

OFFICE OF THE COUNTY ADMINISTRATOR

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September 20, 2011

TO: Dee F. Bruemmer, County Administrator

FROM: Sarah Kautz, Budget Manager

SUBJ: Approval of Year-End FY11 Appropriation Transfers for Various County Departments

Please find attached a summary showing by department and by sub-object expenditure level the amount of over expenditures that require year-end appropriations transfers.

Most of the transfers will be accomplished within each department where the over expenditure occurred. A brief explanation of the cause of each over expenditure within a department is noted on the attached schedule.

It is recommended that the Board approve these FY11 year-end appropriation transfers at their next meeting.

Attachment

**FY11 YEAR-END APPROPRIATION TRANSFER REQUIREMENTS
FOR VARIOUS COUNTY DEPARTMENTS BY SUB-OBJECT LEVEL**

DEPARTMENT	OVER EXPENDED		TYPE A, B, C TRANSFER	NOTE
	SUB-OBJECT	AMOUNT		
Conservation	Equipment	\$8,118 (3.3%)	A	1
Golf Course	Equipment	\$13,699 (6.8%)	A	2
	Supplies	\$27,831 (19.3%)	A	2
Human Services	Expenses	\$35,879 (15.3%)	B	3
Information Technology	Equipment	\$22 (.4%)	A	4
Juvenile Court Services	Equipment	\$274 (27.4%)	A	5
Recorder	Supplies	\$262 (2.2%)	A	6
Secondary Roads	Road Clearing	\$22,877 (13.1%)	A	7
	New Equipment	\$5,901 (1.4%)	A	7
	Real Estate & Bldgs	\$15,689 (23.1%)	A	7
Sheriff	Supplies	\$27,766 (3.3)	A	8

TYPE A TRANSFER: Total department is not over expended, recommended transfer to be made within departmental budget

TYPE B TRANSFER: Total department budget is over expended, recommended transfer to be made from other department(s) within same service area with unexpended appropriations

TYPE C TRANSFER: Total Service Area is over expended – however, entire county budget not over expended

Notes:

Note 1: Conservation equipment overages to be covered by their equipment reserve account

Note 2: Conservation – Golf expenses sub-object level over due to additional expenses for fuel & lubricant expenses and additional repairs for mowers

Note 3: Human Services- Expense overage due to an unexpected increase in case-management fees as well as an increase in case load to care for wait listed clients

Note 4: Information Technology – misc. equipment overage

Note 5: Juvenile Court Services – additional expenses for new countertop in central control

Note 6: Recorder – misc additional office supplies

Note 7: Secondary Roads

Road Clearing overrun due to prior year audit adjustment – to be fixed at audit time

New Equipment overruns were due to unexpected replacement of a swivel for John Deere excavator

Real estate overruns were due to additional expenses for the salt shed, the blocks for the foundation ended up costing more than expected

Note 8: Sheriff – Supplies sub-object level over due to overages in supplies, fuels and lubricants, vehicular parts and clothing

THE COUNTY AUDITOR'S SIGNATURE CERTIFIES THAT THIS RESOLUTION HAS BEEN FORMALLY APPROVED BY THE BOARD OF SUPERVISORS ON

DATE

SCOTT COUNTY AUDITOR

RESOLUTION

SCOTT COUNTY BOARD OF SUPERVISORS

September 29, 2011

APPROVING FISCAL YEAR 2011 YEAR-END APPROPRIATION TRANSFERS FOR VARIOUS COUNTY DEPARTMENTS

BE IT RESOLVED BY the Scott County Board of Supervisors as follows:

Section 1. The County Administrator is hereby directed to adjust appropriation levels in the following departments and in the following amounts:

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Section 2. This resolution shall take effect immediately.