

RESOLUTION NO. 53-18

**RESOLUTION ADOPTING THE
FOND DU LAC COUNTY BUDGET FOR 2019**

WHEREAS, at the October 16, 2018, session of the Fond du Lac County Board, the County Executive's proposed 2019 County Budget was referred to the Finance, Personnel and Economic Development Committee for review, and

WHEREAS, the Committee has reviewed the proposed budget and has recommended revisions.

NOW, THEREFORE, BE IT RESOLVED by the Fond du Lac County Board of Supervisors that the 2019 County Budget proposed by the County Executive at the October 16, 2018, session be and hereby is adopted as revised by recommendation of the Finance, Personnel and Economic Development Committee.

BE IT FURTHER RESOLVED that the County Clerk is hereby directed to levy taxes against the taxable property in Fond du Lac County for each and every appropriation named herein as provided by law and in accordance with resolutions adopted by this Board.

BE IT FURTHER RESOLVED that the amount levied for a county library tax, pursuant to Wis. Stat. § 43.64(2), be herewith apportioned against taxable property in those municipalities not exempted under Wis. Stat. § 43.64(2).

BE IT FURTHER RESOLVED that it is the intent of this Board that every activity for which money is hereby appropriated be carried out as though each had been authorized by separate resolution and to the extent necessary to carry out the purpose intended.

Dated November 8, 2018

**SUBMITTED BY:
FINANCE, PERSONNEL AND
ECONOMIC DEVELOPMENT COMMITTEE**



Martin S. Ryan



Kenneth W. Depperman



Martin F. Farrelly



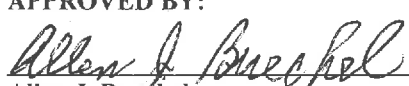
Brian T. Kolstad



Dean P. Will

FISCAL NOTE: This resolution authorizes the County Clerk to levy in 2018 payable in 2019 the amount of \$44,438,507 against taxable property in Fond du Lac County to support the 2019 Fond du Lac County Budget hereby adopted.

APPROVED BY:



Allen J. Buechel
COUNTY EXECUTIVE

APPROVED BY:



Meggin R. McNamara
CORPORATION COUNSEL

FOND DU LAC COUNTY, WISCONSIN
TOTAL BUDGET SUMMARY
2019 BUDGET
CO EXEC PROPOSED/FPED COMM RECOMMENDED

Description	2019 Co Exec Proposed Budget	2019 County Adopted Budget	Net Change

EXPENDITURES			
GENERAL GOVERNMENT	13,834,386	13,834,386	
PUBLIC SAFETY	20,654,243	20,654,243	
HEALTH & HUMAN SERVICES	56,435,246	56,435,246	
PUBLIC WORKS	34,615,940	34,615,940	
CULTURE, RECREATION & EDUC	5,159,007	5,159,007	
CONSERVATION & DEVELOPMENT	2,514,007	2,605,864	91,857
DEBT SERVICE	15,568,945	15,568,945	

TOTAL OPERATIONS/MAINT	148,781,774	148,873,631	91,857
CONTINGENT FUND	1,164,102	1,174,102	10,000
CAPITAL OUTLAY	21,660,588	21,660,588	

TOTAL EXPENDITURES	171,606,464	171,708,321	101,857
LESS: INTERDEPT EXPENDITURES	19,198,669	19,198,669	

NET EXPENDITURES	152,407,795	152,509,652	101,857

REVENUES			
OTHER TAXES	<9,195,332>	<9,195,332>	
INTERGOVERNMENTAL REVENUES	<28,206,632>	<28,216,632>	<10,000>
LICENSES/PERMITS	<520,337>	<520,337>	
FINES/FORFEITURES	<428,000>	<428,000>	
PUBLIC CHARGES FOR SERVICES	<17,694,783>	<17,694,783>	
INTERGOVT CHARGES-SERVICES	<9,914,183>	<10,006,040>	<91,857>
OTHER REVENUE	<5,522,790>	<5,522,790>	
OTHER FINANCING SOURCES	<28,182,955>	<28,182,955>	

