

**AMENDED \*\* AGENDA \*\* AMENDED**  
\* \* OUTAGAMIE COUNTY BOARD \* \*

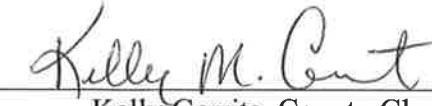
Office of the County Clerk, October 14, 2025.

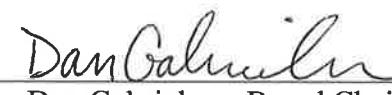
The Board meets pursuant to adjournment, and is called to order by Chairperson Gabrielson at 7:00 p.m. in the County Board Room, located at 320 South Walnut Street, Appleton, Wisconsin.

1. ROLL CALL of the Board of Supervisors. Board Chairperson requests the Board's confirmation regarding excused members.
2. PLEDGE OF ALLEGIANCE - Offered by Chairperson Gabrielson.
3. MINUTES OF THE SEPTEMBER 23, 2025 COUNTY BOARD MEETING
4. SPECIAL ORDER OF BUSINESS
  - A. Representatives from CLA-CliftonLarsenAllen LLP will present the Audit Report for Year ended December 31, 2024
  - B. 2026 County Board Budget Process – Finance Committee Chairperson Chris Croatt
5. ESTABLISH ORDER OF THE DAY
6. COMMUNICATIONS
7. PUBLIC PARTICIPATION – Pursuant to Chapter 2, Section 2-49 Rule 6 – Appearance of Non-Board Members, of the Outagamie County Code of Ordinances, “Public participation is limited to Outagamie County residents, employees and owners of businesses in Outagamie County, Outagamie County employees, or Outagamie County property taxpayers. Participation is limited solely to only matters listed on the agenda and for a total of 15 minutes, which may be extended to 30 minutes at the discretion of the Chair. Individual speakers are limited to three minutes per speaker.”
8. APPOINTMENTS
9. REPORT BY THE COUNTY EXECUTIVE - County Executive Thomas Nelson will give an Administrative Update.
10. UNFINISHED BUSINESS
11. NEW BUSINESS
  - A. Ordinance No. Z-9—2025-26 – Agriculture, Extension Education, Zoning, and Land Conservation Committee. Approve to adopt the petition of Benjamin Keuken, applicant on behalf of BelGioioso Cheese Inc., owner, to rezone parcel 090039900 from the AGD General Agriculture District to the IND Industrial District, in the Town of Freedom, as noted on the Ordinance and attachments.
  - B. Resolution No. 77—2025-26 – Public Safety Committee. Approve to support transitioning one Victim Witness Specialist position and one Evidence Coordinator position in the District Attorney’s Office, both currently funded by the American Rescue Plan Act, to permanent, county-funded positions by including the positions in the 2026 Executive Budget.

C. Ordinance No. E—2025-26 – Legislative/Audit and Human Resources Committee.  
Approve to amend the Outagamie County Board Rules language in Section 2-426  
Disclosure of Conflict of the Outagamie County Code of Ordinances, as noted on the  
Ordinance.

12. REPORTS

  
\_\_\_\_\_  
Kelly Gerrits, County Clerk

  
\_\_\_\_\_  
Dan Gabrielson, Board Chairperson

Accommodation Notice

Any person requiring special accommodations who wishes to attend this meeting should  
telephone (920) 832-5077 at least 24 hours in advance.

\* \* MINUTES \* \*  
\* \* OUTAGAMIE COUNTY BOARD \* \*

Office of the County Clerk, September 23, 2025.

The Board met pursuant to adjournment, and was called to order by Chairperson Gabrielson at 7:00 p.m. in the County Board Room, located at 320 South Walnut Street, Appleton, Wisconsin.

ROLL CALL: 31 present, 5 absent. Members present: Thompson, Smith, Patience, Gabrielson, Kostelny, Hammen, Lawrence, Krueger, Lamers, Ferguson, McCabe, Wegand, Hermes, MacDonald, Croatt, Spears, Heiser, Mitchell, Cuff, Hagen, Thiede, Janke, Weinberg, Culbertson, Monfils, Nejedlo, Clegg, Thyssen, VanderHeiden, Rettler, and Lautenschlager. Members absent: Supervisors Johnson, Zabronsky, Klemp, Winterfeldt, and Koury.

The Board Chairperson requested the Board's confirmation to excuse Supervisors Johnson, Zabronsky, Klemp, Winterfeldt, and Koury. No objections; so ordered.

The Pledge of Allegiance was led by Chairperson Gabrielson.

**MINUTES OF THE SEPTEMBER 9, 2025 COUNTY BOARD MEETING**

Supervisor Thyssen moved, seconded by Supervisor Krueger, to approve the minutes of the September 9, 2025 County Board meeting.

**ROLL CALL: 30 yes, 1 abstain (Wegand), 5 absent. MINUTES OF THE SEPTEMBER 9, 2025 COUNTY BOARD MEETING ARE APPROVED.**

**SPECIAL ORDER OF BUSINESS** – Anne Van, Executive Operations and Public Relations Specialist, provided an update on the *Uniquely Wisconsin* film series featuring Outagamie County.

Executive Operations and Public Relations Specialist Anne Van provided a recap of Outagamie County's experience in collaborating with Discover Wisconsin's *Uniquely Wisconsin* production team and staff to help curate and showcase the stories of Outagamie County. She outlined the selection process and how Outagamie County assembled an unbiased committee to represent many sectors of County operations to review the submissions over the past year. This team included Chair Gabrielson (County Board), Anne Van (County Executive's Office), Commander Wang Lee (CJU), Ina Montgomery (UW-Extension Outagamie County), and Rochelle Oskey (Treasurer's Office). The committee published a press release out to the community to encourage residents to submit entries about their experiences in the county (with a timeline from February 17 – March 21, 2024). Although there were only fifteen (15) total submissions for consideration, the stories shared were meaningful and carefully curated. Considering the already well-tailored pool of submissions, the team relayed all of the stories to Discover Wisconsin's team, Discover Media Works, to carefully select the stories that would provide the best perspective in a media story. Topics that were submitted included: Then and Now (Kaukauna), Kaukauna – The Electric City, The Hearthstone, Givens Farm, Wooly Green Grazers, Muehl Public Library (Seymour), the bike, pedestrian and water trails throughout the County, Loop the Locks, Sturgeon Spawning, Spring Walleye Run, Apple Blossom Orchard and Market, St. Vincent De Paul Thrift Store (Kaukauna), Outagamie County Conservation Club, Appleton International Airport (ATW), Wisconsin International Raceway (WIR), the Community Emergency Response Team (CERT), and the History Museum at the Castle.

Outagamie County's first featured segment, which showcased Givens Farm Estate (a special event space in Hortonville, Wisconsin), and the Wooly Green Grazers (herd sheep that clear fields of pests and undergrowth to promote better soil for lands), aired September 16, 2025, and is available to viewing on Discover Wisconsin's social media platforms. Anne Van then shared the segment with the County Board.

The owners of Givens Farm Estate and Wooly Green Grazers were available after the segment viewing and provided their perspective on collaborating with the production crew and provided thanks to the County Board in their contribution efforts to share their stories.

Other entities that will be featured in upcoming segments include the Museum at the Castle, and Outagamie County's CERT (Community Emergency Response Team).

**ESTABLISH ORDER OF THE DAY**– Chairperson Gabrielson reported the request to have Resolution No. Z-10—2025-26 locked in at the meeting. No objections; so ordered.

**COMMUNICATIONS** –

Chairperson Gabrielson summarized the following communications:

- There are two (2) Supervisors who still need to complete cyber security training, *Pick Your Path – Deep Space Danger*.
- Friendly reminder that the County Board summer picnic will be held on Wednesday, October 1st at the Hillside Pavilion and Plamann Park. Please RSVP to Legislative Services tonight.
- Chairperson Gabrielson thanked all of the Supervisors who joined him in attending the Wisconsin Counties Association (WCA) Convention this year – he recognized Supervisors Spears, Smith, Kostelny, Thompson, Hagen, and VanderHeiden.
- There are no County Board Supervisor birthdays to announce at this time.
- The next scheduled County Board meeting will be on October 14, 2025.

**PUBLIC PARTICIPATION IS LIMITED TO ONLY MATTERS LISTED ON THE AGENDA AND FOR A TOTAL OF FIFTEEN MINUTES WHICH MAY BE EXTENDED TO 30 MINUTES AT THE DISCRETION OF THE CHAIR** – None.

**APPOINTMENTS** –

County Executive Nelson nomination for appointment of Tim De Groot to the Heart of the Valley Metropolitan Sewerage District Commission; said term expiring October 2027.

Supervisor Kostelny moved, seconded by Supervisor Spears, for confirmation of the above-listed appointment.

**ROLL CALL: 31 yes, 5 absent. TIM DE GROOT IS APPOINTED TO THE HEART OF THE VALLEY METROPOLITAN SEWERAGE DISTRICT COMMISSION.**

**REPORT BY THE COUNTY EXECUTIVE** – County Executive Thomas Nelson provided an Administrative Update.

**UNFINISHED BUSINESS** – None.

NEW BUSINESS –

Resolution No. Z-9—2025-26 – Agriculture, Extension Education, Zoning and Land Conservation Committee. Approve the rezone request for Jason & Kim Gonnering, for parcel 030006603, 23.29 acres, from the AGD General Agriculture District to the RR Rural Residential District, in the Town of Buchanan, as depicted on the attached review and map.

Supervisor VanderHeiden moved, seconded by Supervisor Rettler, for adoption.

ROLL CALL: 31 yes, 5 absent. RESOLUTION NO. Z-9—2025-26 IS ADOPTED.

Resolution No. Z-10—2025-26 – Agriculture, Extension Education, Zoning and Land Conservation Committee. Approve of the rezone request for Wierichs Real Estate Trust, for a portion of parcel 101036500, approximately 13.05 acres, from the R-3 Single Family Attached Residence District to RSF Single Family Residential District, in the Town of Grand Chute, as depicted on the attached review and map.

Supervisor Janke moved, seconded by Supervisor Kostelny, for adoption.

ROLL CALL: 31 yes, 5 absent. RESOLUTION NO. Z-10—2025-26 IS ADOPTED.

RECONSIDERATION OF RESOLUTION NO. Z-10—2025-26.

Supervisor Culbertson moved, seconded by Supervisor Patience, to reconsider the above listed resolution.

Vote for reconsideration. ROLL CALL: 27 yes, 4 no (Ferguson, MacDonald, Thiede, Lautenschlager), 5 absent. RESOLUTION NO. Z-10—2025-26 IS RECONSIDERED.

Vote for lock in. ROLL CALL: 31 yes, 5 absent. RESOLUTION NO. Z-10—2025-26 IS ADOPTED & LOCKED IN.

Resolution No. 72—2025-26 – Finance Committee. Approve of the County Clerk entering into an Intergovernmental Agreement with five municipalities to perform WisVote services, revenues are included in the 2026 Executive budget, as noted on the attachments.

Supervisor Croatt moved, seconded by Supervisor Lawrence, for adoption.

ROLL CALL: 31 yes, 5 absent. RESOLUTION NO. 72—2025-26 IS ADOPTED.

Resolution No. 73—2025-26 – Finance Committee. Approve to go on record to support the Town of Grand Chute Project Plan Amendment #3 and Boundary Amendment #2 to Tax Incremental District (TID) No. 2A document dated August 4, 2025, as detailed on the attachments, and recommend that the County representative on the Town of Grand Chute TID Board of Review vote in favor of these plans.

Supervisor Croatt moved, seconded by Supervisor Lautenschlager, for adoption.

ROLL CALL: 31 yes, 5 absent. RESOLUTION NO. 73—2025-26 IS ADOPTED.

Resolution No. 74—2025-26 – Legislative/Audit and Human Resources Committee. Approve a step regrade increase for the Licensed Practical Nurses, Registered Nurses, and Nurse Managers at Brewster Village, to align their compensation with current market rates, and approve increasing the following Brewster Village line items: Medicare Revenue by \$133,626, Salaries by \$116,602, and Fringe Benefits by \$17,024, as detailed on the attached fiscal note.

Supervisor Spears moved, seconded by Supervisor Krueger, for adoption.

ROLL CALL: 31 yes, 5 absent. RESOLUTION NO. 74—2025-26 IS ADOPTED.

Resolution No. 75—2025-26 – Property, Airport, Recreation and Economic Development Committee. Authorize and approve of increasing the line items for the Dog Park Capital Outlay and the 2022 Capital Projects Prior Year Revolving by \$775,000 each, and decreasing the line items for Dog Park Development Capital Outlay and the 2021 Capital Projects Prior Year Revolving by \$775,000 each, to combine the accounts for the new Dog Park, as noted on the attached fiscal note.

Supervisor Culbertson moved, seconded by Supervisor Croatt, for adoption.

ROLL CALL: 31 yes, 5 absent. RESOLUTION NO. 75—2025-26 IS ADOPTED.

Resolution No. 76—2025-26 – Agriculture, Extension Education, Zoning, and Land Conservation Committee. Authorize and approve the LC Grants line items by increasing the Grants Purchased Services and TRM Grant Revenue by \$63,000 each, for the Cost Share Agreement for Targeted Runoff Management and Notice of Discharge Grant Programs with the State of Wisconsin Department of Natural Resources and Golden Hill Vue Dairy, as noted on the attached fiscal note.

Supervisor Cuff moved, seconded by Supervisor Mitchell, for adoption.

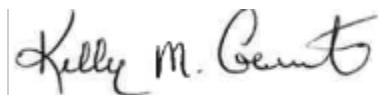
ROLL CALL: 31 yes, 5 absent. RESOLUTION NO. 76—2025-26 IS ADOPTED.

REPORTS – None.

ADJOURNMENT –

Supervisor Patience moved, seconded by Supervisor McCabe to adjourn until October 14, 2025 at 7:00 p.m. VOICE VOTE CARRIED UNANIMOUSLY.

The meeting adjourned at 7:45 p.m.



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Kelly Gerrits, County Clerk

**ROLL CALL SUMMARY SEPTEMBER 23, 2025 COUNTY BOARD MEETING**

<b>DIST./NAME</b>	<b>NO. OF ROLL CALLS TAKEN THIS MEETING</b>	<b>NO. VOTES CAST THIS MEETING</b>	<b>CUMULATIVE CALLS TAKEN THIS TERM</b>	<b>NO. VOTES CAST THIS TERM</b>
1. Thompson	11	11	166	156
2. Johnson	11	0	166	119
3. Smith	11	11	166	138
4. Patience	11	11	166	166
5. Gabrielson	11	11	166	166
6. Kostelny	11	11	166	166
7. Hammen	11	11	166	139
8. Lawrence	11	11	166	130
9. Krueger	11	11	166	142
10. Lamers	11	11	166	130
11. Ferguson	11	11	166	166
12. McCabe	11	11	166	132
13. Wegand	11	11	166	80
14. Hermes	11	11	166	128
15. MacDonald	11	11	166	102
16. Zabronsky	11	0	69	58
17. Croatt	11	11	166	139
18. Spears	11	11	166	166
19. Heiser	11	11	166	166
20. Mitchell	11	11	166	166
21. Cuff	11	11	166	139
22. Hagen	11	11	166	166
23. Klemp	11	0	166	143
24. Thiede	11	11	166	166
25. Janke	11	11	166	124
26. Weinberg	11	11	166	142
27. Culbertson	11	11	166	166
28. Monfils	11	11	166	130
29. Winterfeldt	11	0	166	121
30. Nejedlo	11	11	166	166
31. Clegg	11	11	166	166
32. Thyssen	11	11	166	93
33. VanderHeiden	11	11	166	166
34. Rettler	11	11	166	132
35. Koury	11	0	166	107
36. Lautenschlager	11	11	166	166

Member(s) absent: Johnson, Zabronsky, Klemp, Winterfeldt, and Koury



Financial Services  
410 S. Walnut Street  
Appleton, WI 54911  
Administration Building  
Telephone 920.832.1680 Fax 920.832.2474

**SCHEDULE OF PRIOR YEAR AUDIT FINDINGS AND CORRECTIVE ACTION PLAN  
YEAR ENDED DECEMBER 31, 2024**

Outagamie County respectfully submits the following schedule of prior year audit findings and corrective action plan for the year ended December 31, 2024.

**PRIOR YEAR AUDIT FINDINGS**

Audit period: January 1, 2023 – December 31, 2023

The findings noted in the 2023 Schedule of Findings and Questioned Costs have been reported to the proper federal and state agencies. The current status of the prior year audit findings, as provided by management, follows:

<b><u>Finding No.</u></b>	<b><u>Prior Year Audit Finding</u></b>
2023-001	<b>Adjustments to the County's Financial Records</b>  The finding has been resolved.
2023-002	<b>Reporting – The finding has been resolved.</b>  The finding has been resolved.

**CORRECTIVE ACTION PLAN**

Audit period: January 1, 2024 – December 31, 2024

**FINDINGS—FINANCIAL STATEMENT AUDIT**

There are no financial statement audit findings for the year ended December 31, 2024.

**FINDINGS—FEDERAL AND STATE AWARD PROGRAMS AUDITS**

There are no federal and state award program audit findings for the year ended December 31, 2024.

If the granting agencies have questions regarding this plan, please call Michelle Uitenbroek, Finance Director at 920-832-1674.

**OUTAGAMIE COUNTY, WISCONSIN**  
**FEDERAL AND STATE AWARDS REPORT**  
**DECEMBER 31, 2024**



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# Outagamie County, Wisconsin

DECEMBER 31, 2024

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**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR  
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SCHEDULE OF EXPENDITURES OF STATE AWARDS REQUIRED BY THE UNIFORM GUIDANCE  
AND THE STATE SINGLE AUDIT GUIDELINES**

County Board  
Outagamie County, Wisconsin

**Report on Compliance for Each Major Federal and State Program**

***Opinion on Each Major Federal and State Program***

We have audited Outagamie County, Wisconsin's (the County) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement and State Single Audit Guidelines* that could have a direct and material effect on each of the County's major federal and state programs for the year ended December 31, 2024. The County's major federal and state programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the year ended December 31, 2024.

***Basis for Opinion on Each Major Federal and State Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, Audit Requirements for Federal Awards* (Uniform Guidance) and *State Single Audit Guidelines*. Our responsibilities under those standards and the Uniform Guidance and *State Single Audit Guidelines* are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal and state program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the County's federal and state programs.

### ***Auditors' Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, the Uniform Guidance and *State Single Audit Guidelines* will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### ***Report on Internal Control Over Compliance***

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

County Board  
Outagamie County, Wisconsin

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

**Report on Schedule of Expenditures of Federal Awards and Schedule of Expenditures of State Awards Required by the Uniform Guidance and the *State Single Audit Guidelines***

We have audited the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of Outagamie County as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise Outagamie County's basic financial statements. We have issued our report thereon dated, July 31, 2025, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal and state awards is presented for purposes additional analysis as required by the Uniform Guidance and the *State Single Audit Guidelines* and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards and the schedule of expenditures of state awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

*CliftonLarsonAllen LLP*

**CliftonLarsonAllen LLP**

Green Bay, Wisconsin  
September 19, 2025

## OUTAGAMIE COUNTY, WISCONSIN

### SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2024

Grantor Agency / Program Title	Federal ALN Number	Pass-Through Agency	Grant Number/ Pass-Through Grantor Number	Revenues					
				(Accrued)		Cash Received (Refunded)		Total Revenues	Expenditures
				Deferred Beginning Balance	(Deferred) Ending Balance	(Deferred) Ending Balance	Accrued		
<b>FEDERAL PROGRAMS</b>									
<b>U. S. Department of Agriculture</b>									
Special Supplemental Nutrition Program for Women, Infants, and Children	10,557	WI Dept of Health Services	154710	\$ (127,564)	\$ 588,948	\$ 146,133	\$ 607,517	\$ 607,517	\$ -
Special Supplemental Nutrition Program for Women, Infants, and Children	10,557	WI Dept of Health Services	154760	\$ (6,240)	\$ 30,194	\$ 13,422	\$ 36,876	\$ 36,876	\$ -
Total Special Supplemental Nutrition Program for Women, Infants, and Children				<u>(134,304)</u>	<u>619,142</u>	<u>159,555</u>	<u>644,933</u>	<u>644,933</u>	<u>-</u>
SNAP Cluster <sup>1</sup>									
State Admin Matching Grants for the Supplemental Nutrition Assistance	10,561	Marquette County	61	(31,317)	117,073	99,934	185,710	185,710	-
COVID-19 State Admin Matching Grants for the Supplemental Nutrition Assistance	10,561	Marquette County	253	(163,211)	6,032	6,032	6,032	6,032	-
State Admin Matching Grants for the Supplemental Nutrition Assistance	10,561	Marquette County	284	(1,747)	862,323	377,940	1,077,052	1,077,052	-
Total State Administration Matching Grants for the Supplemental Nutrition Assistance Program			154661	<u>(1,747)</u>	<u>13,255</u>	<u>2,854</u>	<u>14,372</u>	<u>14,372</u>	<u>-</u>
Total SNAP Cluster				<u>(196,275)</u>	<u>998,693</u>	<u>480,748</u>	<u>1,283,166</u>	<u>1,283,166</u>	<u>-</u>
Soil and Water Conservation	10,902	Direct	NR235F48XXXXC009	\$ 64,496	\$ 60,456	\$ 108,288	\$ 108,288	\$ 108,288	\$ -
Soil and Water Conservation	10,902	Direct	GLSNRP-10-06	\$ 135,961	\$ 109,100	\$ 128,756	\$ 128,756	\$ 128,756	\$ -
Soil and Water Conservation	10,902	Direct	FW-G051-0-DUT	\$ (354)	\$ 11,608	\$ 11,554	\$ 11,554	\$ 11,554	\$ -
Total Soil and Water Conservation			FW-G071-OC	<u>(132,369)</u>	<u>12,377</u>	<u>35,561</u>	<u>47,938</u>	<u>47,938</u>	<u>-</u>
Total U.S. Department of Agriculture				<u>(463,348)</u>	<u>212,480</u>	<u>216,725</u>	<u>286,236</u>	<u>286,236</u>	<u>-</u>
<b>U. S. Department of Commerce - Economic Development Administration</b>									
Economic Development Cluster	11,307	Direct	6-79-8416	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Economic Adjustment Assistance Program				<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Economic Development Cluster				<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total U.S. Department of Commerce - Economic Development Administration				<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>U.S. Department of Interior</b>									
U.S. Geological Survey Research and Data Collection	15,808	Direct	G23AC00436	\$ 10,009	\$ -	\$ 10,009	\$ 10,009	\$ 10,009	\$ -
Natural Resource Damage Assessment and Restoration	15,638	Direct	F23AP01490	\$ 52,141	\$ 20,028	\$ 33,742	\$ 33,742	\$ 33,742	\$ -
Total U.S. Department of Interior				<u>(38,427)</u>	<u>62,150</u>	<u>20,028</u>	<u>43,751</u>	<u>43,751</u>	<u>-</u>
<b>U.S. Department of Justice</b>									
Veterans Treatment Court Discretionary Grant Program	16,043	Direct	N/A	\$ 6,046	\$ -	\$ 6,046	\$ 6,046	\$ 6,046	\$ -
Veterans Treatment Court Discretionary Grant Program	16,043	Direct	N/A	\$ -	\$ 6,046	\$ 9,250	\$ 9,250	\$ 9,250	\$ 15,296
Total VTC Grant (DOJ)				<u>\$ -</u>	<u>\$ 6,046</u>	<u>\$ 9,250</u>	<u>\$ 9,250</u>	<u>\$ 9,250</u>	<u>\$ 15,296</u>
State Criminal Alien Assistance Program	16,606	Direct	N/A	\$ -	\$ -	\$ 28,892	\$ 28,892	\$ 28,892	\$ -
Public Safety Partnership and Community Policing Grants	16,710	Direct	N/A	\$ -	\$ -	\$ 4,074	\$ 4,074	\$ 4,074	\$ -
Public Safety Partnership and Community Policing Grants	16,710	Direct	N/A	\$ -	\$ 2,309	\$ 5,830	\$ 8,139	\$ 8,139	\$ -
Total Public Safety Partnership and Community Policing Grants				<u>\$ -</u>	<u>\$ 2,309</u>	<u>\$ 9,904</u>	<u>\$ 12,213</u>	<u>\$ 12,213</u>	<u>-</u>
Edward Byrne Memorial Justice Assistance Grant Program-CJASE	16,738	City of Appleton	15PBJA-24-GG-04640-JAGX	\$ -	\$ 12,421	\$ 10,140	\$ 22,561	\$ 22,561	\$ -
Edward Byrne Memorial Justice Assistance Grant Program - EDDM Pretrial Pilot Sites	16,738	WI Dept of Justice	N/A	\$ -	\$ 576	\$ 576	\$ 576	\$ 576	\$ -
Total Edward Byrne Memorial Justice Assistance Grant Program			17092	<u>(10,527)</u>	<u>42,564</u>	<u>35,475</u>	<u>67,512</u>	<u>67,512</u>	<u>-</u>
Recovery Grant - Internet Crimes Against Children Task Force Program (ICAC)	16,800	WI Dept of Justice	N/A	\$ -	\$ 9,267	\$ 411	\$ 9,678	\$ 9,678	\$ -
Total U.S. Department of Justice				<u>(10,527)</u>	<u>73,183</u>	<u>94,072</u>	<u>156,728</u>	<u>156,728</u>	<u>-</u>

(Continued)

## OUTAGAMIE COUNTY, WISCONSIN

### SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2024

U.S. Department or Transportation	Grantor Agency / Program Title	Federal ALN Number	Pass-Through Agency	Grant Number/ Pass-Through Grantor Number	Revenues					
					(Accrued)		Cash Received (Refunded)		Total Revenues	
					Deferred Beginning Balance	(Deferred) Ending Balance	13,608	122,252	31,213	153,465
Highway Safety Cluster		20.616	WI Dept of Transportation	IDE-2024-Outagamie Co SD-00155		195,250	58	195,848	195,348	
National Priority Safety Programs		20.616	WI Dept of Transportation	IDE-2025-Outagamie Co SD-00113		331,110	31,811	345,313	349,313	
National Priority Safety Programs				SPD-2024-Outagamie CO SD-00015						
Total National Priority Safety Programs										
Total Highway Safety Cluster										
Payments for Small Community Air Service Development Program (SCASD)		20.930	Direct	DOT-OST-2020-0231-0004		627,769		627,769	627,769	
Airport Improvement Program										
Airport Improvement Program		20.106	Direct	3-55-0002-057-2020		66,320		66,320	66,320	
COVID-19 CARES Act Grant - Airport Improvement Program		20.106	Direct	3-55-0002-059-2020	690,948			671,862	671,862	
COVID-19 CARES Act Grant Offer (Coronavirus)		20.106	Direct	1,166,657						
COVID-19 Airport Rescue Grant Offer Concessions (Coronavirus)		20.106	Direct	573,896						
Airport Improvement Program		20.106	Direct	4,785						
Airport Improvement Program		20.106	Direct							
Airport Improvement Program		20.106	Direct	590,961						
Airport Improvement Program		20.106	Direct							
Airport Improvement Program		20.106	Direct	2,007,700						
Airport Improvement Program		20.106	Direct							
Airport Improvement Program		20.106	Direct	12,034,992						
Airport Improvement Program		20.106	Direct							
Airport Improvement Program		20.106	Direct	848,926						
Total Airport Improvement Program										
Total U.S. Department of Transportation										
U.S. Department of Treasury										
Coronavirus State And Local Fiscal Recovery Funds		21.027	Direct	21,199,676						
COVID-19 Coronavirus State And Local Fiscal Recovery Funds		21.027	WI Dept of Health Services	(124,679)	489,823					
COVID-19 Coronavirus State And Local Fiscal Recovery Funds		21.027	WI Dept of Health Services							
Total Coronavirus State And Local Fiscal Recovery Funds										
Local Assistance and Tribal Consistency Funds (LATCF)		21.032	Direct							
Total U.S. Department of Treasury										
U.S. Environmental Protection Agency										
Nonpoint Source Implementation Grants		66,460	WI Dept of Natural Resources	C9-00591721-1						
Nonpoint Source Implementation Grants		66,460	WI Dept of Natural Resources	TMD4400LY23						
Nonpoint Source Implementation Grants		66,460	WI Dept of Natural Resources	TMD4400LY22						
Total Nonpoint Source Implementation Grants										
Great Lakes Program										
Great Lakes Program		66,469	Fox-Wolf Watershed Alliance, Inc	GL-00EE02314						
Great Lakes Program		66,469	GB Metropolitan Sewerage District	23004003						
Great Lakes Program		66,469	Direct	GL-00EE03486						
Great Lakes Program		66,469	Direct	GL-00EE0310-0						
Great Lakes Program		66,469	Direct	GL-00EE03117-0						
Great Lakes Program		66,469	Fox-Wolf Watershed Alliance, Inc	GL-00EE0236-3						
Great Lakes Program		66,469	Direct	GL-00EE0318-0						
Great Lakes Program		66,469	Direct	GL-00EE03486						
Great Lakes Program		66,469	WI Dept of Natural Resources	GL-01EE0310						
Great Lakes Program		66,469	WI Dept of Natural Resources	(147,627)	538,318					
Total Great Lakes Program										
Total U.S. Environmental Protection Agency										

(Continued)

## OUTAGAMIE COUNTY, WISCONSIN

### SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS For the Year Ended December 31, 2024

Grantor Agency / Program Title	Federal ALN Number	Pass-Through Agency	Grant Number/ Pass-Through Grantor Number	Revenues			
				(Accrued) Deferred Beginning Balance	Cash Received (Refunded)	(Deferred) Ending Balance	Total Revenues
<b>U. S. Department of Education</b>							
Special Education - Grants for Infants and Families	84-181	WI Dept of Health Services	550				
Total U.S. Department of Education							
<b>U. S. Department of Health and Human Services</b>							
Special Programs for the Aging							
Title III, Part D - Preventive Health	93-043	Greater Wisconsin Agency on Aging	560510	(5,564)	14,112	1,939	10,487
COVID-19 Title III, Part D - Preventive Health	560513	(4,746)	15,004	-	10,258	10,258	-
Title III, Part E - National Family Caregiver Support	93-052	Greater Wisconsin Agency on Aging	560520	-	59,752	22,384	82,116
COVID-19 Title III, Part E - National Family Caregiver Support	93-052	Greater Wisconsin Agency on Aging	560523	(16,400)	35,626	-	19,226
Total Title III, Part E - National Family Caregiver Support				(26,710)	124,494	24,303	122,087
Aging Cluster							
COVID-19 Title III, Part B - Grants for Supportive Services and Senior Centers	93-044	Greater Wisconsin Agency on Aging	560340	-	48,193	43,418	91,611
COVID-19 Title III, Part B - Grants for Supportive Services and Senior Centers	93-044	Greater Wisconsin Agency on Aging	560343	(37,377)	121,706	-	84,329
Total Title III, Part B - Grants for Supportive Services and Senior Centers				(37,377)	169,899	-	175,940
COVID-19 Spec. Prog Aging-Title III, Part C-Nutrition Services	93-045	Greater Wisconsin Agency on Aging	560353	(41,082)	100,452	-	59,370
COVID-19 Spec. Prog Aging-Title III, Part C-Nutrition Services	560355	(6,837)	89,531	-	21,249	-	48,943
COVID-19 Spec. Prog Aging-Title III, Part C-Nutrition Services	560356	(3,347)	135,976	102,480	235,089	-	235,089
COVID-19 Spec. Prog Aging-Title III, Part C-Nutrition Services	560363	-	(106,266)	498,986	123,709	-	173,027
Total Title III, Part C - Nutrition Services				(106,266)	516,429	-	516,429
Nutrition Services Incentive Program							
Total Aging Cluster	93-053	Greater Wisconsin Agency on Aging	560422	-	23,086	-	23,086
				(143,643)	691,971	167,127	715,455
Public Health Emergency Preparedness	93-069	WI Dept of Health Services	156015	(39,862)	110,357	9,477	79,972
Guardianship Assistance	93-090	WI Dept of Children & Families	3456	(27,774)	88,951	23,052	84,229
Injury Prevention and Control Research and State and Community Based Programs	93-136	WI Dept of Health Services	150216	(6,651)	25,000	-	18,349
Immunization Cooperative Agreements	93-268	WI Dept of Health Services	150200	(418)	22,840	3,315	25,737
State Health Insurance Assistance Program	93-324	WI Dept of Health Services	155809	-	4,397	-	4,397
COVID-19 Cooperative Agreement for Emergency Response - Public Health Crisis Response	93-354	Calumet County	560432	(4,029)	12,650	-	8,621
Promoting Safe & Stable Families	93-556	WI Dept of Health Services	155812	(37,157)	88,515	-	51,358
Promoting Safe & Stable Families	93-556	WI Dept of Children & Families	3150A	-	8,150	82	8,232
Promoting Safe & Stable Families	93-556	WI Dept of Children & Families	3306	(12,491)	61,068	18,043	66,620
Total Promoting Safe & Stable Families			3308	(12,491)	9,550	9,550	9,550

(Continued)

## OUTAGAMIE COUNTY, WISCONSIN

### SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2024

U. S. Department of Health and Human Services (Continued)	Grantor Agency / Program Title	Federal ALN Number	Pass-Through Agency	Grant Number/ Pass-Through Grantor Number	Revenues				Expenditures	Subrecipients		
					(Accrued)		(Accrued)					
					Deferred Beginning Balance	Cash Received (Refunded)	(Deferred) Ending Balance	Total Revenues				
Block Grants for Temporary Assistance for Needy Families	93-568 WI Dept of Children & Families	1402		(23,965)	23,965	-	-	1,965	1,965	-		
Block Grants for Temporary Assistance for Needy Families	93-568 WI Dept of Children & Families	3377A		-	1,965	-	-	7,536	7,536	-		
Block Grants for Temporary Assistance for Needy Families	93-568 WI Dept of Children & Families	3377B		-	3,757	-	-	198,630	198,630	-		
Block Grants for Temporary Assistance for Needy Families	93-568 WI Dept of Children & Families	3645D		(41,992)	193,834	46,788	50,567	208,131	208,131	-		
Block Grants for Temporary Assistance for Needy Families				(65,957)	223,521							
Child Support Enforcement	93-563 WI Dept of Children & Families	701		(2,450)	12,032	3,744	13,326	13,326	13,326	-		
Child Support Enforcement	93-563 WI Dept of Children & Families	7332		(674)	10,288	1,698	11,312	11,312	11,312	-		
Child Support Enforcement	93-563 WI Dept of Children & Families	7477		(764,004)	2,530,318	631,488	2,417,803	2,417,803	2,417,803	-		
Child Support Enforcement	93-563 WI Dept of Children & Families	7482		5,497	(17,078)	(2,125)	(13,706)	(13,706)	(13,706)	-		
Child Support Enforcement	93-563 WI Dept of Children & Families	7506		(4603)	11,707	3,486	10,570	10,570	10,570	-		
Child Support Enforcement	93-563 WI Dept of Children & Families	7622		-	363,762	-	363,762	363,762	363,762	-		
Child Support Enforcement	93-563 WI Dept of Children & Families	7622F			(240,083)	-	(240,083)	(240,083)	(240,083)	-		
Child Support Enforcement				(766,234)	2,670,946	658,272	2,562,984	2,562,984	2,562,984	-		
CCDF Cluster	93-575 WI Dept of Children & Families	831		(7,190)	15,416	6,700	14,926	14,926	14,926	-		
Child Care and Development Block Grant	93-575 WI Dept of Children & Families	840		(1,189)	14,033	2,936	15,780	15,780	15,780	-		
Child Care and Development Block Grant	93-575 WI Dept of Children & Families	852		(23,238)	127,458	42,703	146,923	146,923	146,923	-		
Child Care and Development Block Grant				(31,617)	156,907	52,339	177,629	177,629	177,629	-		
Total Child Care and Development Block Grant and Total CCDF Cluster												
Child Welfare Services - State Grants	93-645 WI Dept of Children & Families	3413		(6,494)	9,539	3,869	6,914	6,914	6,914	-		
Stephanie Tubb Jones Child Welfare Services Program	93-645 WI Dept of Children & Families	3561		-	60,809	-	60,809	60,809	60,809	-		
Child Welfare Services - State Grants	93-645 WI Dept of Children & Families	3681		(6,494)	1,619	-	1,619	1,619	1,619	-		
Total Child Welfare Services - State Grants				(6,494)	71,997	3,869	69,342	69,342	69,342	-		
Foster Care (Title IV-E)												
Foster Care (Title IV-E)	93-658 WI Dept of Children & Families	3496		(1,320)	2,357	1,282	2,319	2,319	2,319	-		
Foster Care (Title IV-E)	93-658 WI Dept of Children & Families	3493		(11,644)	17,819	7,846	14,021	14,021	14,021	-		
Foster Care (Title IV-E)	93-658 WI Dept of Children & Families	3554		(11,611)	67,145	18,142	73,676	73,676	73,676	-		
Foster Care (Title IV-E)	93-658 WI Dept of Children & Families	3561		-	1,227,720	-	1,227,720	1,227,720	1,227,720	-		
Foster Care (Title IV-E)	93-658 WI Dept of Children & Families	3568		(7,342)	21,053	10,615	24,326	24,326	24,326	-		
Foster Care (Title IV-E)	93-658 WI Dept of Children & Families	3588		(1,191)	3,991	-	2,800	2,800	2,800	-		
Foster Care (Title IV-E)	93-658 WI Dept of Children & Families	3681		(76,182)	100,746	-	100,746	100,746	100,746	-		
Foster Care (Title IV-E)	93-658 WI Dept of Children & Families	3645		(109,290)	1,680,052	-	1,633,039	1,633,039	1,633,039	-		
Total Foster Care (Title IV-E)							1,608,647	1,608,647	1,608,647	-		
Adoption Assistance	93-659 WI Dept of Children & Families	3574		(11,095)	32,561	8,981	30,447	30,447	30,447	-		
Social Services Block Grant	93-667 WI Dept of Health Services	561		-	833,317	-	833,317	833,317	833,317	-		
Social Services Block Grant	93-667 WI Dept of Health Services	3561		-	201,852	-	201,852	201,852	201,852	-		
Social Services Block Grant	93-667 WI Dept of Health Services	3681		-	16,442	-	16,442	16,442	16,442	-		
COVID-19 Elder Abuse Prevention Interventions Programs	93-747 WI Dept of Health Services	560333		-	29,091	-	29,091	29,091	29,091	-		
Children's Health Insurance Program	93-767 Marquette County	253		-	955	-	955	955	955	-		
Children's Health Insurance Program	93-767 Marquette County	284		(13,013)	52,032	21,094	60,113	60,113	60,113	-		
Total Children's Health Insurance Program				(13,013)	52,987	21,094	61,068	61,068	61,068	-		

(Continued)

## OUTAGAMIE COUNTY, WISCONSIN

### SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS For the Year Ended December 31, 2024

U. S. Department of Health and Human Services (Continued)	Grantor Agency / Program Title	Federal ALN Number	Pass-Through Agency	Grant Number/ Pass-Through Grantor Number	Revenues				Expenditures	Subrecipients		
					(Accrued)		(Accrued)					
					Deferred Beginning Balance	Cash Received (Refunded)	(Deferred) Ending Balance	Total Revenues				
Medicaid Cluster												
Medical Assistance Program	93.778 Marquette County	253		(209,881)	8,700	357,605	-	8,700	8,700			
Medical Assistance Program	93.778 Marquette County	284		(91,497)	91,497	-	1,019,102	1,019,102				
Medical Assistance Program	93.778 WI Dept of Health Services	878		(32,980)	280,829	127,301	-					
Medical Assistance Program	93.778 Calumet County	560155		(39,193)	298,622	138,614	375,250	375,250				
Medical Assistance Program	93.778 Calumet County	560155	TPA-CLTS	-	10,384,710	-	398,043	398,043				
Medical Assistance Program - WIMCR	93.778 WI Dept of Health Services	N/A		-	509,953	-	10,384,710	10,384,710				
Total Medicaid Cluster				(373,451)	12,445,689	623,520	509,953	509,953				
Block Grants for Community Mental Health Services	93.958 WI Dept of Health Services	569		(16,032)	74,814	5,344	64,126	64,126				
Block Grants for Community Mental Health Services	93.958 WI Dept of Health Services	515		(1,057)	3,091	3,221	5,255	5,255				
Block Grants for Community Mental Health Services	93.958 WI Dept of Health Services	533283		-	2,724	-	2,724	2,724				
COVID-19 Block Grants for Community Mental Health Services	93.958 WI Dept of Health Services	533287		(17,796)	33,450	-	15,654	15,654				
Total Block Grants for Community Mental Health Services				(34,885)	114,079	8,586	87,759	87,759				
Block Grants for Prevention and Treatment of Substance Abuse												
Block Grants for Prevention and Treatment of Substance Abuse	93.959 WI Dept of Health Services	515		(183)	493	491	801	801				
Block Grants for Prevention and Treatment of Substance Abuse	93.959 WI Dept of Health Services	545		(81,405)	108,081	58,149	84,825	84,825				
Block Grants for Prevention and Treatment of Substance Abuse	93.959 WI Dept of Health Services	546		(42,554)	109,684	(15,950)	51,180	51,180				
Block Grants for Prevention and Treatment of Substance Abuse	93.959 WI Dept of Health Services	570		(36,147)	95,147	40,997	99,997	99,997				
COVID-19 Block Grants for Prevention and Treatment of Substance Abuse	93.959 WI Dept of Health Services	533234		-	30,452	33,562	64,014	64,014				
COVID-19 Block Grants for Prevention and Treatment of Substance Abuse	93.959 WI Dept of Health Services	533235		-	18,291	-	18,291	18,291				
COVID-19 Block Grants for Prevention and Treatment of Substance Abuse	93.959 WI Dept of Health Services	533236		(122,721)	9,146	-	9,146	9,146				
COVID-19 Block Grants for Prevention and Treatment of Substance Abuse	93.959 WI Dept of Health Services	533291		(283,010)	494,015	117,249	-					
Total Block Grants for Prevention and Treatment of Substance Abuse							328,254	328,254				
Federal Centers for Disease Control and Prevention Collaboration with Academia to Strengthen Preventive Health and Health Services Block Grant	93.967 WI Dept of Health Services	155820		-	-	37,745	37,745	37,745				
Maternal and Child Health Services Block Grant to the States	93.991 WI Dept of Health Services	159220		-	10,787	-	10,787	10,787				
Total U.S. Dept of Health and Human Services	93.994 WI Dept of Health Services	159320			26,920	5,158	26,333	26,333				
U. S. Department of Homeland Security												
Emergency Management Performance Grants	97.042 WI Dept of Military Affairs			(100,540)	100,540	-	88,671	88,671				
Emergency Management Performance Grants	97.042 WI Dept of Military Affairs			(100,540)	100,540	88,671	-	88,671				
Total Emergency Management Performance Grants												
Hazard Mitigation Assistance Grant	97.039 WI Dept of Military Affairs			(23,036)	56,356	-	33,320	33,320				
Total U.S. Department of Homeland Security												
<b>TOTAL FEDERAL PROGRAMS</b>												

See accompanying notes to schedule of expenditures of federal and state awards.

## OUTAGAMIE COUNTY, WISCONSIN

### SCHEDULE OF EXPENDITURES OF STATE AWARDS

For the Year Ended December 31, 2024

Grant/Agency / Program Title	State ID Number	Pass-Through Agency	State Identification Number	Revenues				Expenditures	Subrecipients
				(Accrued) Beginning Balance	Cash Received (Refunded)	(Deferred) Ending Balance	Total Revenues		
<b>STATE PROGRAMS</b>									
Wisconsin Department of Agriculture, Trade and Consumer Protection	115.04	Brown County	N/A	\$ (219,102)	219,102	\$ 209,940	\$ 209,940	\$ 16,146	\$ 16,146
Agricultural Clean Sweep	115.15	Direct	3214-24-45-00						
County Staff and Support	115.40	Direct	3214-23-5-00	\$ (68,373)	68,373	\$ 177,055	\$ 4,976	\$ 182,031	\$ 182,031
Land and Water Resource Management	115.40	Direct	3214-24-45-00	\$ (68,373)	245,428	\$ 4,976	\$ 182,031	\$ 182,031	
Total Land and Water Resource Management									
Farmland Preservation	115.708	Direct	N/A						
Total Wisconsin Department of Agriculture, Trade and Consumer Protection				\$ (257,475)	480,676	\$ 214,916	\$ 408,117	\$ 408,117	\$ 408,117
<b>Wisconsin Department of Natural Resources</b>									
Boating Enforcement/Municipal Water Safety	370.550	Direct	N/A						
Snowmobile Enforcement	370.552	Direct	N/A						
Wildlife Damage Abatement	370.553	Direct	24-7255-0044-Q	\$ (28,653)	28,653	\$ 49,850	\$ 21,059	\$ 70,949	\$ 70,949
Total Wildlife Damage Abatement				\$ (28,653)	78,503	\$ 21,059	\$ 70,949	\$ 70,949	
Snowmobile Trail Aids 2018-2019 Supplemental	370.575	Direct							
Snowmobile Trail Aids 2021-2022	370.575	Direct							
NPE-Targeted Runoff Mgt-Cost Sharing	370.TF1	Direct	S-5210						
NPE-Targeted Runoff Mgt-Cost Sharing	370.TF1	Direct	S-5600						
Total NPS-Targeted Runoff Mgt-Cost Sharing									
Recycling Grants to Responsible Units	370.670	Direct	NOD44000Y22	\$ (87,897)	724,360	\$ 225,000	\$ 225,000	\$ 861,463	\$ 861,463
Recycling Grants to Responsible Units	370.673	Direct	TRC44000Y24	\$ (87,897)	969,360	\$ 225,000	\$ 225,000	\$ 861,463	\$ 861,463
Total Recycling Grants									
Total Wisconsin Department of Natural Resources				\$ (116,550)	1,657,099	\$ 1,107,979	\$ 1,651,229	\$ 1,651,229	\$ 1,651,229
<b>Wisconsin Department of Transportation</b>									
Elderly and Handicapped County Aids	395.168	Direct	N/A	\$ 933,869	460,074	\$ (950,891)	\$ 443,152	\$ 443,152	\$ 443,152
Total Wisconsin Department of Transportation				\$ 933,869	460,074	\$ (950,891)	\$ 443,152	\$ 443,152	\$ 443,152
<b>Wisconsin Department of Health Services</b>									
Fraud Prevention Investigation, State Funds	435.060	Green Lake County	60						
COVID-19M COVID Unwinding	435.252	Marquette County	252						
COVID-19M COVID Unwinding Fed	435.253	Marquette County	283	\$ (13,046)	576,982	\$ 8,336	\$ 572,272	\$ 572,272	\$ 572,272
IMAA State Share	435.233	Green Lake County	284	\$ (1,201)	5,131	\$ 1,125	\$ 6,055	\$ 6,055	\$ 6,055
IMAA Fed Share	435.234	Green Lake County	312	\$ (31,848)	181,008	\$ 13,563	\$ 162,753	\$ 162,753	\$ 162,753
AFS-Adult Protective Services	435.312	Direct		\$ (233,534)	235,377	\$ 25,837	\$ 231,660	\$ 231,660	\$ 231,660
Children's COP	435.377	Direct	377						
Alzheimer's Family Support	435.381	Direct	381	\$ (20,417)	86,503	\$ 25,293	\$ 71,137	\$ 71,137	\$ 71,137
Enhanced M Funding	435.488	Green Lake County	488	\$ (23,094)	347,123	\$ 300,269	\$ 394,298	\$ 394,298	\$ 394,298
Coordinated Services-City	435.515	Direct	515	\$ (7,014)	19,076	\$ 19,103	\$ 31,165	\$ 31,165	\$ 31,165
Community Mental Health	435.516	Direct	516	\$ (67,161)	313,416	\$ 22,387	\$ 266,642	\$ 266,642	\$ 266,642
Birth to Three Initiative	435.550	Direct	550						
Basic County Allocation	435.561	Direct	561						
State County Match	435.681	Direct	681						
CLTS Waiver GPR	435.871	Direct	871						
CLTS Waiver CWA Admin GPR	435.877	Direct	877						
WIC Farmers Market	435.154720	Direct	154720	\$ (91,497)	5,452				
Total Wisconsin Department of Health Services (Continued)									
Communicable Disease Control & Prevention	435.155800	Direct	155800						
Childhood Lead Consolidated	435.157720	Direct	157720						
R&RSU OP Settlement	435.33378	Direct	533,178	\$ (23,680)	7,645				
Senior Community Services Program	435.560330	Greater Wisconsin Agency on Aging	560,330	\$ (46,420)	10,634				
Nutrition Services - Congregate Meal Prog	435.560335	Greater Wisconsin Agency on Aging	560,335	\$ (248)	11,033	\$ 8,332	\$ 10,634	\$ 10,634	\$ 10,634
Nutrition Services - Home Meal Prog (Title 3C-2 Home Meals)	435.560350	Greater Wisconsin Agency on Aging	560,360						
Elder Abuse Service	435.560480	Greater Wisconsin Agency on Aging	560,490						
Aging & Disability Resource Center	435.560100	Calumet County	560,100	\$ (113,620)	854,665	\$ 412,866	\$ 47,956	\$ 47,956	\$ 47,956
Benefit Specialist County	435.560320	Calumet County	560,320						
Aging & Disability Resource Center SPAP EBS	435.560326		560,326						
Total Wisconsin Department of Health Services									

OUTAGAMIE COUNTY, WISCONSIN

**SCHEDULE OF EXPENDITURES OF STATE AWARDS**  
**For the Year Ended December 31, 2024**

See accompanying notes to schedule of expenditures of federal and state awards.

