

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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ADDITIONAL INDEPENDENT AUDITORS' REPORT FOR BASIC FINANCIAL STATEMENTS

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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.

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.

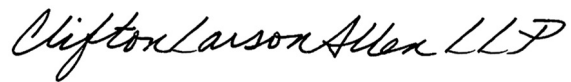
Supplementary Information

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

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 governmental 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

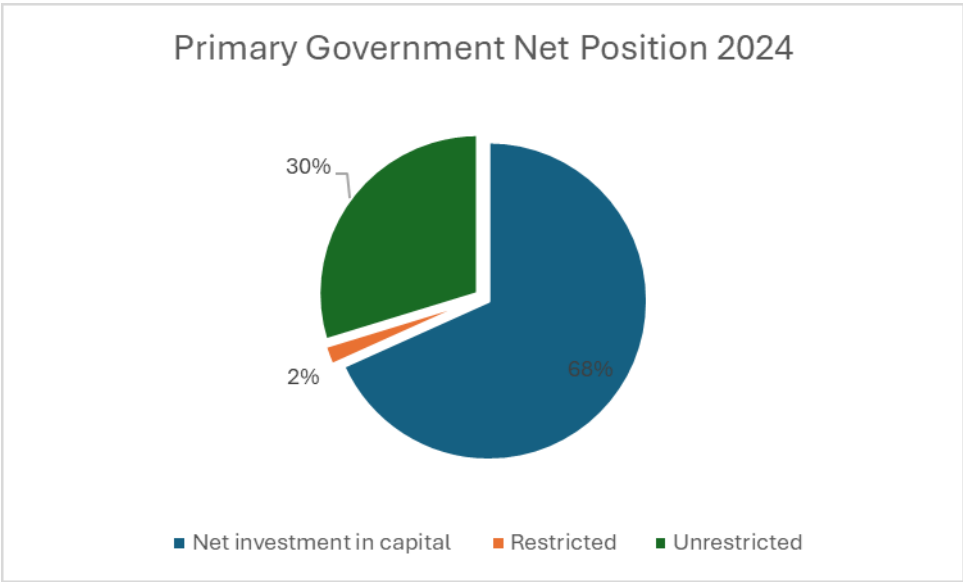
Net position: As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the County, assets and deferred outflows exceeded liabilities and deferred inflows by \$550,351,040 at the close of 2024.

Outagamie County's Net Position						
(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	77,667	75,950	84,214	63,990	161,881	139,940
Total Net Position	<u>\$ 251,605</u>	<u>\$ 237,454</u>	<u>\$ 298,746</u>	<u>\$ 257,432</u>	<u>\$ 550,351</u>	<u>\$ 494,886</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



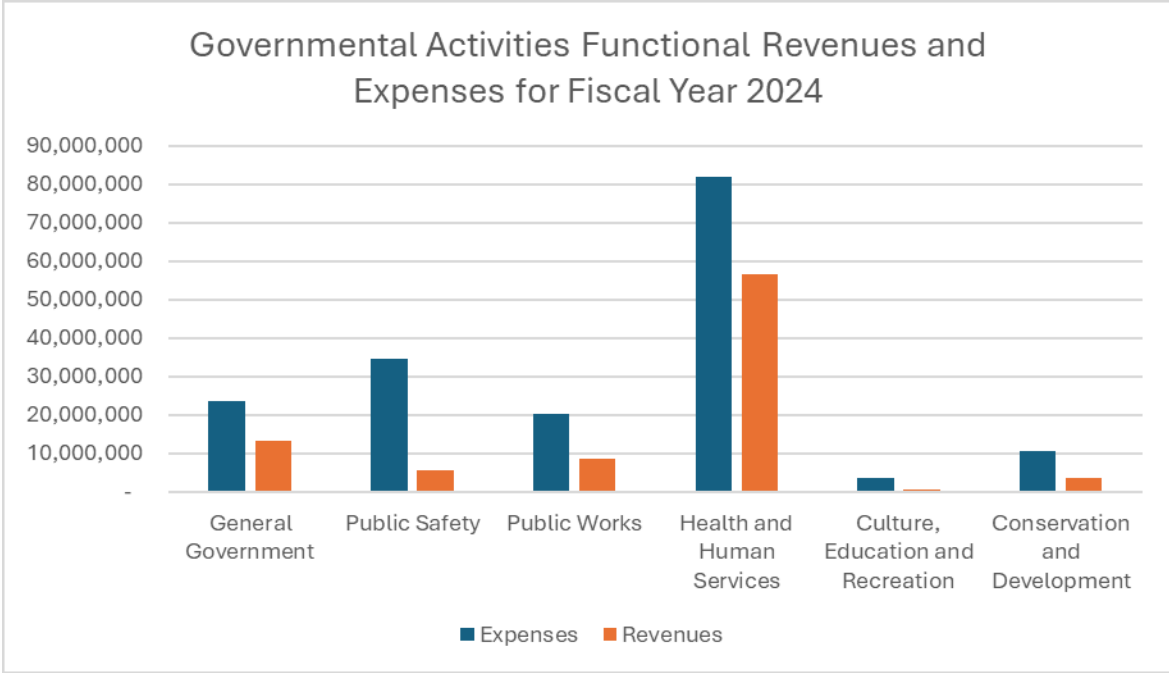
OUTAGAMIE COUNTY, WISCONSIN
Management's Discussion and Analysis
(Unaudited)
For the Year Ended December 31, 2024

Outagamie County's Change in Net Position						
(Amounts Expressed in \$1,000)						
	Governmental Activities		Business-Type Activities		Totals	
	2024	2023	2024	2023	2024	2023
Revenues:						
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	193,095	181,542	134,407	125,474	327,502	307,016
Expenses:						
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	175,674	164,817	94,783	99,307	270,457	264,124
Increase/(decrease) in net position before transfers	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	15,437	6,225	41,608	36,667	57,045	42,892
Net position - January 1	237,454	231,229	257,432	220,764	494,886	451,993
Cumulative Effect of Change in Accounting Principle	(1,287)	-	(293)	-	(1,580)	-
Net position - December 31	\$ 251,604	\$ 237,454	\$ 298,747	\$ 257,431	\$ 550,351	\$ 494,885

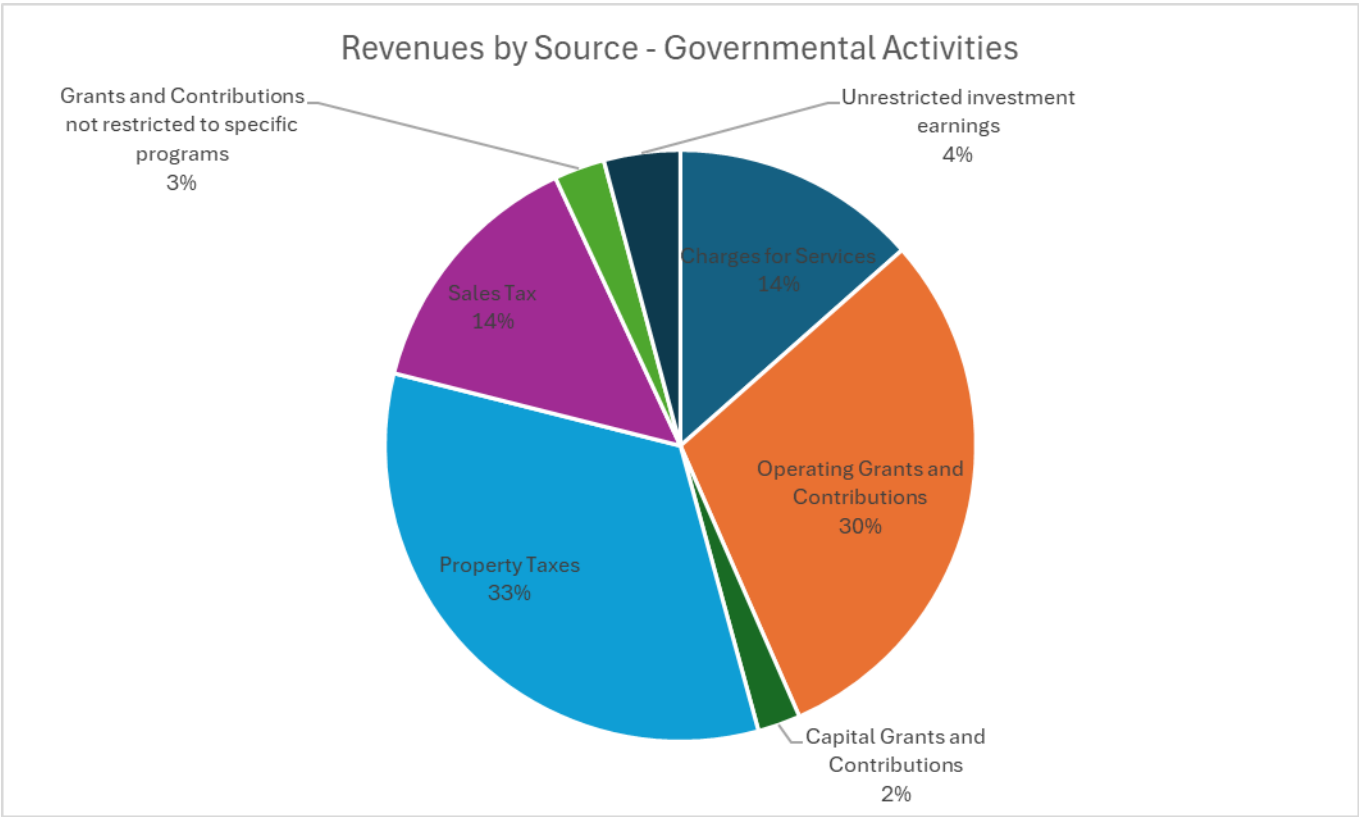
OUTAGAMIE COUNTY, WISCONSIN
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Governmental Activities: Governmental activities increased the County's net position by \$15,437,071. Key elements of this increase are as follows:

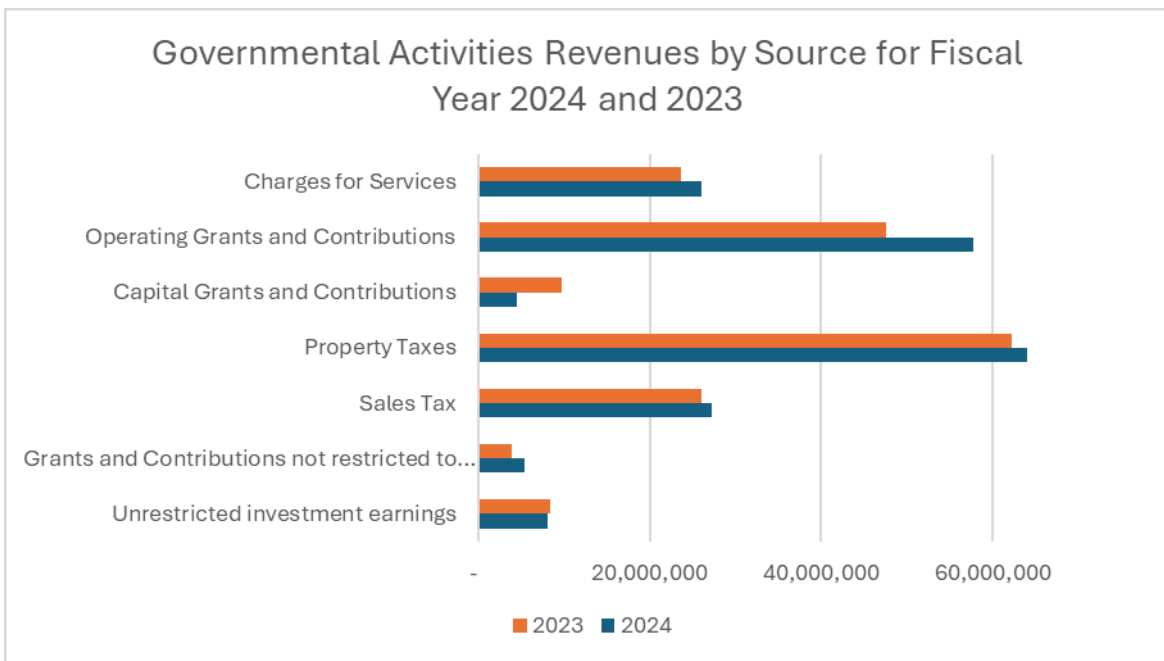
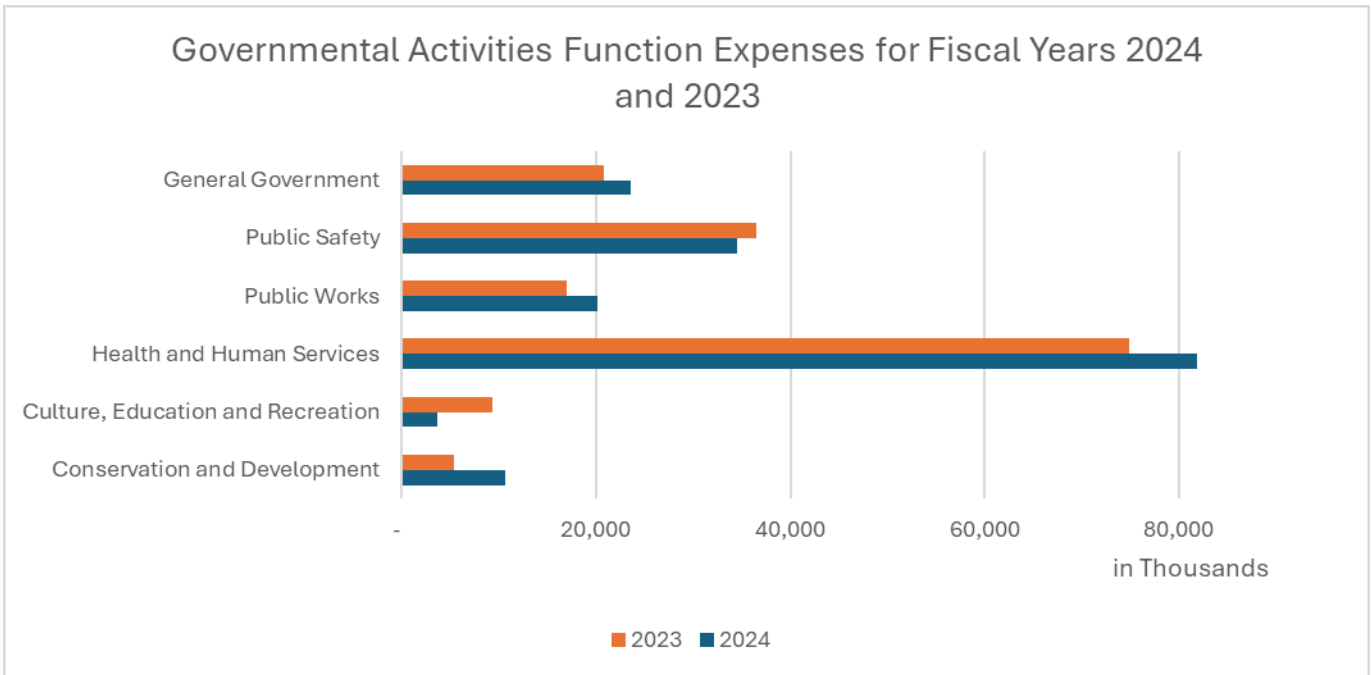
- The County had an excess of revenues over expenses before transfers above the original general fund budget by \$2.5 million.
- The County's governmental activities, with most notably the general government, public safety and health and human services activities, had expenses less than anticipated. 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.



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



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

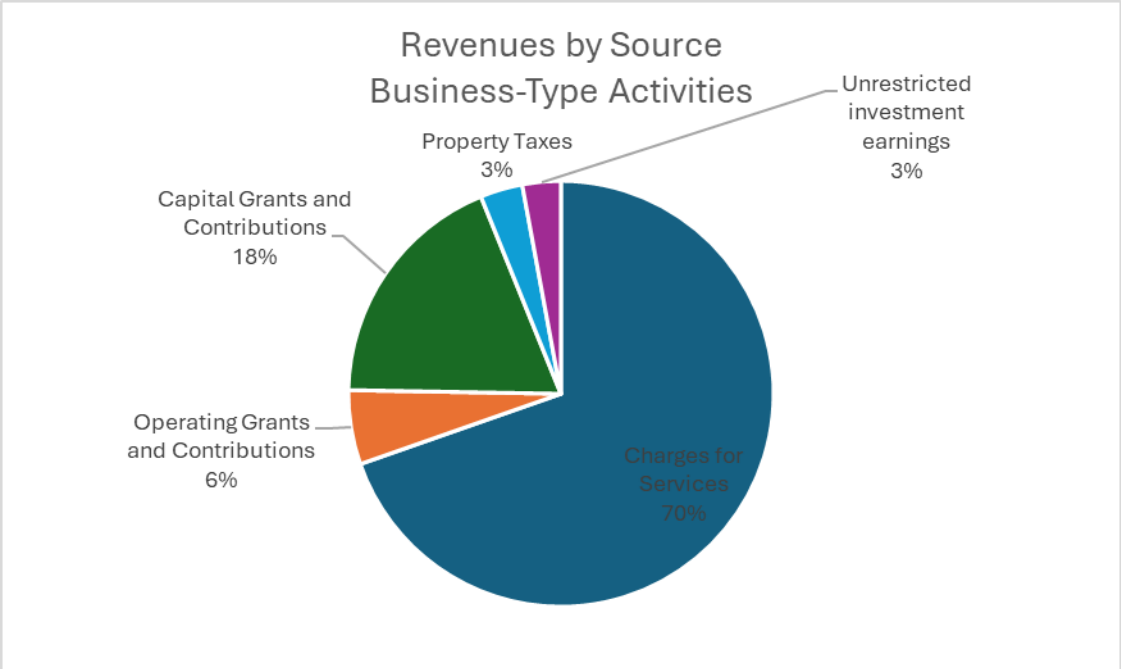
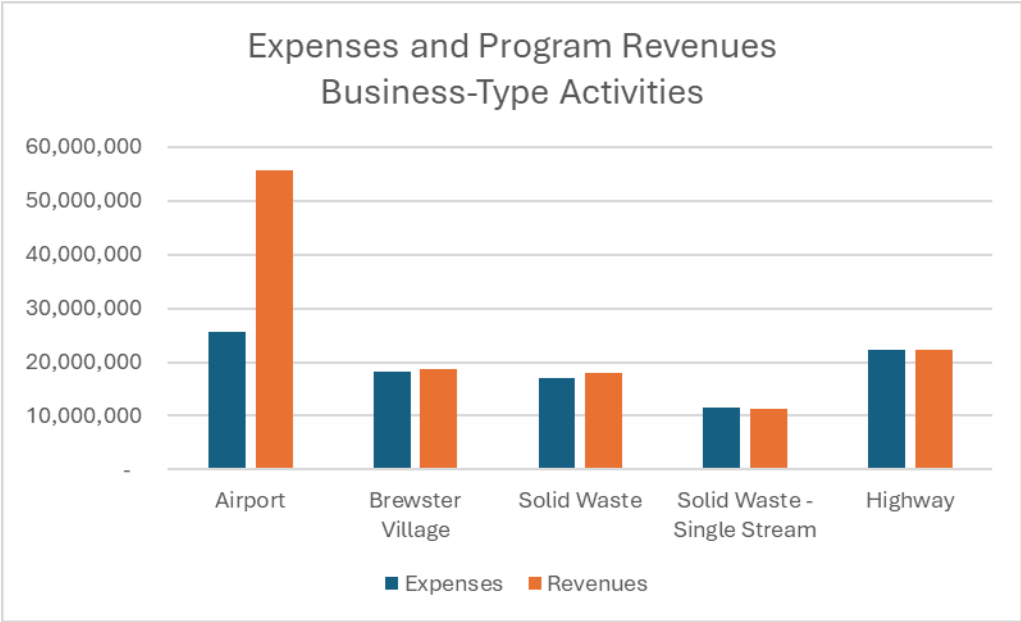


Business-Type activities: Business-type activities increased Outagamie County's net position by \$41,607,812. Key elements of this increase were as follows:

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.



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 \$2,428,901 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.

Outagamie County's Capital Assets (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
Total	\$ 203,286	\$ 196,517	\$ 238,183	\$ 189,962	\$ 441,469	\$ 386,479

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
Total general obligation debt	\$ 38,830	\$ 43,795	\$ 27,600	\$ 29,858	\$ 66,430	\$ 73,653

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
ASSETS			
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	188,690,534	166,452,846	355,143,380
Total Assets	<u>399,899,459</u>	<u>380,068,091</u>	<u>779,967,550</u>
DEFERRED OUTFLOWS OF RESOURCES			
Pension Related Amounts	40,178,374	13,179,407	53,357,781
Other Postemployment Related Amounts	492,165	173,798	665,963
Total Deferred Outflows of Resources	<u>40,670,539</u>	<u>13,353,205</u>	<u>54,023,744</u>
LIABILITIES			
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	895,359	24,394,293	25,289,652
Noncurrent Liabilities:			
Due Within One Year:			
Long-Term Obligations	9,010,319	3,037,302	12,047,621
Net Other Postemployment Benefits	163,647	55,916	219,563
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	3,109,301	1,062,403	4,171,704
Total Liabilities	<u>96,603,959</u>	<u>72,418,630</u>	<u>169,022,589</u>
DEFERRED INFLOWS OF RESOURCES			
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	1,922,369	643,922	2,566,291
Total Deferred Inflows of Resources	<u>92,361,496</u>	<u>22,256,169</u>	<u>114,617,665</u>
NET POSITION			
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	77,666,949	79,849,773	157,516,722
Total Net Position	<u>\$ 251,604,543</u>	<u>\$ 298,746,497</u>	<u>\$ 550,351,040</u>

See accompanying Notes to Basic Financial Statements.