TOTAL REVENUES	<99,665,012>	<99,766,869>	<101,857>

LEVY BEFORE CARRYOVER AND GENERAL FUND APPLIED	52,742,783	52,742,783	
CARRYOVER REVENUE GENERAL FUND APPLIED	<6,304,276>	<6,304,276>	

NET COUNTY TAX LEVY CONSUMED	44,438,507	44,438,507	
=====			
ACTUAL COUNTY TAX LEVY	44,438,507	44,438,507	
=====			
EQUALIZED VALUE IN THOUSANDS	7,483,164.4	7,483,164.4	
PROPERTY TAX RATE PER THOUS	5.93846	5.93846	

FOND DU LAC COUNTY, WISCONSIN
 FINANCE, PERSONNEL AND ECON DEVLPMNT COMM
 RECOMMENDED 2019 BUDGET
 EXPENDITURES NET OF CONTR TO OTHER FUNDS

Description	Gross 2019 Budget	Carryover Revenue 2018 to 2019	Recommend Net 2019 Budget
GENERAL GOVERNMENT			
County Board	153,313		153,313
Commission/Committee	9,970		9,970
Clerk of Courts/Jury Comm	2,341,610		2,341,610
Probate Office	293,675		293,675
Family Court Commissioner	402,355		402,355
Morgue/Medical Examiner	1,109,835		1,109,835
District Attorney	721,725	<36,000>	685,725
Victim/Witness Program	108,830		108,830
Corporation Counsel	467,125		467,125
County Executive	232,105		232,105
Administration	391,600		391,600
Misc. Nondept Revenue	<100,000>		<100,000>
Misc. Nondept Expense	400	<200>	200
County Clerk	182,780		182,780
Elections	152,299		152,299
Animal Licenses	5,800		5,800
Human Resources	354,630		354,630
Information Systems Dept	1,525,935		1,525,935
Finance Dept.	870,745	<11,000>	859,745
County Treasurer	399,995		399,995
Land Information	433,440		433,440
Purchasing			
Risk Management	196,000		196,000
Central Service	106,655		106,655
Telecommunications	174,564		174,564
Government Center	1,403,715		1,403,715
Sheriff Admin Bldg	199,730		199,730
Rolling Meadows Meeting Room	14,550		14,550
Administrative Car Pool	7,250		7,250
Western Avenue Annex	64,305		64,305
Elm Street Property	19,200		19,200
Manis Property	2,000		2,000
Portland St Prop	373,895		373,895
121 Western Ave Prop	6,710		6,710
Register of Deeds	388,520	<21,875>	366,645
Land Records	172,000		172,000
Central Maintenance	647,125		647,125
TOTAL GENERAL GOVERNMENT	13,834,386	<69,075>	13,765,311

FOND DU LAC COUNTY, WISCONSIN
 FINANCE, PERSONNEL AND ECON DEVLPMNT COMM
 RECOMMENDED 2019 BUDGET
 EXPENDITURES NET OF CONTR TO OTHER FUNDS

