

RESOLUTION NO. 61-19

**RESOLUTION ADOPTING THE
FOND DU LAC COUNTY BUDGET FOR 2020**

WHEREAS, at the October 15, 2019, session of the Fond du Lac County Board, the county executive's proposed 2020 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 2020 county budget proposed by the county executive at the October 15, 2019, 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).

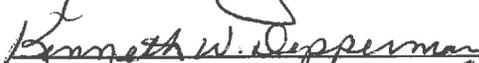
BE IT FURTHER RESOLVED that it is the intent of this board that every activity for which money is hereby appropriated be carried out as though each had been authorized by separate resolution and to the extent necessary to carry out the purpose intended.

Dated November 5, 2019

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



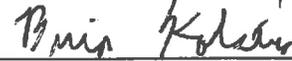
Martin S. Ryan



Kenneth W. Depperman



Martin F. Farrell



Brian T. Kolstad



Dean F. Will

FISCAL NOTE: This resolution authorizes the county clerk to levy in 2019 payable in 2020 the amount of \$45,957,200 against taxable property in Fond du Lac County to support the 2020 Fond du Lac County Budget hereby adopted.

APPROVED BY:



Allen J. Buechel
COUNTY EXECUTIVE

APPROVED BY:



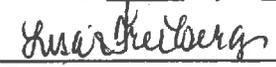
Meggin R. McNamara
CORPORATION COUNSEL

CERTIFICATION: I hereby certify this to be a true and exact copy of Resolution No. 61-19.

Ayes 24 Nays 0 Abstained Excused 1 Absent

Approved and adopted this 5th day of November 2019.

Denied this day of .



Lisa Freiberg
COUNTY CLERK

FOND DU LAC COUNTY, WISCONSIN
TOTAL BUDGET SUMMARY
2020 BUDGET
CO EXEC PROPOSED/FPED COMM RECOMMENDED

Description	2020 Co Exec Proposed Budget	2020 County Adopted Budget	Net Change

EXPENDITURES			
GENERAL GOVERNMENT	14,136,407	14,148,437	12,030
PUBLIC SAFETY	22,083,218	22,093,218	10,000
HEALTH & HUMAN SERVICES	59,101,396	59,111,396	10,000
PUBLIC WORKS	35,115,586	35,115,586	
CULTURE, RECREATION & EDUC	4,715,815	4,715,815	
CONSERVATION & DEVELOPMENT	2,658,550	2,658,550	
DEBT SERVICE	17,157,673	17,157,673	

TOTAL OPERATIONS/MAINT	154,968,645	155,000,675	32,030
CONTINGENT FUND	1,058,105	1,071,615	13,510
CAPITAL OUTLAY	88,588	88,588	

TOTAL EXPENDITURES	156,115,338	156,160,878	45,540
LESS: INTERDEPT EXPENDITURES	18,912,331	18,922,331	10,000

NET EXPENDITURES	137,203,007	137,238,547	35,540

REVENUES			
OTHER TAXES	<9,411,415>	<9,421,415>	<10,000>
INTERGOVERNMENTAL REVENUES	<29,922,538>	<29,929,138>	<6,600>
LICENSES/PERMITS	<545,451>	<545,451>	
FINES/FORFEITURES	<428,000>	<428,000>	
PUBLIC CHARGES FOR SERVICES	<20,165,699>	<20,169,699>	<4,000>
INTERGOVT CHARGES-SERVICES	<8,182,238>	<8,182,238>	
OTHER REVENUE	<5,985,812>	<5,985,812>	
OTHER FINANCING SOURCES	<5,287,000>	<5,287,000>	

TOTAL REVENUES	<79,928,153>	<79,948,753>	<20,600>

LEVY BEFORE CARRYOVER AND GENERAL FUND APPLIED	57,274,854	57,289,794	14,940
CARRYOVER REVENUE GENERAL FUND APPLIED	<9,317,654>	<9,332,594>	<14,940>
	<2,000,000>	<2,000,000>	

NET COUNTY TAX LEVY CONSUMED	45,957,200	45,957,200	
	=====		
ACTUAL COUNTY TAX LEVY	45,957,200	45,957,200	
	=====		
EQUALIZED VALUE IN THOUSANDS	7,817,497.0	7,817,497.0	
PROPERTY TAX RATE PER THOUS	5.87876	5.87876	

