

# *Strategic Planning and Budget Process*

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# BUDGET PROCESS AND TIMELINE

## **Strategic Planning Process**

In December and early January, budget de-briefing meetings are held to discuss the budget planning process and any impact the adopted budget will have on the following year's process.

In January, the budget team discusses any potential changes to the budget process and how they can be incorporated into the workplan. A preliminary cost-to-continue budget is created by removing one-time items from the current-year budget and incorporated estimated changes in debt payments.

During the month of February, the workplan is developed and finalized with the budget team and Executive.

The budget workplan is distributed to the County Board and department heads in March. Human Resources makes recommendations to the County Executive regarding wage assumptions in mid-March.

During the month of April, the cost-to-continue budget is updated to include wage and inflation assumptions as well as state and grant revenue assumptions.

In May, "State of Department" meetings are held with the County Executive and Administration. Information discussed at these meetings is used to develop budget strategies and priorities.

## **Capital Improvement Program**

During the month of May, departments update data for the county's Five-Year Capital Improvement Plan (CIP).

The CIP is reviewed by the Executive in June, and projects are assessed, evaluated and prioritized.

The CIP is presented to the County Board in July or August for approval.

## **Budget Process**

In early May, the financial budget module in the Enterprise Resource Planning (ERP) system is prepared for the upcoming budget cycle and made available to departments for planning purposes.

Internal service departments prepare their budgets in May so that internal service rates can be available to departments during their budget planning.

During the month of June, Payroll develops departmental staffing summaries and submits to the budget team for incorporation into the cost-to-continue budget. The Executive then develops a plan for the upcoming year's budget based on the cost-to-continue and strategic goals determined earlier in the year. Levy targets are set for each department to provide them with an estimated amount of property tax revenue available for budget development.

A department budget kick-off meeting is held in late June or early July. At this meeting, the Executive communicates his overall budget goals and strategies to department heads, and gives direction on how they can develop their budget. Department heads also receive their staffing summary, internal service charges and levy target at this meeting, along with a detailed packet of instructions to develop their budget and input into the ERP system.

Department heads create their budgets during mid-July and submit them at a Budget Submission Meeting in late July. At this meeting, each departmental budget submission is reviewed in detail for logic, accuracy and completeness.

In early to mid-August, department heads meet with the Executive to present their budgets. After completion of these meetings, the budget team integrates the departmental budget submissions, capital improvement and debt service plans into a countywide budget and analyzes as a whole. The equalized value is released from the State of Wisconsin in mid-August. Based on this value and findings from the departmental submissions, final decisions are made by the Executive for his proposed budget in late August.

During the month of September, the budget team prepares reports, run schedules and completes checks and balances to ensure an accurate budget that complies with all state and county guidelines.

The Executive’s proposed budget book is printed in late September and per resolution, is presented to the County Board no later than October 1.

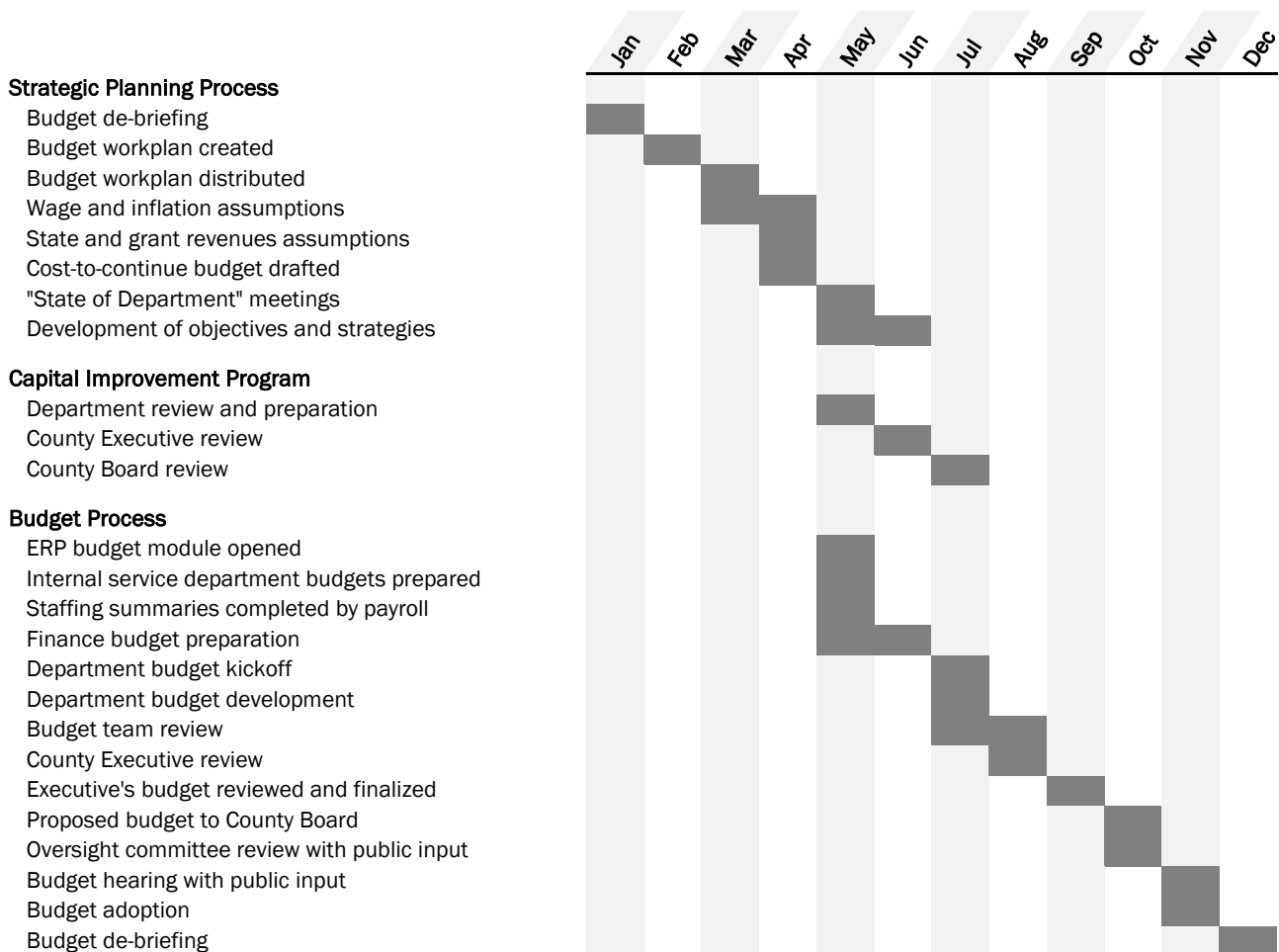
Oversight committee meetings are held during the month of October to review the budget and allow the public to provide input. The requests and recommendations made by the public are taken under advisement.

