

# Executive Budget

## 2016



Barlow Planetarium – UW Fox Valley

**Winnebago County  
Wisconsin**

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*The Wave of the Future*



## **About Our Cover.....**

### **Barlow Planetarium – UW Fox Valley**

Our cover picture features the Barlow Planetarium at our UW Fox Valley Campus. Winnebago and Outagamie Counties jointly own the UW Fox Valley campus land and buildings. This picture was taken by Sandy Staerkel.

Sandy is the owner of Creative Imagery, a home-based photography studio. She also works full-time for Winnebago County as a court clerk in Branch 5. She has been an employee of Winnebago County for many years. She has provided us with photography for our budget book covers for many years.

Thank you Sandy for the beautiful picture that we are displaying on this years book covers.

**FISCAL YEAR 2016**  
**ANNUAL BUDGET FOR THE**  
**COUNTY OF WINNEBAGO**

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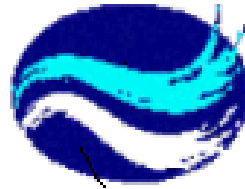
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Mark L. Harris  
County Executive



**Winnebago County**  
Office of the County Executive

*The Wave of the Future*

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## **2016 BUDGET MESSAGE**

### **Executive Budget**

“With every deed you are sowing a seed, though the harvest you may not see.”

**Ella Wheeler Wilcox**  
Wisconsin Author and Poet



**Mark L. Harris**

Honorable Members of the Winnebago County Board and Citizens of Winnebago County:

We will see another year of property tax reduction in 2016. Growth in net new construction was only .65% restricting our ability to increase the tax levy. Departments were very responsible in preparing their 2016 budget requests and we are able to present a budget with a reduction in the tax levy and a reduction in the equalized tax rate of 13-cents.

## **2016 BUDGET HIGHLIGHTS**

### **OVERALL:**

The total tax levy of \$5.62 is down 13-cents from 2015. The tax rate for operations is \$4.59, a decrease of 27-cents per \$1,000. The tax rate for debt is 68-cents compared to 57-cents for 2015, an increase of 11-cents or 19%. The rate for library operations is 39-cents per \$1,000 valuation, no change from 2015. The special purpose rate for Public Health and Property Lister is 18-cents, an increase of 2-cents per \$1,000 over 2015. The information that follows will explain many of the changes from 2015.

### **REVIEW BY EXPENDITURE CATEGORY:**

#### **Labor**

Total county wages are estimated to increase \$613,707 or 1.1% over 2015. Part of this increase is the result of normal wage increases of 1.75% that have been included in this budget. Individual increases by employee will be determined based on performance evaluations as part of our new merit pay program. Other factors that account for the change include turnover, which tends to lower wage costs since most new employees start at lower rates than terminating or retiring employees. The net changes to the table of organization are thirteen more full time positions included in the 2016 budget. More details related to this can be found later in the overview section of this book.

Fringe benefits are up \$81,027 or 0.4% from 2015. FICA Medicare costs are increasing \$44,863 or 1.1%. Health Insurance costs are up 3.3% or \$413,706. Dental Insurance costs are increasing 2% or \$15,846. Workers Compensation costs are down 3.7% or \$12,672. Unemployment compensation is down 11.1% or \$12,672 from 2015. Wisconsin Retirement costs are decreasing 9.4% or \$397,271 based on proposed changes in the Sheriff Department.

#### **Travel**

Travel expenditures are projected to increase \$31,000 to \$776,093 or 4.2%. We are continuing to hold these costs down to the minimum that allows our staff to maintain adequate training levels. Seminars and conferences will continue to be attended locally in 2016 whenever possible. These measures should ensure our staff the ability to maintain professional licensures and certification standards.

## **Capital**

Our capital outlay budget for 2016 is \$2,486,176 reflecting a decrease of \$621,344 or 20%. Most of the decrease comes from the Highway department, their 2016 request is \$400,000 less than 2015 adopted budget. In 2015, they requested one more major road construction vehicle than they are requesting in their 2016 budget. Other decreases come from the Jail Improvement Fund, which has no capital budgeted for 2016 but did budget for an x-ray scanner and dishwasher conveyor belt in 2015. Also, the County Clerk's office budgeted \$108,000 in their Elections budget for 2015 for voting machines. They have no capital requests for 2016. The rest of the change to capital expense is made up of smaller changes spread among the rest of the County departments.

## **Other Expenditures**

Other operating expenditures are budgeted to decrease \$1,547,249 or 2.3%. The largest component of this decrease comes from the Highway department, whose road maintenance materials budget is decreasing \$1,474,946 based on less mill and pave projects projected for 2016. More of the Highway Departments focus will be on labor intensive projects such as ditching, brushing and patching. The rest of the change to other operating expense is made up of smaller changes spread among the rest of the County departments.

## **REVIEW BY DIVISION:**

### **Administration**

The tax levy in this division is \$9,593,619, a decrease of \$188,883, or 19.7%. The largest component of this decrease pertains to the health risk assessments budgeted in Human Resources. In 2016 the Health Insurance Trust has agreed to pay for these resulting in a cost reduction of \$111,000. The largest remaining portion is a reduction of levy for the technology replacement fund of \$75,000. We are able to reduce the levy because of a reduction of future expected projects included in this area.

There are other smaller increases and decreases with very little effect on the levy.

### **Public Safety**

This division shows a tax levy of \$22,995,183, an increase of \$352,069, or 1.5% over 2015. The Sheriff's levy is higher by \$318,835 or 1.7%, partly due to an overall reduction in revenue of \$35,527 and increase in expenses of \$283,308. Revenue items decreasing to notice are telephone revenues, civil process fees which are on the decline, and monitoring fees due to fewer clients qualifying for the bracelet monitoring program. Expense items to note include labor and fringe benefits, increase in wages of \$328,361 and overtime increase of \$113,735. Part of the reason for the labor cost increase is to staff the new

welcome center / security checkpoint at the courthouse which is scheduled to be completed later in 2016. Staff will have to be hired earlier for training so they are ready to go when the center opens.

Other departments in this division have very minor changes.

### **Transportation**

This division shows a total tax levy of \$1,881,799, an increase of \$97,219, or 5.5% over 2015. The Airport levy is up \$75,411, or 8.7% over 2015. This is partially due to higher costs of promotions, maintenance and being able to more accurately predict the storm sewer charges for the 2016 budget. County Road Maintenance is up roughly \$36,000 mostly due to snow plowing projected increases.

### **Health and Human Services**

The Health and Human Services levy is \$24,501,716, down \$254,535 or 1% under 2015. The majority of the decrease comes from Park View Health Center's 17.6% levy decrease of \$945,239 which is primarily attributable to using \$1.5 million of their accumulated fund balance to offset the cost of their 2016 operations and debt. Public Health's levy increase of \$249,812 or 17.1% partially offsets the decrease. In 2015 we used \$218,658 more of their fund balance to reduce their levy. These represented funds returned to municipalities that were part of Public Health prior to the merger. Costs in the Veterans office are up \$71,000 due to adding a project to scan about 47,000 documents. The Human Services Department levy is up \$309,000. The increase represents a 1.7% increase over 2015 which is relatively small for a department that large. The net increase of 2 full time and 3 part time positions to the department's budget adds \$97,000 to the tax levy.

### **Education, Culture and Recreation**

The Division of Education, Culture, and Recreation shows a tax levy of \$1,969,615, a decrease of \$11,773 or 0.6% under 2015. The majority of the decrease comes from UW-Fox Valley, a decrease of \$14,100 or 8.4% under 2015. Last year UW-Fox Valley requested three capital improvement projects totaling \$64,176 (North Wing Boiler Controls, Access System Installation, and Carpet Replacement). No new capital is being budgeted for UW-Fox Valley for the 2016 budget.

### **Planning and Environment**

This division shows a tax levy of \$1,098,658, an increase of \$27,939 or 2.6%. The largest portion of this increase is in the Land & Water Conservation budget, an increase of \$45,484 over 2015. They are requesting a new crew cab, estimated at \$30,000. The Register of Deeds department is increasing their surplus by \$47,339 which helps offset the overall tax levy for the County. The increase is primarily the result of expected revenue growth in the department



from filings. Planning and Property Lister levies are increasing \$10,000 and \$20,000 respectively due to employees changing health insurance coverage from single to double or family.

### **Non Divisional Budgets**

This area shows a net surplus of \$2,396,613 for 2016, an increase of \$2,069,224 over the surplus budgeted for 2015. This surplus is used to reduce the overall levy for the County. A City of Oshkosh TIF district is closing out in 2015 and we will receive a final distribution of roughly \$1 million in early 2016 as the district had funds remaining at closeout. The use of General Fund Reserves of \$130,000 and Health Insurance Fund Reserves of \$750,000 will have a direct impact of reducing the tax levy. Higher interest earnings are also projected for 2016.

The budget under the Miscellaneous Unclassified accounts is for all other items that don't fit into another specific department or category. Expenditures include the Library Tax, Regional Planning Commission allocation, an interfund transfer to the Industrial Development Board and others.

### **Capital Projects**

The 2016 borrowing for capital projects will be roughly \$20,509,000. The larger projects to be brought forward for consideration include courthouse departments relocation \$6,665,000, airport terminal replacement \$5,000,000, road projects \$4,645,000, highway building roof replacement \$945,000, snow removal and lawn mowing equipment \$800,000 and a few smaller items. Each capital project must come before the county board for consideration before they move forward. The borrowing this year (2015) will be \$4,150,000.

### **Debt Service**

Our debt service requirements for 2016 are \$8,128,000, a decrease of \$637,000, or 7.3% under 2015. Keep in mind that some of this debt is reflected in the budgets of Park View Health Center, Highway and the Airport Fund. All County debt is paid off using 10-year amortization periods. A total of \$2,000,000 that remained in the debt service fund was applied in 2015 to reduce the tax levy. These funds accumulated in the debt service fund due to projects coming in under budget. Any remaining funds after a project is complete are required to be used for debt service in subsequent years.

### **Table of Organization**

This budget (in total) has a net increase of thirteen full-time employees. Detail of the changes can be seen on the "table of organization of classified positions" in the "overview" section of this budget book. A schedule showing the fiscal impact of those changes also follows that section.

### **Levy Limits**

Our operating levy limit for 2016 has been frozen as part of the State Biennial budget for 2013-15. We can only increase it by net new construction which for 2016 was 0.65%. In addition, the starting point is last year's actual levy. This severely restricts our ability to raise funds needed to continue programs at the service levels Winnebago County residents have come to expect. However, this budget DOES maintain service levels while staying within the levy limits imposed by the State.

The Finance Director believes that this budget complies with the operating levy limit.

### **CONCLUSION**

Winnebago County continues to look for innovative ways to stretch the property tax revenue it receives. Great effort has been made to improve the efficiency of the County while preserving the valuable services the County provides. Continued pressure in the form of levy limits will inevitably force the County to seek alternative revenues or to abandon some services valued by this community.

I thank and commend the management and support staff of all the departments who assisted in preparing this budget document.

Respectfully submitted,



Mark L. Harris  
Winnebago County Executive

# **WINNEBAGO COUNTY**

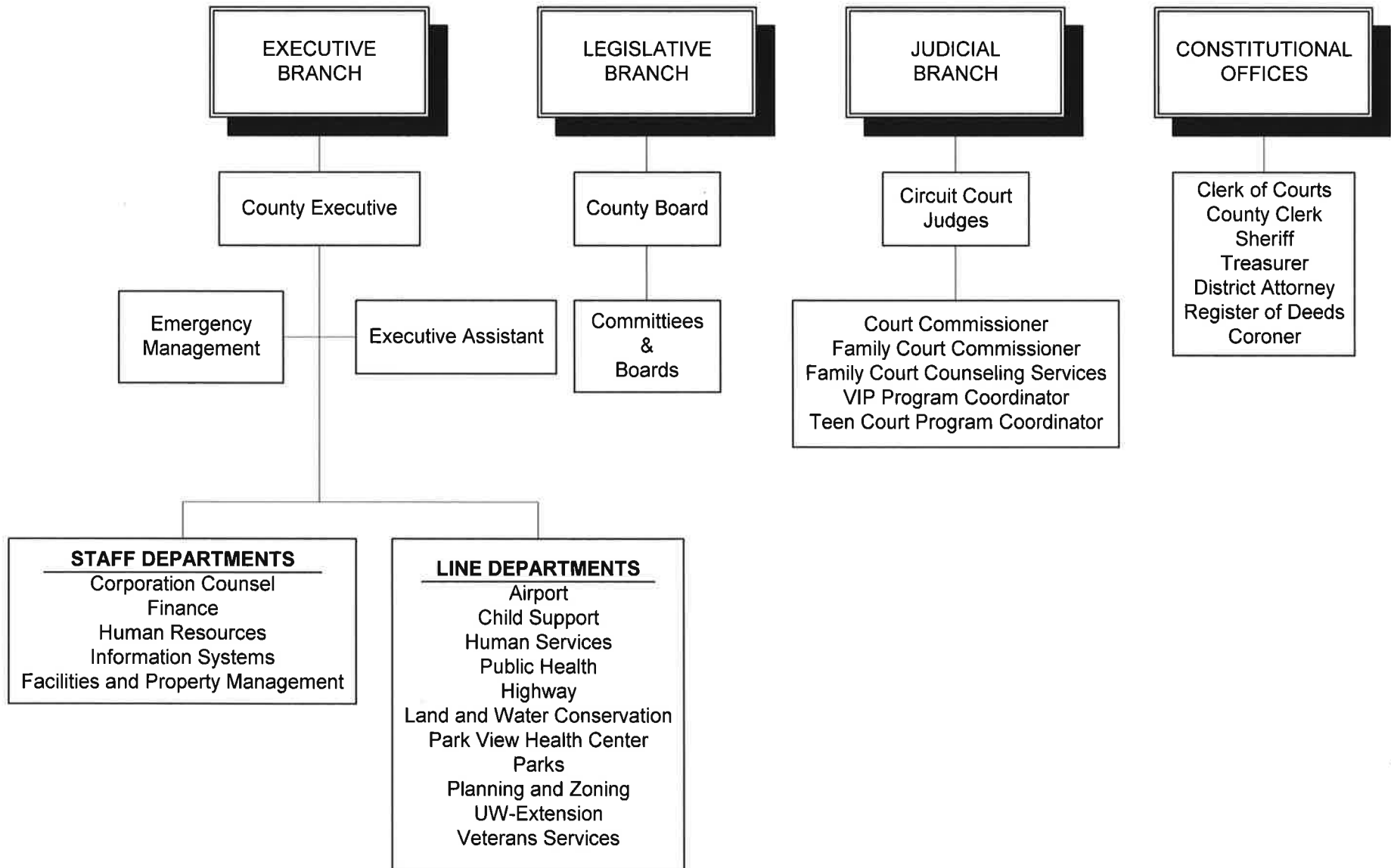
## **MISSION STATEMENT**

**The mission of Winnebago County is to economically and efficiently provide and manage delivery systems for diverse programs and services to meet basic human needs.**

**To carry out this mission, the following roles are required:**

- **To serve as an agent for the Federal and State Government to fulfill mandated programs.**
- **To provide optional community services as determined by the County Board.**
- **To provide programs and services in the most cost-effective manner.**
- **To encourage citizens awareness, participation, and involvement in county government.**
- **To encourage cooperation among business, government, labor, and education to solve common problems.**
- **To utilize community resources as a vehicle for good government.**

# WINNEBAGO COUNTY



## BUDGET AND FINANCIAL POLICIES

### **ORGANIZATION OF BUDGET DOCUMENT:**

The Winnebago County Budget is organized to provide pertinent information regarding the County's administrative structure, programs, and related financial information. The County's financial accounting system is set up on a fund basis. The funds are described later. The budget document is divided into program areas (administration, public safety, transportation, human services, education, culture and recreation, planning and environment), debt service, capital projects and non divisional.

### **THE BUDGET PREPARATION PROCESS:**

Preparation of the County budget document is delegated to the Finance Director by the County Executive. The budget process begins early in the year when the Finance Director reviews forms and procedures and recommends changes to the County Executive. Upon the Executives approval, budget forms and instructions are printed and distributed to department heads in June,

<u>Dates</u>	<u>Event</u>
04/21/2015	Forms and Instructions made available for budget preparation
07/02–07/24/2015	Budget worksheets and all materials due from departments to Finance Department
08/03–08/21/2015	Executive holds meetings with departments to review budgets
09/28/2015	Finalized budget sent out for printing and assembly
10/12/2015	Budget delivered to County Board Supervisors
10/26-10/29-2015	County Board to deliberate on and adopt final budget

## **BUDGET POLICIES:**

### **REVENUES:**

Revenues are budgeted by source. These include (a) taxes, (b) intergovernmental, (c) licenses, fines and permits, (d) public services, (e) interfund and (f) other (which include interest income from investments).

### **Taxes:**

The State of Wisconsin, with the Governor's approval has enacted property tax levy limits. These limits are described under the "Property Tax Rate Limits and Levy Limits" section of the budget book. The County relies heavily on property taxes as a revenue source (about 46.1% of the revenue budget).

### **Intergovernmental Revenues:**

These represent grants, aides, and state and federal funding for programs and services. This revenue source is also relied on heavily to fund County programs (about 33.3% of the revenue budget).

### **Public Charges:**

This source represents fees and charges made to users of certain government services. This revenue source makes up about 9.8% of our revenue budget.

### **Licenses and Permits:**

This is a small revenue source comprising about .7% of the County revenue budget.

### **Interfund Revenues:**

This category includes charges from one County department to another. It comprises about 6.3% of total revenue.

### **Other Revenues:**

This category includes State Shared Revenues, interest income, and other revenue sources that do not fit into the other categories. Most of the revenue in this category is from State Shared Revenues and interest income. This revenue source makes up about 3.7% of the total revenue budget.

The projection is that the breakdown of revenue sources by percent will remain the same.

### **EXPENDITURES:**

The County Board adopts the expense category totals of (1) Labor, (2) Travel, (3) Capital, and (4) Other operating expenses. The complete listing of each recommended line item is considered as substantiating detail used to arrive at the totals. Transfers can be made during the year between line

items but not between categories unless rules established by the County Board are followed. The budget adjustment process is described in more detail later. The four categories are described in more detail below:

Labor: This category includes all costs of wages, per diem, and fringe benefits. Fringe benefits include health insurance, life insurance, dental insurance, long-term disability insurance, retirement, Social Security (FICA) and workers compensation insurance.