# Outagamie County, Wisconsin

## NOTES TO THE SCHEDULES OF EXPENDITURES OF FEDERAL AND STATE AWARDS FOR THE YEAR ENDED DECEMBER 31, 2024

---

### NOTE 1: BASIS OF PRESENTATION

The accompanying Schedules of Expenditures of Federal and State Awards for the County are presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the *State Single Audit Guidelines* issued by the Wisconsin Department of Administration.

The Schedules of Expenditures of Federal and State Awards include all federal and state awards of the County. Because the schedules present only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County.

### NOTE 2: SIGNIFICANT ACCOUNTING POLICIES

Revenues and expenditures in the schedules are presented in accordance with the modified accrual basis of accounting and are generally in agreement with revenues and expenditures reported in the County's 2023 fund financial statements. Such expenditures are recognized following the cost principles contained in the Uniform Guidance and the *State Single Audit Guidelines*, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Expenditures for Federal Assistance Listing Number 21.019 follow criteria determined by the Department of the Treasury for allowability of costs. Accrued revenue at year-end consists of federal and state program expenditures scheduled for reimbursement to the County in the succeeding year while unearned revenue represents advances for federal and state programs that exceed recorded County expenditures. Because of subsequent program adjustments, these amounts may differ from the prior year's ending balances.

The County has not elected to charge a de minimis rate of 10% of modified total costs.

### NOTE 3: OVERSIGHT AGENCIES

The federal and state oversight agencies for the County are as follows:

Federal	U.S. Department of Transportation
State	Wisconsin Department of Health Services

### NOTE 4: TITLE 19 MEDICAL ASSISTANCE PAYMENTS

The Schedules of Expenditures of Federal and State Awards do not include recorded revenues received by the County for Title 19 Medical Assistance programs. The payments are considered a contract for services between the State and the County and therefore are not reported as federal or state awards.

### NOTE 5: STATE DIRECT PAYMENTS

Payments made directly to recipients and vendors by the State of Wisconsin under the FoodShare Wisconsin program on behalf of the County are not included in the Schedules of Expenditures of Federal and State Awards.

# Outagamie County, Wisconsin

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED DECEMBER 31, 2024

---

### SECTION 1 - SUMMARY OF AUDITORS' RESULTS

#### BASIC FINANCIAL STATEMENTS

Type of auditors' report issued:	Unmodified
Internal control over financial reporting:	
▶ Material weakness(es) identified?	No
▶ Significant deficiency(ies) identified?	None Reported
Noncompliance material to basic financial statements noted?	No

#### FEDERAL AND STATE AWARDS

Internal control over major program:	
▶ Material weakness(es) identified?	No
▶ Significant deficiency(ies) identified?	No
Type of auditors' report issued on compliance for major programs	Unmodified
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	No
Any audit findings disclosed that are required to be reported in accordance with the <i>State Single Audit Guidelines</i> ?	No

Identification of major federal programs:

ALN Number	Name of Federal Programs
10.561	SNAP Cluster
21.027	COVID-19 Coronavirus State and Local Fiscal
93.778	Medical Assistance

Identification of major state programs:

State ID Number	Name of State Programs
370.TF1	NPS-Targeted Runoff Mgt-Cost Sharing
435.283	IMAA State Share
435.284	IMAA Fed Share
435.468	Enhanced IM Funding
435.561	Basic County Allocation
435.681	State/County Match
435.5601	Aging & Disability Resource Center
435.871	CLTS Waiver GPR
437.3561	Children & Families Allocation
437.3681	Children & Families Allocation

# Outagamie County, Wisconsin

## SCHEDE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED DECEMBER 31, 2024

---

### SECTION 1 - SUMMARY OF AUDITORS' RESULTS (CONTINUED)

#### Audit threshold used to determine between Type A and Type B programs:

Federal Awards	\$1,705,962
State Awards	\$645,832
Auditee qualified as low-risk auditee	No

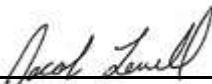
### SECTION II - FINANCIAL STATEMENT FINDINGS

There are no findings related to the basic financial statements required to be reported under governmental auditing standards generally accepted in the United State of America for the year ended December, 31, 2024.

### SECTION III - FEDERAL AND STATE AWARD FINDINGS AND QUESTIONED COSTS

There are no findings related to federal and state awards in accordance with Uniform Guidance and *State Single Audit Guidelines* for the year ended December 31, 2024.

### SECTION IV - OTHER ISSUES

1. Does the auditor have substantial doubt as to the auditee's ability to continue as a going concern? No
2. Does the audit report show audit issues (i.e. material non-compliance, non-material non-compliance, questioned cost, material weakness, significant deficiencies, management letter comment, excess revenue or excess reserve) related to grant/contracts with funding agencies that require audits to be in accordance with the *State Single Audit Guidelines*:
  - Department of Agriculture, Trade and Consumer Protection No
  - Department of Natural Resources No
  - Department of Transportation No
  - Department of Health Services No
  - Department of Children and Families No
  - Department of Justice No
  - Department of Military Affairs No
  - Department of Administration No
3. Was a Management Letter or other document conveying audit comments issued as a result of this audit? Yes
4. Name and signature of partner   
\_\_\_\_\_  
Jake Lenell, CPA
5. Date of report September 18, 2025



**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS  
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED  
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

County Board  
Outagamie County, Wisconsin

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Outagamie County, as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise Outagamie County's basic financial statements, and have issued our report thereon dated July 31, 2025.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Outagamie County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Outagamie County's internal control. Accordingly, we do not express an opinion on the effectiveness of Outagamie County's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified.

County Board  
Outagamie County, Wisconsin

### **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Outagamie County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### ***Purpose of This Report***

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



**CliftonLarsonAllen LLP**

Green Bay, Wisconsin  
July 31, 2025



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**ANNUAL FINANCIAL REPORT  
OF  
OUTAGAMIE COUNTY, WISCONSIN  
FOR THE YEAR ENDED  
December 31, 2024**

**PREPARED BY THE  
FINANCIAL SERVICES DEPARTMENT**

**OUTAGAMIE COUNTY, WISCONSIN**  
**December 31, 2024**

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**OUTAGAMIE COUNTY, WISCONSIN**  
**December 31, 2024**

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**OUTAGAMIE COUNTY, WISCONSIN**  
**December 31, 2024**

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**OUTAGAMIE COUNTY, WISCONSIN**  
**December 31, 2024**

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## FINANCIAL SECTION



## INDEPENDENT AUDITORS' REPORT

County Board  
Outagamie County, Wisconsin

### Report on the Audit of the Financial Statements

#### ***Opinions***

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Outagamie County, Wisconsin (the County) as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County, as of December 31, 2024, and the respective changes in financial position, and, where applicable, cash flows thereof and the respective budgetary comparison for the General Fund, Health and Human Services, and County Road and Bridges special revenue funds for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### ***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### ***Emphasis of Matter***

As discussed in Note A.5.o. to the financial statements, effective January 1, 2024, the County adopted new accounting guidance for compensated absences. The guidance requires that the changes to or within the financial reporting entity be reported by adjusting beginning balances of the current period. Our opinions are not modified with respect to this matter.

***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

***Auditors' Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

County Board  
Outagamie County, Wisconsin

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the schedules relating to pensions and other postemployment benefits and the related notes to the required supplementary information be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The combining and individual nonmajor fund financial statements and schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the combining and individual nonmajor fund financial statements and schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

County Board  
Outagamie County, Wisconsin

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated July 31, 2025, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

*CliftonLarsonAllen LLP*

**CliftonLarsonAllen LLP**

Green Bay, Wisconsin  
July 31, 2025

**OUTAGAMIE COUNTY, WISCONSIN**  
**Management's Discussion and Analysis**  
**(Unaudited)**  
**For the Year Ended December 31, 2024**

**Management's Discussion and Analysis**

As management of Outagamie County, we offer readers of the County's basic financial statements this narrative overview and analysis of the financial activities of the County for the fiscal year ended December 31, 2024.

**Financial Highlights**

- The assets and deferred outflows of the County exceeded its liabilities and deferred inflows as of December 31, 2024 by \$550,351,040 (*net position*). Of this amount, \$157,516,722 (*unrestricted net position*) may be used to meet the County's ongoing obligations to citizens and creditors.
- The County's total net position increased by \$57,044,883. The following factors contributed to the overall increase:
  - The County's governmental activities, with most notably the general government, public safety and health and human services activities, had expenses less than anticipated. Additionally, these functional areas incurred COVID related expenses that were reimbursed by grant programs. Sales tax revenues were also well above budget.
  - Most of the County's business-type activities had positive increases in net position as follows: airport \$30,016,004, Brewster Village \$448,378, solid waste \$867,513, and highway \$147,335. Single Stream Recycling had a decrease in net position of \$281,125.
- As of December 31, 2024, the County's governmental funds reported combined ending fund balances of \$81,155,181, an increase of \$2,348,830 from the prior year. Approximately 34% of this total amount, \$27,528,502 is *available for spending* at the County's discretion (*assigned and unassigned fund balance*).
- As of December 31, 2024, unassigned fund balance for the General Fund was \$27,631,449, or approximately 39% of total general fund actual expenditures.
- The County's total outstanding general obligation debt decreased by \$7,223,000. This excludes the land contract activity.
- For the 2024 budget year, the property tax rate decreased to \$2.91 as compared to the prior year at \$3.23 per \$1,000 of property value for the year ended December 31, 2023.

**Overview of the Basic Financial Statements**

This discussion and analysis is intended to serve as an introduction to Outagamie County's basic financial statements. The County's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the basic financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

**Government-wide financial statements:** The *government-wide financial statements* are designed to provide readers with a broad overview of Outagamie County's finances, in a manner similar to a private-sector business.

The *statement of net position* presents information on all of the County's assets, deferred outflows, liabilities and deferred inflows, with the difference between the four reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of Outagamie County is improving or deteriorating.

The *statement of activities* presents information showing how the County's net position changed during the most recent year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of Outagamie County that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the County include general government; public safety; public works; health and human services; culture, education and recreation; and conservation and development. The business-type activities of the County include airport, solid waste, recycling, highway and health care operations.

**OUTAGAMIE COUNTY, WISCONSIN**  
**Management's Discussion and Analysis**  
**(Unaudited)**  
**For the Year Ended December 31, 2024**

The government-wide financial statements can be found on pages 19-20 of this report.

**Fund financial statements:** A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Outagamie County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds and fiduciary funds.

**Governmental funds:** *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating the County's near-term financing requirements.

It is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the County's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

Outagamie County maintains 27 individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balances for the General Fund, Health and Human Services Fund, and County Roads and Bridges Fund, all of which are considered to be major funds. Data from the other 24 governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report.

The County adopts an annual appropriated budget for all of its governmental funds except for the Remediation and Development fund. As part of the basic governmental fund financial statements, budgetary comparison statements have been provided for the general fund and for each individual, major special revenue fund to demonstrate compliance with the budget.

The basic government fund financial statements can be found on pages 21-27 of this report.

**Proprietary funds:** Outagamie County maintains two different types of proprietary funds. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The County uses enterprise funds to account for its airport, solid waste, recycling, highway and health care operations. *Internal service funds* are an accounting device used to accumulate and allocate costs internally among the County's various functions. The County uses internal service funds to account for its various insurance activities and information technology activities. Because these services predominantly benefit governmental rather than business-type functions, they have been included within *governmental activities* in the government-wide financial statements. Individual fund data for the internal service funds is provided in the form of *combining statements* elsewhere in this report.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the airport, solid waste, recycling, highway and health care operations, all of which are considered to be major funds of the County.

The basic proprietary fund financial statements can be found on pages 28-32 of this report.

**Fiduciary funds:** Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are *not* reflected in the government-wide financial statements because the resources of those funds are *not* available to support the County's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

The basic fiduciary fund financial statements can be found on page 33 of this report.

**OUTAGAMIE COUNTY, WISCONSIN**  
**Management's Discussion and Analysis**  
**(Unaudited)**  
**For the Year Ended December 31, 2024**

**Notes to the basic financial statements and Other information:** The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the basic financial statements can be found on pages 34-76 of this report. The combining statements referred to earlier in connection with nonmajor governmental funds and internal service funds are presented immediately following the notes to the basic financial statements. Combining and individual fund statements and schedules can be found on pages 82-139.

**Government-Wide Financial Analysis**

**Net position:** As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the County, assets and deferred outflows exceeded liabilities and deferred inflows by \$550,351,040 at the close of 2024.

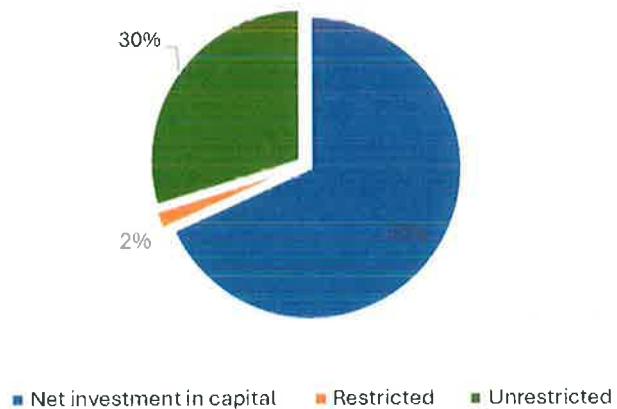
<b>Outagamie County's Net Position</b> (Amounts Expressed in \$1,000)						
	Governmental Activities		Business-Type Activities		Totals	
	2024	2023	2024	2023	2024	2023
Current and Other Assets	\$ 196,614	\$ 201,539	\$ 141,886	\$ 143,219	\$ 338,500	\$ 344,758
Capital Assets	203,286	196,517	238,183	189,963	441,469	386,480
Total Assets	<u>399,900</u>	<u>398,056</u>	<u>380,069</u>	<u>333,182</u>	<u>779,969</u>	<u>731,238</u>
Deferred Outflows	40,671	59,770	13,353	21,196	54,024	80,966
Long Term Obligations	62,006	73,923	58,517	58,891	120,523	132,814
Other Liabilities	34,598	46,455	13,903	14,805	48,501	61,260
Total Liabilities	<u>96,604</u>	<u>120,378</u>	<u>72,420</u>	<u>73,696</u>	<u>169,024</u>	<u>194,074</u>
Deferred Inflows	92,362	99,994	22,256	23,250	114,618	123,244
Net Position						
Net Investment in Capital Assets	171,102	159,365	206,491	174,876	377,593	334,241
Restricted	2,836	2,139	8,041	18,566	10,877	20,705
Unrestricted	<u>77,667</u>	<u>75,950</u>	<u>84,214</u>	<u>63,990</u>	<u>161,881</u>	<u>139,940</u>
Total Net Position	<u><u>\$ 251,605</u></u>	<u><u>\$ 237,454</u></u>	<u><u>\$ 298,746</u></u>	<u><u>\$ 257,432</u></u>	<u><u>\$ 550,351</u></u>	<u><u>\$ 494,886</u></u>

By far, the largest portion of the County's net position (68%) reflects its investment in capital assets (e.g. land, buildings, machinery and equipment, infrastructure, etc.), less any debt related items used to acquire those assets that are still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the County's net position (2%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of *unrestricted net position*, \$161,881,297, may be used to meet the County's ongoing obligations to citizens and creditors.

**OUTAGAMIE COUNTY, WISCONSIN**  
**Management's Discussion and Analysis**  
**(Unaudited)**  
**For the Year Ended December 31, 2024**

**Primary Government Net Position 2024**



**OUTAGAMIE COUNTY, WISCONSIN**  
**Management's Discussion and Analysis**  
**(Unaudited)**  
**For the Year Ended December 31, 2024**

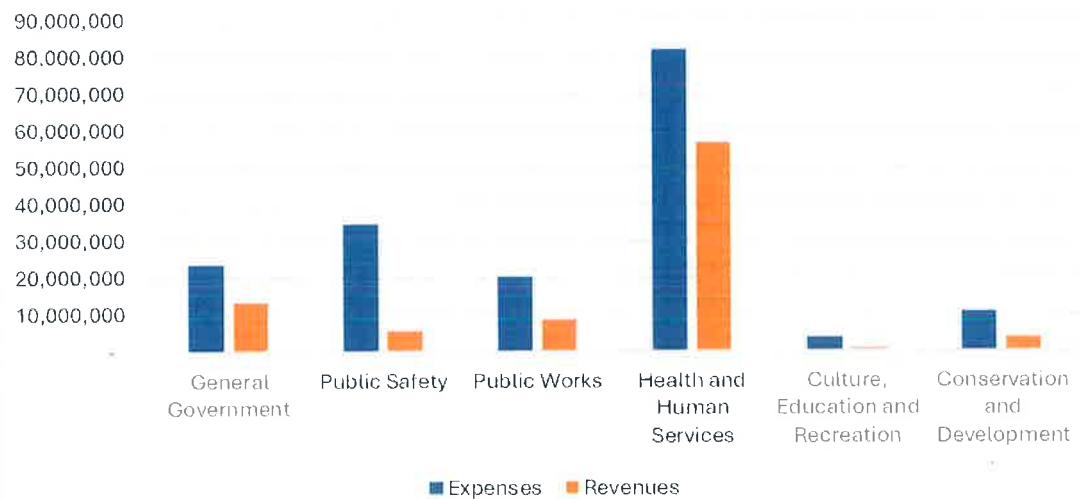
<b>Outagamie County's Change in Net Position</b> (Amounts Expressed in \$1,000)							
	Governmental Activities		Business-Type Activities		Totals		
	2024	2023	2024	2023	2024	2023	
<b>Revenues:</b>							
Program Revenues							
Charges for services and fees, fines and costs	\$ 26,011	\$ 23,668	\$ 93,491	\$ 93,931	\$ 119,502	\$ 117,599	
Operating grants and contributions	57,720	47,555	7,558	12,351	65,278	59,906	
Capital grants and contributions	4,507	9,688	24,932	12,278	29,439	21,966	
General revenues							
Property and Sales Taxes	91,231	88,391	4,329	3,873	95,560	92,264	
Grants and contributions not restricted to specific programs	5,342	3,917	-	-	5,342	3,917	
Unrestricted interest and investment earnings	8,068	8,323	3,923	3,041	11,991	11,364	
Other	216	-	174	-	390	-	
Total revenues	<u>193,095</u>	<u>181,542</u>	<u>134,407</u>	<u>125,474</u>	<u>327,502</u>	<u>307,016</u>	
<b>Expenses:</b>							
General government	27,684	20,757	-	-	27,684	20,757	
Public safety	34,562	36,452	-	-	34,562	36,452	
Public works	20,196	16,986	-	-	20,196	16,986	
Health and human services	81,866	74,903	-	-	81,866	74,903	
Culture, education and recreation	3,690	9,363	-	-	3,690	9,363	
Conservation and development	6,499	5,329	-	-	6,499	5,329	
Interest on long-term debt	1,177	1,027	-	-	1,177	1,027	
Airport	-	-	25,664	24,920	25,664	24,920	
Brewster Village	-	-	18,223	18,510	18,223	18,510	
Solid Waste	-	-	17,140	17,400	17,140	17,400	
Single Stream Recycling	-	-	11,541	10,607	11,541	10,607	
Highway	-	-	22,215	27,870	22,215	27,870	
Total expenses	<u>175,674</u>	<u>164,817</u>	<u>94,783</u>	<u>99,307</u>	<u>270,457</u>	<u>264,124</u>	
<b>Increase/(decrease) in net position before transfers</b>							
	17,421	16,725	39,624	26,167	57,045	42,892	
Transfers	(1,984)	(10,500)	1,984	10,500	-	-	
Increase/(decrease) in net position	<u>15,437</u>	<u>6,225</u>	<u>41,608</u>	<u>36,667</u>	<u>57,045</u>	<u>42,892</u>	
Net position - January 1	<u>237,454</u>	<u>231,229</u>	<u>257,432</u>	<u>220,764</u>	<u>494,886</u>	<u>451,993</u>	
<b>Cumulative Effect of Change in Accounting Principle</b>							
	(1,287)	-	(293)	-	(1,580)	-	
Net position - December 31	<u>\$ 251,604</u>	<u>\$ 237,454</u>	<u>\$ 298,747</u>	<u>\$ 257,431</u>	<u>\$ 550,351</u>	<u>\$ 494,885</u>	

**OUTAGAMIE COUNTY, WISCONSIN**  
**Management's Discussion and Analysis**  
**(Unaudited)**  
**For the Year Ended December 31, 2024**

**Governmental Activities:** Governmental activities increased the County's net position by \$15,437,071. Key elements of this increase are as follows:

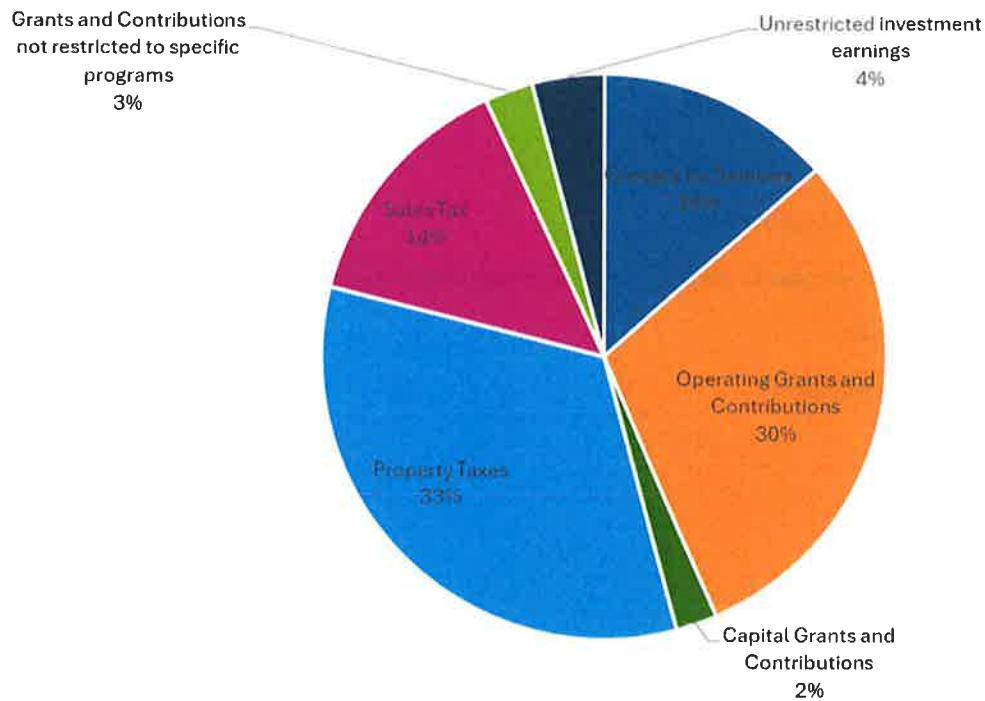
- The County had an excess of revenues over expenses before transfers above the original general fund budget by \$2.5 million.
- The County's governmental activities, with most notably the general government, public safety and health and human services activities, had expenses less than anticipated. Additionally, these functional areas incurred COVID/American Rescue Plan Act (ARPA) related expenses that were reimbursed by grant programs. Sales tax revenues were also well above budget.

**Governmental Activities Functional Revenues and Expenses for Fiscal Year 2024**



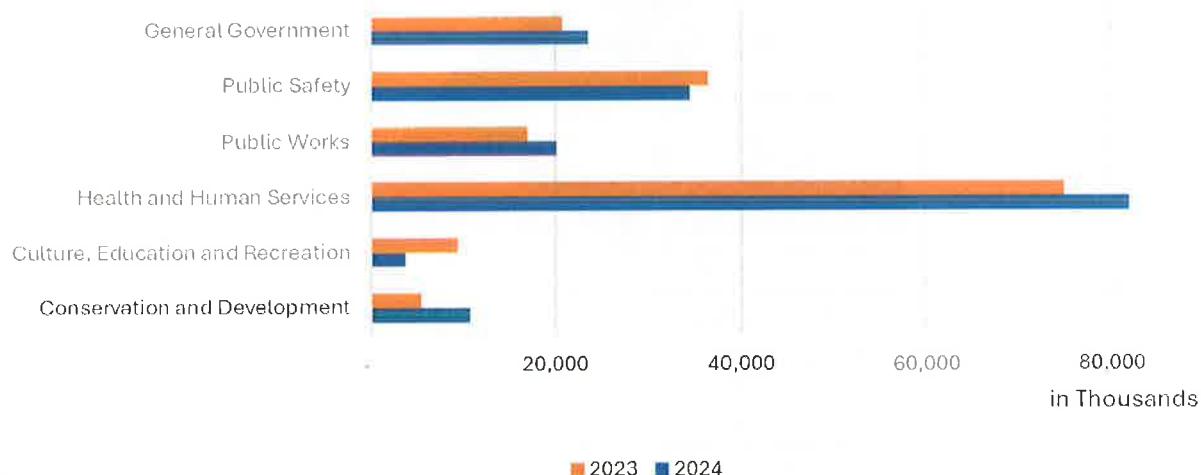
**OUTAGAMIE COUNTY, WISCONSIN**  
**Management's Discussion and Analysis**  
**(Unaudited)**  
**For the Year Ended December 31, 2024**

**Revenues by Source - Governmental Activities**

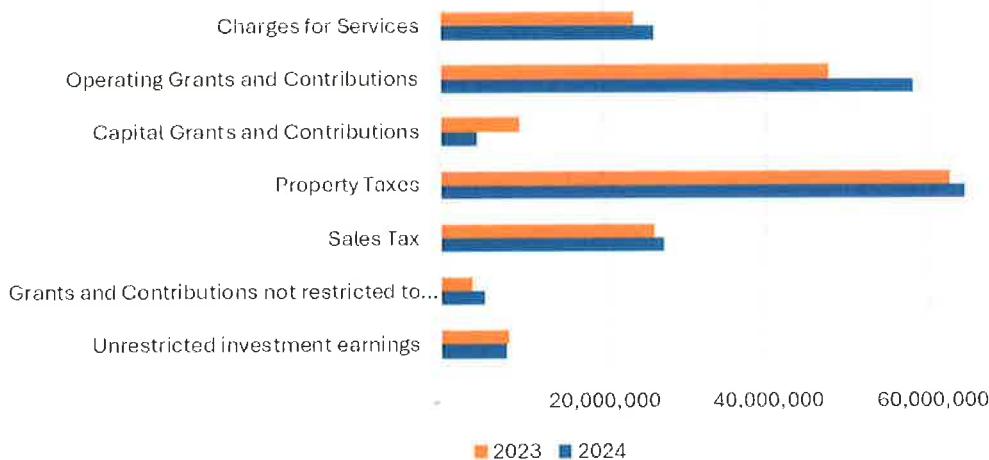


**OUTAGAMIE COUNTY, WISCONSIN**  
**Management's Discussion and Analysis**  
**(Unaudited)**  
**For the Year Ended December 31, 2024**

**Governmental Activities Function Expenses for Fiscal Years 2024 and 2023**



**Governmental Activities Revenues by Source for Fiscal Year 2024 and 2023**



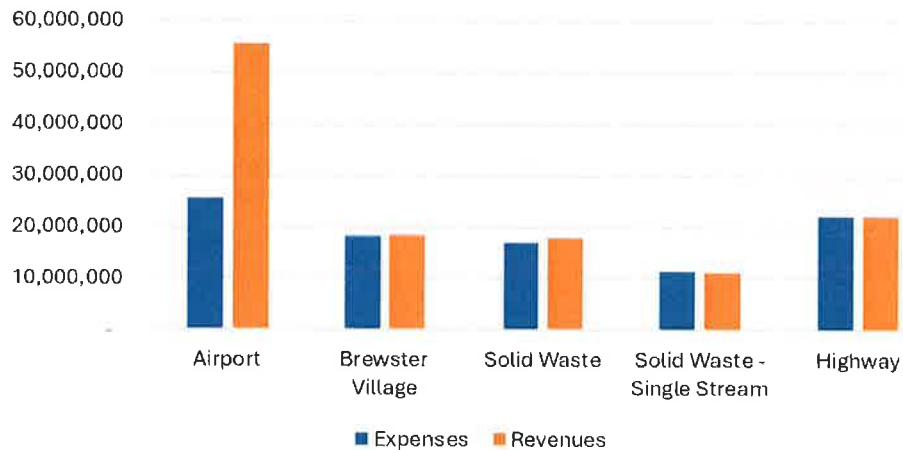
**Business-Type activities:** Business-type activities increased Outagamie County's net position by \$41,607,812. Key elements of this increase were as follows:

Airport charges for services increased \$1,405,982 due to the airline industry continuing to recover from the 2020 COVID year. A majority of the increase was offset by an increase in expenses of \$743,772. Solid Waste charges increased \$1,685,083 due to increased tonnages and fees at the landfill. This was offset by increased expenses of \$259,452. Single stream recycling charges increased \$583,157 from the prior year due to higher recyclable commodity sale prices. Highway charges for services and fees were down \$4,523,535 due to some larger projects that were completed in the prior year. This was offset by a decrease in expenses of \$5,654,209.

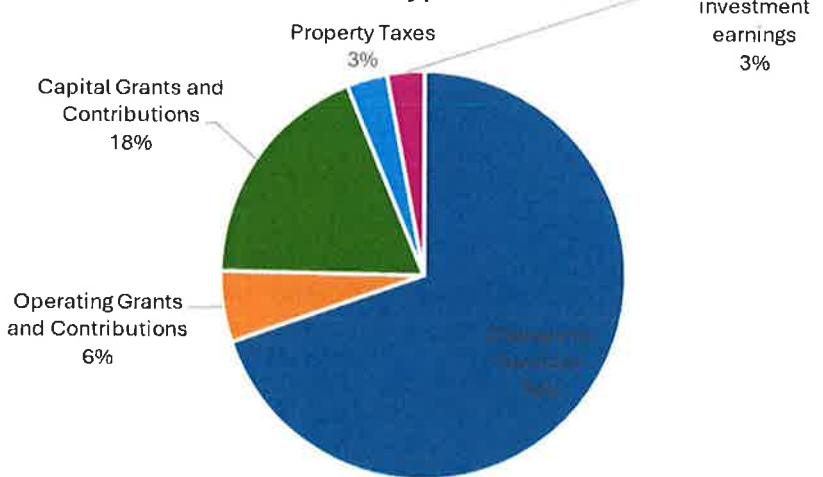
**OUTAGAMIE COUNTY, WISCONSIN**  
**Management's Discussion and Analysis**  
**(Unaudited)**  
**For the Year Ended December 31, 2024**

The airport received \$24,343,523 in capital grants from the Federal Aviation Administration and Wisconsin Bureau of Aeronautics mainly for work on various runways, aprons, taxiways, a water loop connection, terminal ramps, boarding bridges and the NW business park. These capital grants increase net position because on a financial reporting basis, intergovernmental grants supporting construction projects increase net position while the construction project costs are not immediately expensed, but depreciated over their useful life.

**Expenses and Program Revenues**  
**Business-Type Activities**



**Revenues by Source**  
**Business-Type Activities**



**OUTAGAMIE COUNTY, WISCONSIN**  
**Management's Discussion and Analysis**  
**(Unaudited)**  
**For the Year Ended December 31, 2024**

**Financial Analysis of Outagamie County's Funds**

As noted earlier, the County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

**Governmental funds:** The focus of Outagamie County's *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable resources*. Such information is useful in assessing the County's financing requirements. In particular, *assigned and unassigned fund balance* may serve as a useful measure of the County's net resources available for spending at the end of the fiscal year.

As of December 31, 2024, the County's governmental funds reported combined ending fund balances of \$81,155,181, an increase of \$2,348,830 from the prior year. Of the combined ending fund balances, \$27,528,502 or 34% constitutes assigned and unassigned fund balance that is available for spending at the County's discretion. The remainder of fund balance is nonspendable, restricted or committed to indicate that it is not available for new spending because it has already been committed for the following: 1) for various individual fund commitments approved by the County Board (\$38,749,200), 2) for prepayments that benefit periods beyond the end of the current year (\$801,007), 3) for non-liquid delinquent taxes (\$2,190,230), and 4) for grant or statutory provisions (\$2,835,608).

**General Fund**

The General Fund is the chief operating fund of the County. At the end of the current year, the total fund balance was \$41,122,180 of which \$27,631,449 was unassigned. As a measure of the general fund's liquidity, it is useful to compare the total of the unassigned and assigned fund balance, as well as the total fund balance, to total fund expenditures. The unassigned fund balance along with assigned fund balance (\$27,631,449 in 2024) represent 39% of total general fund actual expenditures, while total fund balance represents 58% of that same amount.

During the year, the County's General Fund balance increased by \$2,475,505 while the 2024 original adopted budget projected a reduction of \$8,275,545. The net positive variance of \$2,475,505 for the year was the result of the following:

- Overall revenues were \$2,128,901 greater than anticipated due primarily to:
  - The bounce back of the post-pandemic economy which resulted in sales tax revenue for County purposes coming in \$2,677,051 greater than the amount originally budgeted; and
  - Investment earnings continue to have a positive impact resulting in \$4,108,545 greater than budgeted. The County typically holds their investments until maturity and therefore the gains have not been realized.
- Overall expenditures were \$8,673,664 less than anticipated due the following:
  - Multi-year American Rescue Plan project funds which were allocated at 12/31/2024 and carried over to spend before the deadline of 12/31/2026.
  - Salaries and Fringes of approximately \$1.0 million under expectations due to employee turnover and/or vacancies in positions that were budgeted but not filled or filled later than anticipated, vacant positions filled at lower costs, overtime savings, reductions in fringe benefits and/or staffing reorganizations.
  - Utility costs and various projects for maintenance were approximately \$400,000 below budget due to lower utility prices, less usage and projects completed under budget.
  - The County also did not spend \$1.2 million of the contingency fund.

Please refer to "General Fund Budgetary Highlights" for a more detailed analysis of budgetary variances.

**OUTAGAMIE COUNTY, WISCONSIN**  
**Management's Discussion and Analysis**  
**(Unaudited)**  
**For the Year Ended December 31, 2024**

**Health and Human Services Fund**

The Health and Human Services fund traditionally maintains a minimal fund balance by transferring unused tax dollars back to the General Fund or receiving additional funding from the General Fund when necessary. As of December 31, 2024, the total fund balance was \$9,151,817. Of this amount retained in the fund as a \$628,353 was kept to pay for expenditures that were committed to in 2024 but paid in 2025.

**County Roads and Bridges Fund**

The County Roads and Bridges fund has a total fund balance of \$2,883,466. This is an increase of \$447,056 from the prior year and is mainly due various projects which did not occur based on the timing or were completed under budget. The total amount, \$2,883,466, is committed for subsequent year expenditures. The County Roads and Bridges fund is used to pay for maintenance, repair and construction costs of roads and bridges. Ideally, this fund, by design, should only have a relatively minimal fund balance at year-end indicating minimal maintenance, repair and construction cost variances. The larger fund balance represents a positive year for winter maintenance expenditures as it was a light winter as well as several general maintenance, construction, bituminous and bridge projects were not completed by year-end or were completed under budget. This is not unusual as some of the road projects are multi-year projects.

**Other Governmental Funds**

The non-major governmental funds had an overall decrease in fund balance of \$1,338,705 from the prior year. The balances in many of these funds, especially the capital projects funds, vary from year to year depending on the size and scope of the programs and when projects are completed.

***Proprietary funds:***

Outagamie County's proprietary funds provide the same type of information found in the County's government-wide financial statements, but in more detail.

Unrestricted net position for the airport, Brewster Village, solid waste, single stream recycling, and highway operations were \$39,650,450; \$16,876,445; \$23,976,877; \$467,110; and \$3,055,913, respectively. Total growth (loss) in net position for the airport, Brewster Village, solid waste, single stream recycling operations, and highway operations were \$32,057,516; \$4,590,598; \$3,292,710; (\$599,099); and \$2,478,229, respectively.

Other factors concerning the finances of these funds has been addressed in the discussion of the County's business-type activities.

**General Fund Budgetary Highlights**

Differences between the original adopted budget and the final amended budget for expenditures was a \$390,472 increase in appropriations or a less than 1% increase over the original budget.

Actual expenditures in the General Fund were \$8,673,664 under budget. The major reasons for the variance were as follows:

- In 2021, the County was awarded federal funding from the ARPA in the amount of \$36,494,460. Of this amount for various projects within the General Fund including but not limited to small business and non-profit grants; parks maintenance projects; community engagement activities; additional resources to address court backlog; broadband expansion; expansion of mental health services; housing projects; and related administration. Of the allocated, only \$7,728,644 was expended in 2024 leaving a positive budget variance of \$1.0 million which was rolled over for continuation of allocated projects in years 2025 and 2026;
- Courthouse complex and justice center maintenance cost centers had combined savings of approximately \$420,000 due mainly to savings in utility costs (electricity, natural gas, water/sewer) and snow removal fees, as well as savings in salary and fringe benefit costs related to staff turnover;

**OUTAGAMIE COUNTY, WISCONSIN**  
**Management's Discussion and Analysis**  
**(Unaudited)**  
**For the Year Ended December 31, 2024**

- Some of the positive variances were offset by the sharing of sales tax to municipalities and school districts being above budget by \$427,000.
- The County also did not spend \$1,260,000 of the contingency fund.

Differences between the original budget and the final amended budget for revenues amounted to a \$208,157 or less than 1% increase in funding sources.

During the year, actual revenues were above the amended budget by \$2,428,901, primarily due to the following:

- With the multi-year nature of the ARPA-funded projects, approximately \$1.0 million of revenues initially budgeted in 2024 were unspent (not recognized as revenue) and rolled over into the 2025 budget for continuation of those programs;

These unfavorable budget variances were offset by positive variances in the following areas:

- Sales tax revenues increased during 2024, resulting in an additional approximate \$2.6 million over budget;
- Reported County general fund investment earnings were positive \$4.1 million due to required year-end market value adjustments as previously discussed.
- The Register of Deeds generated \$152,000 more in fees, fines and costs due mainly to an increase in real estate filing fees and a number of large transactions that generated large transfer fee revenues;
- Fees and fines in the Clerk of Courts Office exceeded budget by \$156,000 due to continuing increases in collections of traffic citations and court claims following the COVID-19 pandemic-driven decline, passports, and
- The County only received \$130,000 Smart Growth Grant

#### Capital Asset and Debt Administration

**Capital assets:** Outagamie County's investment in capital assets for its governmental and business-type activities as of December 31, 2024 amounted to \$441,468,505 (net of accumulated depreciation). This investment in capital assets included land, buildings, improvements, machinery and equipment, public domain infrastructure (highways and bridges), construction in progress, and right of use – software subscriptions. The County's investment in capital assets for 2024 increased \$37,594,820 or 11% from 2023 (4% increase for governmental activities and an 18% increase for business-type activities).

Major capital asset events during the current fiscal year included the following:

Governmental activities:

- A variety of highway and bridge construction projects were completed at a cost of \$5.9 million. The purchase of right of way for various highway projects totaled \$198,226.
- The County purchased vehicles (mainly sheriff squad cars) for \$739,007 and disposed of vehicles (mainly sheriff squad cars) totaling \$150,319.
- The County completed some renovations in the justice center and administration building for \$638,151 and completed both the parks pavilion for \$4,809,615 and the new 911 communications center for \$9,535,496. Approximately half of the 911 center was funded by ARPA.
- The County purchased equipment for \$1,167,872 and disposed of equipment with a cost of \$41,572. Approximately 25% of these purchases were ARPA funds.
- The County's IT infrastructure was enhanced with equipment additions/replacements of \$947,893 with related disposals of \$245,796. The majority of these purchases were ARPA funds.
- The governmental activities depreciation and amortization in 2024 was \$11,954,493.

**OUTAGAMIE COUNTY, WISCONSIN**  
**Management's Discussion and Analysis**  
**(Unaudited)**  
**For the Year Ended December 31, 2024**

**Business-type activities:**

- The airport completed work on a new aircraft hangar for \$6,567,720 and completed work on the FBO storage building for \$1,254,576. The new terminal expansion was almost completed by year end. The department also purchased machinery and equipment for around \$1.5 million and disposed of machinery and equipment of \$816,372.
- The highway department purchased various trucks, automobiles, and maintenance, construction, and snow removal equipment at a total cost of \$2,161,674. The department had no disposals in 2024.
- The solid waste department installed new leachate gas piping and a leachate metering system for \$1,238,428, are continuing work on the new NorthWest landfill for \$2,468,122, and purchased machinery and equipment for \$500,133. The department had total disposals of \$848,983.
- The single stream recycling facility completed work on a fire monitoring system for \$85,235 and purchased other equipment for \$993,352, which includes a new recycling sorting robot for \$783,026. The department had disposals of \$262,963.
- Brewster Village completed its final stage of the roof replacement project for \$335,670. A new bus was purchased to use for resident transport for \$131,230. The department purchased equipment for \$195,869 and had no disposals in 2024.
- The business-type activities depreciation and amortization in 2024 was \$13,279,623.

<b>Outagamie County's Capital Assets</b> (net of accumulated depreciation) (Amounts Expressed in \$1,000)						
	Governmental Activities		Business-Type Activities		Totals	
	2024	2023	2024	2023	2024	2023
Land	\$ 8,035	\$ 8,035	\$ 29,035	\$ 29,034	\$ 37,070	\$ 37,069
Buildings	60,749	47,281	76,854	72,035	137,603	119,316
Improvements other than buildings	790	5,435	33,661	35,741	34,451	41,176
Machinery and equipment	10,044	9,121	35,677	35,585	45,721	44,706
Infrastructure	116,159	117,117	-	-	116,159	117,117
Construction in progress	6,560	8,035	62,956	17,567	69,516	25,602
Right of use - software subscriptions	949	1,493	-	-	949	1,493
<b>Total</b>	<b>\$ 203,286</b>	<b>\$ 196,517</b>	<b>\$ 238,183</b>	<b>\$ 189,962</b>	<b>\$ 441,469</b>	<b>\$ 386,479</b>

Additional information on Outagamie County's capital assets can be found in Note C (6) on pages 52-53.

**Long-term debt:** At the end of the current fiscal year, Outagamie County had total debt outstanding of \$66,430,000 backed by the full faith and credit of the County.

(Amounts Expressed in \$1,000)	Governmental Activities		Business-Type Activities		Totals	
	2024	2023	2024	2023	2024	2023
General obligation debt						
Notes/Land Contract	\$ 11,650	\$ 15,255	\$ 630	\$ 1,258	\$ 12,280	\$ 16,513
Bonds	27,180	28,540	26,970	28,600	54,150	57,140
<b>Total general obligation debt</b>	<b>\$ 38,830</b>	<b>\$ 43,795</b>	<b>\$ 27,600</b>	<b>\$ 29,858</b>	<b>\$ 66,430</b>	<b>\$ 73,653</b>

During the current fiscal year, Outagamie County's debt decreased by \$7,223,000.

**OUTAGAMIE COUNTY, WISCONSIN**  
**Management's Discussion and Analysis**  
**(Unaudited)**  
**For the Year Ended December 31, 2024**

The County maintained an Aaa rating from Moody's Investors Service for its general obligation debt.

State statutes limit the amount of general obligation debt the County may issue to 5% of its total equalized valuation. The current debt limitation for the County is \$1,289,295,680, which is significantly in excess of the County's \$66,430,000 in outstanding general obligation debt. The County's outstanding general obligation debt limit for additional debt is \$1,222,865,680. Additional information on Outagamie County's long-term debt can be found in Note D (11) on pages 58-59 of this report.

**Economic Factors and Next Year's Budgets and Rates**

- December's seasonally unadjusted unemployment rate for the County is 2.5%. Last year, the rate was 2.1%. The economic condition and outlook for the County is slightly better than that of the national economy. Although the County has a relatively healthy mix of manufacturing, service industry, retail, health services and farming activities, the County is well connected to the State, national and international economies and is not immune from the economic conditions.
- Inflationary trends in our region and nationally are elevated due to post-pandemic demand and the war in Ukraine. The County has been impacted by supply chain delays and workforce limitations, driven by the low unemployment rate noted. Increased costs have been able to be absorbed within the operating budget(s) to date but will need to be monitored closely and further examined throughout the 2026 budget process.
- During the current year, fund balance in the general fund increased from \$38,646,675 to \$41,122,180. The County has appropriated \$6,232,782 of this amount for spending in the 2025 fiscal year budget. The County has \$992,201 above minimum working capital policy requirements and other commitments that is available to meet unforeseen needs.

All of these factors were considered in preparing the County's budget for the 2025 fiscal year. For the 2025 budget year, the County was allowed to increase the levy by the greater of 0% or net new construction (was 1.8% for 2025 budget) under the tax levy freeze formula. For both 2024 and 2025, adjustments are also allowed for debt service payments and other specific items. The County is currently right at the property tax levy freeze limit.

**Contacting the County's Financial Management**

This financial report is designed to provide a general overview of Outagamie County's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Outagamie County Finance Director, Financial Services, 320 South Walnut Street, Appleton, WI 54911.

**OUTAGAMIE COUNTY, WISCONSIN**  
**Statement of Net Position**  
**December 31, 2024**

	Governmental Activities	Business-Type Activities	Total
<b>ASSETS</b>			
Cash and Investments	\$ 108,252,952	\$ 75,761,493	\$ 184,014,445
Receivables:			
Property Taxes	65,656,227	3,723,373	69,379,600
Delinquent Taxes	2,839,078	-	2,839,078
Sales Taxes	4,427,716	-	4,427,716
Accounts, Net	3,859,462	6,604,860	10,464,322
Interest	1,593,186	-	1,593,186
Loans	59,352	-	59,352
Leases	819,357	10,667,837	11,487,194
Internal Balances	(187,553)	187,553	-
Due from Other Governments	5,754,924	3,730,650	9,485,574
Inventories and Prepaid Items	1,637,041	3,397,882	5,034,923
Restricted Assets:			
Cash and Investments	523,531	37,689,174	38,212,705
Interest	-	122,685	122,685
Deposits Held by Mutual Insurance Company	1,378,265	-	1,378,265
Capital Assets, Nondepreciable	14,595,387	71,729,738	86,325,125
Capital Assets, Depreciable and Amortizable	188,680,531	166,452,846	355,143,380
Total Assets	<u>399,899,459</u>	<u>380,068,091</u>	<u>779,967,550</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Pension Related Amounts	40,178,374	13,179,407	53,357,781
Other Postemployment Related Amounts	<u>492,165</u>	<u>173,798</u>	<u>665,963</u>
Total Deferred Outflows of Resources	<u>40,670,539</u>	<u>13,353,205</u>	<u>54,023,744</u>
<b>LIABILITIES</b>			
Accounts Payable	11,014,654	11,063,131	22,077,785
Accrued Wages Payable	5,029,120	919,153	5,948,273
Due to Other Governments	2,654,595	807,390	3,461,985
Accrued Interest Payable	203,430	253,949	457,379
Unearned Revenues	15,659,875	858,268	16,518,143
Claims Liability	36,000		36,000
Liabilities Payable from Restricted Assets			
Due within one Year	-	246,407	246,407
Due in more than one Year	<u>895,359</u>	<u>24,394,293</u>	<u>25,289,652</u>
Noncurrent Liabilities:			
Due Within One Year:			
Long-Term Obligations	9,010,319	3,037,302	12,047,621
Net Other Postemployment Benefits	<u>163,647</u>	<u>55,916</u>	<u>219,563</u>
Due in More than One Year:			
Long-Term Obligations	43,026,550	28,232,794	71,259,344
Claims Liability	1,313,356	-	1,313,356
Net Pension Liability	4,487,753	1,487,624	5,975,377
Net Other Postemployment Benefits	<u>3,109,301</u>	<u>1,062,403</u>	<u>4,171,704</u>
Total Liabilities	<u>96,603,959</u>	<u>72,418,630</u>	<u>169,022,589</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Property Taxes Levied for Subsequent Year	65,656,227	3,723,373	69,379,600
Leases Receivable	809,082	9,941,915	10,750,997
Pension Related Amounts	23,973,818	7,946,959	31,920,777
Other Postemployment Related Amounts	<u>1,922,369</u>	<u>643,922</u>	<u>2,566,291</u>
Total Deferred Inflows of Resources	<u>92,361,496</u>	<u>22,256,169</u>	<u>114,617,665</u>
<b>NET POSITION</b>			
Net Investment in Capital Assets	171,101,986	210,855,745	381,957,731
Restricted:			
Land Records	953,306	-	953,306
Opioid Settlement	1,882,295	-	1,882,295
Donations/Endowment Purposes	7	197,332	197,339
Capital Acquisition or Construction	-	7,843,647	7,843,647
Unrestricted	<u>77,666,949</u>	<u>79,849,773</u>	<u>157,516,722</u>
Total Net Position	<u><u>\$ 251,604,543</u></u>	<u><u>\$ 298,746,497</u></u>	<u><u>\$ 550,351,040</u></u>

See accompanying Notes to Basic Financial Statements.