A final budget hearing of the full County Board is held on the first Wednesday of November. The beginning of the meeting is set aside for official recorded public input. At the conclusion of the meeting, a vote is held on both the budget and the final levy amount.

A veto period occurs following the vote on the annual budget and levy. Pursuant to State Statute 59.17(6), “Every resolution adopted or ordinance enacted by the board shall, before it becomes effective, be presented to the county executive...If any resolution or ordinance is not returned by the county executive to the board at its first meeting occurring not less than 6 days, Sundays excepted, after it has been presented to the county executive, it shall become effective...”

Amendments to the budget are allowed on an as-needed basis, and this process is explained in detail on page 6 of this book, A-3: Budget Adjustments.

### BUDGET TIMELINE



# BUDGET POLICIES AND FORMAT

The proposed budget was prepared in conformance with the following organization-wide policies:

- The adopted budget will be balanced, as required by Wisconsin statutes. The county defines a balanced budget as one in which all expenditures have identified sources of funding: property tax, other revenues or use of fund balance.
- Debt financing shall occur only for capital improvement projects that cost at least \$250,000 or have a useful project life of at least 5 years. By definition, debt financing will not be incurred to fund current operating expenditures. Any exception to this policy requires explicit County Board approval.
- Funding for services must be adequate to maintain public confidence in county government and at the same time recognize taxpayer's ability to pay.
- Revenue and expense projections shall be made to reflect as accurately as possible actual anticipated levels.
- Indirect costs shall be allocated to departments to maximize revenue that may be captured through grant programs and to enable departments to consider these costs in establishing rates and fees.
- The budget format shall be all-inclusive to reflect the total anticipated expenses of Brown County government.
- All funds shall be designated to a responsible government department.
- The budget shall provide for the responsible replacement and maintenance of buildings, equipment and infrastructure.
- The budget will be prepared to be responsive to the county's operating environment (e.g., statutory mandates, regulatory compliance, demand for services, technological innovation).
- The budget shall be prepared in a format that meets our statutory requirements and also facilitates understanding by County Board Supervisors and the public.
- The budget shall be prepared in a manner that facilitates periodic monitoring of revenues, expenditures and program accomplishments. Policies for carrying over unexpended funds from one year to the next, as well as adjusting budgeted allocations during the year, are shown on the following pages.
- The budget process shall maximize opportunity for public input.

The budget book starts with various introductory charts, documents and schedules, including Brown County's map, miscellaneous statistics, general and economic information, mission and administrative structure; Executive's budget message; budget process and policies; fund structure and descriptions; several summary financial tables and charts; and the official budget resolution.

The department budgets are shown next, grouped by the County Board's oversight and committee structure. For each of these divisions, a budget summary by department is included. Each department budget then begins with the mission statement, program description, performance measures and initiatives. The departmental financial summary and narrative highlights are shown next, concluded by a staffing summary, table of organization, list of contracted and professional services, outlay, and graphs detailing department activities. Supplemental to each departmental budget is their line item financial report that itemizes the financial summary.

Following the divisional department budgets are the non-divisional budgets, including Board of Supervisors, Corporation Counsel, Executive, Capital Projects Fund, Debt Service Fund, and Taxes, Special Revenues and Certain Internal Service Funds.

