

**2020 BUDGET - FINANCE COMMITTEE REVIEW**  
**Final Finance Committee Recommendations**

COST CENTER	LINE ITEM	REASON	EXPENDITURES	REVENUES	LEVY IMPACT	STATUS/ ACTION APPROVED	REQUESTED BY
10/01/19 Beginning County Executive Tax Levy					\$	53,355,122	
<b>GENERAL FUND</b>							
County Board (1001600)	Supplies	Increase supplies to start a 5 to 6 year replacement cycle for the County Board's Ipad	2,000	-	2,000	Appr 5 - 0	Finance Com
County Board (1001600)	Salaries Fringe Benefits	Increases for anticipated 2% Salary increase consistent with all other County employees & Cty Board Chair at \$15K	3,971 396	- -	3,971 396	Appr 4 - 1 Appr 4 - 1	Cty Board Cty Board
Elections (1001900)	Purchased Services	Increase \$5,000 to total to approximately \$30,000 for election security	5,000	-	5,000	Appr 4 - 0	County Clerk/IT
General Funds Appld/Revenues (1002223/1000100)	Transfer to Capital Projects	Transfer to Capital Projects Fund to reduce structural deficit by \$300,000 and to reduce bonding and continue to maintain a 14.5% Fund Balance Working Capital	300,000	-	300,000	Appr 4 - 0	Fin Comm
General Funds Appld/Revenues (1002223/1000100)	Fund Balance Applied		-	(300,000)	300,000	Appr 4 - 0	Fin Comm
General Funds Appld/Revenues (1002223/1000100)	Fund Balance Applied		-	300,000	(300,000)	Appr 4 - 0	Fin Comm
General Funds Appld/Revenues (1002223/1000100)	Sales Tax Revenues	Transfer funding to Debt Service Fund per County Board Modified Option 1 from the Finance Committee	-	(5,409,332)	5,409,332	Appr 4 - 0	Fin Comm
General Funds Appld/Revenues (1002223/1000100)	Sales Tax Revenues	Transfer funding to Capital Projects Fund per County Board Modified Option 1 from the Finance Committee	-	(5,000,000)	5,000,000	Appr 4 - 0	Fin Comm
General Funds Appld/Revenues (1002223/1000100)	Purchased Services	Include Allocations to Muni's & School Districts per County Board Modified Option 1 from the Finance Committee	3,000,000	-	3,000,000	Appr 4 - 0	Fin Comm
Humane Association (1002233)	Purchased Services	Increase \$15,000 to assist in Humane Officer Salaries & Fringes. To be funded by Fund Balance Applied since this is expected to only be a one or two year commitment	15,000	-	15,000	Appr 3 - 0	County Exec
Humane Association (1002233)	Fund Balance Applied		-	15,000	(15,000)	Appr 3 - 0	County Exec
Reserve for Contingency (1002247)	Purchased Services	Increase due to possible future expenses	124,491	-	124,491	Appr 4 - 0	Fin Comm
Interest Income (1002401)	Interest Income	Decrease in estimated Interest Income due to interest recent rate reductions by the Federal Reserve	-	(100,000)	100,000	Appr 4 - 0	Admin/Tres
District Attorney (1003400)	Salaries	Add a Legal Assistant II	45,159	-	45,159	Appr 4 - 0	DA/Leg Adt
District Attorney (1003400)	Fringe Benefits	Add a Legal Assistant II	27,619	-	27,619	Appr 4 - 0	DA/Leg Adt
District Attorney (1003400)	Travel/Training	Add a Legal Assistant II	100	-	100	Appr 4 - 0	DA/Leg Adt
District Attorney (1003400)	Supplies	Add a Legal Assistant II	150	-	150	Appr 4 - 0	DA/Leg Adt
District Attorney (1003400)	Purchased Services	Add a Legal Assistant II (IT \$1,165/Other \$1,500)	2,665	-	2,665	Appr 4 - 0	DA/Leg Adt
District Attorney (1003400)	Salaries	Adjust Legal Assistant II Salaries and Fringes to 2020	(2,721)	-	(2,721)	Appr 4 - 0	Fin Dept
District Attorney (1003400)	Fringe Benefits	Wage scale and adjusted Fringes	(2,704)	-	(2,704)	Appr 4 - 0	Fin Dept
Emergency Management (1003600 or EPCRA (1003602)	Supplies	Reclassified from Capital Projects Fund	28,000	-	28,000	Appr 5 - 0	Fin Dept
HR Negotiation/ Mediation/Arbitration (1006005)	Purchased Services	Increase negotiation/mediation/arbitration budget to more closer reflect prior years costs	8,000	-	8,000	Appr 5 - 0	Finance Com
Sheriff Patrol (1008007)	Capital Outlay	Purchase of Floor Scrubber	26,800	-	26,800	Appr 4 - 0	Sheriff/PS Com
Sheriff Jail (1008015)	Capital Outlay	Update Mezzanine to be include a Mock Jail Cell	16,500	-	16,500	Appr 4 - 0	Sheriff/PS Com
Sheriff Squads (1008017)	Capital Outlay	Purchase used vehicle from Town of Freedom	25,000	-	25,000	Appr 4 - 0	Sheriff/PS Com
Sheriff Squads (1008017)	Capital Outlay	Purchase used unmarked vehicle to replace current vehicle	15,000	-	15,000	Appr 4 - 0	Sheriff/PS Com
Veterans Relief (1008700)	Purchased Services	Increase Veterans Relief for costs to assist vets using internal funds and not reduce funding to outside groups	1,000	-	1,000	Appr 5 - 0	Finance Com
<b>TOTAL GENERAL FUND</b>			<b>\$ 3,641,426</b>	<b>\$ (10,494,332)</b>	<b>\$ 14,135,758</b>		