**OUTAGAMIE COUNTY, WISCONSIN**  
**Statement of Activities**  
**Year Ended December 31, 2024**

Functions/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Position		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
<b>GOVERNMENTAL ACTIVITIES</b>							
General Government	\$ 23,581,583	\$ 4,626,021	\$ 8,764,882	\$ -	\$ (10,190,680)	\$ -	\$ (10,190,680)
Public Safety	34,561,816	4,017,137	1,652,380	-	(28,892,299)	-	(28,892,299)
Public Works	20,196,617	611,111	3,539,880	4,507,079	(11,538,547)	-	(11,538,547)
Health and Human Services	81,866,423	15,622,598	40,866,691	-	(25,377,134)	-	(25,377,134)
Culture, Education and Recreation	3,690,096	315,764	135,297	-	(3,239,035)	-	(3,239,035)
Conservation and Development	10,601,109	818,773	2,760,930	-	(7,021,406)	-	(7,021,406)
Interest and Fiscal Charges	<b>1,177,202</b>	-	-	-	<b>(1,177,202)</b>	-	<b>(1,177,202)</b>
Total Governmental Activities	<b>175,674,846</b>	<b>26,011,404</b>	<b>57,720,060</b>	<b>4,507,079</b>	<b>(87,436,303)</b>	-	<b>(87,436,303)</b>
<b>BUSINESS-TYPE ACTIVITIES</b>							
Airport	25,663,608	24,356,484	6,979,605	24,343,523	-	30,016,004	30,016,004
Brewster Village	18,223,144	18,671,522	-	-	-	448,378	448,378
Solid Waste	17,140,260	17,436,982	570,791	-	-	867,513	867,513
Single Stream Recycling	11,541,129	10,663,209	7,500	589,295	-	(281,125)	(281,125)
Highway	<b>22,215,472</b>	<b>22,362,807</b>	-	-	-	<b>147,335</b>	<b>147,335</b>
Total Business-Type Activities	<b>94,763,613</b>	<b>93,491,004</b>	<b>7,557,896</b>	<b>24,932,818</b>	-	<b>31,198,105</b>	<b>31,198,105</b>
Total Primary Government	<b>\$ 270,458,459</b>	<b>\$ 119,502,408</b>	<b>\$ 65,277,956</b>	<b>\$ 29,439,897</b>	<b>(87,436,303)</b>	<b>31,198,105</b>	<b>(56,238,198)</b>
<b>GENERAL REVENUES</b>							
Taxes:							
Property Taxes					63,893,989	4,329,095	68,223,084
Sales Tax					27,196,634	-	27,196,634
Payment in lieu of taxes					140,388	-	140,388
Federal and State Grants and Other Contributions					6,313,026	-	5,312,025
Not Restricted to Specific Functions					8,067,677	3,922,881	11,990,558
Unrestricted Investment Earnings					216,383	-	216,383
Miscellaneous					-	174,009	174,009
Gain on Sale of Asset					(1,983,722)	1,983,722	-
<b>TRANSFERS</b>					<b>102,873,374</b>	<b>10,409,707</b>	<b>113,283,081</b>
Total General Revenues and Transfers					15,437,071	41,607,812	57,044,883
<b>CHANGE IN NET POSITION</b>							
Net Position - Beginning of Year, as Originally Presented					<b>237,454,196</b>	<b>257,432,063</b>	<b>494,886,259</b>
Cumulative Effect of Change in Accounting Principle					<b>(1,286,724)</b>	<b>(293,378)</b>	<b>(1,580,102)</b>
Restated Net Position - Beginning of Year					<b>236,167,472</b>	<b>257,138,685</b>	<b>493,306,157</b>
<b>NET POSITION - END OF YEAR</b>					<b>\$ 251,604,543</b>	<b>\$ 298,746,497</b>	<b>\$ 550,351,040</b>

See accompanying Notes to Basic Financial Statements.

**OUTAGAMIE COUNTY, WISCONSIN**  
**Balance Sheet**  
**Governmental Funds**  
**December 31, 2024**

<b>ASSETS</b>	<b>General</b>	<b>Health and Human Services</b>	<b>County Road and Bridges</b>	<b>Other Governmental Funds</b>	<b>Total</b>
Cash and Investments	\$ 50,476,059	\$ 8,326,320	\$ 8,525,158	\$ 29,292,448	\$ 96,619,985
Receivables:					
Property Taxes	33,845,923	26,912,428	3,676,328	1,221,548	65,656,227
Delinquent Taxes	2,839,078	-	-	-	2,839,078
Sales Taxes	4,427,716	-	-	-	4,427,716
Accounts, Net	1,254,367	1,979,504	-	491,569	3,725,440
Loans	-	-	-	59,352	59,352
Leases	819,357	-	-	-	819,357
Interest	1,586,721	-	-	3,454	1,590,175
Due from Other Governments	623,753	4,673,163	-	458,008	5,754,924
Due from Other Funds	784,299	-	-	-	784,299
Inventories and Prepaid Items	801,007	628,353	-	-	1,429,360
<b>Total Assets</b>	<b>\$ 97,458,280</b>	<b>\$ 42,519,768</b>	<b>\$ 12,201,486</b>	<b>\$ 31,526,379</b>	<b>\$ 183,705,913</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>					
<b>LIABILITIES</b>					
Accounts Payable	\$ 5,141,559	\$ 4,228,998	\$ -	\$ 1,324,322	\$ 10,694,879
Accrued and Other Current Liabilities	3,711,919	1,172,805	-	76,092	4,960,816
Due to Other Funds	-	-	-	784,299	784,299
Due to Other Governments	2,631,742	22,853	-	-	2,654,595
Unearned Revenues	8,983,610	1,001,818	5,641,692	32,755	15,659,875
Total Liabilities	20,468,830	6,426,474	5,641,692	2,217,468	34,754,464
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Property Taxes Levied for Subsequent Year	33,845,923	26,912,428	3,676,328	1,221,548	65,656,227
Delinquent Taxes	563,905	-	-	-	563,905
Unavailable Revenues	648,360	29,049	-	30,293	707,702
Loans and Accounts Receivable	-	-	-	59,352	59,352
Leases Receivable	809,082	-	-	-	809,082
Total Deferred Inflows of Resources	35,867,270	26,941,477	3,676,328	1,311,193	67,796,268
<b>FUND BALANCES</b>					
Nonspendable	2,991,237	628,353	-	-	3,619,590
Restricted	-	-	-	2,835,608	2,835,608
Committed	10,499,494	101,183	2,883,466	25,265,057	38,749,200
Assigned	-	8,422,281	-	-	8,422,281
Unassigned	27,631,449	-	-	(102,947)	27,528,502
Total Fund Balances	41,122,180	9,151,817	2,883,466	27,997,718	81,155,181
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 97,458,280	\$ 42,519,768	\$ 12,201,486	\$ 31,526,379	\$ 183,705,913

See accompanying Notes to Basic Financial Statements.

**OUTAGAMIE COUNTY, WISCONSIN**  
**Balance Sheet**  
**Governmental Funds**  
**December 31, 2024**

**RECONCILIATION TO THE STATEMENT OF NET POSITION**

Total Fund Balances as Shown on Previous Page	\$ 81,155,181
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not current financial resources and therefore are not reported in the funds.	202,337,300
Other long-term assets are not available to pay current period expenditures and therefore are deferred in the funds.	
Delinquent Taxes	563,905
Loans and Accounts Receivable	707,702
Long Term Receivable	59,352
Net position of the internal service fund is reported in the Statement of Net Position as governmental activities	10,824,649
Some deferred outflows and inflows of resources reflect changes in long-term liabilities and are not reported in the funds.	
Deferred Outflows Related to Pensions	39,258,000
Deferred Inflows Related to Pensions	(23,420,855)
Deferred Outflows Related to Other Postemployment Benefits	480,262
Deferred Inflows Related to Other Postemployment Benefits	(1,875,691)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds.	
Bonds and Notes Payable	(38,830,000)
Premium on Debt	(687,273)
Compensated Absences	(11,185,680)
Other Postemployment Benefit	(3,194,637)
Pension Liability	(4,384,242)
Accrued Interest on Long-Term Obligations	<u>(203,430)</u>
Net Position of Governmental Activities as Reported on the Statement of Net Position	<u>\$ 251,604,543</u>

See accompanying Notes to Basic Financial Statements.

**OUTAGAMIE COUNTY, WISCONSIN**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Governmental Funds**  
**Year Ended December 31, 2024**

	General	Health and Human Services	County Roads and Bridges	Other Governmental Funds	Total
<b>REVENUES</b>					
Taxes	\$ 33,282,498	\$ 26,128,571	\$ 3,569,250	\$ 1,073,446	\$ 64,053,765
Sales Tax	14,931,299	-	-	12,265,335	27,196,634
Intergovernmental	15,349,036	40,831,122	4,503,614	7,379,680	68,063,452
Fines and Forfeitures	5,492,695	1,479,288	-	374,148	7,346,131
Public Charges for Services	2,158,660	12,930,305	-	-	15,088,965
Unrestricted Investment Earnings	7,708,545	-	-	146,222	7,854,767
Miscellaneous	2,591,736	68,134	10,010	1,488,674	4,158,554
Total Revenues	<u>81,514,469</u>	<u>81,437,420</u>	<u>8,082,874</u>	<u>22,727,505</u>	<u>193,762,268</u>
<b>EXPENDITURES</b>					
Current:					
General Government	23,841,198	-	-	331,707	24,172,905
Public Safety	32,704,355	-	-	423,137	33,127,492
Public Works	-	-	5,392,708	-	5,392,708
Health and Human Services	866,063	80,524,378	-	278,579	81,669,020
Culture and Recreation	4,552,407	-	-	25,498	4,577,905
Conservation and Development	8,606,283	-	-	2,392,969	10,999,252
Debt Service:					
Principal	-	-	-	4,965,000	4,965,000
Interest and Fiscal Charges	-	-	-	1,301,777	1,301,777
Capital Outlay					
General Government	84,803	-	-	3,002,450	3,087,253
Public Safety	609,568	-	-	6,026,811	6,636,379
Public Works	-	-	2,143,110	6,777,760	8,920,870
Health and Human Services	-	148,068	-	673,089	821,157
Culture and Recreation	107,021	-	-	2,805,100	2,912,121
Conservation and Development	86,055	-	-	759,822	845,877
Total Expenditures	<u>71,457,753</u>	<u>80,672,446</u>	<u>7,535,818</u>	<u>29,763,699</u>	<u>189,429,716</u>
Excess of Revenues Over (Under) Expenditures	10,056,716	764,974	547,056	(7,036,194)	4,332,552
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers In	120,000	-	-	6,697,711	6,817,711
Transfers Out	(7,701,211)	-	(100,000)	(1,000,222)	(8,801,433)
Total Other Financing Sources (Uses)	<u>(7,581,211)</u>	<u>-</u>	<u>(100,000)</u>	<u>5,697,489</u>	<u>(1,983,722)</u>
<b>NET CHANGE IN FUND BALANCES</b>					
Fund Balances - Beginning of Year	38,646,675	8,386,843	2,436,410	29,336,423	78,806,351
<b>FUND BALANCE - END OF YEAR</b>	<b><u>\$ 41,122,180</u></b>	<b><u>\$ 9,151,817</u></b>	<b><u>\$ 2,883,466</u></b>	<b><u>\$ 27,997,718</u></b>	<b><u>\$ 81,155,181</u></b>

See accompanying Notes to Basic Financial Statements.

**OUTAGAMIE COUNTY, WISCONSIN**  
**Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances**  
**of Governmental Funds to the Statement of Activities**  
**Year Ended December 31, 2024**

**RECONCILIATION TO THE STATEMENT OF ACTIVITIES**

Net change in fund balances as shown on previous page \$ 2,348,830

Amounts reported for governmental activities in the Statement of Activities  
 are different because:

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.

Capital Assets Reported as Expenditures in Governmental Fund Statements	19,828,431
Depreciation Expense Reported in the Statement of Activities	(11,954,493)
Net Book Value of Disposals	(559,096)

Because some revenues will not be collected for several months after the County's fiscal year-end they are not considered "available" revenues and are deferred in the governmental funds. Deferred inflows decreased by this amount	(43,631)
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Debt issued provides current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Position. Repayment of bond principal and leases is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position.

Principal Repaid	4,965,000
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Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds:

Accrued Interest on Long-Term Debt	9,461
Amortization of Premiums and Loss on Advance Refunding	115,114
Compensated Absences	(1,099,499)
Net Pension Liability	(8,028,178)
Deferred Outflows of Resources Related to Pensions	590,475
Deferred Inflows of Resources Related to Pensions	8,971,523
Net Other Postemployment Benefits	(653,642)
Deferred Outflows of Resources Related to Other Postemployment Benefits	299,142
Deferred Inflows of Resources Related to Other Postemployment Benefits	367,931

Internal service funds are used by management to charge the costs of certain activities to individual funds. The net revenue of the internal service funds is reported with governmental activities.

Change in Net Position of Governmental Activities as Reported in the Statement of Activities	<u>279,703</u>
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**OUTAGAMIE COUNTY, WISCONSIN**  
**General Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual**  
**Summary Level**  
**Year Ended December 31, 2024**

	Budget			Variance Final Budget - Positive (Negative)
	Original	Final	Actual	
<b>REVENUES</b>				
Taxes	\$ 33,021,691	\$ 33,087,212	\$ 33,282,498	\$ 195,286
Sales and Other Tax	12,254,248	12,254,248	14,931,299	2,677,051
Intergovernmental	19,909,216	20,117,373	15,349,036	(4,768,337)
Fines and Forfeitures	5,224,100	5,224,100	5,492,695	268,595
Public Charges for Services	2,486,156	2,420,635	2,158,660	(261,975)
Unrestricted Investment Earnings	3,600,000	3,600,000	7,708,545	4,108,545
Miscellaneous	2,382,000	2,382,000	2,591,736	209,736
Total Revenues	<u>78,877,411</u>	<u>79,085,568</u>	<u>81,514,469</u>	<u>2,428,901</u>
<b>EXPENDITURES</b>				
Current:				
General Government	25,175,251	25,453,586	23,841,198	1,612,388
Public Safety	45,025,508	44,821,998	32,704,355	12,117,643
Health and Human Services	882,201	936,308	866,063	70,245
Culture and Recreation	4,474,302	4,549,628	4,552,407	(2,779)
Conservation and Development	3,115,850	3,277,241	8,606,283	(5,329,042)
Capital Outlay:				
General Government	94,280	115,280	84,803	30,477
Public Safety	748,753	748,753	609,568	139,185
Culture and Recreation	133,800	137,623	107,021	30,602
Conservation and Development	91,000	91,000	86,055	4,945
Total Expenditures	<u>79,740,945</u>	<u>80,131,417</u>	<u>71,457,753</u>	<u>8,673,664</u>
Excess of Revenues Over (Under) Expenditures	(863,534)	(1,045,849)	10,056,716	11,102,565
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	120,000	120,000	120,000	-
Transfers Out	(7,532,011)	(7,532,011)	(7,701,211)	(169,200)
Total Other Financing Sources (Uses)	<u>(7,412,011)</u>	<u>(7,412,011)</u>	<u>(7,581,211)</u>	<u>(169,200)</u>
<b>NET CHANGE IN FUND BALANCE</b>				
	(8,275,545)	(8,457,860)	2,475,505	10,933,365
Fund Balance - Beginning of Year	<u>38,646,675</u>	<u>38,646,675</u>	<u>38,646,675</u>	<u>-</u>
<b>FUND BALANCE - END OF YEAR</b>	<b>\$ 30,371,130</b>	<b>\$ 30,188,815</b>	<b>\$ 41,122,180</b>	<b>\$ 10,933,365</b>

See accompanying Notes to Basic Financial Statements.

**OUTAGAMIE COUNTY, WISCONSIN**  
**Health and Human Services Special Revenue Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual**  
**Summary Level**  
**Year Ended December 31, 2024**

	Budget			Actual	Variance Final Budget - Positive (Negative)
	Original	Final			
<b>REVENUES</b>					
Taxes	\$ 26,128,570	\$ 26,063,049		\$ 26,128,571	\$ 65,522
Intergovernmental	42,746,908	42,582,696		40,831,122	(1,751,574)
Fines and Forfeitures	1,679,841	1,679,841		1,479,288	(200,553)
Public Charges for Services	13,182,136	13,041,711		12,930,305	(111,406)
Miscellaneous	164,424	164,424		68,134	(96,290)
Total Revenues	83,901,879	83,531,721		81,437,420	(2,094,301)
<b>EXPENDITURES</b>					
Current:					
Health and Human Services	83,746,297	83,810,614		80,524,378	3,286,236
Capital Outlay:					
Health and Human Services	65,979	65,979		148,068	(82,089)
Total Expenditures	83,812,276	83,876,593		80,672,446	3,204,147
<b>NET CHANGE IN FUND BALANCE</b>					
	89,603	(344,872)		764,974	1,109,846
Fund Balance - Beginning of Year	8,386,843	8,386,843		8,386,843	-
<b>FUND BALANCE - END OF YEAR</b>	<b>\$ 8,476,446</b>	<b>\$ 8,041,971</b>		<b>\$ 9,151,817</b>	<b>\$ 1,109,846</b>

See accompanying Notes to Basic Financial Statements.

**OUTAGAMIE COUNTY, WISCONSIN**  
**County Roads & Bridges Special Revenue Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual**  
**Year Ended December 31, 2024**

	Budget			Variance	
	Original		Final	Final Budget -	
			Actual	Positive (Negative)	
<b>REVENUES</b>					
Taxes	\$ 3,569,250	\$ 3,569,250	\$ 3,569,250	\$ -	-
Intergovernmental	3,850,053	5,713,642	4,503,614	(1,210,028)	-
Miscellaneous	-	-	10,010	10,010	-
<b>Total Revenues</b>	<b>7,419,303</b>	<b>9,282,892</b>	<b>8,082,874</b>	<b>(1,200,018)</b>	-
<b>EXPENDITURES</b>					
Current:					
Public Works	5,750,000	5,750,000	5,392,708	357,292	-
Capital Outlay:					
Public Works	1,836,330	5,401,777	2,143,110	3,258,667	-
<b>Total Expenditures</b>	<b>7,586,330</b>	<b>11,151,777</b>	<b>7,535,818</b>	<b>3,615,959</b>	-
<b>NET CHANGE IN FUND BALANCE</b>	<b>(167,027)</b>	<b>(1,868,885)</b>	<b>447,056</b>	<b>2,315,941</b>	-
<b>Fund Balance - Beginning of Year</b>	<b>2,436,410</b>	<b>2,436,410</b>	<b>2,436,410</b>	<b>-</b>	-
<b>FUND BALANCE - END OF YEAR</b>	<b>\$ 2,269,383</b>	<b>\$ 567,525</b>	<b>\$ 2,883,466</b>	<b>\$ 2,315,941</b>	-

*See accompanying Notes to Basic Financial Statements.*

**OUTAGAMIE COUNTY, WISCONSIN**  
**Statement of Net Position**  
**Proprietary Funds**  
**December 31, 2024**

ASSETS	Enterprise Funds						Governmental Activities Internal Service Funds	
	Airport	Brewster Village	Solid Waste	Highway	Non-Major	Total		
					Single Stream Recycling			
<b>CURRENT ASSETS</b>								
Cash and Investments	\$ 29,868,413	\$ 16,309,126	\$ 27,903,467	\$ 1,343,041	\$ 317,446	\$ 75,761,493	\$ 11,632,967	
Receivables								
Property Taxes		3,463,373		260,000		3,723,373		
Customer Accounts, Net	3,095,679	109,732	2,139,770	63,289	1,196,390	6,604,860	134,022	
Leases	974,873					974,873		
Interest							3,011	
Due from Other Governments	281,969	1,567,053	399,045	1,482,583		3,730,650		
Inventories and Prepaid Items	381,133	221,580	28,196	2,338,493	428,480	3,397,882	207,681	
Total Current Assets	34,622,907	21,670,864	30,470,478	5,487,406	1,942,316	94,193,131	11,977,681	
<b>NONCURRENT ASSETS</b>								
Restricted Assets:								
Cash and Investments	13,062,902	197,332	20,949,868		3,479,072	37,689,174	523,531	
Interest			122,685			122,685		
Deposit Held by Mutual Insurance							1,378,265	
Total Noncurrent Assets	13,062,902	197,332	21,072,553		3,479,072	37,811,859	1,901,796	
<b>OTHER ASSETS</b>								
Leases Receivable	9,692,964					9,692,964		
<b>CAPITAL ASSETS</b>								
Nondepreciable	62,130,036	91,020	8,090,694	1,359,187	58,801	71,729,738		
Right-of-Use Asset - Software Subscriptions	122,899,916	11,369,911	13,817,751	10,371,856	7,993,412	166,452,846	948,621	
Depreciable and Amortizable	185,029,952	11,460,931	21,908,445	11,731,043	8,052,213	238,182,584	948,621	
Total Capital Assets	242,407,885	33,329,127	73,451,476	17,218,449	13,473,801	379,880,538	14,828,098	
<b>DEFERRED OUTFLOWS OF RESOURCES</b>								
Pension Related Amounts	1,885,828	5,962,227	683,168	3,993,798	654,386	13,179,407	920,374	
Net Other Postemployment Related Amounts	5,668	102,381	9,741	48,462	7,546	173,798	11,903	
Total Deferred Outflows of Resources	1,891,496	6,064,608	692,909	4,042,260	661,932	13,353,205	932,277	

See accompanying Notes to Basic Financial Statements.

**OUTAGAMIE COUNTY, WISCONSIN**  
**Statement of Net Position**  
**Proprietary Funds**  
**December 31, 2024**

LIABILITIES	Enterprise Funds						Governmental Activities Internal Service Funds	
	Airport	Brewster Village	Solid Waste	Highway	Non-Major			
					Single Stream Recycling	Total		
<b>CURRENT LIABILITIES</b>								
Accounts Payable	\$ 6,305,195	\$ 110,613	\$ 3,013,429	\$ 1,067,237	\$ 566,657	\$ 11,063,131	\$ 318,775	
Accrued and Other Current Liabilities	223,586	511,526	71,216	358,556	32,213	1,197,097	68,304	
Short-Term Accrued Insurance Claims							36,000	
Due to Other Governments								
Unearned Revenue	300,544	164,031		115,749		807,390	807,390	
Current Portion of Long-Term Debt	1,640,000		150,000			1,790,000		
Current Unamortized Debt Premium	19,523		3,741			23,264		
Current Portion of Subscriptions Payable								
Current Employee Compensated Absences Payable	172,293	478,690	48,388	445,967	77,500	1,224,038	73,850	
Current Portion of Other Postemployment Benefits	4,513	30,265	1,966	18,478	684	55,916	3,916	
Payable from Restricted Assets								
Current Portion of Landfill Closure/Postclosure Costs				246,407		246,407		
Accrued Interest	251,832		2,117			253,949		
<b>Total Current Liabilities</b>	<b>8,917,486</b>	<b>1,298,325</b>	<b>3,537,284</b>	<b>2,005,987</b>	<b>1,484,454</b>	<b>17,241,516</b>	<b>919,264</b>	
<b>NONCURRENT LIABILITIES, LESS CURRENT PORTION</b>								
General Obligation Debt	25,330,000		480,000			25,810,000		
Debt Premium	140,226		9,351			149,577		
Subscriptions Payable							705,885	
Long-Term Accrued Insurance Claims							1,313,356	
Compensated Absences	319,874	891,225	89,866	628,223	143,929	2,273,217	136,762	
Payable from Restricted Assets								
Landfill Closure and Postclosure Care			24,394,293			24,394,293		
Claims Liability							895,359	
Net Pension Liability	212,580	675,888	77,342	448,523	73,291	1,407,624	103,511	
Other Postemployment Benefits	85,756	575,640	37,348	351,073	13,186	1,062,403	74,395	
<b>Total Long-Term Liabilities</b>	<b>26,088,536</b>	<b>2,142,153</b>	<b>25,088,200</b>	<b>1,627,819</b>	<b>230,406</b>	<b>55,177,114</b>	<b>3,229,268</b>	
<b>Total Liabilities</b>	<b>35,006,022</b>	<b>3,438,478</b>	<b>28,625,464</b>	<b>3,633,806</b>	<b>1,714,860</b>	<b>72,418,630</b>	<b>4,148,532</b>	
<b>DEFERRED INFLOWS OF RESOURCES</b>								
Property Taxes Levied for Subsequent Year			3,463,373			3,723,373		
Leases Receivable	9,041,016			260,000		9,941,915		
Pension Related Amounts	1,135,611	3,616,627	413,162	2,396,036	391,523	7,946,959	552,963	
Other Postemployment Related Amounts	45,648	348,549	37,059	163,911	30,755	643,922	46,678	
<b>Total Deferred Inflows of Resources</b>	<b>11,123,174</b>	<b>7,420,549</b>	<b>450,221</b>	<b>2,839,947</b>	<b>422,278</b>	<b>22,256,169</b>	<b>599,641</b>	
<b>NET POSITION</b>								
Net Investment In Capital Assets	158,519,735	11,480,931	21,091,823	11,731,043	8,052,213	210,855,745	(174,683)	
Restricted:								
Donations/Endowment Purposes		197,332				197,332		
Capital Acquisition or Construction	4,364,575					7,843,647		
Unrestricted	35,285,875	16,876,445	23,976,877	3,055,913	3,479,072	79,662,220	11,186,885	
<b>Total Net Position</b>	<b>\$ 189,170,165</b>	<b>\$ 28,534,706</b>	<b>\$ 45,066,700</b>	<b>\$ 14,786,956</b>	<b>\$ 11,998,395</b>	<b>\$ 286,558,944</b>	<b>\$ 11,012,207</b>	
Adjustment to Reflect the Consolidation of Internal Service Fund Activities Related to Enterprise Funds						187,553		
Net Position of Business-Type Activities as Reported on the Statement of Net Position						<b>\$ 288,746,497</b>		

See accompanying Notes to Basic Financial Statements.

**OUTAGAMIE COUNTY, WISCONSIN**  
**Statement of Revenues, Expenses and Changes in Net Position**  
**Proprietary Funds**  
**Year Ended December 31, 2024**

	Enterprise Funds						Governmental Activities Internal Service Funds	
	Airport	Brewster Village	Solid Waste	Highway	Non-Major	Total		
					Single Stream Recycling			
<b>OPERATING REVENUES</b>								
Charges for Services:								
Fees, Fines & Costs	\$ 24,308,444	\$ 16,630,952	\$ 17,420,469	\$ 21,952,130	\$ 10,623,529	\$ 92,935,524	\$ 8,146,926	
Other	-	-	-	198,825	-	198,825	-	
Total Operating Revenues	<u>48,040</u>	<u>40,570</u>	<u>367</u>	<u>211,852</u>	<u>39,680</u>	<u>340,509</u>	<u>20,180</u>	
<b>OPERATING EXPENSES</b>								
Operations and Maintenance	16,674,603	17,109,738	15,215,772	20,989,676	9,218,164	79,207,953	261,369	
IT Operations	-	-	-	-	-	-	4,350,731	
Insurance Charges	-	-	-	-	-	-	3,301,311	
Depreciation and Amortization	<u>8,067,350</u>	<u>1,067,446</u>	<u>1,868,169</u>	<u>1,138,624</u>	<u>1,138,034</u>	<u>13,279,623</u>	<u>545,562</u>	
Total Operating Expenses	<u>24,741,953</u>	<u>18,177,184</u>	<u>17,083,941</u>	<u>22,128,300</u>	<u>10,356,198</u>	<u>92,487,576</u>	<u>8,458,993</u>	
<b>OPERATING INCOME (LOSS)</b>	(385,469)	494,338	336,895	234,507	307,011	987,282	(289,887)	
<b>NONOPERATING REVENUES (EXPENSES)</b>								
General Property Taxes	-	4,069,095	-	260,000	-	4,329,095	-	
Interest Income	1,919,931	27,165	1,825,812	-	149,973	3,922,881	307,426	
Distribution from WMMIC	-	-	-	-	-	-	50,022	
Nonoperating Grants	5,672,590	-	586,937	-	7,500	6,267,027	-	
Gain (Loss) on Disposal of Capital Assets	30,984	-	84,693	-	-	115,677	-	
PFC and CFC Revenues	3,314,715	-	-	-	-	3,314,715	-	
Interest and Fiscal Charges	(831,058)	-	(15,320)	-	-	(846,378)	-	
Distribution to Other Governments	-	-	-	-	(1,170,185)	(1,170,185)	-	
Total Nonoperating Revenues (Expenses)	<u>10,107,162</u>	<u>4,096,260</u>	<u>2,482,122</u>	<u>260,000</u>	<u>(1,021,712)</u>	<u>15,923,832</u>	<u>357,448</u>	
<b>INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS</b>								
9,721,693	4,590,598	2,819,017	494,507	(714,701)	16,911,114	67,561		
Capital Contributions	22,335,823	-	-	-	589,295	22,925,118	-	
Transfers In	-	-	473,693	1,983,722	-	2,457,415	-	
Transfers Out	-	-	-	-	(473,693)	(473,693)	-	
<b>CHANGE IN NET POSITION</b>	32,057,516	4,590,598	3,292,710	2,478,229	(599,099)	41,819,954	67,561	
Net Position - Beginning of Year, as Originally Presented	<u>166,219,067</u>	<u>24,000,014</u>	<u>41,810,774</u>	<u>12,358,872</u>	<u>12,643,641</u>	<u>257,032,368</u>	<u>11,008,278</u>	
Cumulative Effect of Change in Accounting Principle	<u>(106,398)</u>	<u>(55,904)</u>	<u>(34,784)</u>	<u>(50,145)</u>	<u>(46,147)</u>	<u>(293,378)</u>	<u>(63,637)</u>	
Restated Net Position - Beginning of Year	<u>166,112,669</u>	<u>23,944,110</u>	<u>41,775,980</u>	<u>12,308,727</u>	<u>12,597,494</u>	<u>256,738,990</u>	<u>10,944,641</u>	
<b>NET POSITION - END OF YEAR</b>	<u>\$ 198,170,185</u>	<u>\$ 28,634,708</u>	<u>\$ 45,068,700</u>	<u>\$ 14,786,958</u>	<u>\$ 11,998,395</u>	<u>298,558,944</u>	<u>\$ 11,012,202</u>	
Adjustment to Reflect the Consolidation of Internal Service Fund Activities Related to Enterprise Funds						(212,142)		
Change in Net Position of Business-Type Activities								
as Reported on the Statement of Activities						<u>\$ 41,607,812</u>		

See accompanying Notes to Basic Financial Statements.

**OUTAGAMIE COUNTY, WISCONSIN**  
**Statement of Cash Flows**  
**Proprietary Funds**  
**Year Ended December 31, 2024**

	Enterprise Funds						Governmental Activities Internal Service Funds	
	Airport	Brewster Village	Solid Waste	Highway	Non-Major Single Stream Recycling			
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>								
Cash Received from User Charges	\$ 24,590,470	\$ 18,757,508	\$ 16,971,777	\$ 22,937,874	\$ 10,839,021	\$ 94,096,650	\$ 8,133,592	
Cash Paid for Employee Wages and Benefits	(4,190,360)	(13,058,074)	(1,707,647)	(8,867,986)	(1,193,837)	(29,017,884)	(2,281,025)	
Cash Paid to Suppliers	(8,920,944)	(4,111,739)	(12,672,030)	(13,310,813)	(7,485,573)	(46,501,099)	(5,321,536)	
Net Cash Provided by Operating Activities	11,479,166	1,587,695	2,592,100	759,095	2,159,611	18,577,667	551,031	
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>								
General Property Taxes	+	4,069,095	+	260,000	+	4,329,095	+	
Intergovernmental Revenues	5,672,590	+	+	+	7,500	5,680,090	+	
Due to/from Other Funds	+	+	367,994	+	(367,994)	+	+	
Distribution from WMMCIC	+	+	+	+	+	+	50,022	
Distributions to other governments	+	+	+	+	+	+	+	
Nonoperating Grants	+	+	586,937	+	+	586,937	+	
Transfer In (Out)	+	473,893	1,983,722	(473,893)	1,983,722	1,983,722	+	
Net Cash Provided (Used) by Noncapital Financing Activities	5,672,590	4,069,095	1,428,624	2,243,722	(2,013,372)	11,400,659	50,022	
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>								
Acquisition of Capital Assets	(30,896,196)	(387,216)	(4,263,406)	(2,530,785)	(546,826)	(38,624,429)	+	
Passenger Facility Charges	3,314,715	+	+	+	+	3,314,715	+	
Sale of Capital Assets	70,111	+	103,899	(7,650)	+	166,360	+	
Lease Payments Received	(554,735)	+	+	+	+	(554,735)	+	
Principal Paid on Long-Term Debt	(2,004,266)	+	(309,830)	+	+	(2,314,096)	(460,427)	
Interest Paid on Long-Term Debt	(762,950)	+	(16,570)	+	+	(779,560)	+	
Net Cash Flows Used by Capital and Related Financing Activities	(30,833,361)	(387,216)	(4,485,907)	(2,538,435)	(546,826)	(38,791,745)	(460,427)	
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>								
Interest Received	1,919,931	27,165	1,797,568	+	149,973	3,894,837	306,972	
<b>CHANGE IN CASH AND CASH EQUIVALENTS</b>								
	(11,761,674)	5,296,739	1,332,385	464,382	(250,614)	(4,918,782)	447,598	
Cash and Cash Equivalents - Beginning of Year	54,712,989	11,209,719	47,520,950	878,659	4,047,132	118,369,449	11,708,900	
<b>CASH AND CASH EQUIVALENTS - END OF YEAR</b>	\$ 42,951,315	\$ 16,506,458	\$ 48,853,335	\$ 1,343,041	\$ 3,796,518	\$ 113,450,667	\$ 12,156,498	

See accompanying Notes to Basic Financial Statements.

**OUTAGAMIE COUNTY, WISCONSIN**  
**Statement of Cash Flows (Continued)**  
**Proprietary Funds**  
**Year Ended December 31, 2024**

	Enterprise Funds						Governmental Activities Internal Service Funds	
	Airport	Brewster Village	Solid Waste	Highway	Non-Major	Total		
					Single Stream Recycling			
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY OPERATING ACTIVITIES</b>								
Operating Income (Loss)	\$ (385,469)	\$ 494,338	\$ 336,895	\$ 234,507	\$ 307,011	\$ 987,282	\$ (289,887)	
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by Operating Activities:								
Depreciation	8,067,350	1,067,446	1,868,169	1,138,624	1,138,034	13,279,623	545,582	
Closure and Postclosure Costs	-	-	1,168,674	-	-	1,168,674	-	
Change in Pension Related Activities:								
Pension Asset/Liability	(484,802)	(2,059,956)	(231,468)	(1,183,640)	(192,076)	(4,151,942)	(287,007)	
Deferred Outflows of Resources	753,310	4,174,039	463,193	2,103,841	337,833	7,832,216	535,757	
Deferred Inflows of Resources	(324,091)	(2,115,817)	(233,214)	(1,020,272)	(163,922)	(3,857,316)	(264,436)	
Change in Other Postemployment Related Activities:								
Other Postemployment Benefits	18,167	34,014	5,411	35,175	4,639	97,406	6,958	
Deferred Outflows of Resources	1,907	3,570	569	3,692	486	10,224	731	
Deferred Inflows of Resources	(20,835)	(39,009)	(6,206)	(40,340)	(5,320)	(111,710)	(7,980)	
Change in Operating Assets and Liabilities:								
Accounts Receivable	521,042	28,417	(624,446)	4,389	(1,196,390)	(1,266,998)	(35,807)	
Due from Other Governments	(281,969)	57,569	175,387	570,678	1,372,202	1,893,867	-	
Inventories and Prepaid Items	(128,569)	(189,013)	(28,196)	(503,722)	(16,017)	(865,517)	19,449	
Accounts Payable	3,631,261	(21,646)	(324,492)	(339,999)	(240,422)	2,704,702	(160,791)	
Accrued Liabilities	48,704	111,730	13,930	325,698	1,804	501,866	14,036	
Accrued Liability for Insurance Claims	-	-	-	-	-	-	691,819	
Due to Other Governments	-	-	-	-	804,398	804,398	-	
Unearned Revenue	(5,087)	30,111	-	(517,394)	-	(492,370)	-	
Compensated Absences	68,247	11,902	7,894	(57,142)	7,351	43,252	(217,593)	
Net Cash Provided by Operating Activities	<u>\$ 11,479,166</u>	<u>\$ 1,587,695</u>	<u>\$ 2,592,100</u>	<u>\$ 759,095</u>	<u>\$ 2,159,611</u>	<u>\$ 18,577,667</u>	<u>\$ 551,031</u>	
<b>RECONCILIATION OF CASH AND CASH EQUIVALENTS TO THE STATEMENT OF NET POSITION</b>								
Cash and Cash Equivalents in Current Assets	\$ 29,888,413	\$ 16,309,126	\$ 27,903,467	\$ 1,343,041	\$ 317,446	\$ 75,761,493	\$ 11,632,967	
Restricted Cash and Cash Equivalents	<u>\$ 13,062,902</u>	<u>\$ 197,332</u>	<u>\$ 20,849,868</u>	<u>\$ -</u>	<u>\$ 3,479,072</u>	<u>\$ 37,689,174</u>	<u>\$ 523,531</u>	
Total Cash and Cash Equivalents	<u><u>\$ 42,951,315</u></u>	<u><u>\$ 16,506,458</u></u>	<u><u>\$ 48,853,335</u></u>	<u><u>\$ 1,343,041</u></u>	<u><u>\$ 3,796,518</u></u>	<u><u>\$ 113,450,667</u></u>	<u><u>\$ 12,158,498</u></u>	
<b>NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES</b>								
Contributed Capital Assets	\$ 22,335,823	\$ -	\$ -	\$ -	\$ 589,295	\$ 22,925,118	\$ -	

See accompanying Notes to Basic Financial Statements.

**OUTAGAMIE COUNTY, WISCONSIN**  
**Statement of Fiduciary Net Position**  
**Fiduciary Funds – Other Custodial Funds**  
**December 31, 2024**

	Custodial Funds
<b>ASSETS</b>	
Cash and Investments	\$ 4,078,454
<b>LIABILITIES</b>	
Accounts Payable	<u>11,332</u>
<b>NET POSITION</b>	
Restricted for Individuals, Organizations, and Other Governments	<u>\$ 4,067,122</u>

**OUTAGAMIE COUNTY, WISCONSIN**  
**Statement of Changes in Fiduciary Net Position**  
**Fiduciary Funds – Other Custodial Funds**  
**Year Ended December 31, 2024**

	Custodial Funds
<b>ADDITIONS</b>	
Contributions:	
Individuals	\$ 6,029,384
Other Governments	983,448
Property Tax Assessments	385,750
Interest	770
Miscellaneous	42,131
Total Additions	<u>7,441,483</u>
<b>DEDUCTIONS</b>	
Administrative/Program Expense	91,654
Fees	1,020
Payments to Individuals	553,833
Payments to Other Goversments	2,598,549
Payments to Other Entities	3,505,263
Total Deductions	<u>6,750,319</u>
<b>NET INCREASE IN FIDUCIARY NET POSITION</b>	<b>691,164</b>
Fiduciary Net Position - Beginning of Year	<u>3,375,958</u>
<b>FIDUCIARY NET POSITION - END OF YEAR</b>	<b><u>\$ 4,067,122</u></b>

See accompanying Notes to Basic Financial Statements.

## OUTAGAMIE COUNTY, WISCONSIN

### Notes to Basic Financial Statements

December 31, 2024

#### NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The basic financial statements of Outagamie County ("the County"), Wisconsin, have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The significant accounting principles and policies utilized by the County are described below:

##### 1. The Financial Reporting Entity

The County Board is governed by 36 supervisors elected every two years from each of 36 supervisory districts. As required by accounting principles generally accepted in the United States of America, these financial statements present Outagamie County, Wisconsin and any of its component units. The basic criterion for including a legally separate organization as a component unit is the degree of financial accountability the County has with the organization. The following circumstances set forth the County's financial accountability for a legally separate organization:

- a. The County is financially accountable if it appoints a voting majority of the organization's governing body and (1) it is able to impose its will on that organization or (2) there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the County.
- b. The County may be financially accountable if an organization is fiscally dependent on the County regardless of whether the organization has (1) a separately elected governing board, (2) a governing board appointed by a higher level of government, or (3) a jointly appointed board.

The County has not identified any component units that are required to be included in the basic financial statements in accordance with standards established by GASB Statements, No. 39 and No. 61.

##### 2. Related Organization

The Outagamie County Housing Authority is a related organization of Outagamie County. Outagamie County is responsible for appointing the Board of the Housing Authority but the Housing Authority is not financially accountable to Outagamie County nor is the County able to impose its will on the organization.

##### 3. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the County. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, which are primarily supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment, and fees and fines, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Financial statements of the reporting entity are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts, which constitute its assets, deferred outflows, liabilities, deferred inflows, net position/fund balance, revenues, and expenditures/expenses.

**OUTAGAMIE COUNTY, WISCONSIN**  
Notes to Basic Financial Statements  
December 31, 2024

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**3. Government-Wide and Fund Financial Statements (Continued)**

Funds are organized as major funds or non-major funds within the governmental statements. An emphasis is placed on major funds within the governmental categories. A fund is considered major if it is the primary operating fund of the County or meets the following criteria:

- a. Total assets/deferred outflows, liabilities/deferred inflows, revenues, or expenditures of that individual governmental fund are at least 10 percent of the corresponding total for all funds, and
- b. The same element of the individual governmental fund that met the 10 percent test is at least 5 percent of the corresponding total for all funds combined.
- c. In addition, any other fund that the County believes is particularly important to financial statement users may be reported as a major fund.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Governmental funds include general, special revenue, debt service and capital projects funds. Proprietary funds include enterprise and internal service funds. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

The County reports the following major governmental funds:

**GENERAL FUND**

This is the County's primary operating fund. It accounts for all financial resources of the general government, except those accounted for in another fund.

**SPECIAL REVENUE FUNDS**

**HEALTH AND HUMAN SERVICES** - This fund accounts for programs and operations of the County's Health and Human Services Department. Financing is generally provided by federal and state grants, charges for services and the local tax levy.

**COUNTY ROADS AND BRIDGES** - This fund accounts for the maintenance and construction of the County trunk highway system. Financing is generally provided by federal and state grants and the local tax levy.

The County reports the following major enterprise funds:

**ENTERPRISE FUNDS**

**AIRPORT** - This fund accounts for the operations and maintenance of the County's airport facilities.

**BREWSTER VILLAGE** - This fund accounts for the operation and maintenance of a health care facility licensed under H-32 regulations.

**SOLID WASTE** - This fund accounts for the operations and maintenance of a sanitary landfill serving as a solid waste disposal site for the entire County as well as other landfill and recycling related activities.

**HIGHWAY** - This fund accounts for the costs associated with the operation and maintenance of the County's highway department facilities including all machinery and the County trunk highway system. Costs are billed to other County departments, the Wisconsin Department of Transportation or local municipalities on an actual cost basis plus a percent of direct labor to cover administration costs. Machinery and equipment are charged out at an hourly rate basis that includes costs of operations, depreciation and overhead.

**OUTAGAMIE COUNTY, WISCONSIN**

Notes to Basic Financial Statements

December 31, 2024

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**3. Government-Wide and Fund Financial Statements (Continued)**

Additionally, the government reports the following funds:

*Internal service funds* account for workers compensation, WMMIC insurances, vehicle physical damage, other insurance risks, information technology, self-funded dental and health care stabilization (portion related to administration, wellness and health savings incentives). These funds provide services to other departments or agencies of the County, or to other governments, on a cost reimbursement basis.

The County accounts for assets held for burial funds, the Clerk of Courts, Brewster Village residents, Health and Human Services clients, Sheriff inmates and various drainage districts in *custodial funds*.

**4. Measurement Focus and Basis of Accounting**

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the proprietary fund and fiduciary fund (including other custodial funds) financial statements. Revenues (and additions for custodial funds) are recorded when earned and expenses (and deductions for custodial funds) are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenues as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the County considers revenues to be available if they are collected within 60 days of the end of the current fiscal period except for health and human services, victim witness, land conservation and other reimbursable grants, for which available is defined as 180 days. This exception is necessary as the funding source reimbursement process routinely extends to this period and the revenue then more appropriately matches to the related expenditures. Property and sales taxes, licenses, various fees, fines and forfeitures and interest associated with the current period are considered susceptible to accrual. Grants are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are charges between the County's highway department and various other functions of the County. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Amounts reported as *program revenues* include 1) charges to customers or applicants for goods, services, or privileges provided and fees and fines, 2) operating grants and contributions, and 3) capital grants and contributions. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish *operating* revenues and expenses from *nonoperating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the County's enterprise funds are charges to customers for services. Operating expenses for enterprise funds include the cost of services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

**OUTAGAMIE COUNTY, WISCONSIN**  
Notes to Basic Financial Statements  
December 31, 2024

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**5. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources and Net Position/Fund Balance (Continued)**

**a. Cash, Cash Equivalents and Investments**

Cash, cash equivalents and investments are combined in the financial statements. Cash deposits consist of demand and time deposits with financial institutions and are carried at cost. Investments are stated at fair value. Fair value is the price that would be received to sell an asset in an orderly transaction between market participants at the measurement date. For purposes of the statement of cash flows, all cash deposits and highly liquid investments (including restricted assets) with a maturity of three months or less when acquired are considered to be cash equivalents.

**b. Accounts Receivable**

All trade and other receivables are shown net of allowances for uncollectible amounts. Receivables are analyzed for their collectability based on the terms and conditions of agreements, as well as current economic conditions and consideration of the creditors ability to pay. In addition to those receivables specifically identified as uncollectible, a general allowance is established for receivables older than one year.

**c. Interfund Receivables and Payables**

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "due from other funds" and "due to other funds" in the fund financial statements. Noncurrent portions of the interfund receivables for the governmental funds are reported as advances and are offset by nonspendable fund balance since they do not constitute expendable available financial resources and therefore are not available for appropriation.

The amount reported on the statement of net position for internal balances represents the residual balance outstanding between the governmental activities and business-type activities.

**d. Prepaid Items**

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements using the consumption method.

**e. Restricted Assets**

Mandatory segregations of assets are presented as restricted assets. Such segregations are required by bond agreements and other external parties. Current liabilities payable from these restricted assets are so classified.

**f. Capital Assets**

Capital assets, which include property, plant, equipment, intangible assets if any, software and infrastructure assets, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are generally defined by the County as assets with an initial, individual cost of \$5,000 or higher and an estimated useful life in excess of one year. Infrastructure assets have a cost of \$50,000 or higher for bridges and \$200,000 or higher for roads. The infrastructure assets historical cost has also been estimated from their original construction date prior to 1980. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated acquisition value at the date of donation. Some capital assets of the County's health care facility are defined by the State of Wisconsin's health care requirements and some assets of the County's highway fund are defined by the State's Department of Transportation guidelines.

**OUTAGAMIE COUNTY, WISCONSIN**

Notes to Basic Financial Statements

December 31, 2024

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

5. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources and Net Position/Fund Balance (Continued)

f. Capital Assets

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Capital assets of the County are depreciated using the straight-line method over the following estimated useful lives:

	Governmental Activities	Business-Type Activities
	Years	
<u>Assets</u>		
Buildings	15-40 yrs	15-40 yrs
Improvements other than buildings	15-40 yrs	15-40 yrs
Machinery and equipment	4-20 yrs	4-20 yrs
Infrastructure	12-50 yrs	N/A
Software	3-5 yrs	3-5 yrs
Other intangibles, if any	3-50 yrs	3-50 yrs

Subscription-based information technology arrangement (SBITA) assets are initially measured as the sum of present value of payments expected to be made during the subscription term, payments associated with the SBITA contract made to the SBITA vendor at the commencement of the subscription term, when applicable, and capitalized implementation costs, less any SBITA vendor incentives from the SBITA vendor at the commencement of the SBITA term. SBITA assets are amortized in a systematic and rational manner over the shorter of the subscription term or the useful life of the underlying IT assets.

g. Deferred Outflows/Inflows of Resources

Deferred outflows of resources are a consumption of net assets by the government that is applicable to a future reporting period. Deferred inflows of resources are an acquisition of net assets by the government that is applicable to a future reporting period. The recognition of those outflows and inflows as expenses or expenditures and revenues are deferred until the future periods to which the outflows and inflows are applicable.