Lastly, several summary tables are incorporated as appendices to the budget, including position additions and deletions, total positions by department, total outlay by department, total grants by department, rates and fees, and a glossary of terms.

## BUDGET CARRYOVER POLICY

- NUMBER:** A-7
- EFFECTIVE:** October 13, 2006
- REPLACES:** A-7, Budget Carryover (dated 2/14/03)
- DEFINITION:** Budget carryover refers to funds budgeted but unexpended during a budget year which are brought forward as additions to the subsequent year's budget.
- POLICY:** All carryover requests are to be processed through the Administration Department. Carryover of funds can only be approved through County Board action. County Board action for carryover shall be requested by the Administration Department after review and approval of the County Executive.
- To be eligible for carryover funding, the following conditions must be satisfied:
- a) Funds must be available in the requesting department's previous year's bottom line.
  - b) Carryover is needed for completion of projects or the purchase of specific items approved in the previous year's budget but not accomplished.
  - c) Carryover is required to meet existing County Board policy or to comply with accounting requirements (e.g., trust and agency funds, Airport, Golf Course, Syble Hopp School, Highway, self-insurance funds, debt service fund, capital projects, etc.).
- PROCEDURE:** To request carryover of funds, the requesting department head must submit a letter to the Administration Director no later than January 31 of the current year. The letter will specify 1) the project/item requiring carryover, 2) the account number or title, and 3) the amount of carryover being requested. Additionally, a brief explanation of the reasons requiring carryover should be included.
- Administration will compile all carryover requirements and verify that funds are available. Requests for which funds are available will be forwarded to the County Executive. The Administration Department will place carryover requests approved by the County Executive on the appropriate County Board committee agendas for action.

**NOTE:** *The only exception to this policy, as outlined in County Board Resolution signed October 13, 2006, is as follows: Budget carryover requests for surplus Brown County Library System funds from the previous year's Budget Resolution appropriation made to fund the Brown County Library System programs and services be reported to the Administration Department no later than January 31 of the current year for processing purposes. The report shall specify 1) the project/item requiring carryover, 2) the account number or title, and 3) the amount of the carryover as approved by the Library Board. Carryovers will remain subject to funds being available in the requesting department's previous year's bottom line. Library System budget carryover request need not be approved through County Board action in compliance with Section 43.58 (1) of the Wisconsin Statutes.*

## BUDGET ADJUSTMENTS POLICY

- NUMBER:** A-3
- EFFECTIVE:** December 1, 2018
- REPLACES:** A-3, Budget Transfers (dated 4/1/14)
- DEFINITION:** **Appropriation** refers to funds set aside during the annual budget process for a specific purpose as approved by the County Board.
- Budget adjustment** is a process to formally change any budgeted amounts or outlay appropriated in the County's adopted budget for any given fiscal year.
- Budget classification** is a grouping of similar budget accounts. In levy departments and/or funds, accounts within the same budget classification can offset each other without the department or fund being over budget.
- Fund balance** is an accumulation of revenues (minus expenditures) maintained in a fund to be used in future years for purposes determined by the department with approval from the County Board.
- General Fund** refers to the primary operating fund of Brown County. The General Fund accounts for all financial resources of the County except those required to be accounted for in another fund.
- Level of Appropriation** is the control level in which budget expenditures are monitored. Within each level of appropriation, budget overage parameters (classifications or total expenditures) are defined to determine if a budget adjustment is necessary.
- POLICY:** The Brown County Code of Ordinances, Section 2.03(2), outlines how Brown County appropriates funds adopted in its annual budget process as follows:

*Appropriations for all levy funded departments and/or funds, except capital projects, shall be controlled by the following classifications: Personnel Costs; Operating Expenses; and Outlay.*

*Appropriations for all non-levy funded departments and/or funds, including capital projects, shall be controlled at the total budgeted expenditures for the department or fund.*

Once adopted, Wis. Stats. §65.90(5) regulates any changes or adjustments to these funds. To ensure compliance, any change to the County's appropriated funds shall be executed according to the criteria below.

**Approval Level****Category 1 – Reallocation within Level of Appropriation**

Reallocation from one account to another in the same level of appropriation

Department Head

**Category 2 – Technical Correction**

Reallocation due to a technical correction that could include:

Director of Admin

- Reallocation to another account strictly for tracking or accounting purposes
- Allocation of a budgeted prior year grant not completed in the prior year

**Category 3 – Change in Outlay**

Any change in any item within the Outlay account which does not require the reallocation of funds from another level of appropriation

County Executive

**Category 4 – Official Board Action**

Any change in appropriation from an official action taken by the County Board (i.e., resolution, ordinance change, etc.)