Travel: This category includes all costs for travel and training of County employees and elected officials. This includes registration and tuition, automobile allowance, vehicle lease, airfare, meals, lodging, and other incidental travel expenses. Jury, witness, and other non-employee travel expenses are included elsewhere.

Capital: This category includes all purchases of property, equipment and vehicles having a cost of \$5,000 or more and a useful life exceeding one year. In proprietary funds, these assets are depreciated over their estimated useful lives. In governmental funds these assets are expensed in the year of purchase. In general, capital items are budgeted as part of the operating budget with the exception of major capital expenditures and capital projects. A separate document (Capital Improvements Program 5-Year Plan) is prepared as described later.

Other: This category includes all other expenses not included above. It includes costs related to office supplies, operating expenses, repairs and maintenance, contractual services, rental expenses and fixed costs such as insurance and depreciation.

**CAPITAL IMPROVEMENTS PROGRAM (Five Year Plan):** The County Executive submits a separate capital improvements program to the County Board each year. This document lists major capital projects over a five year period, describes recommendations as to funding the projects, recommends those projects that should be included in the current year bond issue and describes those projects in detail. It also provides detail as to the current outstanding indebtedness, briefly describes capital projects within the 5-year planning horizon, and includes graphs and tables outlining the County's current debt service, future debt service, and current and future debt service property tax mill rates. This document is presented to the County Board at its June workshop session and represents a planning tool for review of projects. The document is available for inspection in either the County Clerk's or Finance Director's offices.

Projects within the capital improvements program are not approved as part of the annual operating budget but must be voted on individually, during the year after being reviewed by the County Board at a separate "presentation" session. The purpose of this separate approval process is to make sure projects are reviewed in more detail prior to approval. Once approved, they are included in the annual operating budget under the Capital Projects section and debt service is included in the Debt Service section.

**DEBT SERVICE:** The County has followed a policy of not borrowing for periods of greater than 10 years. Our objective is to maintain level debt service payments each year while leaving room in later years to accommodate new debt.

**THE BUDGET ADJUSTMENT PROCESS:** State statutes and County Board Rules outline the procedures for obtaining budget adjustments after the budget has been adopted. They are briefly explained below:

Transfers between budget categories within a department's budget require the approval of the County Executive, Committee of Jurisdiction, and Personnel & Finance Committee.

A department requesting to increase their total approved department appropriations must obtain approval from the County Executive, Committee of Jurisdiction, Personnel & Finance Committee, and County Board (only if the transfer is for more than \$3,000). These additional appropriations are typically requested from; (a) unanticipated revenues received, (b) the contingency fund, or (c) undesignated fund balance.

**BUDGETARY CONTROL:**

The County does maintain an encumbrance accounting system. Department operating results are reviewed on a monthly basis for potential budget revenue shortfalls or expense overruns. Projected problems are brought to the attention of the applicable department head and appropriate actions are taken to remedy the situation. Projected budget overruns are resolved through adjustments as soon as possible. The County has not experienced any significant budget overrun problems.

**FUNDS:**

Agency funds, the General Fixed Asset Account Group and the General Long-Term Debt Account Group are funds that do not require annual County appropriations. Therefore, these funds are not included in the budget document. All other County funds are included. The fund types and descriptions are described below:

GENERAL FUND: Accounts for all financial resources except those required to be accounted for in another fund.

SPECIAL REVENUE FUND: Account for the proceeds from special revenue sources that are legally restricted to expenditures for special purposes. Winnebago County has one special revenue fund: Human Services.

DEBT SERVICE FUND: Account for the accumulation of resources for, and the payment of general long-term debt principal, interest and related costs.

CAPITAL PROJECT FUND: Account for financial resources to be used for the acquisition or construction of major capital facilities (other than general capital outlays and construction related to the proprietary funds) which are financed primarily through general obligation debt.

PROPRIETARY FUNDS - ENTERPRISE TYPE: Account for operations that are financed and operated in a manner similar to a private business enterprise - where intent of the County Board of Supervisors 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. Debt service on County debt issued to construct facilities relating to these operations is accounted for through the enterprise fund. County enterprise funds include: Park View Health Center, and the Airport Fund.

PROPRIETARY FUNDS - INTERNAL SERVICE TYPE: 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. County internal service funds include: Self Insurance, Highway Department, and General Services Funds.

AGENCY FUNDS: Account for assets held by the County as an agent. Receipts and disbursements of these funds do not represent County activity; therefore budgets are not applicable to them. Winnebago County agency funds include: Litigant Deposits, Family Support Fund, Patient Funds – Park View Health Center, and Burial Trust Fund.

### **BASIS OF BUDGETING:**

Basis of accounting refers to the point in time at which revenues and expenditures are recognized in the accounts and reported in the financial statements of the entity. Governmental units follow Governmental GAAP (Generally Accepted Accounting Principles) which are primarily established by the GASB (Governmental Accounting Standards Board). Winnebago County Budgets are prepared in accordance with these standards with the exception of capital outlay for proprietary funds as noted in #2 below:

- 1) The General Fund, Special Revenue Fund, Debt Service Funds, Capital Project Funds, and Agency Funds follow the modified accrual basis of accounting. This means that expenses are recorded in the period incurred and revenues are recorded when measurable and available to meet current year obligations. Generally, any revenue that is earned in the current fiscal year and will be received within 60 days after the fiscal period ends would be recorded as current year revenue. The budgets for these funds are prepared using this same basis.
  - A) Debt service funds budget principal and interest in the year paid. Interest is not budgeted nor reported on an accrual basis.
  - B) Capital outlay is budgeted in the year expended. Depreciation is not an expenditure of a capital project fund.
  
- 2) Proprietary funds include enterprise funds (such as Airport and Park View Health Center) and internal service funds (such as General Services, Self Insurance and Highway Department) follow the full accrual basis of accounting for financial reporting purposes. Under this basis of accounting, revenues are recognized and recorded when earned, regardless of when they are received. Expenditures are also recognized and recorded when incurred, regardless of when paid. Capital assets are expensed over their useful life through annual depreciation charges, not when purchased. Our budgetary basis is the same with the exception of capital outlay which is included as expenditure.
  - A) Proprietary funds report depreciation on a GAAP basis. Depreciation is reversed out for the purpose of calculating the tax levy support where necessary in proprietary funds because it is a non-monetary expenditure.
  - B) Capital outlay is shown as an operating expenditure for budgetary purposes even though not for GAAP financial reporting purposes. This is a budgetary requirement of the County Board. Capital outlay is included in the tax levy support calculation for proprietary funds that require tax levy support.

## **FUND RESERVES - PRACTICES:**

The County compares reserve balances against our reserve policies annually. In general, we strive to meet the following objectives:

- 1) The Special Revenue Fund only maintains sufficient fund balance to pay for carryovers and open invoices as of the end of the fiscal year. Tax levy dollars not needed to fund current year operations are not transferred to these funds but remain as part of general fund undesignated fund balance.
- 2) The General Fund undesignated fund balance policy sets a goal equal to 1/12<sup>th</sup> of total expenditures of the government unit (excluding the Solid Waste Fund which is a legal separate entity and is self supporting). The General Fund Unreserved Fund Balance is projected to be around \$12 million at the end of 2016 which puts it right around the target.

## INFORMATION ABOUT WINNEBAGO COUNTY

### PROFILE

Located in East Central Wisconsin, bordered on the east by Lake Winnebago, Winnebago County anchors the southern half of the Fox River Valley -- one of the largest metropolitan areas in Wisconsin. The County is close to the urban centers of Chicago, Milwaukee, and Minneapolis-St. Paul, and is known for stability, progress, and growth.

Winnebago County is also known as the County of "big lakes". Five large lakes make up the majority of water area, ranging in size from Lake Winnebago (137,708 acres) to Little Lake Butte des Morts (1,306 acres). The Fox and Wolf are important rivers that provided early transportation and were an early power source for development of local industries. Abundant water resources have assisted the County in being ranked in the top eight industrial counties in the State.

These water resources also provide for excellent recreational activities. The lakes and rivers provide sailing and boating plus excellent fishing during both summer and winter. Ducks and geese provide local sport in the fall.

The County also hosts the Annual Experimental Aircraft Association Fly-In every August with an attendance of over 500,000.

The County's economy is most noted for the stable industrialized base that centers on the paper industry. Kimberly-Clark Corporation began its operations here and remains as one of the largest paper product companies in the world. Other major business sectors include specialized trucks, woodworking, metal work and machine manufacturing.

Five major highways and Wittman Regional Airport make travel, shipping, and delivery to and from Winnebago County convenient and economical.

The County has a population of about 169,511. The majority of people reside in five urban areas ranging in population from over 66,778 in Oshkosh, the County seat, to the Village of Winneconne with over 2,383 people. The County provides a variety of living options. One can live in a rural or urban setting or experience a river or lake setting.

The residents work hard, play hard, and are well educated. The County boasts excellent private and public schools, a four-year university, a two-year university, and a technical college.

# PROPERTY TAX RATE LIMITS AND LEVY LIMITS

OPERATING LEVY RATE: Was limited to the 1992 (for taxes to be collected in 1993) operating mill rate. The Wisconsin legislature permanently eliminated this limit with the passage of the state biennial 2014/2015 budget.

DEBT SERVICE LEVY RATE: Was limited to the 1992 (for taxes to be collected in 1993) debt services mill rate. That limit was 31 cents per thousand of equalized value. Winnebago County's debt service levy has exceeded this limit through use of the allowable exception that such excess be approved by a 75% vote of the County Board. This rate limit remains in effect.

SPECIAL PURPOSE LEVYS: No limitations were placed on these rates. For Winnebago County this includes the levies for libraries, public health and culvert and bridge aid.

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## PROPERTY TAX LEVY LIMIT 2007

### LEGISLATIVE HISTORY:

During the 2007 State Legislative session, the legislature with the Governor's approval enacted the following:

Section 66.0602 Local Levy Limits:

1. Except as provided in subs. (3), (4), and (5), no political subdivision may increase its levy in any year by a percentage that exceeds the political subdivision's valuation factor. The valuation factor is a percentage equal to the political subdivision's January 1 equalized value due to net new construction which is new construction less improvements removed between the previous year and the current year.
2. For the 2012 and subsequent years budgets, the State further restricted the levy by using the prior year actual levy as the base rather than the prior year levy limit.

3. Debt service continues to be exempt from the levy limit freeze for all debt issued prior to July 1, 2005. Debt issued after July 1, 2005 will also be exempt if certain conditions are met. One of those is that the governing body can approve the bond issue by a  $\frac{3}{4}$  vote. Winnebago County has used this provision to exceed rate limits in the past and will likely continue to do so.
  4. Penalties will be imposed upon any governing body that exceeds these levy limits.
- 

**The Finance Director has reviewed the limits and believes that this budget is in compliance with the tax levy limits.**

# SIGNIFICANT INFORMATION – 2016 BUDGET

Below are some major items to note about the 2016 budget:

1. Fund reserves are being applied to reduce the tax levy as follows:

-	General fund undesignated fund balance used to reduce the tax levy to meet the levy limit requirements.	\$ 130,000
-	This is the remainder of the fund balance that existed prior to the consolidation of the Public Health departments that must be returned to the municipalities that were part of Public Health prior to the consolidation. This amount is only apportioned to those municipalities as a reduction to their Public Health levy.	\$ 71,342
-	Property Lister - using Property Lister reserves to reduce the levy for the department. Property Lister carries it's own reserve balance because it is not apportioned to all municipalities in the County.	\$ 20,000
-	Airport fund balance being used to pay for air conditioning of the air traffic control tower rather than putting this on the levy.	\$ 100,000
-	Park View Health Center fund balance applied to reduce the levy for the facility.	\$ 1,500,000
-	The County is using \$824,000 of the Health Insurance Fund reserves to reduce the amount of tax levy and other operating revenues that the County must use for employee health cost in 2016. This includes the Solid waste Department. Not all county departments require a tax levy. The portion that will reduce the tax levy equals \$750,000. The portion that will reduce the use of other operating revenues equals \$74,000. An additional \$91,000 will be applied to reduce the employees share of premiums during 2016. The total reduction to the Health Insurance Fund reserves will be \$915,000.	\$ 750,000
<b>Total reserves applied</b>		<b>\$ 2,571,342</b>

All reserves are compared against our reserve policies annually. The above application of reserves is consistent with these policies.

## Significant Information - Continued

2. Total equalized value (as reduced by Tax Incremental Districts (TID)) in the County increased 1.62% from 2015. This consists of a .97% market valuation increase and .65% growth in new or improved property.
3. Total County wages are up \$574,322, or 1.05%. The average pay increase budgeted for 2016 is 1.75%. Staff turnover and new employees account for the difference. An additional amount of .25% will be an increase to fringe benefits. Actual pay increases are dependent on performance reviews as part of the merit pay plan.
4. Airport fund includes \$100,000 to add back up air-conditioning to the control tower. This is being funded using Airport Undesignated Fund Balance rather than adding this to the tax levy.
5. This budget includes \$5,000 for snow plowing at the Tri-County Ice Arena. It is located in the County Road Maintenance section of the book on the line item "Snow Removal Streets".
6. Merit Pay Plan – We have included \$858,000 in this budget to fund merit pay increases. This total had been spread throughout all of the department budgets. Budget adjustments can be made during the year to transfer funds between departments based on actual merit pay increases approved.
7. A Tax Incremental District (TID) (City of Oshkosh #9) is closing out during 2015. As a result the County will receive a one-time distribution of \$1 million which is the County's share of the remaining funds in the TID. This revenue source shows up in the Miscellaneous Unclassified section of the budget as a revenue.
8. The Miscellaneous Unclassified section includes \$15,000 for 2016 to jointly support a Lake Winnebago System-wide program coordinator position with Fond du Lac and Calumet Counties. Responsibilities of the program coordinator include: Project management, partnership and collaboration development, outreach and communication, lake planning coordination, and coordination of a system-wide steering team.

**Winnebago County, Wisconsin  
Fringe Benefits - Components**

	2012 ACTUALS	2013 ACTUALS	2014 ACTUALS	2015 ADOPTED BUDGET	2016 EXECUTIVE BUDGET	2016 TO 2015 BUDGET CHANGE
<b><u>Employer Share of Fringe Benefits -</u></b>						
FICA Medicare	3,538,672	3,678,911	3,804,570	4,157,348	4,202,211	44,863
Health Insurance	11,050,171	10,581,023	11,006,967	12,415,324	12,829,030	413,706
Dental Insurance	597,630	654,236	721,949	783,249	799,095	15,846
Workers Compensation	773,684	1,135,345	351,244	344,672	332,000	(12,672)
Unemployment Compensation	163,122	121,298	104,187	114,500	101,850	(12,650)
Wisconsin Retirement	4,313,795	4,429,919	4,182,457	4,232,440	3,835,169	(397,271)
Life / Long Term Disability	198,295	301,718	301,617	261,726	290,931	29,205
	<b>20,635,369</b>	<b>20,902,450</b>	<b>20,472,991</b>	<b>22,309,259</b>	<b>22,390,286</b>	<b>81,027</b>
<b><u>Employee Share of Fringe Benefits -</u></b>						
Health Insurance	1,793,677	1,340,439	1,334,671	1,692,999	1,749,413	
Wisconsin Retirement	2,033,639	2,713,938	3,067,271	3,353,355	3,430,335	



## WINNEBAGO COUNTY 2016 BUDGET SUMMARY

DIVISION:	<u>Revenue</u>	<u>Expense</u>	<u>Adjustments</u>	<u>Levy</u>
Administration	\$ 4,231,396	\$ 14,337,064	\$ (512,049)	\$ 9,593,619
Public Safety	5,263,706	28,258,889	-	22,995,183
Transportation	15,671,481	20,157,133	(2,603,853)	1,881,799
Health & Human Services	43,311,945	69,987,703	(2,174,042)	24,501,716
Education, Culture, & Recreation	632,689	2,612,132	(9,828)	1,969,615
Planning & Environment	1,814,384	2,932,894	(19,852)	1,098,658
<b>Divisional Total</b>	<b>\$ <u>70,925,601</u></b>	<b>\$ <u>138,285,815</u></b>	<b>\$ <u>(5,319,624)</u></b>	<b>\$ <u>62,040,590</u></b>
 <b>OTHER:</b>				
Board of Supervisors	\$ -	\$ 335,000	\$ -	\$ 335,000
Scholarship Program	200	9,000	200	9,000
Unclassified	4,960,800	3,100,187	(880,000)	(2,740,613)
Debt Service	128,000	5,547,000	-	5,419,000
<b>Other Total</b>	<b>\$ <u>5,089,000</u></b>	<b>\$ <u>8,991,187</u></b>	<b>\$ <u>(879,800)</u></b>	<b>\$ <u>3,022,387</u></b>
<b>Grand Total</b>	<b>\$ <u>76,014,601</u></b>	<b>\$ <u>147,277,002</u></b>	<b>\$ <u>(6,199,424)</u></b>	<b>\$ <u>65,062,977</u></b>

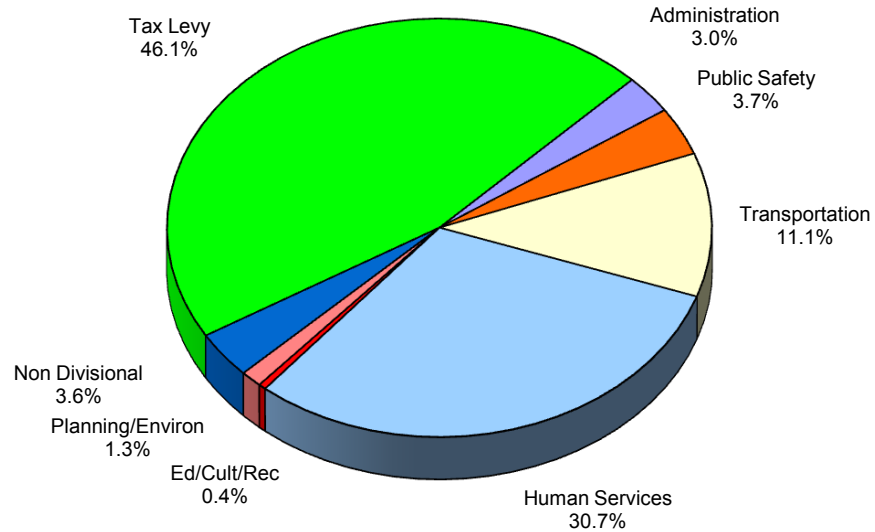
## 2016 APPROPRIATIONS FOR WINNEBAGO COUNTY