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<b>HEALTH &amp; HUMAN SERVICES FUND</b>							
Mental Health (2066580)	Purchased Services	Add 30 days care Mental Health Hospital expenses	37,890	-	37,890	Appr 4 - 0	DHHS Com
Alcohol & Other Drug Abuse (2066560)	Purchased Services	Add estimated 234 days care to AODA Level 3 treatmnt exp.	35,110	-	35,110	Appr 4 - 0	& DHHS Dept.
<b>TOTAL HEALTH &amp; HUMAN SERVICES FUND</b>			<b>73,000</b>	<b>-</b>	<b>73,000</b>		
<b>WMMIC</b>							
WMMIC (6070100)	Purchased Services	Increase due to increase in the Company WMMIC's	50,000	-	50,000	Appr 4 - 0	Fin Dept
WMMIC (6070100)	Fund Balance Applied	premium to Outagamie County. To be funded by Fund Balance	-	50,000	(50,000)	Appr 4 - 0	Fin Dept
<b>TOTAL WMMIC</b>			<b>50,000</b>	<b>50,000</b>	<b>-</b>		
<b>INFORMATION TECHNOLOGY</b>							
IT Dept. Maint/3-Year Plan (6040500)	Supplies	DA New position IT charges - recorded through IT Budget	1,165	-	1,165	Appr 5 - 0	Fin Dept
IT Dept. Maint/3-Year Plan (6040500)	Charges for Services	DA New position IT charges - recorded through IT Budget	-	1,165	(1,165)	Appr 5 - 0	Fin Dept
<b>TOTAL INFORMATION TECHNOLOGY</b>			<b>1,165</b>	<b>1,165</b>	<b>-</b>		
<b>COUNTY ROADS AND BRIDGES</b>							
CTHS - General Maintenance (2070300)	Purchased Services	Adjust for increase in General Transportation Aids (GTA) of	100,000	-	100,000	Appr 5 - 0	Highway/Financ
CTHS - Winter Maintenance (2070400)	Purchased Services	\$300,000. \$100k allocated to General Maintenance,	100,000	-	100,000	Appr 5 - 0	Highway/Financ
County Highway Construction (2070500)	Capital Outlay	\$100k to Winter Maintenance and 100k to CA project	100,000	-	100,000	Appr 5 - 0	Highway/Financ
County Roads and Bridges Revenues (2070100)	Intergovernmental Revenues	Increase in GTA aids	-	300,000	(300,000)	Appr 5 - 0	Highway/Financ
<b>TOTAL COUNTY ROADS AND BRIDGES</b>			<b>300,000</b>	<b>300,000</b>	<b>-</b>		
<b>HIGHWAY</b>							
CTHS - General Maintenance (6005000)	Operating Expenses	Adjust for increase in General Transportation Aids of	100,000	-	100,000	Appr 5 - 0	Highway/Financ
General Maintenance Revenues (6005000)	Charges for Services	Revenues on Above items to Charge to CR&B fund	-	100,000	(100,000)	Appr 5 - 0	Highway/Financ
CTHS - Winter Maintenance (6005020)	Operating Expenses	\$300k. \$100k allocated to Gen Maint. & \$100k to Winter	100,000	-	100,000	Appr 5 - 0	Highway/Financ
Winter Maintenance Revenues (6005020)	Charges for Services	Revenues on Above items to Charge to CR&B fund	-	100,000	(100,000)	Appr 5 - 0	Highway/Financ
County Highway Construction (60058XX)	Operating Expenses	Construction portion of increase in State GTA aids	100,000	-	100,000	Appr 5 - 0	Highway/Financ
		to be allocated to CA project					
Fed/Non-Fed Construction Projects (60058XX)	Charges for Services	Revenues on Above items to Charge to CR&B fund	-	100,000	(100,000)	Appr 5 - 0	Highway/Financ
	For Charges for Services -	(Highway Intra-County CR&B Revenues for all three items)					
<b>TOTAL HIGHWAY</b>			<b>300,000</b>	<b>300,000</b>	<b>-</b>		
<b>DEBT SERVICE</b>							
2020 Debt Fund	Sales Tax Revenues	Transfer funding to Debt Service Fund per County Board Modified Option 1 from the Finance Committee	-	5,409,332	(5,409,332)	Appr 4 - 0	Fin Comm
<b>TOTAL DEBT SERVICE</b>			<b>-</b>	<b>5,409,332</b>	<b>(5,409,332)</b>		