County Executive

**Category 5 – Reallocation between Levels of Appropriation**

- a) Reallocation of up to 10% of the originally appropriated funds between any levels of appropriation (based on the lesser of the originally appropriated amounts)
- b) Reallocation of more than 10% of the funds originally appropriated between any of the levels of appropriation

Administration Committee  
**(does not require County Board approval, per WI §65.90(5)(b) and BC Ordinance 2.06(3))**

Oversight Committee  
2/3 County Board\*

**Category 6 – Reallocation between Departments\*\***

Reallocation between two or more departments, regardless of amount

Oversight Committee  
2/3 County Board\*

**Category 7 – Offsetting Revenue and Expense**

Any increase in expenses with an offsetting increase in revenue

Oversight Committee  
2/3 County Board\*

**Category 8 – Use of Fund Balance**

Any allocation from a department's fund balance

Oversight Committee  
2/3 County Board\*

**Category 9 – Use of General Fund \*\*\***

Any allocation from the County's General Fund

Oversight Committee  
Administration Committee  
2/3 County Board\*

\* Any approval requiring a 2/3 vote from the full County Board must be presented as part of a **standardized** resolution and requires publication of a class 1 notice (see #3 under Procedure)

\*\* Any allocation from the Contingency Fund must be also be approved by the Administration Committee.

\*\*\* Any allocation from the General Fund must be presented in the form of a **customized** resolution (see #3 under Procedure), followed by a Category 4 budget adjustment.

**PROCEDURE:** The process for requesting a change in appropriated funds shall be as follows:

- 1) The department shall complete a "Request for Budget Adjustment" form (available on the Administration Intranet) which includes accounts to be increased and/or decreased; amounts of those increases/decreases and a narrative justification explaining why the change is necessary. The completed form shall then be signed by the department head and submitted to Administration.

**NOTE:** *In some cases, Administration may assist with, or even initiate, the request for a budget adjustment; however, the requesting department is ultimately responsible for the content of the form.*

- 2) Once submitted to Administration, the Admin Coordinator shall number and record each budget adjustment in a central log; ensure review by the appropriate Administration accountant (to verify account numbers, amounts available, etc.); and secure subsequent approval based on the category and required approval level.
- 3) If the budget adjustment requires a two-thirds vote of the County Board, the Admin Coordinator shall coordinate with the County Board office to ensure placement on the correct oversight committee agenda and subsequent full County Board agenda (as part of a standardized resolution) and notify the requesting department. It is the requesting department's responsibility to be present at any such committee meetings to answer any questions that may arise regarding the budget adjustment.

If the budget adjustment is a Category 9 requiring use of General Fund balance, the requesting department must prepare a customized resolution. Reference Administrative Policy A-13: 'Resolution/Ordinance Creation and Submission.' After County Board approval of the resolution, a category 4 budget adjustment needs to be prepared.

Within 10 days after Board approval of any of the above adjustments, the Admin Coordinator shall coordinate with the Clerk's office to ensure publication of a class 1 notice of the changes.

- 4) Using the budget adjustment log, the Admin Coordinator shall track each budget adjustment through its required approval level and subsequently notify the appropriate Administration accountant. The accountant will then make the appropriate changes to the department's budget in the financial system.
- 5) Administration shall maintain the budget adjustment log and submit to the Administration Committee on a monthly basis for informational purposes.

#### **Exceptions**

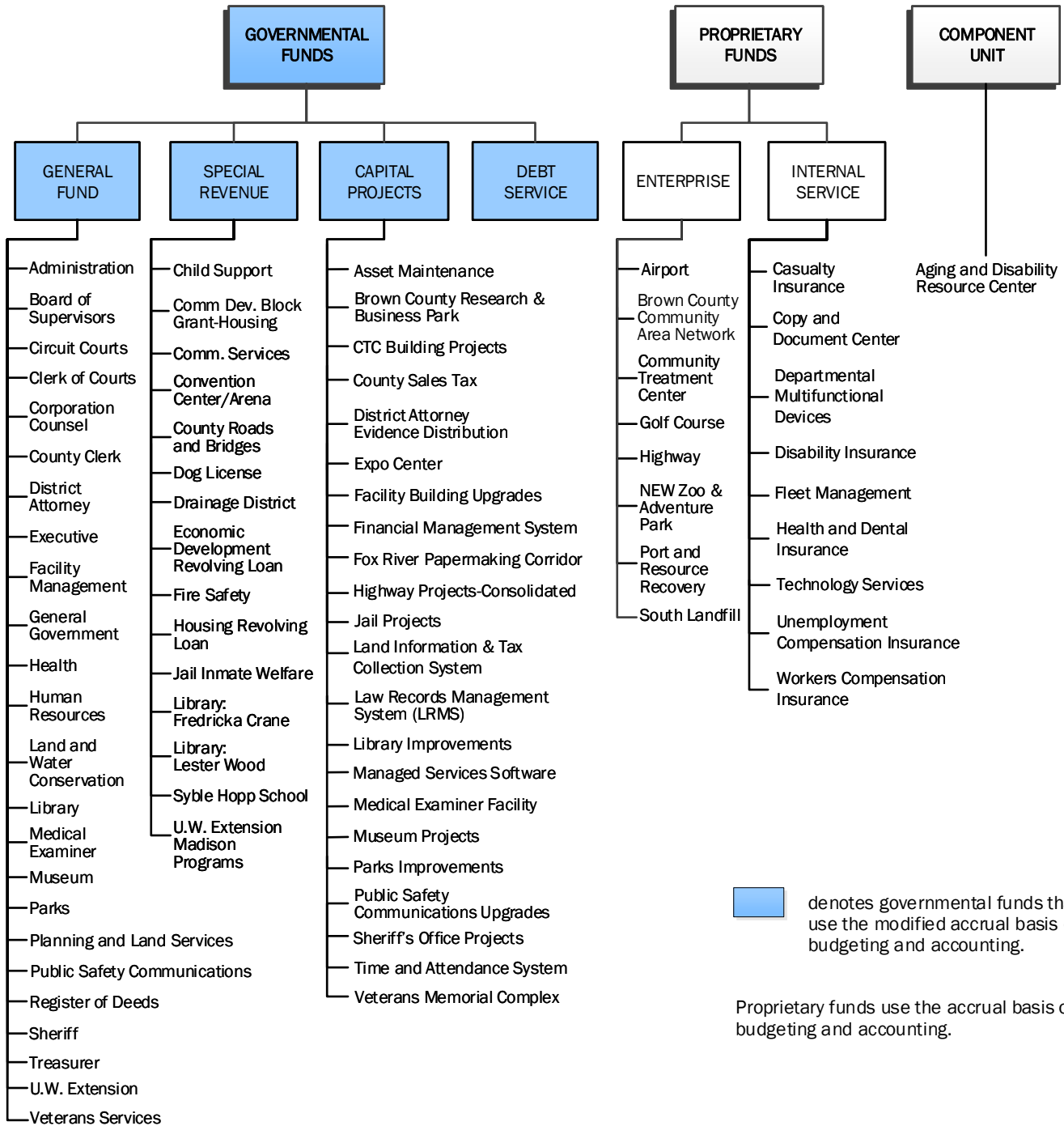
**Library Board** - In accordance with Wis. Stats. §43.58(1), all budget adjustment requests from the Brown County Library Board, except Category 7 and 9, may be made at the discretion of the Library Board. A copy of the executed budget adjustment shall be sent subsequently to Administration so that it can be logged, tracked and the appropriate changes made to the Library's budget in the financial system.