Description	Gross 2019 Budget	Carryover Revenue 2018 to 2019	Recommend Net 2019 Budget
PUBLIC SAFETY			
Sheriff	7,698,104		7,698,104
Sheriff Community Service	129,620		129,620
Deputy Reserves	31,005		31,005
Sheriff Canine Trust Fund	27,850		27,850
Jail	8,124,285		8,124,285
Jail Building Maintenance	627,300		627,300
Jail Huber Law/Canteen Fund	2,550		2,550
Dispatch Center	3,078,455	<30,000>	3,048,455
Communication Infrastructure	335,535		335,535
EMPG Emerg Mgmt Png Grant	143,600		143,600
EPCRA Emergency Planning	126,995		126,995
Ambulance	328,944		328,944
TOTAL PUBLIC SAFETY	20,654,243	<30,000>	20,624,243
HEALTH & HUMAN SERVICES			
Misc. Social Services	66,364		66,364
Health Department	2,022,885	<2,500>	2,020,385
Dental	653,305		653,305
Inspection Program - Health	327,285	<41,785>	285,500
Tobacco Control	141,820	<21,906>	119,914
WIC	421,118		421,118
Family Support	1,569,678		1,569,678
Senior Services	1,317,967	<262,099>	1,055,868
Veterans Service Office	275,425		275,425
Aging Nutrition	571,307		571,307
Harbor Haven Nrsg/Rehab	10,054,175	<279,930>	9,774,245
Dept. of Community Programs	15,743,153		15,743,153
Dept of Social Services	23,270,764		23,270,764
TOTAL HEALTH & HUMAN SERVICES	56,435,246	<608,220>	55,827,026
PUBLIC WORKS			
Highway-Special Revenue Fund	13,574,380	<1,680,945>	11,893,435
Highway-Enterprise Fund	20,783,260	<648,250>	20,135,010
Airport	189,700	<20,000>	169,700
Landfill Operations	68,600	<24,400>	44,200
TOTAL PUBLIC WORKS	34,615,940	<2,373,595>	32,242,345

FOND DU LAC COUNTY, WISCONSIN
 FINANCE, PERSONNEL AND ECON DEVLPMT COMM
 RECOMMENDED 2019 BUDGET
 EXPENDITURES NET OF CONTR TO OTHER FUNDS

Description	Gross 2019 Budget	Carryover Revenue 2018 to 2019	Recommen Net 2019 Budget
CULTURE/RECREATION/EDUCATION			
Library	1,383,099		1,383,099
Parks Admin	687,015	<122,500>	564,515
Waupun Park	30,800		30,800
Columbia Park	47,120		47,120
Riggs County Park	37,325		37,325
Parks-All Other	123,984	<359>	123,625
Recreation Trails	426,220	<85,300>	340,920
Fairgrounds	651,309		651,309
County Extension Office	547,745		547,745
UW Center-Fond du Lac	151,690	<25,000>	126,690
Rolling Meadows Glf Co Maint	719,595		719,595
Rolling Meadows Glf Co Clubh	353,105		353,105
TOTAL CULTURE/RECREATION/EDUC	5,159,007	<233,159>	4,925,848
CONSERVATION/DEVELOPMENT			
Land/Water Conservation	1,052,255		1,052,255
Environmntl/Stormwater Prog	4,700		4,700
Planning	191,535		191,535
Natural Beauty Council	375		375
County Promotion	964,002		964,002
Environmental Services	253,220		253,220
Non-Metallic Mining Reclam	59,000		59,000
POWTS Maintenance Prog	80,777		80,777
TOTAL CONSERVATION/DEVELOPMNT	2,605,864		2,605,864
DEBT SERVICE			
State Trust Fund Loan(2018)	576,642		576,642
G.O. Txb1 Prom Notes(2010)	2,650,000		2,650,000
G.O. Txb1 Rfdng Bonds(2011)	5,030,143	<1,998,640>	3,031,503
G.O. Refunding Bonds (2012)	1,351,907		1,351,907
G.O. Txb1 Prom Notes(2013)	1,681,259	<724,844>	956,415
G.O. Promissory Notes(2014)	782,750		782,750
G.O. Promissory Notes(2015)	1,257,100		1,257,100
G.O. Promissory Notes(2016)	997,750		997,750
G.O. Promissory Notes(2017)	366,950		366,950
G.O. TXBL PROM NOTES(2018)	497,362	<236,641>	260,721
G.O. PROMISSORY NOTES(2018)	377,082		377,082
TOTAL DEBT SERVICE	15,568,945	<2,960,125>	12,608,820