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<b>CAPITAL PROJECTS</b>							
Parks Pavillion Design - Phase I (4581400)	Capital Outlay	Reduce funding for the Architectural and Engineering and other soft costs related to the Parks building.	(75,000)	-	(75,000)	Appr 4 - 0	Fin Comm
2020 GO Debt Capital Projects Fund (4590100)	Debt Proceeds	Reduce overall bonding for all bonding related projects	-	(75,000)	75,000	Appr 4 - 0	Fin Comm
Sirens/Weather Radios - 2020 (4580700)	Capital Outlay	Reclassify to EM's operating Budget	(28,000)	-	(28,000)	Appr 4 - 0	Fin Dept
2020 Capital Projects Fund (4580100)	Transfer from General Fund	Transfer from General Fund to reduce structural deficit by \$300,000 and to reduce bonding	-	300,000	(300,000)	Appr 4 - 0	Fin Comm
2020 GO Notes Fund (4590100)	Debt Proceeds		-	(300,000)	300,000	Appr 4 - 0	Fin Comm
2020 GO Notes Fund (4590100)	Debt Proceeds	Reduce Bonding by amount of Sales Tax Revenues Transferred into this fund	-	(5,000,000)	5,000,000	Appr 4 - 0	Fin Comm
2020 Capital Projects Fund (4580100)	Sales Tax Revenue	Transfer funding to Capital Projects Fund per County Board Modified Option 1 from the Finance Committee	-	5,000,000	(5,000,000)	Appr 4 - 0	Fin Comm
<b>TOTAL CAPITAL PROJECTS</b>			<u>(103,000)</u>	<u>(75,000)</u>	<u>(28,000)</u>		
2020 Beginning Levy Amount					\$ 53,355,122		
2020 Levy after Finance Committee Actions					62,126,548		
Tax Levy Difference					<u>\$ 8,771,426</u>		
<b>2020 Tax Rate</b>							
			Equalized Value	16,076,806,500	<u>3.86435876</u>		
					\$ 771,426		
					(8,771,426)		
					<u>8,000,000</u>		
					<u>\$0</u>		

**Summary of Final Finance Committee Changes to 2020 Proposed Budget (including moving the Sales Tax Revenues to County Board Option 1**

<b>PROPERTY TAX LEVY</b>	<b>General Fund</b>	<b>Debt Service</b>	<b>Capital Projects</b>	<b>DHHS</b>	<b>All Others</b>	<b>Totals</b>
Per County Executive's Proposed Budget	\$ 15,802,209	\$ 5,409,332	\$ 758,609	\$ 22,892,132	\$ 8,492,840	\$ 53,355,122
Per Finance Committee Proposed	29,937,967	-	730,609	22,965,132	8,492,840	62,126,548
Changes	\$ 14,135,758	\$ (5,409,332)	\$ (28,000)	\$ 73,000	\$ -	\$ 8,771,426
						<b>Increase</b>

<b>SALES TAX ALLOCATION</b>	<b>General Fund</b>	<b>Debt Service</b>	<b>Capital Projects</b>	<b>Totals</b>
Per County Executive's Proposed Budget	\$ 20,000,000	\$ -	\$ -	\$ 20,000,000
Per Finance Committee Proposed *1*	9,590,668	5,409,332	5,000,000	20,000,000
Change	\$ (10,409,332)	\$ 5,409,332	\$ 5,000,000	\$ -

**Total General Fund Sales Tax Allocation \*1\***

Per Finance Committee Proposed

Shared With Municipalities/School Districts

Reduce Overall Property Tax Levy

**Total General Fund Sales Tax Allocation \*1\***

<b>General Fund</b>
\$ 3,000,000
6,590,668
<u>\$ 9,590,668</u>

<b>BONDING</b>
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Bonding per CE Budget

Bonding Per Finance Committee Proposed

Change - Reduction

<b>Capital Projects</b>
\$ 8,625,000
<u>3,250,000</u>
<u>\$ (5,375,000)</u>