were outsourced during staffing transition
Maintenance	Purchased Service	5017551.5500	5017551.5539.03	11,800		Flooring was budgeted as a capital expense but split out as a purchased service for labor cost.
Admin	Capital	5017665.6200	5017665.6232	(11,800)		Flooring was budgeted as a capital expense but split out as a purchased service for labor cost.
Totals				134,000	134,000	
Net Budget Impact				0		