FOND DU LAC COUNTY, WISCONSIN
 FINANCE, PERSONNEL AND ECON DEVLPMT COMM
 RECOMMENDED 2020 BUDGET
 EXPENDITURES NET OF CONTR TO OTHER FUNDS

Description	Gross 2020 Budget	Carryover Revenue 2019 to 2020	Recommend Net 2020 Budget
GENERAL GOVERNMENT			
County Board	167,543		167,543
Commission/Committee	9,970		9,970
Clerk of Courts/Jury Comm	2,501,210		2,501,210
Probate Office	297,915		297,915
Family Court Commissioner	399,602		399,602
Morgue/Medical Examiner	776,805		776,805
District Attorney	754,702	<25,000>	729,702
Victim/Witness Program	119,270		119,270
Corporation Counsel	528,585	<14,940>	513,645
County Executive	237,529		237,529
Administration	316,075		316,075
Misc. Nondept Revenue	<75,000>		<75,000>
Misc. Nondept Expense	400	<200>	200
County Clerk	189,825		189,825
Elections	200,225	<1,200>	199,025
Animal Licenses	5,850		5,850
Human Resources	372,245		372,245
Information Systems Dept	1,652,895	<18,000>	1,634,895
Finance Dept.	889,275		889,275
County Treasurer	415,635		415,635
Land Information	471,330		471,330
Purchasing			
Risk Management	194,375		194,375
Central Service	107,720		107,720
Telecommunications	197,244		197,244
Government Center	1,373,545		1,373,545
Sheriff Admin Bldg	360,555		360,555
Rolling Meadows Meeting Room	32,790		32,790
Administrative Car Pool	32,510		32,510
Western Avenue Annex	107,800		107,800
Elm Street Property	19,200		19,200
Manis Property	14,400		14,400
Portland St Prop	118,895	<25,000>	93,895
121 Western Ave Prop	7,695		7,695
Register of Deeds	461,680	<82,000>	379,680
Land Records	242,972	<81,422>	161,550
Central Maintenance	645,170	<7,700>	637,470
TOTAL GENERAL GOVERNMENT	14,148,437	<255,462>	13,892,975

FOND DU LAC COUNTY, WISCONSIN
 FINANCE, PERSONNEL AND ECON DEVLPMNT COMM
 RECOMMENDED 2020 BUDGET
 EXPENDITURES NET OF CONTR TO OTHER FUNDS

Description	Gross 2020 Budget	Carryover Revenue 2019 to 2020	Recommend Net 2020 Budget
PUBLIC SAFETY			
Sheriff	8,596,887		8,596,887
Sheriff Community Service	136,265		136,265
Deputy Reserves	50,710		50,710
Sheriff Canine Trust Fund	39,800	<8,000>	31,800
Jail	7,902,838		7,902,838
Jail Building Maintenance	775,670		775,670
Jail Huber Law/Canteen Fund	38,070	<550>	37,520
Dispatch Center	3,266,920		3,266,920
Communication Infrastructure	665,605		665,605
EMPG Emerg Mgmt Plng Grant	145,460		145,460
EPCRA Emergency Planning	129,600		129,600
Ambulance	345,393		345,393
TOTAL PUBLIC SAFETY	22,093,218	<8,550>	22,084,668
HEALTH & HUMAN SERVICES			
Misc. Social Services	76,927		76,927
Health Department	1,724,935		1,724,935
Dental	651,340		651,340
Inspection Program - Health	396,045	<60,545>	335,500
Tobacco Control	132,815	<12,851>	119,964
WIC	428,355		428,355
Family Support	1,628,060		1,628,060
Senior Services	1,326,453	<245,458>	1,080,995
Veterans Service Office	286,205		286,205
Aging Nutrition	606,811		606,811
Harbor Haven Nrsg/Rehab	10,282,340	<371,220>	9,911,120
Dept. of Community Programs	17,422,042		17,422,042
Dept of Social Services	24,149,068		24,149,068
TOTAL HEALTH & HUMAN SERVICES	59,111,396	<690,074>	58,421,322
PUBLIC WORKS			
Highway-Special Revenue Fund	14,422,156	<3,824,526>	10,597,630
Highway-Enterprise Fund	20,395,810	<755,510>	19,640,300
Airport	232,135		232,135
Landfill Operations	65,485	<11,900>	53,585
TOTAL PUBLIC WORKS	35,115,586	<4,591,936>	30,523,650