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

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
GOVERNMENTAL ACTIVITIES							
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	1,177,202	-	-	-	(1,177,202)	-	(1,177,202)
Total Governmental Activities	175,674,846	26,011,404	57,720,060	4,507,079	(87,436,303)	-	(87,436,303)
BUSINESS-TYPE ACTIVITIES							
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	22,215,472	22,362,807	-	-	-	147,335	147,335
Total Business-Type Activities	94,783,613	93,491,004	7,557,896	24,932,818	-	31,198,105	31,198,105
Total Primary Government	<u>\$ 270,458,459</u>	<u>\$ 119,502,408</u>	<u>\$ 65,277,956</u>	<u>\$ 29,439,897</u>	(87,436,303)	31,198,105	(56,238,198)
GENERAL REVENUES							
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							
Not Restricted to Specific Functions					5,342,025	-	5,342,025
Unrestricted Investment Earnings					8,067,677	3,922,881	11,990,558
Miscellaneous					216,383	-	216,383
Gain on Sale of Asset					-	174,009	174,009
TRANSFERS					(1,983,722)	1,983,722	-
Total General Revenues and Transfers					102,873,374	10,409,707	113,283,081
CHANGE IN NET POSITION							
Net Position - Beginning of Year, as Originally Presented					237,454,196	257,432,063	494,886,259
Cumulative Effect of Change in Accounting Principle					(1,286,724)	(293,378)	(1,580,102)
Restated Net Position - Beginning of Year					236,167,472	257,138,685	493,306,157
NET POSITION - END OF YEAR					<u>\$ 251,604,543</u>	<u>\$ 298,746,497</u>	<u>\$ 550,351,040</u>

See accompanying Notes to Basic Financial Statements.

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

	General	Health and Human Services	County Road and Bridges	Other Governmental Funds	Total
ASSETS					
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
Total Assets	\$ 97,458,280	\$ 42,519,768	\$ 12,201,486	\$ 31,526,379	\$ 183,705,913
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
LIABILITIES					
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
DEFERRED INFLOWS OF RESOURCES					
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
FUND BALANCES					
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	(203,430)
Net Position of Governmental Activities as Reported on the Statement of Net Position	<u>\$ 251,604,543</u>

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
REVENUES					
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>
EXPENDITURES					
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
OTHER FINANCING SOURCES (USES)					
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>
NET CHANGE IN FUND BALANCES	2,475,505	764,974	447,056	(1,338,705)	2,348,830
Fund Balances - Beginning of Year	<u>38,646,675</u>	<u>8,386,843</u>	<u>2,436,410</u>	<u>29,336,423</u>	<u>78,806,351</u>
FUND BALANCE - END OF YEAR	<u>\$ 41,122,180</u>	<u>\$ 9,151,817</u>	<u>\$ 2,883,466</u>	<u>\$ 27,997,718</u>	<u>\$ 81,155,181</u>

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)
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
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.		
		279,703
Change in Net Position of Governmental Activities as Reported in the Statement of Activities	\$	15,437,071

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		Actual	Variance
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
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>
EXPENDITURES				
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
OTHER FINANCING SOURCES (USES)				
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>
NET CHANGE IN FUND BALANCE	(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>
FUND BALANCE - END OF YEAR	<u>\$ 30,371,130</u>	<u>\$ 30,188,815</u>	<u>\$ 41,122,180</u>	<u>\$ 10,933,365</u>

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
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
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	<u>83,901,879</u>	<u>83,531,721</u>	<u>81,437,420</u>	<u>(2,094,301)</u>
EXPENDITURES				
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	<u>83,812,276</u>	<u>83,876,593</u>	<u>80,672,446</u>	<u>3,204,147</u>
NET CHANGE IN FUND BALANCE	89,603	(344,872)	764,974	1,109,846
Fund Balance - Beginning of Year	<u>8,386,843</u>	<u>8,386,843</u>	<u>8,386,843</u>	<u>-</u>
FUND BALANCE - END OF YEAR	<u>\$ 8,476,446</u>	<u>\$ 8,041,971</u>	<u>\$ 9,151,817</u>	<u>\$ 1,109,846</u>

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		Actual	Variance
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
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
Total Revenues	<u>7,419,303</u>	<u>9,282,892</u>	<u>8,082,874</u>	<u>(1,200,018)</u>
EXPENDITURES				
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
Total Expenditures	<u>7,586,330</u>	<u>11,151,777</u>	<u>7,535,818</u>	<u>3,615,959</u>
NET CHANGE IN FUND BALANCE	(167,027)	(1,868,885)	447,056	2,315,941
Fund Balance - Beginning of Year	<u>2,436,410</u>	<u>2,436,410</u>	<u>2,436,410</u>	<u>-</u>
FUND BALANCE - END OF YEAR	<u><u>\$ 2,269,383</u></u>	<u><u>\$ 567,525</u></u>	<u><u>\$ 2,883,466</u></u>	<u><u>\$ 2,315,941</u></u>

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 Single Stream Recycling	Total	
	Airport	Brewster Village	Solid Waste	Highway	Non-Major Single Stream Recycling	Total	
CURRENT ASSETS							
Cash and Investments	\$ 29,888,413	\$ 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	34,622,067	21,670,864	30,470,478	5,487,406	1,942,316	94,193,131	11,977,681
NONCURRENT ASSETS							
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
OTHER ASSETS							
Leases Receivable	9,692,964	-	-	-	-	9,692,964	-
CAPITAL ASSETS							
Nondepreciable	62,130,036	91,020	8,090,694	1,359,187	58,801	71,729,738	-
Right-of-Use Asset - Software Subscriptions	-	-	-	-	-	-	948,621
Depreciable and Amortizable	122,899,916	11,369,911	13,817,751	10,371,856	7,993,412	166,452,846	-
Total Capital Assets	185,029,952	11,460,931	21,908,445	11,731,043	8,052,213	238,182,584	948,621
Total Assets	242,407,885	33,329,127	73,451,476	17,218,449	13,473,601	379,880,538	14,828,098
DEFERRED OUTFLOWS OF RESOURCES							
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

	Enterprise Funds						Governmental Activities Internal Service Funds
	Airport	Brewster Village	Solid Waste	Highway	Non-Major		
					Single Stream Recycling	Total	
LIABILITIES							
CURRENT LIABILITIES							
Accounts Payable	\$ 6,305,195	\$ 110,613	\$ 3,013,429	\$ 1,067,237	\$ 566,657	\$ 11,063,131	\$ 319,775
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	-	-	-	-	807,390	807,390	-
Unearned Revenue	300,544	164,031	-	115,749	-	580,324	-
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	-	-	-	-	-	-	417,419
Current Employee Compensated Absences Payable	172,293	479,890	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	694	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	-
Total Current Liabilities	<u>8,917,486</u>	<u>1,296,325</u>	<u>3,537,264</u>	<u>2,005,987</u>	<u>1,484,454</u>	<u>17,241,516</u>	<u>919,264</u>
NONCURRENT LIABILITIES, LESS CURRENT PORTION							
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	319,974	891,225	89,866	828,223	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	1,487,624	103,511
Other Postemployment Benefits	85,756	575,040	37,348	351,073	13,186	1,062,403	74,395
Total Long-Term Liabilities	<u>26,088,536</u>	<u>2,142,153</u>	<u>25,088,200</u>	<u>1,627,819</u>	<u>230,406</u>	<u>55,177,114</u>	<u>3,229,268</u>
Total Liabilities	<u>35,006,022</u>	<u>3,438,478</u>	<u>28,625,464</u>	<u>3,633,806</u>	<u>1,714,860</u>	<u>72,418,630</u>	<u>4,148,532</u>
DEFERRED INFLOWS OF RESOURCES							
Property Taxes Levied for Subsequent Year	-	3,463,373	-	260,000	-	3,723,373	-
Leases Receivable	9,941,915	-	-	-	-	9,941,915	-
Pension Related Amounts	1,135,611	3,610,627	413,162	2,396,036	391,523	7,946,959	552,963
Other Postemployment Related Amounts	45,648	346,549	37,059	183,911	30,755	643,922	46,678
Total Deferred Inflows of Resources	<u>11,123,174</u>	<u>7,420,549</u>	<u>450,221</u>	<u>2,839,947</u>	<u>422,278</u>	<u>22,256,169</u>	<u>599,641</u>
NET POSITION							
Net Investment in Capital Assets	158,519,735	11,460,931	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	-	-	-	3,479,072	7,843,647	-
Unrestricted	<u>35,285,875</u>	<u>16,876,445</u>	<u>23,976,877</u>	<u>3,055,913</u>	<u>467,110</u>	<u>79,662,220</u>	<u>11,186,885</u>
Total Net Position	<u>\$ 198,170,185</u>	<u>\$ 28,534,708</u>	<u>\$ 45,068,700</u>	<u>\$ 14,786,956</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						<u>187,553</u>	
Net Position of Business-Type Activities as Reported on the Statement of Net Position						<u>\$ 298,746,497</u>	

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 Single Stream Recycling	Total	
OPERATING REVENUES							
Charges for Services:	\$ 24,308,444	\$ 18,630,952	\$ 17,420,469	\$ 21,952,130	\$ 10,623,529	\$ 92,935,524	\$ 8,148,926
Fees, Fines & Costs	-	-	-	198,825	-	198,825	-
Other	48,040	40,570	367	211,852	39,680	340,509	20,180
Total Operating Revenues	<u>24,356,484</u>	<u>18,671,522</u>	<u>17,420,836</u>	<u>22,362,807</u>	<u>10,663,209</u>	<u>93,474,858</u>	<u>8,169,106</u>
OPERATING EXPENSES							
Operation 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	8,067,350	1,067,446	1,868,169	1,138,624	1,138,034	13,279,623	545,582
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>
OPERATING INCOME (LOSS)	(385,469)	494,338	336,895	234,507	307,011	987,282	(289,887)
NONOPERATING REVENUES (EXPENSES)							
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	-	-	-	-	(1,179,185)	(1,179,185)	-
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>
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	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)	-
CHANGE IN NET POSITION	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	166,219,067	24,000,014	41,810,774	12,358,872	12,643,641	257,032,368	11,008,278
Cumulative Effect of Change in Accounting Principle	(106,398)	(55,904)	(34,784)	(50,145)	(46,147)	(293,378)	(63,637)
Restated Net Position - Beginning of Year	166,112,669	23,944,110	41,775,990	12,308,727	12,597,494	256,738,990	10,944,641
NET POSITION - END OF YEAR	<u>\$ 198,170,185</u>	<u>\$ 28,534,708</u>	<u>\$ 45,068,700</u>	<u>\$ 14,786,956</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	Total	
CASH FLOWS FROM OPERATING ACTIVITIES							
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)	(8,867,966)	(1,193,837)	(29,017,884)	(2,261,025)
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
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES							
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 WMMIC	-	-	-	-	-	-	50,022
Distributions to other governments	-	-	-	-	(1,179,185)	(1,179,185)	-
Nonoperating Grants	-	-	586,937	-	-	586,937	-
Transfer In (Out)	-	-	473,693	1,983,722	(473,693)	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
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES							
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	(762,990)	-	(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)
CASH FLOWS FROM INVESTING ACTIVITIES							
Interest Received	1,919,931	27,165	1,797,568	-	149,973	3,894,637	306,972
CHANGE IN CASH AND CASH EQUIVALENTS	(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
CASH AND CASH EQUIVALENTS - END OF YEAR	<u>\$ 42,951,315</u>	<u>\$ 16,506,458</u>	<u>\$ 48,853,335</u>	<u>\$ 1,343,041</u>	<u>\$ 3,796,518</u>	<u>\$ 113,450,667</u>	<u>\$ 12,156,498</u>