FOND DU LAC COUNTY, WISCONSIN
 FINANCE, PERSONNEL AND ECON DEVLPMNT COMM
 RECOMMENDED 2019 BUDGET
 EXPENDITURES NET OF CONTR TO OTHER FUNDS

Description	Gross 2019 Budget	Carryover Revenue 2018 to 2019	Recommend Net 2019 Budget

CONTINGENT FUND			
Contingent Fund	1,172,102	<30,102>	1,142,000
Equipment/Bldg Contingency	2,000		2,000

TOTAL CONTINGENT FUNDS	1,174,102	<30,102>	1,144,000
CAPITAL OUTLAY			
County-Wide Capital Outlay	150,000		150,000
Landfill Development	10,588		10,588
Capital Proj Fund-Hwy Garage	21 500,000		21 500,000

TOTAL CAPITAL OUTLAY	21,660,588		21,660,588

TOTAL APPROP DEPT EXPENDITURE	171,708,321	<6,304,276>	165,404,045

FOND DU LAC COUNTY, WISCONSIN
 FINANCE, PERSONNEL AND ECON DEVLPMT COMM
 RECOMMENDED 2019 BUDGET
 REVENUES

Description	2019 Budgeted Revenues
<hr style="border-top: 1px dashed black;"/>	
GENERAL GOVERNMENT	
County Board	<250>
Clerk of Courts/Jury Comm	<1,028,975>
Probate Office	<55,900>
Family Court Commissioner	<42,500>
Morgue/Medical Examiner	<788,600>
District Attorney	<70,900>
Victim/Witness Program	<52,575>
Corporation Counsel	<30,000>
Administration	<10,000>
Misc. Nondept Revenue	<9,898,156>
County Clerk	<32,260>
Elections	<50,150>
Animal Licenses	<5,800>
Human Resources	<45>
Information Systems Dept	<14,200>
Finance Dept.	<1,000>
County Treasurer	<101,900>
Land Information	<700>
Central Service	<2,300>
Telecommunications	<174,564>
Government Center	<476,825>
Rolling Meadows Meeting Room	<5,000>
Portland St Prop	<4,645>
Register of Deeds	<614,000>
Land Records	<172,000>
<hr style="border-top: 1px dashed black;"/>	
TOTAL GENERAL GOVERNMENT	<13,633,245>
PUBLIC SAFETY	
Sheriff	<178,000>
Sheriff Community Service	<30,000>
Deputy Reserves	<31,005>
Sheriff Canine Trust Fund	<2,550>
Jail	<1,665,900>
Jail Building Maintenance	<125,000>
Jail Huber Law/Canteen Fund	<27,850>
Dispatch Center	<750>
Communication Infrastructure	<46,400>
EMPG Emerg Mgmt Plng Grant	<87,200>
EPCRA Emergency Planning	<51,690>
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TOTAL PUBLIC SAFETY	<2,246,345>

FOND DU LAC COUNTY, WISCONSIN
 FINANCE, PERSONNEL AND ECON DEVLPM'T COMM
 RECOMMENDED 2019 BUDGET
 REVENUES

Description	2019 Budgeted Revenues

HEALTH & HUMAN SERVICES	
Health Department	<429,875>
Dental	<410,450>
Inspection Program - Health	<285,500>
Tobacco Control	<119,914>
WIC	<421,118>
Family Support	<1,315,289>
Senior Services	<1,086,675>
Veterans Service Office	<15,000>
Aging Nutrition	<482,615>
Harbor Haven Nrsg/Rehab	<8,643,230>
Dept. of Community Programs	<9,825,090>
Dept of Social Services	<13,466,750>

TOTAL HEALTH & HUMAN SERVICES	<36,501,506>
PUBLIC WORKS	
Highway-Special Revenue Fund	<9,538,375>
Highway-Enterprise Fund	<5,828,210>
Airport	<120,500>