Department	REVENUES					EXPENDITURES				
	2014	2015	2015	2015	2016	2014	2015	2015	2015	2016
Department	Actual	Estimated	Budget	Revised	Budget	Actual	Estimated	Budget	Revised	Budget
<b>ADMINISTRATION</b>										
County Executive	7,500	7,500	7,500	7,500	7,500	223,380	230,947	230,551	230,551	234,611
Corporation Counsel	26,274	29,600	22,000	22,000	26,600	491,956	524,791	509,008	509,008	518,317
County Clerk	50,662	44,975	46,300	46,300	47,700	241,279	243,258	240,334	240,334	243,581
Elections	30,239	33,370	30,900	30,900	48,000	137,852	60,002	210,720	210,720	183,434
Dog License	1,951	4,700	4,700	4,700	2,600	1,951	4,700	4,700	4,700	2,600
Treasurer	1,264,364	1,476,800	1,147,600	1,147,600	1,131,800	385,815	400,352	410,679	411,779	402,096
Human Resources and Payroll	26,847	11,546	13,025	13,025	13,025	852,888	784,294	910,213	910,213	801,303
Workers Compensation Fund	410,772	217,459	380,790	380,790	355,405	737,473	748,198	931,903	931,903	801,263
Self Funded Health Insurance	47,573	99,015	-	-	-	-	88,251	251,998	251,998	-
Self Funded Dental Insurance	853,010	845,089	845,089	845,089	881,177	765,078	845,089	845,089	845,089	881,177
Finance	50,004	41,100	45,500	45,500	41,100	709,460	755,430	757,175	757,175	762,469
General Services	450,022	456,479	452,000	452,000	452,960	462,574	415,771	439,247	439,247	422,044
Prop & Liab Insurance Fund	951,418	939,581	938,781	938,781	1,043,340	815,397	803,079	938,781	938,781	1,046,840
Information Systems	83,581	45,849	78,946	78,946	80,944	1,623,820	999,667	1,887,323	1,894,567	1,911,009
Technology Replacement	500,000	750,000	-	750,000	-	748,638	716,080	698,922	950,780	768,607
Facilities & Property Management	115,852	106,545	92,045	117,045	99,245	4,749,795	5,487,180	5,410,315	5,579,074	5,357,713
	<b>4,870,069</b>	<b>5,109,608</b>	<b>4,105,176</b>	<b>4,880,176</b>	<b>4,231,396</b>	<b>12,947,356</b>	<b>13,107,089</b>	<b>14,676,958</b>	<b>15,105,919</b>	<b>14,337,064</b>
<b>PUBLIC SAFETY</b>										
District Attorney	229,493	264,353	264,144	264,144	262,303	1,227,634	1,334,751	1,345,000	1,345,000	1,328,616
Clerk of Courts & Courts	1,879,399	1,674,717	2,020,608	2,020,608	1,863,800	3,906,424	4,101,388	4,166,507	4,171,507	4,046,007
Sheriff	2,654,649	2,784,162	2,687,872	2,713,372	2,652,345	20,344,964	21,703,814	21,630,239	21,662,263	21,913,547
Jail Improvements	161,001	178,000	178,000	178,000	178,000	158,157	360,732	414,000	414,000	178,000
Coroner	134,637	160,150	150,150	150,150	160,150	429,776	449,524	429,655	429,655	449,810
Emergency Management	150,644	139,725	139,725	146,225	147,108	318,393	341,569	334,212	340,712	342,909
	<b>5,209,823</b>	<b>5,201,107</b>	<b>5,440,499</b>	<b>5,472,499</b>	<b>5,263,706</b>	<b>26,385,348</b>	<b>28,291,778</b>	<b>28,319,613</b>	<b>28,363,137</b>	<b>28,258,889</b>
<b>TRANSPORTATION</b>										
Airport	1,285,652	98,800	941,800	1,648,955	960,350	3,474,200	3,182,490	3,070,404	3,115,404	3,219,216
Airport Debt	-	-	-	-	-	66,963	109,000	68,000	59,000	54,000
Highway Department	10,927,554	14,686,269	14,592,383	14,592,383	12,663,131	10,725,013	15,909,940	15,591,572	15,591,572	13,722,684
County Road Maintenance	1,958,374	2,015,048	2,003,390	2,003,390	2,048,000	2,811,928	3,080,815	3,080,815	3,117,634	3,161,233
	<b>14,171,580</b>	<b>16,800,117</b>	<b>17,537,573</b>	<b>18,244,728</b>	<b>15,671,481</b>	<b>17,078,104</b>	<b>22,282,245</b>	<b>21,810,791</b>	<b>21,883,610</b>	<b>20,157,133</b>

## 2016 APPROPRIATIONS FOR WINNEBAGO COUNTY

Department	REVENUES					EXPENDITURES				
	2014	2015	2015	2015	2016	2014	2015	2015	2015	2016
Department	Actual	Estimated	Budget	Revised	Budget	Actual	Estimated	Budget	Revised	Budget
<b>HEALTH &amp; HUMAN SERVICES</b>										
Public Health	2,027,386	2,133,560	1,909,328	2,268,310	2,026,275	3,352,774	3,649,290	3,664,051	4,024,033	3,812,152
Child Support	1,338,867	1,750,664	1,781,664	1,781,664	1,802,183	1,414,926	1,602,057	1,546,155	1,546,155	1,597,104
Veterans	14,623	14,200	13,300	13,300	14,400	375,628	398,008	398,749	398,749	497,664
Human Services	25,164,640	28,968,983	24,874,582	24,874,582	25,501,430	41,593,417	43,527,490	42,638,809	42,638,809	43,574,804
Park View Health Center	13,990,810	13,738,550	13,774,793	13,799,793	13,967,657	17,781,364	18,040,421	18,238,240	18,622,240	18,074,979
Park View Health Center Debt	-	-	-	-	-	2,759,248	2,663,048	2,637,000	2,637,000	2,431,000
	<b>42,536,326</b>	<b>46,605,957</b>	<b>42,353,667</b>	<b>42,737,649</b>	<b>43,311,945</b>	<b>67,277,357</b>	<b>69,880,314</b>	<b>69,123,004</b>	<b>69,866,986</b>	<b>69,987,703</b>
<b>EDUCATION, CULTURE, &amp; RECREATION</b>										
UW-Fox Valley	155,415	172,950	167,632	167,632	153,532	295,948	345,900	335,264	335,264	307,064
University Extension	42,528	39,075	46,100	46,100	35,750	535,254	666,330	592,935	742,935	588,814
Parks	298,467	275,687	282,847	782,847	334,497	1,387,807	1,490,122	1,549,768	2,049,768	1,597,516
Boat Launch	123,290	106,000	156,000	156,000	108,910	144,591	187,291	192,388	266,388	118,738
	<b>619,700</b>	<b>593,712</b>	<b>652,579</b>	<b>1,152,579</b>	<b>632,689</b>	<b>2,363,600</b>	<b>2,689,643</b>	<b>2,670,355</b>	<b>3,394,355</b>	<b>2,612,132</b>
<b>PLANNING &amp; ENVIRONMENT</b>										
Register of Deeds	1,010,664	855,100	812,600	812,600	905,100	621,077	522,004	523,470	523,470	568,631
Planning	242,322	258,026	250,170	250,170	266,530	911,876	1,003,953	976,764	976,764	1,003,153
Property Lister	335	600	600	600	600	133,746	157,090	157,389	157,389	197,154
Land Records Modernization	207,725	228,100	222,175	222,175	273,100	277,255	192,305	162,168	162,168	272,952
Land & Water Conservation	341,207	287,039	361,343	476,319	369,054	792,050	774,739	837,809	1,004,153	891,004
	<b>1,802,253</b>	<b>1,628,865</b>	<b>1,646,888</b>	<b>1,761,864</b>	<b>1,814,384</b>	<b>2,736,004</b>	<b>2,650,091</b>	<b>2,657,600</b>	<b>2,823,944</b>	<b>2,932,894</b>
<b>NON-DIVISIONAL BUDGETS</b>										
County Board	-	-	-	-	-	243,833	336,649	369,825	369,825	335,000
Scholarship	523	200	100	100	200	8,000	10,000	9,000	10,000	9,000
Unclassified	4,480,007	4,000,800	3,905,929	3,905,929	4,960,800	2,523,884	885,950	1,245,740	1,310,230	1,044,204
Library Aid	-	-	-	-	-	-	1,960,725	1,960,725	1,960,725	1,992,983
Bridge & Culvert Aid	-	-	-	-	-	-	73,250	73,250	73,250	63,000
Debt Service	42,551	60,000	-	-	128,000	7,019,944	-	5,803,000	5,803,000	5,547,000
Adjustments	-	-	2,059,035	1,791,042	3,119,900	-	-	-	-	-
Fund balance adjustments	-	-	5,524,250	5,524,250	3,079,524	-	-	-	-	-
Tax Levy	-	-	65,494,165	65,494,165	65,062,977	-	-	-	-	-
	<b>4,523,081</b>	<b>4,061,000</b>	<b>76,983,479</b>	<b>76,715,486</b>	<b>76,351,401</b>	<b>9,795,661</b>	<b>3,266,574</b>	<b>9,461,540</b>	<b>9,527,030</b>	<b>8,991,187</b>
	<b>73,732,832</b>	<b>80,000,366</b>	<b>148,719,861</b>	<b>150,964,981</b>	<b>147,277,002</b>	<b>138,583,430</b>	<b>142,167,734</b>	<b>148,719,861</b>	<b>150,964,981</b>	<b>147,277,002</b>

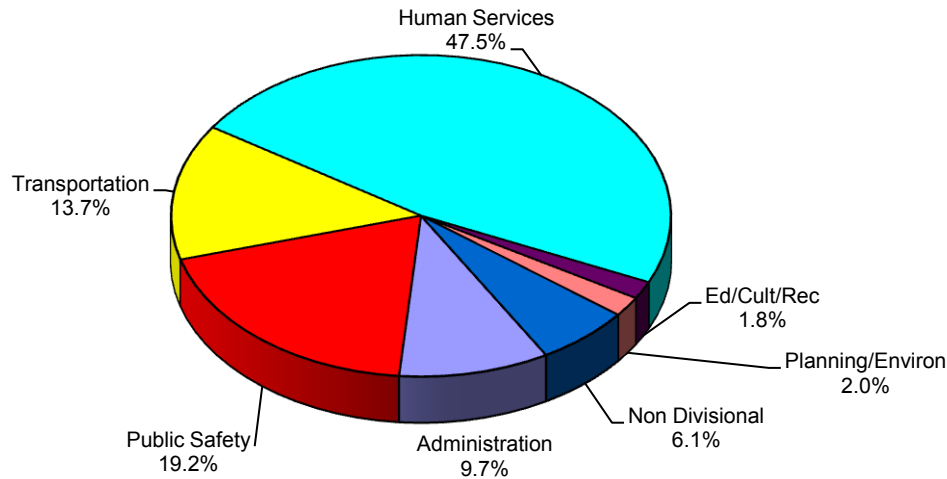
**Winnebago County  
Revenues By Division  
(In Thousands)**



	<u>2015</u>	<u>2016</u>	<u>Change</u>	<u>Percent</u>
<b>Administration</b>	4,105	4,231	126	3.07
<b>Public Safety</b>	5,440	5,264	(176)	(3.24)
<b>Transportation</b>	17,538	15,672	(1,866)	(10.64)
<b>Human Services</b>	42,354	43,312	958	2.26
<b>Ed/Cult/Rec</b>	653	633	(20)	(3.06)
<b>Planning/Environ</b>	1,647	1,814	167	10.14
<b>Non Divisional</b>	3,906	5,089	1,183	30.29
<b>Tax Levy</b>	<u>65,494</u>	<u>65,063</u>	<u>(431)</u>	<u>(0.66)</u>
	141,137	141,078	(59)	(0.04)
<b>Depreciation adjustments</b>	3,142	3,120	(22)	(0.70)
<b>Decrease to fund balance*</b>	<u>4,441</u>	<u>3,079</u>	<u>(1,362)</u>	<u>(30.67)</u>
	<u>148,720</u>	<u>147,277</u>	<u>(1,443)</u>	<u>(0.97)</u>

\*Decrease to Fund Balances represent savings being used to reduce the tax levy.

**Winnebago County  
Expenditures By Division  
(In Thousands)**

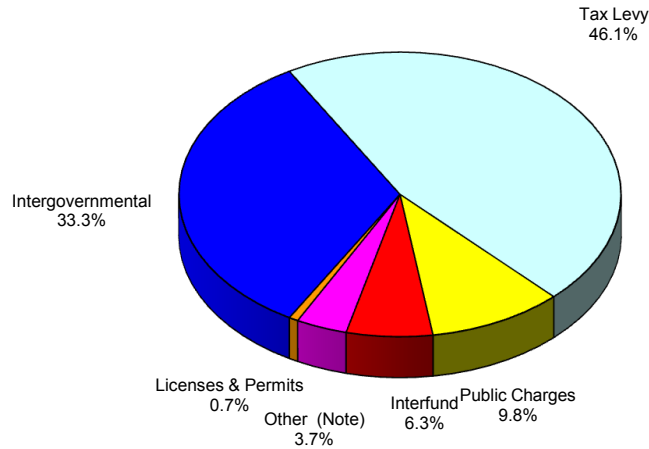


Human Services Exp breakdown	2016 (Thousands)
Public Health	\$ 3,812
Child Support	1,597
Veterans	498
Human Services	43,575
Park View	20,506
<b>Total</b>	<b>\$ 69,988</b>

	<u>2015</u>	<u>2016</u>	<u>Change</u>	<u>Percent</u>
<b>Administration</b>	14,677	14,337	(340)	(2.32)
<b>Public Safety</b>	28,320	28,259	(61)	(0.22)
<b>Transportation</b>	21,811	20,157	(1,654)	(7.58)
<b>Human Services</b>	69,123	69,988	865	1.25
<b>Ed/Cult/Rec</b>	2,670	2,612	(58)	(2.17)
<b>Planning/Environ</b>	2,657	2,933	276	10.39
<b>Non Divisional</b>	9,462	8,991	(471)	(4.98)
	<u>148,720</u>	<u>147,277</u>	<u>(1,443)</u>	<u>(0.97)</u>

\* Note: Non Divisional includes County Board, Scholarship Program, Library pass through levy, Operating Grants and Debt Service

**Winnebago County  
Where The Funds Come From  
(In Thousands)**



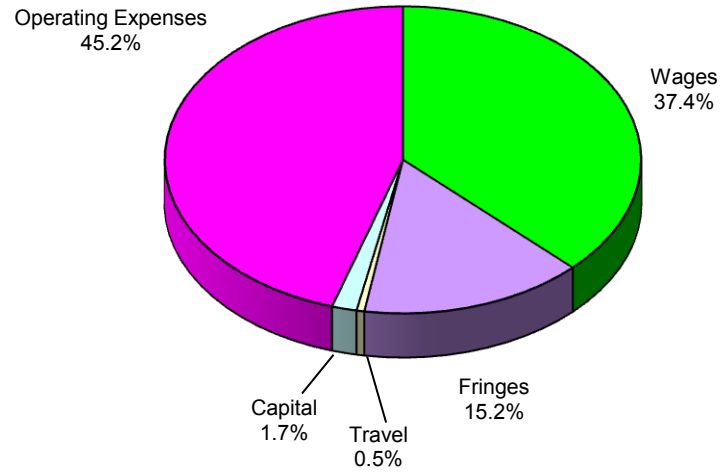
<u>Intergov Revenue</u>	<u>2016 (Thousands)</u>
Basic County allocation	5,950
Youth aids	1,516
Childrens waiver revenue	2,687
Community options	1,064
Income maintenance	1,779
ADRC	1,673
Other Human Services	12,061
Medicaid	5,813
State shared revenue	3,200
Transportation aids	2,000
Hwy maint state	3,757
Hwy maint municipal	2,685
Other general	2,817
<b>Total</b>	<b><u><u>47,002</u></u></b>

	<u>2015</u>	<u>2016</u>	<u>Change</u>	<u>Percent</u>	<u>% of Total Excluding Interfund</u>
<b>Intergovernmental</b>	46,231	47,002	771	1.67	33.3%
<b>Tax Levy</b>	65,494	65,063	(431)	(0.66)	46.1%
<b>Public Charges</b>	13,734	13,888	154	1.12	9.8%
<b>Interfund</b>	10,729	8,897	(1,832)	(17.08)	6.3%
<b>Other (Note)</b>	3,945	5,273	1,328	33.66	3.7%
<b>Licenses &amp; Permits</b>	1,004	955	(49)	(4.88)	0.7%
	<u>141,137</u>	<u>141,078</u>	<u>(59)</u>	<u>(0.04)</u>	<u><u>99.9%</u></u>
<b>Depreciation adjustments</b>	3,142	3,120	(22)	(0.70)	
<b>Decrease to fund balance*</b>	<u>4,441</u>	<u>3,079</u>	<u>(1,362)</u>	<u>(30.67)</u>	
	<u><u>148,720</u></u>	<u><u>147,277</u></u>	<u><u>(1,443)</u></u>	<u><u>(0.97)</u></u>	

\*\*Decrease to Fund Balances represent savings being used to reduce the tax levy.

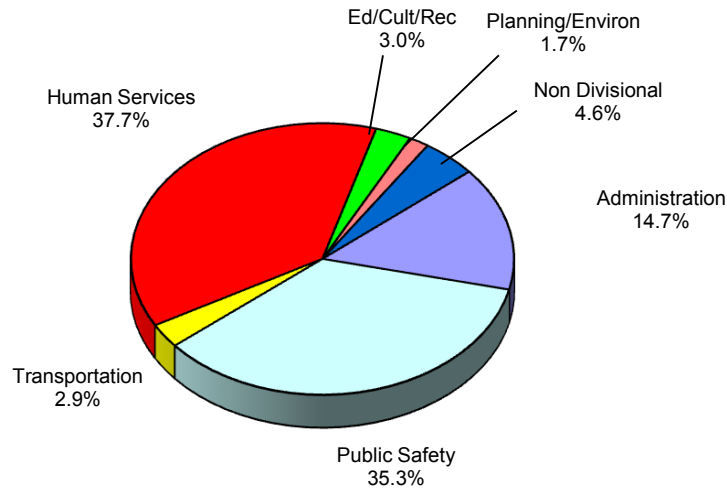
NOTE: " Other" category consists of other taxes, interest on investments, and other miscellaneous revenues such as rental, nonoperating grants, and sale of property and equipment.