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 Single Stream Recycling	Total	
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY OPERATING ACTIVITIES							
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 Receivables	521,042	28,417	(624,446)	4,389	(1,196,390)	(1,266,988)	(35,607)
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	(52,142)	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>
RECONCILIATION OF CASH AND CASH EQUIVALENTS TO THE STATEMENT OF NET POSITION							
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	13,062,902	197,332	20,949,868	-	3,479,072	37,689,174	523,531
Total Cash and Cash Equivalents	<u>\$ 42,951,315</u>	<u>\$ 16,506,458</u>	<u>\$ 48,853,335</u>	<u>\$ 1,343,041</u>	<u>\$ 3,796,518</u>	<u>\$ 113,450,667</u>	<u>\$ 12,156,498</u>
NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES							
Contributed Capital Assets	<u>\$ 22,335,823</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 589,295</u>	<u>\$ 22,925,118</u>	<u>\$ -</u>

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
ASSETS	
Cash and Investments	\$ 4,078,454
LIABILITIES	
Accounts Payable	11,332
NET POSITION	
Restricted for Individuals, Organizations, and Other Governments	\$ 4,067,122

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

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

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:

GENERAL FUND	SALARIES	FRINGE BENEFITS	TRAVEL/ TRAINING	SUPPLIES	PURCHASED SERVICES	OTHER EXPENDITURES	CAPITAL OUTLAY
General Government							
Clerk of Courts	\$ -	\$ -	\$ -	\$ -	\$ 13,686	\$ -	\$ -
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	-	-	-	-	-	-	359
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
SPECIAL REVENUE FUNDS							
Health and Human Services							
Community Health	\$ -	\$ 33,776	\$ -	\$ 6,983	\$ 1,788	\$ 42,429	\$ -
Communicable Disease	-	-	-	-	129	-	-
Public Health Nursing	-	-	-	1,161	-	6,642	-
WIC	33,933	-	-	-	6,103	-	-
Nutrition Program	-	-	88	-	-	11,123	-
DD Service Unit	54,708	-	1,198	-	-	459	2,342
Environmental Health Sanitarian	-	-	-	422	-	-	-
Mental Health - ALTS	-	-	-	-	223,885	-	-
Developmental Disabilities	-	-	-	-	19,614	215	-
Juvenile Resources	-	-	-	3,305	-	17,816	2,903
CYF - Provided	-	-	-	-	-	22,256	2,342
Community Aids	-	-	-	-	95,795	15,197	-
Youth Aids	-	-	-	-	40,520	-	-
Youth Services	54,037	49,549	-	-	-	23	-
Aging Services	-	-	-	-	-	18,331	-
Family Recovery Court	4,047	357	-	-	33,604	-	-
Supportive Home Care	4,186	-	-	305	-	-	-
Economic Support Administration	344,558	87,326	-	-	6,009	45,369	-
Children First	268	-	-	-	421	-	-
Childrens Long Term Support	-	-	-	-	-	1,580	628
Intoxicated Driver Program (IDP)	-	-	-	-	800	-	-
MH Provided	-	-	-	-	-	44,831	5,342
Child Support	69,603	-	-	-	-	27,013	2,342
Aging & Disability Resource Center	-	-	639	748	43,259	-	-

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 rd parties	523,531
Investments	140,591,471
Total	<u>\$ 226,305,604</u>

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	<u>\$ 226,305,604</u>

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	<u>\$ 24,565,785</u>	<u>\$ 99,729,971</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 124,295,756</u>
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	<u>\$ 24,565,785</u>	<u>\$ 99,729,971</u>	<u>\$ -</u>	<u>\$ 16,295,715</u>	<u>\$ 140,591,471</u>

Reconciliation Investments to Total Cash and Investments

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

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
Totals	\$ 140,591,471	\$ 9,149,235	\$ 72,795,369	\$ 27,351,831	\$ 31,295,036

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	-
Totals	<u>\$ 140,591,471</u>	<u>\$ 71,785,240</u>	<u>\$ 25,245,568</u>	<u>\$ 34,987,609</u>	<u>\$ 8,573,054</u>

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
Total	\$ 38,335,390

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
WMMIC Insurance Pool Fund	423,531
Total	\$ 38,335,390

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 WMMIC 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
Total	<u>\$ 3,133,720</u>

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
	<u>\$ 3,133,720</u>	<u>\$ 2,971,215</u>	<u>\$ 162,505</u>

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:

	General	Health and Human Services	County Roads and Bridges	Non-major and Other Funds	Total
Governmental activities:					
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)
Net total receivables	<u>\$ 44,773,162</u>	<u>\$ 28,891,932</u>	<u>\$ 3,676,328</u>	<u>\$ 1,775,923</u>	<u>\$ 79,117,345</u>

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
Business-type activities:							
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	\$ 13,763,516	\$ 3,573,105	\$ 2,139,770	\$ 1,196,390	\$ 323,289	\$ 20,996,070	\$ 137,033

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
Governmental activities:				
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	16,070,530	3,527,465	5,002,608	14,595,387
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	387,141,911	21,303,575	4,811,830	403,633,656
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	206,695,781	12,635,996	4,388,655	214,943,122
Total capital assets, being depreciated and amortized, net	180,446,130	8,667,579	423,175	188,690,534
Governmental activities capital assets, net	\$ 196,516,660	\$ 12,195,044	\$ 5,425,783	\$ 203,285,921
Less: Capital Related Debt				30,298,304
Less: Debt Premium				687,273
Less: Accounts Payable				1,198,358
Net Investment in Capital Assets				\$ 171,101,986

OUTAGAMIE COUNTY, WISCONSIN

Notes to Basic Financial Statements

December 31, 2024

NOTE C - DETAILED NOTES ON ALL FUNDS (Continued)

6. Capital Assets (Continued)

	Beginning Balance	Increases	Decreases	Ending Balance
Business-type activities:				
Capital assets, not being depreciated:				
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>13,279,623</u>	<u>4,001,450</u>	<u>206,160,815</u>
Total capital assets, being depreciated, net	<u>163,622,806</u>	<u>2,880,723</u>	<u>50,683</u>	<u>166,452,846</u>
Business-type activities capital assets, net	<u>\$ 189,963,343</u>	<u>\$ 54,209,511</u>	<u>\$ 5,990,270</u>	<u>\$ 238,182,584</u>
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><u>\$ 210,855,745</u></u>

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><u>\$ 13,279,623</u></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	
Transfer Out:					
<u>Governmental Funds</u>					
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
<u>Proprietary Funds</u>					
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>
<u>Proprietary Funds</u>					
<u>Enterprise Fund</u>					
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	<u>13,360</u>
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
Totals	<u>\$ 50,217,263</u>	<u>\$ -</u>	<u>\$ 50,217,263</u>

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	<u>185,266</u>
Total	<u>\$3,686,854</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. 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
Totals	<u>\$ 10,667,837</u>	<u>\$ 4,145,718</u>	<u>\$ 14,813,555</u>

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	809,082	-
Total Unearned/Unavailable Revenue for Governmental Activities	<u>\$ 82,125,184</u>	<u>\$ 1,330,959</u>
Unearned revenue included in liabilities	\$ 15,659,875	
Deferred revenue included in deferred inflows	<u>66,465,309</u>	
Total Unearned/Deferred Revenue for Governmental Activities	<u>\$ 82,125,184</u>	

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
Governmental activities:					
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	43,795,000	-	4,965,000	38,830,000	4,490,000
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>
Business-type activities:					
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	29,858,000	-	2,258,000	27,600,000	1,790,000
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
General Obligation Debt:					
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
Total General Obligation Debt					<u>\$ 38,830,000</u>

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
General Obligation Debt:					
Airport:					
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
Total Airport					<u>26,970,000</u>
Solid Waste:					
2018A General Obligation Notes	11-06-18	1,850,000	3.00%	2028	630,000
Total General Obligation Debt					<u>\$ 27,600,000</u>

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
Totals	<u>\$ 38,830,000</u>	<u>\$ 9,858,192</u>

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
Totals	<u>\$ 27,600,000</u>	<u>\$ 10,193,583</u>

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)
Legal Margin for New Debt	<u>\$ 1,222,865,680</u>

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
Totals	\$ 1,123,304	\$ 31,340	\$ 1,154,644

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:

<u>Year</u>	<u>Core Fund Adjustment %</u>	<u>Variable Fund Adjustment %</u>
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 remainder 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	-
Total	\$ 53,357,781	\$ 31,920,777

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)
Total	<u>\$ 15,612,576</u>

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 %
<u>Core Fund Asset Class</u>			
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%
Total Core Fund	<u>100%</u>	7.4%	4.6%
<u>Variable Fund Asset</u>			
U.S. Equities	70%	6.8%	4.0%
International Equities	30%	7.6%	4.8%
Total Variable Fund	<u>100%</u>	7.3%	4.5%

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
	<u>941</u>

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.