Governmental funds report deferred inflows of resources for unavailable revenues. The County reports unavailable revenues for grants received before meeting time eligibility requirements, County share of delinquent property taxes along with related interest, and deferred revenue for unpaid fines. These inflows are recognized as revenues in the government-wide financial statements.

h. Compensated Absences

The County recognizes a liability for compensated absences for leave time that (1) has been earned for services previously rendered by employees, (2) accumulates and is allowed to be carried over to subsequent years, and (3) is more likely than not to be used as time off or settled during or upon separation from employment. All vacation and sick leave is accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in the governmental funds in the fund financial statements only if they have matured, for example, as a result of employee resignations and retirements.

i. Unearned Revenue Reported as Liabilities

Unearned revenue reported as a liability arises when resources are received before the County has legal claim to them, such as when grant monies are received before all eligibility requirements imposed by the provider (other than time) have been met. In subsequent periods, when the County has a legal claim to the resources, the liability for unearned revenue is removed and revenue is recognized.

**OUTAGAMIE COUNTY, WISCONSIN**

Notes to Basic Financial Statements

December 31, 2024

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**5. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources and Net Position/Fund Balance (Continued)**

**j. Long-term Obligations**

In the government-wide financial statements and in the proprietary funds in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary funds statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds.

In the fund financial statements, governmental funds recognize bond premiums and discounts during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

**k. Leases**

The County is a lessor for various pieces of land, buildings and equipment usage. The County is not a lessee.

The County determines if an arrangement is a lease at inception. Leases are included in lease receivables and deferred inflows of resources in the statement of net position and fund financial statements.

Lease receivables represent the County's claim to receive lease payments over the lease term, as specified in the contract, in an exchange or exchange-like transaction. Lease receivables are recognized at commencement date based on the present value of expected lease payments over the lease term. Interest revenue is recognized ratably over the contract term.

Deferred inflows of resources related to leases are recognized at the commencement date based on the initial measurement of the lease receivable, plus any payments received from the lessee at or before the commencement of the lease term that relate to future periods, less any lease incentives paid to, or on behalf of, the lessee at or before the commencement of the lease term. The deferred inflows related to leases are recognized as lease revenue in a systematic and rational manner over the lease term.

Amounts to be received under residual value guarantees that are not fixed in substance are recognized as a receivable and an inflow of resource if (a) a guarantee payment is required and (b) the amount can be reasonably estimated. Amounts received for the exercise price of a purchase option or penalty for lease termination are recognized as a receivable and an inflow of resources when those options are exercised.

The County recognizes payments received for short-term leases with a lease term of 12 months or less, including options to extend, as revenue as the payments are received. These leases are not included as lease receivables or deferred inflows on the statements of net position and fund financial statements.

The individual lease contracts do not provide information about the discount rate implicit in the lease. Therefore, the County has elected to use their incremental borrowing rate to calculate the present value of expected lease payments.

The County accounts for contracts containing both lease and nonlease components as separate contracts when possible. In cases where the contract does not provide separate price information for lease and nonlease components, and it is impractical to estimate the price of such components, the County treats the components as a single lease unit.

**OUTAGAMIE COUNTY, WISCONSIN**  
Notes to Basic Financial Statements  
December 31, 2024

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

5. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources and Net Position/Fund Balance (Continued)

I. Pensions

The fiduciary net position of the Wisconsin Retirement System (WRS) has been determined using the flow of economic resources measurement focus and accrual basis of accounting. This includes for purposes of measuring the following:

- Net Pension Liability (Asset),
- Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions,
- Pension Expense (Revenue).

Information about the fiduciary net position of the WRS and additions to/deductions from WRS' fiduciary net position have been determined on the same basis as they are reported by the WRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

m. Net Position and Fund Balance

In the government-wide statements, net position is displayed in three components.

1. Net investment in capital assets – Amount of capital assets, net of accumulated depreciation and any capital related deferred outflows of resources, less outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets and any capital related deferred inflows of resources.
2. Restricted net position – Amount of net position subject to restrictions imposed by 1) external groups, such as creditors, grantors, contributors or laws or regulations of other governments or 2) law through constitutional provisions or enabling legislation.
3. Unrestricted net position – Net position that is neither classified as restricted nor as net investment in capital assets.

When both restricted and unrestricted resources are available for use, it is the County's policy to use restricted resources first, then unrestricted resources as needed.

In the fund statements, fund balance is classified as fund balance and displayed in five components.

1. Nonspendable – includes fund balance amounts that cannot be spent either because they are not in spendable form or because legal or contractual requirements require them to be maintained intact.
2. Restricted – Consists of fund balances with constraints placed on their use either by 1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments or, 2) law through constitutional provisions or enabling legislation.
3. Committed – includes fund balance amounts that are constrained for specific purposes that are internally imposed by the government through formal action of the highest level of decision making authority. Fund balance amounts are committed through a formal action (resolution) of the county board. This formal action must occur prior to the end of the reporting period, but the amount of the commitment, which will be subject to the constraints, may be determined in the subsequent period. Any changes to the constraints imposed require the same formal action of the county board that originally created the commitment.

**OUTAGAMIE COUNTY, WISCONSIN**  
 Notes to Basic Financial Statements  
 December 31, 2024

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

5. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources and Net Position/Fund Balance (Continued)

m. Net Position and Fund Balance (Continued)

4. Assigned – includes spendable fund balance amounts that are intended to be used for specific purposes that are not considered restricted or committed. Fund balance may be assigned through the following: 1) The county board has adopted Resolution No. 97-2010-11 authorizing administration and committees of the county board to assign amounts for a specific purpose. 2) All remaining positive spendable amounts in governmental funds, other than the general fund, that are neither restricted nor committed. Assignments may take place after the end of the reporting period.
5. Unassigned – includes residual positive fund balance within the general fund which has not been classified within the other above mentioned categories. Unassigned fund balance may also include negative balances for any governmental fund if expenditures exceed amounts restricted, committed or assigned for those specific purposes.

Proprietary net position is classified the same as in the government-wide statements.

The County considers restricted amounts to be spent first when both restricted and unrestricted fund balance is available unless there are legal documents/contracts that prohibit doing this, such as in grant agreements requiring dollar for dollar spending. Additionally, the County would first use committed, then assigned and lastly unassigned amounts of unrestricted fund balance when expenditures are made.

See Note D-14 for detailed fund balance and net position balances.

n. Use of Estimates

The preparation of financial statements in conformity with accounting principles general accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying footnotes. Actual results could differ from those estimates.

o. Adoption of New Accounting Standards

Effective January 1, 2024, the County implemented GASB Statement No. 101, *Compensated Absences*. This statement updated the recognition and measurement guidance for compensated absences and associated salary-related payments and amended certain previously required disclosures. As a result of implementation of this standard, the compensated absences as of January 1, 2024, was restated, see table below:

	December 31, 2023, as Previously Reported		Change in Accounting Principal	December 31, 2023, as Adjusted
Governmental-Wide: Governmental Activities	\$ 237,454,196		\$ (1,286,724)	\$ 236,167,472
Business-Type: Airport	\$ 166,219,067		\$ (106,398)	\$ 166,112,669
Brewster Village	24,000,014		(55,904)	23,944,110
Solid Waste	41,810,774		(34,784)	41,775,990
Highway	12,358,872		(50,145)	12,308,727
Single Stream Recycling	12,643,641		(46,147)	12,597,494
Total Business Type Funds	\$ 257,032,368		\$ (293,378)	\$ 256,738,990

**OUTAGAMIE COUNTY, WISCONSIN**  
Notes to Basic Financial Statements  
December 31, 2024

**NOTE B - STEWARDSHIP AND COMPLIANCE**

1. Budgets and Budgetary Accounting

The County follows these procedures in establishing the budgetary data reflected in the financial statements:

- a. In October, the County Executive submits to the County Board a proposed operating budget for the fiscal year commencing the following January 1. The operating budget includes proposed expenditures and the means of financing them. Public hearings are conducted the last week of October to obtain taxpayer comments. During November, a County Board meeting is called and the budget is legally enacted through passage of a resolution.
- b. The budget as enacted includes total expenditures at the cost center level. A cost center can be a department, fund, program or other activity. The budget is adopted at the object line item (i.e. salaries, fringe benefits, travel/training, supplies, purchased services, capital outlay) level. Expenditures cannot legally exceed appropriations at this level. The general fund, special revenue funds, debt service fund, capital projects funds, enterprise funds, and internal service funds have legally adopted budgets. All of the funds' budgets are adopted under the modified accrual basis.
- c. Transfers from the reserve for contingencies, between cost centers or between line items within the same cost center, require a two-thirds affirmative vote of the County Board. However, transfers from the reserve for contingencies or between line items within the same cost center of 10% or less of the original adopted budget amount can be made upon approval of the County Executive and a majority vote of the Finance Committee.

The County did not have any material violation of legal or contractual provisions for the fiscal year ended December 31, 2024.

**OUTAGAMIE COUNTY, WISCONSIN**  
 Notes to Basic Financial Statements  
 December 31, 2024

**NOTE B – STEWARDSHIP AND COMPLIANCE (Continued)**

**2. Excess of Expenditures Over Budget Appropriations**

The following expenditure accounts of the governmental funds had actual expenditures in excess of budget appropriations for the year ended December 31, 2024 as follows:

	SALARIES	FRINGE BENEFITS	TRAVEL/ TRAINING	SUPPLIES	PURCHASED SERVICES	OTHER EXPENDITURES	CAPITAL OUTLAY
<b>GENERAL FUND</b>							
General Government							
Clerk of Courts							
Corporation Counsel	2,939						
Elections					7,058		
County Executive						7,566	
General Funds Applied						427,461	
Investment Services						449	
Property Listing	1,418					2,678	
County Property	4,443	763					
Circuit Court Support	36,271					116,838	
District Attorney						60,854	306,525
Family Court Commissioner	23,675						
Family Court Services	1,102						11,316
Financial Services					272	17,209	
Special Audit/Accounting						43,327	25
Property & Liability Insurance							174,205
Courthouse Complex Maintenance							
Human Resources						71,351	
Register in Probate		71	50				
Register of Deeds	5,647	-	27		1,457	9,951	
Coroner						8,616	
American Rescue Plan	578	181				3,145,670	1,432,901
Public Safety							
Emergency Management	12,129	-	977				
EPCRA							1,031
Sheriff Administration				45			
Process Server		70	75				
Patrol	7,611	2,662	555				
Jail	9,595	4,923					
American Rescue Plan					1,671,843		
Health and Human Services							
State General Hospital						2,860	
Alcohol and Drug Court	6,847						1,718
Veteran's Relief Fund						2,079	
American Rescue Plan						30,227	
Culture, Education and Recreation							
UW Madison-Division Extension	8,601	6,267					
Plamann Park	43,980	-				13,942	
Plamann Lake					6,858	7,601	
Nature Center	28,519	-			4,990		
American Rescue Plan						92,711	
Conservation and Development							
Development and Land Services	10,061						
Land Conservation	39,604	29,039			19,207		
American Rescue Plan						1,274,533	
Transfer Out							169,200

**OUTAGAMIE COUNTY, WISCONSIN**  
 Notes to Basic Financial Statements  
 December 31, 2024

**NOTE B – STEWARDSHIP AND COMPLIANCE (Continued)**

**2. Excess of Expenditures Over Budget Appropriations (Continued)**

	SALARIES	FRINGE BENEFITS	TRAVEL / TRAINING	SUPPLIES	PURCHASED SERVICES	OTHER EXPENDITURES	CAPITAL OUTLAY
<b>SPECIAL REVENUE FUNDS</b>							
Health and Human Services							
Community Health	\$ 33,933	\$ 33,776	\$ 88	\$ 6,983	\$ 1,788	\$ 42,429	\$ 2,342
Communicable Disease							
Public Health Nursing							
WIC							
Nutrition Program							
DD Service Unit							
Environmental Health Sanitarian							
Mental Health - ALTS							
Developmental Disabilities							
Juvenile Resources							
CYF - Provided							
Community Aids							
Youth Aids							
Youth Services							
Aging Services							
Family Recovery Court							
Supportive Home Care							
Economic Support Administration							
Children First							
Childrens Long Term Support							
Intoxicated Driver Program (IDP)							
MH Provided							
Child Support							
Aging & Disability Resource Center							

The above excess expenditures were funded using favorable revenue variances, other expenditure variances and available fund balances in the general and other governmental funds.

**3. Property Tax Levy Limit**

Wisconsin Act 32, imposes a limit on the property tax levies for all Wisconsin cities, villages, towns and counties for a two-year period. The Act limits the increase in the tax levy to the greater of the percentage change in the County's January 1 equalized value as a result of net new construction of 2.26% for 2024 or 1.80% for 2025. The limit for the County for the 2024 budget was \$67,587,055. The levy limit is applied to both operations and debt service. However, the Act allows the limit to be increased for debt service authorized after July 1, 2005 and in certain other situations.

The County's 2024 levy of \$67,587,055 and 2025 levy of \$69,379,600 are both in compliance with the levy limit.

**OUTAGAMIE COUNTY, WISCONSIN**  
Notes to Basic Financial Statements  
December 31, 2024

**NOTE C - DETAILED NOTES ON ALL FUNDS**

1. Cash and Investments

The County maintains various cash and investment accounts, including pooled funds that are available for use by all funds. The County's policy for allocating investment income is based on average cash and investment balances. Each fund's portion of these accounts is displayed in the financial statements as "Cash and cash equivalents or Investments."

Invested cash consists of deposits and investments that are restricted by Wisconsin Statutes and County policy to the following:

Time deposits; certain repurchase agreements; securities issued by government agencies, or U.S. Treasury money market funds; statutorily authorized commercial paper; and the Wisconsin local government investment pool, and other similar, investment pools authorized to do business in Wisconsin.

The carrying amount of the County's cash and investments, totaled \$226,305,604 on December 31, 2024 for the primary government as summarized below.

Petty cash funds	\$ 8,676
Deposits and investments	85,181,926
Deposits with 3 <sup>rd</sup> parties	523,531
Investments	140,591,471
<b>Total</b>	<b><u>\$ 226,305,604</u></b>

A reconciliation of the cash and investments for the primary government follows:

Government-Wide Statement of Net Position	
Cash and investments	184,014,445
Restricted cash and investments	38,212,705
Fiduciary Funds	
Custodial funds cash and cash equivalents	4,078,454
Total	<b><u>\$ 226,305,604</u></b>

**OUTAGAMIE COUNTY, WISCONSIN**

Notes to Basic Financial Statements

December 31, 2024

**NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)**

1. Cash and Investments (Continued)

Fair Value Measurements

The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant observable inputs; Level 3 inputs are significant unobservable inputs. The valuation methods for recurring fair value measurements follows the market value approach using quoted market prices.

The market valuations for the County's investment securities are provided by its third party investment brokers or evaluations based on various market and industry inputs. The County has the following fair value measurements as of December 31, 2024:

	Fair Value Measurements Using:				N/A	Totals
	Level 1	Level 2	Level 3			
Investments: Measured at FV						
U.S. Treasury Notes/bills	\$ 21,566,497	\$ 19,465,366	\$ -	\$ -		\$ 41,031,863
Federal Agency Securities/SBA	2,999,288	34,488,053	-	-		37,487,341
State/Municipal Bonds	-	29,888,872	-	-		29,888,872
Corporate Bonds	-	888,359	-	-		888,359
Negotiable Certificates of Deposits	-	4,158,564	-	-		4,158,564
Wisconsin Investment Series Cooperative						
Cash Management Series	-	513,422	-	-		513,422
Investment Series	-	4,760,384	-	-		4,760,384
Fixed Income Investments	-	5,566,951	-	-		5,566,951
Total Investments by Fair Value Level	\$ 24,565,785	\$ 99,729,971	\$ -	\$ -		\$ 124,295,756
Investments: Not Measured at FV						
Wisconsin Local Government						
Investment Pool	-	-	-		16,098,383	16,098,383
Community Foundation						
Investment Pool	-	-	-		197,332	197,332
Total Investments	\$ 24,565,785	\$ 99,729,971	\$ -	\$ 16,295,715	\$ 140,591,471	

Reconciliation Investments to Total Cash and Investments

Cash Checking / Savings Balances	\$ 85,705,457
Petty Cash	8,676
Investments	140,591,471
<b>Totals</b>	<b>\$ 226,305,604</b>

Deposits and investments of the County are subject to various risks. Presented below is a discussion of the specific risks and the County's policy related to the risk.

Custodial Credit Risk

Custodial credit risk for *deposits* is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for *investments* is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. Wisconsin statutes require repurchase agreements to be fully collateralized by bonds or securities issued or guaranteed by the federal government or its instrumentalities. Additionally, the County's investment policy requires all financial institutions to be approved by the County Board; have minimum capital requirements and must have been in business for at least five years.

**OUTAGAMIE COUNTY, WISCONSIN**

Notes to Basic Financial Statements

December 31, 2024

**NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)**

1. Cash and Investments (Continued)

Deposits with financial institutions are insured by the Federal Deposit Insurance Corporation (FDIC) in the amount of \$250,000 for time and savings accounts, including NOW accounts, as well as \$250,000 for demand deposit accounts. Deposits with credit unions are insured by the National Credit Union Association (NCUA) Insurance fund in the amount of \$250,000 per regular share account. If deposits are held outside of the state in which the government is located, insured amounts are further limited to a total of \$250,000 combined on all deposits. In addition, the State of Wisconsin has a State Guarantee Fund which provides a maximum of \$1,000,000 per public depository above the amount provided by an agency of the U.S. Government. However, due to the relatively small size of the State Guarantee Fund in relation to the Fund's total coverage, total recovery of insured losses may not be available.

As of December 31, 2024, \$53,231,088 of the County's deposits with financial institutions were in excess of federal depository insurance limits (FDIC) and State Guarantee Fund, but were collateralized with securities held by the pledging financial institution or its trust department or agent or the Federal Reserve in the County's name or were secured with a letter of credit. The County's investments are all registered in the name of the County and not subject to custodial credit risk. As of December 31, 2024, \$29,797,147 of the County's deposits with financial institutions were in excess of federal and state depository insurance limits and uncollateralized.

Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Wisconsin statutes limit investments in securities to the top two ratings assigned by nationally recognized statistical rating organizations. Presented below is the actual rating as of year-end for each investment type.

Investment Type	Amount	Exempt From Disclosure	Rating as of Year End		
			Aaa	Aa or less	Not Rated
U.S. Treasury Notes/Bills	\$ 41,031,863	\$ 9,149,235	\$ 31,882,628	\$ -	\$ -
State/Municipal Bonds	29,888,872	-	3,425,400	26,463,472	-
Corporate Bonds	888,359	-	-	888,359	-
Federal Agency Securities/SBA	37,487,341	-	37,487,341	-	-
Wisconsin Local Government Investment Pool	16,098,383	-	-	-	16,098,383
Wisconsin Investment Series Cooperative				-	-
Cash Management Series	513,422	-	-	-	513,422
Investment Series	4,760,384	-	-	-	4,760,384
Fixed Income Investments	5,566,951	-	-	-	5,566,951
Community Foundation Investment Pool	197,332	-	-	-	197,332
Negotiable Certificates of Deposits	4,158,564	-	-	-	4,158,564
<b>Totals</b>	<b>\$ 140,591,471</b>	<b>\$ 9,149,235</b>	<b>\$ 72,795,369</b>	<b>\$ 27,351,831</b>	<b>\$ 31,295,036</b>

**OUTAGAMIE COUNTY, WISCONSIN**  
 Notes to Basic Financial Statements  
 December 31, 2024

**NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)**

1. Cash and Investments (Continued)

Concentration of Credit Risk

The investment policy of the County contains no limitations on the amount that can be invested in any one issuer. Investments in any one issuer (other than U.S. Treasury securities, mutual funds, and external investment pools) that represent 5% or more of total County investments are as follows:

Investment Type	Reported Amount
Federal Agency Securities	
Federal Home Loan Bonds	<u>\$ 18,910,194</u>

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. One of the ways that the County manages its exposure to interest rate risk is by purchasing a combination of shorter term and longer term investments and by timing cash flows from maturities so that a portion of the portfolio is maturing or coming close to maturity evenly over time as necessary to provide the cash flow and liquidity needed for operations. The County's investment policy also prohibits the County from directly investing in securities maturing more than five years from the date of purchase.

Information about the sensitivity of the fair values of the County's investments to market interest rate fluctuations is provided by the following table that shows the distribution of the County's investments by maturity:

Investment Type	Amount	Remaining Maturity (in Months)			
		12 Months or Less	13 to 24 Months	25 to 60 Months	More than 60 Months
U.S. Treasury Notes/Bills	\$ 41,031,863	\$ 21,712,607	\$ 9,300,685	\$ 7,135,467	\$ 2,883,104
State/Municipal Bonds	29,888,872	15,040,532	9,007,545	5,840,795	-
Corporate Bonds	888,359	569,707	318,652	-	-
Federal Agency Securities/SBA	37,487,341	6,350,480	3,940,641	21,506,270	5,689,950
Wisconsin Local Government Investment Pool	16,098,383	16,098,383	-	-	-
Wisconsin Investment Series Cooperative					
Cash Management Series	513,422	513,422	-	-	-
Investment Series	4,760,384	4,760,384	-	-	-
Fixed Income Investments	5,566,951	5,566,951	-	-	-
Community foundation investment pool	197,332	197,332	-	-	-
Negotiable Certificates of Deposits	4,158,564	975,442	2,678,045	505,077	-
<b>Totals</b>	<b>\$ 140,591,471</b>	<b>\$ 71,785,240</b>	<b>\$ 25,245,568</b>	<b>\$ 34,987,609</b>	<b>\$ 8,573,054</b>

**OUTAGAMIE COUNTY, WISCONSIN**  
Notes to Basic Financial Statements  
December 31, 2024

**NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)**

1. Cash and Investments (Continued)

Investment in Wisconsin Local Government Investment Pool

The County has investments in the Wisconsin Local Government Investment Pool of \$16,098,383 at year end. The Wisconsin Local Government Investment Pool (LGIP) is part of the State Investment Fund (SIF), and is managed by the State of Wisconsin Investment Board. The SIF is not registered with the Securities and Exchange Commission, but operates under the statutory authority of Wisconsin Chapter 25. The SIF reports the fair value of its underlying assets annually. Participants in the LGIP have the right to withdraw their funds in total on one day's notice. At December 31, 2024, the fair value of the County's share of the LGIP's assets was substantially equal to the carrying value.

Investment in Community Foundation Investment Pool

The County's Health Care Center, Brewster Village, has investments in the Community Foundation Investment Pool in the amount of \$197,332 at year end. The Community Foundation Investment Pool is part of the overall Community Foundation for the Fox Valley Region and it is managed by a professional investment advisor that is overseen by the Foundation's Investment Committee. The fund was established to provide programs and services to improve the resident's quality of life with items that are not covered with government funding. The Community Foundation is audited annually and they record their investments at fair value in accordance with applicable accounting standards.

**OUTAGAMIE COUNTY, WISCONSIN**  
 Notes to Basic Financial Statements  
 December 31, 2024

**NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)**

**2. Restricted Assets**

Restricted assets on December 31, 2024 consist of the following:

Cash and investments	\$ 38,212,705
Accrued interest	122,685
<b>Total</b>	<b>\$ 38,335,390</b>

The restricted assets are recorded in the following funds:

Enterprise Funds	
Airport Fund	\$ 13,062,902
Brewster Village Fund	197,332
Solid Waste Fund	21,072,553
Single Stream Recycling Fund	3,479,072
Internal Service Funds	
Workers Compensation Insurance Pool Fund	100,000
WMMC Insurance Pool Fund	423,531
<b>Total</b>	<b>\$ 38,335,390</b>

Restricted assets of \$13,062,902 included in the Airport Fund represents collections of passenger facility charge (PFC) of \$4,378,382, customer facility charge (CFC) of \$4,319,945, and unexpended bond proceeds/premiums of \$4,364,575 to be used for building construction or the reduction of debt.

Restricted assets of \$197,332 included in the Brewster Village Fund represents amounts received and held for nursing home villagers for programs and services to improve quality of life.

Restricted assets of \$21,072,553 included in the Solid Waste Fund at December 31, 2024, represent \$19,815,233 of escrowed funds required by the Wisconsin Department of Natural Resources and additional funds restricted for closure and long-term care of the present landfill sites, \$1,134,635 held by County for remediation or improvement of the County's west landfill site. The remaining \$122,685 represents accrued interest at December 31, 2024 on the aforementioned restricted assets.

Restricted assets of \$3,479,072 included in the Single Stream Recycling Fund represents amounts held for equipment repair and/or replacement or building improvements.

Restricted assets of \$100,000 included in the Workers Compensation Fund represent amounts required for payment of workers compensation claims.

Restricted assets of \$423,531 included in the WMMC Insurance Pool Fund represent amounts required for payment of general and police professional liability errors and omissions and vehicle liability.

**OUTAGAMIE COUNTY, WISCONSIN**  
Notes to Basic Financial Statements  
December 31, 2024

**NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)**

3. Property Tax Apportionments

The following footnote describes the County tax collection process and the recording of the tax revenues and delinquent taxes.

1. November - Property taxes are levied to local taxing units within the County for financing state charges and the subsequent year's operations of the County. Since this apportionment is not due from local taxing districts until February of the subsequent year, the County's apportionment is recorded as deferred inflow at year-end.
2. December - Property tax bills are mailed to individual property owners.
3. January 31 - First property tax installment payments are due to the local taxing districts from all individual property owners.
4. February - The County settles with all local taxing units except the City of Appleton. At this time, the County becomes responsible for the collection of unpaid property taxes, including those returned by local taxing districts for financing their individual operations.
5. March 31 - The second property tax installment payment is due from the City of Appleton residents. This payment is collected by the City.
6. May 31 - The third property tax installment payment is due from City of Appleton residents. This payment is collected by the City.
7. July 31 - The final property tax installment payment is due from any unpaid taxes. The City of Appleton collects all outstanding taxes for City residents. All other payments are collected by the County.
8. August - The County settles with all municipalities. At this time, the County becomes responsible for all unpaid property taxes.
9. September - Outstanding property taxes not paid by the first day of September are purchased by the County's general fund and a statutory lien is placed on the property.

Property taxes recorded on December 31, 2024 for collection in 2025 are for the following:

County apportionment	<u>\$ 69,379,600</u>
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The above County apportionment of \$69,379,600 is for financing 2025 operations and will be transferred in 2025 from deferred revenue to current revenues of the County's governmental and proprietary funds.

4. Delinquent Property Taxes - General Fund

Delinquent property taxes of the general fund represent unpaid property taxes on real estate, including state and local government equities therein. Under County Ordinance, the County annually reimburses the state and local governments for their equities in property taxes not collected from the property owner. Unless redeemed by the property owner or lien holders, the County will eventually acquire ownership of the properties comprising delinquent taxes by action in-rem under WI 75.521. In the past, the County has generally been able to recover its investment in delinquent taxes by sale of the tax deeded properties.

**OUTAGAMIE COUNTY, WISCONSIN**  
 Notes to Basic Financial Statements  
 December 31, 2024

**NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)**

**4. Delinquent Property Taxes - General Fund (Continued)**

On December 31, 2024, the County's general fund showed an investment of \$3,133,720 in delinquent taxes as follows:

Tax certificates	\$ 2,971,215
Tax deeds	162,505
<b>Total</b>	<b>\$ 3,133,720</b>

An aging of the total delinquent taxes of \$3,133,720 on December 31, 2024 follows:

Tax Year	Total	Tax Certificates	Tax Deeds
2018 and prior	\$ 226,192	\$ 226,192	-
2019	65,720	65,720	-
2020	122,287	122,287	-
2021	281,213	281,213	-
2022	613,750	613,750	-
2023	1,662,053	1,662,053	-
Tax Deeds	162,505	-	162,505
	<b>\$ 3,133,720</b>	<b>\$ 2,971,215</b>	<b>\$ 162,505</b>

Of the \$3,133,720 in tax certificates, \$169,785 was collected by the County within 60 days after December 31, 2024 and \$563,905 is the unavailable delinquent County portion of the taxes in the fund financial statements. The remaining \$2,190,230 is recorded as a nonspendable balance in the general fund. In addition, the County has ownership of the properties with tax deeds in the amount of \$162,505.

**5. Receivables**

Receivables as of year-end for the County's individual major and non-major funds, including the applicable allowances for uncollectible accounts, are as follows:

Governmental activities:	General	Health and Human Services	County Roads and Bridges	Non-major and Other Funds	Total
Receivables:					
Property taxes	\$ 33,845,923	\$ 26,912,428	\$ 3,676,328	\$ 1,221,548	\$ 65,656,227
Delinquent property taxes	2,839,078	-	-	-	2,839,078
Sales tax	4,427,716	-	-	-	4,427,716
Accounts	2,428,516	2,383,923	-	730,784	5,543,223
Loans	-	-	-	59,352	59,352
Leases	819,357	-	-	-	819,357
Interest	1,586,721	-	-	3,454	1,590,175
Gross receivables	45,947,311	29,296,351	3,676,328	2,015,138	80,935,128
Less allowance for uncollectibles	(1,174,149)	(404,419)	-	(239,215)	(1,817,783)
<b>Net total receivables</b>	<b>\$ 44,773,162</b>	<b>\$ 28,891,932</b>	<b>\$ 3,676,328</b>	<b>\$ 1,775,923</b>	<b>\$ 79,117,345</b>

**OUTAGAMIE COUNTY, WISCONSIN**  
 Notes to Basic Financial Statements  
 December 31, 2024

**NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)**

**5. Receivables (Continued)**

The loans receivable consist of loans to private companies under the County's business loan fund in the amount of \$59,352. All loans are expected to be repaid according to their respective repayment schedules. It is the County's policy to record unavailable revenue for the net amount of the receivable balance. As loans are repaid, revenue is recognized. When new loans are made from the repayments, expenditures are recorded. Interest received from loan repayments is recognized as revenue when received in cash.

	Airport	Brewster Village	Solid Waste	Single Stream Recycling	Highway	Total	Governmental Activities	
							Internal Service Funds	
<b>Business-type activities:</b>								
Receivables:								
Property taxes	\$ -	\$ 3,463,373	\$ -	\$ -	\$ 260,000	\$ 3,723,373	\$ -	
Accounts	3,095,679	161,452	2,139,770	1,196,390	63,289	6,656,580	134,022	
Leases	10,667,837	-	-	-	-	10,667,837	-	
Interest	-	-	-	-	-	-	3,011	
Gross receivables	13,763,516	3,624,825	2,139,770	1,196,390	323,289	21,047,790	137,033	
Less allowance for uncollectibles	-	(51,720)	-	-	-	(51,720)	-	
Net total receivables	<u>\$ 13,763,516</u>	<u>\$ 3,573,105</u>	<u>\$ 2,139,770</u>	<u>\$ 1,196,390</u>	<u>\$ 323,289</u>	<u>\$ 20,996,070</u>	<u>\$ 137,033</u>	

Accounts receivable have been shown net of allowance for uncollectible accounts of \$1,817,783 in the governmental activities and \$51,720 in the business-type activities.

**6. Capital Assets**

Capital asset activity for the year ended December 31, 2024 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
<b>Governmental activities:</b>				
Capital assets, not being depreciated:				
Land	\$ 8,035,259	\$ -	\$ -	\$ 8,035,259
Construction in progress	8,035,271	3,527,465	5,002,608	6,560,128
Total capital assets, not being depreciated	<u>\$ 16,070,530</u>	<u>3,527,465</u>	<u>5,002,608</u>	<u>14,595,387</u>
Capital assets, being depreciated:				
Buildings	109,405,788	11,448,535	155,562	120,698,761
Improvements other than buildings	2,253,800	157,949	-	2,411,749
Machinery and equipment	33,503,988	3,514,764	486,946	36,531,806
Infrastructure	239,968,163	6,182,327	4,169,322	241,981,168
Right-to-Use Lease Asset - Subscription Software	2,010,172	-	-	2,010,172
Subtotals	<u>387,141,911</u>	<u>21,303,575</u>	<u>4,811,830</u>	<u>403,633,656</u>
Less accumulated depreciation and amortization for:				
Buildings	57,435,177	2,542,287	27,217	59,950,247
Improvements other than buildings	1,508,163	113,131	-	1,621,294
Machinery and equipment	24,383,377	2,586,468	481,888	26,487,957
Infrastructure	122,851,574	6,850,049	3,879,550	125,822,073
Right-to-Use Lease Asset - Subscription Software	517,490	544,061	-	1,061,551
Subtotals	<u>206,695,781</u>	<u>12,635,996</u>	<u>4,388,655</u>	<u>214,943,122</u>
Total capital assets, being depreciated and amortized, net	<u>180,446,130</u>	<u>8,667,579</u>	<u>423,175</u>	<u>188,690,534</u>
Governmental activities capital assets, net	<u>\$ 196,516,660</u>	<u>\$ 12,195,044</u>	<u>\$ 5,425,783</u>	<u>\$ 203,285,921</u>
Less: Capital Related Debt				30,298,304
Less: Debt Premium				687,273
Less: Accounts Payable				<u>1,198,358</u>
Net Investment in Capital Assets				<u>\$ 171,101,986</u>

**OUTAGAMIE COUNTY, WISCONSIN**  
 Notes to Basic Financial Statements  
 December 31, 2024

**NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)**

**6. Capital Assets (Continued)**

**Business-type activities:**

Capital assets, not being depreciated:

	Beginning Balance	Increases	Decreases	Ending Balance
Land	\$ 8,773,709	\$ -	\$ -	\$ 8,773,709
Construction in progress	17,566,828	51,328,788	5,939,587	62,956,029
Total capital assets, not being depreciated	<u>26,340,537</u>	<u>51,328,788</u>	<u>5,939,587</u>	<u>71,729,738</u>

Capital assets, being depreciated:

Buildings	135,900,154	9,275,885	-	145,176,039
Improvements other than buildings	138,610,470	1,975,847	119,557	140,466,760
Machinery and equipment	85,994,824	4,908,614	3,932,576	86,970,862
Subtotals	<u>360,505,448</u>	<u>16,160,346</u>	<u>4,052,133</u>	<u>372,613,661</u>

Less accumulated depreciation for:

Buildings	63,864,896	4,456,984	-	68,321,880
Improvements other than buildings	82,608,600	4,056,134	119,557	86,545,177
Machinery and equipment	50,409,146	4,766,505	3,881,893	51,293,758
Subtotals	<u>196,882,642</u>	<u>13,279,523</u>	<u>4,001,450</u>	<u>206,160,815</u>

Total capital assets, being depreciated, net

163,622,806	2,880,723	50,683	166,452,846
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Business-type activities capital assets, net

\$ 189,963,343	\$ 54,209,511	\$ 5,990,270	\$ 238,182,584
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Less: Capital Related Debt	27,600,000
Add: Unspent Debt Proceeds	4,364,575
Less: Debt Premium	172,841
Less: Accounts Payable	<u>3,918,573</u>

Net Investment in Capital Assets

<u>\$ 210,855,745</u>
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Depreciation expense was charged to functions of the County as follows:

Governmental activities			
General government	\$ 1,584,164		
Public safety	2,328,861		
Public works	6,850,049		
Health and human services	632,408		
Culture, education and recreation	535,055		
Conservation and development	159,877		
Internal service fund activities allocated to various functions	545,582		
Total depreciation and amortization expense - governmental activities	<u>\$ 12,635,996</u>		

Business-type activities			
Airport	\$ 8,067,350		
Brewster Village	1,067,446		
Solid Waste	1,868,169		
Single Stream Recycling	1,138,034		
Highway	1,138,624		
Total depreciation expense - business-type activities	<u>\$ 13,279,623</u>		

**OUTAGAMIE COUNTY, WISCONSIN**  
 Notes to Basic Financial Statements  
 December 31, 2024

**NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)**

7. **Interfund Receivable, Payables, Advances and Transfers**

Interfund receivables and payables between individual funds of the County, as reported in the fund financial statements, as of December 31, 2024 are detailed below:

All interfund receivables and payables are temporary in nature due to operating cash deficits and are due within one year.

	Interfund Receivables	Interfund Payables
Temporary Operating Cash Funding		
Deficits of Other Funds		
General Fund	\$ 784,299	\$ -
Special Revenue Funds		
Watershed Projects	-	711,371
State Grants	-	72,883
Debt Service	-	45
Totals	<u>\$ 784,299</u>	<u>\$ 784,299</u>

Interfund transfers for the year ended December 31, 2024 were as follows:

	Transfer In:				
	Major General Fund	Enterprise Funds Solid Waste	Enterprise Funds Highway	Non-major Other Funds	Total
<b>Transfer Out:</b>					
<b><u>Governmental Funds</u></b>					
Major Governmental Funds					
General Fund	\$ -	\$ -	\$ 1,545,000	\$ 6,156,211	\$ 7,701,211
County Road and Bridges	-	-	-	100,000	100,000
Non-major Governmental Funds	120,000	-	438,722	441,500	1,000,222
<b><u>Proprietary Funds</u></b>					
Enterprise Fund					
Single Stream Recycling	-	473,693	-	-	473,693
Subtotal	<u>120,000</u>	<u>473,693</u>	<u>1,983,722</u>	<u>6,697,711</u>	<u>9,275,126</u>
<b><u>Proprietary Funds</u></b>					
Enterprise Fund					
Solid Waste				(473,693)	
Less: Eliminated in Government- Financial Statements				(6,817,711)	
Total				<u>\$ 1,983,722</u>	

The interfund transfers were used to 1) transfer the excess of revenues over expenditures for various funds for the year back to or from the general fund, 2) transfer funds to capital project funds to use for the financing of various capital projects or out of closed capital projects, and 3) transfer net single stream recycling operations to the solid waste fund.

**OUTAGAMIE COUNTY, WISCONSIN**  
 Notes to Basic Financial Statements  
 December 31, 2024

**NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)**

8. Short-term Debt

The County did not issue any short-term debt in 2024.

9. Lease Receivables

Governmental Activities

In the governmental funds, The County, acting as lessor, leases building space, office space, land and tower sites under long-term, noncancelable lease agreements. The leases expire at various dates through 2034 and provide for renewal options ranging from two to five years.

During the year ended December 31, 2024, the County recognized \$173,393 and \$14,877 in lease revenue and interest revenue, respectively, pursuant to these contracts.

Certain leases provide for increases in future minimum annual rental payments based on defined increases in the Consumer Price Index, subject to certain minimum increases.

Total future minimum lease payments to be received under lease agreements using an interest rate of 1.4% are as follows:

Governmental Activities				
Year	Principal	Interest	Total	
2025	\$ 177,308	\$ 12,045	\$ 189,353	
2026	178,663	9,156	187,819	
2027	176,559	6,249	182,808	
2028	128,233	3,458	131,691	
2029	60,937	2,073	63,010	
2030-2034	97,657	1,279	98,936	
Totals	<u>\$ 819,357</u>	<u>\$ 34,260</u>	<u>\$ 853,617</u>	

Business-Type Activities

Outagamie County Airport (ie Appleton International Airport) enterprise/business activity fund, acting as lessor, leases building, office, advertising, hangar, and land space under long-term, noncancelable lease agreements. The leases expire at various dates through 2072 and provide for renewal options ranging from 1 month to 5 years.

The Airport is party to certain regulated leases, as defined by GASB Statement No. 87. The leased assets include and are regulated under various federal and state regulations which qualify this as a regulated lease.

During the year ended December 31, 2024, the Airport recognized the following related to its regulated lessor agreements:

Fixed Payments	\$3,012,329
Variable Payments	13,360
Total	<u>\$3,025,689</u>

Certain leases provide for increases in future minimum annual rental payments based on defined increases in the Consumer Price Index, subject to certain minimum increases.

**OUTAGAMIE COUNTY, WISCONSIN**

Notes to Basic Financial Statements

December 31, 2024

**NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)**

**9. Lease Receivables (Continued)**

Total future minimum lease payments to be received under regulated lease agreements are as follows:

Business-type Activities			
Year	Principal	Interest	Total
2025	\$ 3,003,343	\$ -	\$ 3,003,343
2026	2,973,590	-	2,973,590
2027	2,618,261	-	2,618,261
2028	2,322,233	-	2,322,233
2029	2,302,484	-	2,302,484
2030-2034	10,057,187	-	10,057,187
2035-2039	6,321,665	-	6,321,665
2040-2044	5,524,659	-	5,524,659
2045-2049	5,715,866	-	5,715,866
2050-2054	5,928,607	-	5,928,607
2055-2059	3,339,731	-	3,339,731
2060-2064	109,637	-	109,637
<b>Totals</b>	<b>\$ 50,217,263</b>	<b>\$ -</b>	<b>\$ 50,217,263</b>

During the year ended December 31, 2024 the Airport recognized the following related to its nonregulated lessor agreements:

Fixed Payments	\$1,358,081
Variable Payments	2,143,507
Interest Portion	185,266
<b>Total</b>	<b>\$3,686,854</b>

Certain leases provide for increases in future minimum annual rental payments based on defined increases in the Consumer Price Index, subject to certain minimum increases. Total future minimum lease payments to be received under the nonregulated lease agreements are as follows:

Business-type Activities			
Year	Principal	Interest	Total
2025	\$ 931,860	\$ 219,322	\$ 1,151,182
2026	1,047,146	204,720	1,251,866
2027	1,072,422	189,572	1,261,994
2028	1,090,659	174,063	1,264,722
2029	1,038,234	158,677	1,196,911
2030-2034	2,142,306	650,090	2,792,396
2035-2039	321,522	538,377	859,899
2040-2044	264,231	495,682	759,913
2045-2049	314,684	445,082	759,766
2050-2054	374,771	384,820	759,591
2055-2059	446,331	313,052	759,383
2060-2064	531,555	227,579	759,134
2065-2069	633,051	125,787	758,838
2070-2074	459,065	18,895	477,960
<b>Totals</b>	<b>\$ 10,667,837</b>	<b>\$ 4,145,718</b>	<b>\$ 14,813,555</b>

**OUTAGAMIE COUNTY, WISCONSIN**  
 Notes to Basic Financial Statements  
 December 31, 2024

**NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)**

**10. Unavailable/Unearned/Deferred Revenue**

Governmental activities report unavailable, unearned or deferred revenue in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Property taxes levied for the subsequent year are not earned and cannot be used to liquidate liabilities of the current period. Governmental activities also defer revenue recognition in connection with resources that have been received, but not yet earned. At the end of the current fiscal year, the various components of unavailable, unearned and deferred revenue reported in the governmental activities were as follows:

	Unearned/ Deferred	Unavailable
Property taxes receivable for subsequent year	\$ 65,656,227	\$ -
Delinquent taxes receivable	- -	563,905
Interest on delinquent taxes receivable	- -	568,457
Grant drawdowns prior to meeting all eligibility requirements (other than time)	15,659,875	- -
Revenues earned but not received until subsequent year	- -	- -
Collectible portion of courts' receivable balances	- -	139,245
Outstanding business loan fund loans	- -	59,352
Leases Receivable	<u>809,082</u>	- -
<b>Total Unearned/Unavailable Revenue for Governmental Activities</b>	<b><u>\$ 82,125,184</u></b>	<b><u>\$ 1,330,959</u></b>
 Unearned revenue included in liabilities	 \$ 15,659,875	
Deferred revenue included in deferred inflows	<u>66,465,309</u>	
 <b>Total Unearned/Deferred Revenue for Governmental Activities</b>	 <b><u>\$ 82,125,184</u></b>	

**OUTAGAMIE COUNTY, WISCONSIN**  
 Notes to Basic Financial Statements  
 December 31, 2024

**NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)**

**11. Long-term Obligations**

The following is a summary of changes in long-term obligations for the year ended December 31, 2024:

	Outstanding, Restated 12/31/2023	Increases	Decreases	Outstanding 12/31/2024	Due Within One Year
<b>Governmental activities:</b>					
General Obligation Debt					
Bonds	\$ 28,540,000	\$ -	\$ 1,360,000	\$ 27,180,000	\$ 1,405,000
Notes	15,255,000	-	3,605,000	11,650,000	3,085,000
Subtotal General Obligation Debt	<u>43,795,000</u>	<u>-</u>	<u>4,965,000</u>	<u>38,830,000</u>	<u>4,490,000</u>
Deferred amounts					
Premiums	802,387	-	115,114	687,273	114,062
Subscriptions Payable	1,583,731	-	460,427	1,123,304	417,419
Compensated absences	10,216,719	1,179,573	-	11,396,292	3,988,838
Governmental Activities					
Long-term Obligations	<u>\$ 56,397,837</u>	<u>\$ 1,179,573</u>	<u>\$ 5,540,541</u>	<u>\$ 52,036,869</u>	<u>\$ 9,010,319</u>
<b>Business-type activities:</b>					
General Obligation Debt					
Bonds	\$ 28,600,000	\$ -	\$ 1,630,000	\$ 26,970,000	\$ 1,640,000
Notes/Land Contract	1,258,000	-	628,000	630,000	150,000
Subtotal General Obligation Debt	<u>29,858,000</u>	<u>-</u>	<u>2,258,000</u>	<u>27,600,000</u>	<u>1,790,000</u>
Deferred amounts					
Premiums	228,937	-	56,096	172,841	23,264
Compensated absences	3,454,003	43,252	-	3,497,255	1,224,038
Business-type Activities					
Long-term Obligations	<u>\$ 33,540,940</u>	<u>\$ 43,252</u>	<u>\$ 2,314,096</u>	<u>\$ 31,270,096</u>	<u>\$ 3,037,302</u>

Total interest on long-term debt of \$2,081,337 was paid during the year.

**OUTAGAMIE COUNTY, WISCONSIN**  
 Notes to Basic Financial Statements  
 December 31, 2024

**NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)**

**11. Long-term Obligations (Continued)**

Governmental activities long-term obligations at December 31, 2024 consist of the following:

Description	Issue Date	Original Issue Amount	Interest Rates	Final Maturity Date	Balance
<b>General Obligation Debt:</b>					
Series 2012A - Bonds	12-27-12	\$ 10,750,000	2.00 - 2.625%	2032	\$ 1,400,000
Series 2015 - Notes	10-27-15	3,765,000	1.00 - 2.00%	2025	400,000
Series 2016A - Bonds	12-28-16	3,165,000	3.00 - 3.625%	2036	2,110,000
Series 2016B - Notes	12-28-16	6,050,000	2.00 - 3.00%	2026	1,320,000
Series 2017A - Notes	11-07-17	8,050,000	2.00 - 3.00%	2027	1,290,000
Series 2017C - Bonds	11-07-17	15,000,000	2.20 - 3.20%	2037	11,845,000
Series 2018A - Notes	11-06-18	3,670,000	3.00%	2028	1,640,000
Series 2018B - Bonds	11-06-18	3,000,000	3.00 - 4.00%	2038	2,170,000
Series 2019A - Notes	11-25-19	6,620,000	2.00%	2029	3,455,000
Series 2020A - Notes	12-10-20	5,800,000	1.00%	2030	3,545,000
Series 2023 - Bonds	11-1-23	10,000,000	4.375 - 5.00%	2043	9,655,000
<b>Total General Obligation Debt</b>					<b>\$ 38,830,000</b>

Business-type activities debt payable at December 31, 2024 consist of the following:

Description	Issue Date	Original Issue Amount	Interest Rates	Final Maturity Date	Balance
<b>General Obligation Debt:</b>					
<b>Airport:</b>					
2013 Taxable GO Bonds	12-04-13	\$ 1,825,000	2.00 - 4.70%	2033	\$ 990,000
2017B Taxable GO Bonds	11-07-17	2,100,000	1.55 - 3.55%	2037	1,510,000
2018C Taxable GO Bonds	11-06-18	6,100,000	3.60 - 4.00%	2033	3,990,000
2019B Taxable GO Bonds	11-25-19	1,355,000	1.80 - 2.60%	2030	780,000
2021 Taxable GO Bonds	02-01-21	7,000,000	1.00 - 1.70%	2035	5,215,000
Series 2023 - Bonds	11-1-23	10,000,000	4.375 - 5.00%	2043	14,485,000
<b>Total Airport</b>					<b>26,970,000</b>
<b>Solid Waste:</b>					
2018A General Obligation Notes	11-06-18	1,850,000	3.00%	2028	630,000
<b>Total General Obligation Debt</b>					<b>\$ 27,600,000</b>

**OUTAGAMIE COUNTY, WISCONSIN**  
 Notes to Basic Financial Statements  
 December 31, 2024

**NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)**

**11. Long-term Obligations (Continued)**

Future debt service requirements of the outstanding general obligation debt as of December 31, 2024 for governmental activities are as follows:

Governmental Activities		
Year	Principal	Interest
2025	\$ 4,490,000	\$ 1,218,538
2026	4,075,000	1,104,068
2027	3,780,000	996,925
2028	3,425,000	905,038
2029	3,070,000	819,972
2030-2034	9,960,000	3,058,304
2035-2039	7,235,000	1,398,409
2040-2043	2,795,000	356,938
<b>Totals</b>	<b>\$ 38,830,000</b>	<b>\$ 9,858,192</b>

Future debt service requirements of the outstanding general obligation debt as of December 31, 2024 for business-type activities are as follows:

Business-type Activities		
Year	Principal	Interest
2025	\$ 1,790,000	\$ 1,051,524
2026	1,835,000	993,593
2027	1,895,000	933,594
2028	1,940,000	872,203
2029	1,850,000	808,484
2030-2034	8,960,000	3,055,843
2035-2039	5,140,000	1,690,853
2040-2043	4,190,000	787,489
<b>Totals</b>	<b>\$ 27,600,000</b>	<b>\$ 10,193,583</b>

There are a number of limitations and restrictions contained in the various bond indentures and loan agreements. The County is in compliance with all significant restrictions. Additional information in regards to long-term obligations follows:

**Legal Margin for New Debt**

By State Statute 67.03, the County's outstanding general obligation debt is restricted to 5% of the equalized value of all property in the County. The County's total equalized value was \$25,785,913,600. The County's legal margin for creation of additional general obligation debt on December 31, 2024 was \$1,222,865,680 as follows:

General obligation debt limitations, per State Statutes	\$ 1,289,295,680
Outstanding general obligation debt	(66,430,000)
<b>Legal Margin for New Debt</b>	<b>\$ 1,222,865,680</b>

**OUTAGAMIE COUNTY, WISCONSIN**  
Notes to Basic Financial Statements  
December 31, 2024

**NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)**

**12. Subscription-Based Information Technology Arrangements**

The County has entered into subscription based information technology arrangements (SBITAs) for various software. The SBITA arrangements expire at various dates through 2029.