FOND DU LAC COUNTY, WISCONSIN
 FINANCE, PERSONNEL AND ECON DEVLPMNT COMM
 RECOMMENDED 2020 BUDGET
 EXPENDITURES NET OF CONTR TO OTHER FUNDS

Description	Gross 2020 Budget	Carryover Revenue 2019 to 2020	Recommend Net 2020 Budget
CULTURE/RECREATION/EDUCATION			
Library	1,467,740		1,467,740
Parks Admin	273,875		273,875
Waupun Park	32,060		32,060
Columbia Park	31,240		31,240
Riggs County Park	12,615		12,615
Parks-All Other	52,924	<359>	52,565
Recreation Trails	99,945		99,945
Fairgrounds	438,626		438,626
County Extension Office	560,700	<40,000>	520,700
UW Center-Fond du Lac	599,155		599,155
Rolling Meadows Glf Co Maint	757,645		757,645
Rolling Meadows Glf Co Clubh	389,290		389,290
TOTAL CULTURE/RECREATION/EDUC	4,715,815	<40,359>	4,675,456
CONSERVATION/DEVELOPMENT			
Land/Water Conservation	1,192,070		1,192,070
Environmntl/Stormwater Prog	4,700		4,700
Planning	284,820		284,820
Natural Beauty Council	375		375
County Promotion	783,889	<30,000>	753,889
Environmental Services	254,345		254,345
Non-Metallic Mining Reclam	57,000		57,000
POWTS Maintenance Prog	81,351		81,351
TOTAL CONSERVATION/DEVELOPMNT	2,658,550	<30,000>	2,628,550
DEBT SERVICE			
State Trust Fund Loan(2018)	576,643		576,643
G.O. Txb1 Prom Notes(2010)	2,551,250		2,551,250
G.O. Txb1 Rfdng Bonds(2011)	5,031,077	<1,933,144>	3,097,933
G.O. Refunding Bonds (2012)	1,350,063		1,350,063
G.O. Txb1 Prom Notes(2013)	1,749,472	<563,208>	1,186,264
G.O. Promissory Notes(2014)			
G.O. Promissory Notes(2015)	1,257,450		1,257,450
G.O. Promissory Notes(2016)	1,014,400		1,014,400
G.O. Promissory Notes(2017)	936,250		936,250
G.O. TXBL PROM NOTES(2018)	793,718	<212,385>	581,333
G.O. PROMISSORY NOTES(2018)	267,750		267,750
G.O. PROMISSORY NOTES(2019)	1,629,600	<452,433>	1,177,167
TOTAL DEBT SERVICE	17,157,673	<3,161,170>	13,996,503

FOND DU LAC COUNTY, WISCONSIN
 FINANCE, PERSONNEL AND ECON DEVLPMT COMM
 RECOMMENDED 2020 BUDGET
 EXPENDITURES NET OF CONTR TO OTHER FUNDS

Description	Gross 2020 Budget	Carryover Revenue 2019 to 2020	Recommend Net 2020 Budget

CONTINGENT FUND			
Contingent Fund	1,071,615	<555,043>	516,572
Equipment/BLdg Contingency			

TOTAL CONTINGENT FUNDS	1,071,615	<555,043>	516,572

CAPITAL OUTLAY			
County-Wide Capital Outlay	78,000		78,000
Landfill Development	10,588		10,588
Capital Proj Fund-Hwy Garage			

TOTAL CAPITAL OUTLAY	88,588		88,588

TOTAL APPROP DEPT EXPENDITURE	156,160,878	<9,332,594>	146,828,284
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FOND DU LAC COUNTY, WISCONSIN
 FINANCE, PERSONNEL AND ECON DEVLPMT COMM
 RECOMMENDED 2020 BUDGET
 REVENUES