	<u>Increase (Decrease)</u>
	Total OPEB Liability
	(a)
Balance at December 31, 2022	<u>\$ 3,966,074</u>
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	<u>103,124</u>
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	<u>\$ 4,739,748</u>	<u>\$ 4,391,267</u>	<u>\$ 4,067,368</u>

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:

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

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)

OPEB 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	-
Total	\$ 665,963	\$ 2,566,291

\$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)
Total	\$ (2,030,927)

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

Total Nonspendable	<u>628,353</u>
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3,619,590

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>
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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 \$ 81,155,181

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:

	Closure Costs	Landfill Postclosure Care	Total
<u>East Landfill</u>			
Total estimated costs	\$ 4,879,118	\$ 9,351,185	\$ 14,230,303
Percentage of landfill capacity used as of December 31, 2024	100.00%	100.00%	100.00%
Subtotal	4,879,118	9,351,185	14,230,303
Less: Paid in current year and prior years	(4,879,118)	(1,046,764)	(5,925,882)
Total estimated liability for costs as of December 31, 2024	\$ -	\$ 8,304,421	\$ 8,304,421

	Closure Costs	Landfill Postclosure Care	Total
<u>NorthEast Landfill</u>			
Total estimated costs	\$ 9,866,666	\$ 11,300,164	\$ 21,166,830
Percentage of landfill capacity used as of December 31, 2024	96.11%	96.11%	96.11%
Subtotal	9,482,853	9,428,565	18,911,418
Less: Paid in current year and prior years	(2,575,139)	-	(2,575,139)
Total estimated liability for costs as of December 31, 2024	\$ 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:

	Closure Costs	Landfill Postclosure Care	Total
<u>East Landfill</u>			
Total estimated costs	\$ 4,879,118	\$ 9,351,185	\$ 14,230,303
Less: Charged to current and prior years' operations	(4,879,118)	(9,351,185)	(14,230,303)
Future year's closure and postclosure care expenses	\$ -	\$ -	\$ -

	Closure Costs	Landfill Postclosure Care	Total
<u>NorthEast Landfill</u>			
Total estimated costs	\$ 9,866,666	\$ 11,300,164	\$ 21,166,830
Less: Charged to current and prior years' operations	(9,482,853)	(9,428,565)	(18,911,418)
Future year's closure and postclosure care expenses	\$ 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:

	Liability January 1	Current Year Claims and Changes in Estimates	Claim Payments	Liability December 31
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
TOTAL OPEB LIABILITY							
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)
NET CHANGE IN TOTAL OPEB LIABILITY	425,193	(1,027,462)	297,264	(1,227,123)	719,121	(1,136,556)	320,793
Total OPEB Liability - Beginning of Year	3,966,074	4,993,536	4,696,272	5,923,395	5,204,274	6,340,830	6,020,037
TOTAL OPEB LIABILITY - END OF YEAR	<u>\$ 4,391,267</u>	<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>
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

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

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		Actual	Variance
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
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	<u>45,275,939</u>	<u>45,341,460</u>	<u>48,213,797</u>	<u>2,872,337</u>
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	<u>19,909,216</u>	<u>20,117,373</u>	<u>15,349,036</u>	<u>(4,768,337)</u>
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	<u>5,224,100</u>	<u>5,224,100</u>	<u>5,492,695</u>	<u>268,595</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
	Original	Final		Final Budget - Positive (Negative)
REVENUES (CONTINUED)				
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	<u>2,486,156</u>	<u>2,420,635</u>	<u>2,158,660</u>	<u>(261,975)</u>
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	<u>2,382,000</u>	<u>2,382,000</u>	<u>2,591,736</u>	<u>209,736</u>
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		Actual	Variance
	Original	Final		Final Budget - Positive (Negative)
EXPENDITURES				
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>2,596,600</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	74,955	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
	Original	Final		Final Budget - Positive (Negative)
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		Actual	Variance
	Original	Final		Final Budget - Positive (Negative)
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)
	<u>2,424,271</u>	<u>2,424,271</u>	<u>2,217,429</u>	<u>206,842</u>
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	-
	<u>537,555</u>	<u>537,555</u>	<u>538,199</u>	<u>(644)</u>
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)
	<u>755,649</u>	<u>755,649</u>	<u>741,650</u>	<u>13,999</u>
Financial Services				
Salaries	683,290	683,290	657,891	25,399
Fringe Benefits	288,229	288,229	219,835	68,394
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
	<u>1,204,671</u>	<u>1,204,671</u>	<u>1,082,911</u>	<u>121,760</u>
Special Audit/Accounting				
Supplies	1,500	1,500	-	1,500
Purchased Services	61,857	61,857	105,184	(43,327)
Expenditure Transfer	-	-	25	(25)
	<u>63,357</u>	<u>63,357</u>	<u>105,209</u>	<u>(41,852)</u>
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)
	<u>1,700</u>	<u>1,700</u>	<u>11,110</u>	<u>(9,410)</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
	Original	Final		Final Budget - Positive (Negative)
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		Actual	Variance
	Original	Final		Final Budget - Positive (Negative)
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)
	<u>615,038</u>	<u>615,038</u>	<u>609,705</u>	<u>5,333</u>
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)
	<u>-</u>	<u>-</u>	<u>4,579,330</u>	<u>(4,579,330)</u>
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
	<u>411,370</u>	<u>411,370</u>	<u>390,685</u>	<u>20,685</u>
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)
	<u>148,327</u>	<u>148,327</u>	<u>114,118</u>	<u>34,209</u>
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
	<u>2,010,027</u>	<u>2,136,204</u>	<u>2,118,484</u>	<u>17,720</u>
Process Server				
Salaries	60,323	49,323	48,265	1,058
Fringe Benefits	33,964	14,514	14,584	(70)
Supplies	-	-	75	(75)
	<u>94,287</u>	<u>63,837</u>	<u>62,924</u>	<u>913</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
	Original	Final		Final Budget - Positive (Negative)
Patrol				
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>
Traffic Safety Commission				
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>
Drug Squad				
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>
Law Enforcement Communications				
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>
Jail				
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>
Squad Cars				
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		Actual	Variance
	Original	Final		Final Budget - Positive (Negative)
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		Actual	Variance
	Original	Final		Final Budget - Positive (Negative)
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		Actual	Variance
	Original	Final		Final Budget - Positive (Negative)
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	<u>3,206,850</u>	<u>3,368,241</u>	<u>4,589,877</u>	<u>(1,221,636)</u>
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		Actual	Variance Final Budget - Positive (Negative)
	Original	Final		
OTHER FINANCING SOURCES (USES)				
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)
NET CHANGE IN FUND BALANCE	(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	-
FUND BALANCES - END OF YEAR	<u>\$ 30,371,130</u>	<u>\$ 30,188,815</u>	<u>\$ 41,122,180</u>	<u>\$ 10,933,365</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		Actual	Variance
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Property Taxes	\$ 26,128,570	\$ 26,063,049	\$ 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	<u>83,879,158</u>	<u>83,531,721</u>	<u>81,437,420</u>	<u>(2,094,301)</u>
EXPENDITURES				
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
	<u>1,045,194</u>	<u>1,149,601</u>	<u>1,197,707</u>	<u>(48,106)</u>
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)
	<u>269,729</u>	<u>289,313</u>	<u>255,982</u>	<u>33,331</u>
Public Health Nursing				
Salaries	628,527	628,527	592,423	36,104
Fringe Benefits	268,193	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)
	<u>1,017,196</u>	<u>1,018,996</u>	<u>926,948</u>	<u>92,048</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		Actual	Variance
	Original	Final		Final Budget - Positive (Negative)
EXPENDITURES (CONTINUED)				
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		Actual	Variance
	Original	Final		Final Budget - Positive (Negative)
EXPENDITURES (CONTINUED)				
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>7,435,848</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

EXPENDITURES (CONTINUED)	Budgeted Amounts		Actual	Variance
	Original	Final		Final Budget - Positive (Negative)
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		Actual	Variance
	Original	Final		Final Budget - Positive (Negative)
EXPENDITURES (CONTINUED)				
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
	<u>404,877</u>	<u>404,877</u>	<u>217,883</u>	<u>186,994</u>
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)
	<u>10,500,581</u>	<u>10,521,405</u>	<u>10,087,383</u>	<u>434,022</u>
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)
	<u>3,111,045</u>	<u>3,123,750</u>	<u>3,118,158</u>	<u>5,592</u>
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
	<u>4,210,747</u>	<u>4,322,629</u>	<u>4,066,327</u>	<u>256,302</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		Actual	Variance
	Original	Final		Final Budget - Positive (Negative)
EXPENDITURES (CONTINUED)				
Basic County Allocation				
Purchased Services	1,401,268	1,401,268	1,401,268	-
	<u>1,401,268</u>	<u>1,401,268</u>	<u>1,401,268</u>	<u>-</u>
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
	<u>1,808,078</u>	<u>1,808,578</u>	<u>1,764,012</u>	<u>44,566</u>
 Total Expenditures	 <u>\$ 83,833,876</u>	 <u>\$ 83,876,593</u>	 <u>\$ 80,672,446</u>	 <u>\$ 3,204,147</u>

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 4th 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 4th 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
ASSETS									
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	-	-	-	-	-	-	59,352	-	-
Interest	3,454	-	-	-	-	-	-	-	-
Due from Other Governments	-	331,689	126,319	-	-	-	-	-	-
Total Assets	\$ 709,721	\$ 731,579	\$ 171,124	\$ 119,011	\$ 983,828	\$ 7	\$ 315,240	\$ 1,886,956	\$ 94,163
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES									
LIABILITIES									
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	2,095	739,065	162,782	24,972	30,522	-	-	4,661	-
DEFERRED INFLOWS OF RESOURCES									
Property Taxes Levied for Subsequent Year	-	-	-	-	-	-	-	-	-
Loans Receivable	-	-	-	-	-	-	59,352	-	-
Unavailable Revenues	-	-	-	-	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-	-	-	59,352	-	-
FUND BALANCES									
Restricted	-	-	-	-	953,306	7	-	1,882,295	-
Committed	707,626	-	8,342	94,039	-	-	255,888	-	94,163
Unassigned	-	(7,486)	-	-	-	-	-	-	-
Total Fund Balances	707,626	(7,486)	8,342	94,039	953,306	7	255,888	1,882,295	94,163
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 709,721	\$ 731,579	\$ 171,124	\$ 119,011	\$ 983,828	\$ 7	\$ 315,240	\$ 1,886,956	\$ 94,163

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

	Special Revenue			Total Special Revenue	Debt Service	Capital Projects			
	Jail Assessment	Remediation and Development	UW Extension Funds		Debt Service	2016 Capital Projects	2017 Capital Projects	2017 General Obligations Bonds/Notes	2018 Capital Projects
ASSETS									
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	\$ 119,919	\$ 54,968	\$ 23,835	\$ 5,210,351	\$ -	\$ 1,705,559	\$ 10,257	\$ 3,455	\$ 109,308
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES									
LIABILITIES									
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	-	-	-	-
DEFERRED INFLOWS OF RESOURCES									
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	-	-	-	-	-
FUND BALANCES									
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	89,626	-	23,835	4,101,641	(45)	1,705,559	10,257	3,455	109,308
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 119,919	\$ 54,968	\$ 23,835	\$ 5,210,351	\$ -	\$ 1,705,559	\$ 10,257	\$ 3,455	\$ 109,308