As of December 31, 2024, SBITA assets and the related accumulated amortization totals \$2,010,172 and \$1,061,551, respectively.

The future subscription payments under SBITA agreements, using a 2% interest rate are as follows:

Governmental Activities				
Year	Principal	Interest	Total	
2025	\$ 417,419	\$ 17,755	\$ 435,174	
2026	399,432	9,787	409,219	
2027	242,599	2,782	245,381	
2028	38,057	865	38,922	
2029	25,797	151	25,948	
<b>Totals</b>	<b>\$ 1,123,304</b>	<b>\$ 31,340</b>	<b>\$ 1,154,644</b>	

**13. Pension Plan**

a. Plan Description

The WRS is a cost-sharing, multiple-employer defined benefit pension plan. WRS benefits and other plan provisions are established by Chapter 40 of the Wisconsin Statutes. Benefit terms may only be modified by the legislature. The retirement system is administered by the Wisconsin Department of Employee Trust Funds (ETF). The system provides coverage to all eligible State of Wisconsin, local government and other public employees. All employees, initially employed by a participating WRS employer on or after July 1, 2011, expected to work at least 1200 hours a year (880 hours for teachers and school district educational support employees) and expected to be employed for at least one year from employee's date of hire are eligible to participate in the WRS.

ETF issues a standalone Annual Comprehensive Financial Report (ACFR), which can be found at <https://etf.wi.gov/about-etf/reports-and-studies/financial-reports-and-statements>.

Additionally, ETF issued a standalone Wisconsin Retirement System Financial Report, which can also be found using the link above.

b. Vesting

For employees beginning participation on or after January 1, 1990, and no longer actively employed on or after April 24, 1998, creditable service in each of five years is required for eligibility for a retirement annuity. Participants employed prior to 1990 and on or after April 24, 1998, and prior to July 1, 2011, are immediately vested. Participants who initially became WRS eligible on or after July 1, 2011, must have five years of creditable service to be vested.

c. Benefits Provided

Employees who retire at or after age 65 (54 for protective occupations and 62 for elected officials and executive service retirement plan participants, if hired on or before 12/31/2016) are entitled to a retirement benefit based on a formula factor, their final average earnings, and creditable service.

**OUTAGAMIE COUNTY, WISCONSIN**  
Notes to Basic Financial Statements  
December 31, 2024

**NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)**

13. Pension Plan (Continued)

c. Benefits Provided (Continued)

Final average earnings is the average of the participant's three highest earnings periods. Creditable service includes current service and prior service for which a participant received earnings and made contributions as required. Creditable service also includes creditable military service. The retirement benefit will be calculated as a money purchase benefit based on the employee's contributions plus matching employer's contributions, with interest, if that benefit is higher than the formula benefit.

Vested participants may retire at or after age 55 (50 for protective occupations) and receive an actuarially-reduced benefit. Participants terminating covered employment prior to eligibility for an annuity may either receive employee-required contributions plus interest as a separation benefit or leave contributions on deposit and defer application until eligible to receive a retirement benefit.

The WRS also provides death and disability benefits for employees.

d. Post-Retirement Adjustments

The Employee Trust Funds Board may periodically adjust annuity payments from the retirement system based on annual investment performance in accordance with s. 40.27, Wis. Stat. An increase (or decrease) in annuity payments may result when investment gains (losses), together with other actuarial experience factors, create a surplus (shortfall) in the reserves, as determined by the system's consulting actuary. Annuity increases are not based on cost of living or other similar factors. For Core annuities, decreases may be applied only to previously granted increases. By law, Core annuities cannot be reduced to an amount below the original, guaranteed amount (the "floor") set at retirement. The Core and Variable annuity adjustments granted during recent years are as follows:

Year	Core Fund Adjustment %	Variable Fund Adjustment %
2014	4.7%	25%
2015	2.9%	2%
2016	0.5%	-5%
2017	2.0%	4%
2018	2.4%	17%
2019	0.0%	-10%
2020	1.7%	21%
2021	5.1%	13%
2022	7.4%	15%
2023	1.6%	-21%

e. Contributions

Required contributions are determined by an annual actuarial valuation in accordance with Chapter 40 of the Wisconsin Statutes. The employee required contribution is one-half of the actuarially determined contribution rate for general category employees, including teachers, executives and elected officials. Starting on January 1, 2016, the executives and elected officials category was merged into the general employee category. Required contributions for protective employees are the same rate as general employees. Employers are required to contribute the remained of the actuarially determined contribution rate. The employer may not pay the employee required contribution unless provided for by an existing collective bargaining agreement.

During the year ended December 31, 2024, the WRS recognized \$5,824,428 in contributions from the County.

**OUTAGAMIE COUNTY, WISCONSIN**  
 Notes to Basic Financial Statements  
 December 31, 2024

**NOTE C – DETAILED NOTES ON ALL FUNDS (Continued)**

13. Pension Plan (Continued)

e. Contributions

Contribution rates for the reporting period are:

Employee Category	Employee	Employer
General (Including Teachers, Executives and Elected Officials)	6.90%	6.90%
Protective with Social Security	6.90%	14.30%
Protective without Social Security	6.90%	19.10%
Act 4 Protective County Jailors	14.30%	6.90%

f. Pension Assets/Liabilities, Pension Expense (Revenue), and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At December 31, 2024, the County reported a liability of \$5,975,377 for its proportionate share of the net pension liability. The net pension liability was measured as of December 31, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2022 rolled forward to December 31, 2023. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The County's proportion of the net pension liability was based on the County's share of contributions to the pension plan relative to the contributions of all participating employers. At December 31, 2023, the County's proportion was 0.40189351%, which was a decrease of 0.00405116% from its proportion measured as of December 31, 2022.

For the year ended December 31, 2024, the County recognized pension expense of \$4,122,866

At December 31, 2024, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Experience	\$ 24,092,659	\$ 31,910,876
Net Differences Between Projected and Actual Earnings on Pension Plan Investments	20,823,217	-
Changes in Assumptions	2,604,495	-
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,982	9,901
Employer Contributions Subsequent to the Measurement Date	5,824,428	-
<b>Total</b>	<b>\$ 53,357,781</b>	<b>\$ 31,920,777</b>

**OUTAGAMIE COUNTY, WISCONSIN**  
 Notes to Basic Financial Statements  
 December 31, 2024

**NOTE C – DETAILED NOTES ON ALL FUNDS (Continued)**

13. Pension Plan (Continued)

e. Contributions

\$5,824,428 reported as deferred outflows related to pension resulting from the County's contributions subsequent to the measurement date will be recognized as a reduction of the net pension asset in the year ended December 31, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense (revenue) as follows:

Year ended December 31	Expense
2025	\$ 3,199,084
2026	3,357,906
2027	13,066,587
2028	(4,011,001)
<b>Total</b>	<b><u>\$ 15,612,576</u></b>

g. Actuarial Assumptions

The total pension liability in the December 31, 2022, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	December 31, 2022
Measurement Date of Net Pension Liability (Asset):	December 31, 2023
Experience Study	January 1, 2018 - December 31, 2020 Published November 19, 2021
Actuarial Cost Method:	Entry Age Normal
Asset Valuation Method:	Fair Value
Long-Term Expected Rate of Return:	6.8%
Discount Rate:	6.8%
Salary Increases:	
Wage Inflation	3.0%
Seniority/Merit	0.1% - 5.6%
Mortality	2020 WRS Experience Mortality Table
Postretirement Adjustments*	1.7%

\* *No post-retirement adjustment is guaranteed. Actual adjustments are based on recognized investment return, actuarial experience and other factors. 1.7% is the assumed annual adjustment based on the investment return assumption and the post-retirement discount rate.*

Actuarial assumptions are based upon an experience study conducted in 2021 that covered a three-year period from January 1, 2018 to December 31, 2020. The total pension liability for December 31, 2023 is based upon a roll-forward of the liability calculated from the December 31, 2022 actuarial valuation.

*Long-term Expected Return on Plan Assets.* The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

**OUTAGAMIE COUNTY, WISCONSIN**  
 Notes to Basic Financial Statements  
 December 31, 2024

**NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)**

13. Pension Plan (Continued)

Asset Class	Current Asset Allocation %	Long-Term Expected Nominal Rate of Return %	Long-Term Expected Real Rate of Return %
<b>Core Fund Asset Class</b>			
Public Equity	40%	7.3%	4.5%
Public Fixed Income	27%	5.8%	3.0%
Inflation Sensitive	19%	4.4%	1.7%
Real Estate	8%	5.8%	3.0%
Private Equity/Debt	18%	9.6%	6.7%
Leverage	-12%	3.7%	1.0%
<b>Total Core Fund</b>	<b><u>100%</u></b>	<b>7.4%</b>	<b>4.6%</b>
<b>Variable Fund Asset</b>			
U.S. Equities	70%	6.8%	4.0%
International Equities	30%	7.6%	4.8%
<b>Total Variable Fund</b>	<b><u>100%</u></b>	<b>7.3%</b>	<b>4.5%</b>

New England Pension Consultants Long Term U.S. CPI (Inflation) Forecast: 2.7%

Asset Allocations are managed within established ranges, target percentages may differ from actual monthly allocations.

The investment policy used for the Core fund involves reducing equity exposure by leveraging lower-volatility assets, such as fixed income securities. Currently, an asset allocation target of 12% policy leverage is used, subject to an allowable range of up to 20%.

*Single Discount Rate.* A single discount rate of 6.80% was used to measure the total pension liability for the current and prior year. The discount rate is based on the expected rate of return on pension plan investments of 6.80% and a municipal bond rate of 3.77% (Source: Fixed-income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's "20-year Municipal GO AA Index" as of December 31, 2023. In describing this index, Fidelity notes that the Municipal Curves are constructed using option-adjusted analytics of a diverse population of over 10,000 tax-exempt securities.). Because of the unique structure of WRS, the 6.80% expected rate of return implies that a dividend of approximately 1.7% will always be paid. For purposes of the single discount rate, it was assumed that the dividend would always be paid. The projection of cash flows used to determine this single discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the municipal bond rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

**OUTAGAMIE COUNTY, WISCONSIN**

Notes to Basic Financial Statements

December 31, 2024

**NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)**

**13. Pension Plan (Continued)**

*Sensitivity of the County's proportionate share of the net pension liability (asset) to changes in the discount rate.* The following presents the County's proportionate share of the net pension asset calculated using the discount rate of 6.80 percent, as well as what the County's proportionate share of the net pension liability/(asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (5.80 percent) or 1-percentage-point higher (7.80 percent) than the current rate:

	1% Decrease to Discount Rate (5.80%)	Current Discount Rate (6.80%)	1% Increase to Discount Rate (7.80%)
County's Proportionate Share of the Net Pension Liability (Asset)	\$ 57,754,903	\$ 5,975,377	\$ (30,256,948)

*Pension plan fiduciary net position.* Detailed information about the pension plan's fiduciary net position is available in separately issued financial statements available at <https://etf.wi.gov/about-etf/reports-and-studies/financial-reports-and-statements>.

**h. Payable to the WRS**

The County reported a payable of \$1,385,971 for the outstanding amount of contributions to the pension plan for the year ended December 31, 2024.

**OUTAGAMIE COUNTY, WISCONSIN**  
Notes to Basic Financial Statements  
December 31, 2024

**NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)**

**14. Single-Employer Defined Postemployment Benefit Plan**

*Plan Description.* The Plan is a single-employer defined benefit postemployment health plan that covers retired employees of the County. Eligible retired employees have access to group medical coverage through the County's group plan. The County makes no monthly health insurance contribution on behalf of the retirees. All employees of the County are eligible for the Plan if they meet the following age and service requirements below.

*Benefits Provided.* The County's group health insurance plan provides medical (including prescription drugs) coverage to active employees and retirees (or other qualified terminated employees) at blended premium rates. This results in another postemployment benefit (OPEB) for the retirees, commonly referred to as an implicit rate subsidy.

*Employees Covered by Benefit Terms.* At December 31, 2023, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	29
Active employees	912
	<hr/> <hr/> <hr/> 941

*Contributions.* Certain retired plan members and beneficiaries currently receiving benefits are required to contribute specified amounts monthly towards the cost of insurance premiums based on the employee group and their retirement date.

*Total OPEB Liability.* The County's total OPEB liability was measured as of December 31, 2023, and the total OPEB liability was determined by an actuarial valuation as of December 31, 2022.

*Actuarial Assumptions.* The total OPEB liability in the December 31, 2022 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Inflation:	2.50%
Salary increases:	3.00%
Investment rate of return:	4.00%
Healthcare cost trend rates:	7.00% decreasing to 6.50%, then decreasing by 0.10% per year down to 4.50%, and level thereafter

Mortality rates are the same as those used in the December 2020 Wisconsin Retirement System's annual report.

The actuarial assumptions used in the December 31, 2022 valuation were based on the "Wisconsin Retirement System 2018 - 2020 Experience Study".

**OUTAGAMIE COUNTY, WISCONSIN**  
 Notes to Basic Financial Statements  
 December 31, 2024

**NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)**

**14. Single-Employer Defined Postemployment Benefit Plan (Continued)**

The long-term expected rate of return on OPEB plan investments was valued at 4.00%. The current yield for 20 year tax-exempt AA Municipal bond rate or higher as of the measurement date was used for all years of benefit payments.

**Discount Rate.** The discount rate used to measure the total OPEB liability was 4.00%. The projection of cash flows used to determine the discount rate assumed that County contributions will be made at rates equal to the actuarially determined contribution rates.

*Changes in the Total OPEB Liability.*

	Increase (Decrease)
	Total OPEB
	Liability
	(a)
Balance at December 31, 2022	\$ 3,966,074
Changes for the year:	
Service cost	327,341
Interest	173,239
Benefit payments	(220,539)
Differences between expected and actual experience	42,028
Changes of assumptions or other input	103,124
Net changes	425,193
Balance at December 31, 2023	<u><u>\$ 4,391,267</u></u>

*Sensitivity of the total OPEB liability to changes in the discount rate.* The following presents the total OPEB liability of the County, as well as what the County's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (3.00%) or 1-percentage-point higher (5.00%) than the current rate:

	1% Decrease to Discount Rate (3.00%)	Current Discount Rate (4.00%)	1% Increase to Discount Rate (5.00%)
Total OPEB liability	\$ 4,739,748	\$ 4,391,267	\$ 4,067,368

*Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates.* The following presents the total OPEB liability of the County, as well as what the County's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower (6.0% decreasing to 3.5%) or 1-percentage-point higher (8.0% decreasing to 5.5%) than the current healthcare cost trend rates:

	Healthcare Cost		
	1% Decrease (6.0% decreasing to 3.5%)	Trend Rates (7.0% decreasing to 4.5%)	1% Increase (8.0% decreasing to 5.5%)
Total OPEB liability	\$ 3,892,062	\$ 4,391,267	\$ 4,982,130

**OUTAGAMIE COUNTY, WISCONSIN**

Notes to Basic Financial Statements

December 31, 2024

**NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)**

**14. Single-Employer Defined Postemployment Benefit Plan (Continued)**

*OPFB Expense and Deferred Outflows of Resources Related to OPEB.* For the year ended December 31, 2024, the County recognized OPEB expense of \$112,799. At December 31, 2024, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 37,358	\$ 1,840,922
Changes in assumptions	498,006	725,369
Net difference between projected and actual earnings on OPEB plan investments	-	-
County contributions subsequent to the measurement date	130,599	-
<b>Total</b>	<b>\$ 665,963</b>	<b>\$ 2,566,291</b>

\$130,599 reported as deferred outflows of resources related to OPEB resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the total OPEB liability in the year ended December 31, 2024, and reported in the year ended December 31, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in other postemployment benefit expense as follows:

Year Ended December 31,	Expense
2025	\$ (387,781)
2026	(387,781)
2027	(387,781)
2028	(387,773)
2029	(242,965)
Thereafter	(236,846)
<b>Total</b>	<b>\$ (2,030,927)</b>

*Payable to the OPEB Plan.* The County reported a payable of \$0 for the outstanding amount of contribution to the Plan required for the year ended December 31, 2024.

**15. Deferred Compensation**

The County offers its employees a deferred compensation plan created in accordance with the Internal Revenue Code Section 457. The Plan, available to all County employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency. Contributions to this plan are entirely from employee voluntary contributions. The County makes no employer contributions to this plan.

**OUTAGAMIE COUNTY, WISCONSIN**  
Notes to Basic Financial Statements  
December 31, 2024

**NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)**

**16. Fund Balance**

The County has a formal fund balance policy. That policy is to maintain a working capital fund of 10% to 16% of subsequent year budgeted General fund, Health and Human Services fund and Brewster Village fund expenditures. The minimum working capital balance at year end was \$20,341,460 or 10% and is included in unassigned general fund. The minimum working capital is calculated as follows:

**Budgeted 2025 Expenditures:**

General Fund	\$	90,575,298
Health and Human Services		92,368,145
Brewster Village		<u>20,471,154</u>
Total Budgeted Expenditures		203,414,597
Minimum Working Capital %		(x) 10% - 16%
Minimum Working Capital Amount		<u><u>\$20,341,460 to \$32,546,336</u></u>

**OUTAGAMIE COUNTY, WISCONSIN**  
 Notes to Basic Financial Statements  
 December 31, 2024

**NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)**

**16 Fund Balance (Continued)**

**Fund Statements**

Governmental fund balances reported on the fund financial statements at December 31, 2024 include the following:

Nonspendable	
General Fund	
Prepaid items	\$ 801,007
Delinquent property taxes	2,190,230
Total General Fund	<u>2,991,237</u>
Human Services	628,353
Total Nonspendable	<u>3,619,590</u>
Restricted	
Statutory provision for use of land recording fees for land records modernization	953,306
Donations	7
Opioid settlement	<u>1,882,295</u>
	<u>2,835,608</u>
Committed	
Capital projects	23,991,538
Environmental stewardship	707,626
State grants	8,342
Jail	94,039
Business loans	255,888
Parks	94,163
Jail assessment	89,626
UW Extension activities	23,835
General fund activities for:	
Encumbrances	188,425
Revolving funds	-
Sales tax	5,086,824
Patel funds	247,345
Vacation/sick payouts	433,706
Capital projects	4,331,749
Sunset positions	211,445
Health and human services	101,183
County highways	<u>2,883,466</u>
	<u>38,749,200</u>
Assigned	
Health and human services	<u>8,422,281</u>
Unassigned	
General fund	27,631,449
Watershed projects	(7,486)
Debt Service	(45)
Capital Projects	<u>(95,416)</u>
	<u>27,528,502</u>
Total Governmental Fund Balances	<u>\$ 81,155,181</u>

**OUTAGAMIE COUNTY, WISCONSIN**

Notes to Basic Financial Statements

December 31, 2024

**NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)**

**17. Closure and Post-Closure Care Costs**

Federal and state laws and regulations require the Outagamie County landfill to place covers on landfill increments as they are filled (closure costs) and to perform certain maintenance and monitoring functions (post-closure care) of the landfill site for forty years after the landfill stops accepting waste. Most closure costs are paid when individual landfill increments reach capacity for accepting waste and post-closure care costs will normally only be paid after the entire landfill stops accepting waste. In accordance with GASB Statement No. 18, the Outagamie County landfill annually records an estimate of these closure and post-closure care costs as an operating expense during the life of the landfill based on landfill capacity used compared to total estimated capacity available. The resultant liabilities for these estimated operating expenses is reduced each year for actual payments made. An analysis of the estimated liabilities for closure and post-closure care costs on December 31, 2024 and the recording of these costs as operating expenses follows:

**East Landfill**

Total estimated costs  
Percentage of landfill capacity used as of December 31, 2024  
Subtotal  
Less: Paid in current year and prior years  
Total estimated liability for costs as of December 31, 2024

Closure Costs	Landfill Postclosure Care	Total
\$ 4,879,118	\$ 9,351,185	\$ 14,230,303
100.00%	100.00%	100.00%
4,879,118	9,351,185	14,230,303
(4,879,118)	(1,046,764)	(5,925,882)
\$ -	\$ 8,304,421	\$ 8,304,421

**NorthEast Landfill**

Total estimated costs  
Percentage of landfill capacity used as of December 31, 2024  
Subtotal  
Less: Paid in current year and prior years  
Total estimated liability for costs as of December 31, 2024

Closure Costs	Landfill Postclosure Care	Total
\$ 9,866,666	\$ 11,300,164	\$ 21,166,830
96.11%	96.11%	96.11%
9,482,853	9,428,565	18,911,418
(2,575,139)	-	(2,575,139)
\$ 6,907,714	\$ 9,428,565	\$ 16,336,279

The East landfill is closed and the remaining life of the NorthEast landfill is presently estimated to be four to five years. Presented below is a summary of estimated closure and post-closure care costs that will be charged to operations of future years based on landfill usage:

**East Landfill**

Total estimated costs  
Less: Charged to current and prior years' operations  
Future year's closure and postclosure care expenses

Closure Costs	Landfill Postclosure Care	Total
\$ 4,879,118	\$ 9,351,185	\$ 14,230,303
(4,879,118)	(9,351,185)	(14,230,303)
\$ -	\$ -	\$ -

**NorthEast Landfill**

Total estimated costs  
Less: Charged to current and prior years' operations  
Future year's closure and postclosure care expenses

Closure Costs	Landfill Postclosure Care	Total
\$ 9,866,666	\$ 11,300,164	\$ 21,166,830
(9,482,853)	(9,428,565)	(18,911,418)
\$ 383,813	\$ 1,871,599	\$ 2,255,412

**OUTAGAMIE COUNTY, WISCONSIN**  
Notes to Basic Financial Statements  
December 31, 2024

**NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)**

**17. Closure and Post-Closure Care Costs (Continued)**

The above costs of \$9,351,185 for the East landfill post-closure and costs of \$9,866,666 and \$11,300,164 for the NorthEast landfill for closure and post-closure care are estimates and subject to changes resulting from inflation/deflation, technology, or changes in applicable laws or regulations.

The closure and post-closure care financial requirements are being met through separate restricted cash and investment escrow accounts in the Solid Waste Enterprise Fund. The cash and investments held in escrow at December 31, 2024 were \$20,949,868. Of this amount, \$7,289,987 is held for post-closure care for the County's East landfill and \$12,525,245 is held for closure and post-closure care for the County's NorthEast landfill. An additional \$1,134,636 is held for the closed West landfill.

**NOTE D - OTHER INFORMATION**

**1. Risk Management**

The County is exposed to various risks of loss related to torts; theft; damage or destruction of assets; errors or omissions; employee health and accident claims; or acts of God. The County has chosen to retain a portion of the risks through self-insurance programs and has also purchased insurance to transfer other risks to outside parties. A description of the County's risk management programs is presented below.

**Property and Liability Insurance**

During 1987, the County, together with certain other units of government within the State of Wisconsin, created the Wisconsin Municipal Mutual Insurance Company (WMMIC) to provide liability insurance services to its members. The County is partially self-insured for liability insurance coverage. Claim expenses and premiums are recorded in a self-insurance internal service fund. The actuary for WMMIC determines charges to its members for the expected losses and loss adjustment expenses on which premiums are based. WMMIC provides general and police professional liability, errors and omissions, and vehicle liability coverage for the County. The County's self-insured retention limit is \$300,000 for each occurrence with a maximum limit of \$975,000 annually. A separate financial report is issued annually by WMMIC.

Financing for the self-insurance internal service fund is provided by payments from other County departments based on their portion of WMMIC's charges to the County and claim expenses incurred by the County. The claims liability of \$895,359 reported in the fund at December 31, 2024, is based on the requirements of GASB Statement No. 10, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. The claims liability is recorded as a governmental activity. The County does not allocate overhead costs or other non-incremental costs to the claims liability. Changes in the fund's claim liability amount for 2024 and 2023 follow:

	<b>Liability January 1</b>	<b>Current Year Claims and Changes in Estimates</b>	<b>Claim Payments</b>	<b>Liability December 31</b>
2023	\$ 586,915	\$ 329,865	\$ (285,236)	\$ 631,544
2024	631,544	545,877	(282,062)	895,359

**OUTAGAMIE COUNTY, WISCONSIN**

## Notes to Basic Financial Statements

December 31, 2024

**NOTE D - OTHER INFORMATION (Continued)****1. Risk Management (Continued)**Workers Compensation

The County has established a workers' compensation fund to finance workers compensation awards for County employees. The program is funded by charges to County departments. The program also is supplemented by stop loss protection, which limits the County's loss per incident. The claims liability of \$1,313,357 reported in the fund at December 31, 2024, is based on the requirements of GASB Statement No. 10, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. The claims liability is recorded as a governmental activity. The County does not allocate overhead costs or other non-incremental costs to the claims liability. Changes in the fund's claims liability amount for 2024 and 2023 follow:

	Liability January 1	Current Year Claims and Changes in Estimates	Claim Payments	Liability December 31
2023	\$ 1,454,456	\$ 504,408	\$ (837,477)	\$ 1,121,387
2024	1,121,387	617,383	(425,414)	1,313,356

Dental Insurance

County employees are eligible for dental benefits from a dental insurance internal service fund. Funding is provided by charges to County departments, employees and retirees. Fund expenses consist of payments to a third-party administrator for dental claims and administrative fees. The claims liability of \$36,000 reported in the fund at December 31, 2024, is based on the requirements of GASB Statement No. 10, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. The claims liability is recorded as a governmental activity. The County does not allocate overhead costs or other non-incremental costs to the claims liability. Changes in the fund's claims liability amount for 2024 and 2023 follow:

	Liability January 1	Current Year Claims and Changes in Estimates	Claim Payments	Liability December 31
2023	\$ 32,750	\$ 913,765	\$ (912,515)	\$ 34,000
2024	34,000	974,271	(972,271)	36,000

Other Insurance Funds

The County is insured for various motorized vehicles physical damage. Financing for the fund is provided by payments from other County departments. Fund expenses and accrual of claim liabilities are recognized when it is probable that a liability has been incurred and the amount can be reasonably estimated. During 2024, a total of \$247,722 of expenses were incurred in this fund.

Additionally, at December 31, 2024, the County has \$1,403,739 in reserves available in an internal service fund for settlement of risks in excess of available resources in WMMIC and other self-insured activity funds and for settlement of risks not covered by insurance.

**OUTAGAMIE COUNTY, WISCONSIN**  
Notes to Basic Financial Statements  
December 31, 2024

**NOTE D - OTHER INFORMATION (Continued)**

1. Risk Management (Continued)

Other Insurance Funds (Continued)

The County has no significant reduction in insurance coverage from the previous year in any of the programs. Also, there were no settlements in excess of insurance coverage in any of these areas during the past three financial years.

The County also purchases commercial insurance policies for various property and other liability risks. Payments of premiums for these policies are recorded as expenditures and expenses in various other funds of the County.

2. Contingencies

- a. The County participates in a number of federal and state assisted grant programs. These programs are subject to program compliance audits by the grantors or their representatives. Accordingly, the County's compliance with applicable grant requirements will be established at some future date. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time although the County expects such amounts, if any, to be immaterial.
- b. From time to time, the County is party to other various pending claims and legal proceedings. Although the outcome of such matters cannot be forecast with certainty, it is the opinion of management and legal counsel that the likelihood is remote that any such claims or proceedings will have a material adverse effect on the County's financial position or results of operations.

## REQUIRED SUPPLEMENTARY INFORMATION

**OUTAGAMIE COUNTY, WISCONSIN**  
**Required Supplementary Information**

**SCHEDULE OF CHANGES IN OPEB LIABILITY AND RELATED RATIOS**  
**LAST 10 FISCAL YEARS \***

	2023	2022	2021	2020	2019	2018	2017
<b>TOTAL OPEB LIABILITY</b>							
Service Cost	\$ 327,341	\$ 412,354	\$ 397,288	\$ 429,491	\$ 340,455	\$ 409,448	\$ 409,448
Interest	173,239	101,822	106,887	165,428	207,740	223,471	212,595
Changes of Benefit Terms				(7,929)			
Differences Between Expected and Actual Experience	42,028	(738,119)		(1,084,109)		(1,661,376)	
Change of Assumptions	103,124	(586,317)	81,861	(484,816)	532,932	213,244	
Benefit Payments	(220,539)	(217,202)	(288,772)	(245,188)	(362,006)	(321,343)	(301,250)
<b>NET CHANGE IN TOTAL OPEB LIABILITY</b>	425,193	(1,027,462)	297,264	(1,227,123)	719,121	(1,136,556)	320,793
Total OPEB Liability - Beginning of Year	<u>3,966,074</u>	<u>4,993,536</u>	<u>4,696,272</u>	<u>5,923,395</u>	<u>5,204,274</u>	<u>6,340,830</u>	<u>6,020,037</u>
<b>TOTAL OPEB LIABILITY - END OF YEAR</b>	<u><u>\$ 4,391,267</u></u>	<u><u>\$ 3,966,074</u></u>	<u><u>\$ 4,993,536</u></u>	<u><u>\$ 4,696,272</u></u>	<u><u>\$ 5,923,395</u></u>	<u><u>\$ 5,204,274</u></u>	<u><u>\$ 6,340,830</u></u>
Covered-employee payroll	\$ 63,371,412	\$ 63,371,412	\$ 60,683,088	\$ 60,683,088	\$ 57,403,337	\$ 57,403,337	\$ 54,629,227
County's total OPEB liability as a percentage of covered-employee payroll	6.93%	6.26%	8.23%	7.74%	10.32%	9.07%	11.61%

*See accompanying Notes to Required Supplementary Information.*

**OUTAGAMIE COUNTY, WISCONSIN**  
**Required Supplementary Information**

**SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY (ASSET)**  
**WISCONSIN RETIREMENT SYSTEM**  
**LAST TEN FISCAL YEARS**

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Measurement Period Ending	Proportion of the Net Pension Liability (Asset)	Proportionate Share of the Net Pension Liability (Asset)	Covered Payroll (Plan Year)	Proportionate Share of the Net Pension Liability (Asset) as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability (Asset)
12/31/14	0.39967089%	\$ (9,817,010)	\$ 53,021,217	18.52%	102.74%
12/31/15	0.40260586%	6,542,267	55,852,428	11.71%	98.20%
12/31/16	0.40385614%	3,328,739	56,269,705	5.92%	99.12%
12/31/17	0.40804065%	(12,115,211)	57,418,652	21.10%	102.93%
12/31/18	0.40883313%	14,545,001	59,609,032	24.40%	96.45%
12/31/19	0.40823057%	(13,163,217)	60,964,144	21.59%	102.96%
12/31/20	0.40796706%	(25,468,076)	63,293,438	40.24%	105.26%
12/31/21	0.40522021%	(32,661,494)	64,497,666	50.64%	106.02%
12/31/22	0.40594467%	21,505,746	67,475,181	31.87%	95.72%
12/31/23	0.40189351%	5,975,377	69,710,072	8.57%	98.85%

**SCHEDULE OF CONTRIBUTIONS**  
**WISCONSIN RETIREMENT SYSTEM**  
**LAST TEN FISCAL YEARS**

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Fiscal Year Ending	Contractually Required Contributions	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	Covered Payroll (Fiscal Year)	Contributions as a Percentage of Covered Payroll
12/31/15	\$ 3,957,686	\$ 3,957,686	\$ -	\$ 55,852,428	7.09%
12/31/16	3,871,702	3,871,702	-	56,269,705	6.88%
12/31/17	4,149,260	4,149,260	-	57,418,652	7.23%
12/31/18	4,271,017	4,271,017	-	59,609,032	7.17%
12/31/19	4,259,819	4,259,819	-	60,964,144	6.99%
12/31/20	4,600,756	4,600,756	-	63,293,438	7.27%
12/31/21	4,700,888	4,700,888	-	64,497,666	7.29%
12/31/22	4,793,485	4,793,485	-	67,475,181	7.10%
12/31/23	5,219,805	5,219,805	-	69,710,072	7.49%
12/31/24	5,824,428	5,824,428	-	75,352,733	7.73%

**OUTAGAMIE COUNTY, WISCONSIN**  
**Notes to Required Supplementary Information**  
**December 31, 2024**

**NOTE A OTHER POST-EMPLOYMENT BENEFITS (OPEB)**

The amounts reported for each fiscal year were determined as of the calendar year-end that occurred within the fiscal year. The County is required to present the last ten fiscal years of data; however accounting standards allow the presentation of as many years as are available until ten fiscal years are presented.

There are no assets accumulated in a trust that meets the criteria of GASB codification P22.101 or P52.101 to pay related benefits for the OPEB plan.

**NOTE B WISCONSIN RETIREMENT SYSTEM**

*Changes of Benefits Terms:* There were no changes of benefit terms for any participating employer in the WRS.

*Changes of Assumptions:*

Based on a three-year experience study conducted in 2021 covering January 1, 2018 through December 31, 2020, the ETF Board adopted assumption changes that were used to measure the total pension liability beginning with the year December 31, 2021, including the following:

- Lowering the long-term expected rate of return from 7.0% to 6.8%
- Lowering the discount rate from 7.0% to 6.8%
- Lowering the price inflation rate from 2.5% to 2.4%
- Lowering the post-retirement adjustments from 1.9% to 1.7%
- Mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2018 Mortality Table to the 2020 WRS Experience Mortality Table

Based on a three-year experience study conducted in 2018 covering January 1, 2015 through December 31, 2017, the ETF Board adopted assumption changes that were used to measure the total pension liability beginning with the year December 31, 2018, including the following:

- Lowering the long-term expected rate of return from 7.2% to 7.0%
- Lowering the discount rate from 7.2% to 7.0%
- Lowering the wage inflation rate from 3.2% to 3.0%
- Lowering the price inflation rate from 2.7% to 2.5%
- Lowering the post-retirement adjustments from 2.1 to 1.9%
- Mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2012 Mortality Table to the Wisconsin 2018 Mortality Table

The County is required to present the last 10 fiscal years of data; however, accounting standards allow the presentation of as many years as are available until 10 fiscal years are presented.

**SCHEDULES OF REVENUES,  
EXPENDITURES AND OTHER FINANCING  
SOURCES (USES) – BUDGET AND ACTUAL**

**DETAIL BY COST CENTER AND OBJECT LINE**

**ITEM FOR THE GENERAL FUND AND**

**HEALTH AND HUMAN SERVICES**

**MAJOR FUNDS**

**OUTAGAMIE COUNTY, WISCONSIN**  
**General Fund**  
**Detailed Schedule of Revenues, Expenditures and Other Financing Sources (Uses)**  
**Budget and Actual**  
**Year Ended December 31, 2024**

	Budgeted Amounts			Variance Final Budget - Positive (Negative)
	Original	Final	Actual	
<b>REVENUES</b>				
Taxes:				
General Property	\$ 32,318,991	\$ 32,384,512	\$ 32,461,220	\$ 76,708
Interest and Penalties on Taxes	500,000	500,000	648,595	148,595
Other Taxes	202,700	202,700	172,683	(30,017)
Sales Tax	12,254,248	12,254,248	14,931,299	2,677,051
Total Taxes	45,275,939	45,341,460	48,213,797	2,872,337
Intergovernmental:				
State Shared Taxes	5,205,740	5,205,740	5,259,899	54,159
County Clerk	757,000	757,000	781,306	24,306
County Board	14,841	14,841	10,558	(4,283)
District Attorney	275,000	275,000	284,002	9,002
Sheriff	528,161	558,366	518,916	(39,450)
Emergency Management	156,146	156,146	145,748	(10,398)
Alcohol and Drug Court	37,379	37,379	15,296	(22,083)
Veterans	31,028	31,028	14,186	(16,842)
American Rescue Plan	12,248,557	12,298,557	7,688,576	(4,609,981)
Snowmobile Trails	90,090	90,090	130,204	40,114
UW Madison - Extension	5,000	6,051	86	(5,965)
Land Conservation	430,274	557,175	500,259	(56,916)
DLS Planning	130,000	130,000	-	(130,000)
Total Intergovernmental	19,909,216	20,117,373	15,349,036	(4,768,337)
Fines and Forfeitures:				
County Clerk	61,320	61,320	76,410	15,090
Elections	24,750	24,750	27,944	3,194
Register in Probate	200,000	200,000	290,947	90,947
Clerk of Courts	1,090,500	1,090,500	1,232,759	142,259
Register of Deeds	1,172,000	1,172,000	1,324,248	152,248
Family Court Commissioner	26,500	26,500	28,632	2,132
Family Court Services	110,100	110,100	105,558	(4,542)
District Attorney	10,500	10,500	11,406	906
Tax Foreclosure and Land Sales	1,000	1,000	4,292	3,292
Treasurer Use Value	100,000	100,000	253,245	153,245
Treasurer Assessments and Bills	31,800	31,800	35,596	3,796
Treasurer Other	100	100	1,855	1,755
Coroner	214,700	214,700	173,684	(41,016)
Prisoner Board/GPS/Day Report Fees	382,733	382,733	357,264	(25,469)
Processor Fees	111,950	111,950	114,213	2,263
Sheriff Lodging	545,213	545,213	413,887	(131,326)
Sheriff Other	297,617	297,617	126,627	(170,990)
Criminal Justice Services	95,716	95,716	91,675	(4,041)
Alcohol and Drug Court	14,000	14,000	17,131	3,131
Mental Health Court	-	-	200	200
Dog Licenses	23,147	23,147	23,147	-
Recreation Fees	169,404	169,404	227,413	58,009
Land Conservation	4,050	4,050	5,900	1,850
DLS Planning	23,000	23,000	26,750	3,750
Zoning Fees	514,000	514,000	521,912	7,912
Total Fines and Forfeitures	5,224,100	5,224,100	5,492,695	268,595

**OUTAGAMIE COUNTY, WISCONSIN**  
**General Fund**  
**Detailed Schedule of Revenues, Expenditures and Other Financing Sources (Uses)**  
**Budget and Actual**  
**Year Ended December 31, 2024**

	Budgeted Amounts			Variance Final Budget - Positive (Negative)
	Original	Final	Actual	
<b>REVENUES (CONTINUED)</b>				
Public Charges for Services:				
Corporation Counsel Fees	3,974	3,974	6,048	2,074
Special Accounting	149,850	149,850	-	(149,850)
Sheriff	2,282,347	2,216,826	2,107,494	(109,332)
Plamann Park	39,200	39,200	30,103	(9,097)
Land Conservation	10,785	10,785	15,015	4,230
Total Public Charges for Services	2,486,156	2,420,635	2,158,660	(261,975)
Unrestricted Investment Earnings	3,600,000	3,600,000	7,708,545	4,108,545
Miscellaneous:				
Sale of County Property	25,000	25,000	-	(25,000)
Property Rental	387,823	387,823	375,526	(12,297)
Interdepartmental Charges	1,043,975	1,043,975	1,043,975	-
Register of Deeds	140,000	140,000	144,803	4,803
Purchasing Card Rebate	115,000	115,000	154,497	39,497
Other	9,717	9,717	126,717	117,000
Telephone Communications	480,000	480,000	447,240	(32,760)
Sheriff Donations	42,250	42,250	47,879	5,629
Sale of Public Safety Property	55,000	55,000	37,604	(17,396)
Other Public Safety	24,950	24,950	3,826	(21,124)
UW Madison - Extension	8,800	8,800	5,489	(3,311)
Nature Center/Parks	10,000	10,000	9,152	(848)
Land Conservation	39,250	39,250	64,758	25,508
Other Conservation and Development	235	235	130,270	130,035
Total Miscellaneous	2,382,000	2,382,000	2,591,736	209,736
Total Revenues	78,877,411	79,085,568	81,514,469	2,428,901

**OUTAGAMIE COUNTY, WISCONSIN**  
**General Fund**  
**Detailed Schedule of Revenues, Expenditures and Other Financing Sources (Uses)**  
**Budget and Actual**  
**Year Ended December 31, 2024**

	Budgeted Amounts			Variance Final Budget - Positive (Negative)
	Original	Final	Actual	
<b>EXPENDITURES</b>				
General Government:				
Clerk of Courts				
Salaries	\$ 1,661,517	\$ 1,691,095	\$ 1,653,963	\$ 37,132
Fringe Benefits	759,265	761,528	743,869	17,659
Travel/Training	5,000	5,000	3,043	1,957
Supplies	17,875	17,875	375	17,500
Purchased Services	152,943	152,943	166,629	(13,686)
	<u>2,586,600</u>	<u>2,628,441</u>	<u>2,567,879</u>	<u>60,562</u>
Corporation Counsel				
Salaries	687,481	710,156	713,095	(2,939)
Fringe Benefits	293,680	302,083	291,326	10,757
Travel/Training	10,763	10,763	1,862	8,901
Supplies	6,568	6,568	5,627	941
Purchased Services	235,903	235,903	203,739	32,164
Expenditure Transfer	(399,454)	(199,727)	(215,283)	15,556
	<u>834,941</u>	<u>1,065,746</u>	<u>1,000,366</u>	<u>65,380</u>
County Board				
Salaries	483,564	483,564	391,098	92,466
Fringe Benefits	115,268	115,268	91,385	23,883
Travel/Training	23,750	23,750	17,746	6,004
Supplies	4,350	4,350	3,893	457
Purchased Services	62,861	66,613	57,064	9,549
	<u>689,793</u>	<u>693,545</u>	<u>561,186</u>	<u>132,359</u>
County Clerk				
Salaries	218,263	218,263	213,405	4,858
Fringe Benefits	74,956	67,855	62,554	5,301
Travel/Training	1,000	1,000		1,000
Supplies	3,550	3,550	3,471	79
Purchased Services	52,376	52,376	47,517	4,859
	<u>350,144</u>	<u>343,044</u>	<u>326,947</u>	<u>16,097</u>
Elections				
Travel/Training	750	750	183	567
Supplies	10,150	10,150	17,208	(7,058)
Purchased Services	157,113	164,263	154,610	9,653
	<u>168,013</u>	<u>175,163</u>	<u>172,001</u>	<u>3,162</u>
County Executive				
Salaries	191,900	191,900	191,309	591
Fringe Benefits	55,162	55,162	54,589	573
Travel/Training	8,000	8,000	2,756	5,244
Supplies	8,025	21,025	13,715	7,310
Purchased Services	39,222	26,222	33,788	(7,566)
	<u>302,309</u>	<u>302,309</u>	<u>296,157</u>	<u>6,152</u>
County Treasurer				
Salaries	228,432	228,432	210,399	18,033
Fringe Benefits	124,904	124,904	99,826	25,078
Travel/Training	6,500	6,500	2,169	4,331
Supplies	5,650	5,650	1,608	4,042
Purchased Services	119,399	119,399	112,410	6,989
	<u>484,885</u>	<u>484,885</u>	<u>426,412</u>	<u>58,473</u>

**OUTAGAMIE COUNTY, WISCONSIN**  
**General Fund**  
**Detailed Schedule of Revenues, Expenditures and Other Financing Sources (Uses)**  
**Budget and Actual**  
**Year Ended December 31, 2024**

	Budgeted Amounts		Actual	Variance Final Budget - Positive (Negative)
	Original	Final		
Reserve for Contingencies				
Purchased Services	1,305,000	1,260,000	-	1,260,000
General Funds Applied				
Purchased Services	3,675,000	3,675,000	4,102,461	(427,461)
Investment Services				
Purchased Services	75,000	75,000	75,449	(449)
Tax Deed and Tax Revenue Expenditures				
Purchased Services	167,121	167,121	101,305	65,816
Property Listing				
Salaries	125,304	125,304	126,722	(1,418)
Fringe Benefits	53,505	53,505	52,775	730
Travel/Training	3,200	3,200	742	2,458
Supplies	4,000	4,000	554	3,446
Purchased Services	64,343	64,343	67,021	(2,678)
	<u>250,352</u>	<u>250,352</u>	<u>247,814</u>	<u>2,538</u>
County Property				
Salaries	-	-	4,443	(4,443)
Fringe Benefits	-	-	763	(763)
Supplies	11,750	11,750	7,594	4,156
Purchased Services	421,770	469,098	319,693	149,405
Expenditure Transfer	311,888	311,888	311,888	-
Capital Outlay	15,000	15,000	9,995	5,005
	<u>760,408</u>	<u>807,736</u>	<u>654,376</u>	<u>153,360</u>
Circuit Court				
Salaries	662,748	662,748	699,019	(36,271)
Fringe Benefits	273,080	273,080	260,830	12,250
Travel/Training	1,500	1,500	726	774
Supplies	23,629	23,629	16,403	7,226
Purchased Services	735,206	735,206	852,044	(116,838)
Expenditure Transfer	-	-	(22,245)	22,245
Capital Outlay	15,000	15,000	-	15,000
	<u>1,711,163</u>	<u>1,711,163</u>	<u>1,806,777</u>	<u>(95,614)</u>
Court Commissioner				
Salaries	362,179	362,179	351,123	11,056
Fringe Benefits	129,967	129,967	124,128	5,839
Travel/Training	4,000	4,000	914	3,086
Supplies	13,500	13,500	3,014	10,486
Purchased Services	35,176	35,176	24,584	10,592
Expenditure Transfer	(80,679)	(80,679)	(80,679)	-
	<u>464,143</u>	<u>464,143</u>	<u>423,084</u>	<u>41,059</u>

**OUTAGAMIE COUNTY, WISCONSIN**  
**General Fund**  
**Detailed Schedule of Revenues, Expenditures and Other Financing Sources (Uses)**  
**Budget and Actual**  
**Year Ended December 31, 2024**

	Budgeted Amounts			Variance Final Budget - Positive (Negative)
	Original	Final	Actual	
District Attorney				
Salaries	1,762,248	1,762,248	1,471,771	290,477
Fringe Benefits	734,603	734,603	485,260	249,343
Travel/Training	13,600	13,600	6,704	6,896
Supplies	54,163	54,163	26,658	27,505
Purchased Services	166,182	166,182	227,036	(60,854)
Expenditure Transfer	(306,525)	(306,525)	-	(306,525)
	2,424,271	2,424,271	2,217,429	206,842
Family Court Commissioner				
Salaries	307,804	307,804	331,479	(23,675)
Fringe Benefits	99,605	99,605	85,607	13,998
Travel/Training	5,000	5,000	4,114	886
Supplies	2,863	2,863	1,448	1,415
Purchased Services	41,604	41,604	34,872	6,732
Allocated Expenditures	80,679	80,679	80,679	-
	537,555	537,555	538,199	(644)
Family Court Services				
Salaries	496,606	496,606	497,708	(1,102)
Fringe Benefits	205,766	205,766	202,424	3,342
Travel/Training	9,990	9,990	4,504	5,486
Supplies	5,362	5,362	4,482	880
Purchased Services	49,241	49,241	32,532	16,709
Expenditure Transfer	(11,316)	(11,316)	-	(11,316)
	755,649	755,649	741,650	13,999
Financial Services				
Salaries	683,290	683,290	657,891	25,399
Fringe Benefits	288,229	288,229	219,835	68,304
Travel/Training	9,000	9,000	7,193	1,807
Supplies	9,700	9,700	9,972	(272)
Purchased Services	196,201	196,201	213,410	(17,209)
Expenditure Transfer	-	-	(25,390)	25,390
Allocated Expenditures	18,251	18,251	-	18,251
	1,204,671	1,204,671	1,082,911	121,760
Special Audit/Accounting				
Supplies	1,500	1,500	-	1,500
Purchased Services	61,857	61,857	105,184	(43,327)
Expenditure Transfer	-	-	25	(25)
	63,357	63,357	105,209	(41,852)
Property & Liability Insurance				
Travel/Training	250	250	-	250
Supplies	1,150	1,150	-	1,150
Purchased Services	676,390	676,390	512,995	163,395
Expenditure Transfer	(676,090)	(676,090)	(501,885)	(174,205)
	1,700	1,700	11,110	(9,410)