**Winnebago County  
Where The Funds Go  
(In Thousands)**



	<u>2015</u>	<u>2016</u>	<u>Change</u>	<u>Percent</u>
<b>Wages</b>	54,453	55,067	614	1.13
<b>Fringes</b>	22,309	22,390	81	0.36
<b>Travel</b>	745	776	31	4.16
<b>Capital</b>	3,108	2,486	(622)	(20.01)
<b>Operating Expenses</b>	<u>68,105</u>	<u>66,558</u>	<u>(1,547)</u>	<u>(2.27)</u>
	<u><u>148,720</u></u>	<u><u>147,277</u></u>	<u><u>(1,443)</u></u>	<u><u>(0.97)</u></u>

**Winnebago County  
Levy By Division  
(In Thousands)**



**2016  
Human Services Levy (Thousands)**

Public Health	1,715
Child Support	(205)
Veterans	483
Human Services	18,073
Park View	2,005
Park View Debt	2,431
<b>Total</b>	<b>24,502</b>

**2016  
Non Divisional Levy (Thousands)**

Debt Service	5,419
Library	1,993
Board	335
Scholarship	9
Misc	(4,734)
<b>Total</b>	<b>3,022</b>

	<u>2015</u>	<u>2016</u>	<u>Change</u>	<u>Percent</u>
<b>Administration</b>	9,782	9,594	(188)	(1.92)
<b>Public Safety</b>	22,643	22,995	352	1.55
<b>Transportation</b>	1,785	1,882	97	5.43
<b>Human Services</b>	24,756	24,502	(254)	(1.03)
<b>Ed/Cult/Rec</b>	1,981	1,969	(12)	(0.61)
<b>Planning/Environ</b>	1,071	1,099	28	2.61
<b>Non Divisional</b>	3,476	3,022	(454)	(13.06)
	<u>65,494</u>	<u>65,063</u>	<u>(431)</u>	<u>(0.66)</u>

Note: Levy by division reflects the allocation of indirect revenues from the "Non-Divisional" category to each division.



## FINANCIAL COMPARISON - TOTAL

	2015 Budget	2016 Budget	Increase/ (Decrease)	Percent Increase/ -Decrease
Wages	\$ 54,452,726	\$ 55,066,433	\$ 613,707	1.127%
Fringe Benefits	22,309,259	22,390,286	81,027	0.363%
Travel & Meetings	745,093	776,093	31,000	4.161%
Capital Outlay	3,107,520	2,486,176	(621,344)	-19.995%
Other operating expenses	68,105,263	66,558,014	(1,547,249)	-2.272%
Total Expenditures	148,719,861	147,277,002	(1,442,859)	-0.970%
Revenues	73,067,377	72,111,869	(955,508)	-1.308%
Non operating revenues	2,575,034	3,902,732	1,327,698	51.560%
Levy before adjustments	73,077,450	71,262,401	(1,815,049)	-2.484%
Depreciation <b>(Note 3)</b>	(3,142,413)	(3,119,900)	22,513	-0.716%
Fund balance incr/(decr) <b>(Note 2)</b>	(4,440,872)	(3,079,524)	1,361,348	-30.655%
Levy	65,494,165	65,062,977	(431,188)	-0.658%
Equalized value (TID Out)	11,396,365,600	11,583,545,900	187,180,300	1.642%
Tax Rate <b>(Note 1)</b>	\$5.75	\$5.62	(\$0.13)	-2.262%

**Note 1:** The total tax rate does not equal the sum of the individual rates because the rates are calculated based on different total property valuations. Some municipalities do not have the Library tax or Public Health tax so those rates are calculated without the non-chargeable municipalities. The above rate is a blended rate and only represents an estimate.

The 2016 tax mill rate is 13-cents lower than the 2015 rate based on equalized property values. The tax rate for operating expenses is \$4.59 per thousand dollars of equalized value.

Taxes are actually allocated to individual properties based on assessed valuation. The County experienced real growth in property value (from new construction) of about **0.65%. Existing property values increased by an average of 0.97%.**

It is not possible to determine the impact on individual property owners because of differences in assessment among municipalities in Winnebago County.

**Note 2:** These are special purpose funds that must be applied to their designated purpose. An example is debt service funds. These funds must be applied to debt service if not used for capital projects.

**Note 3:** Depreciation is backed out of the levy number for all enterprise funds (Airport, Park View and Highway). Depreciation was included in the fund balance increase / decrease totals in past years. The numbers for 2015 have been restated to maintain comparability between years.

## FINANCIAL COMPARISON - OPERATING

	<u>2015 Budget</u>	<u>2016 Budget</u>	<u>Increase/ (Decrease)</u>	<u>Percent Increase/ -Decrease</u>
Wages	\$ 52,054,248	\$ 52,638,560	\$ 584,312	1.123%
Fringe Benefits	21,368,132	21,364,959	(3,173)	-0.015%
Travel & Meetings	687,343	717,793	30,450	4.430%
Capital Outlay	3,107,520	2,486,176	(621,344)	-19.995%
Other operating expenses	<u>57,139,203</u>	<u>55,972,225</u>	<u>(1,166,978)</u>	<u>-2.042%</u>
Total Expenditures	134,356,446	133,179,713	(1,176,733)	-0.876%
Revenues	71,162,649	70,090,194	(1,072,455)	-1.507%
Non operating revenues	<u>2,569,834</u>	<u>3,769,532</u>	<u>1,199,698</u>	<u>46.684%</u>
Levy before adjustments	60,623,963	59,319,987	(1,303,976)	-2.151%
Fund adjustments (Note 1)	(2,059,035)	(3,119,900)	(1,060,865)	51.522%
Fund reserves applied (Note 1)	<u>(3,234,250)</u>	<u>(2,988,182)</u>	<u>246,068</u>	<u>-7.608%</u>
Levy	<u>55,330,678</u>	<u>53,211,905</u>	<u>(2,118,773)</u>	<u>-3.829%</u>
Equalized value (TID Out)	<u>11,396,365,600</u>	<u>11,583,545,900</u>	<u>187,180,300</u>	<u>1.642%</u>
Tax Rate	<u>\$4.86</u>	<u>\$4.59</u>	<u>(\$0.27)</u>	<u>-5.556%</u>

Note 1: The numbers for 2015 have been restated to maintain comparability. Some of the amounts included in the past were related to depreciation and not reserves being applied.

## FINANCIAL COMPARISON - DEBT SERVICE

	<u>2015 Budget</u>	<u>2016 Budget</u>	<u>Increase/ (Decrease)</u>	<u>Percent Increase/ -Decrease</u>
Wages	\$ -	\$ -	\$ -	0.000%
Fringe Benefits	-	-	-	0.000%
Travel & Meetings	-	-	-	0.000%
Capital Outlay	-	-	-	0.000%
Other operating expenses	<u>8,508,000</u>	<u>8,032,000</u>	<u>(476,000)</u>	<u>-5.595%</u>
Total Expenditures	<u>8,508,000</u>	<u>8,032,000</u>	<u>(476,000)</u>	<u>-5.595%</u>
Revenues	-	-	-	0.000%
Non operating revenues	<u>-</u>	<u>128,000</u>	<u>128,000</u>	<u>NA</u>
Levy before adjustments	8,508,000	7,904,000	(604,000)	-7.099%
Fund adjustments	-	-	-	0.000%
Fund reserves applied	<u>(2,000,000)</u>	<u>-</u>	<u>2,000,000</u>	<u>0.000%</u>
Levy	<u>6,508,000</u>	<u>7,904,000</u>	<u>1,396,000</u>	<u>21.451%</u>
Equalized value (TID Out)	<u>11,396,365,600</u>	<u>11,583,545,900</u>	<u>187,180,300</u>	<u>1.642%</u>
Tax Rate	<u>\$0.57</u>	<u>\$0.68</u>	<u>\$0.11</u>	<u>19.298%</u>

## FINANCIAL COMPARISON - LIBRARY TAX

	<u>2015 Budget</u>	<u>2016 Budget</u>	<u>Increase/ (Decrease)</u>	<u>Percent Increase/ -Decrease</u>
Wages	\$ -	\$ -	\$ -	0.000%
Fringe Benefits	-	-	-	0.000%
Travel & Meetings	-	-	-	0.000%
Capital Outlay	-	-	-	0.000%
Other operating expenses	<u>1,960,725</u>	<u>1,992,983</u>	<u>32,258</u>	<u>1.645%</u>
Total Expenditures	1,960,725	1,992,983	32,258	1.645%
Revenues	-	-	-	0.000%
Non operating revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.000%</u>
Levy before adjustments	1,960,725	1,992,983	32,258	1.645%
Fund adjustments	-	-	-	0.000%
Fund reserves applied	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.000%</u>
Levy	<u>1,960,725</u>	<u>1,992,983</u>	<u>32,258</u>	<u>1.645%</u>
Equalized value (TID Out) <b>Note 1</b>	<u>5,034,551,300</u>	<u>5,149,589,600</u>	<u>115,038,300</u>	<u>2.285%</u>
Tax Rate	<u>\$0.39</u>	<u>\$0.39</u>	<u>\$0.00</u>	<u>0.000%</u>

The Library Tax is not apportioned to all Municipalities in the County.

<p><b>Note 1:</b> Total valuation includes only those municipalities that pay the County Library Tax.</p>
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## FINANCIAL COMPARISON - SPECIAL PURPOSE TAXES

	<u>2015 Budget</u>	<u>2016 Budget</u>	<u>Increase/ (Decrease)</u>	<u>Percent Increase/ -Decrease</u>
Wages	\$ 2,398,478	\$ 2,427,873	\$ 29,395	1.226%
Fringe Benefits	941,127	1,025,327	84,200	8.947%
Travel & Meetings	57,750	58,300	550	0.952%
Capital Outlay	-	-	-	0.000%
Other operating expenses	<u>497,335</u>	<u>560,806</u>	<u>63,471</u>	<u>12.762%</u>
Total Expenditures	3,894,690	4,072,306	177,616	4.560%
Revenues	1,904,728	2,021,675	116,947	6.140%
Non operating revenues	<u>5,200</u>	<u>5,200</u>	<u>-</u>	<u>0.000%</u>
Levy before adjustments	1,984,762	2,045,431	60,669	3.057%
Fund adjustments	-	-	-	0.000%
Fund reserves applied	<u>(290,000)</u>	<u>(91,342)</u>	<u>198,658</u>	<u>0.000%</u>
Levy	<u>1,694,762</u>	<u>1,954,089</u>	<u>259,327</u>	<u>15.302%</u>
Equalized value (TID Out) <b>Note 1</b>	<u>10,586,716,800</u>	<u>10,758,062,800</u>	<u>171,346,000</u>	<u>1.618%</u>
Tax Rate	<u>\$0.16</u>	<u>\$0.18</u>	<u>\$0.02</u>	<u>12.500%</u>

Special Levies consist of Bridge & Culvert Aid, Public Health and Property Lister.

<p><b>Note 1:</b> Total valuation includes only those municipalities that pay for Public Health and Property Lister services.</p>
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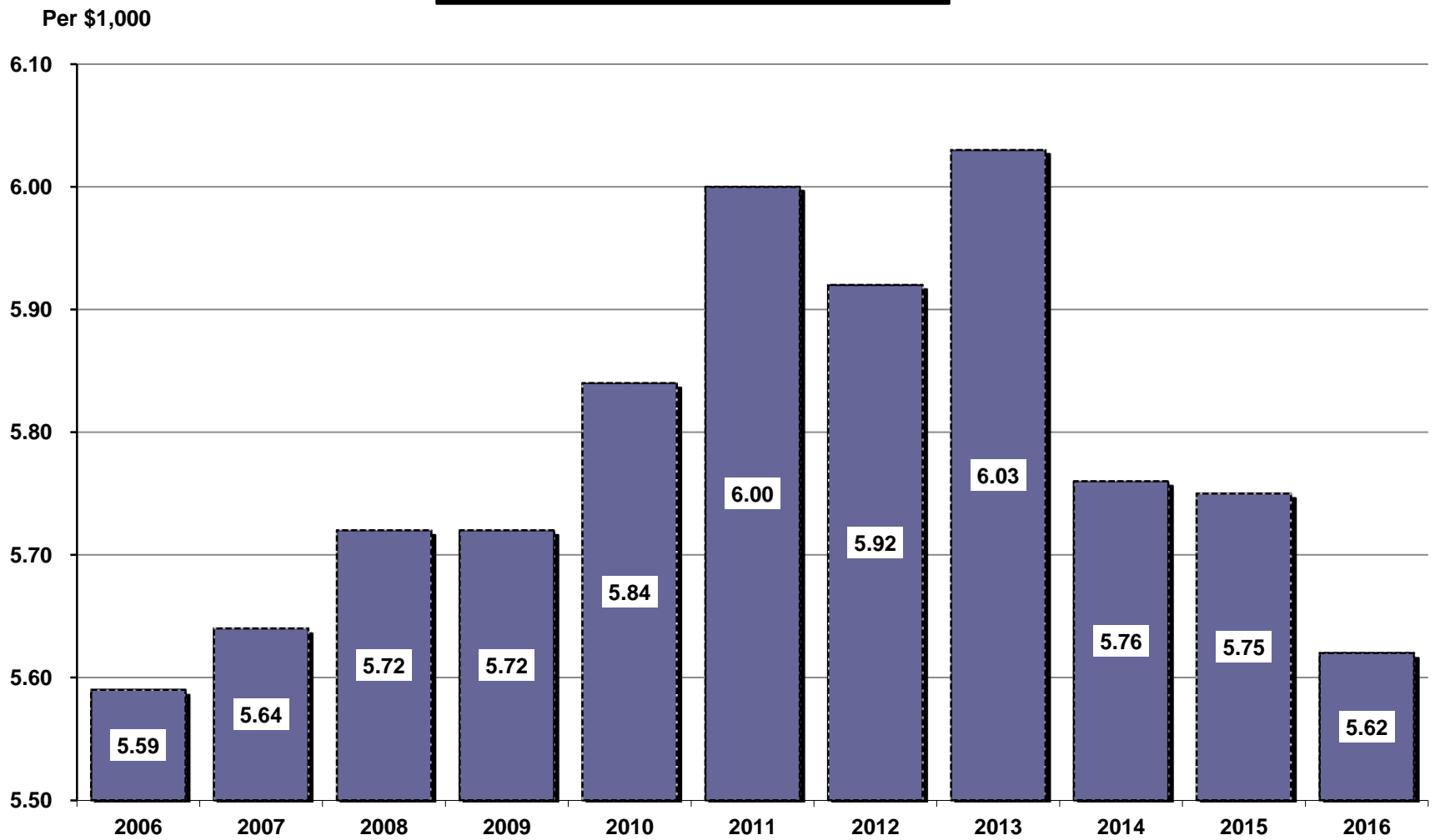
**WINNEBAGO COUNTY, WISCONSIN  
INFORMATION ON COUNTY TAX RATES**

Year	Equalized Value (000) (TID Out)	Valuation Base for Library Tax	Valuation Base for Special Levy	TAX LEVY					TAX RATE				
				Total	Operating	Debt Service	Library	Special Levy	Equalized Rate	Operating	Debt Service	Library *	Special Levy *
2006	10,123,586	4,257,226	4,548,784	56,551,363	43,438,735	10,223,316	1,900,886	988,426	5.59	4.29	1.01	0.45	0.22
2007	10,772,552	4,540,001	4,854,599	60,721,880	45,365,161	12,340,037	2,017,914	998,768	5.64	4.21	1.15	0.44	0.21
2008	11,163,115	4,753,310	5,082,006	63,878,273	48,043,727	12,745,445	2,085,123	1,003,978	5.72	4.30	1.14	0.44	0.20
2009	11,546,865	4,949,802	5,285,789	66,012,889	50,569,507	12,381,000	2,029,530	1,032,852	5.72	4.38	1.07	0.41	0.20
2010	11,617,689	5,028,221	5,366,235	67,790,623	52,570,377	12,069,000	2,056,999	1,094,247	5.84	4.53	1.04	0.41	0.20
2011	11,439,687	4,935,888	5,272,437	68,590,592	53,105,518	12,263,000	2,098,680	1,123,394	6.00	4.64	1.07	0.43	0.21
2012	11,452,052	4,987,917	5,325,985	67,745,029	53,341,482	11,606,000	2,109,605	687,942	5.92	4.66	1.01	0.42	0.13
2013	11,167,428	4,883,745	10,334,401	67,288,060	52,674,767	11,113,000	2,026,246	1,474,047	6.03	4.72	1.00	0.41	0.14
2014	11,252,938	4,954,038	10,428,252	64,786,199	54,224,096	6,800,000	2,044,826	1,717,277	5.76	4.82	0.60	0.41	0.16
2015	11,396,366	5,034,551	10,586,717	65,494,165	55,330,678	6,508,000	1,960,725	1,694,762	5.75	4.86	0.57	0.39	0.16
2016	11,583,546	5,149,590	10,758,063	65,062,977	53,211,905	7,904,000	1,992,983	1,954,089	5.62	4.59	0.68	0.39	0.18