Description	2020 Budgeted Revenues
GENERAL GOVERNMENT	
County Board	<12,750>
Clerk of Courts/Jury Comm	<1,112,975>
Probate Office	<50,000>
Family Court Commissioner	<42,700>
Morgue/Medical Examiner	<463,750>
District Attorney	<75,900>
Victim/Witness Program	<57,135>
Corporation Counsel	<34,000>
Administration	<10,000>
Misc. Nondept Revenue	<8,450,219>
County Clerk	<29,810>
Elections	<50,385>
Animal Licenses	<5,850>
Human Resources	
Information Systems Dept	<404,440>
Finance Dept.	<1,000>
County Treasurer	<106,600>
Land Information	<20,350>
Central Service	<2,000>
Telecommunications	<197,244>
Government Center	<466,719>
Rolling Meadows Meeting Room	<23,000>
Portland St Prop	<4,645>
Register of Deeds	<608,000>
Land Records	<161,550>

TOTAL GENERAL GOVERNMENT	<12,485,422>
PUBLIC SAFETY	
Sheriff	<516,300>
Sheriff Community Service	<30,000>
Deputy Reserves	<50,710>
Sheriff Canine Trust Fund	<37,520>
Jail	<1,784,265>
Jail Building Maintenance	<125,000>
Jail Huber Law/Canteen Fund	<31,800>
Dispatch Center	<1,900>
Communication Infrastructure	<121,100>
EMPG Emerg Mgmt Plng Grant	<90,160>
EPCRA Emergency Planning	<51,800>

TOTAL PUBLIC SAFETY	<3,185,948>

FOND DU LAC COUNTY, WISCONSIN
 FINANCE, PERSONNEL AND ECON DEVLPMT COMM
 RECOMMENDED 2020 BUDGET
 REVENUES

Description	2020 Budgeted Revenues
HEALTH & HUMAN SERVICES	
Health Department	<462,120>
Dental	<399,300>
Inspection Program - Health	<309,500>
Tobacco Control	<119,964>
WIC	<428,355>
Family Support	<1,368,455>
Senior Services	<1,104,021>
Veterans Service Office	<15,000>
Aging Nutrition	<520,905>
Harbor Haven Nrsg/Rehab	<9,202,895>
Dept. of Community Programs	<11,603,515>
Dept of Social Services	<14,246,292>

TOTAL HEALTH & HUMAN SERVICES	<39,780,322>
 PUBLIC WORKS	
Highway-Special Revenue Fund	<8,296,200>
Highway-Enterprise Fund	<5,201,530>
Airport	<168,500>

TOTAL PUBLIC WORKS	<13,666,230>
 CULTURE/RECREATION/EDUCATION	
Parks Admin	<8,450>
Waupun Park	<40,100>
Columbia Park	<79,650>
Riggs County Park	
Parks-All Other	<21,320>
Recreation Trails	<99,790>
Fairgrounds	<149,250>
County Extension Office	<37,985>
UW Center-Fond du Lac	<1,000>
Rolling Meadows Glf Course	<1,137,935>
Rolling Meadows Glf Co Clubh	

TOTAL CULTURE/RECREATION/EDUC	<1,575,480>

FOND DU LAC COUNTY, WISCONSIN
 FINANCE, PERSONNEL AND ECON DEVLPMNT COMM
 RECOMMENDED 2020 BUDGET
 REVENUES

Description	2020 Budgeted Revenues
<hr style="border-top: 1px dashed black;"/>	
CONSERVATION/DEVELOPMENT	
Land/Water Conservation	<658,283>
Environmntl/Stormwater Prog Planning	<101,160>
County Promotion	<734,189>
Environmental Services	<118,000>
Non-Metallic Mining Reclam	<57,000>
POWTS Maintenance Prog	<81,351>
<hr style="border-top: 1px dashed black;"/>	
TOTAL CONSERVATION/DEVELOPMNT	<1,749,983>
DEBT SERVICE	
State Trust Fund Loan(2018)	
G.O. Txble Prom Notes(2010)	<2,551,250>
G.O. Txble Prom Notes(2010)	
G.O. Txbl Rfdng Bonds(2011)	<3,097,933>
G.O. Refunding Bonds(2012)	
G.O. Promissory Notes(2013)	
G.O. Txble Prom Notes(2013)	<1,186,264>
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)	<581,333>
G.O. PROMISSORY NOTES(2018)	
G.O. Promissory Notes (2019)	
<hr style="border-top: 1px dashed black;"/>	
TOTAL DEBT SERVICE	<7,416,780>
CONTINGENT FUND	
CAPITAL OUTLAY	
County-Wide Capital Outlay	<78,000>
Equipment/Bldg Contingency	
Landfill Devlopment	<10,588>
Capital Proj Fund-Hwy Garage	
<hr style="border-top: 1px dashed black;"/>	
TOTAL CAPITAL OUTLAY	<88,588>
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TOTAL APPROP DEPT REVENUES	<79,948,753>
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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 2020 PROPOSED BUDGET