**OUTAGAMIE COUNTY, WISCONSIN**  
**General Fund**  
**Detailed Schedule of Revenues, Expenditures and Other Financing Sources (Uses)**  
**Budget and Actual**  
**Year Ended December 31, 2024**

	Budgeted Amounts			Variance Final Budget - Positive (Negative)
	Original	Final	Actual	
Courthouse Complex Maintenance				
Salaries	633,183	633,183	583,811	49,372
Fringe Benefits	334,266	334,266	281,581	52,685
Travel/Training	3,100	3,100	2,467	633
Supplies	96,997	96,997	89,394	7,603
Purchased Services	714,856	714,856	602,631	112,225
Allocated Expenditures	9,842	9,842	(17,536)	27,378
Capital Outlay	10,780	31,780	32,139	(359)
	<u>1,803,024</u>	<u>1,824,024</u>	<u>1,574,487</u>	<u>249,537</u>
Justice Center Maintenance				
Salaries	455,890	455,890	427,325	28,565
Fringe Benefits	194,319	194,319	192,119	2,200
Supplies	78,978	78,978	73,007	5,971
Purchased Services	854,539	864,098	736,866	127,232
Expenditure Transfer	(34,384)	(34,384)	(34,384)	-
Capital Outlay	45,000	45,000	34,960	10,040
	<u>1,594,342</u>	<u>1,603,901</u>	<u>1,429,893</u>	<u>174,008</u>
Human Resources				
Salaries	708,143	667,243	619,482	47,761
Fringe Benefits	238,554	238,554	171,136	67,418
Travel/Training	18,500	18,500	10,070	8,430
Supplies	13,113	18,713	14,747	3,966
Purchased Services	147,981	147,981	219,332	(71,351)
	<u>1,126,291</u>	<u>1,090,991</u>	<u>1,034,767</u>	<u>56,224</u>
Unemployment Compensation				
Fringe Benefits	15,000	15,000	12,076	2,924
Negotiation, Mediation & Arbitration				
Purchased Services	20,000	55,300	54,969	331
Register in Probate				
Salaries	254,432	254,432	251,730	2,702
Fringe Benefits	131,615	131,615	131,686	(71)
Travel/Training	1,000	1,000	1,050	(50)
Supplies	4,349	4,349	3,713	636
Purchased Services	181,503	181,503	176,907	4,596
Capital Outlay	8,500	8,500	7,709	791
	<u>581,399</u>	<u>581,399</u>	<u>572,795</u>	<u>8,604</u>
Register of Deeds				
Salaries	418,587	418,587	424,234	(5,647)
Fringe Benefits	191,163	191,163	189,344	1,819
Travel/Training	7,400	7,400	7,427	(27)
Supplies	12,800	12,800	6,893	5,907
Purchased Services	72,363	72,363	73,820	(1,457)
Expenditure Transfer	(9,951)	(9,951)	-	(9,951)
	<u>692,362</u>	<u>692,362</u>	<u>701,718</u>	<u>(9,356)</u>

**OUTAGAMIE COUNTY, WISCONSIN**  
**General Fund**  
**Detailed Schedule of Revenues, Expenditures and Other Financing Sources (Uses)**  
**Budget and Actual**  
**Year Ended December 31, 2024**

	Budgeted Amounts			Variance Final Budget - Positive (Negative)
	Original	Final	Actual	
Coroner				
Salaries	251,500	251,500	248,529	2,971
Fringe Benefits	57,884	57,884	57,745	139
Travel/Training	22,973	22,973	12,764	10,209
Supplies	8,763	8,763	8,133	630
Purchased Services	273,918	273,918	282,534	(8,616)
	615,038	615,038	609,705	5,333
American Rescue Plan				
Salaries	-	-	578	(578)
Fringe Benefits	-	-	181	(181)
Purchased Services	-	-	3,145,670	(3,145,670)
Expenditure Transfer	-	-	1,432,901	(1,432,901)
	-	-	4,579,330	(4,579,330)
Total General Government	25,269,531	25,568,866	28,028,462	(2,459,596)
Public Safety:				
Emergency Management				
Salaries	168,463	168,463	180,592	(12,129)
Fringe Benefits	79,254	79,254	53,508	25,746
Travel/Training	6,700	6,700	7,677	(977)
Supplies	41,568	41,568	35,897	5,671
Purchased Services	115,385	115,385	113,011	2,374
	411,370	411,370	390,685	20,685
EPCRA (Emergency Planning & Community Right-to-Know Act)				
Salaries	94,452	94,452	83,388	11,064
Fringe Benefits	38,875	38,875	21,934	16,941
Supplies	10,000	10,000	2,765	7,235
Purchased Services	5,000	5,000	5,000	-
Expenditure Transfer	-	-	1,031	(1,031)
	148,327	148,327	114,118	34,209
Sheriff Administration				
Salaries	828,945	919,345	917,959	1,386
Fringe Benefits	479,709	515,309	515,292	17
Travel/Training	7,300	7,300	7,345	(45)
Supplies	13,050	13,227	12,931	296
Purchased Services	681,023	681,023	664,957	16,066
	2,010,027	2,136,204	2,118,484	17,720
Process Server				
Salaries	60,323	49,323	48,265	1,058
Fringe Benefits	33,964	14,514	14,584	(70)
Supplies	-	-	75	(75)
	94,287	63,837	62,924	913

**OUTAGAMIE COUNTY, WISCONSIN**  
**General Fund**  
**Detailed Schedule of Revenues, Expenditures and Other Financing Sources (Uses)**  
**Budget and Actual**  
**Year Ended December 31, 2024**

	Budgeted Amounts			Variance Final Budget - Positive (Negative)
	Original	Final	Actual	
<b>Patrol</b>				
Salaries	7,593,811	7,727,711	7,735,322	(7,611)
Fringe Benefits	2,889,143	2,824,743	2,827,405	(2,662)
Travel/Training	30,500	30,500	31,055	(555)
Supplies	179,414	190,302	176,777	13,525
Purchased Services	841,069	841,069	817,904	23,165
Expenditure Transfer	(259,969)	(259,969)	(1,514,151)	1,254,182
Capital Outlay	88,438	88,438	71,666	16,772
	<u>11,362,406</u>	<u>11,442,794</u>	<u>10,145,978</u>	<u>1,296,816</u>
<b>Traffic Safety Commission</b>				
Salaries	300	300	100	200
Fringe Benefits	24	24	8	16
Travel/Training	125	125	-	125
Supplies	5,000	5,000	4,984	16
Purchased Services	25	25	-	25
	<u>5,474</u>	<u>5,474</u>	<u>5,092</u>	<u>382</u>
<b>Drug Squad</b>				
Salaries	93,594	89,594	89,111	483
Fringe Benefits	45,781	37,781	37,646	135
Purchased Services	26,660	26,660	26,660	-
	<u>166,035</u>	<u>154,035</u>	<u>153,417</u>	<u>618</u>
<b>Law Enforcement Communications</b>				
Salaries	2,543,599	2,455,599	2,452,654	2,945
Fringe Benefits	1,087,247	842,247	842,178	69
Travel/Training	20,200	20,200	19,999	201
Supplies	17,500	19,678	18,818	860
Purchased Services	950,298	952,625	890,721	61,904
	<u>4,618,844</u>	<u>4,290,349</u>	<u>4,224,370</u>	<u>65,979</u>
<b>Jail</b>				
Salaries	6,394,510	6,495,610	6,505,205	(9,595)
Fringe Benefits	2,494,327	2,385,727	2,390,650	(4,923)
Travel/Training	24,000	24,000	15,577	8,423
Supplies	215,800	215,800	209,570	6,230
Purchased Services	2,967,772	2,967,772	2,955,051	12,721
Capital Outlay	90,125	90,125	90,125	-
	<u>12,186,534</u>	<u>12,179,034</u>	<u>12,166,178</u>	<u>12,856</u>
<b>Squad Cars</b>				
Salaries	73,030	80,030	78,971	1,059
Fringe Benefits	35,847	36,447	36,261	186
Supplies	372,375	372,375	342,279	30,096
Purchased Services	34,200	34,200	32,795	1,405
Capital Outlay	570,190	570,190	447,777	122,413
	<u>1,085,642</u>	<u>1,093,242</u>	<u>938,083</u>	<u>155,159</u>

**OUTAGAMIE COUNTY, WISCONSIN**  
**General Fund**  
**Detailed Schedule of Revenues, Expenditures and Other Financing Sources (Uses)**  
**Budget and Actual**  
**Year Ended December 31, 2024**

	Budgeted Amounts			Variance Final Budget - Positive (Negative)
	Original	Final	Actual	
Criminal Justice Services				
Salaries	890,225	827,139	805,149	21,990
Fringe Benefits	387,560	354,916	323,643	31,273
Travel/Training	6,500	6,500	4,387	2,113
Supplies	6,700	6,700	5,943	757
Purchased Services	151,121	151,121	108,977	42,144
Expenditure Transfer	(5,348)	(5,348)	(5,348)	-
	<u>1,436,758</u>	<u>1,341,028</u>	<u>1,242,751</u>	<u>98,277</u>
American Rescue Plan				
Supplies	80,000	80,000	1,751,843	(1,671,843)
Purchased Services	10,668,557	10,725,057	-	10,725,057
Expenditure Transfer	1,500,000	1,500,000	-	1,500,000
	<u>12,248,557</u>	<u>12,305,057</u>	<u>1,751,843</u>	<u>10,553,214</u>
Total Public Safety	45,774,261	45,570,751	33,313,923	12,256,828
Health and Human Services:				
Humane Association				
Purchased Services	23,147	23,147	23,147	-
State General Hospital				
Purchased Services	371	371	3,231	(2,860)
Care of Veterans' Graves				
Purchased Services	15,000	15,000	13,251	1,749
Alcohol and Drug Court				
Salaries	133,518	133,518	140,365	(6,847)
Fringe Benefits	69,828	69,828	56,035	13,793
Travel/Training	2,100	28,961	4,683	24,278
Supplies	9,750	9,750	9,408	342
Purchased Services	30,550	41,068	16,561	24,507
Expenditure Transfer	-	-	1,718	(1,718)
	<u>245,746</u>	<u>283,125</u>	<u>228,770</u>	<u>54,355</u>
Mental Health Court				
Salaries	6,877	6,877	-	6,877
Fringe Benefits	956	956	-	956
	<u>7,833</u>	<u>7,833</u>	<u>-</u>	<u>7,833</u>
Veterans' Services				
Salaries	374,085	368,785	349,433	19,352
Fringe Benefits	137,712	137,712	128,470	9,242
Travel/Training	9,000	4,300	3,821	479
Supplies	6,088	11,388	6,664	4,724
Purchased Services	41,972	63,400	55,733	7,667
	<u>568,857</u>	<u>585,585</u>	<u>544,121</u>	<u>41,464</u>
Veterans' Relief Fund				
Salaries	75	75	75	-
Fringe Benefits	6	6	6	-
Travel/Training	10	10	-	10
Purchased Services	21,156	21,156	23,235	(2,079)
	<u>21,247</u>	<u>21,247</u>	<u>23,316</u>	<u>(2,069)</u>

**OUTAGAMIE COUNTY, WISCONSIN**  
**General Fund**  
**Detailed Schedule of Revenues, Expenditures and Other Financing Sources (Uses)**  
**Budget and Actual**  
**Year Ended December 31, 2024**

	Budgeted Amounts			Variance Final Budget - Positive (Negative)
	Original	Final	Actual	
American Rescue Plan				
Purchased Services			30,227	(30,227)
Total Health and Human Services	882,201	936,308	866,063	70,245
Culture and Recreation:				
History Museum				
Purchased Services	60,000	60,000	60,000	-
Library - County Aids				
Purchased Services	2,019,532	2,019,532	2,019,532	-
UW Oshkosh - Fox Cities				
Purchased Services	174,308	174,308	110,627	63,681
UW Madison - Division Extension				
Salaries	173,085	173,085	181,686	(8,601)
Fringe Benefits	107,776	107,776	114,043	(6,267)
Travel/Training	15,200	15,200	7,966	7,234
Supplies	13,875	14,926	10,868	4,058
Purchased Services	368,489	368,489	325,570	42,919
Capital Outlay	2,600	2,600	1,937	663
	<u>681,025</u>	<u>682,076</u>	<u>642,070</u>	<u>40,006</u>
County Fair				
Purchased Services	25,000	25,000	25,000	-
Plamann Park				
Salaries	456,521	456,521	500,501	(43,980)
Fringe Benefits	172,498	172,498	154,796	17,702
Travel/Training	5,000	5,000	4,977	23
Supplies	81,598	81,598	67,922	13,676
Purchased Services	208,185	208,185	222,127	(13,942)
Capital Outlay	80,000	80,000	66,886	13,114
	<u>1,003,802</u>	<u>1,003,802</u>	<u>1,017,209</u>	<u>(13,407)</u>
Plamann Lake				
Salaries	75,927	75,927	69,517	6,410
Fringe Benefits	5,808	5,808	5,318	490
Supplies	14,500	14,500	21,358	(6,858)
Purchased Services	8,000	8,000	15,601	(7,601)
Capital Outlay	15,000	18,823	9,049	9,774
	<u>119,235</u>	<u>123,058</u>	<u>120,843</u>	<u>2,215</u>
Nature Center				
Salaries	233,550	233,550	262,069	(28,519)
Fringe Benefits	100,890	100,890	91,649	9,241
Travel/Training	2,000	2,000	741	1,259
Supplies	21,420	21,420	26,410	(4,990)
Purchased Services	39,900	114,175	71,838	42,337
Capital Outlay	36,200	36,200	29,149	7,051
	<u>433,960</u>	<u>508,235</u>	<u>481,856</u>	<u>26,379</u>

**OUTAGAMIE COUNTY, WISCONSIN**  
**General Fund**  
**Detailed Schedule of Revenues, Expenditures and Other Financing Sources (Uses)**  
**Budget and Actual**  
**Year Ended December 31, 2024**

	Budgeted Amounts			Variance Final Budget - Positive (Negative)
	Original	Final	Actual	
Snowmobile Trails				
Travel/Training	150	150	-	150
Supplies	1,000	1,000	-	1,000
Purchased Services	90,090	90,090	89,580	510
	<u>91,240</u>	<u>91,240</u>	<u>89,580</u>	<u>1,660</u>
American Rescue Plan				
Purchased Services	-	-	92,711	(92,711)
Total Culture and Recreation	4,608,102	4,687,251	4,659,428	27,823
Conservation and Development:				
East Central Planning Agency				
Purchased Services	205,066	205,066	205,066	-
Thousand Islands Environmental Center				
Purchased Services	10,000	10,000	10,000	-
Development and Land Services				
Salaries	464,283	471,879	481,940	(10,061)
Fringe Benefits	183,410	185,765	182,686	3,079
Travel/Training	6,000	6,000	4,164	1,836
Supplies	3,175	3,175	1,136	2,039
Purchased Services	283,469	413,469	364,563	48,906
Expenditure Transfer	-	-	(22,292)	22,292
	<u>940,337</u>	<u>1,080,288</u>	<u>1,012,197</u>	<u>68,091</u>
Land Conservation				
Salaries	576,346	578,455	618,059	(39,604)
Fringe Benefits	224,999	225,394	254,433	(29,039)
Travel/Training	13,250	13,250	12,135	1,115
Supplies	67,075	68,147	87,354	(19,207)
Purchased Services	334,210	352,074	288,446	63,628
Capital Outlay	91,000	91,000	86,055	4,945
	<u>1,306,880</u>	<u>1,328,320</u>	<u>1,346,482</u>	<u>(18,162)</u>
Zoning Administration				
Salaries	376,046	393,046	392,906	140
Fringe Benefits	183,743	137,743	137,479	264
Travel/Training	10,000	4,000	2,885	1,115
Supplies	9,000	9,000	8,083	917
Purchased Services	165,778	200,778	200,246	532
	<u>744,567</u>	<u>744,567</u>	<u>741,599</u>	<u>2,968</u>
American Rescue Plan				
Purchased Services	-	-	1,274,533	(1,274,533)
Total Conservation and Development	3,206,850	3,368,241	4,589,877	(1,221,636)
Total Expenditures	<u>79,740,945</u>	<u>80,131,417</u>	<u>71,457,753</u>	<u>8,673,664</u>
Excess of Revenues Over (Under) Expenditures	(863,534)	(1,045,849)	10,056,716	11,102,565

**OUTAGAMIE COUNTY, WISCONSIN**  
**General Fund**  
**Detailed Schedule of Revenues, Expenditures and Other Financing Sources (Uses)**  
**Budget and Actual**  
**Year Ended December 31, 2024**

	Budgeted Amounts			Variance Final Budget - Positive (Negative)
	Original	Final	Actual	
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	120,000	120,000	120,000	-
Transfers Out	(7,532,011)	(7,532,011)	(7,701,211)	(169,200)
Total Other Financing Sources (Uses)	(7,412,011)	(7,412,011)	(7,581,211)	(169,200)
<b>NET CHANGE IN FUND BALANCE</b>	(8,275,545)	(8,457,860)	2,475,505	10,933,365
Fund Balances - Beginning of Year	38,646,675	38,646,675	38,646,675	-
<b>FUND BALANCES - END OF YEAR</b>	<b>\$ 30,371,130</b>	<b>\$ 30,188,815</b>	<b>\$ 41,122,180</b>	<b>\$ 10,933,365</b>

**OUTAGAMIE COUNTY, WISCONSIN**  
**Health and Human Services Special Revenue Fund**  
**Detailed Schedule of Revenues, Expenditures and Other Financing Sources (Uses)**  
**Budget and Actual – Detail by Cost Center**  
**Year Ended December 31, 2024**

	Budgeted Amounts			Actual	Variance Final Budget - Positive (Negative)
	Original	Final			
<b>REVENUES</b>					
Property Taxes	\$ 26,128,570	\$ 26,063,049	\$ 26,128,571	\$ 26,128,571	\$ 65,522
Intergovernmental	42,726,087	42,584,596	40,831,122		(1,753,474)
Fees, Fines and Costs	1,679,941	1,679,941	1,479,288		(200,653)
Charges for Services	13,180,136	13,039,711	12,930,305		(109,406)
Miscellaneous	164,424	164,424	68,134		(96,290)
Total Revenues	83,879,158	83,531,721	81,437,420		(2,094,301)
<b>EXPENDITURES</b>					
Health and Human Services					
Community Health					
Salaries	744,552	744,552	729,519		15,033
Fringe Benefits	275,441	275,441	309,217		(33,776)
Travel/Training	26,394	29,539	17,535		12,004
Supplies	375	80,480	87,463		(6,983)
Purchased Services	31,859	53,016	54,804		(1,788)
Allocated Expenditures	245,015	245,015	287,444		(42,429)
Expenditure Transfer	(278,442)	(278,442)	(288,275)		9,833
	1,045,194	1,149,601	1,197,707		(48,106)
Communicable Disease					
Salaries	208,340	227,017	198,366		28,651
Fringe Benefits	60,009	60,009	57,173		2,836
Travel/Training	1,280	2,187	214		1,973
Purchased Services	100	100	229		(129)
	269,729	289,313	255,982		33,331
Public Health Nursing					
Salaries	628,527	628,527	592,423		36,104
Fringe Benefits	260,193	268,193	218,662		49,531
Travel/Training	15,707	17,507	10,526		6,981
Supplies	25,500	25,500	26,661		(1,161)
Purchased Services	40,997	40,997	33,762		7,235
Allocated Expenditures	38,272	38,272	44,914		(6,642)
	1,017,196	1,018,996	926,948		92,048

**OUTAGAMIE COUNTY, WISCONSIN**  
**Health and Human Services Special Revenue Fund**  
**Detailed Schedule of Revenues, Expenditures and Other Financing Sources (Uses)**  
**Budget and Actual – Detail by Cost Center**  
**Year Ended December 31, 2024**

	Budgeted Amounts			Variance Final Budget - Positive (Negative)
	Original	Final	Actual	
<b>EXPENDITURES (CONTINUED)</b>				
WIC				
Salaries	434,761	434,761	468,694	(33,933)
Fringe Benefits	172,157	172,157	168,563	3,594
Travel/Training	7,756	12,492	3,095	9,397
Supplies	7,664	21,224	18,141	3,083
Purchased Services	3,955	3,955	10,058	(6,103)
Allocated Expenditures	17,775	17,775	11,853	5,922
Expenditure Transfer	(10,966)	(10,966)	(43,871)	32,905
	<u>633,102</u>	<u>651,398</u>	<u>636,533</u>	<u>14,865</u>
Alcohol & Other Drug Abuse				
Purchased Services	779,804	779,804	532,695	247,109
Nutrition Program				
Salaries	197,642	197,642	145,735	51,907
Fringe Benefits	98,913	98,913	23,255	75,658
Travel/Training	18,965	18,965	19,053	(88)
Supplies	1,351	1,351	545	806
Purchased Services	518,071	518,071	478,338	39,733
Allocated Expenditures	60,804	60,804	71,927	(11,123)
	<u>895,746</u>	<u>895,746</u>	<u>738,853</u>	<u>156,893</u>
DD Service Unit				
Salaries	252,284	252,284	306,992	(54,708)
Fringe Benefits	81,424	81,424	78,780	2,644
Travel/Training	5,331	5,331	6,529	(1,198)
Supplies	4,259	6,601	1,426	5,175
Purchased Services	109,026	109,026	92,431	16,595
Allocated Expenditures	23,461	23,461	23,920	(459)
Capital Outlay	(2,342)	(2,342)	-	(2,342)
	<u>473,443</u>	<u>475,785</u>	<u>510,078</u>	<u>(34,293)</u>
Environmental Health Sanitarian				
Salaries	410,702	410,702	381,442	29,260
Fringe Benefits	188,322	188,322	165,772	22,550
Travel/Training	24,004	30,488	18,730	11,758
Supplies	16,480	16,480	16,902	(422)
Purchased Services	7,259	7,259	2,865	4,394
Allocated Expenditures	14,948	14,948	11,390	3,558
	<u>661,715</u>	<u>668,199</u>	<u>597,101</u>	<u>71,098</u>

**OUTAGAMIE COUNTY, WISCONSIN**  
**Health and Human Services Special Revenue Fund**  
**Detailed Schedule of Revenues, Expenditures and Other Financing Sources (Uses)**  
**Budget and Actual – Detail by Cost Center**  
**Year Ended December 31, 2024**

	Budgeted Amounts			Variance Final Budget - Positive (Negative)
	Original	Final	Actual	
<b>EXPENDITURES (CONTINUED)</b>				
Mental Health - ALTS				
Purchased Services	11,551,060	12,158,334	12,382,219	(223,885)
Developmental Disabilities				
Purchased Services	1,005,475	1,181,211	1,200,825	(19,614)
Allocated Expenditures	6,274	6,274	6,489	(215)
	<u>1,011,749</u>	<u>1,187,485</u>	<u>1,207,314</u>	<u>(19,829)</u>
Juvenile Resources				
Salaries	861,055	861,055	833,682	27,373
Fringe Benefits	353,355	353,355	235,489	117,866
Travel/Training	7,463	7,463	3,791	3,672
Supplies	33,220	33,220	36,525	(3,305)
Purchased Services	47,394	47,394	47,223	171
Allocated Expenditures	93,601	93,601	111,417	(17,816)
Expenditure Transfer	-	-	(23)	23
Capital Outlay	37,972	37,972	40,875	(2,903)
	<u>1,434,060</u>	<u>1,434,060</u>	<u>1,308,979</u>	<u>125,081</u>
CYF - Provided				
Salaries	4,780,963	4,780,963	4,689,852	91,111
Fringe Benefits	1,891,363	1,891,363	1,684,426	206,937
Travel/Training	172,605	177,266	162,226	15,040
Supplies	11,004	13,346	12,723	623
Purchased Services	757,321	757,321	727,536	29,785
Allocated Expenditures	-	-	8,132	(8,132)
Expenditure Transfer	(175,066)	(175,066)	(160,942)	(14,124)
Capital Outlay	(2,342)	(2,342)	-	(2,342)
	<u>7,435,040</u>	<u>7,442,851</u>	<u>7,123,953</u>	<u>318,898</u>
Community Aids				
Purchased Services	6,807,776	6,236,875	6,332,670	(95,795)
Expenditure Transfer	(828,705)	(828,705)	(813,508)	(15,197)
	<u>5,979,071</u>	<u>5,408,170</u>	<u>5,519,162</u>	<u>(110,992)</u>
Youth Aids				
Purchased Services	2,278,686	1,552,541	1,593,061	(40,520)
Youth Services				
Salaries	1,698,288	1,698,288	1,752,325	(54,037)
Fringe Benefits	671,976	671,976	721,525	(49,549)
Travel/Training	46,563	49,897	43,341	6,556
Supplies	2,000	2,000	602	1,398
Purchased Services	9,224	9,224	7,659	1,565
Allocated Expenditures	-	-	23	(23)
Expenditure Transfer	(93,601)	(93,601)	(111,417)	17,816
Capital Outlay	17,180	17,180	17,168	12
	<u>2,351,630</u>	<u>2,354,964</u>	<u>2,431,226</u>	<u>(76,262)</u>

**OUTAGAMIE COUNTY, WISCONSIN**  
**Health and Human Services Special Revenue Fund**  
**Detailed Schedule of Revenues, Expenditures and Other Financing Sources (Uses)**  
**Budget and Actual – Detail by Cost Center**  
**Year Ended December 31, 2024**

	Budgeted Amounts		Variance Final Budget - Positive (Negative)	
	Original	Final	Actual	
<b>EXPENDITURES (CONTINUED)</b>				
Aging Services				
Salaries	79,366	79,366	79,294	72
Fringe Benefits	21,579	21,579	21,416	163
Travel/Training	592	592	16	576
Purchased Services	849,033	849,033	795,822	53,211
Allocated Expenditures	11,946	11,946	30,277	(18,331)
Expenditure Transfer	(50,070)	(50,070)	(63,393)	13,323
Capital Outlay	295,723	295,723	49,859	245,864
	<u>1,208,169</u>	<u>1,208,169</u>	<u>913,291</u>	<u>294,878</u>
Family Recovery Court				
Salaries	70,433	70,433	74,480	(4,047)
Fringe Benefits	20,254	20,254	20,611	(357)
Travel/Training	33,008	33,008	14,028	18,980
Supplies	6,122	6,122	(1,161)	7,283
Purchased Services	124,358	124,358	157,962	(33,604)
Expenditure Transfer	-	-	(937)	937
	<u>254,175</u>	<u>254,175</u>	<u>264,983</u>	<u>(10,808)</u>
Supportive Home Care				
Salaries	398,739	398,739	402,925	(4,186)
Fringe Benefits	230,740	230,740	218,535	12,205
Travel/Training	19,214	19,214	17,932	1,282
Supplies	700	700	1,005	(305)
Purchased Services	200	200	-	200
Allocated Expenditures	66,855	66,855	54,656	12,199
	<u>716,448</u>	<u>716,448</u>	<u>695,053</u>	<u>21,395</u>
Economic Support Administration				
Salaries	2,176,819	2,176,819	2,521,377	(344,558)
Fringe Benefits	1,081,458	1,081,458	1,168,784	(87,326)
Travel/Training	14,039	22,840	2,820	20,020
Supplies	12,128	12,128	11,512	616
Purchased Services	374,299	374,299	380,308	(6,009)
Allocated Expenditures	112,775	112,775	158,144	(45,369)
Expenditure Transfer	(141,079)	(141,079)	(152,536)	11,457
	<u>3,630,439</u>	<u>3,639,240</u>	<u>4,090,409</u>	<u>(451,169)</u>
Children First				
Salaries	47,109	47,109	47,377	(268)
Fringe Benefits	31,618	31,618	31,379	239
Travel/Training	681	681	20	661
Supplies	50	50	-	50
Purchased Services	294	294	715	(421)
	<u>79,752</u>	<u>79,752</u>	<u>79,491</u>	<u>261</u>
Economic Support Grants				
Purchased Services	146,100	146,100	141,600	4,500
Expenditure Transfer	(21,600)	(21,600)	-	(21,600)
	<u>124,500</u>	<u>124,500</u>	<u>141,600</u>	<u>(17,100)</u>
Childrens Long Term Support				
Salaries	1,110,937	1,110,937	1,004,480	106,457
Fringe Benefits	543,383	543,383	467,185	76,198
Travel/Training	27,964	27,964	21,874	6,090
Supplies	6,458	6,458	5,840	618
Purchased Services	15,956,803	16,195,594	14,448,971	1,746,623
Allocated Expenditures	913,193	913,193	914,773	(1,580)
Capital Outlay	7,026	7,026	7,654	(628)
	<u>18,565,764</u>	<u>18,804,555</u>	<u>16,870,777</u>	<u>1,933,778</u>

**OUTAGAMIE COUNTY, WISCONSIN**  
**Health and Human Services Special Revenue Fund**  
**Detailed Schedule of Revenues, Expenditures and Other Financing Sources (Uses)**  
**Budget and Actual – Detail by Cost Center**  
**Year Ended December 31, 2024**

	Budgeted Amounts			Variance Final Budget - Positive (Negative)
	Original	Final	Actual	
<b>EXPENDITURES (CONTINUED)</b>				
Intoxicated Driver Program (IDP)				
Salaries	187,676	187,676	167,314	20,362
Fringe Benefits	127,889	127,889	74,028	53,861
Travel/Training	2,916	2,916	563	2,353
Supplies	1,000	1,000	-	1,000
Purchased Services	250	250	1,050	(800)
Allocated Expenditures	85,146	85,146	19,759	65,387
Expenditure Transfer	-	-	(44,831)	44,831
	404,877	404,877	217,883	186,994
MH Provided				
Salaries	6,858,856	6,858,856	6,632,386	226,470
Fringe Benefits	2,602,385	2,602,385	2,505,149	97,236
Travel/Training	227,292	244,448	211,774	32,674
Supplies	25,721	29,389	19,441	9,948
Purchased Services	987,916	987,916	849,931	137,985
Allocated Expenditures	-	-	44,831	(44,831)
Expenditure Transfer	(197,921)	(197,921)	(177,803)	(20,118)
Capital Outlay	(3,668)	(3,668)	1,674	(5,342)
	10,500,581	10,521,405	10,087,383	434,022
Child Support				
Salaries	1,369,977	1,369,977	1,439,580	(69,603)
Fringe Benefits	657,332	657,332	601,783	55,549
Travel/Training	18,997	29,360	7,906	21,454
Supplies	6,428	8,770	7,192	1,578
Purchased Services	719,847	719,847	693,878	25,969
Allocated Expenditures	340,806	340,806	367,819	(27,013)
Capital Outlay	(2,342)	(2,342)	-	(2,342)
	3,111,045	3,123,750	3,118,158	5,592
Management and Support				
Salaries	1,534,169	1,534,169	1,521,099	13,070
Fringe Benefits	789,631	789,631	778,862	10,769
Travel/Training	38,010	51,384	9,097	42,287
Supplies	53,656	53,656	53,480	176
Purchased Services	1,801,555	1,900,063	1,739,562	160,501
Expenditure Transfer	(6,274)	(6,274)	(35,773)	29,499
	4,210,747	4,322,629	4,066,327	256,302

**OUTAGAMIE COUNTY, WISCONSIN**  
**Health and Human Services Special Revenue Fund**  
**Detailed Schedule of Revenues, Expenditures and Other Financing Sources (Uses)**  
**Budget and Actual – Detail by Cost Center**  
**Year Ended December 31, 2024**

	Budgeted Amounts			Variance Final Budget - Positive (Negative)
	Original	Final	Actual	
<b>EXPENDITURES (CONTINUED)</b>				
Basic County Allocation				
Purchased Services	1,401,268	1,401,268	1,401,268	-
	1,401,268	1,401,268	1,401,268	-
Aging & Disability Resource Center				
Salaries	1,213,397	1,213,397	1,186,186	27,211
Fringe Benefits	546,112	546,112	504,928	41,184
Travel/Training	13,400	13,400	14,039	(639)
Supplies	3,750	3,750	4,498	(748)
Purchased Services	228,903	229,403	272,662	(43,259)
Expenditure Transfer	(197,484)	(197,484)	(218,301)	20,817
	1,808,078	1,808,578	1,764,012	44,566
Total Expenditures	\$ 83,833,876	\$ 83,876,593	\$ 80,672,446	\$ 3,204,147

## NONMAJOR GOVERNMENTAL FUNDS

### SPECIAL REVENUE FUNDS

Special revenue funds are used to account for the proceeds from specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditures for specific purposes.

- Environmental Stewardship - To account for the cost of construction of recreational trails and corridors within the County or for Parks related purchases.
- Watershed Projects - To account for the operations of the TMDL Watershed Project that are financed through a grant from the State.
- State Grants - To account for the operations of the Wildlife Abatement, Septic System Replacement, Land Conservation programs and Community Development Block Grant and other programs that are financed through grants from the State.
- Jail - To account for funds collected from jail canteen sales and a portion of the huber law charges for repair and improvement of the County jail.
- Land Records Modernization - To account for the operations of the Land Records Modernization programs of the County which are financed through grants and fees.
- Other Restricted Donations/Contributions - To account for donations and contributions that have been restricted for specific purposes.
- Business Loan Fund - To account for excess funds received from a TIF District closeout. The funds were used to create a loan fund available to businesses that are located in or expanding into any community of the County. Repayments of approved loans will go back into this fund to allow for future loans to local businesses.
- Opioid Settlement - To account for the receipt and disbursement of settlement proceeds from the opiate litigation under Wis. Stat. 165.12(4)(b).
- Parks - To account for contributions and funds collected that are restricted for procuring parks equipment and making improvements to various components of the parks system including mosquito hill, the county dog park and Plamann Park.
- Jail Assessment - To account for funds collected from traffic violations for repair or improvement of the County jail.
- Remediation and Development - To account for various remediation and development funds.
- UW Extension Funds - To account for various UW Extension program funds, which are financed through grants, fees and contributions.

## NONMAJOR GOVERNMENTAL FUNDS - CONTINUED

### DEBT SERVICE FUND

Debt Service funds account for the accumulation of resources for the payment of general long-term debt principal, interest and rebated costs other than those accounted for in proprietary funds.

- Debt Service - To account for the accumulation of resources for and the payment of general long-term debt principal, interest and related costs.

### CAPITAL PROJECTS FUNDS

Capital project funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and fiduciary funds).

- 2016 Capital Projects Fund - To account for the financing of various capital purchases and improvements including various IT or County-wide software projects, downtown carpeting, security and space needs construction, small projects and parking, emergency management sirens, Sheriff's 4<sup>th</sup> floor remodel, Sheriff security camera replacements, Fair parking lot improvements, greenways trails and parks equipment.
- 2017 Capital Projects Fund - To account for the financing of various capital purchases and improvements including various IT or County-wide software projects, parking lot upgrades, various general county facilities upgrades and construction projects, emergency management projects, Sheriff's 4<sup>th</sup> floor remodel, Sheriff security and correctional officers camera replacements, Fair parking lot improvements, greenways trails and parks equipment, various UWO-Fox Cities facilities projects and various highway construction projects.
- 2017 General Obligation Bonds/Notes Fund - To account for the financing of various capital purchases and improvements including various IT upgrades.
- 2018 Capital Projects Fund - To account for the financing of various capital purchases and improvements including the security and space needs facilities projects and various highway construction projects.
- 2019 Capital Projects Fund - To account for the financing of various capital purchases and improvements including software upgrades, various maintenance and repairs for county properties, Fair building improvements, History Museum projects and various UWO-Fox Cities projects.

## NONMAJOR GOVERNMENTAL FUNDS - CONTINUED

### CAPITAL PROJECTS FUNDS (CONTINUED)

- 2020 Capital Projects Fund - To account for the financing of various capital purchases and improvements including software upgrades, replacement phone system, various maintenance and repairs for county properties, highway construction projects, Parks pavilion/parking lot design (phase 1), streambank restoration, CE trail pavement, Fair building improvements, History Museum projects and various UWO-Fox Cities projects.
- 2021 Capital Projects Fund - To account for the financing of various capital purchases and improvements including software upgrades, various maintenance and repairs for county properties, various department master plans, vehicle maintenance station, highway construction projects, Parks pavilion and parking lot, land mitigation bank, Fair building improvements, History Museum projects and various UWO-Fox Cities projects.
- 2022 Capital Projects Fund - To account for the financing of various capital purchases and improvements including software upgrades, various maintenance and repairs for county properties, various department master plans, communication center renovation, jail remodel project, evidence/crime scene van and command trailer, broadband initiative, highway construction projects, Parks paving projects and park upgrades, Fair building improvements, History Museum projects and various UWO-Fox Cities projects.
- 2023 Capital Projects Fund - To account for the financing of various capital purchases and improvements including software upgrades, County Fair parking/building improvements, History Museum projects, various maintenance and repairs for county properties, design/construction of a heated storage facility at the Sheriff's Office campus, various highway construction projects, Parks paving projects and park upgrades, and various UWO-Fox Cities projects.
- 2024 Capital Projects Fund - To account for the financing of various capital purchases and improvements including various maintenance and repairs for county properties, various security and fire system upgrades for county properties, equipment replacements, software upgrades, various highway construction projects, park upgrades, and various UWO-Fox Cities projects.
- 2025 Capital Projects Fund - To account for the financing of various capital purchases and improvements.

**OUTAGAMIE COUNTY, WISCONSIN**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds**  
**December 31, 2024**

	Special Revenue									
	Environmental Stewardship	Watershed Project	State Grants	Jail	Land Records Modernization	Other Restricted Donations/Contributions	Business Loan	Opioid Settlement	Parks	
<b>ASSETS</b>										
Cash and Investments	\$ 698,557	\$ -	\$ -	\$ 119,011	\$ 983,828	\$ 7	\$ 255,888	\$ 1,886,956	\$ 94,163	
Receivables:										
Property Taxes										
Accounts, Net	7,710	399,890	44,805							
Loans										
Interest	3,454							59,352		
Due from Other Governments	-	331,689	126,319							
Total Assets	<u>\$ 709,721</u>	<u>\$ 731,579</u>	<u>\$ 171,124</u>	<u>\$ 119,011</u>	<u>\$ 983,828</u>	<u>\$ 7</u>	<u>\$ 315,240</u>	<u>\$ 1,886,956</u>	<u>\$ 94,163</u>	
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>										
<b>LIABILITIES</b>										
Accounts Payable	\$ 2,095	\$ 9,444	\$ 57,144	\$ 24,972	\$ 30,522	\$ -	\$ -	\$ 1,787	\$ -	
Accrued and Other Current Liabilities		18,250							2,874	
Due to Other Funds		711,371	72,883							
Unearned Revenues			32,755							
Total Liabilities	<u>\$ 2,095</u>	<u>\$ 739,065</u>	<u>\$ 162,782</u>	<u>\$ 24,972</u>	<u>\$ 30,522</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,661</u>	<u>\$ -</u>	
<b>DEFERRED INFLOWS OF RESOURCES</b>										
Property Taxes Levied for Subsequent Year										
Loans Receivable								59,352		
Unavailable Revenues										
Total Deferred Inflows of Resources								<u>59,352</u>		
<b>FUND BALANCES</b>										
Restricted					953,306				1,882,295	
Committed	707,626		8,342	94,039				255,888		94,163
Unassigned		(7,486)								
Total Fund Balances	<u>\$ 707,626</u>	<u>\$ (7,486)</u>	<u>\$ 8,342</u>	<u>\$ 94,039</u>	<u>\$ 953,306</u>	<u>\$ 7</u>	<u>\$ 255,888</u>	<u>\$ 1,882,295</u>	<u>\$ 94,163</u>	
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 709,721</u>	<u>\$ 731,579</u>	<u>\$ 171,124</u>	<u>\$ 119,011</u>	<u>\$ 983,828</u>	<u>\$ 7</u>	<u>\$ 315,240</u>	<u>\$ 1,886,956</u>	<u>\$ 94,163</u>	

**OUTAGAMIE COUNTY, WISCONSIN**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds**  
**December 31, 2024**

	Special Revenue				Debt Service	Capital Projects			
	Jail Assessment	Remediation and Development	UW Extension Funds	Total Special Revenue		2016 Capital Projects	2017 Capital Projects	2017 General Obligations Bonds/Notes	2018 Capital Projects
<b>ASSETS</b>									
Cash and Investments	\$ 80,755	\$ 54,968	\$ 23,835	\$ 4,197,968	\$ -	\$ 1,705,559	\$ 10,257	\$ 3,455	\$ 109,308
Receivables:									
Property Taxes									
Accounts, Net	39,164			491,569					
Loans				59,352					
Interest				3,454					
Due from Other Governments				458,008					
Total Assets	<u>\$ 119,919</u>	<u>\$ 54,968</u>	<u>\$ 23,835</u>	<u>\$ 5,210,351</u>	<u>\$ -</u>	<u>\$ 1,705,559</u>	<u>\$ 10,257</u>	<u>\$ 3,455</u>	<u>\$ 109,308</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>									
<b>LIABILITIES</b>									
Accounts Payable	\$ -	\$ -	\$ -	\$ 125,964	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued and Other Current Liabilities		54,968		76,092					
Due to Other Funds				784,254		45			
Unearned Revenues				32,755					
Total Liabilities		54,968		1,019,065		45			
<b>DEFERRED INFLOWS OF RESOURCES</b>									
Property Taxes Levied for Subsequent Year									
Loans Receivable				59,352					
Unavailable Revenues	30,293			30,293					
Total Deferred Inflows of Resources	30,293			89,645					
<b>FUND BALANCES</b>									
Restricted				2,835,608					
Committed	89,626		23,835	1,273,519		1,705,559	10,257	3,455	109,308
Unassigned				(7,486)		(45)			
Total Fund Balances	<u>89,626</u>	<u></u>	<u>23,835</u>	<u>4,101,641</u>	<u></u>	<u>1,705,559</u>	<u>10,257</u>	<u>3,455</u>	<u>109,308</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 119,919</u>	<u>\$ 54,968</u>	<u>\$ 23,835</u>	<u>\$ 5,210,351</u>	<u>\$ -</u>	<u>\$ 1,705,559</u>	<u>\$ 10,257</u>	<u>\$ 3,455</u>	<u>\$ 109,308</u>

**OUTAGAMIE COUNTY, WISCONSIN**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds**  
**December 31, 2024**

	Capital Projects								Total Nonmajor Governmental Funds
	2019 Capital Projects	2020 Capital Projects	2021 Capital Projects	2022 Capital Projects	2023 Capital Projects	2024 Capital Projects	2025 Capital Projects	Total Capital Projects	
<b>ASSETS</b>									
Cash and Investments	\$ 15,209	\$ 583,162	\$ 1,949,559	\$ 697,938	\$ 12,983,236	\$ 7,036,797	\$ -	\$ 25,094,480	\$ 29,292,448
Receivables:									
Property Taxes	-	-	-	-	-	-	1,221,548	1,221,548	1,221,548
Accounts, Net	-	-	-	-	-	-	-	-	491,569
Loans	-	-	-	-	-	-	-	-	59,352
Interest	-	-	-	-	-	-	-	-	3,454
Due from Other Governments	-	-	-	-	-	-	-	-	458,008
Total Assets	<b>\$ 15,209</b>	<b>\$ 583,162</b>	<b>\$ 1,949,559</b>	<b>\$ 697,938</b>	<b>\$ 12,983,236</b>	<b>\$ 7,036,797</b>	<b>\$ 1,221,548</b>	<b>\$ 26,316,028</b>	<b>\$ 31,526,379</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>									
<b>LIABILITIES</b>									
Accounts Payable	\$ -	\$ -	\$ -	\$ 793,354	\$ 223,186	\$ 181,818	\$ -	\$ 1,198,358	\$ 1,324,322
Accrued and Other Current Liabilities	-	-	-	-	-	-	-	-	76,092
Due to Other Funds	-	-	-	-	-	-	-	-	764,299
Unearned Revenues	-	-	-	-	-	-	-	-	32,755
Total Liabilities	-	-	-	793,354	223,186	181,818	-	1,198,358	2,217,468
<b>DEFERRED INFLOWS OF RESOURCES</b>									
Property Taxes Levied for Subsequent Year	-	-	-	-	-	-	1,221,548	1,221,548	1,221,548
Loans Receivable	-	-	-	-	-	-	-	-	59,352
Unavailable Revenues	-	-	-	-	-	-	-	-	30,293
Total Deferred Inflows of Resources	-	-	-	-	-	-	1,221,548	1,221,548	1,311,193
<b>FUND BALANCES</b>									
Restricted	15,209	583,162	1,949,559	-	12,760,050	6,854,979	-	23,991,538	25,285,057
Committed	-	-	-	(95,416)	-	-	-	(95,416)	(102,947)
Unassigned	-	-	-	(95,416)	12,760,050	6,854,979	-	23,896,122	27,997,718
Total Fund Balances	<b>\$ 15,209</b>	<b>\$ 583,162</b>	<b>\$ 1,949,559</b>	<b>\$ 697,938</b>	<b>\$ 12,983,236</b>	<b>\$ 7,036,797</b>	<b>\$ 1,221,548</b>	<b>\$ 26,316,028</b>	<b>\$ 31,526,379</b>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<b>\$ 15,209</b>	<b>\$ 583,162</b>	<b>\$ 1,949,559</b>	<b>\$ 697,938</b>	<b>\$ 12,983,236</b>	<b>\$ 7,036,797</b>	<b>\$ 1,221,548</b>	<b>\$ 26,316,028</b>	<b>\$ 31,526,379</b>

**OUTAGAMIE COUNTY, WISCONSIN**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances (Deficits)**  
**Nonmajor Governmental Funds**  
**Year Ended December 31, 2024**

	Special Revenue								
	Environmental Stewardship	Watershed Project	State Grants	Jail	Land Records Modernization	Other Restricted Donations/Contributions	Business Loan	Opioid Settlement	Parks
<b>REVENUES</b>									
Taxes	\$	\$	\$	\$	\$	\$	\$	\$	\$
Sales Tax	-	-	-	-	-	-	-	-	-
Intergovernmental	-	1,209,893	1,321,700	-	11,000	-	-	-	-
Fines and Forfeitures	-	-	-	18,724	186,392	-	-	-	-
Unrestricted Investment Earnings	36,415	-	-	10,391	-	-	1,445	97,971	-
Miscellaneous	32,102	59,192	20,974	169,851	-	7	33,467	1,012,509	17,125
Total Revenues	68,517	1,269,085	1,342,674	197,966	196,392	7	34,912	1,110,480	17,125
<b>EXPENDITURES</b>									
Current:									
General Government	-	-	-	-	331,707	-	-	-	-
Public Safety	-	-	255,208	158,431	-	-	-	-	-
Health and Human Services	-	-	-	-	-	-	-	278,579	-
Culture and Recreation	-	-	-	-	-	-	-	-	-
Conservation and Development	32,484	1,294,712	1,065,004	-	-	-	769	-	5,951
Debt Service:									
Principal	-	-	-	-	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-
General Government	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-
Public Works	-	-	-	-	-	-	-	-	-
Health and Human Services	-	-	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-	-	-
Conservation and Development	-	-	-	-	-	-	-	-	5,246
Total Expenditures	32,484	1,294,712	1,320,212	158,431	331,707	-	769	278,579	11,197
Excess of Revenues Over (Under) Expenditures	36,033	(25,627)	22,462	39,535	(135,315)	7	34,143	831,901	5,928
<b>OTHER FINANCING SOURCES (USES)</b>									
Transfers In	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	(185,500)	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	(185,500)	-	-	-	-	-
<b>NET CHANGE IN FUND BALANCES</b>	36,033	(25,627)	22,462	(146,965)	(135,315)	7	34,143	831,901	5,928
Fund Balances - Beginning of Year	671,593	18,141	(14,120)	240,004	1,088,621	-	221,745	1,050,394	88,235
<b>FUND BALANCES - END OF YEAR</b>	<b>\$ 707,626</b>	<b>\$ (7,486)</b>	<b>\$ 8,342</b>	<b>\$ 94,039</b>	<b>\$ 953,306</b>	<b>\$ 7</b>	<b>\$ 255,886</b>	<b>\$ 1,882,295</b>	<b>\$ 94,183</b>