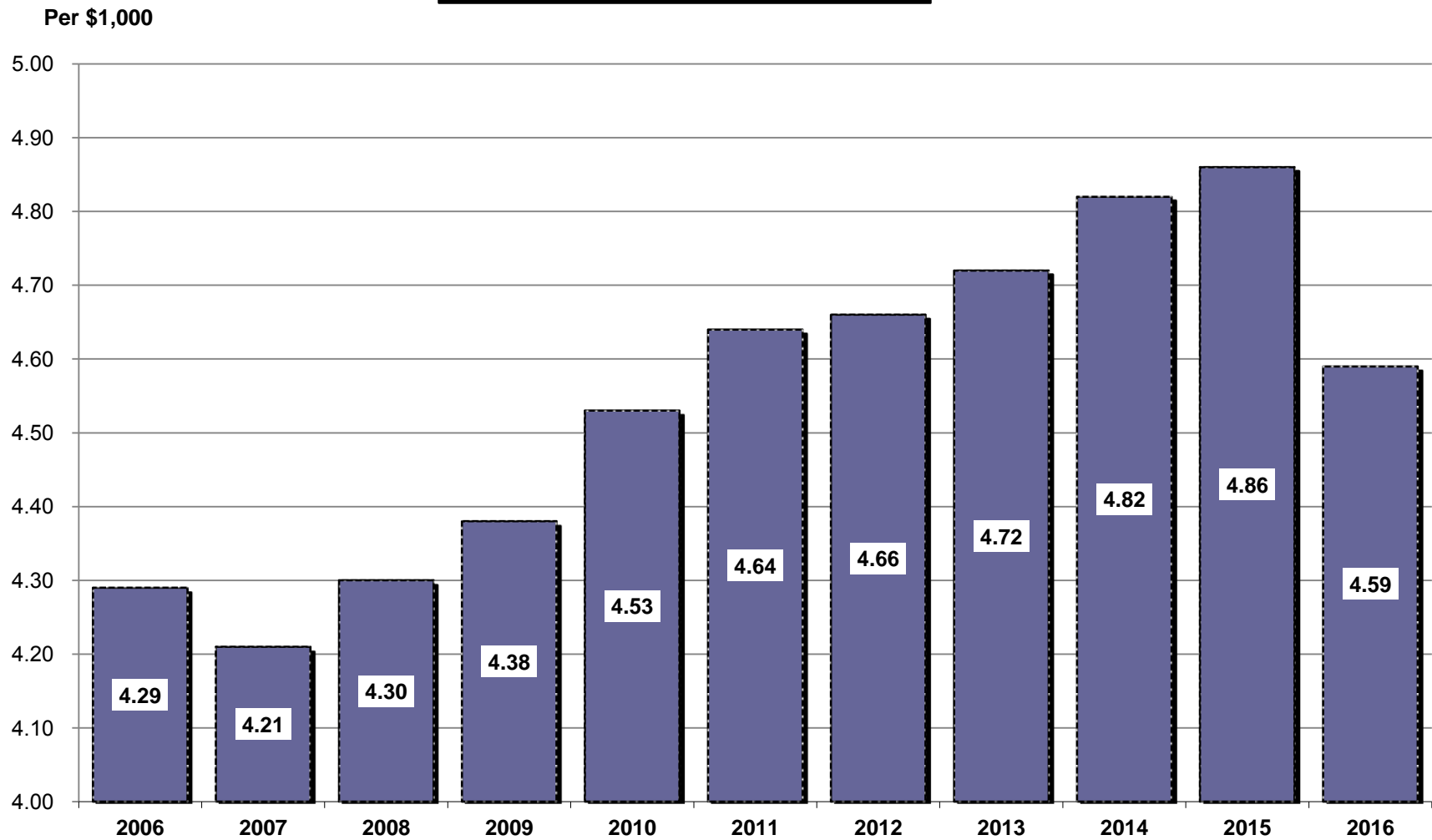
\* Tax rate calculation for Library tax rate and Special Levy tax rates are based on total equalized value of those municipalities which pay for these services.

**NOTE: Graphics for the above data are shown on the following pages.**

**Winnebago County  
Recap of Total Tax Levy  
(Rate per \$1,000 of Valuation)**

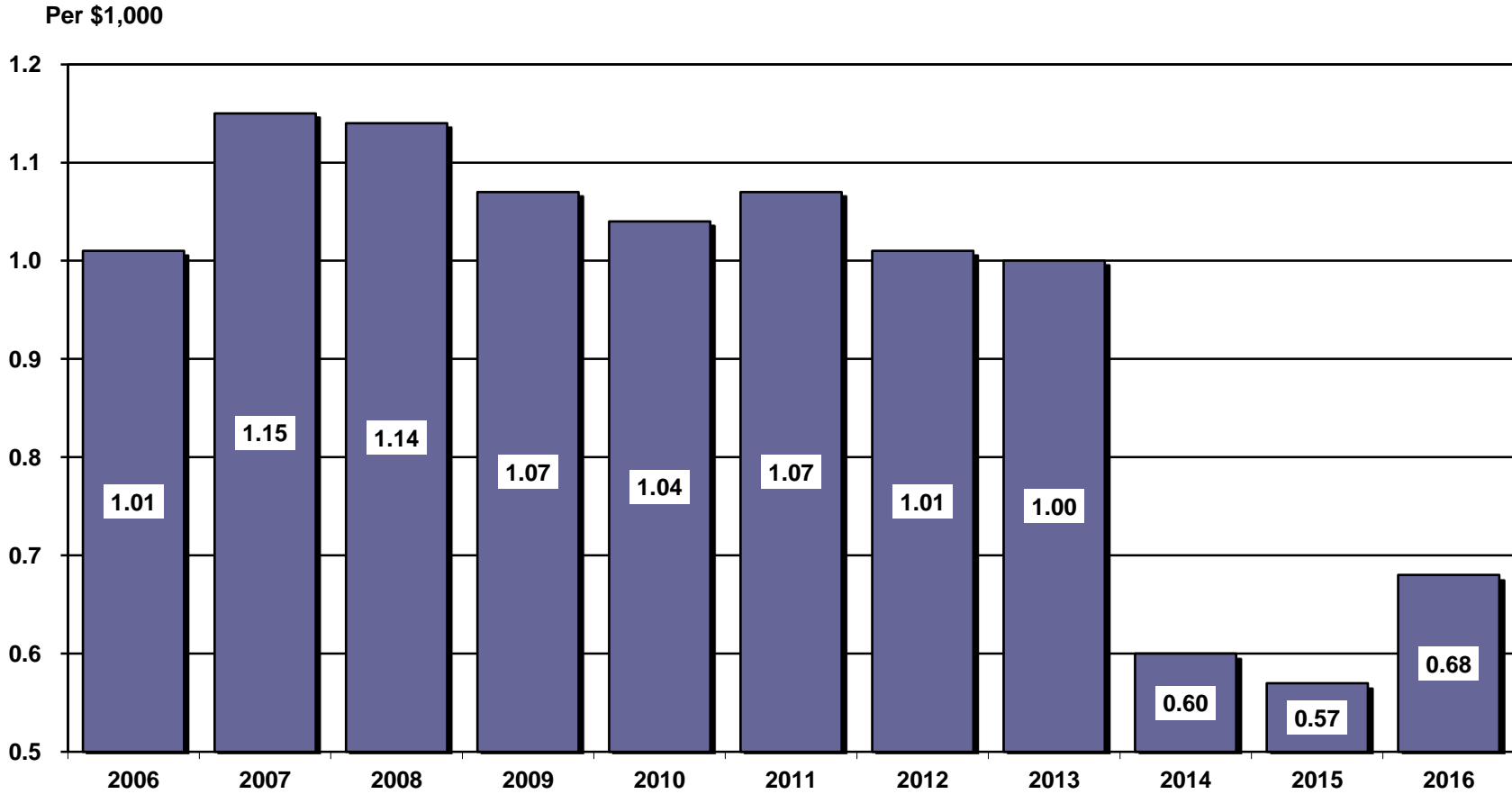


**Winnebago County  
Recap of Operating Levy  
(Rate per \$1,000 of Valuation)**



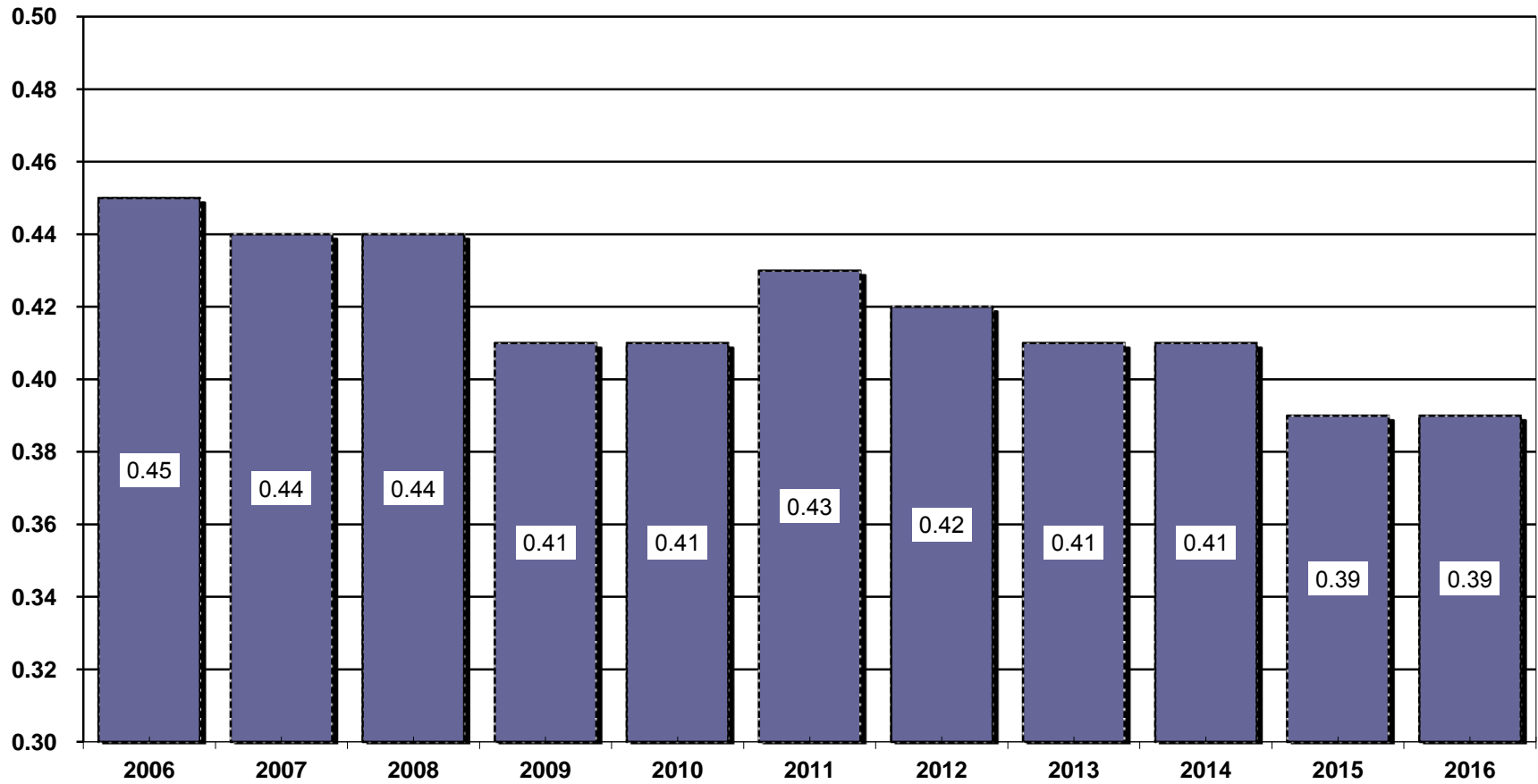


**Winnebago County  
Recap of Debt Service Levy  
(Rate per \$1,000 of Valuation)**



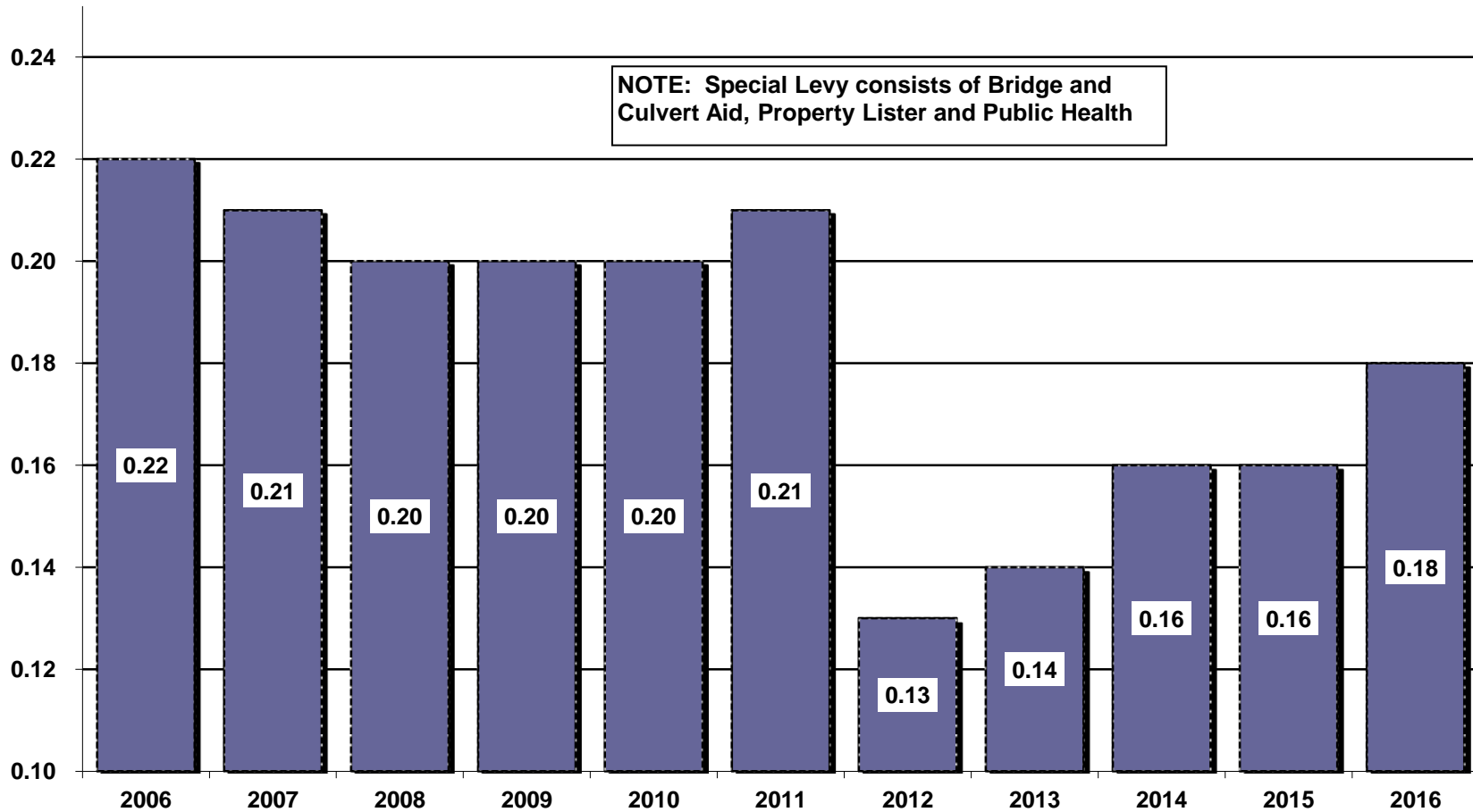
**Winnebago County  
Recap of Library Tax  
(Rate per \$1,000 of Valuation)**

Per \$1,000



**Winnebago County  
Recap of Special Levy  
(Rate per \$1,000 of Valuation)**

Per \$1,000



**WINNEBAGO COUNTY, WISCONSIN**  
**APPORTIONMENT OF COUNTY TAXES - 2016**  
(See Note Below)

	<b>Equalized Value (TID out)</b>	<b>Public Health</b>	<b>County Library Tax</b>	<b>Bridge &amp; Culvert Aid</b>	<b>Property Lister &amp; Data Processing</b>	<b>All Other County Taxes</b>	<b>Tax Apportionment</b>	<b>2016 Tax Rate</b>	<b>2015 Tax Rate</b>
<b>Towns</b>									
Algoma	590,195,100	90,317	228,416	7,220	18,628	3,114,079	3,458,661	5.860	5.970
Black Wolf	273,586,600	41,867	105,883	3,347	8,635	1,443,540	1,603,272	5.860	5.970
Clayton	474,288,100	72,580	183,558	5,802	14,970	2,502,513	2,779,423	5.860	5.970
Menasha	1,469,133,900	224,821	568,581	17,973	46,369	7,751,673	8,609,417	5.860	5.970
Neenah	408,897,400	62,573	158,251	5,002	12,906	2,157,488	2,396,220	5.860	5.970
Nekimi	126,591,900	19,372.28	48,993.32	1,548.72	3,995.55	667,943.86	741,853.73	5.860	5.970
Nepeuskun	59,339,900	9,080.75	22,965.60	725.96	1,872.91	313,098.40	347,743.62	5.860	5.970
Omro	193,838,500	29,662.99	75,018.96	2,371.42	6,118.02	1,022,760.82	1,135,932.21	5.860	5.970
Oshkosh	318,771,900	48,781.46	123,370.41	3,899.85	10,061.22	1,681,953.84	1,868,066.78	5.860	5.970
Poygan	154,725,700	23,677.57	59,881.60	1,892.91	4,883.52	816,387.78	906,723.38	5.860	5.970
Rushford	108,893,500	16,663.90	42,143.73	1,332.20	3,436.95	574,560.81	638,137.59	5.860	5.970
Utica	127,380,100	19,492.89	49,298.37	1,558.37	4,020.43	672,102.68	746,472.74	5.860	5.970
Vinland	235,435,400	36,028.53	91,117.70	2,880.31	7,430.92	1,242,240.84	1,379,698.30	5.860	5.970
Winchester	140,495,400	21,499.92	54,374.23	1,718.82	4,434.38	741,303.66	823,331.01	5.860	5.970
Winneconne	296,203,400	45,327.82	114,636.00	3,623.75	9,348.91	1,562,874.41	1,735,810.89	5.860	5.970
Wolf River	171,812,800	26,292.40	66,494.62	2,101.96	5,422.83	906,545.40	1,006,857.21	5.860	5.970
<b>Total Towns</b>	<b>5,149,589,600</b>	<b>788,038.42</b>	<b>1,992,983.00</b>	<b>63,000.00</b>	<b>162,533.67</b>	<b>27,171,064.91</b>	<b>30,177,620.00</b>		
<b>Villages</b>									
Winneconne	170,820,100	26,140.49	-	-	5,391.50	901,307.56	932,839.55	5.461	5.566
<b>Cities</b>									
Appleton	67,803,200	-	-	-	-	357,753.78	357,753.78	5.276	5.425
Menasha	757,679,900	-	-	-	-	3,997,788.43	3,997,788.43	5.276	5.425
Neenah	1,761,213,300	292,367.72	-	-	-	9,292,787.31	9,585,155.03	5.442	5.591
Omro	178,339,500	27,291.18	-	-	5,628.83	940,982.58	973,902.59	5.461	5.566
Oshkosh	3,498,100,300	580,697.19	-	-	-	18,457,220.43	19,037,917.62	5.442	5.591
<b>Total Cities</b>	<b>6,263,136,200</b>	<b>900,356.09</b>	<b>-</b>	<b>-</b>	<b>5,628.83</b>	<b>33,046,532.53</b>	<b>33,952,517.45</b>		
<b>Total all taxing Districts</b>	<b>11,583,545,900</b>	<b>1,714,535.00</b>	<b>1,992,983.00</b>	<b>63,000.00</b>	<b>173,554.00</b>	<b>61,118,905.00</b>	<b>65,062,977.00</b>		

NOTE: This schedule reflects apportionment of the County Levy Only. It does not include State Taxes and Special Charges or County Special Charges.