TOTAL PUBLIC WORKS	<15,487,085>
CULTURE/RECREATION/EDUCATION	
Parks Admin	<279,900>
Waupun Park	<32,100>
Columbia Park	<75,150>
Riggs County Park	
Parks-All Other	<1,820>
Recreation Trails	<292,660>
Fairgrounds	<127,850>
County Extension Office	<37,985>
UW Center-Fond du Lac	<1,000>
Rolling Meadows Glf Course	<1,063,700>
Rolling Meadows Glf Co Clubh	

TOTAL CULTURE/RECREATION/EDUC	<1,912,165>

FOND DU LAC COUNTY, WISCONSIN
 FINANCE, PERSONNEL AND ECON DEVLPMNT COMM
 RECOMMENDED 2019 BUDGET
 REVENUES

Description	2019 Budgeted Revenues
<hr/>	
CONSERVATION/DEVELOPMENT	
Land/Water Conservation	<385,557>
Environmntl/Stormwater Prog	
Planning	<16,160>
County Promotion	<935,002>
Environmental Services	<100,800>
Non-Metallic Mining Reclam	<59,000>
POWTS Maintenance Prog	<80,777>
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TOTAL CONSERVATION/DEVELOPMNT	<1,577,296>
DEBT SERVICE	
State Trust Fund Loan(2018)	
G.O. Txble Prom Notes(2010)	<2,650,000>
G.O. Txble Prom Notes(2010)	
G.O. Txb1 Rfdng Bonds(2011)	<3,031,503>
G.O. Refunding Bonds(2012)	
G.O. Promissory Notes(2013)	
G.O. Txble Prom Notes(2013)	<956,415>
G.O. Promissory Notes(2014)	
G.O. Promissory Notes(2015)	
G.O. Promissory Notes(2016)	
G.O. Promissory Notes(2017)	
G.O. TXBL PROM NOTES(2018)	<260,721>
G.O. PROMISSORY NOTES(2018)	
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TOTAL DEBT SERVICE	<6,898,639>
CONTINGENT FUND	
CAPITAL OUTLAY	
County-Wide Capital Outlay	
Equipment/Bldg Contingency	
Landfill? Devlopment	<10,588>
Capital Proj Fund-Hwy Garage	<21,500,000>
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TOTAL CAPITAL OUTLAY	<21,510,588>
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TOTAL APPROP DEPT REVENUES	<99,766,869>
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FOND DU LAC COUNTY, WISCONSIN
 DETAIL OF PROPOSED CHANGES AND RECOMMENDED FUTURE BUDGET ADJUSTMENTS
 MADE BY THE FINANCE, PERSONNEL AND ECONOMIC DEVELOPMENT (FPED) COMMITTEE
 TO THE COUNTY EXECUTIVE'S 2019 PROPOSED BUDGET

PAGE	DEPARTMENT	ACCOUNT NUMBER	ACCOUNT DESCRIPTION	COUNTY	10/31/2018 FPED	NET CHANGE
				EXECUTIVE'S PROPOSED 2019 BUDGET	COMM CHNGS RECOMMENDED 2019 BUDGET	
	PUBLIC SAFETY					
B-23	EPCRA EMERG PLANNING	2292.41100	Property Taxes	\$ (85,305)	\$ (75,305)	\$ 10,000
		2292.43561	HMEP Grant	-	(10,000)	(10,000)
	CONSERVATION/DEVELOPMENT					
F-3	LAND/WATER CONSERVATION ADMIN	2601.47884	City FDL Alloc/Fees - MDV	-	(91,857)	(91,857)
F-4		2601.71418.226	Landowner Pymt - City FDL - MDV	-	91,857	91,857
	CONTINGENT FUND					
H-1	CONTINGENCY	2995.41100	Property Taxes	(1,132,000)	(1,142,000)	(10,000)
		2995.98050	Contingency-Salary/Fringe	822,102	832,102	10,000
	TOTAL NET CHANGES TO GROSS TAX LEVY					
	COUNTY EXECUTIVE PROPOSED GROSS TAX LEVY					<u>44,438,507</u>
	FINANCE, PERSONNEL AND ECONOMIC DEVELOPMENT COMM RECOMMENDED GROSS TAX LEVY					<u>\$ 44,438,507</u>
	2018 EQUALIZED VALUE IN THOUSANDS					<u>\$ 7,483,164.4</u>
	RECOMMENDED COMPOSITE PROPERTY TAX RATE PER THOUSAND					<u>\$ 5.938465</u>