**OUTAGAMIE COUNTY, WISCONSIN**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances (Deficits)**  
**Nonmajor Governmental Funds**  
**Year Ended December 31, 2024**

	Special Revenue			Debt Service		Capital Projects		
	Jail Assessment	UW Extension Funds	Total Special Revenue	Debt Service	2016 Capital Projects	2017 Capital Projects	2017 General Obligations Bonds/Notes	2018 Capital Projects
<b>REVENUES</b>								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax								
Intergovernmental								
<b>Fines and Forfeitures</b>								
Unrestricted Investment Earnings	170,032		374,148					
Miscellaneous	-	-	146,222					
Total Revenues	170,032	23,186	1,387,413	6,265,335			3,455	
<b>EXPENDITURES</b>								
Current:								
General Government			331,707					
Public Safety	9,498		423,137					
Health and Human Services			278,579					
Culture and Recreation		19,547	25,498					
Conservation and Development			2,392,969					
Debt Service:								
Principal				4,965,000				
Interest and Fiscal Charges				1,301,777				
Capital Outlay								
General Government					170,879			
Public Safety								
Public Works								
Health and Human Services								
Culture and Recreation			5,246					
Conservation and Development								
Total Expenditures	9,498	19,547	3,457,136	6,266,777	170,879			
Excess of Revenues Over (Under) Expenditures	160,534	3,639	973,240	(1,442)	(170,879)		3,455	
<b>OTHER FINANCING SOURCES (USES)</b>								
Transfers In								
Transfers Out	(120,000)		(305,500)					
Total Other Financing Sources (Uses)	(120,000)		(305,500)					
<b>NET CHANGE IN FUND BALANCES</b>	40,534	3,639	667,740	(1,442)	(170,879)		3,455	
Fund Balances - Beginning of Year	49,092	20,196	3,433,901	1,397	1,876,438	10,257		109,308
<b>FUND BALANCES - END OF YEAR</b>	\$ 89,626	\$ 23,835	\$ 4,101,641	\$ (45)	\$ 1,705,559	\$ 10,257	\$ 3,455	\$ 109,308

**OUTAGAMIE COUNTY, WISCONSIN**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances (Deficits)**  
**Nonmajor Governmental Funds**  
**Year Ended December 31, 2024**

	Capital Projects						Total Capital Projects	Total Nonmajor Governmental Funds
	2019 Capital Projects	2020 Capital Projects	2021 Capital Projects	2022 Capital Projects	2023 Capital Projects	2024 Capital Projects		
<b>REVENUES</b>								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,073,446	\$ 1,073,446	\$ 1,073,446
Sales Tax						6,000,000	6,000,000	12,265,335
Intergovernmental			2,045	690,596	611,111	3,533,335	4,637,087	7,379,680
Fines and Forfeitures								374,116
Unrestricted Investment Earnings								146,222
Miscellaneous								1,486,674
Total Revenues			2,045	690,597	611,111	117,805	121,261	22,727,505
<b>EXPENDITURES</b>								
Current:								
General Government								331,707
Public Safety								423,137
Health and Human Services								278,579
Culture and Recreation								25,498
Conservation and Development								2,392,969
Debt Service:								
Principal								4,965,000
Interest and Fiscal Charges								1,301,777
Capital Outlay								
General Government		241,501	20,000	244,764	1,086,571	1,238,735	3,002,450	3,002,450
Public Safety			12,845	4,828,281		1,185,685	6,026,811	6,026,811
Public Works			19,220		991,006	5,767,534	6,777,760	6,777,760
Health and Human Services				589,417		83,672	673,089	673,089
Culture and Recreation		93,503	748,620	26	1,050,057	907,648	2,799,854	2,803,100
Conservation and Development						759,822	759,822	759,822
Total Expenditures		335,004	800,685	5,662,488	3,127,634	9,943,096	20,039,786	29,763,699
Excess of Revenues Over (Under) Expenditures		(335,004)	(798,640)	(4,971,891)	(2,516,523)	781,490	(8,007,992)	(7,036,194)
<b>OTHER FINANCING SOURCES (USES)</b>								
Transfers In				185,500		6,512,211	6,697,711	6,697,711
Transfers Out				(256,000)		(438,722)	(694,722)	(1,000,222)
Total Other Financing Sources (Uses)				(70,500)		6,073,489	6,002,989	5,697,489
<b>NET CHANGE IN FUND BALANCES</b>								
		(335,004)	(798,640)	(5,042,391)	(2,516,523)	6,854,979	(2,005,003)	(1,338,705)
Fund Balances - Beginning of Year		15,209	916,166	2,748,199	4,946,975	15,270,573		25,901,125
<b>FUND BALANCES - END OF YEAR</b>		\$ 15,209	\$ 583,162	\$ 1,949,559	\$ (95,416)	\$ 12,760,050	\$ 6,854,979	\$ 23,896,122
								\$ 27,997,718

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**OUTAGAMIE COUNTY, WISCONSIN**  
**Environmental Stewardship Special Revenue Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual**  
**Year Ended December 31, 2024**

	Budget			Actual		Variance Final Budget - Positive (Negative)
	Original	Final				
<b>REVENUES</b>						
Unrestricted Investment Earnings	\$ 1,000	\$ 1,000	\$ 36,415	\$ 35,415		
Miscellaneous	1,000	1,000	32,102	31,102		
<b>Total Revenues</b>	<b>2,000</b>	<b>2,000</b>	<b>68,517</b>	<b>66,517</b>		
<b>EXPENDITURES</b>						
Current:						
Conservation and Development						
Purchases Services	32,799	32,799	32,484	315		
Capital Outlay						
Culture and Recreation	73,821	73,821	-	73,821		
Total Expenditures	<b>106,620</b>	<b>106,620</b>	<b>32,484</b>	<b>74,136</b>		
<b>NET CHANGE IN FUND BALANCE</b>	<b>(104,620)</b>	<b>(104,620)</b>	<b>36,033</b>	<b>140,653</b>		
Fund Balance - Beginning of Year	671,593	671,593	671,593	-		
<b>FUND BALANCE - END OF YEAR</b>	<b>\$ 566,973</b>	<b>\$ 566,973</b>	<b>\$ 707,626</b>	<b>\$ 140,653</b>		

**OUTAGAMIE COUNTY, WISCONSIN**  
**Watershed Projects Special Revenue Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual**  
**Year Ended December 31, 2024**

	Budget			Variance Final Budget - Positive (Negative)
	Original	Final	Actual	
<b>REVENUES</b>				
Intergovernmental	\$ 2,692,053	\$ 2,692,053	\$ 1,209,893	\$ (1,482,160)
Miscellaneous	465,614	515,614	59,192	(456,422)
Total Revenues	3,157,667	3,207,667	1,269,085	(1,938,582)
<b>EXPENDITURES</b>				
Current:				
Conservation and Development	3,075,113	3,189,667	1,294,712	1,894,955
<b>NET CHANGE IN FUND BALANCE</b>	82,554	18,000	(25,627)	(43,627)
Fund Balance - Beginning of Year	18,141	18,141	18,141	-
<b>FUND BALANCE - END OF YEAR</b>	<u>\$ 100,695</u>	<u>\$ 36,141</u>	<u>\$ (7,486)</u>	<u>\$ (43,627)</u>

**OUTAGAMIE COUNTY, WISCONSIN**  
**State Grants Special Revenue Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual**  
**Year Ended December 31, 2024**

	Budget					Variance Final Budget - Positive (Negative)	
	Original		Final	Actual			
	Original	Final	Actual	Original	Final		
<b>REVENUES</b>							
Intergovernmental	\$ 715,348	\$ 1,441,958	\$ 1,321,700	\$ (120,258)			
Miscellaneous	6,836	6,836	20,974		14,138		
Total Revenues	<u>722,184</u>	<u>1,448,794</u>	<u>1,342,674</u>		<u>(106,120)</u>		
<b>EXPENDITURES</b>							
Current:							
Public Safety	48,652	48,652	255,208		(206,556)		
Conservation and Development	584,532	1,400,142	1,065,004		335,138		
Total Expenditures	<u>633,184</u>	<u>1,448,794</u>	<u>1,320,212</u>		<u>128,582</u>		
NET CHANGE IN FUND BALANCE	89,000	-	22,462		22,462		
Fund Balance - Beginning of Year	<u>(14,120)</u>	<u>(14,120)</u>	<u>(14,120)</u>		<u>-</u>		
<b>FUND BALANCE - END OF YEAR</b>	<b><u>\$ 74,880</u></b>	<b><u>\$ (14,120)</u></b>	<b><u>\$ 8,342</u></b>		<b><u>\$ 22,462</u></b>		

**OUTAGAMIE COUNTY, WISCONSIN**  
**Jail Special Revenue Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual**  
**Year Ended December 31, 2024**

	Budget					Variance Final Budget - Positive (Negative)
	Original	Final	Actual			
<b>REVENUES</b>						
Fines and Forfeitures	\$ 22,211	\$ 22,211	\$ 18,724			\$ (3,487)
Unrestricted Investment Earnings	4,000	4,000	10,391			6,391
Miscellaneous	179,500	179,500	168,851			(10,649)
<b>Total Revenues</b>	<b>205,711</b>	<b>205,711</b>	<b>197,966</b>			<b>(7,745)</b>
<b>EXPENDITURES</b>						
Current:						
Public Safety	180,835	180,835	158,431			22,404
Excess of Revenues Over Expenditures	24,876	24,876	39,535			14,659
<b>OTHER FINANCING USES</b>						
Transfers Out	-	-	(185,500)			(185,500)
<b>NET CHANGE IN FUND BALANCE</b>	<b>24,876</b>	<b>24,876</b>	<b>(145,965)</b>			<b>(170,841)</b>
Fund Balance - Beginning of Year	240,004	240,004	240,004			-
<b>FUND BALANCE - END OF YEAR</b>	<b>\$ 264,880</b>	<b>\$ 264,880</b>	<b>\$ 94,039</b>			<b>\$ (170,841)</b>

**OUTAGAMIE COUNTY, WISCONSIN**  
**Land Records Modernization Special Revenue Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual**  
**Year Ended December 31, 2024**

	Budget		Actual	Variance Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Intergovernmental	41,000	41,000	11,000	(30,000)
Fines and Forfeitures	150,000	150,000	185,392	35,392
Total Revenues	191,000	191,000	196,392	5,392
<b>EXPENDITURES</b>				
Current:				
General Government	248,039	633,966	331,707	302,259
<b>NET CHANGE IN FUND BALANCE</b>	(57,039)	(442,966)	(135,315)	307,651
Fund Balance - Beginning of Year	1,088,621	1,088,621	1,088,621	-
<b>FUND BALANCE - END OF YEAR</b>	<b>\$ 1,031,582</b>	<b>\$ 645,655</b>	<b>\$ 953,306</b>	<b>\$ 307,651</b>

**OUTAGAMIE COUNTY, WISCONSIN**  
**Business Loan Fund Special Revenue Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual**  
**Year Ended December 31, 2024**

	Budget			Actual	Variance Final Budget - Positive (Negative)
	Original	Final			
<b>REVENUES</b>					
Unrestricted Investment Earnings	\$ 1,842	\$ 1,842	\$ 1,445	\$ (397)	
Miscellaneous	34,148	34,148	33,467	(681)	
<b>Total Revenues</b>	<u>35,990</u>	<u>35,990</u>	<u>34,912</u>	<u>(1,078)</u>	
<b>EXPENDITURES</b>					
Current:					
Conservation and Development	189,069	189,069	769	188,300	
<b>NET CHANGE IN FUND BALANCE</b>	<u>(153,079)</u>	<u>(153,079)</u>	<u>34,143</u>	<u>187,222</u>	
Fund Balance - Beginning of Year	<u>221,745</u>	<u>221,745</u>	<u>221,745</u>	<u>-</u>	
<b>FUND BALANCE - END OF YEAR</b>	<u><u>\$ 68,666</u></u>	<u><u>\$ 68,666</u></u>	<u><u>\$ 255,888</u></u>	<u><u>\$ 187,222</u></u>	

**OUTAGAMIE COUNTY, WISCONSIN**  
**Opioid Settlement Special Revenue Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual**  
**Year Ended December 31, 2024**

	Budget			Actual	Variance Final Budget - Positive (Negative)
	Original	Final			
<b>REVENUES</b>					
Unrestricted Investment Earnings	\$ -	\$ -		\$ 97,971	\$ 97,971
Miscellaneous	-	76,352		1,012,509	936,157
<b>Total Revenues</b>	<b>-</b>	<b>76,352</b>		<b>1,110,480</b>	<b>1,034,128</b>
<b>EXPENDITURES</b>					
Current:					
Health and Human Services	314,863	510,011		278,579	231,432
<b>NET CHANGE IN FUND BALANCE</b>	<b>(314,863)</b>	<b>(433,659)</b>		<b>831,901</b>	<b>1,265,560</b>
Fund Balance - Beginning of Year	1,050,394	1,050,394		1,050,394	-
<b>FUND BALANCE - END OF YEAR</b>	<b>\$ 735,531</b>	<b>\$ 616,735</b>	<b>\$ 1,882,295</b>	<b>\$ 1,265,560</b>	

**OUTAGAMIE COUNTY, WISCONSIN**  
**Parks Special Revenue Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual**  
**Year Ended December 31, 2024**

	Budget		Actual	Variance Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Miscellaneous	\$ 9,250	\$ 9,250	\$ 17,125	\$ 7,875
<b>EXPENDITURES</b>				
Current:				
Culture and Recreation	12,000	12,000	5,951	6,049
Capital Outlay				
Culture and Recreation	5,000	5,000	5,246	(246)
Total Expenditures	<u>17,000</u>	<u>17,000</u>	<u>11,197</u>	<u>5,803</u>
<b>NET CHANGE IN FUND BALANCE</b>	(7,750)	(7,750)	5,928	13,678
Fund Balance - Beginning of Year	<u>88,235</u>	<u>88,235</u>	<u>88,235</u>	<u>-</u>
<b>FUND BALANCE - END OF YEAR</b>	<u><u>\$ 80,485</u></u>	<u><u>\$ 80,485</u></u>	<u><u>\$ 94,163</u></u>	<u><u>\$ 13,678</u></u>

**OUTAGAMIE COUNTY, WISCONSIN**  
**Jail Assessment Special Revenue Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual**  
**Year Ended December 31, 2024**

	Budget			Actual	Variance Final Budget - Positive (Negative)
	Original	Final			
<b>REVENUES</b>					
Fines and Forfeitures	\$ 125,000	\$ 125,000		\$ 170,032	\$ 45,032
<b>EXPENDITURES</b>					
Current:					
Public Safety	-	-		9,498	(9,498)
Excess of Revenues Over Expenditures	125,000	125,000		160,534	35,534
<b>OTHER FINANCING USES</b>					
Transfers Out	(120,000)	(120,000)		(120,000)	-
<b>NET CHANGE IN FUND BALANCE</b>	5,000	5,000		40,534	35,534
Fund Balance - Beginning of Year	49,092	49,092		49,092	-
<b>FUND BALANCE - END OF YEAR</b>	<u>\$ 54,092</u>	<u>\$ 54,092</u>		<u>\$ 89,626</u>	<u>\$ 35,534</u>

**OUTAGAMIE COUNTY, WISCONSIN**  
**UW Extension Funds Special Revenue Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual**  
**Year Ended December 31, 2024**

	Budget			Actual	Variance Final Budget - Positive (Negative)
	Original	Final			
<b>REVENUES</b>					
Miscellaneous	\$ 45,200	\$ 45,200		\$ 23,186	\$ (22,014)
<b>EXPENDITURES</b>					
Current:					
Culture and Recreation	45,200	45,200		19,547	25,653
<b>NET CHANGE IN FUND BALANCE</b>				3,639	3,639
Fund Balance - Beginning of Year	20,196	20,196		20,196	-
<b>FUND BALANCE - END OF YEAR</b>	<u>\$ 20,196</u>	<u>\$ 20,196</u>		<u>\$ 23,835</u>	<u>\$ 3,639</u>

**OUTAGAMIE COUNTY, WISCONSIN**  
**Debt Service Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual**  
**Year Ended December 31, 2024**

	Budget		Actual	Variance Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes	\$ 5,802,152	\$ 5,802,152	\$ 6,265,335	\$ 463,183
<b>EXPENDITURES</b>				
Debt Service:				
Principal	4,920,000	5,120,000	4,965,000	155,000
Interest and Fiscal Charges	883,237	883,237	1,301,777	(418,540)
Total Expenditures	<u>5,803,237</u>	<u>6,003,237</u>	<u>6,266,777</u>	<u>(263,540)</u>
<b>NET CHANGE IN FUND BALANCE</b>	(1,085)	(201,085)	(1,442)	199,643
Fund Balance - Beginning of Year	<u>1,397</u>	<u>1,397</u>	<u>1,397</u>	<u>-</u>
<b>FUND BALANCE - END OF YEAR</b>	<u><u>\$ 312</u></u>	<u><u>\$ (199,688)</u></u>	<u><u>\$ (45)</u></u>	<u><u>\$ 199,643</u></u>

**OUTAGAMIE COUNTY, WISCONSIN**  
**2016 Capital Projects Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual**  
**Year Ended December 31, 2024**

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
<b>REVENUES</b>	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -
<b>EXPENDITURES</b>				
Capital Outlay				
General Government				
Security/space needs - parking	1,806,281	1,806,281	170,879	1,635,402
Security/space needs - small projects	70,155	70,155	-	70,155
Total expenditures	<u>1,876,436</u>	<u>1,876,436</u>	<u>170,879</u>	<u>1,705,557</u>
Net change in fund balance	(1,876,436)	(1,876,436)	(170,879)	1,705,557
Fund balance - January 1	<u>1,876,438</u>	<u>1,876,438</u>	<u>1,876,438</u>	<u>-</u>
Fund balance - December 31	\$ <u>2</u>	\$ <u>2</u>	\$ <u>1,705,559</u>	\$ <u>1,705,557</u>

**OUTAGAMIE COUNTY, WISCONSIN**  
**2017 Capital Projects Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual**  
**Year Ended December 31, 2024**

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
<b>REVENUES</b>	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -
<b>EXPENDITURES</b>				
Capital Outlay				
General Government				
Various IT upgrades	<u>10,257</u>	<u>10,257</u>	_____ -	<u>10,257</u>
Net change in fund balance	(10,257)	(10,257)	- _____	10,257
Fund balance - January 1	<u>10,257</u>	<u>10,257</u>	<u>10,257</u>	_____ -
Fund balance - December 31	\$ _____ -	\$ _____ -	\$ <u>10,257</u>	\$ <u>10,257</u>

**OUTAGAMIE COUNTY, WISCONSIN**  
**2018 Capital Projects Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual**  
**Year Ended December 31, 2024**

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
<b>REVENUES</b>	\$ _____	\$ _____	\$ _____	\$ _____
<b>EXPENDITURES</b>				
Capital Outlay				
Culture, Education and Recreation				
UWO-Fox Cities student dev/food service	109,308	109,308	109,308	109,308
Net change in fund balance	(109,308)	(109,308)	-	109,308
Fund balance - January 1	109,308	109,308	109,308	-
Fund balance - December 31	\$ _____ -	\$ _____ -	\$ <u>109,308</u>	\$ <u>109,308</u>

**OUTAGAMIE COUNTY, WISCONSIN**  
**2019 Capital Projects Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual**  
**Year Ended December 31, 2024**

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
<b>REVENUES</b>	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -
<b>EXPENDITURES</b>				
Capital Outlay				
Culture, Education and Recreation				
UWO-Fox Cities roof repair	<u>15,208</u>	<u>15,208</u>	<u>15,208</u>	<u>15,208</u>
Net change in fund balance	(15,208)	(15,208)	-	15,208
Fund balance - January 1	<u>15,209</u>	<u>15,209</u>	<u>15,209</u>	<u>-</u>
Fund balance - December 31	\$ <u>1</u>	\$ <u>1</u>	\$ <u>15,209</u>	\$ <u>15,208</u>

**OUTAGAMIE COUNTY, WISCONSIN**  
**2020 Capital Projects Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual**  
**Year Ended December 31, 2024**

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
<b>REVENUES</b>	\$ -	\$ -	\$ -	\$ -
<b>EXPENDITURES</b>				
Current				
Conservation and Development				
Streambank restoration	10,000	10,000	-	10,000
Capital Outlay				
General Government				
Various IT upgrades	50,000	50,000	-	50,000
County phone system	358,587	358,587	241,501	117,086
Public Works				
Highway construction	212,810	212,810	-	212,810
Culture, Education and Recreation				
Parks pavilion design-phase 1	12,065	12,065	6,784	5,281
UWO-Fox Cities child care addition	99,693	99,693	86,719	12,974
UWO-Fox Cities design (stud dev/food svc)	175,000	175,000	-	175,000
Total expenditures	<u>918,155</u>	<u>918,155</u>	<u>335,004</u>	<u>583,151</u>
Net change in fund balance	(918,155)	(918,155)	(335,004)	583,151
Fund balance - January 1	<u>918,166</u>	<u>918,166</u>	<u>918,166</u>	-
Fund balance - December 31	\$ <u>11</u>	\$ <u>11</u>	\$ <u>583,162</u>	\$ <u>583,151</u>

**OUTAGAMIE COUNTY, WISCONSIN**  
**2021 Capital Projects Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual**  
**Year Ended December 31, 2024**

	<b>Budgeted Amounts</b>			<b>Variance with Final Budget - Positive (Negative)</b>
	Original	Final	Actual	
<b>REVENUES</b>				
Intergovernmental Revenues	\$ _____ -	\$ _____ -	\$ 2,045	\$ 2,045
<b>EXPENDITURES</b>				
Capital Outlay				
General Government				
Various IT upgrades	- -	- -	20,000	(20,000)
Public Safety				
Sheriff - body cameras	59,790	59,790	12,845	46,945
Public Works				
Highway construction	45,589	45,589	19,220	26,369
Conservation and Development				
Land mitigation bank	750,000	750,000	- -	750,000
Culture, Education and Recreation				
Parks design - various projects	10,379	10,379	15,986	(5,607)
Parks water/sewer project	112,200	112,200	2,045	110,155
Parks pavilion	550,000	992,022	730,589	261,433
Parks dog park development	775,000	775,000	- -	775,000
Greenways/trails program	11,248	11,248	- -	11,248
UWO-Fox Cities building purchase	609,265	609,265	- -	609,265
UWO-Fox Cities science room fume hood	103,211	103,211	- -	103,211
Total expenditures	<u>3,026,682</u>	<u>3,468,704</u>	<u>800,685</u>	<u>2,668,019</u>
Net change in fund balance	(3,026,682)	(3,468,704)	(798,640)	2,670,064
Fund balance - January 1	<u>2,748,199</u>	<u>2,748,199</u>	<u>2,748,199</u>	<u>- -</u>
Fund balance - December 31	<u>\$ (278,483)</u>	<u>\$ (720,505)</u>	<u>\$ 1,949,559</u>	<u>\$ 2,670,064</u>

**OUTAGAMIE COUNTY, WISCONSIN**  
**2022 Capital Projects Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual**  
**Year Ended December 31, 2024**

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
<b>REVENUES</b>				
Intergovernmental Revenues	\$ -	\$ -	\$ 690,596	\$ 690,596
Miscellaneous	<u>-</u>	<u>-</u>	<u>1</u>	<u>1</u>
Total revenues	<u>-</u>	<u>-</u>	<u>690,597</u>	<u>690,597</u>
<b>EXPENDITURES</b>				
Current				
Culture, Education and Recreation	20,000	20,000	-	20,000
Conservation and Development				
Capital Outlay				
General Government				
Various IT upgrades	360,468	360,468	-	360,468
CAB elevator upgrade	3,042	3,042	-	3,042
Onsite clinic	14,555	14,555	-	14,555
VPI Building improvements	582,177	582,177	-	582,177
Public Safety				
Sheriff - Comm Center renovations	7,103,392	7,103,392	4,857,683	2,245,709
Sheriff - evidence van and trailer	19,396	19,396	19,396	-
Sheriff - Body scanner		185,500	185,500	-
Sheriff - Jail 4th floor remodel	256,000	-	-	-
Public Works				
Highway construction	42,460	42,460	-	42,460
Health and human services				
DHHS - software	1,143,717	1,143,717	589,417	554,300
Culture, Education and Recreation				
Parks - Plamann Lake upgrades	2,239	2,239	2,240	(1)
Parks - dog park development	559,469	559,469	8,226	551,243
Parks - MHNC/other trail improvements	53,718	103,717	26	103,691
Parks - replace trail bridges	122,795	122,795	-	122,795
Parks - ADA football field	717,500	717,500	-	717,500
Greenways/trails program	5,000	5,000	-	5,000
UWO-Astro observation facility	6,180	6,180	-	6,180
UWO-parking lot improvements	9,723	9,723	-	9,723
Broadband development	250,000	250,000	-	250,000
Total expenditures	<u>11,271,831</u>	<u>11,251,330</u>	<u>5,662,488</u>	<u>5,588,842</u>
Excess (deficiency) of revenues over (under) expenditures	(11,271,831)	(11,251,330)	(4,971,891)	6,279,439
<b>OTHER FINANCING SOURCES</b>				
Transfer in			185,500	
Transfers out	<u>-</u>	<u>-</u>	<u>(256,000)</u>	<u>(256,000)</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(70,500)</u>	<u>(256,000)</u>
Net change in fund balance	(11,271,831)	(11,251,330)	(5,042,391)	6,023,439
Fund balance - January 1	<u>4,946,975</u>	<u>4,946,975</u>	<u>4,946,975</u>	<u>-</u>
Fund balance - December 31	<u>\$ (6,324,856)</u>	<u>\$ (6,304,355)</u>	<u>\$ (95,416)</u>	<u>\$ 6,023,439</u>

**OUTAGAMIE COUNTY, WISCONSIN**  
**2023 Capital Projects Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual**  
**Year Ended December 31, 2024**

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
<b>REVENUES</b>				
Intergovernmental	\$ -	\$ -	\$ 611,111	\$ 611,111
<b>EXPENDITURES</b>				
Capital Outlay				
General Government				
Various IT upgrades	406,894	406,894	222,487	184,407
Replace Jail fridge and exhaust fans	28,295	28,295	-	28,295
Replace flooring - various locations	14,644	14,644	-	14,644
Public Safety				
911 hardware/software	598,624	598,624	562,315	36,309
Jail storage conveyor	1,073	1,073	-	1,073
Jail elevators (5 & 7)	236,187	236,187	103,452	132,735
Public Works				
Highway construction	2,611,712	2,611,712	991,006	1,620,706
Highway related land acquisition	650,000	650,000	-	650,000
Highway/RSW design/engineering	500,000	500,000	-	500,000
Culture, Education and Recreation				
Fair parking/building improvements	100,000	100,000	100,000	-
Mosquito Hill displays	910,433	910,433	74,332	836,101
Parks geothermal infr analysis	20,000	20,000	13,655	6,345
Parks baseball complex design	81,700	81,700	38,094	43,606
Plamann Park paving/construction	3,234,000	3,234,000	1,022,293	2,211,707
UWO-Fox Cities food svc/student dev	2,209,000	2,209,000	-	2,209,000
UWO-Fox Cities library roof replacement	175,000	175,000	-	175,000
UWO-Fox Cities hvac control replacement	44,165	44,165	-	44,165
UWO-Fox Cities science wing windows	232,050	232,050	-	232,050
UWO-Fox Cities observation facility	77,500	77,500	-	77,500
Total expenditures	<u>12,131,277</u>	<u>12,131,277</u>	<u>3,127,634</u>	<u>9,003,643</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(12,131,277)</u>	<u>(12,131,277)</u>	<u>(2,516,523)</u>	<u>8,392,532</u>
<b>OTHER FINANCING SOURCES</b>				
Transfers in				-
Transfers out				-
Net change in fund balance	(12,131,277)	(12,131,277)	(2,516,523)	8,392,532
Fund balance - January 1	<u>15,276,573</u>	<u>15,276,573</u>	<u>15,276,573</u>	<u>-</u>
Fund balance - December 31	<u>\$ 3,145,296</u>	<u>\$ 3,145,296</u>	<u>\$ 12,760,050</u>	<u>\$ 8,392,532</u>

**OUTAGAMIE COUNTY, WISCONSIN**  
**2024 Capital Projects Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual**  
**Year Ended December 31, 2024**

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual	
<b>REVENUES</b>				
Property tax	\$ 1,073,446	\$ 1,073,446	\$ 1,073,446	\$ -
Sales tax	6,000,000	6,000,000	6,000,000	-
Intergovernmental	3,757,924	4,048,949	3,533,335	(515,614)
Miscellaneous	50,000	50,000	117,805	67,805
Total revenues	<u>10,881,370</u>	<u>11,172,395</u>	<u>10,724,586</u>	<u>(447,809)</u>
<b>EXPENDITURES</b>				
Current				
Brewster Village - Medical Transportation	100,000	100,000	83,672	16,328
Conservation and Development				
Land Conservation - Cover Crop Program	488,000	488,000	421,188	66,812
R&SW - MRF Long Term Planning Assessment	35,000	27,500	27,431	69
Tractor For Soil Health Equipment	215,000	215,000	214,046	954
Truck Replacement - Land Conservation	37,000	37,000	36,025	975
AG Services Building Roof Replacement	135,000	135,000	61,128	73,872
UWEX/LCD & AG Buildings HVAC Upgrades	73,000	73,000	72,938	62
R&SW - AI Robotics Install	175,000	175,000	175,000	-
R&SW - MRF Fire Monitoring System	35,000	42,500	42,500	-
Capital Outlay				
General Government				
Various Security Card Access Projects	68,000	68,000	67,999	1
Finance - Budget Software	175,000	175,000	159,020	15,980
IT - Infrastructure & Equip Projects	600,000	600,000	415,457	184,543
IT - County Board Room It Upgrades	375,000	375,000	162,087	212,913
Maintenance - Tuck Pointing On Cab	245,000	501,000	371,670	129,330
Public Safety				
Justice Center Elevators #1 & #2 Modernization	297,000	252,000	104,640	147,360
Sheriff's Building Fire Alarm System Upgrade	47,250	47,250	31,058	16,192
Sheriff - Patrol Rifle Replacement	98,000	98,000	98,000	-
Sheriff - Jail Security Camera Replacement	75,000	75,000	71,253	3,747
Sheriff - Redundant Fiber Line	835,283	835,283	43,358	791,925
Maintenance - Cooling Coil Air Handler#1 Justice Cntr	50,000	47,709	47,709	-
Maintenance - Shore Up Mechanical Wall Justice Cntr	50,000	54,782	54,782	-
Maintenance - Lower Roof On Goodland Dr Sheriffs Bldg	120,000	220,000	201,734	18,266
Sheriff - Rescue & Tactical Vehicle And Supplies	683,000	793,000	399,835	393,165
EOM - FOCERT Support Trailer	-	-	70,000	(70,000)
EM - AV Upgrade	-	-	63,322	(63,322)
VPI - S&E	-	-	31,583	(31,583)
Berry Dunne ERP Project	-	-	39,038	(39,038)
Public Works				
Highway - Fuel Systems (Shiocton)	325,000	325,000	-	325,000
Highway - Security Cameras	50,000	50,000	34,375	15,625
Highway - Epoxy Floors - Appleton Shop	500,000	369,150	-	369,150
Highway - Back-Up Generators	331,056	69,572	-	69,572
Highway - Brine Storage & Loading (Seymour)	66,667	66,667	-	66,667
Highway - Engineering - Facilities Plan/Hortonville	600,000	600,000	-	600,000
Highway - Site Work - Hortonville	500,000	500,000	-	500,000
Highway - Construction - 2024 (Nondetb)	6,260,000	6,260,000	5,465,659	794,341
Community Development				
Community Sensitive Solutions (Css) Partnership	500,000	500,000	39,367	460,633
Greenways/Trails Program	30,000	30,000	30,000	-
Parks - Plamann Prk Surveillance System Design	15,000	15,000	2,438	12,562
Parks - 2002 1-Ton Dump Truck Replacement	60,000	60,000	50,000	10,000
Parks - Plamann Lake Upgrades	15,000	15,000	-	15,000
Parks - Road To Trail Conversion/New Trail System	1,224,808	1,224,808	-	1,224,808
Parks - Children's Farm Improvements - Design	76,107	76,107	1,925	74,182
Parks - Relocate Baseball Field - Construction	652,808	652,808	308,638	344,170
Parks - Kayak Launch - Barker Access	246,924	246,924	-	246,924
UWO - Library Flooring Replacement	77,500	77,500	-	77,500
UWO - Art & Music Wing Rooftop HVAC Unit	25,000	25,000	23,464	1,536
UWO - Engineering Study - 5 Boilers In 1800 Wing	12,500	12,500	-	12,500
UWO - Flooring Updates In Comm Arts Center	25,000	25,000	-	25,000
Maintenance - Roof On The Uw Ext Building	130,000	130,000	43,323	86,677
Parks - Ash Tree Removal - Plamann Park	250,000	250,000	239,756	10,244
History Museum Building Projects	102,678	102,678	102,678	-
Fair - Parking Or Building Improvements	35,000	35,000	35,000	-
Total expenditures	<u>17,122,581</u>	<u>17,153,738</u>	<u>9,943,096</u>	<u>7,210,642</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(6,241,211)</u>	<u>(5,981,343)</u>	<u>781,490</u>	<u>7,658,451</u>
<b>OTHER FINANCING SOURCES</b>				
Transfers in	6,241,211	6,241,211	6,512,211	271,000
Transfers out			<u>(438,722)</u>	<u>(438,722)</u>
Net change in fund balance		259,868	6,854,979	7,490,729

**OUTAGAMIE COUNTY, WISCONSIN**  
**Capital Projects Fund**  
**Project-Length Schedule of Capital Projects**  
**Beginning of Projects to December 31, 2024**

	<b>2015 Capital Projects</b>	<b>2016 Capital Projects</b>	<b>2017 Capital Projects</b>	<b>2018 Capital Projects</b>	<b>2019 Capital Projects</b>	<b>2020 Capital Projects</b>	<b>2021 Capital Projects</b>	<b>2022 Capital Projects</b>	<b>2023 Capital Projects</b>	<b>2024 Capital Projects</b>
<b>Original Project Authorization</b>	<b>\$ 3,646,474</b>	<b>\$ 3,603,395</b>	<b>\$ 2,000,000</b>	<b>\$ 2,627,391</b>	<b>\$ 3,223,446</b>	<b>\$ 9,493,698</b>	<b>\$ 13,214,875</b>	<b>\$ 15,491,668</b>	<b>\$ 21,669,337</b>	<b>\$ 17,206,581</b>
<b>Revenues and Other Financing Sources</b>									<b>10,724,585</b>	
Property taxes	\$ 1,091,459	\$ 1,071,539	\$ 1,081,168	\$ 958,170	\$ 963,502	\$ 690,041	\$ 851,098	\$ 1,436,336	\$ 1,445,418	\$ 1,073,446
Sales tax	-	-	-	-	-	2,450,000	2,705,481	4,316,831	5,807,403	6,000,000
Intergovernmental revenue	-	-	-	-	-	-	3,049,844	5,654,513	611,110	3,533,335
Investment earnings	-	-	-	-	-	-	5	-	-	-
Miscellaneous	82,682	82,680	138,898	82,797	82,680	96,180	87,680	146,978	97,441	117,804
Transfers in	2,672,335	2,469,178	8,494,358	1,612,541	2,223,264	3,851,387	12,089,999	8,780,919	13,496,515	6,512,211
Total	<b>\$ 3,846,486</b>	<b>\$ 3,623,395</b>	<b>\$ 9,714,424</b>	<b>\$ 2,653,508</b>	<b>\$ 3,289,446</b>	<b>\$ 7,087,813</b>	<b>\$ 16,884,109</b>	<b>\$ 20,247,677</b>	<b>\$ 21,457,887</b>	<b>\$ 17,236,795</b>
<b>Expenditures and Other Financing Uses</b>										
Highway construction	1,491,566	-	480,178	435,976	-	1,844,854	5,346,631	5,181,821	5,342,516	5,485,659
UWO-Fox Cities projects	120,375	-	272,869	25,807	30,502	438,268	12,939	51,812	-	-
IT system upgrades	514,506	327,178	271,744	-	264,502	1,230,634	535,481	290,132	386,210	-
Replacement carpeting	-	-	-	-	-	-	-	-	-	-
Furniture	17,500	17,500	17,500	35,000	35,000	35,000	35,000	35,000	100,000	-
Jail/ice center facility projects	522,683	-	-	100,000	1,948,976	383,021	-	-	134,705	-
Emergency management sirens	23,000	23,500	48,000	23,349	28,908	-	-	-	-	-
Boiler replacement at YFS	-	-	-	66,352	-	-	-	-	-	-
Elevator controls at YFS	-	-	-	60,345	-	-	-	-	-	-
Chiller replacement at YFS	-	-	-	-	59,204	-	-	-	-	-
Greenways trails	24,998	19,800	15,000	-	-	-	22,060	20,000	25,000	-
Brewster St watermain replacement	-	-	-	-	119,776	-	-	-	-	-
Parks Meade Street trail	35,112	-	-	-	-	10,000	-	-	-	-
Parks boom mower	-	-	-	153,488	-	-	-	-	-	-
Parks pavilion	-	-	-	-	43,335	286,794	5,313,565	187,544	-	-
Parks design - various projects	-	-	-	-	-	-	164,999	196,307	-	-
Parks MHN & trail improvements	-	-	-	-	-	-	-	80,000	-	-
Parks Plamann Lake upgrades	-	-	-	-	-	-	-	13,226	-	-
Parks dog park development	-	-	-	-	-	-	-	7,985	-	-
Parks aquatic park upgrades	-	-	-	-	-	-	-	59,463	180,000	-
Parks restroom improvements	-	-	-	-	-	-	-	-	250,000	-
Parks playground equipment	-	-	-	-	-	-	-	-	57,308	-
Parks baseball complex	-	-	-	-	-	-	-	-	13,655	-
Parks geothermal infrastructure analysis	-	-	-	-	-	-	-	-	-	1,022,233
Parks Paving/construction	-	-	-	-	-	-	-	-	-	-
Special assessments - Meade	-	-	-	43,954	-	-	-	-	-	-
Sheriff evidence van & trailer	133,820	-	-	-	-	-	-	371,622	-	-
Sheriff Comm Center renovations	106,033	-	-	-	-	-	-	9,539,291	-	-
Sheriff 4th floor remodel	-	10,000	473,741	-	-	-	-	13,000	-	-
Sheriff Body Scanner	-	-	-	-	-	-	-	185,500	-	-
Sheriff replace security cameras	75,000	75,236	74,999	75,000	50,250	55,357	-	-	-	-
Sheriff body cameras	-	99,952	-	-	-	45,555	-	-	-	-
Sheriff security system replacement	-	-	-	359,022	-	-	-	-	-	-
Sheriff IT system upgrades	-	-	-	215,225	-	-	-	-	562,315	-
Sheriff Jenkins gate	-	-	-	-	185,973	-	-	-	-	-
Sheriff radio microwave system	-	-	-	-	-	519,378	-	-	-	-
Sheriff vehicle maintenance station	-	-	-	-	-	152,057	-	-	-	-
Communication center hvac	-	-	-	167,157	-	-	-	-	-	-
Jail dishwasher replacement	-	-	-	117,141	-	-	-	-	-	-
History museum projects	146,700	-	-	90,000	107,492	125,000	210,000	199,685	180,000	203,937
Mosquito Hs displays	-	-	-	32,189	-	-	237,307	-	-	-
Maintenance roof replacement	-	-	-	-	51,242	-	-	-	51,305	-
Maintenance skid steer replacement	-	-	-	-	34,043	-	-	-	-	-
Election equipment project	-	-	-	-	-	-	60,000	-	39,786	-
Culture, education & recreation	-	-	-	-	-	76,371	120,004	-	-	-
Conservation and Development	-	-	-	-	-	20,201	-	-	-	-
Public Safety	-	-	-	-	-	195,622	-	-	-	-
ADA chair lifts (2)	-	-	-	-	-	188,480	-	-	-	-
Rooftop AC units (10)	-	-	-	-	-	45,259	39,043	-	-	-
Maintenance of office equipment	-	-	-	-	-	63,589	-	-	-	-
Air handler unit-north building	-	-	-	-	-	2,884,845	-	-	-	-
Parks water/sewer project	-	-	-	-	-	-	124,250	103,452	-	-
CAB elevator upgrade	-	-	-	-	-	-	94,430	45,356	-	-
Flooding - various locations	-	-	-	-	-	-	345,445	-	-	-
Onsite clinic	-	-	-	-	-	-	99,808	-	-	-
VPI building improvements	-	-	-	-	-	-	-	-	-	-
County phone system	-	-	-	-	-	-	-	-	-	-
CE trail pavement	-	-	-	-	-	-	-	-	-	-
OHHS software	-	-	-	-	-	-	-	-	-	-
Brewster Village - Medical Transportation	-	-	-	-	-	-	-	-	63,672	-
Land Conservation - Cover Crop Program	-	-	-	-	-	-	-	-	421,189	-
RASW - MRF Long Term Planning Assessment	-	-	-	-	-	-	-	-	27,432	-
Transportation Solid Waste Equipment	-	-	-	-	-	-	-	-	214,047	-
Truck Replacement - Land Conservation	-	-	-	-	-	-	-	-	38,026	-
AC Services Building Roof Replacement	-	-	-	-	-	-	-	-	61,126	-
UWEX/CD & AG Buildings HVAC Upgrades	-	-	-	-	-	-	-	-	72,699	-
RASW - AI Robotics install	-	-	-	-	-	-	-	-	175,000	-
RASW - Mfr Fire Monitoring System	-	-	-	-	-	-	-	-	42,500	-
Various Security Card Access Projects	-	-	-	-	-	-	-	-	67,899	-
Finance - Budget Software	-	-	-	-	-	-	-	-	159,020	-
IT - Infrastructure & Equip Projects	-	-	-	-	-	-	-	-	415,456	-
IT - County Board Room IT Upgrades	-	-	-	-	-	-	-	-	182,096	-
Maintenance - Tuck Pointing On Cap	-	-	-	-	-	-	-	-	371,670	-
Justice Center Elevators #1 & #2 Modernization	-	-	-	-	-	-	-	-	104,640	-
Sheriff's Building Fire Alarm System Upgrade	-	-	-	-	-	-	-	-	31,058	-
Sheriff - Patrol Rides Replacement	-	-	-	-	-	-	-	-	98,000	-
Sheriff - Jail Security Camera Replacement	-	-	-	-	-	-	-	-	71,253	-
Sheriff - Redundant Fiber Line	-	-	-	-	-	-	-	-	43,357	-
Maintenance - Cctv Handheld #1 Justice Ctr	-	-	-	-	-	-	-	-	47,709	-
Maintenance - Share Up Mechanical Wall Justice Ctr	-	-	-	-	-	-	-	-	54,782	-
Maintenance - Lower Roof On Coofield Dr Sheriff's Bldg	-	-	-	-	-	-	-	-	20,734	-
Sheriff - Rescue & Tactical Vehicle And Supplies	-	-	-	-	-	-	-	-	389,635	-
Highway - Security Cameras	-	-	-	-	-	-	-	-	34,375	-
Highway - Epoxy Floors - Appleton Shop	-	-	-	-	-	-	-	-	389,180	-
Highway - Back-Up Generators	-	-	-	-	-	-	-	-	69,572	-
Community Sensitiv Solutions (Cas) Partnership	-	-	-	-	-	-	-	-	39,368	-
Greenways/Trails Program	-	-	-	-	-	-	-	-	30,000	-
Parks - Plamann Pk Surveillance System Design	-	-	-	-	-	-	-	-	2,438	-
Parks - 2002 1-Ton Dump Truck Replacement	-	-	-	-	-	-	-	-	50,000	-
Parks - Children's Farm Improvements - Design	-	-	-	-	-	-	-	-	1,925	-
Parks - Relocate Baseball Field - Construction	-	-	-	-	-	-	-	-	308,638	-
UWO - Art & Music Wing Rooftop HVAC Unit	-	-	-	-	-	-	-	-	23,464	-
Maintenance - Roof On The Uw Ext Building	-	-	-	-	-	-	-	-	43,323	-
Parks - Ash Tree Removal - Plamann Park	-	-	-	-	-	-	-	-	239,756	-
History Museum Building Projects	-	-	-	-	-	-	-	-	102,678	-
Fair - Parking Or Building Improvements	-	-	-	-	-	-	-	-	35,000	-
Transfers out	470,321	556,789	1,303,674	544,351	507,562	695,885	640,301	1,769,587	438,722	-
Total	<b>\$ 3,846,486</b>	<b>\$ 1,917,836</b>	<b>\$ 9,704,167</b>	<b>\$ 2,544,200</b>	<b>\$ 3,254,237</b>	<b>\$ 6,504,446</b>	<b>\$ 16,934,541</b>	<b>\$ 20,343,091</b>	<b>\$ 8,697,838</b>	<b>\$ 19,616,598</b>
Net - Fund Balance	<b>\$ 1,705,559</b>	<b>\$ 10,257</b>	<b>\$ 109,308</b>	<b>\$ 15,209</b>	<b>\$ 583,167</b>	<b>\$ 1,949,559</b>	<b>\$ (95,414)</b>	<b>\$ 12,760,049</b>	<b>\$ 6,620,198</b>	

## INTERNAL SERVICE FUNDS

Internal service funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the County or to other governments on a cost-reimbursement basis.

- Worker's Compensation Insurance Fund – To account for costs associated with the County's self-insured worker's compensation insurance program.
- WMMC Insurance Pool Fund – To account for funds invested in the Wisconsin Municipal Mutual Insurance Company (WMMC). The County, together with certain other units of government within the State of Wisconsin, created WMMC to provide general and police professional liability, errors and omissions and vehicle liability coverage for Counties or Cities in Wisconsin.
- Vehicle Physical Damage Fund – To account for costs associated with the County's self-insured vehicle physical damage insurance program.
- Information Technology Fund - To account for the costs associated with providing hardware and software information technology. Charges for services are generated by providing and costing services to various County departments.
- Insurance Fund – To establish reserves for those risks, which are not provided for under an insurance contract.
- Dental Self-Insurance Fund – To account for costs associated with the County's self-insured dental insurance program.
- Healthcare Stabilization Fund – To account for costs associated with the County's health insurance administration, wellness and health savings incentives.

