

BOARD OF SUPERVISORS
COUNTY OF MADISON
PROPOSED SUPPLEMENTAL APPROPRIATION
DATE: 7/11/25

FY2026

Type of Supplement

	Interdepartmental transfer (same fund)
	Interfund transfer
X	Revenue/Expense offset
	Use of contingency
	Other use of fund balance not in original budget

PURPOSE: Compensation Board & State Funding Adjustments - Per Final State Budget & Add'l Contingency

GL	Account Type	Fund Name	Department	Object Code/Source	School Code/Source	Debit	Credit
1110-0000-00-00000-423200-0000-000000-00000-0000-	R	General	Revenue	Sheriff's Department - Comp Board Funding		13,701.00	
1110-0000-00-00000-423700-0000-000000-00000-0000	R	General	Revenue	Clerk of Circuit Court - Comp Board Funding		53,695.00	
1110-0000-00-00000-423300-0000-000000-00000-0000	R	General	Revenue	Commissioner of Revenue - Comp Board Funding		565.00	
1110-0000-00-00000-423100-0000-000000-00000-0000	R	General	Revenue	Commonwealth's Attorney - Comp Board Funding		1,298.00	
1110-0000-00-00000-423400-0000-000000-00000-0000	R	General	Revenue	Treasurer - Comp Board Funding		71.00	
1110-0000-00-00000-423600-0000-000000-00000-0000	R	General	Revenue	Registrar & Electoral Board - State Funding		5,015.00	
1110-4210-02-21700-501210-0000-000000-00000-0000	E	General	Clerk of the Circuit Court	Salaries & Wages FT	add'l comp board wages	2,403.00	
1110-4210-02-21700-552100-0000-000000-00000-0000	E	General	Clerk of the Circuit Court	FICA	add'l comp board wages	184.00	
1110-4210-02-21700-552212-0000-000000-00000-0000	E	General	Clerk of the Circuit Court	VRS Hybrid	add'l comp board wages	300.00	
1110-4210-02-21700-552310-0000-000000-00000-0000	E	General	Clerk of the Circuit Court	Health Insurance	add'l comp board wages	9,972.00	
1110-4210-02-21700-552400-0000-000000-00000-0000	E	General	Clerk of the Circuit Court	Group Life	add'l comp board wages	29.00	
1110-4210-02-21700-501210-0000-000000-00000-0000	E	General	Clerk of the Circuit Court	Salaries & Wages FT	one-time bonus	1,992.00	
1110-4210-02-21700-552100-0000-000000-00000-0000	E	General	Clerk of the Circuit Court	FICA	one-time bonus	152.00	
1110-1320-01-13200-501210-0000-000000-00000-0000	E	General	Registrar	Salaries & Wages FT	one-time bonus	1,372.00	
1110-1320-01-13200-501310-0000-000000-00000-0000	E	General	Registrar	Salaries & Wages PT	one-time bonus	624.00	
1110-1320-01-13200-552100-0000-000000-00000-0000	E	General	Registrar	FICA	one-time bonus	153.00	
1110-4310-03-31200-501210-0000-000000-00000-0000	E	General	Sheriff	Salaries & Wages FT	one-time bonus	869.00	
1110-4310-03-31200-552100-0000-000000-00000-0000	E	General	Sheriff	FICA	one-time bonus	66.00	
1110-2330-03-31410-501210-0000-000000-00000-0000	E	General	EOC911	Salaries & Wages FT	one-time bonus	353.00	
1110-2330-03-31410-552100-0000-000000-00000-0000	E	General	EOC911	FICA	one-time bonus	27.00	
1110-9910-09-99999-920000-0000-000000-00000-0000	E	General	Non-Departmental	Contingency Funds		47,699.00	
						70,265.00	70,265.00

Contingency Fund balance 269,244
Addition to Contingency Fund 47,699
New Contingency Fund balance after SA #01 316,933

Amount for Board to vote on

70,265.00

Note: A debit charged to a budgeted expense line increases the appropriated expense; a credit charged to a budgeted expense line item decreases the appropriated expense. A credit charged to a budgeted revenue line item increases the anticipated revenue available.

Upon approval by the Board of Supervisors, the County Administrator shall forward a signed copy of the proposed supplement appropriation to the County Finance Director.


Jonathon R. Weakley, County Administrator

7/9/25

Date

Explanation of FY26 SA#01:

We will receive \$69,330 in additional revenue from the State for the following:

1. One-time bonus reimbursement expected from the State = \$27,483. This amount was not captured in the FY26 approved budget because the total was not known until June 16.
2. Clerk of the Circuit Court will receive full funding for a fifth position that the County has been supplementing. The additional revenue is \$41,847. On the expenditure side, a total of \$28,959 in salaries plus benefits is already appropriated in the Clerk of the Circuit Court's FY26 expenditure budget. Therefore, only \$12,888 in additional expenses needs to be appropriated for this fifth position and in order to accept the COIN reimbursement amount.

We need to (decrease) revenue by (\$5,015) in the Registrar's office because of an error in the state reimbursement budget calculation.

We need to increase/(decrease) expenditures by a total of \$16,626 in the following departments:

1. Clerk of the Circuit Court = \$15,032 - additional funds needed for salaries & wages plus fringe benefits to cover increased pay & benefits related to COIN reimbursable positions = \$12,888; plus additional funds needed for one-time bonuses = \$2,144
2. Registrar = \$2,149 - funds needed for one-time bonuses
3. EOC-911 = \$380 - additional funds needed for one-time bonuses
4. Sheriff's Department = (\$935) - decrease salaries & wages plus fringe benefits for overestimating one-time bonuses during the budget process.

We are able to increase the Contingency Fund expenditure budget by the remaining amount of \$47,689, bringing our new Contingency Fund budget figure from \$269,244 to \$316,933.