R E S O L U T I O N   N O.: ***87—2023-24***

TO THE HONORABLE, THE OUTAGAMIE COUNTY BOARD OF SUPERVISORS

LADIES AND GENTLEMEN: ***2/3 MAJORITY – 24 VOTES***

The Outagamie County Financial Services Department is requesting a transfer from the 2023 Contingency Fund. After the resignation of the Finance Director and Deputy Finance Director in February/March of 2023 the high level accounting functions were completed by several different consultants. There was approximately $60,000 spent for consultants to complete the 2022 year end audit, annual state report, annual single audit report, and the annual comprehensive financial report. Additionally, $10,000 was spent for a consultant during the transition between Finance Directors, and $60,000 was paid to CLA (CliftonLarsonAllen) for recruiting services for the Finance Director and Deputy Finance Director. There was approximately $185,000 spent for an interim Finance Director and four consultants to work on preparing the 2024 Budget, which included payroll projections from the Total Rewards Study.

In addition to the vacancy of the Finance Director and Deputy Finance Director, there were vacancies in the Deputy Director – Department and Board Relations, Accountant, Central Services Supervisor, and Account Associate II and III positions. There was approximately $27,000 paid out in 2023 for unused sick leave and vacation days for a resignation and a retirement. The Financial Services Department is able to cover approximately $100,000 from salaries, $50,000 from fringe benefits, $7,000 from travel/training, $4,000 from supplies, and an increase of $45,000 in miscellaneous revenues (based on estimated P-Card rebates). With this overall adjustment, the Department is requesting $124,000 from the Contingency Fund in order to increase the Financial Services purchased services line item by $330,000.

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

BE IT RESOLVED, that the Outagamie County Board of Supervisors does authorize and approve decreasing the following Financial Services line items: Salaries by $100,000; Fringes by $50,000; Travel/Training by $7,000; Supplies by $4,000; and increasing the following Financial Services line items: Miscellaneous Revenue by $45,000; Purchased Services by $330,000, and decreasing the Reserve for Contingency Purchased Services line item by $124,000, said monies for consultant contracts and staff vacancies in the Financial Services Department, as detailed in the attached fiscal note which by reference is made a part hereof, and

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

Dated this ____ day of January 2024.

Respectfully Submitted,

FINANCE COMMITTEE

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Nadine Miller

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Chris Croatt

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John Cuff

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Karen Lawrence

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Steve Thiede

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 (1675), Controller (1674) 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:** Financial Services Contingency Fund Request 2023

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)

After the resignation of the Finance Director and Deputy Finance Director in February/March of 2023 the high level accounting functions were performed by a few different consultants. There was approximately $60,000 spent for consultants to complete the 2022 year end audit, annual state report, annual single audit report, and the annual comprehensive financial report, $10,000 for a consultant during the transition between Finance Directors, and $60,000 paid to CLA for recruiting services for the Finance Director and Deputy Finance Director. There was approximately $185,000 spent for an interim Finance Director and 4 consultants working on 2024 Budget preparation, which included payroll projections from total rewards study.

In addition to the vacancy in the Finance Director and Deputy Finance Director, there was also vacancies in the Deputy Director – Department & Board Relations, Accountant, Central Services Supervisor, Account Associate II & III. It is also noted that there was approximately $27,000 paid out in 2023 for sick and vacation payouts upon a resignation and a retirement. The department is able to cover approximately $100,000 from salaries, $50,000 from fringe benefits $7,000 from Travel/Training, $4,000 from Supplies, and an increase of $45,000 in Miscellaneous Revenue (based on estimated P-Card rebates). With this overall adjustment, the department is requesting $124,000 from contingency in order to increase Financial Services Purchased Services by $330,000.

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

☐ Revenues ☒ Expenses (Cost) ☐ None – 2024 Budget

3. Is the specific cost or revenue included in the current year's budget? yes ( ) no (x) partially ( )

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 ( )

5. Is the proposal to accept additional revenues only? yes ( ) no (x)

6. Does this request modify/adjust the current year budget? If no, skip to question 8 below yes (x) no ( )

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.)	COST CENTER (i.e. 1004100.5100, 1004100.5400, etc.)	(DECREASE) AMOUNT
Financial Services	Salaries	1004100.5100	(100,000)
Financial Services	Fringes	1004100.5200	(50,000)
Financial Services	Travel/Training	1004100.5300	(7,000)
Financial Services	Supplies	1004100.5400	(4,000)
Financial Services	Miscellaneous Revenue	1004100.4510.43	45,000
Financial Services	Purchased Services	1004100.5500	330,000
Reserve for Contingency	Purchased Services	1002247.5500	(124,000)

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: Trent Woelfel

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:

Trueter J Wetzel	Detail Expenditures Account Number	Amount
Date: 11/19/20023		
Comments:		