**FOND DU LAC COUNTY, WISCONSIN
FINANCE, PERSONNEL AND ECONOMIC DEVELOPMENT COMMITTEE
RECOMMENDED 2019 BUDGET
SUMMARY AND GENERAL INFORMATION**

2019 BUDGET RECOMMENDED NET EXPENDITURES	\$ 171,708,321
LESS: INTERDEPT EXPENDITURES	(19,198,669)
2019 BUDGET RECOMMENDED REVENUES	(99,766,869)
2019 BUDGET CARRYOVER REVENUE	(6,304,276)
GENERAL FUND APPLIED	<u>(2,000,000)</u>
2019 NET COUNTY TAX LEVY	<u>\$ 44,438,507</u>
2018 EQUALIZED VALUE	<u>\$7,483,164,400</u>
2019 NET COUNTY TAX LEVY	\$ 44,438,507
2018 NET COUNTY TAX LEVY	<u>43,726,873</u>
NET INCREASE	<u>\$ 711,634</u>

COMPARISON WITH PAST COMPOSITE TAX RATES

2019 County Tax Rate	\$ 5.938 per thousand of equalized value
2018 County Tax Rate	\$ 6.073 per thousand of equalized value
2017 County Tax Rate	\$ 6.100 per thousand of equalized value
2016 County Tax Rate	\$ 6.108 per thousand of equalized value
2015 County Tax Rate	\$ 6.117 per thousand of equalized value
2014 County Tax Rate	\$ 6.051 per thousand of equalized value
2013 County Tax Rate	\$ 5.902 per thousand of equalized value
2012 County Tax Rate	\$ 5.685 per thousand of equalized value
2011 County Tax Rate	\$ 5.548 per thousand of equalized value
2010 County Tax Rate	\$ 5.224 per thousand of equalized value
2009 County Tax Rate	\$ 5.027 per thousand of equalized value
2008 County Tax Rate	\$ 4.983 per thousand of equalized value
2007 County Tax Rate	\$ 4.983 per thousand of equalized value
2006 County Tax Rate	\$ 5.101 per thousand of equalized value
2005 County Tax Rate	\$ 5.098 per thousand of equalized value
2004 County Tax Rate	\$ 5.098 per thousand of equalized value
2003 County Tax Rate	\$ 4.943 per thousand of equalized value
2002 County Tax Rate	\$ 4.734 per thousand of equalized value
2001 County Tax Rate	\$ 4.496 per thousand of equalized value
2000 County Tax Rate	\$ 4.363 per thousand of equalized value

FARRELL	AYE	GIESE	AYE
G. WILL	AYE	FENRICK	AYE
MADIGAN	AYE	SCHROEDER	AYE
M. WILL	AYE	MYRECHUCK	AYE
EVERSON	EXCUSED	KITCHEN	(2) AYE
BEER	EXCUSED	ZORN	AYE
KAUFMAN	AYE	ALDRICH	AYE
SIMON	AYE	D. WILL	AYE
KOCH	AYE	KOLSTAD	AYE
DEPPERMAN	AYE	RYAN	(M) AYE
ABEL	AYE	HAYES	AYE
STENZ	AYE	GOLDSMITH	AYE
RICKERT	AYE		

7D Res. 53-18

Passed (23 Y - 0 N - 0 A - 2 Absent)

Majority Vote >