**NOTE:** *This policy was adopted as County Board Ordinance 3.14 on December 13, 1995, amended October 13, 2006, October 1, 2009, April 1, 2014 and December 1, 2018.*



# FUND INFORMATION

## FUND STRUCTURE



## FUND DESCRIPTIONS

The county organizes its financial activity by funds with separate financial statements for each fund. Funds are organized as major or non-major within the governmental and proprietary statements. A fund is considered major if it is the primary operating fund of the county, or if it meets the following criteria:

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

The county has three major governmental funds: General Fund, Community Services Fund, and Debt Service Fund. In addition, the county has four major proprietary funds: Community Treatment Center, Airport, Port and Resource Recovery, and Highway.

### **GENERAL FUND (Major Fund)**

To account for activities related to general operations of the county. This fund accounts for resources traditionally associated with governments that are not required to be accounted for in another fund.

### **SPECIAL REVENUE FUNDS**

To account for the proceeds of specific resources (other than expendable trust or major capital projects) that are legally restricted to expenditures for specific purposes.

**Child Support** – to account for operations of the Child Support program. Financing is provided primarily by state and federal grants.

**Community Development Block Grant-Housing** - to account for the activity of the Regional Community Development Block Grant Housing Program and the Northeast Region Housing Revolving Loan Fund. Financing is provided by a federal grant and loan repayments.

**Community Services (Major Fund)** – to account for the operations of the Community Services and Economic Support Division of the Health & Human Services Department. Financing is provided by state grants and a portion of the property tax levy.

**Convention Center/Arena** – to account for the collection of room taxes from participating municipalities and the payments to the Village of Ashwaubenon CDA and City of Green Bay RDA for debt service on the Arena and Convention Center, respectively.

**County Roads and Bridges** – to account for the maintenance and construction of the county's roads and bridges. Financing is provided by a portion of the property tax levy and by state and federal aids.

**Dog License** – to account for collections from municipalities and disbursements relating to dog licenses.

**Drainage Districts** – to account for funds deposited and disbursed for drainage district purposes.

**Economic Development Revolving Loan** – to account for the activity of the Community Development Block Grant Small Cities Program. Financing is provided by a federal grant.

**Fire Safety** – to account for contributions and donations restricted to fire investigation and fire safety education.

**Housing Revolving Loan** – to account for the activity of the Brown County Housing Revolving Loan Program. Financing is provided by loan repayments.

**Jail Inmate Welfare** – to account for proceeds from inmate sales commissions used specifically to purchase various items and services for the direct benefit of jail inmates.

**Library: Fredricka Crane** – to account for contributions from private sources restricted to various library purposes.

**Library: Lester Wood** – to account for contributions from private sources restricted to various library purposes.

**Syble Hopp School** – to account for the operations of Syble Hopp School. Financing is provided by state aid and a portion of the property tax levy. The fiscal year for Syble Hopp School ends on June 30.

**U.W. Extension Madison Programs** – to account for the activity of the Regional Conservation Professional Training and Commercial Manure Applicator Initiative programs. Financing is provided by charges and fees generated by the programs.