**WINNEBAGO COUNTY, WISCONSIN  
COMPARISON OF APPORTIONMENT**

	Tax Apportionment				Equalized Value (TID Out)			
	2016	2015	Increase/ (Decrease)	Percent	2016	2015	Increase/ (Decrease)	Percent
<b>Towns</b>								
Algoma	3,458,660.75	3,550,718.05	(92,057.30)	(2.59)	590,195,100	578,689,800	11,505,300	1.99
Black Wolf	1,603,271.93	1,660,494.62	(57,222.69)	(3.45)	273,586,600	270,624,500	2,962,100	1.09
Clayton	2,779,422.66	2,788,216.29	(8,793.63)	(0.32)	474,288,100	454,418,600	19,869,500	4.37
Menasha	8,609,417.06	8,802,118.95	(192,701.89)	(2.19)	1,469,133,900	1,434,553,900	34,580,000	2.41
Neenah	2,396,220.14	2,437,063.92	(40,843.78)	(1.68)	408,897,400	397,188,400	11,709,000	2.95
Nekimi	741,853.73	751,416.85	(9,563.12)	(1.27)	126,591,900	122,464,600	4,127,300	3.37
Nepeuskun	347,743.62	353,672.36	(5,928.74)	(1.68)	59,339,900	57,640,900	1,699,000	2.95
Omro	1,135,932.21	1,156,535.96	(20,603.75)	(1.78)	193,838,500	188,490,200	5,348,300	2.84
Oshkosh	1,868,066.78	1,915,583.88	(47,517.10)	(2.48)	318,771,900	312,198,500	6,573,400	2.11
Poygan	906,723.38	916,870.22	(10,146.84)	(1.11)	154,725,700	149,429,900	5,295,800	3.54
Rushford	638,137.59	660,693.09	(22,555.50)	(3.41)	108,893,500	107,678,600	1,214,900	1.13
Utica	746,472.74	763,531.96	(17,059.22)	(2.23)	127,380,100	124,439,100	2,941,000	2.36
Vinland	1,379,698.30	1,402,090.19	(22,391.89)	(1.60)	235,435,400	228,510,200	6,925,200	3.03
Winchester	823,331.01	863,537.33	(40,206.32)	(4.66)	140,495,400	140,737,800	(242,400)	(0.17)
Winneconne	1,735,810.89	1,821,187.23	(85,376.34)	(4.69)	296,203,400	296,813,900	(610,500)	(0.21)
Wolf River	1,006,857.21	1,047,209.70	(40,352.49)	(3.85)	171,812,800	170,672,400	1,140,400	0.67
<b>Total Towns</b>	<b>30,177,620.00</b>	<b>30,890,940.59</b>	<b>(713,320.59)</b>	<b>(2.31)</b>	<b>5,149,589,600</b>	<b>5,034,551,300</b>	<b>115,038,300</b>	<b>2.28</b>
<b>Villages</b>								
Winneconne	932,839.55	994,201.62	(61,362.07)	(6.17)	170,820,100	172,866,900	(2,046,800)	(1.18)
<b>Cities</b>								
Appleton	357,753.78	368,093.23	(10,339.45)	(2.81)	67,803,200	65,468,000	2,335,200	3.57
Menasha	3,997,788.43	4,167,923.85	(170,135.42)	(4.08)	757,679,900	744,180,800	13,499,100	1.81
Neenah	9,585,155.03	10,077,082.86	(491,927.83)	(4.88)	1,761,213,300	1,745,445,700	15,767,600	0.90
Omro	973,902.59	986,451.07	(12,548.48)	(1.27)	178,339,500	172,101,900	6,237,600	3.62
Oshkosh	19,037,917.62	19,976,453.09	(938,535.47)	(4.70)	3,498,100,300	3,461,751,000	36,349,300	1.05
<b>Total Cities</b>	<b>33,952,517.45</b>	<b>35,576,004.10</b>	<b>(1,623,486.65)</b>	<b>(4.56)</b>	<b>6,263,136,200</b>	<b>6,188,947,400</b>	<b>74,188,800</b>	<b>1.20</b>
<b>Total all taxing Districts</b>	<b>65,062,977.00</b>	<b>67,461,146.31</b>	<b>(2,398,169.31)</b>	<b>(3.55)</b>	<b>11,583,545,900</b>	<b>11,396,365,600</b>	<b>187,180,300</b>	<b>1.64</b>

## 2016 Budget Information on a Fund Accounting Basis

The following pages show fund balance projections along with summaries of revenues and expenditures summarized on a fund basis. Revenues are also displayed by major revenue source and by fund.

### FUND PROJECTIONS:

General fund balance is maintained at a level as defined in the Executive Budget message. Our policy is an informal one. The government has not adopted a formal resolution requiring maintenance of general fund balance at a specific level in order to maintain flexibility.

It is our practice to maintain minimal fund reserves in other governmental type funds.

### REVENUE SOURCES:

Property taxes and intergovernmental revenues continue to be the primary funding sources for County government. Intergovernmental revenues consist of state and federal grants that support various programs, many of them mandated (required) by those other governmental units. We have seen a trend where the state and federal government are cutting back their funding of their programs resulting in the County having to pick up more of the costs. Thus the proportion of our revenues that come from the County property tax is rising in relation to the intergovernmental source. This trend, although small, can be seen on the revenue source chart that follows.

### EXPENDITURES:

Wages and benefits are the primary use of funds. The proportion of total costs ranges in the 52.6% area. General operating expenses consist of the following categories:

- Wages & benefits
- Travel
- Capital outlay
- Other operating expenses – some of which are:
  - Office expenses
  - Publications, dues and subscriptions
  - Repairs and maintenance
  - Contracted services
  - Utilities
  - Insurance
  - Other general operating expenses
  - Debt service costs – for debt service funds and proprietary funds

The expenses are presented broken out by the four categories because that is how the Winnebago County Board adopts the budget. All of the individual line items are shown for information purposes to support the category totals.

**FUND PROJECTIONS**  
**2014 Through 2016**

FUND	FUND BALANCE 12/31/14	ESTIMATED SURPLUS / (DEFICIT) 2015	BALANCE 12/31/15	REVENUES 2016	EXPENSES 2016	Note 1 ADJUSTMENTS 2016	Health Insurance Fund Reserves Allocated 2016	ESTIMATED SURPLUS / (DEFICIT) (Note 3) 2016	TOTAL FUND BALANCE 12/31/16	Note 2 AVAILABLE RESOURCES 12/31/16
<b>General Fund</b>										
Designated Fund Balance	941,172	(941,172)	-	-	-			-	-	-
Undesignated Fund Balance	18,566,577	(2,470,031)	16,096,546	51,265,392	52,145,392		347,779	(532,221)	15,564,325	15,564,325
Technology Replacement Fund	156,683	33,920	190,603	675,000	768,607			(93,607)	96,996	-
Public Health	1,252,338	(311,293)	941,045	3,740,810	3,812,152		35,839	(35,503)	905,542	905,542
Scholarship Fund	34,181	(800)	33,381	9,200	9,000			200	33,581	33,581
Boat Launch Fees	191,878	(81,291)	110,587	108,910	118,738			(9,828)	100,759	100,759
Land Records Modernization	(576)	35,795	35,219	273,100	272,952			148	35,367	35,367
Property Lister	146,532	299	146,831	177,154	197,154		2,748	(17,252)	129,579	129,579
Jail Improvements	448,704	(182,732)	265,972	178,000	178,000			-	265,972	265,972
<b>TOTAL GENERAL FUND</b>	<b>21,737,489</b>	<b>(3,917,305)</b>	<b>17,820,184</b>	<b>56,427,566</b>	<b>57,501,995</b>	<b>-</b>	<b>386,366</b>	<b>(688,063)</b>	<b>17,132,121</b>	<b>17,035,125</b>
<b>Special Revenue</b>										
Human Services	31,465	-	31,465	43,574,804	43,574,804	-	206,805	-	31,465	31,465
<b>Proprietary Funds (Unrestricted)</b>										
Airport	1,392,426	(196,085)	1,196,341	1,728,916	3,273,216	(1,444,300)	6,947	(93,053)	1,103,288	1,103,288
Parkview Health Center	10,239,135	(965,058)	9,274,077	18,403,279	20,505,979	(602,700)	149,882	(1,350,118)	7,923,959	7,923,959
Highway	1,390,524	258,662	1,649,186	12,663,131	13,722,684	(1,072,900)	58,616	71,963	1,721,149	1,958,305
General Services	(48,966)	40,708	(8,258)	452,960	422,044	-	420	31,336	23,078	-
Workers Compensation Insurance	3,219,995	(367,408)	2,852,587	355,405	801,263	-	407	(445,451)	2,407,136	2,407,136
Property & Liability Insurance	769,283	136,502	905,785	1,043,340	1,046,840	-	220	(3,280)	902,505	633,262
Self Funded Health Insurance	3,336,325	-	3,336,325	-	-	915,000		(915,000)	2,421,325	2,421,325
Self Funded Dental Insurance	283,778	-	283,778	881,177	881,177	-		-	283,778	195,846
<b>TOTAL PROPRIETARY FUNDS</b>	<b>20,582,500</b>	<b>(1,092,679)</b>	<b>19,489,821</b>	<b>35,528,208</b>	<b>40,653,203</b>	<b>(2,204,900)</b>	<b>216,492</b>	<b>(2,703,603)</b>	<b>16,786,218</b>	<b>16,643,121</b>
<b>Other Funds (Equity)</b>										
Debt Service	4,238,459	(4,120,000)	118,459	5,547,000	5,547,000	-	-	-	118,459	118,459
<b>TOTALS</b>	<b>46,589,913</b>	<b>(9,129,984)</b>	<b>37,459,929</b>	<b>141,077,578</b>	<b>147,277,002</b>	<b>(2,204,900)</b>	<b>809,663</b>	<b>(3,391,666)</b>	<b>34,068,263</b>	<b>33,828,170</b>

**Note 1:** The County Board requires that all capital outlay and debt principal payments be included in the budget. As a result, proprietary funds include capital expenditures and principal paid on debt. These items need to be adjusted out to arrive at the ending unrestricted fund balance because they are not true expenditures in proprietary fund accounting and would not effect fund balance. Depreciation is also adjusted out because it does not close out to unrestricted fund balance. It closes to a restricted equity account called "Investment in capital assets net of debt".

**Note 2:** Available resources is a better measure of cash reserves available for appropriation. It backs out all non-cash equivalents such as inventory and undepreciated assets leaving you with available cash.

**Note 3:** The Public Health Department will be returning \$71,342 of surplus accumulated prior to the consolidation of Health Departments with the Cities of Neenah and Oshkosh. This surplus is only being returned to the municipalities that participated in County Public Health prior to the merger. It is being returned as a reduction of Public Health levy to those applicable municipalities.

**Note 4:** We are applying \$915,000 of the self funded health insurance balance to the 2016 budget. The levy impact will be a reduction of \$750,000, non levy impact \$ 74,000 and the balance of \$91,000 will be given back to employees as reductions to their premiums for 2016.



**WINNEBAGO COUNTY**  
**SOURCES OF REVENUE BY FUND**

**Funding Sources - 2016 Budget**

	<b>Taxes</b>	<b>Inter-Governmental</b>	<b>Licenses, Fines, Permits</b>	<b>Public Charges</b>	<b>Interfund</b>	<b>Interest</b>	<b>Other</b>	<b>2016 Executive Budget</b>	<b>2015 Adopted Budget</b>	<b>Change - 2015 Over/(Under) 2014</b>	<b>Percent</b>
General Fund	36,366,415	11,250,497	940,075	4,198,726	251,653	627,300	2,792,900	56,427,566	56,681,115	(253,549)	-0.45
Human Services	18,073,374	23,307,175	-	2,194,255	-	-	-	43,574,804	42,638,809	935,995	2.2
Airport	768,566	5,000	-	951,000	-	-	4,350	1,728,916	1,648,955	79,961	4.85
Park View Health Center	4,435,622	5,943,457	-	6,432,700	-	-	1,591,500	18,403,279	19,155,654	(752,375)	-3.93
Highway	-	6,490,530	15,000	1,175	6,068,776	12,000	75,650	12,663,131	14,592,383	(1,929,252)	-13.22
General Services	-	5,000	-	2,000	445,960	-	-	452,960	452,000	960	0.21
Workers Comp Insurance	-	-	-	-	320,273	35,132	-	355,405	380,790	(25,385)	-6.67
Property & Liability Insurance	-	-	-	-	1,038,340	5,000	-	1,043,340	938,781	104,559	11.14
Self Funded Dental Insurance	-	-	-	108,196	771,481	1,500	-	881,177	845,089	36,088	4.27
Debt Service	5,419,000	-	-	-	-	-	128,000	5,547,000	3,803,000	1,744,000	45.86
	<b>65,062,977</b>	<b>47,001,659</b>	<b>955,075</b>	<b>13,888,052</b>	<b>8,896,483</b>	<b>680,932</b>	<b>4,592,400</b>	<b>141,077,578</b>	<b>141,136,576</b>	<b>(58,998)</b>	<b>-0.04</b>

**WINNEBAGO COUNTY  
SOURCES OF REVENUE BY YEAR**

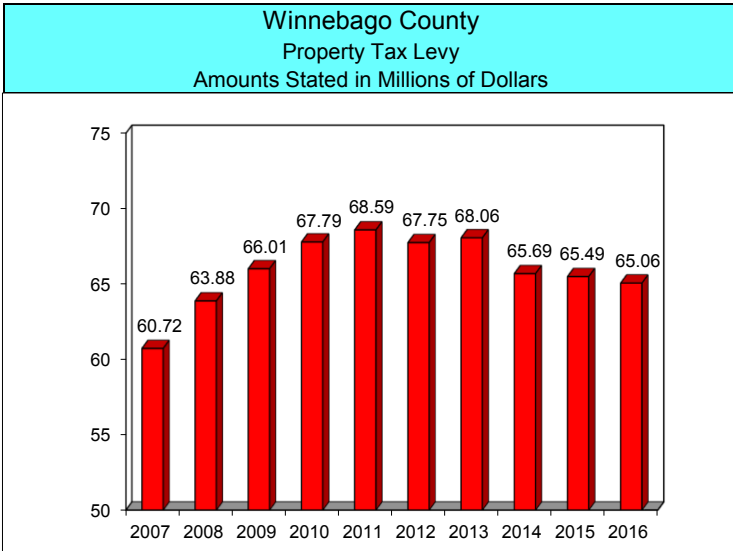
	<b>Actual 2012</b>	<b>Actual 2013</b>	<b>Actual 2014</b>	<b>Adopted 2015</b>	<b>Executive 2016</b>	<b>2016 Over/(Under) 2015</b>	
						<b>Amount</b>	<b>Percent</b>
Taxes	68,183,647	67,859,252	64,786,199	65,494,165	65,062,977	(431,188)	-0.66
Intergovernmental	47,083,096	45,011,599	45,146,272	46,231,286	47,001,659	770,373	1.67
Licenses, Fines, Permits	1,059,484	1,046,909	955,646	1,003,750	955,075	(48,675)	-4.85
Public Charges	15,142,958	15,192,593	14,123,130	13,732,980	13,888,052	155,072	1.13
Interfund	13,225,630	9,591,118	7,803,693	10,728,761	8,896,483	(1,832,278)	-17.08
Interest	734,930	(189,849)	1,113,608	628,057	680,932	52,875	8.42
Other	8,791,372	9,421,971	7,570,219	3,317,577	4,592,400	1,274,823	38.43
<b>Total</b>	<b>154,221,117</b>	<b>147,933,593</b>	<b>141,498,767</b>	<b>141,136,576</b>	<b>141,077,578</b>	<b>(58,998)</b>	<b>-0.04</b>

**WINNEBAGO COUNTY  
EXPENDITURES BY FUND**

	Expenditure Type - 2016				2016 Adopted Budget	2015 Adopted Budget	Change 2016 Over/(Under) 2015	Percent
	Labor	Travel	Capital	Other Operating Expenses				
General Fund	36,725,724	339,636	1,242,314	19,194,321	57,501,995	57,265,818	236,177	0.41
Human Services	20,460,930	411,940	23,362	22,678,572	43,574,804	42,638,809	935,995	2.20
Debt Service Funds	-	-	-	5,547,000	5,547,000	5,803,000	(256,000)	-4.41
Airport Fund	629,872	2,455	206,000	2,434,889	3,273,216	3,138,404	134,812	4.30
Park View Health Center	13,895,313	13,825	-	6,596,841	20,505,979	20,875,240	(369,261)	-1.77
Highway Fund	5,632,644	7,625	1,014,500	7,067,915	13,722,684	15,591,572	(1,868,888)	-11.99
General Services	51,790	-	-	370,254	422,044	439,247	(17,203)	-3.92
Workers Compensation Insurance	36,998	500	-	763,765	801,263	931,903	(130,640)	-14.02
Property & Liability Insurance	23,448	112	-	1,023,280	1,046,840	938,781	108,059	11.51
Self Funded Health Insurance	-	-	-	-	-	251,998	(251,998)	-100.00
Self Funded Dental Insurance	-	-	-	881,177	881,177	845,089	36,088	4.27
	<b>77,456,719</b>	<b>776,093</b>	<b>2,486,176</b>	<b>66,558,014</b>	<b>147,277,002</b>	<b>148,719,861</b>	<b>(1,442,859)</b>	<b>-0.97</b>

**WINNEBAGO COUNTY  
EXPENDITURES BY YEAR**

	<b>Actual 2012</b>	<b>Actual 2013</b>	<b>Actual 2014</b>	<b>Adopted 2015</b>	<b>Executive 2016</b>	<b>2016 Over/(Under) 2015</b>	
						<b>Amount</b>	<b>Percent</b>
Labor	70,069,595	71,556,566	72,227,777	76,761,985	77,456,719	694,734	0.9%
Travel	634,280	720,475	680,909	743,843	776,093	32,250	4.3%
Capital	2,417,014	4,172,981	2,902,971	3,107,520	2,486,176	(621,344)	-20.0%
Other Operating	80,180,092	78,639,872	70,728,442	68,106,513	66,558,014	(1,548,499)	-2.3%
	153,300,981	155,089,894	146,540,099	148,719,861	147,277,002	(1,442,859)	-1.0%

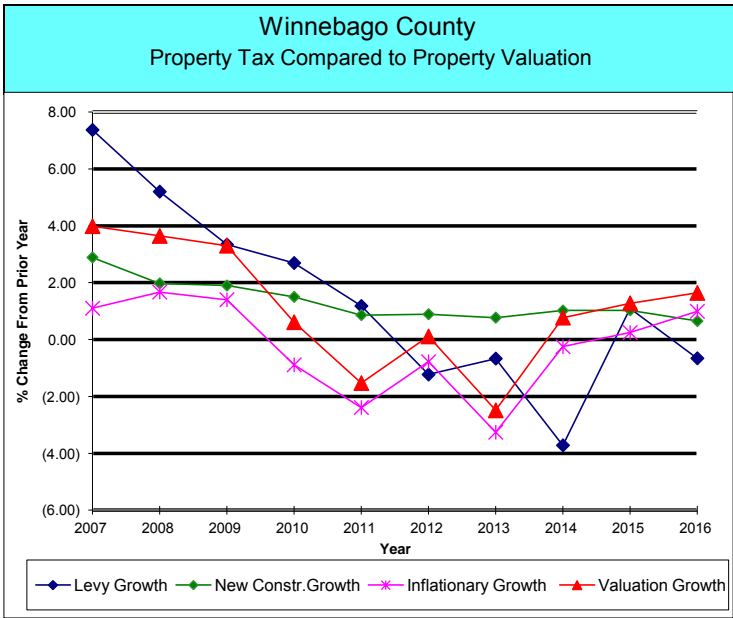


PROPERTY TAX REVENUES include taxes levied on real and personal property. The levy amount is the difference between the projected expenditures and revenues for all levy supported County operations. The rate of increase was slowed by the tax rate freeze that went into effect in 1993 and conservative fiscal management. The rate of increase will be slowed even more by the tax levy limit that was implemented for the 2007 budget year.