OUTAGAMIE COUNTY, WISCONSIN
Combining Balance Sheet
Nonmajor Governmental Funds
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	2025 Capital Projects		
ASSETS									
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	\$ 15,209	\$ 583,162	\$ 1,949,559	\$ 697,938	\$ 12,983,236	\$ 7,036,797	\$ 1,221,548	\$ 26,316,028	\$ 31,526,379
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES									
LIABILITIES									
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	-	-	-	-	-	-	-	-	784,299
Unearned Revenues	-	-	-	-	-	-	-	-	32,755
Total Liabilities	-	-	-	793,354	223,186	181,818	-	1,198,358	2,217,468
DEFERRED INFLOWS OF RESOURCES									
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
FUND BALANCES									
Restricted	-	-	-	-	-	-	-	-	2,835,608
Committed	15,209	583,162	1,949,559	-	12,760,050	6,854,979	-	23,991,538	25,265,057
Unassigned	-	-	-	(95,416)	-	-	-	(95,416)	(102,947)
Total Fund Balances	15,209	583,162	1,949,559	(95,416)	12,760,050	6,854,979	-	23,896,122	27,997,718
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 15,209	\$ 583,162	\$ 1,949,559	\$ 697,938	\$ 12,983,236	\$ 7,036,797	\$ 1,221,548	\$ 26,316,028	\$ 31,526,379

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
REVENUES									
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-	-	-	-	-
Intergovernmental	-	1,209,893	1,321,700	-	11,000	-	-	-	-
Fines and Forfeitures	-	-	-	18,724	185,392	-	-	-	-
Unrestricted Investment Earnings	36,415	-	-	10,391	-	-	1,445	97,971	-
Miscellaneous	32,102	59,192	20,974	168,851	-	7	33,467	1,012,509	17,125
Total Revenues	<u>68,517</u>	<u>1,269,085</u>	<u>1,342,674</u>	<u>197,966</u>	<u>196,392</u>	<u>7</u>	<u>34,912</u>	<u>1,110,480</u>	<u>17,125</u>
EXPENDITURES									
Current:									
General Government	-	-	-	-	331,707	-	-	-	-
Public Safety	-	-	255,208	158,431	-	-	-	-	-
Health and Human Services	-	-	-	-	-	-	-	278,579	-
Culture and Recreation	-	-	-	-	-	-	-	-	5,951
Conservation and Development	32,484	1,294,712	1,065,004	-	-	-	769	-	-
Debt Service:									
Principal	-	-	-	-	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-	-	-	-	-
Capital Outlay									
General Government	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-
Public Works	-	-	-	-	-	-	-	-	-
Health and Human Services	-	-	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-	-	5,246
Conservation and Development	-	-	-	-	-	-	-	-	-
Total Expenditures	<u>32,484</u>	<u>1,294,712</u>	<u>1,320,212</u>	<u>158,431</u>	<u>331,707</u>	<u>-</u>	<u>769</u>	<u>278,579</u>	<u>11,197</u>
Excess of Revenues Over (Under) Expenditures	36,033	(25,627)	22,462	39,535	(135,315)	7	34,143	831,901	5,928
OTHER FINANCING SOURCES (USES)									
Transfers In	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	(185,500)	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(185,500)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	36,033	(25,627)	22,462	(145,965)	(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
FUND BALANCES - END OF YEAR	<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>

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			
	UW Extension	Total		2016 Capital	2017 Capital	2017 General	2018 Capital
	Jail Assessment	Special Revenue	Debt Service				
REVENUES							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	6,265,335	-	-	-
Intergovernmental	-	-	2,542,593	-	-	-	-
Fines and Forfeitures	170,032	-	374,148	-	-	-	-
Unrestricted Investment Earnings	-	-	146,222	-	-	-	-
Miscellaneous	-	23,186	1,367,413	-	-	3,455	-
Total Revenues	170,032	23,186	4,430,376	6,265,335	-	3,455	-
EXPENDITURES							
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
OTHER FINANCING SOURCES (USES)							
Transfers In	-	-	-	-	-	-	-
Transfers Out	(120,000)	-	(305,500)	-	-	-	-
Total Other Financing Sources (Uses)	(120,000)	-	(305,500)	-	-	-	-
NET CHANGE IN FUND BALANCES	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
FUND BALANCES - END OF YEAR	\$ 89,626	\$ 23,835	\$ 4,101,641	\$ (45)	\$ 1,705,559	\$ 10,257	\$ 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	Total Nonmajor
	2019 Capital	2020 Capital	2021 Capital	2022 Capital	2023 Capital	2024 Capital	Capital	Governmental
	Projects	Projects	Projects	Projects	Projects	Projects	Projects	Funds
REVENUES								
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	4,837,087	7,379,680
Fines and Forfeitures	-	-	-	-	-	-	-	374,148
Unrestricted Investment Earnings	-	-	-	-	-	-	-	146,222
Miscellaneous	-	-	-	1	-	117,805	121,261	1,488,674
Total Revenues	-	-	2,045	690,597	611,111	10,724,586	12,031,794	22,727,505
EXPENDITURES								
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	2,805,100
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)
OTHER FINANCING SOURCES (USES)								
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
NET CHANGE IN FUND BALANCES	-	(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	918,166	2,748,199	4,946,975	15,276,573	-	25,901,125	29,336,423
FUND BALANCES - END OF YEAR	\$ 15,209	\$ 583,162	\$ 1,949,559	\$ (95,416)	\$ 12,760,050	\$ 6,854,979	\$ 23,896,122	\$ 27,997,718

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		
REVENUES				
Unrestricted Investment Earnings	\$ 1,000	\$ 1,000	\$ 36,415	\$ 35,415
Miscellaneous	1,000	1,000	32,102	31,102
Total Revenues	<u>2,000</u>	<u>2,000</u>	<u>68,517</u>	<u>66,517</u>
EXPENDITURES				
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	<u>106,620</u>	<u>106,620</u>	<u>32,484</u>	<u>74,136</u>
NET CHANGE IN FUND BALANCE	(104,620)	(104,620)	36,033	140,653
Fund Balance - Beginning of Year	<u>671,593</u>	<u>671,593</u>	<u>671,593</u>	<u>-</u>
FUND BALANCE - END OF YEAR	<u><u>\$ 566,973</u></u>	<u><u>\$ 566,973</u></u>	<u><u>\$ 707,626</u></u>	<u><u>\$ 140,653</u></u>

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		Actual	Variance Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	\$ 2,692,053	\$ 2,692,053	\$ 1,209,893	\$ (1,482,160)
Miscellaneous	465,614	515,614	59,192	(456,422)
Total Revenues	<u>3,157,667</u>	<u>3,207,667</u>	<u>1,269,085</u>	<u>(1,938,582)</u>
EXPENDITURES				
Current:				
Conservation and Development	<u>3,075,113</u>	<u>3,189,667</u>	<u>1,294,712</u>	<u>1,894,955</u>
NET CHANGE IN FUND BALANCE	82,554	18,000	(25,627)	(43,627)
Fund Balance - Beginning of Year	<u>18,141</u>	<u>18,141</u>	<u>18,141</u>	<u>-</u>
FUND BALANCE - END OF YEAR	<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		Actual	Variance
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
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>
EXPENDITURES				
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>
FUND BALANCE - END OF YEAR	<u>\$ 74,880</u>	<u>\$ (14,120)</u>	<u>\$ 8,342</u>	<u>\$ 22,462</u>

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		Actual	Variance
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
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)
Total Revenues	<u>205,711</u>	<u>205,711</u>	<u>197,966</u>	<u>(7,745)</u>
EXPENDITURES				
Current:				
Public Safety	<u>180,835</u>	<u>180,835</u>	<u>158,431</u>	<u>22,404</u>
Excess of Revenues Over Expenditures	24,876	24,876	39,535	14,659
OTHER FINANCING USES				
Transfers Out	<u>-</u>	<u>-</u>	<u>(185,500)</u>	<u>(185,500)</u>
NET CHANGE IN FUND BALANCE	24,876	24,876	(145,965)	(170,841)
Fund Balance - Beginning of Year	<u>240,004</u>	<u>240,004</u>	<u>240,004</u>	<u>-</u>
FUND BALANCE - END OF YEAR	<u><u>\$ 264,880</u></u>	<u><u>\$ 264,880</u></u>	<u><u>\$ 94,039</u></u>	<u><u>\$ (170,841)</u></u>

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

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		
REVENUES				
Unrestricted Investment Earnings	\$ 1,842	\$ 1,842	\$ 1,445	\$ (397)
Miscellaneous	34,148	34,148	33,467	(681)
Total Revenues	<u>35,990</u>	<u>35,990</u>	<u>34,912</u>	<u>(1,078)</u>
EXPENDITURES				
Current:				
Conservation and Development	<u>189,069</u>	<u>189,069</u>	<u>769</u>	<u>188,300</u>
NET CHANGE IN FUND BALANCE	(153,079)	(153,079)	34,143	187,222
Fund Balance - Beginning of Year	<u>221,745</u>	<u>221,745</u>	<u>221,745</u>	<u>-</u>
FUND BALANCE - END OF YEAR	<u>\$ 68,666</u>	<u>\$ 68,666</u>	<u>\$ 255,888</u>	<u>\$ 187,222</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		
REVENUES				
Unrestricted Investment Earnings	\$ -	\$ -	\$ 97,971	\$ 97,971
Miscellaneous	-	76,352	1,012,509	936,157
Total Revenues	-	76,352	1,110,480	1,034,128
EXPENDITURES				
Current:				
Health and Human Services	314,863	510,011	278,579	231,432
NET CHANGE IN FUND BALANCE	(314,863)	(433,659)	831,901	1,265,560
Fund Balance - Beginning of Year	1,050,394	1,050,394	1,050,394	-
FUND BALANCE - END OF YEAR	<u>\$ 735,531</u>	<u>\$ 616,735</u>	<u>\$ 1,882,295</u>	<u>\$ 1,265,560</u>

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		
REVENUES				
Miscellaneous	\$ 9,250	\$ 9,250	\$ 17,125	\$ 7,875
EXPENDITURES				
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>
NET CHANGE IN FUND BALANCE	(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>
FUND BALANCE - END OF YEAR	<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		
REVENUES				
Fines and Forfeitures	\$ 125,000	\$ 125,000	\$ 170,032	\$ 45,032
EXPENDITURES				
Current:				
Public Safety	-	-	9,498	(9,498)
Excess of Revenues Over Expenditures	125,000	125,000	160,534	35,534
OTHER FINANCING USES				
Transfers Out	(120,000)	(120,000)	(120,000)	-
NET CHANGE IN FUND BALANCE	5,000	5,000	40,534	35,534
Fund Balance - Beginning of Year	49,092	49,092	49,092	-
FUND BALANCE - END OF YEAR	<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		
REVENUES				
Miscellaneous	\$ 45,200	\$ 45,200	\$ 23,186	\$ (22,014)
EXPENDITURES				
Current:				
Culture and Recreation	45,200	45,200	19,547	25,653
NET CHANGE IN FUND BALANCE	-	-	3,639	3,639
Fund Balance - Beginning of Year	20,196	20,196	20,196	-
FUND BALANCE - END OF YEAR	<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		
REVENUES				
Taxes	\$ 5,802,152	\$ 5,802,152	\$ 6,265,335	\$ 463,183
EXPENDITURES				
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>
NET CHANGE IN FUND BALANCE	(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>
FUND BALANCE - END OF YEAR	<u>\$ 312</u>	<u>\$ (199,688)</u>	<u>\$ (45)</u>	<u>\$ 199,643</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		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
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		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Capital Outlay				
General Government				
Various IT upgrades	10,257	10,257	-	10,257
Net change in fund balance	(10,257)	(10,257)	-	10,257
Fund balance - January 1	10,257	10,257	10,257	-
Fund balance - December 31	\$ -	\$ -	\$ 10,257	\$ 10,257