#### **DEBT SERVICE FUND (Major Fund)**

To accumulate monies for the payment of general obligation debt outstanding. Financing is provided by a portion of the property tax levy, public charges, interest revenue and miscellaneous revenues.

#### **CAPITAL PROJECTS FUNDS**

To account for financial resources to be used for the acquisition of major capital facilities other than those financed by proprietary funds.

**Asset Maintenance** – to account for the financing of unplanned, failing facility building and ground systems which are determined to be of an emergency nature needing immediate repair or replacement to prevent or minimize service downtime. These projects would be funded as capital outlay or bonded projects during normal budgeting cycles. Financing is provided by various sources including a portion of the property tax levy, transfer of funds from other capital projects and general fund equity transfer.

#### **Brown County Research and Business Park:**

**Brown County Research and Business Park** – to account for the financing, land sales, and development of the Park. Initial financing to be provided by general obligation debt with future debt payments being funded by land sales and tax increment revenue collected through the creation of a Tax Increment Finance (“TIF”) District.

**STEM Innovation Center** – to account for the funding, construction and maintenance of the STEM Innovation Center. Funding includes county sales tax, donations, land and building sales proceeds, and state aids.

**Community Treatment Center Building Projects** – to account for the funding and construction of the Crisis Assessment Center and the Secure Residential Care Center for Children and Youth. Funding is provided by county sales tax.

**County Sales Tax** – to account for the collection and use of 0.5% county sales tax imposed for capital improvements.

**District Attorney Evidence Distribution** – to account for the funding and purchase of an evidence distribution and storage system. Funding provided by General Fund reserves.

**Expo Center** – to account for the funding and construction of the Expo Center. Funding is provided by county sales tax, Wisconsin Act 114 stadium sales tax refund, and Ashwaubenon Community Development Authority issued bond proceeds.

**Facility Building Upgrades** – to account for the funding and replacement of various building roofs, flooring, HVAC, security and fire safety systems, parking lots, and building renovations. Funding is provided by general obligation debt, county sales tax, and General Fund reserves.

**Financial Management System** – to account for the financing and purchase of a county-wide financial system. Financing is provided by general obligation debt and General Fund reserves.

**Fox River Papermaking Corridor** – to account for the construction of a regional storm water retention pond and the hauling of excavated material to the Brown County Farm adjacent to Lake Largo Drive. Funding is provided by county sales tax.

**Highway Projects - Consolidated** – starting in 2017, all Highway Road Projects are accounted for in one fund. This fund is to account for the financing and reconstruction costs of all previously approved Highway Projects as well as these new projects for 2022: County Highway “J”, “ZZ”, “XX”, “VV”, “VV”, “ZZ”, “F”, “X”, “X”, “EB”, “GV”, “Capital Building Projects”, and preliminary costs for future highway construction. Financing is provided by various sources including a portion of the property tax levy, county sales tax, general obligation debt, reimbursement from local municipalities and federal funding.

**Jail Projects** – to account for the funding and construction of two direct supervision jail pods. Funding is provided by county sales tax.

**Land Information & Tax Collection System** – to account for the financing and purchase of land information and tax collection system. Financing is provided by general obligation debt.

**Law Records Management System (LRMS)** – to account for the financing, purchase and installation of a new Law Records Management System. Financing is provided by general obligation debt.

**Library Improvements** – to account for the funding and relocation of the East Branch, Central Annex, and renovation of the Pulaski branch. Funding is provided by county sales tax and private donations. This fund was also to account for the Central Library renovation and repair. Funding was provided by general obligation debt and property tax levy.

**Managed Services Software** – to account for the funding, purchase, and implementation of a human services-based contract and service authorization program software. Funding is provided by transfers of funds from Human Services and the Human Services Management System Project.

**Medical Examiner Facility** – to account for the funding and construction of a regional Medical Examiner’s facility. Funding is provided by county sales tax.

**Museum Projects** – to account for the funding and construction of permanent exhibits as well as lighting, flooring, and HVAC upgrades at the Neville Public Museum. Funding is provided by county sales tax.

**Parks Improvements** – to account for the funding and capital improvements to the Fairgrounds, Pamperin Park, shorelines, and Parks building improvements. Funding is provided by county sales tax and grants.

**Public Safety Communications Upgrades:**

**Integrated Computer Aided Dispatch and 9-1-1 Phone System** – to account for the financing and installation of an integrated computer-aided dispatch and 9-1-1 phone system serving law enforcement and fire/EMS. Financing is provided by general obligation debt.

**Sheriff’s Office Projects** – to account for the financing and purchase of an internet protocol video surveillance system at the Jail and Work Release Center and an intercom system at the Work Release Center. Financing is provided by general obligation debt.

**Time and Attendance System** – to account for the financing and purchase of a county-wide integrated time record keeping and scheduling system. Financing is provided by general obligation debt and General Fund reserves.

**Veterans Memorial Complex** – to account for the funding, redevelopment, and restoration of the Brown County Veteran’s Memorial Complex. Funding is provided by county sales tax, room tax, naming rights fees, donations, General Fund reserves, and the Veterans Memorial Complex lease.