←

2015 figure represents the actual levy.

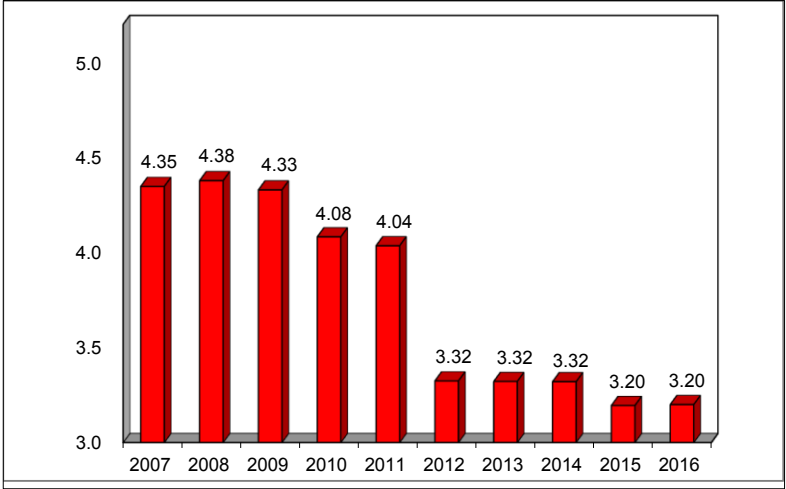
2016 figures are budgeted.



GROWTH IN TAX LEVY-This chart compares growth in the property tax levy to total growth in valuation. It further breaks down the valuation growth into construction/ improvements and inflationary growth. When the rate of increase in the tax levy is less than the increase due to new construction, the average taxpayer could expect to see a smaller county tax bill.

←

**General Fund**  
**State Shared Tax**  
 Amounts Stated in Millions of Dollars



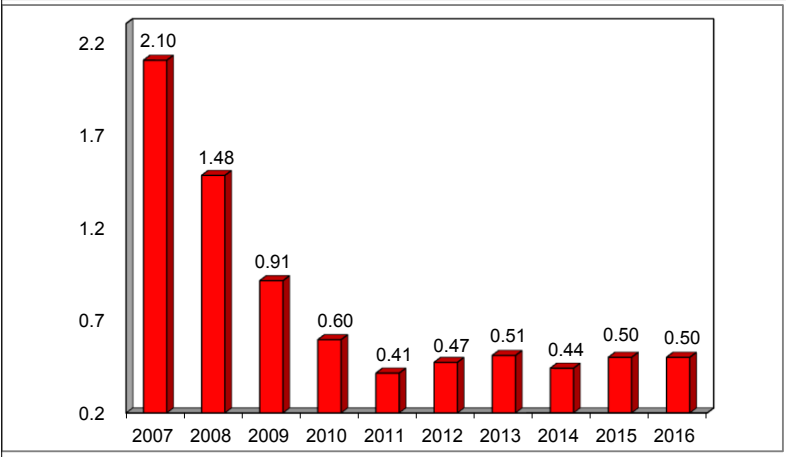
STATE SHARED TAX is distributed by the State based on a formula of spending effort and equalized values. Budget estimates are based on determinations by the State. The decrease since 2011 is due to the actual and estimated drop in shared revenue from the state.

←

2015 figures are estimates.

2016 figures are budgeted.

**General Fund**  
**Interest Income Investments**  
 Amounts Stated in Millions of Dollars

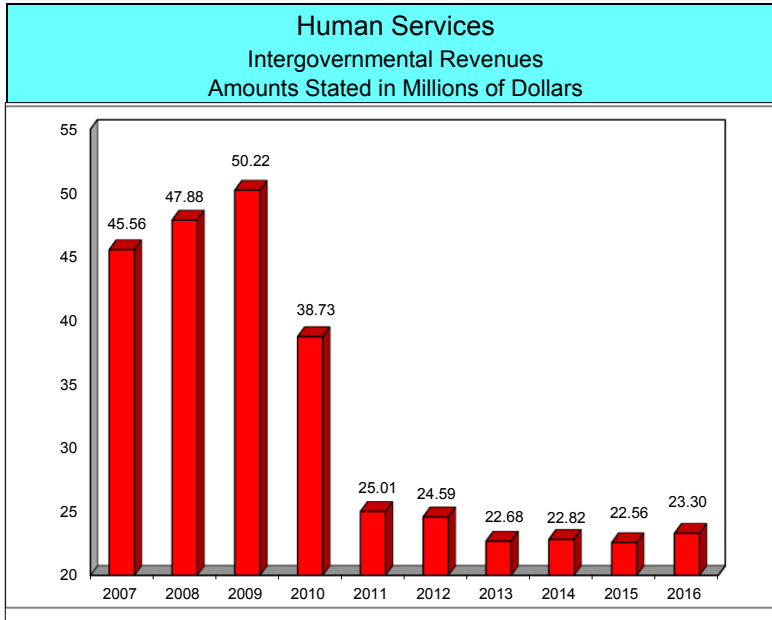


INTEREST INCOME is the revenue earned on invested funds. Fluctuations are primarily the result of changes in the amount of funds available to invest and interest rates over the years. Estimates are based on anticipated market interest rates.

←

2015 figures are estimates.

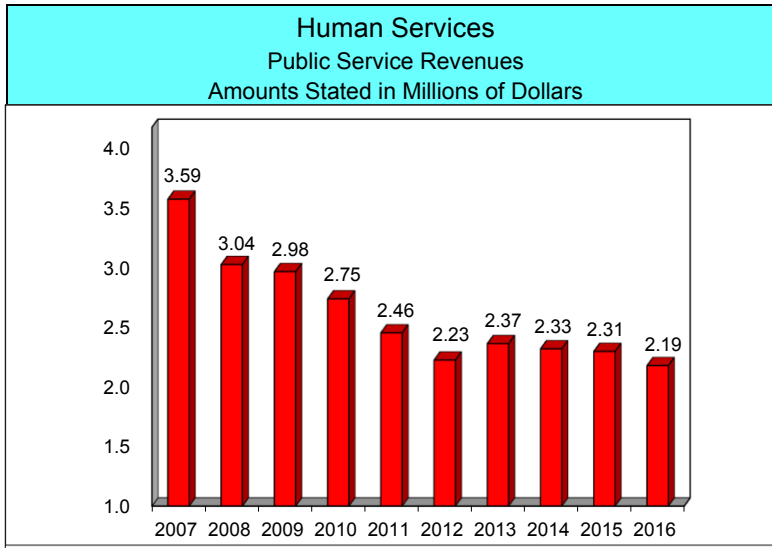
2016 figures are budgeted.



HUMAN SERVICES INTERGOVERNMENTAL REVENUES are revenues received from either the state or federal government in the form of grants and aids. Revenue estimates are based on an allocation from the state. Federal revenues from the "Federal Medical Assistance Waiver Program" are primarily responsible for the steady increase in revenues through 2009. With FamilyCare, much of this revenue will be transferred to the regional unit.

2015 figures are budgeted.

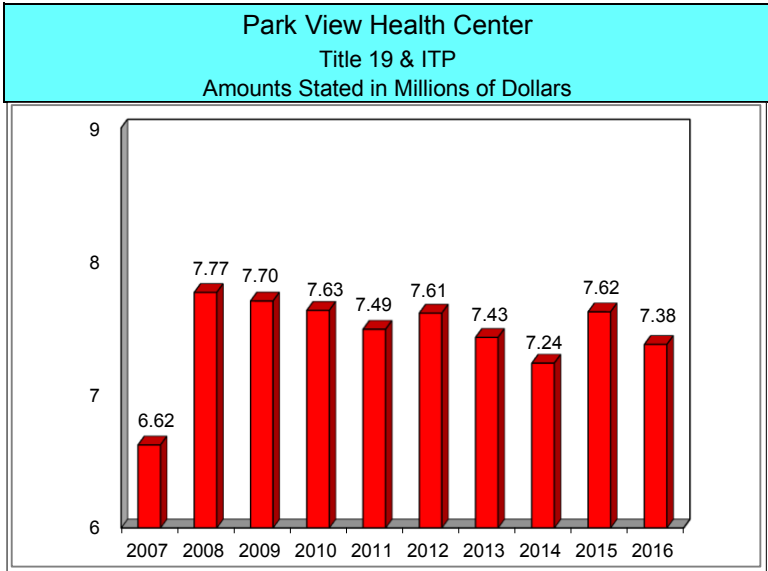
2016 figures are budgeted.



HUMAN SERVICES PUBLIC SERVICE REVENUES include revenues received from individual and third party payers for services rendered by the County. In 2008 some of the accounts that were classified as Public Revenues have been reclassified as Intergovernmental Revenues. Therefore, there is an increase for the Intergovernmental Revenues and a subsequent decrease in the Public Revenues.

2015 figures are budgeted.

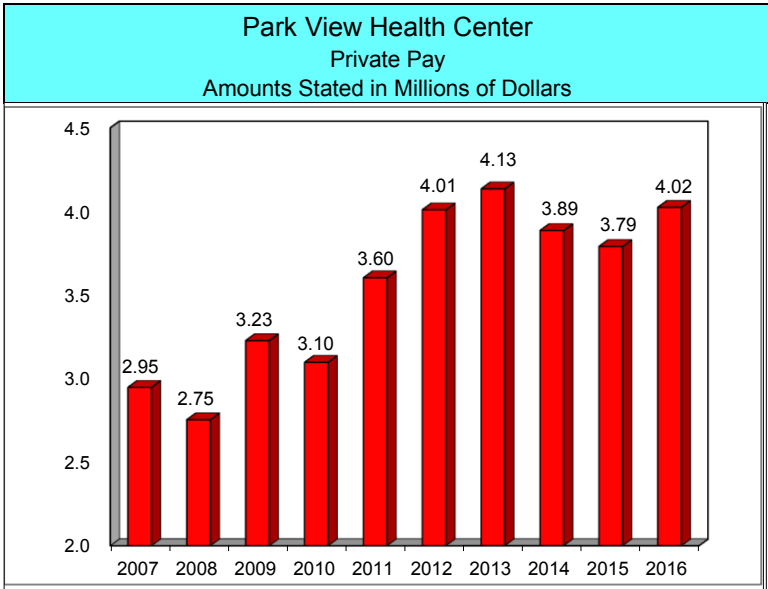
2016 figures are budgeted.



← PARK VIEW HEALTH CENTER TITLE 19 MEDICAL ASSISTANCE revenue is based on a daily rate approved by the State. The decrease in 2007 is partly due to the closing the ICF/MR unit at the Parkview Health Center. The downsizing of the facility in 2008 also had an impact on the dollars received.

2015 figures are budgeted.

2016 figures are budgeted.



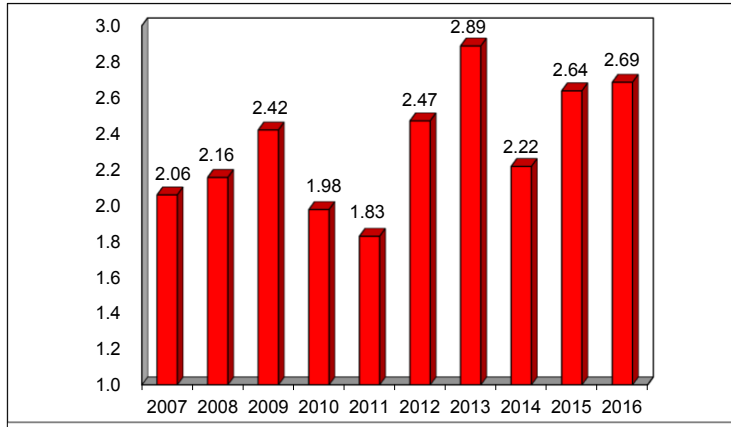
← PARK VIEW HEALTH CENTER PRIVATE PAY revenue is derived from a daily rate which reflects actual operating expenses incurred for private pay residents. Fluctuations are caused by changes in the census and rate increases.

2015 figures are budgeted.

2016 figures are budgeted.



**Highway**  
Local Government  
Amounts Stated in Millions of Dollars

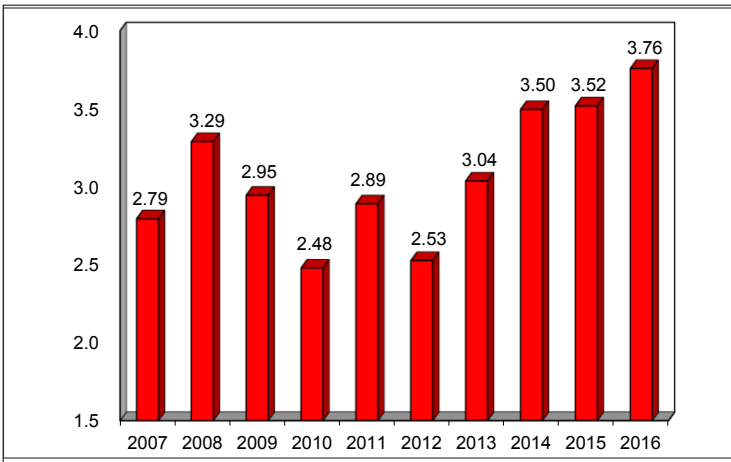


**HIGHWAY- LOCAL GOVERNMENTAL REVENUES**  
The Highway Department does various maintenance and construction projects for local municipalities. The expenses incurred on these projects are fully reimbursed to the County by the municipality requesting the work.

2015 figures are budgeted.

2016 figures are budgeted.

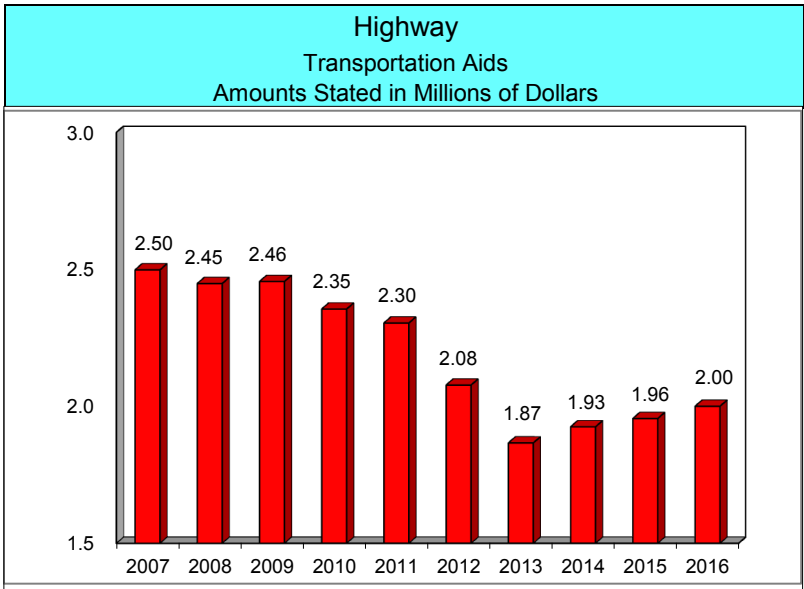
**Highway**  
State Government  
Amounts Stated in Millions of Dollars



**HIGHWAY- STATE GOVERNMENTAL REVENUES**  
The Highway Department does various maintenance and construction projects for the State of Wisconsin. The expenses incurred on these projects are fully reimbursed to the County by the State.

2015 figures are budgeted.

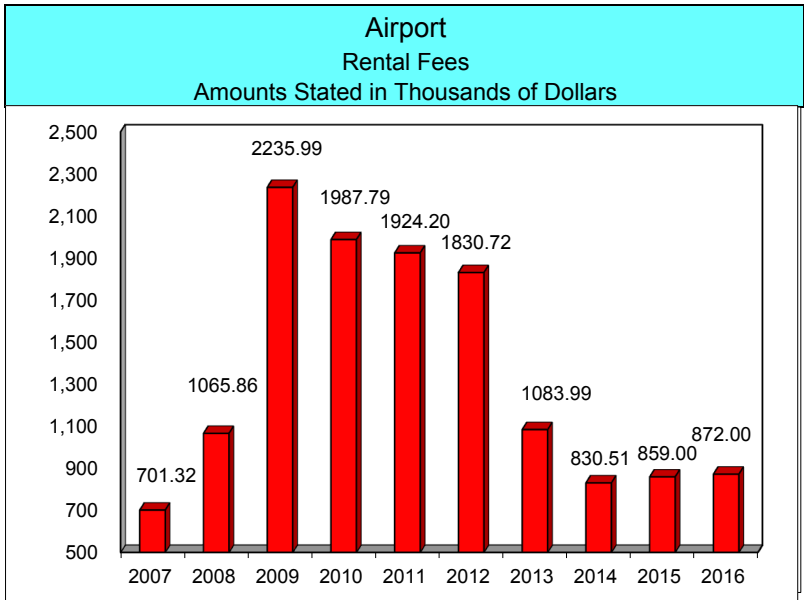
2016 figures are budgeted.