PAGE	DEPARTMENT	ACCOUNT NUMBER	ACCOUNT DESCRIPTION	COUNTY EXECUTIVE'S PROPOSED 2020 BUDGET	10/29/2019 FPED COMM CHNGS RECOMMENDED 2020 BUDGET	NET CHANGE
A-1	GENERAL GOVERNMENT COUNTY BOARD	1101.51110	Board/Committee Salary	84,500	72,500	(12,000)
		1101.51112	County Board Chairperson	8,500	8,000	(500)
		1101.61101	Social Security (FICA)	8,000	7,040	(960)
		1101.61107	Retirement (Employer)	680	630	(50)
A-26	CORPORATION COUNSEL	1311.46526	Fees-Other	(30,000)	(34,000)	(4,000)
		1311.48545	Inerdept Chrg-Fam Support	(74,280)	(84,280)	(10,000)
		1311.49990	Carry-Over Revenue	-	(14,940)	(14,940)
		1311.52211.09D	Legal Secretary	-	26,840	26,840
		1311.61101	Social Security (FICA)	21,220	23,275	2,055
		1311.61103	Health Insurance	73,755	78,560	4,805
		1311.61105	Life Insurance	490	520	30
		1311.61107	Retirement (Employer)	18,725	20,535	1,810
A-27		1311.72316	Fees-Filing	25,000	20,000	(5,000)
		1311.72336	Fees-Legal	30,000	25,000	(5,000)
B-4	PUBLIC SAFETY SHERIFF	2101.41221	County Sales Tax	(164,500)	(174,500)	(10,000)
B-6		2101.91000	Audio/Visual/Comm Eqpmt	-	10,000	10,000
C-18	HEALTH/HUMAN SERVICES FAMILY SUPPORT	2451.43750	Cost Reimb Grant	(947,090)	(953,690)	(6,600)
C-19		2451.78523	Corp Counsel-Labor/Fringe	74,280	84,280	10,000
H-1	CONTINGENT FUND CONTINGENCY	2995.98050	Contingency-Salary/Fringe	1,053,105	1,066,615	13,510
TOTAL NET CHANGES TO GROSS TAX LEVY						-
COUNTY EXECUTIVE PROPOSED GROSS TAX LEVY						<u>45,957,200</u>
FINANCE, PERSONNEL AND ECONOMIC DEVELOPMENT COMM RECOMMENDED GROSS TAX LEVY						<u>\$ 45,957,200</u>
2019 EQUALIZED VALUE IN THOUSANDS						<u>\$ 7,817,497.0</u>
RECOMMENDED COMPOSITE PROPERTY TAX RATE PER THOUSAND						<u>\$ 5.878761</u>

**FOND DU LAC COUNTY, WISCONSIN
FINANCE, PERSONNEL AND ECONOMIC DEVELOPMENT COMMITTEE
RECOMMENDED 2020 BUDGET
SUMMARY AND GENERAL INFORMATION**

2020 BUDGET RECOMMENDED NET EXPENDITURES	\$ 156,160,878
LESS: INTERDEPT EXPENDITURES	(18,922,331)
2020 BUDGET RECOMMENDED REVENUES	(79,948,753)
2020 BUDGET CARRYOVER REVENUE	(9,332,594)
GENERAL FUND APPLIED	<u>(2,000,000)</u>
2020 NET COUNTY TAX LEVY	<u>\$ 45,957,200</u>
2019 EQUALIZED VALUE	<u>\$7,817,497,000</u>
2020 NET COUNTY TAX LEVY	\$ 45,957,200
2019 NET COUNTY TAX LEVY	<u>44,438,507</u>
NET INCREASE	<u>\$ 1,518,693</u>

COMPARISON WITH PAST COMPOSITE TAX RATES

2020 County Tax Rate	\$ 5.879	per thousand of equalized value
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