**ENTERPRISE FUNDS**

To account for operations (a) that are financed and operated in a manner similar to private business enterprise – where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate.

**Airport (Major Fund)** – to account for the operations of Green Bay Austin Straubel International Airport. All activities necessary to provide such services are accounted for in this fund, including, but not limited to, administration, operations, maintenance, financing and related debt service, and billing, along with related collections.

**Brown County Community Area Network** – to account for the operations of a Brown County owned fiber optic cable network that provides fiber optic strands to Brown County offices and other governmental and private entities.

**Community Treatment Center (Major Fund)** – to account for the operations of the county hospital and nursing home. All activities necessary to provide such services are accounted for in this fund, including, but not limited to, administration, operations, maintenance, and billing, along with related collections.

**Golf Course** – to account for the operations of the county owned golf course. All activities necessary to provide such services are accounted for in this fund, including, but not limited to, administration, operations, maintenance, financing and related debt service, and billing, along with related collections.

**Highway (Major Fund)** – to account for the operations of the Highway Department. Other governmental units and county departments are billed at rates comparable to what private contractors would charge. Certain activities necessary to provide such services are accounted for in this fund, including, but not limited to, administration, operations, maintenance, financing and related debt service, and billing, along with related collections.

**NEW Zoo and Adventure Park** – to account for the operations of Northeast Wisconsin (NEW) Zoo and the Adventure Park. All activities necessary to provide such services are accounted for in this fund, including, but not limited to, administration, operations, maintenance, financing and related debt service, and billing, along with related collections.

**Port and Resource Recovery (Major Fund)** – to account for solid waste disposal, household hazardous waste disposal, recycling, gas to energy, and port programs within the county. All activities necessary to provide such services are accounted for in this fund, including, but not limited to, administration, operations, maintenance, financing and related debt service, and billing, along with related collections.

**South Landfill (Major Fund)** – to account for the disposal of waste in the South Landfill that receives waste from Brown, Outagamie, and Winnebago Counties. All activities necessary to provide such services are accounted for in this fund, including, but not limited to, administration, operations, maintenance, financing and related debt service, and billing, along with related collections.

#### **INTERNAL SERVICE FUNDS**

To account for the financing of goods or services provided by one department to other departments of the county on a cost-reimbursement basis.

**Casualty Insurance** – to account for the payment and collection of auto and liability claims for county departments. County departments are billed for their share of various costs at predetermined rates.

**Copy and Document Center** – to account for the costs of operating and maintaining the county's Copy and Document Center. County departments are billed for their actual use of the Copy Center and time spent storing and retrieving documents.

**Departmental Multifunctional Devices** – to account for the costs of operating and maintaining departmental all-in-one devices that print, copy, fax and scan. County departments are billed an estimated cost which is based upon actual copies made during the previous year.

**Disability Insurance** – provides funding to departments with employees on short-term and long-term disability. Availability of funding ensures resources to provide adequate staffing. County departments are billed for their share of estimated costs as a percentage of salaries.

**Fleet Management** – to account for the costs of operating and maintaining passenger vehicles in levy funded departments. County departments are billed for the number of vehicles they have in the fleet at predetermined rates.

**Health and Dental Insurance** – to account for the payment and collection of medical and dental claims on county employees. County departments are billed for their share of various costs at predetermined rates.

**Technology Services** – to account for the costs of operating and maintaining the Department of Information Technology. County departments are billed their proportionate share of expenses based on actual use.

**Unemployment Compensation Insurance** – to account for the payment and collection of unemployment insurance claims for county departments. County departments are billed for their share of estimated costs as a percentage of salaries.

**Worker's Compensation Insurance** – to account for the payment and collection of worker's compensation claims on county employees. County departments are billed for their share of various costs at predetermined rates.

**COMPONENT UNIT**

A component unit is a legally separate entity for which the primary government is "financially accountable."

**Aging and Disability Resource Center** – to account for activities of the Aging and Disability Resource Center of Brown County. Financing is provided primarily by state grants, local collections and a portion of property tax levy.

# BASIS OF BUDGETING

The following schedule cross references the departments as detailed in the budget to the applicable fund classification and basis of budgeting and accounting. Each fund uses the same basis for budgeting as accounting.

The modified accrual basis of budgeting and accounting is used by all governmental and fiduciary funds. Under this method, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt which are recognized when due. The purchase of fixed assets used in governmental fund type operations are reported as expenditures of the governmental fund that finances the acquisition.

