

Resolution 2017-43

**RESOLUTION TO DESIGNATE GENERAL FUND BALANCE**

**WHEREAS**, at the June 2012 County Board of Supervisors monthly meeting, the Supervisors approved a *County Fund Balance and Government Accounting Standards Board (GASB) Statement 54 compliance policy*; and,

**WHEREAS**, the policy defines categories of fund balance for financial statement presentation; and,

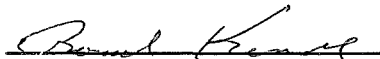
**WHEREAS**, Sawyer County provides for accumulated sick payouts for employees meeting certain policy guidelines; and,

**WHEREAS**, it is recommended Sawyer County designate as Assigned Fund Balance \$587,000 representing one-half the estimated sick leave payout.

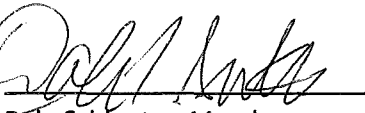
**THEREFORE BE IT RESOLVED**, that the Sawyer County Board of Supervisors approves designating as assigned fund balance \$587,000 of estimated sick leave eligible for payout.

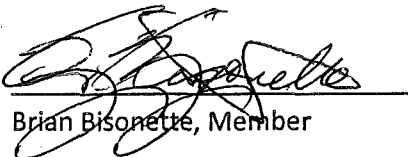
**FISCAL IMPACT: None**

Recommended for adoption by the Sawyer County Administration Committee this 21st day of September, 2017.

  
Ron Kinsley, Chairman

 - Vice Chair  
Bill Voight, Vice Chair

  
Dale Schleeter, Member

  
Brian Bisonette, Member

  
Kathy McCoy, Member