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		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -
EXPENDITURES				
Capital Outlay				
Culture, Education and Recreation				
UWO-Fox Cities student dev/food service	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	\$ _____ -	\$ _____ -	\$ 109,308	\$ 109,308

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

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental Revenues	\$ -	\$ -	\$ 2,045	\$ 2,045
EXPENDITURES				
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><u>(278,483)</u></u>	\$ <u><u>(720,505)</u></u>	\$ <u><u>1,949,559</u></u>	\$ <u><u>2,670,064</u></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		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental Revenues	\$ -	\$ -	\$ 690,596	\$ 690,596
Miscellaneous	-	-	1	1
Total revenues	<u>-</u>	<u>-</u>	<u>690,597</u>	<u>690,597</u>
EXPENDITURES				
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
OTHER FINANCING SOURCES				
Transfer in			185,500	
Transfers out	-	-	(256,000)	(256,000)
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><u>(6,324,856)</u></u>	\$ <u><u>(6,304,355)</u></u>	\$ <u><u>(95,416)</u></u>	<u><u>6,023,439</u></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		Actual	Variance with Final Budget - Positive (Negative)		
	Original	Final				
REVENUES						
Intergovernmental	\$	-	\$	-	\$ 611,111	\$ 611,111
EXPENDITURES						
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>		
OTHER FINANCING SOURCES						
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>	-		
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		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
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>
EXPENDITURES				
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 (Nondebt)	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>
OTHER FINANCING SOURCES				
Transfers in	6,241,211	6,241,211	6,512,211	271,000
Transfers out			(438,722)	(438,722)
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

	2015 Capital Projects	2016 Capital Projects	2017 Capital Projects	2018 Capital Projects	2019 Capital Projects	2020 Capital Projects	2021 Capital Projects	2022 Capital Projects	2023 Capital Projects	2024 Capital Projects
Original Project Authorization	\$ 3,846,474	\$ 3,603,395	\$ 2,000,000	\$ 2,627,391	\$ 3,223,446	\$ 9,493,698	\$ 13,214,875	\$ 15,491,068	\$ 21,669,337	\$ 17,206,581
Revenues and Other Financing Sources									10,724,585	
Property taxes	\$ 1,091,459	\$ 1,071,539	\$ 1,081,168	\$ 958,170	\$ 963,502	\$ 690,041	\$ 951,096	\$ 1,436,336	\$ 1,445,418	\$ 1,073,446
Sales tax	-	-	-	-	-	2,450,000	2,705,481	4,318,931	5,807,403	6,000,000
Intergovernmental revenue	-	-	-	-	-	-	3,049,844	5,564,513	611,110	3,533,335
Investment earnings	-	-	-	-	-	5	-	-	-	-
Miscellaneous	82,692	82,680	138,898	82,797	82,680	96,180	87,680	146,978	97,441	117,804
Transfers in	2,672,335	2,469,176	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	3,846,486	3,623,395	9,714,424	2,653,508	3,269,446	7,087,613	18,884,100	20,247,677	21,457,887	17,236,796
Expenditures and Other Financing Uses										
Highway construction	1,491,566	-	480,178	435,976	-	1,844,854	5,348,631	5,181,821	5,342,516	5,465,659
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	-	-	-	-	33,980	-	-	-	-	-
Fair projects	17,500	17,500	17,500	35,000	35,000	35,000	35,000	35,000	100,000	-
Justice center facility projects	522,683	-	-	100,000	1,948,976	383,021	-	-	134,705	-
Emergency management sirens	23,000	23,500	48,000	23,340	28,908	-	-	-	-	-
Boiler replacement at YFS	-	-	-	68,352	-	-	-	-	-	-
Elevator controls at YFS	-	-	-	68,345	-	-	-	-	-	-
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	266,794	5,313,565	187,544	-	-
Parks design - various projects	-	-	-	-	-	-	164,999	196,307	-	-
Parks MHNC & trail improvements	-	-	-	-	-	-	-	80,000	-	-
Parks Plamann Lake upgrades	-	-	-	-	-	-	-	13,226	-	-
Parks dog park development	-	-	-	-	-	-	-	7,985	-	-
Parks replace trail bridges	-	-	-	-	-	-	-	59,463	180,000	-
Parks restroom improvements	-	-	-	-	-	-	-	-	250,000	-
Parks playground equipment	-	-	-	-	-	-	-	-	57,308	-
Parks baseball complex	-	-	-	-	-	-	-	-	13,655	-
Parks geothermal infrastructure analysis	-	-	-	-	-	-	-	-	1,022,293	-
Parks Paving/construction	-	-	-	43,954	-	-	-	-	-	-
Special assessments - Meade	-	-	-	-	-	-	-	-	-	-
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 EB11 system upgrade	-	-	-	215,225	-	-	-	-	562,315	-
Sheriff dental suite	-	-	-	-	-	185,973	-	-	-	-
Sheriff radio microwave system	-	-	-	-	-	-	519,378	-	-	-
Sheriff vehicle maintenance station	-	-	-	-	-	-	152,057	-	-	-
Communication center hvac	-	-	-	157,157	-	-	-	-	-	-
Jail dishwasher replacement	-	-	-	117,141	-	-	-	-	-	-
History museum projects	146,700	-	-	90,000	107,492	125,000	210,000	199,665	180,000	-
Mosquito Hill displays	-	-	-	-	-	-	-	-	203,937	-
Maintenance roof replacement	-	-	32,189	-	-	-	-	-	-	-
Maintenance plow truck replacement	-	-	-	-	-	51,242	-	-	-	-
Maintenance skid steer replacement	-	-	-	-	-	-	-	-	51,305	-
Election equipment project	-	-	-	34,043	-	-	-	-	-	-
Culture, education & recreation	-	-	-	-	-	-	-	60,000	-	-
Conservation and Development	-	-	-	-	-	-	76,371	120,004	39,786	-
Public Safety	-	-	-	-	-	-	20,201	-	-	-
ADA chair lifts (2)	-	-	-	-	-	-	195,622	-	-	27,432
Rooftop AC units (10)	-	-	-	-	-	-	168,480	-	-	-
Maintenance broom Equipment	-	-	-	-	-	-	45,259	39,043	-	-
Air handler unit-north building	-	-	-	-	-	-	63,589	-	-	-
Parks water/sewer project	-	-	-	-	-	-	2,884,845	-	-	-
CAB elevator upgrade	-	-	-	-	-	-	-	124,250	103,452	-
Flooring - various locations	-	-	-	-	-	-	-	94,430	45,356	-
Onsite clinic	-	-	-	-	-	-	-	345,445	-	-
VPI building improvements	-	-	-	-	-	-	-	99,808	-	-
County phone system	-	-	-	-	-	1,237,525	-	-	-	-
CE trail pavement	-	-	-	-	-	50,000	-	-	-	-
DHHS software	-	-	-	-	-	-	-	1,445,700	-	-
Brewster Village - Medical Transportation	-	-	-	-	-	-	-	-	-	83,672
Land Conservation - Cover Crop Program	-	-	-	-	-	-	-	-	-	421,169
R&SW - MRF Long Term Planning Assessment	-	-	-	-	-	-	-	-	-	27,432
Tractor For Soil Health Equipment	-	-	-	-	-	-	-	-	-	214,047
Truck Replacement - Land Conservation	-	-	-	-	-	-	-	-	-	36,026
AG Services Building Roof Replacement	-	-	-	-	-	-	-	-	-	61,128
UWEX/LCD & AG Buildings HVAC Upgrades	-	-	-	-	-	-	-	-	-	72,939
R&SW - AI Robotics Install	-	-	-	-	-	-	-	-	-	175,000
R&SW - Mrf Fire Monitoring System	-	-	-	-	-	-	-	-	-	42,500
Various Security Card Access Projects	-	-	-	-	-	-	-	-	-	67,999
Finance - Budget Software	-	-	-	-	-	-	-	-	-	159,020
IT - Infrastructure & Equip Projects	-	-	-	-	-	-	-	-	-	415,456
IT - County Board Room It Upgrades	-	-	-	-	-	-	-	-	-	162,086
Maintenance - Tuck Pointing On Cab	-	-	-	-	-	-	-	-	-	371,670
Justice Center Elevators #1 & #2 Modernization	-	-	-	-	-	-	-	-	-	104,640
Sheriff's Building Fire Alarm System Upgrade	-	-	-	-	-	-	-	-	-	31,058
Sheriff - Patrol Rifle Replacement	-	-	-	-	-	-	-	-	-	98,000
Sheriff - Jail Security Camera Replacement	-	-	-	-	-	-	-	-	-	71,253
Sheriff - Redundant Fiber Line	-	-	-	-	-	-	-	-	-	43,357
Maintenance - Cooling Coil Air Handler#1 Justice Cntr	-	-	-	-	-	-	-	-	-	47,709
Maintenance - Shore Up Mechanical Wall Justice Cntr	-	-	-	-	-	-	-	-	-	54,782
Maintenance - Lower Roof On Goodland Dr Sheriff's Bldg	-	-	-	-	-	-	-	-	-	201,734
Sheriff - Rescue & Tactical Vehicle And Supplies	-	-	-	-	-	-	-	-	-	399,835
Highway - Security Cameras	-	-	-	-	-	-	-	-	-	34,375
Highway - Epoxy Floors - Appleton Shop	-	-	-	-	-	-	-	-	-	369,150
Highway - Back-Up Generators	-	-	-	-	-	-	-	-	-	69,572
Community Sensitive Solutions (Css) Partnership	-	-	-	-	-	-	-	-	-	39,368
Greenways/Trails Program	-	-	-	-	-	-	-	-	-	30,000
Parks - Plamann Prk Surveillance System Design	-	-	-	-	-	-	-	-	-	2,438
Parks - 2002 1-Ton Dump Truck Replacement	-	-	-	-	-	-	-	-	-	50,000
Parks - Children's Farm Improvements - Design	-	-	-	-	-	-	-	-	-	34,375
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 Dr Building Improvements	-	-	-	-	-	-	-	-	-	35,000
Transfers out	470,321	556,789	1,303,674	544,351	507,562	595,885	640,301	1,769,587	-	438,722
Total	3,846,486	1,917,836	9,704,167	2,544,200	3,254,237	6,504,446	16,934,541	20,343,091	8,697,838	10,616,598
Net - Fund Balance	\$ -	\$ 1,705,559	\$ 10,257	\$ 109,308	\$ 15,209	\$ 583,167	\$ 1,949,559	\$ (95,414)	\$ 12,760,049	\$ 6,620,198