The accrual basis of budgeting and accounting is utilized by proprietary funds. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred. All fixed assets are capitalized at historical cost and depreciated over their useful lives.

| Department                                               | Fund Classification | Basis of Budgeting and Accounting |
|----------------------------------------------------------|---------------------|-----------------------------------|
| <b><u>ADMINISTRATION</u></b>                             |                     |                                   |
| Administration                                           | General             | Modified Accrual                  |
| Copy and Document Center                                 | Internal Service    | Accrual                           |
| Brown County Community Area Network                      | Enterprise          | Accrual                           |
| Child Support                                            | Special Revenue     | Modified Accrual                  |
| Clerk                                                    | General             | Modified Accrual                  |
| Corporation Counsel                                      | General             | Modified Accrual                  |
| Human Resources                                          | General             | Modified Accrual                  |
| Information Technology                                   | Internal Service    | Accrual                           |
| Departmental Copiers                                     | Internal Service    | Accrual                           |
| Treasurer                                                | General             | Modified Accrual                  |
| <b><u>EDUCATION, CULTURE, &amp; RECREATION</u></b>       |                     |                                   |
| Golf Course                                              | Enterprise          | Accrual                           |
| Library                                                  | General             | Modified Accrual                  |
| Museum                                                   | General             | Modified Accrual                  |
| NEW Zoo and Adventure Park                               | Enterprise          | Accrual                           |
| Parks Department                                         | General             | Modified Accrual                  |
| <b><u>HEALTH &amp; HUMAN SERVICES</u></b>                |                     |                                   |
| Aging and Disability Resource Center                     | Component Unit      | Accrual                           |
| Health & Human Services                                  |                     |                                   |
| Community Services                                       | Special Revenue     | Modified Accrual                  |
| Community Treatment Center                               | Enterprise          | Accrual                           |
| Public Health                                            | General             | Modified Accrual                  |
| Syble Hopp School/CDEB                                   | Special Revenue     | Modified Accrual                  |
| Veterans Services                                        | General             | Modified Accrual                  |
| <b><u>PLANNING, DEVELOPMENT &amp; TRANSPORTATION</u></b> |                     |                                   |
| Airport                                                  | Enterprise          | Accrual                           |
| Land and Water Conservation                              | General             | Modified Accrual                  |
| Planning and Land Services                               |                     |                                   |
| Planning                                                 | General             | Modified Accrual                  |
| Property Listing                                         | General             | Modified Accrual                  |
| Zoning                                                   | General             | Modified Accrual                  |
| Port and Resource Recovery                               |                     |                                   |
| Port                                                     | Enterprise          | Accrual                           |
| Resource Recovery                                        | Enterprise          | Accrual                           |
| South Landfill                                           | Enterprise          | Accrual                           |
| Public Works                                             |                     |                                   |
| County Roads and Bridges                                 | Special Revenue     | Modified Accrual                  |
| Facility Management                                      | General             | Modified Accrual                  |
| Highway                                                  | Enterprise          | Accrual                           |
| Register of Deeds                                        | General             | Modified Accrual                  |
| UW-Extension                                             | General             | Modified Accrual                  |

| Department                                                         | Fund Classification | Basis of Budgeting and Accounting |
|--------------------------------------------------------------------|---------------------|-----------------------------------|
| <b><u>PUBLIC SAFETY</u></b>                                        |                     |                                   |
| Court System                                                       |                     |                                   |
| Circuit Courts                                                     | General             | Modified Accrual                  |
| Clerk of Courts                                                    | General             | Modified Accrual                  |
| District Attorney                                                  | General             | Modified Accrual                  |
| Medical Examiner                                                   | General             | Modified Accrual                  |
| Public Safety Communications                                       | General             | Modified Accrual                  |
| Sheriff                                                            | General             | Modified Accrual                  |
| <b><u>NON-DIVISIONAL BUDGETS</u></b>                               |                     |                                   |
| Board of Supervisors                                               | General             | Modified Accrual                  |
| Executive                                                          | General             | Modified Accrual                  |
| Capital Projects                                                   | Capital Projects    | Modified Accrual                  |
| Debt Service                                                       | Debt Service        | Modified Accrual                  |
| <b><u>SPECIAL REVENUE &amp; CERTAIN INTERNAL SERVICE FUNDS</u></b> |                     |                                   |
| Casualty Insurance                                                 | Internal Service    | Accrual                           |
| Convention Center/Arena                                            | Special Revenue     | Modified Accrual                  |
| Disability Insurance                                               | Internal Service    | Accrual                           |
| Dog License                                                        | Special Revenue     | Modified Accrual                  |
| Drainage Districts                                                 | Special Revenue     | Modified Accrual                  |
| Economic Development Revolving Loan                                | Special Revenue     | Modified Accrual                  |
| Fire Safety                                                        | Special Revenue     | Modified Accrual                  |
| Fleet Management                                                   | Internal Service    | Accrual                           |
| Health and Dental Insurance                                        | Internal Service    | Accrual                           |
| Housing Revolving Loan                                             |                     |                                   |
| Brown County Housing Revolving Loan                                | Special Revenue     | Modified Accrual                  |
| Community Development Block Grant - Housing                        | Special Revenue     | Modified Accrual                  |
| Jail Inmate Welfare                                                | Special Revenue     | Modified Accrual                  |
| Library:                                                           |                     |                                   |
| Fredricka Crane                                                    | Special Revenue     | Modified Accrual                  |
| Lester Wood                                                        | Special Revenue     | Modified Accrual                  |
| Unemployment Compensation Insurance                                | Internal Service    | Accrual                           |
| UW-Extension Madison Programs                                      | Special Revenue     | Modified Accrual                  |
| Worker's Compensation Insurance                                    | Internal Service    | Accrual                           |