**OUTAGAMIE COUNTY, WISCONSIN**  
**Internal Service Funds**  
**Combining Statement of Net Position**  
**December 31, 2024**

	Workers Compensation Insurance	WMMIC Insurance Pool	Vehicle Physical Damage	Information Technology
<b>ASSETS</b>				
<b>CURRENT ASSETS</b>				
Cash and Investments	\$ 2,118,032	\$ 725,221	\$ 284,700	\$ 2,312,964
Receivables, Accounts	-	-	-	132,454
Interest Receivable	3,011	-	-	-
Inventories and Prepaid Items	-	-	-	207,681
Total Current Assets	<u>2,121,043</u>	<u>725,221</u>	<u>284,700</u>	<u>2,653,099</u>
<b>NONCURRENT ASSETS</b>				
Restricted Assets:				
Cash and Investments	100,000	423,531	-	-
Deposit Held by Mutual Insurance	-	1,378,265	-	-
Total Noncurrent Assets	<u>100,000</u>	<u>1,801,796</u>	-	-
<b>CAPITAL ASSETS</b>				
Right-of-Use Asset - Software Subscriptions	-	-	-	948,621
Total Assets	<u>2,221,043</u>	<u>2,527,017</u>	<u>284,700</u>	<u>3,601,720</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Pension Related Amounts	29,421	29,421	-	861,532
Other Postemployment Related Amounts	308	308	-	11,287
Total Deferred Outflows of Resources	<u>29,729</u>	<u>29,729</u>	-	872,819
<b>LIABILITIES</b>				
<b>CURRENT LIABILITIES</b>				
Accounts Payable	33,192	-	6,676	279,907
Accrued and Other Current Liabilities	4,468	-	-	63,836
Short-Term Accrued Insurance Claims	-	-	-	-
Current Employee Comp Absences Payable	328	328	-	73,194
Current Portion of Subscriptions Payable	-	-	-	417,419
Current Portion of Net Other Postemployment Benefits	114	114	-	3,687
Total Current Liabilities	<u>38,102</u>	<u>442</u>	<u>6,676</u>	<u>838,043</u>
<b>NONCURRENT LIABILITIES, LESS</b>				
<b>CURRENT PORTION</b>				
Subscriptions Payable	-	-	-	705,885
Payable from restricted assets	-	895,359	-	-
Long-Term Accrued Insurance Claims	1,313,356	-	-	-
Compensated Absences	221	609	-	135,932
Net Pension Liability	3,286	3,286	-	96,939
Net Other Postemployment Benefits	2,170	2,170	-	70,056
Total Noncurrent Liabilities	<u>1,319,033</u>	<u>901,424</u>	-	1,008,812
Total Liabilities	<u>1,357,135</u>	<u>901,866</u>	<u>6,676</u>	<u>1,846,855</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Pension Related Amounts	17,556	17,556	-	517,851
Other Postemployment Related Amounts	1,203	1,203	-	44,272
Total Deferred Inflows of Resources	<u>18,759</u>	<u>18,759</u>	-	562,123
<b>NET POSITION</b>				
Net Investment in Capital Assets	-	-	-	(174,683)
Unrestricted	<u>874,878</u>	<u>1,636,121</u>	<u>278,024</u>	<u>2,240,244</u>
Total Net Position	<u>\$ 874,878</u>	<u>\$ 1,636,121</u>	<u>\$ 278,024</u>	<u>\$ 2,065,561</u>

**OUTAGAMIE COUNTY, WISCONSIN**  
**Internal Service Funds**  
**Combining Statement of Net Position**  
**December 31, 2024**

	Insurance	Dental Self - Insurance	Health Care Stabilization	Total
<b>ASSETS</b>				
<b>CURRENT ASSETS</b>				
Cash and Investments	\$ 1,403,739	\$ 436,556	\$ 4,351,755	\$ 11,632,967
Receivables, Accounts	-	1,037	531	134,022
Interest Receivable	-	-	-	3,011
Inventories and Prepaid Items	-	-	-	207,681
Total Current Assets	1,403,739	437,593	4,352,286	11,977,681
<b>NONCURRENT ASSETS</b>				
Restricted Assets:				
Cash and Investments	-	-	-	523,531
Deposit Held by Mutual Insurance	-	-	-	1,378,265
Total Noncurrent Assets	-	-	-	1,901,796
<b>CAPITAL ASSETS</b>				
Right-of-Use Asset - Software Subscriptions	-	-	-	948,621
Total Assets	1,403,739	437,593	4,352,286	14,828,098
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Pension Related Amounts	-	-	-	920,374
Other Postemployment Related Amounts	-	-	-	11,903
Total Deferred Outflows of Resources	-	-	-	932,277
<b>LIABILITIES</b>				
<b>CURRENT LIABILITIES</b>				
Accounts Payable	-	-	-	319,775
Accrued and Other Current Liabilities	-	-	-	68,304
Short-Term Accrued Insurance Claims	-	36,000	-	36,000
Current Employee Comp Absences Payable	-	-	-	73,850
Current Portion of Subscriptions Payable	-	-	-	417,419
Current Portion of Net Other Postemployment Benefits	-	-	-	3,916
Total Current Liabilities	-	36,000	-	919,264
<b>NONCURRENT LIABILITIES, LESS</b>				
<b>CURRENT PORTION</b>				
Subscriptions Payable	-	-	-	705,885
Payable from restricted assets	-	-	-	895,359
Long-Term Accrued Insurance Claims	-	-	-	1,313,356
Compensated Absences	-	-	-	136,762
Net Pension Liability	-	-	-	103,511
Net Other Postemployment Benefits	-	-	-	74,395
Total Noncurrent Liabilities	-	-	-	3,229,268
Total Liabilities	-	36,000	-	4,148,532
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Pension Related Amounts	-	-	-	552,963
Other Postemployment Related Amounts	-	-	-	46,678
Total Deferred Inflows of Resources	-	-	-	599,641
<b>NET POSITION</b>				
Net Investment in Capital Assets	-	-	-	(174,683)
Unrestricted	1,403,739	401,593	4,352,286	11,186,885
Total Net Position	\$ 1,403,739	\$ 401,593	\$ 4,352,286	\$ 11,012,202

**OUTAGAMIE COUNTY, WISCONSIN**  
**Internal Service Funds**  
**Combining Statement of Revenues, Expenses and Changes in Net Position**  
**Year Ended December 31, 2024**

	Workers Compensation Insurance	WMMC Insurance Pool	Vehicle Physical Damage	Information Technology
<b>OPERATING REVENUES</b>				
Charges for Services	\$ 836,000	\$ 834,563	\$ 177,971	\$ 5,151,186
Miscellaneous	15,815	4,114	-	-
<b>Total Operating Revenues</b>	<u>851,815</u>	<u>838,677</u>	<u>177,971</u>	<u>5,151,186</u>
<b>OPERATING EXPENSES</b>				
Administration	144,669	67,217	87	-
Information Technology	-	-	-	4,350,731
Insurance Premiums, Claims, and Adjustments	722,382	1,198,401	247,722	-
Depreciation and Amortization	-	-	-	545,582
<b>Total Operating Expenses</b>	<u>867,051</u>	<u>1,265,618</u>	<u>247,809</u>	<u>4,896,313</u>
<b>OPERATING INCOME (LOSS)</b>				
	(15,236)	(426,941)	(69,838)	254,873
<b>NONOPERATING REVENUES (EXPENSES)</b>				
Interest Income	52,160	47,927	4,784	-
Distribution from WMMC	-	50,022	-	-
<b>Total Nonoperating Revenues (Expenses)</b>	<u>52,160</u>	<u>97,949</u>	<u>4,784</u>	<u>-</u>
<b>CHANGE IN NET POSITION</b>				
	36,924	(328,992)	(65,054)	254,873
Net Position - Beginning of Year	838,410	1,965,580	343,078	1,873,402
Change in Accounting Principal	(456)	(467)	-	(62,714)
Net Position - Beginning of Year, as Restated	<u>837,954</u>	<u>1,965,113</u>	<u>343,078</u>	<u>1,810,688</u>
<b>NET POSITION - END OF YEAR</b>	<u><b>\$ 874,878</b></u>	<u><b>\$ 1,636,121</b></u>	<u><b>\$ 278,024</b></u>	<u><b>\$ 2,065,561</b></u>

**OUTAGAMIE COUNTY, WISCONSIN**  
**Internal Service Funds**  
**Combining Statement of Revenues, Expenses and Changes in Net Position**  
**Year Ended December 31, 2024**

	<u>Insurance</u>	<u>Dental Self - Insurance</u>	<u>Health Care Stabilization</u>	<u>Total</u>
<b>OPERATING REVENUES</b>				
Charges for Services	\$ -	\$ 999,326	\$ 149,880	\$ 8,148,926
Miscellaneous	- -	- 251	- 251	- 20,180
Total Operating Revenues	- -	999,326	150,131	8,169,106
<b>OPERATING EXPENSES</b>				
Administration	- -	49,396	- -	261,369
Information Technology	- -	- -	- -	4,350,731
Insurance Premiums, Claims, and Adjustments	- -	974,271	158,535	3,301,311
Depreciation and Amortization	- -	- -	- -	545,582
Total Operating Expenses	- -	1,023,667	158,535	8,458,993
<b>OPERATING INCOME (LOSS)</b>				
	- -	(24,341)	(8,404)	(289,887)
<b>NONOPERATING REVENUES (EXPENSES)</b>				
Interest Income	23,705	17,175	161,675	307,426
Distribution from WMMC	- -	- -	- -	50,022
Total Nonoperating Revenues (Expenses)	23,705	17,175	161,675	357,448
<b>CHANGE IN NET POSITION</b>				
Net Position - Beginning of Year	23,705	(7,166)	153,271	67,561
Change in Accounting Principal	1,380,034	408,759	4,199,015	11,008,278
Net Position - Beginning of Year, as Restated	- -	- -	- -	(63,637)
<b>NET POSITION - END OF YEAR</b>	<u>\$ 1,403,739</u>	<u>\$ 401,593</u>	<u>\$ 4,352,286</u>	<u>\$ 11,012,202</u>

**OUTAGAMIE COUNTY, WISCONSIN**  
**Internal Service Funds**  
**Combining Statement of Cash Flows**  
**Year Ended December 31, 2024**

	Workers Compensation Insurance	WMMC Insurance Pool	Vehicle Physical Damage	Information Technology
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Cash Received from User Charges				
Cash Payments to Suppliers	\$ 851,908	\$ 853,749	\$ 177,971	\$ 5,102,075
Cash Payments to Employees	(600,779)	(659,668)	(243,078)	(2,597,128)
Net Cash Provided (Used) by Operating Activities	<u>(66,376)</u>	<u>(301,175)</u>	<u>(87)</u>	<u>(1,893,387)</u>
	184,753	(107,094)	(65,194)	611,560
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>				
Distribution from WMMC				
	50,022	-	-	-
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>				
Acquisition of Capital Assets				
Proceeds from Subscription Payable Issued	-	-	-	-
Subscription Payable Payments	-	-	-	(460,427)
Net Cash Flows Used by Capital and Related Financing Activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>(460,427)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Interest Received	51,706	47,927	4,784	-
	<u>51,706</u>	<u>47,927</u>	<u>4,784</u>	<u>-</u>
<b>CHANGE IN CASH AND CASH EQUIVALENTS</b>				
Cash and Cash Equivalents - Beginning of Year	236,459	(9,145)	(60,410)	151,133
	<u>236,459</u>	<u>(9,145)</u>	<u>(60,410)</u>	<u>151,133</u>
<b>CASH AND CASH EQUIVALENTS - END OF YEAR</b>	<b><u>\$ 1,981,573</u></b>	<b><u>1,157,897</u></b>	<b><u>345,110</u></b>	<b><u>2,161,831</u></b>
	<b><u>\$ 2,218,032</u></b>	<b><u>\$ 1,148,752</u></b>	<b><u>\$ 284,700</u></b>	<b><u>\$ 2,312,964</u></b>
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>				
Operating Income (Loss)	\$ (15,236)	\$ (426,941)	\$ (69,838)	\$ 254,873
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:				
Depreciation	-	-	-	545,582
Change in Pension Related Activities:				
Pension Asset/Liability	(8,819)	(8,819)	-	(269,369)
Deferred Outflows of Resources	15,838	15,838	-	504,081
Deferred Inflows of Resources	(7,781)	(7,781)	-	(248,874)
Other Postemployment Benefits	193	193	-	6,572
Deferred Outflows of Resources	21	21	-	689
Deferred Inflows of Resources	(222)	(222)	-	(7,536)
Change in Operating Assets and Liabilities:				
Accounts Receivables	-	15,072	-	(49,111)
Inventories and Prepaid Items	-	41,259	-	(28,477)
Accounts Payable	7,837	-	4,644	(125,924)
Accrued Liabilities	859	-	-	13,177
Accrued Liability for Insurance Claims	191,970	497,849	-	-
Compensated Absences	93	(233,563)	-	15,877
Net Cash Provided (Used) by Operating Activities	<u>\$ 184,753</u>	<u>\$ (107,094)</u>	<u>\$ (65,194)</u>	<u>\$ 611,560</u>
<b>RECONCILIATION OF CASH AND CASH EQUIVALENTS TO THE STATEMENT OF NET POSITION</b>				
Cash and Cash Equivalents in Current Assets	\$ 2,118,032	\$ 725,221	\$ 284,700	\$ 2,312,964
Restricted Cash	100,000	423,531	-	-
Total Cash and Cash Equivalents	<u>\$ 2,218,032</u>	<u>\$ 1,148,752</u>	<u>\$ 284,700</u>	<u>\$ 2,312,964</u>

**OUTAGAMIE COUNTY, WISCONSIN**  
**Internal Service Funds**  
**Combining Statement of Cash Flows**  
**Year Ended December 31, 2024**

	Insurance	Dental Self- Insurance	Health Care Stabilization	Total
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Cash Received from User Charges	\$ -	\$ 998,289	\$ 149,600	\$ 8,133,592
Cash Payments to Suppliers	- -	(1,021,667)	(199,216)	(5,321,536)
Cash Payments to Employees	- -	- -	- -	(2,261,025)
Net Cash Provided (Used) by Operating Activities	- -	(23,378)	(49,616)	551,031
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>				
Distribution from WMMIC	- -	- -	- -	50,022
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>				
Acquisition of Capital Assets	- -	- -	- -	- -
Proceeds from Subscription Payable Issued	- -	- -	- -	- -
Subscription Payable Payments	- -	- -	- -	(460,427)
Net Cash Flows Used by Capital and Related Financing Activities	- -	- -	- -	(460,427)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Interest Received	23,705	17,175	161,675	306,972
<b>CHANGE IN CASH AND CASH EQUIVALENTS</b>				
Cash and Cash Equivalents - Beginning of Year	23,705	(6,203)	112,059	447,598
	1,380,034	442,759	4,239,696	11,708,900
<b>CASH AND CASH EQUIVALENTS - END OF YEAR</b>				
	<b>\$ 1,403,739</b>	<b>\$ 436,556</b>	<b>\$ 4,351,755</b>	<b>\$ 12,156,498</b>
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>				
Operating Income (Loss)	\$ -	\$ (24,341)	\$ (8,404)	\$ (289,887)
Adjustments Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:				
Depreciation	- -	- -	- -	545,582
Change in Pension Related Activities:				
Pension Asset/Liability	- -	- -	- -	(287,007)
Deferred Outflows of Resources	- -	- -	- -	535,757
Deferred Inflows of Resources	- -	- -	- -	(264,436)
Other Postemployment Benefits	- -	- -	- -	6,958
Deferred Outflows of Resources	- -	- -	- -	731
Deferred Inflows of Resources	- -	- -	- -	(7,980)
Change in Operating Assets and Liabilities:				
Accounts Receivables	- -	(1,037)	(531)	(35,607)
Inventories and Prepaid Items	- -	- -	6,667	19,449
Accounts Payable	- -	- -	(47,348)	(160,791)
Accrued Liabilities	- -	- -	- -	14,036
Accrued Liability for Insurance Claims	- -	2,000	- -	691,819
Compensated Absences	- -	- -	- -	(217,593)
Net Cash Provided (Used) by Operating Activities	<b>\$ -</b>	<b>\$ (23,378)</b>	<b>\$ (49,616)</b>	<b>\$ 551,031</b>
<b>RECONCILIATION OF CASH AND CASH EQUIVALENTS TO THE STATEMENT OF NET POSITION</b>				
Cash and Cash Equivalents in Current Assets	\$ 1,403,739	\$ 436,556	\$ 4,351,755	\$ 11,632,967
Restricted Cash	- -	- -	- -	523,531
Total Cash and Cash Equivalents	<b>\$ 1,403,739</b>	<b>\$ 436,556</b>	<b>\$ 4,351,755</b>	<b>\$ 12,156,498</b>

## FIDUCIARY – CUSTODIAL FUNDS

Fiduciary - Custodial funds are used to account for assets held by the County as an agent for individuals, private organizations, other governments and/or other funds.

- Burial Fund - To account for collection and payment of funds deposited with the County Treasurer for burial expenses.
- Clerk of Courts Fund - To account for the receipt and disbursement of court-ordered payments to third parties.
- Brewster Village Fund - To account for funds deposited by patients and disbursed on their behalf at the Brewster Village health care facility.
- Health and Human Services Fund - To account for the receipt and disbursement of funds for protective payee accounts.
- Sheriff Inmate Trusts - To account for the receipt and disbursement of funds for persons incarcerated in the County jail and eligible for the Huber Law program.
- Freedom Drainage District - To account for funds deposited with the County Treasurer and disbursed for drainage district purposes.
- North Liberty Drainage District - To account for funds deposited with the County Treasurer and disbursed for drainage district purposes.
- Center Drainage District - To account for funds deposited with the County Treasurer and disbursed for drainage district purposes.
- Hobart/Oneida Drainage District - To account for funds deposited with the County Treasurer and disbursed for drainage district purposes.
- Duck Creek Drainage District - To account for funds deposited with the County Treasurer and disbursed for drainage district purposes.
- Vandenbroek Drainage District - To account for funds deposited with the County Treasurer and disbursed for drainage district purposes.
- Center/Grand Chute Drainage District - To account for funds deposited with the County Treasurer and disbursed for drainage district purposes.
- Bovina/Black Creek Drainage District - To account for funds deposited with the County Treasurer and disbursed for drainage district purposes.

**OUTAGAMIE COUNTY, WISCONSIN**  
**Combining Statement of Fiduciary Net Position**  
**Fiduciary Funds – Other Custodial Funds**  
**December 31, 2024**

	Freedom Drainage District	North Liberty Drainage District	Center Drainage District	Hobart/Oneida Drainage District	Duck Creek Drainage District	Vandenbroek Drainage District	Center/ Grand Chute Drainage District
<b>ASSETS</b>							
Cash and Investments	\$ 111,546	\$ 27,720	\$ (8,506)	\$ 111,242	\$ 14,849	\$ 58,561	\$ 58,411
<b>LIABILITIES</b>							
Accounts Payable	692	135	2,920	3,023	1,282	108	3,100
<b>NET POSITION</b>							
Individuals, Organizations, and Other Governments	<u>\$ 110,854</u>	<u>\$ 27,585</u>	<u>\$ (11,426)</u>	<u>\$ 108,219</u>	<u>\$ 13,567</u>	<u>\$ 58,453</u>	<u>\$ 55,311</u>

**OUTAGAMIE COUNTY, WISCONSIN**  
**Combining Statement of Changes in Fiduciary Net Position**  
**Fiduciary Funds – Other Custodial Funds**  
**For the Year Ended December 31, 2024**

	Freedom Drainage District	North Liberty Drainage District	Center Drainage District	Hobart/Oneida Drainage District	Duck Creek Drainage District	Vandenbroek Drainage District	Center/ Grand Chute Drainage District
<b>ADDITIONS</b>							
Contributions:							
Individuals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Governments	-	-	-	-	-	-	-
Property Tax Assessments	32,390	11,654	19,293	35,803	143,658	21,051	91,823
Interest	-	-	-	-	-	-	-
Miscellaneous	404	2	1,745	4	2,368	401	2,387
Total Additions	32,794	11,656	21,038	35,807	146,026	21,452	94,210
<b>DEDUCTIONS</b>							
Administrative/Program Expense	2,487	3,008	3,619	2,236	20,685	3,892	12,284
Fees	-	-	-	-	-	-	-
Payments to Individuals	-	-	-	-	-	-	-
Payments to Other Governments	-	-	-	-	-	-	-
Payments to Other Entities	9,924	3,316	29,577	11,595	119,806	47,446	170,284
Total Deductions	12,411	6,324	33,196	13,831	140,291	51,338	182,568
<b>NET INCREASE (DECREASE) IN FIDUCIARY NET POSITION</b>	20,383	5,332	(12,158)	21,976	5,735	(29,886)	(88,358)
Fiduciary Net Position - Beginning of Year	90,471	22,253	732	86,243	7,832	88,339	143,669
<b>FIDUCIARY NET POSITION - END OF YEAR</b>	<u>\$ 110,854</u>	<u>\$ 27,585</u>	<u>\$ (11,426)</u>	<u>\$ 108,219</u>	<u>\$ 13,567</u>	<u>\$ 58,453</u>	<u>\$ 55,311</u>

**OUTAGAMIE COUNTY, WISCONSIN**  
**Combining Statement of Fiduciary Net Position**  
**Fiduciary Funds – Other Custodial Funds**  
**December 31, 2024**

	Bovine/Black Creek Drainage District	Brewster Village	Health and Human Services	Clerk of Courts	Burial Fund	Sheriff Inmate Trusts	Total Custodial Funds
<b>ASSETS</b>							
Cash and Investments	\$ 54,037	\$ 161,402	\$ 160,630	\$ 3,305,488	\$ 1,150	\$ 21,924	\$ 4,078,454
<b>LIABILITIES</b>							
Accounts Payable	72	-	-	-	-	-	11,332
<b>NET POSITION</b>							
Individuals, Organizations, and Other Governments	\$ 53,965	\$ 161,402	\$ 160,630	\$ 3,305,488	\$ 1,150	\$ 21,924	\$ 4,067,122

**OUTAGAMIE COUNTY, WISCONSIN**  
**Combining Statement of Changes in Fiduciary Net Position**  
**Fiduciary Funds – Other Custodial Funds**  
**For the Year Ended December 31, 2024**

	Bovine/Black Creek Drainage District	Brewster Village	Health and Human Services	Clerk of Courts	Burial Fund	Sheriff Inmate Trusts	Total Fiduciary Funds
<b>ADDITIONS</b>							
Contributions:							
Individuals	\$ -	\$ 120,438	\$ 1,949	\$ 3,330,670	\$ -	\$ 2,576,327	\$ 6,029,384
Other Governments	-	60,116	923,332	-	-	-	983,448
Property Tax Assessments	30,078	-	-	-	-	-	385,750
Interest	-	576	144	-	-	50	770
Miscellaneous	1	-	34,819	-	-	-	42,131
Total Additions	30,079	181,130	960,244	3,330,670	-	2,576,377	7,441,483
<b>DEDUCTIONS</b>							
Administrative/Program Expense	1,680	-	40,152	-	-	1,611	91,654
Fees	-	-	1,020	-	-	-	1,020
Payments to Individuals	-	35,632	284,090	-	-	234,111	553,833
Payments to Other Governments	-	-	-	2,598,549	-	-	2,598,549
Payments to Other Entities	8,067	134,017	620,784	-	-	2,350,647	3,505,263
Total Deductions	9,747	169,649	946,046	2,598,549	-	2,586,369	6,750,319
<b>NET INCREASE (DECREASE) IN FIDUCIARY NET POSITION</b>	20,332	11,481	14,198	732,121	-	(9,992)	691,164
Fiduciary Net Position - Beginning of Year	33,633	149,921	146,432	2,573,367	1,150	31,916	3,375,958
<b>FIDUCIARY NET POSITION - END OF YEAR</b>	<b>\$ 53,965</b>	<b>\$ 161,402</b>	<b>\$ 160,630</b>	<b>\$ 3,305,488</b>	<b>\$ 1,150</b>	<b>\$ 21,924</b>	<b>\$ 4,067,122</b>



**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS  
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED  
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

County Board  
Outagamie County, Wisconsin

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Outagamie County (the County), as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated July 31, 2025.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

County Board  
Outagamie County, Wisconsin

### **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of This Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*CliftonLarsonAllen LLP*

**CliftonLarsonAllen LLP**

Green Bay, Wisconsin  
July 31, 2025



## Financial Services

410 S. Walnut Street  
Appleton, WI 54911  
Administration Building  
Telephone 920.832.1680 Fax 920.832.2474

July 31, 2025

CliftonLarsonAllen LLP  
1175 Lombardi Avenue, Suite 200  
Green Bay, Wisconsin 54304

This representation letter is provided in connection with your audit of the financial statements of Outagamie County, which comprise the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information as of December 31, 2024, and the respective changes in financial position and, where applicable, cash flows for the year then ended, and the related notes to the financial statements, for the purpose of expressing opinions on whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to misstatements that are material. Misstatements, including omissions, are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

We confirm, to the best of our knowledge and belief, as of July 31, 2025, the following representations made to you during your audit of the financial statements as of and for the year ended December 31, 2024.

### Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement agreement dated December 19, 2024, for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP. The financial statements include all properly classified funds and other financial information of the primary government and all component units required by generally accepted accounting principles to be included in the financial reporting entity.
2. We acknowledge and have fulfilled our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
3. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
4. Methods, data, and significant assumptions used by us in making accounting estimates and their related disclosures, including those measured at fair value, are appropriate to achieve recognition, measurement, or disclosure that is reasonable in accordance with U.S. GAAP.
5. Significant estimates have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP. Significant estimates are estimates at the financial statement date that could change materially within the next year.

6. Related party relationships and transactions, including, but not limited to, revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.
7. All events occurring subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed. No events, including instances of noncompliance, have occurred subsequent to the financial statement date and through the date of this letter that would require adjustment to, or disclosure in, the financial statements or in the schedule of findings and questioned costs.
8. We have not identified or been notified of any uncorrected financial statement misstatements.

In addition, you have proposed adjusting journal entries that have been posted to the County's accounts. We have reviewed and approved those adjusting entries and understand the nature of the changes and their impact on the financial statements. We are in agreement with those adjustments and accept responsibility for them.

9. We are not aware of any pending or threatened litigation, claims, or assessments or unasserted claims or assessments that are required to be accrued or disclosed in the financial statements in accordance with U.S. GAAP, or which would affect federal award programs, and we have not consulted a lawyer concerning litigation, claims, or assessments.
10. Guarantees, whether written or oral, under which the entity is contingently liable, if any, have been properly recorded or disclosed in accordance with U.S. GAAP.
11. The fact that the amount of "uncollateralized" deposits or "uninsured, unregistered securities held by the counterparty, or by its trust department or agent but not in the entity's name" during the period significantly exceeded the amounts in those categories as of the financial statement date was properly disclosed in the financial statements.
12. Receivables recorded in the financial statements represent valid claims against debtors for transactions arising on or before the financial statement date, and the carrying amounts of those receivables and related allowances are determined in accordance with U.S. GAAP.
13. The methods and significant assumptions used to determine fair values of financial instruments are as follows: The methods and significant assumptions used result in a measure of fair value appropriate for financial statement measurement and disclosure purposes.
14. We have appropriately identified, recorded, and disclosed all leases, including any material embedded leases contained within other contracts, in accordance with GASB Statement No. 87, *Leases*.
15. We have appropriately identified, recorded, and disclosed all subscription-based information technology arrangements in accordance with GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*.

16. We have no plans or intentions that may materially affect the carrying value or classification of assets,
17. Participation in a public entity risk pool has been properly reported and disclosed in the financial statements.
18. Direct borrowings and direct placements of debt have been properly separated from other debt and unused lines of credit.
19. We believe that the actuarial assumptions and methods used to measure pension and other postemployment benefits (OPEB) liabilities and costs for financial accounting purposes are appropriate in the circumstances.
20. We are unable to determine the possibility of a withdrawal liability in a multiple-employer benefit plan.
21. We do not plan to make frequent amendments to our pension or other postretirement benefit plans.
22. We have properly identified the various types of leave and have recorded a liability for compensated absences in accordance with the requirements of GASB Statement No. 101, *Compensated Absences*.

#### **Information Provided**

1. We have provided you with:
  - a. Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements such as records (including information obtained from within and outside of the general and subsidiary ledgers), documentation, and other matters.
  - b. Additional information that you have requested from us for the purpose of the audit.
  - c. Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
  - d. Complete minutes of the meetings of the governing board and related committees, or summaries of actions of recent meetings for which minutes have not yet been prepared.
  - e. All communications from regulatory agencies, grantors, lenders, and other funding sources concerning noncompliance with, or deficiencies in, financial reporting practices.
  - f. All communications from regulatory agencies, grantors, lenders, and other funding sources concerning noncompliance with the provisions of laws, regulations, contracts, and grant agreements.
  - g. Access to all audit or relevant monitoring reports, if any, received from funding sources.
2. All material transactions have been recorded in the accounting records and are reflected in the financial statements and the schedule of expenditures of federal awards.

3. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
4. We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
  - a. Management;
  - b. Employees who have significant roles in internal control; or
  - c. Others when the fraud could have a material effect on the financial statements.
5. We have no knowledge of any allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, grantors, regulators, or others.
6. We have no knowledge of any instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, and grant agreements, or waste or abuse whose effects should be considered when preparing financial statements.
7. We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
8. There are no other material liabilities or gain or loss contingencies that are required to be accrued or disclosed in accordance with U.S. GAAP.
9. We have disclosed to you the identity of all the entity's related parties and all the related party relationships and transactions of which we are aware, including any side agreements.
10. The entity has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets, nor has any asset been pledged as collateral, except as made known to you and disclosed in the financial statements.
11. We have a process to track the status of audit findings and recommendations.
12. We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
13. We have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrective actions, for the report.
14. We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to Outagamie County, including tax or debt limits and debt contracts; and we have identified and disclosed to you all laws, regulations, and provisions of contracts and grant agreements that we believe have a direct and material effect on the determination of financial statement amounts or other financial data significant to the audit objectives, including legal and contractual provisions for reporting specific activities in separate funds.

15. There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
16. The entity has complied with all aspects of contractual or grant agreements that would have a material effect on the financial statements in the event of noncompliance.
17. We have complied with all restrictions on resources (including donor restrictions) and all aspects of contractual and grant agreements that would have a material effect on the financial statements in the event of noncompliance. This includes complying with donor requirements to maintain a specific asset composition necessary to satisfy their restrictions.
18. We have followed all applicable laws and regulations in adopting, approving, and amending budgets.
19. The financial statements include all component units as well as joint ventures with an equity interest, and properly disclose all other joint ventures, jointly governed organizations, and other related organizations.
20. The financial statements properly classify all funds and activities.
21. All funds that meet the quantitative criteria in GASB Statement Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
22. Components of net position (net investment in capital assets; restricted; and unrestricted) and classifications of fund balance (nonspendable, restricted, committed, assigned and unassigned) are properly classified and, if applicable, approved.
23. Investments, and land and other real estate held by endowments are properly valued.
24. Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
25. Revenues are appropriately classified in the statement of activities.
26. Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
27. Deposits and investment securities and derivative instruments are properly classified as to risk and are properly valued and disclosed.
28. Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated.

29. We have appropriately disclosed the entity's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.
30. We have appropriately disclosed the entity's accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. That policy determines the fund balance classifications for financial reporting purposes.
31. We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.
32. We acknowledge our responsibility for presenting the nonmajor fund combining statements and individual fund statements (the supplementary information) in accordance with U.S. GAAP, and we believe the supplementary information, including its form and content, is fairly presented in accordance with U.S. GAAP. The methods of measurement and presentation of the supplementary information have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information. If the supplementary information is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditors' report thereon.
33. In regards to the adjusting journal entries and preparation of financial statements services performed by you, we have:
  - a. Made all management judgments and decisions and assumed all management responsibilities.
  - b. Designated an individual who possesses suitable skill, knowledge, and/or experience to understand and oversee the services.
  - c. Evaluated the adequacy and results of the services performed.
  - d. Accepted responsibility for the results of the services.
  - e. Ensured that the entity's data and records are complete and received sufficient information to oversee the services.

Signature: Michelle Kestenbroek Title: 7/31/2025

Signature:  Title: County Executive

# ***ORDINANCE NO.: Z-9—2025-26***

TO THE HONORABLE, THE OUTAGAMIE COUNTY BOARD OF SUPERVISORS

LADIES AND GENTLEMEN:

**MAJORITY**

1                   AN ORDINANCE TO AMEND THE OUTAGAMIE COUNTY ZONING ORDINANCE.

2                   The subject matter of the ordinance having been duly referred and considered by the  
3                   Outagamie County Agriculture, Extension Education, Zoning and Land Conservation  
4                   Committee and public hearing having been held after giving requisite notice of said  
5                   hearing, and a recommendation as required by Section 59.69 of the Wisconsin State  
6                   Statutes.

7  
8                   Outagamie County Development and Land Services Staff Rezoning Review recommends  
9                   approval. Agriculture, Extension Education, Zoning and Land Conservation Committee  
10                  recommends approval.

11                  NOW THEREFORE, the undersigned members of the Agriculture, Extension Education, Zoning,

12                  and Land Conservation Committee recommend approval of the following ordinance.

14                  BE IT ORDAINED, that the Outagamie County Board of Supervisors does recommend adoption  
15                  of the petition of Benjamin Keuken, applicant on behalf of BelGioioso Cheese Inc., owner, to rezone  
16                  parcel 090039900 from the AGD General Agriculture District to the IND Industrial District. The location  
17                  of the site is South of County Road S and East of Vine Road, Town of Freedom, Outagamie County, WI,  
18                  as depicted on the attached review and map, which by reference are made a part hereof, and

19                  BE IT FURTHER ORDAINED, that this ordinance shall be in full force and effect in the Town of  
20                  Freedom upon approval by the Outagamie County Board of Supervisors and publication per State Statute  
21                  59.14 and 66.0103, and

22                  BE IT FINALLY ORDAINED, that the Outagamie County Clerk be directed to forward a certified  
23                  copy of this ordinance to the Town of Freedom Clerk, the Outagamie County Zoning Administrator and  
24                  the Municipal Code Corporation for inclusion in the Outagamie County Code of Ordinances.

25                  Dated this \_\_\_\_\_ day of October 2025

Respectfully Submitted,

AGRICULTURE, EXTENSION  
EDUCATION, ZONING & LAND  
CONSERVATION COMMITTEE

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Debra Vander Heiden

---

Mike Janke

---

Jayme Heiser

---

Daniel Rettler

---

Mark Mitchell

Duly and officially adopted by the County Board on: \_\_\_\_\_

Signed: \_\_\_\_\_  
Board Chairperson

\_\_\_\_\_  
County Clerk

Approved: \_\_\_\_\_  
Vetoed: \_\_\_\_\_

Signed: \_\_\_\_\_  
County Executive



**Department of Development and Land Services**  
**Planning & Zoning | GIS & Land Information**  
320 S. Walnut St. | Appleton, WI 54911  
Outagamie County Government Center, 3rd Floor  
Phone: (920) 832-5255 Fax: (920) 832-4770  
[www.outagamie.org](http://www.outagamie.org)

## MEMORANDUM

TO: Outagamie County Zoning Committee  
FROM: Austin Dyb, Land Use Specialist  
DATE: September 16, 2025  
RE: PL202500344 - Rezoning - County Review & Recommendation

**Application Details:**

*Applicant:* Belgioiso Cheese Inc  
*Request:* County rezone from AGD General Agriculture to IND Industrial  
*Parcel(s):* 090039900 (Subject Property)  
*Location:* LOT 1 CSM 6604  
*Public Hearing:* TOWN OF Freedom  
September 23, 2025- 09:00 AM

**Background & Analysis:**

The applicant is requesting a rezone of the subject property (35.75 acres) from the AGD General Agriculture District to the IND Industrial District. The existing use of the property is an Agricultural Product Processing Facility (Belgioiso Cheese), which is considered a Special Exception use per Sec 54-102 (4) of the Outagamie County Code of Ordinances (OCCO). The property was granted a special exception permit in 2007. The applicant is planning a future addition to the property. Based on the existing use of the property and future land use plans for the area, staff recommended a rezone and reclassification of the use to a permitted use (manufacturing) in the IND Industrial District.

Per Sec 54-306 (7) of the OCCO, a manufacturing use is a permitted use in the IND Industrial District. A manufacturing use is defined as:

*Production, processing, cleaning, testing and the distribution of materials and goods, except wrecking yards, fertilizer and chemical manufacture and canneries or slaughterhouses.*

It is staff's opinion that the existing use fits this definition. A rezone to the IND Industrial District would allow the existing use to become a permitted use rather than a special exception use, thus allowing future additions to be permitted by right, within the bounds of the dimensional and site plan standards of the OCCO.

The table below shows the existing land uses and zoning districts surrounding the subject property

Area Adjacent to Subject Site	Existing Zoning District	Existing Land Use
North	Industrial	Belgioiso Facility
South	General Agriculture	Agriculture
East	General Agriculture	Agriculture
West	General Agriculture	Agriculture

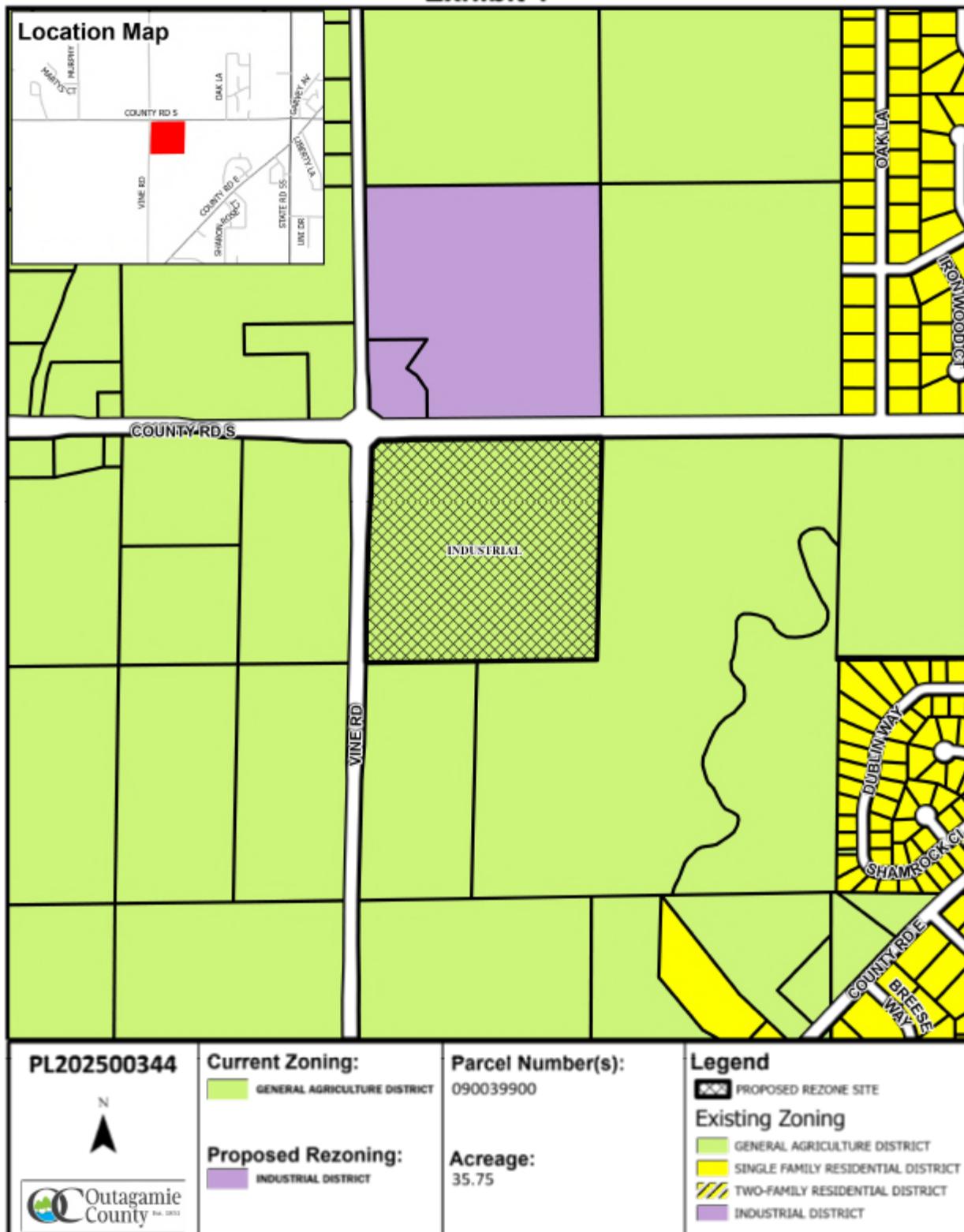
The property contains hydric soils and Zone A Floodplain. Any future expansions or additions would need to address these factors if development will affect these areas. No other environmental hazards exist. The Town of Freedom reviewed this proposal at their August 27, 2025 Town Board meeting and recommended approval unanimously with no additional comments.

Outagamie County administers general zoning for the Town of Freedom, and the County is statutorily obligated to document consistency with the County Comprehensive Plan, pursuant to Sec. 66.1001(3) Wis. Stats. The subject property has a future land use designation of Commercial/Industrial in the Outagamie County Comprehensive Plan. Typical land uses for this designation include: commercial uses (retail, service, office), wholesaling, warehousing, storage, manufacturing and closely related uses. As such, County staff has identified the proposed rezone from AGD to IND as consistent with the Outagamie County Comprehensive Plan.

**Staff Recommendation:**

Based on our review and the above analysis of this application, Staff recommends: **Approval** of the proposed rezoning of parcel 090039900 from the AGD General Agriculture District to the IND Industrial District.

## Exhibit 1





**Department of Development and Land Services**  
**Planning & Zoning | GIS & Land Information**  
 320 S. Walnut St. | Appleton, WI 54911  
 Outagamie County Government Center, 3rd Floor  
 Phone: (920) 832-5255 Fax: (920) 832-4770  
[www.outagamie.org](http://www.outagamie.org)

## TOWN RECOMMENDATION FORM

This form must accompany any County petition requesting a rezone (map amendment), special exception permit, special exception airport permit, conditional use permit, variance, or appeal. Towns must provide a signed copy of this form to the applicant/petitioner and should retain a copy.

**OVERVIEW OF REQUEST:**

Town (or Applicable Village):	
Request:	Rezoning <input checked="" type="checkbox"/>
Applicant or Petitioner Name:	Bel Giososp Cheese Inc - Benjamin Keuken
Applicant Contact Information (Preferred):	
Site Parcel Number(s):	090039900
Site Address (if applicable):	N4056 Vine Road
Pre-Application Meeting Number (if applicable):	
Description of the Request:  <i>(Please summarize the purpose of this request and/or attach a copy of the pre-application meeting summary, if applicable.)</i>	The Applicant has submitted a 'Rezoning Application' (hereafter, Application) for Tax Parcel Number 090039900 (hereafter, TPN-090039900) located as N4056 Vine Road in the Town of Freedom. The proposed zoning change is necessary to accommodate an addition to the existing

**COMPLETED BY THE CLERK:**

**Certification:**

I hereby certify that the Board of Freedom Board held on 08/27/2025, voted to Approve

, at a legally convened meeting of the  the Rezoning  request:

Dana McPhyl  
Clerk Signature

8. 27. 2025  
Date

Motion Outcome by a Vote of:	5 <input checked="" type="checkbox"/> For	0 <input checked="" type="checkbox"/> Against
General Comments/Reasons for the Decision:  <i>(See next page for instructions. If needed, you may include additional pages.)</i>	The Town Board recommended to Outagamie County approval of the requested zoning change.	

# ***RESOLUTION NO.: 77—2025-26***

TO THE HONORABLE, THE OUTAGAMIE COUNTY BOARD OF SUPERVISORS

LADIES AND GENTLEMEN:

**MAJORITY**

1        This resolution seeks the County Executive's support to transition one Victim Witness  
2        Specialist position and one Evidence Coordinator position in the District Attorney's (DA)  
3        Office, both currently funded by the American Rescue Plan Act (ARPA), to permanent,  
4        county-funded positions by including the positions in the 2026 Executive Budget.  
5

6        Presently, the DA's Office includes one Victim Witness Supervisor, two permanent Victim  
7        Witness Specialists, and one ARPA-funded Victim Witness Specialist. The ARPA-funded  
8        position is set to expire at the end of 2025. This position was originally approved to ensure  
9        compliance with constitutional and statutory requirements related to victims and witnesses  
10       rights, as outlined by the Wisconsin Constitution and the Department of Justice (DOJ).  
11

12       Maintaining adequate staffing is essential, as failure to comply with DOJ program  
13       requirements could jeopardize all state reimbursement funding. The Victim Witness  
14       Program plays a critical role in coordinating with other departments, generating both  
15       revenue and county-wide cost savings. It also determines restitution amounts prior to  
16       sentencing, which enables the collection of a 10% restitution surcharge, revenue that  
17       benefits the County. Without this work, that revenue would be significantly reduced or lost.  
18       The Wisconsin DOJ has confirmed that Outagamie County is eligible for reimbursement  
19       for one additional full-time Victim Witness position. Currently, the county is approved for  
20       reimbursement of three full-time equivalent positions. Transitioning the ARPA-funded role  
21       to a permanent position would align with the state-supported minimum staffing ratio for  
22       victim services and ensure continued reimbursement eligibility.  
23

24       The Evidence Coordinator position was established to manage the increasing volume and  
25       complexity of digital evidence submitted to the District Attorney's Office by law  
26       enforcement agencies. This role is responsible for processing and organizing digital  
27       evidence requests when a case is initiated, ensuring proper handling and accessibility for  
28       prosecutorial purposes.  
29

30       Due to the highly technical nature of digital evidence, the position requires specialized  
31       training and expertise. The types of digital evidence commonly managed include body-  
32       worn camera footage, recorded interviews with witnesses and defendants, Child Advocacy  
33       Center interviews, traffic and surveillance camera footage (including Ring and other home-  
34       based systems), mobile phone extractions, social media records (e.g., Facebook,  
35       Instagram), subpoenaed documents, medical records, photographs, reports from the  
36       Wisconsin State Crime Lab, crime scene reconstruction reports, drone footage, jail calls,  
37       and other electronically stored information critical to case development and prosecution.  
38

1           NOW THEREFORE, the undersigned members of the Public Safety Committee recommend  
2           adoption of the following resolution.

3           BE IT RESOLVED, that the Outagamie County Board of Supervisors does support transitioning  
4        one Victim Witness Specialist position and one Evidence Coordinator position in the District Attorney's  
5        Office, both currently funded by the American Rescue Plan Act, to permanent, county-funded positions  
6        by including the positions in the 2026 Executive Budget, and

7           BE IT FINALLY RESOLVED, that the Outagamie County Clerk be directed to forward a copy of  
8 this resolution to the Outagamie County District Attorney, the Outagamie County Human Resources  
9 Director, the Outagamie County Finance Director, and the Outagamie County Executive.

10 Dated this \_\_\_\_ day of October 2025

Respectfully submitted,

## PUBLIC SAFETY COMMITTEE

17 Katrin Patience

## Christine Lamers

21 Michael Smith

# Timothy Hermes

Jeremy Thyssen

Duly and officially adopted by the County Board on: \_\_\_\_\_

Signed: \_\_\_\_\_  
Board Chairperson

---

## County Clerk

Approved: \_\_\_\_\_

Vetoed: \_\_\_\_\_

Signed: \_\_\_\_\_  
County Executive

# ***ORDINANCE NO.: E—2025-26***

TO THE HONORABLE, THE OUTAGAMIE COUNTY BOARD OF SUPERVISORS

LADIES AND GENTLEMEN:

**MAJORITY**

1        The Legislative/Audit and Human Resources Committee is requesting to amend the  
2        Outagamie County Board Rules. The amendments include updating language in Section  
3        2-426 as pertains to disclosure of conflict.

5        NOW THEREFORE, the undersigned members of the Legislative/Audit and Human Resources

6        Committee recommend adoption of the following ordinance.

7        BE IT ORDAINED, that the Outagamie County Board of Supervisors does approve the following  
8        amendments to Chapter 2 of the Outagamie County Code of Ordinances (additions are red, underlined,  
9        and in italics; deletions are red and struck through):

10      **Section 2-426. Disclosure of conflict.**

11      (a) Department heads and members of boards or commissions shall complete a disclosure form provided  
12        by the County Clerk, setting forth in writing or submitted electronically using the prescribed form on  
13        the county website, his or her name, address, daytime telephone number, prospective office, principal  
14        employer(s), if any, including address, and source of income in excess of \$1,200.00 \$10,000.00 per  
15        year and any other information which may involve him or her in a conflict of interest or an ethics  
16        problem, electronically signed and the appropriate personal identification uploaded or submitted and  
17        notarized and presented to the County Clerk, no later than the 30th day of April of each new County  
18        Board term or at the time of application for appointment to a board or commission or employment.  
19        Failure to disclose economic interests in accordance with the requirements of this division within the  
20        specified time may result in non-confirmation of the appointment or result in withholding of payment  
21        of salaries or expenses as authorized by Wis. Stats. § 19.59.

22      (b) Candidates for elected county office at the time of filing nomination papers shall file with the County  
23        Clerk a disclosure form provided by the County Clerk, setting forth in writing or submitted  
24        electronically using the prescribed form on the county website, his or her name, address, daytime  
25        telephone number, prospective office, principal employer(s), if any, including address, and source of  
26        any income in excess of \$1,200.00 \$10,000.00 per year and any other information which may involve  
27        him or her in a conflict of interest or an ethics problem, electronically signed and the appropriate  
28        personal identification uploaded or submitted and presented to the County Clerk, no later than the  
29        deadline for filing nomination papers. Failure to disclose economic interests in accordance with the  
30        requirements of this division will result in the County Clerk omitting the name of the county candidate  
31        from an election ballot.

(c) The duty to remain free of ethical conflicts is a continuous one and an individual subject to subsections (a) or (b) shall update his or her disclosure form in the event a subsequently acquired asset or interest, change of employment, or other event creates a conflict of interest or the perception of a conflict.

5 BE IT FURTHER ORDAINED, that this ordinance shall be in effect upon completion of  
6 publication in accordance with Wisconsin Statutes, and

7                   BE IT FINALLY ORDAINED, that the Outagamie County Clerk be directed to forward a copy of  
8 this resolution to the Outagamie County Corporation Counsel, Outagamie County Executive, and  
9 Municipal Code Corporation for inclusion in the Outagamie County Code of Ordinances.

10 Dated this \_\_\_\_ day of October 2025

Respectfully Submitted,

## LEGISLATIVE/AUDIT & HUMAN RESOURCES COMMITTEE

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Cathy Spears

---

## Sara MacDonald

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Ryan Ferguson

---

John Kostelny

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Sarah Weinberg

Duly and officially adopted by the County Board on: \_\_\_\_\_

Signed: \_\_\_\_\_  
Board Chairperson

---

## County Clerk

Approved: \_\_\_\_\_ Vetoed: \_\_\_\_\_

Signed: \_\_\_\_\_  
County Executive