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.
- WMMIC Insurance Pool Fund – To account for funds invested in the Wisconsin Municipal Mutual Insurance Company (WMMIC). The County, together with certain other units of government within the State of Wisconsin, created WMMIC 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
ASSETS				
CURRENT ASSETS				
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>
NONCURRENT ASSETS				
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>	<u>-</u>	<u>-</u>
CAPITAL ASSETS				
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>
DEFERRED OUTFLOWS OF RESOURCES				
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>	<u>-</u>	<u>872,819</u>
LIABILITIES				
CURRENT LIABILITIES				
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>
NONCURRENT LIABILITIES, LESS CURRENT PORTION				
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>	<u>-</u>	<u>1,008,812</u>
Total Liabilities	<u>1,357,135</u>	<u>901,866</u>	<u>6,676</u>	<u>1,846,855</u>
DEFERRED INFLOWS OF RESOURCES				
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>	<u>-</u>	<u>562,123</u>
NET POSITION				
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

ASSETS	Insurance	Dental Self - Insurance	Health Care Stabilization	Total
CURRENT ASSETS				
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	<u>1,403,739</u>	<u>437,593</u>	<u>4,352,286</u>	<u>11,977,681</u>
NONCURRENT ASSETS				
Restricted Assets:				
Cash and Investments	-	-	-	523,531
Deposit Held by Mutual Insurance	-	-	-	1,378,265
Total Noncurrent Assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,901,796</u>
CAPITAL ASSETS				
Right-of-Use Asset - Software Subscriptions	-	-	-	948,621
Total Assets	<u>1,403,739</u>	<u>437,593</u>	<u>4,352,286</u>	<u>14,828,098</u>
DEFERRED OUTFLOWS OF RESOURCES				
Pension Related Amounts	-	-	-	920,374
Other Postemployment Related Amounts	-	-	-	11,903
Total Deferred Outflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>932,277</u>
LIABILITIES				
CURRENT LIABILITIES				
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	<u>-</u>	<u>36,000</u>	<u>-</u>	<u>919,264</u>
NONCURRENT LIABILITIES, LESS CURRENT PORTION				
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	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,229,268</u>
Total Liabilities	<u>-</u>	<u>36,000</u>	<u>-</u>	<u>4,148,532</u>
DEFERRED INFLOWS OF RESOURCES				
Pension Related Amounts	-	-	-	552,963
Other Postemployment Related Amounts	-	-	-	46,678
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>599,641</u>
NET POSITION				
Net Investment in Capital Assets	-	-	-	(174,683)
Unrestricted	<u>1,403,739</u>	<u>401,593</u>	<u>4,352,286</u>	<u>11,186,885</u>
Total Net Position	<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 Revenues, Expenses and Changes in Net Position
Year Ended December 31, 2024

	Workers Compensation Insurance	WMMIC Insurance Pool	Vehicle Physical Damage	Information Technology
OPERATING REVENUES				
Charges for Services	\$ 836,000	\$ 834,563	\$ 177,971	\$ 5,151,186
Miscellaneous	15,815	4,114	-	-
Total Operating Revenues	<u>851,815</u>	<u>838,677</u>	<u>177,971</u>	<u>5,151,186</u>
OPERATING EXPENSES				
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
Total Operating Expenses	<u>867,051</u>	<u>1,265,618</u>	<u>247,809</u>	<u>4,896,313</u>
OPERATING INCOME (LOSS)	(15,236)	(426,941)	(69,838)	254,873
NONOPERATING REVENUES (EXPENSES)				
Interest Income	52,160	47,927	4,784	-
Distribution from WMMIC	-	50,022	-	-
Total Nonoperating Revenues (Expenses)	<u>52,160</u>	<u>97,949</u>	<u>4,784</u>	<u>-</u>
CHANGE IN NET POSITION	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	<u>(456)</u>	<u>(467)</u>	<u>-</u>	<u>(62,714)</u>
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>
NET POSITION - END OF YEAR	<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 Revenues, Expenses and Changes in Net Position
Year Ended December 31, 2024

	Insurance	Dental Self - Insurance	Health Care Stabilization	Total
OPERATING REVENUES				
Charges for Services	\$ -	\$ 999,326	\$ 149,880	\$ 8,148,926
Miscellaneous	-	-	251	20,180
Total Operating Revenues	-	999,326	150,131	8,169,106
OPERATING EXPENSES				
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
OPERATING INCOME (LOSS)	-	(24,341)	(8,404)	(289,887)
NONOPERATING REVENUES (EXPENSES)				
Interest Income	23,705	17,175	161,675	307,426
Distribution from WMMIC	-	-	-	50,022
Total Nonoperating Revenues (Expenses)	23,705	17,175	161,675	357,448
CHANGE IN NET POSITION	23,705	(7,166)	153,271	67,561
Net Position - Beginning of Year	1,380,034	408,759	4,199,015	11,008,278
Change in Accounting Principal	-	-	-	(63,637)
Net Position - Beginning of Year, as Restated	1,380,034	408,759	4,199,015	10,944,641
NET POSITION - END OF YEAR	<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	WMMIC Insurance Pool	Vehicle Physical Damage	Information Technology
CASH FLOWS FROM OPERATING ACTIVITIES				
Cash Received from User Changes	\$ 851,908	\$ 853,749	\$ 177,971	\$ 5,102,075
Cash Payments to Suppliers	(600,779)	(659,668)	(243,078)	(2,597,128)
Cash Payments to Employees	(66,376)	(301,175)	(87)	(1,893,387)
Net Cash Provided (Used) by Operating Activities	184,753	(107,094)	(65,194)	611,560
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Distribution from WMMIC	-	50,022	-	-
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
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)
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest Received	51,706	47,927	4,784	-
CHANGE IN CASH AND CASH EQUIVALENTS				
	236,459	(9,145)	(60,410)	151,133
Cash and Cash Equivalents - Beginning of Year	1,981,573	1,157,897	345,110	2,161,831
CASH AND CASH EQUIVALENTS - END OF YEAR	<u>\$ 2,218,032</u>	<u>\$ 1,148,752</u>	<u>\$ 284,700</u>	<u>\$ 2,312,964</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES				
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>
RECONCILIATION OF CASH AND CASH EQUIVALENTS TO THE STATEMENT OF NET POSITION				
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
CASH FLOWS FROM OPERATING ACTIVITIES				
Cash Received from User Changes	\$ -	\$ 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
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Distribution from WMMIC	-	-	-	50,022
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
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)
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest Received	23,705	17,175	161,675	306,972
CHANGE IN CASH AND CASH EQUIVALENTS				
	23,705	(6,203)	112,059	447,598
Cash and Cash Equivalents - Beginning of Year	1,380,034	442,759	4,239,696	11,708,900
CASH AND CASH EQUIVALENTS - END OF YEAR	<u>\$ 1,403,739</u>	<u>\$ 436,556</u>	<u>\$ 4,351,755</u>	<u>\$ 12,156,498</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES				
Operating Income (Loss)	\$ -	\$ (24,341)	\$ (8,404)	\$ (289,887)
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	-	-	-	(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	<u>\$ -</u>	<u>\$ (23,378)</u>	<u>\$ (49,616)</u>	<u>\$ 551,031</u>
RECONCILIATION OF CASH AND CASH EQUIVALENTS TO THE STATEMENT OF NET POSITION				
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	<u>\$ 1,403,739</u>	<u>\$ 436,556</u>	<u>\$ 4,351,755</u>	<u>\$ 12,156,498</u>

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
ASSETS							
Cash and Investments	\$ 111,546	\$ 27,720	\$ (8,506)	\$ 111,242	\$ 14,849	\$ 58,561	\$ 58,411
LIABILITIES							
Accounts Payable	692	135	2,920	3,023	1,282	108	3,100
NET POSITION							
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
ADDITIONS							
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	<u>32,794</u>	<u>11,656</u>	<u>21,038</u>	<u>35,807</u>	<u>146,026</u>	<u>21,452</u>	<u>94,210</u>
DEDUCTIONS							
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	119,606	47,446	170,284
Total Deductions	<u>12,411</u>	<u>6,324</u>	<u>33,196</u>	<u>13,831</u>	<u>140,291</u>	<u>51,338</u>	<u>182,568</u>
NET INCREASE (DECREASE) IN FIDUCIARY NET POSITION	20,383	5,332	(12,158)	21,976	5,735	(29,886)	(88,358)
Fiduciary Net Position - Beginning of Year	<u>90,471</u>	<u>22,253</u>	<u>732</u>	<u>86,243</u>	<u>7,832</u>	<u>88,339</u>	<u>143,669</u>
FIDUCIARY NET POSITION - END OF YEAR	<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
ASSETS							
Cash and Investments	\$ 54,037	\$ 161,402	\$ 160,630	\$ 3,305,488	\$ 1,150	\$ 21,924	\$ 4,078,454
LIABILITIES							
Accounts Payable	72	-	-	-	-	-	11,332
NET POSITION							
Individuals, Organizations, and Other Governments	<u>\$ 53,965</u>	<u>\$ 161,402</u>	<u>\$ 160,630</u>	<u>\$ 3,305,488</u>	<u>\$ 1,150</u>	<u>\$ 21,924</u>	<u>\$ 4,067,122</u>

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
ADDITIONS							
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	<u>30,079</u>	<u>181,130</u>	<u>960,244</u>	<u>3,330,670</u>	<u>-</u>	<u>2,576,377</u>	<u>7,441,483</u>
DEDUCTIONS							
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	<u>9,747</u>	<u>169,649</u>	<u>946,046</u>	<u>2,598,549</u>	<u>-</u>	<u>2,586,369</u>	<u>6,750,319</u>
NET INCREASE (DECREASE) IN FIDUCIARY NET POSITION	20,332	11,481	14,198	732,121	-	(9,992)	691,164
Fiduciary Net Position - Beginning of Year	<u>33,633</u>	<u>149,921</u>	<u>146,432</u>	<u>2,573,367</u>	<u>1,150</u>	<u>31,916</u>	<u>3,375,958</u>
FIDUCIARY NET POSITION - END OF YEAR	<u>\$ 53,965</u>	<u>\$ 161,402</u>	<u>\$ 160,630</u>	<u>\$ 3,305,488</u>	<u>\$ 1,150</u>	<u>\$ 21,924</u>	<u>\$ 4,067,122</u>



**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.

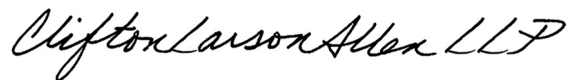
County Board
Outagamie County, Wisconsin

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

Green Bay, Wisconsin
July 31, 2025