HIGHWAY- TRANSPORTATION AIDS are based on prior years expenditures incurred by the Highway and Sheriff Departments and on total county trunk highway miles.

2015 figures are budgeted.

2016 figures are budgeted.



AIRPORT RENTAL FEES are generated from lease agreements. The increases are the result of new hanger and other building projects and increases in rental rates.

2015 figures are budgeted.

2016 figures are budgeted.

**CHANGES TO TABLE OF ORGANIZATION**  
**2016 Budget Process**  
**(The fiscal impact of these changes follows)**

<b>Airport</b>	Change (1) Part-time Custodian/Groundsperson to Full-time
<b>Child Support</b>	Add (1) Lead Specialist/Trainer Eliminate (1) Child Support Specialist Add (1) Clerk Typist II
<b>Clerk of Courts</b>	Change (1) Clerical Support Worker (unclassified employee) to a Records Retention Clerk (will be part of the classified pay schedule) Not filling two vacant positions – Teen Court Program Coordinator and VIP Program Coordinator
<b>District Attorney</b>	Eliminate (1) Part-time Legal Secretary position Add (1) Full-time Administrative Assistant Eliminate (1) Crime Analyst position (will be moved to the Sheriff's Office table of organization)
<b>Emergency Mgmt.</b>	Change (1) Part-Time EM Planner/Deputy Director (88%) to Full-time and lower the percentage of (1) Secretary I (Program Assistant) from 87% to 54%
<b>Facilities</b>	Title change only – Maintenance Worker to Maintenance Technician Change (1) Part-time Plumber to Full-time Add (1) Part-time Clerk Receptionist position
<b>General Services</b>	Change the title of (1) Clerk II to a Clerk Typist II
<b>Health</b>	Eliminate (1) Account Clerk Add (1) Administrative Coordinator Add (1) Communications Specialist Add (1) Public Health Planner <i>(The above positions were approved in 2014 but because they were never filled in the allotted time frame they needed to be removed from the Table of Organization during the 2015 calendar year. The department is looking to fill those positions in 2016.)</i> Add (1) Health Educator Add (1) Full-time Public Health Nurse, eliminate (1) Part-time Public Health Nurse Add (1) Public Health Supervisor Add (1) Public Health Preparedness Specialist

**Human Services**

Administrative Services Title Change – Confidential Secretary to Administrative Assistant

Behavioral Health Services Eliminate (1) Full-Time CSP Professional  
Add (1) Full-Time Mental Health Crisis Worker  
Add (2) Part-Time Peer Support Specialists  
Add (1) Full-Time Case Manager-Justice Programs  
Add (1) Full-Time Psychotherapist

Child Welfare Services No changes

Economic Support No changes

Long Term Support Services Change (1) Full-Time Disability Benefits Specialist to (2) Part-Time

**Information Systems** Title Change Only - Telecommunications/Budget Assistant to I.S. Accountant

**Parks Department** Add (1) Full-time Parks Caretaker  
Change the number of Seasonal employee's from 17 to 13

**Planning Department** Change (1) Part-Time Clerk Typist II under the Tax Lister's to (1) Full-Time

**Sheriff's Office** Add (2) Part-Time Corrections Officers  
Add (1) Crime Analyst position (this position was originally under the District Attorney)  
Add (2) Full-Time Master Control/Property/Record Clerks  
Title Change Only - Master Control/Property/Record Clerk to Booking/Security Clerk

**UW Extension** During the 2015 budget process the Horticulture Educator went from Part-Time (50%) to Full-Time. This information might have an effect on some reporting information since it was not brought to any ones attention until May 27, 2015.

**Veterans' Services** Change (1) Part-Time Secretary I to Full-Time  
Change (1) Part-Time Benefits Specialist to Full-Time

## Table of Organization Changes - Fiscal Summary

Title	Department	Quant FT	Quant PT	Wages	Fringe Benefits	Other Costs	Cost Reductions	Revenues Generated	Net Cost (Savings)
Custodian/Groundsperson	Airport	1	-1	10,709	1,785				12,494
Clerk Typist II	Child Support	1		25,317	10,818			(24,090)	12,045
Lead Specialist/Trainer	Child Support	1		50,257	22,445			(48,468)	24,234
Child Support Specialist	Child Support	-1		(47,897)	(22,094)			46,661	(23,330)
Records and Retention Clerk	Clerk of Courts	1		32,183	24,303		(18,000)		38,486
VIP Program Coordinator	Clerk of Courts	-1		(57,701)	(27,756)				(85,457)
Teen Court Program Coordinator	Clerk of Courts	-1		(50,764)	(26,712)				(77,476)
Administrative Assistant	District Attorney	1		39,582	25,397				64,979
Crime Analyst	District Attorney	-1		(48,172)	(28,593)			38,383	(38,382)
Legal Secretary	District Attorney		-1	13,431	12,158				25,589
Deputy Director of Em. Mgmt.	Emergency Mgmt	1	-1	7,129	3,013				10,142
Program Assistant	Emergency Mgmt			(5,228)	(3,855)				(9,083)
Clerk Receptionist	Facilities & Prop Mgmt		1	11,788	11,632	1,812			25,232
Plumber	Facilities & Prop Mgmt	1	-1	15,799	7,359				23,158
Case Manager-Justice Programs	Human Services	1		45,453	26,280			(7,500)	64,233
Disability Benefit Specialist	Human Services	-1	2	3,712	(4,515)				(803)
Administrative Assistant	Human Services	1		51,052	22,564				73,616
Confidential Secretary	Human Services	-1		(51,052)	(22,564)				(73,616)
Psychotherapist	Human Services	1		49,837	27,337	2,500		(65,513)	14,161
Mental Health Crisis Worker	Human Services	1		45,344	26,632				71,976
CSP Professional	Human Services	-1		(45,453)	(26,649)				(72,102)
Certified Peer Support Specalist	Human Services		2	32,364	24,593	1,000		(38,660)	19,297
Parks Caretaker	Parks	1		44,866	28,842		(23,652)		50,056
Clerk Typist	Planning & Zoning	1	-1	11,408	21,208				32,616
Account Clerk	Public Health	-1		(39,147)	(24,253)				(63,400)
Administrative Coordinator*	Public Health	-1		(41,111)	(24,546)				(65,657)
Administrative Coordinator	Public Health	1		41,111	24,546				65,657

Title	Department	Quant FT	Quant PT	Wages	Fringe Benefits	Other Costs	Cost Reductions	Revenues Generated	Net Cost (Savings)
Chronic Disease Prevention Supv*	Public Health	-1		(66,544)	(29,962)				(96,506)
Public Health Supervisor	Public Health	1		66,544	29,962				96,506
Communication Specialist*	Public Health	-1		(51,624)	(27,618)				(79,242)
Communication Specialist	Public Health	1		51,624	27,618				79,242
Health Educator	Public Health	1		46,011	14,622				60,633
Public Health Nurse	Public Health	1	-1	10,603	3,617				14,220
Public Health Nurse*	Public Health	1		This position was inadvertently omitted from the 2015 table of org in the budget document.					0
Public Health Planner*	Public Health	-1		(54,678)	(28,098)				(82,776)
Public Health Planner	Public Health	1		54,678	28,098				82,776
PH Preparedness Specialist	Public Health	1		51,624	27,618				79,242
WIC Program Nutritionist*	Public Health	-1	1	(18,971)	(2,978)				(21,949)
Crime Analyst	Sheriff	1		48,172	28,593		(38,383)		38,382
Master Control Booking Clerk	Sheriff	2		22,500	14,806				37,306
Correctional Officer	Sheriff		2	31,566	17,333				48,899
Benefit Specialist	Veterans' Service	1	-1	5,425	808				6,233
Secretary I	Veterans' Service	1	-1	13,540	4,290				17,830
		<u>13</u>	<u>0</u>	<u>355,287</u>	<u>218,084</u>	<u>5,312</u>	<u>(80,035)</u>	<u>(99,187)</u>	<u>399,461</u>

**NOTES:**

Title changes having no fiscal impact are excluded.

Positions changed during 2015 calendar year are marked with an asterisk (\*); those not so marked are being changed as part of 2016 budget.

**TABLE OF ORGANIZATION OF CLASSIFIED POSITIONS  
2016**

	2015		Position changes after adopted budget		2016 Budget		2016 Classified	
	FT	PT	FT	PT	FT	PT	FT	PT
<b>AIRPORT</b>								
Airport Director	1						1	
Airport Secretary	1						1	
Custodian/Groundsperson		1			1	-1	1	
Maintenance Equipment Operator	3						3	
Mechanic	1						1	
Superintendent of Maintenance & Operations	1						1	
<b>TOTAL</b>	<b>7</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>-1</b>	<b>8</b>	<b>0</b>
<b>CHILD SUPPORT</b>								
Child Support Director/Attorney	1						1	
Account Clerk II	3						3	
Assistant Child Support Attorney	1						1	
Child Support Specialist	12				-1		11	
Clerk Typist II	4				1		5	
Office Supervisor	1						1	
Receptionist/Typist	1						1	
Lead Specialist/Trainer					1		1	
<b>TOTAL</b>	<b>23</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>24</b>	<b>0</b>
<b>CIRCUIT COURTS</b>								
Court Commissioner	2						2	
Court Reporter	1						1	
Deputy Register in Probate	1						1	
Register in Probate/Probate Registrar	1						1	
Teen Court Program Coordinator	1				-1			
VIP Program Coordinator	1				-1			

**TABLE OF ORGANIZATION OF CLASSIFIED POSITIONS  
2016**

	2015		Position changes after adopted budget		2016 Budget		2016 Classified	
	FT	PT	FT	PT	FT	PT	FT	PT
<b>CLERK OF COURTS</b>								
Clerk of Courts	1						1	
Account Clerk-Traffic	1						1	
Accounting Supervisor	1						1	
Clerk Typist II	3	2					3	2
Court Assistant	8						8	
Judicial Assistant	6						6	
Jury Clerk	1						1	
Office Manager/Chief Deputy	1						1	
Records and Retention Clerk					1		1	
Secretary II	5						5	
Small Claims Clerk	2						2	
<b>FAMILY COURT COMMISSIONER</b>								
Court Commissioner	1						1	
Legal Secretary/Deputy Court Clerk	3						3	
<b>FAMILY COURT COUNSELING</b>								
Director, Family Court Counseling Services	1						1	
Family Court Counselor	2						2	
Legal Secretary	1						1	
<b>TOTAL -Clerk of Courts &amp; Related Depts.</b>	<b>44</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>-1</b>	<b>0</b>	<b>43</b>	<b>2</b>
<b>CORONER</b>								
Coroner	1						1	
Secretary I		1						1
<b>TOTAL</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>1</b>



**TABLE OF ORGANIZATION OF CLASSIFIED POSITIONS  
2016**

	2015		Position changes after adopted budget		2016 Budget		2016 Classified	
	FT	PT	FT	PT	FT	PT	FT	PT
<b>CORPORATION COUNSEL</b>								
Corporation Counsel	1						1	
Assistant Corporation Counsel	1						1	
Confidential Secretary/Paralegal	2						2	
<b>TOTAL</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4</b>	<b>0</b>
<b>COUNTY CLERK</b>								
County Clerk	1						1	
Account Clerk/Typist		1						1
County Clerk Secretary	1						1	
Deputy County Clerk	1						1	
<b>TOTAL</b>	<b>3</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3</b>	<b>1</b>
<b>COUNTY EXECUTIVE</b>								
County Executive	1						1	
Executive Assistant	1						1	
<b>TOTAL</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>0</b>
<b>DISTRICT ATTORNEY</b>								
Administrative Assistant	1				1		2	
Confidential Secretary/Paralegal	4						4	
Crime Analyst	1				-1			
Domestic Abuse Investigator	1						1	
Investigator	1						1	
Legal Secretary	4	1				-1	4	
Diversion Program Coordinator	1						1	
Receptionist/Typist	1						1	
Risk Assessment Specialist	1						1	
Special Investigator	1						1	
Support Services Supervisor	1						1	

**TABLE OF ORGANIZATION OF CLASSIFIED POSITIONS  
2016**

	2015		Position changes after adopted budget		2016 Budget		2016 Classified	
	FT	PT	FT	PT	FT	PT	FT	PT
<b>DISTRICT ATTORNEY (cont.)</b>								
Victim Witness Program Coordinator	1						1	
<b>TOTAL</b>	18	1	0	0	0	-1	18	0
<b>EMERGENCY MANAGEMENT</b>								
Director of Emergency Mgmt.	1						1	
EM Planner/Deputy Director		1			1	-1	1	
Secretary I (Program Assistant)		1						1
<b>TOTAL</b>	1	2	0	0	1	-1	2	1
<b>FACILITIES &amp; PROPERTY MGMT.</b>								
Director of Facilities & Property Mgmt.	1						1	
Administrative Coordinator	1						1	
Buildings and Grounds Manager	1						1	
Carpenter	1						1	
Clerk Receptionist						1		1
Custodian Supervisor	1						1	
Custodian I	5						5	
Custodian II	10						10	
Custodian III	3						3	
Electrician	2						2	
HVAC Specialist	2						2	
Maintenance Supervisor	2						2	
Maintenance Worker Technician *	7						7	
Painter	1						1	
Plumber		1			1	-1	1	
<b>TOTAL</b>	37	1	0	0	1	0	38	1

\*Title change only

**TABLE OF ORGANIZATION OF CLASSIFIED POSITIONS  
2016**

	2015		Position changes after adopted budget		2016 Budget		2016 Classified	
	FT	PT	FT	PT	FT	PT	FT	PT
<b>FINANCE</b>								
Finance Director	1						1	
Account Clerk II	2						2	
Assistant Finance Director	1						1	
General Accounting Supervisor	1						1	
Purchasing Agent/Accountant	1						1	
<b>TOTAL</b>	<b>6</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6</b>	<b>0</b>
<b>GENERAL SERVICES</b>								
Clerk Typist II	1						1	
<b>TOTAL</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>
<b>HEALTH</b>								
Director of Public Health	1						1	
Account Clerk-Public Health	1				-1			
Administrative Coordinator	1		-1		1		1	
Breastfeeding Peer Counselor		1						1
Chronic Disease Prevention Supervisor	1		-1					
Communications Specialist	1		-1		1		1	
Drug Free Community Grant Coordinator	1						1	
Environmental Health Specialist	4						4	
Environmental Health Supervisor	1						1	
Health Educator	1		1		1		3	
Health Educator/Commun Transformation	1		-1					
Public Health Aide	2	1					2	1
Public Health Nurse	8	5	1		1	-1	10	4
Public Health Supervisor	2				1		3	
Public Health Planner	1		-1		1		1	
Public Health Preparedness Specialist					1		1	
Secretary II	2						2	
WI Well Woman Prog. Case Specialist	2						2	

**TABLE OF ORGANIZATION OF CLASSIFIED POSITIONS  
2016**

	2015		Position changes after adopted budget		2016 Budget		2016 Classified	
	FT	PT	FT	PT	FT	PT	FT	PT
<b>HEALTH (cont.)</b>								
WIC Program Director/Nutritionist	1						1	
WIC Program Nutritionist	2	2	-1	1			1	3
<b>TOTAL</b>	<b>33</b>	<b>9</b>	<b>-4</b>	<b>1</b>	<b>6</b>	<b>-1</b>	<b>35</b>	<b>9</b>
<b>HIGHWAY</b>								
Highway Commissioner	1						1	
Account Clerk II	1						1	
Accountant/Office Manager	1						1	
Bridge tender	15	2					15	2
Classification 2 Operator	32						32	
Classification 3 Operator	9						9	
Engineering Tech/Bridge Oper. Supervisor	1						1	
Foreman	5						5	
Highway Equipment Superintendent	1						1	
Highway Maintenance Superintendent	2						2	
Janitor/Watchman	4						4	
Mechanic	4						4	
Night Mechanic	1						1	
Parts Supervisor	1						1	
Secretary/Account Clerk	1						1	
Traffic Operations Supervisor	1						1	
<b>TOTAL</b>	<b>80</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>80</b>	<b>2</b>
<b>HUMAN RESOURCES</b>								
Director of Human Resources	1						1	
Confidential Secretary	1						1	
Confidential Secretary/Receptionist	1						1	
Human Resources Manager	1						1	
Human Resources Specialist	1						1	
Payroll/Human Resources Clerk		2						2

**TABLE OF ORGANIZATION OF CLASSIFIED POSITIONS  
2016**

	2015		Position changes after adopted budget		2016 Budget		2016 Classified	
	FT	PT	FT	PT	FT	PT	FT	PT
<b>HUMAN RESOURCES (cont.)</b>								
Payroll & Benefits Manager	1						1	
Payroll & Benefits Specialist	1						1	
<b>TOTAL</b>	<b>7</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7</b>	<b>2</b>
<b>HUMAN SERVICES-ADM. SVCS.</b>								
Human Services Director	1						1	
Account Clerk	3	1					3	1
Administrative Assistant	1	2			1		2	2
AODA/IDP Secretary	2						2	
Clerk/Receptionist	5						5	
Clerk Typist I	1						1	
Confidential Secretary	1				-1			
Deputy Director	1						1	
Financial Supervisor	1						1	
Lead Secretary	1						1	
Medical Transcriptionist	1	2					1	2
Office Systems & Confidential Records Supervisor	1						1	
Program Accountant	2						2	
Secretary	3						3	
Special Projects Coordinator	1						1	
Support Specialist	10	3					10	3
Support Specialist Supervisor	1						1	
Word Processor/Medical Transcription	2						2	
<b>HUMAN SERVICES-BEHAVIORAL HEALTH SERVICES</b>								
Behavior Health Services Division Manager	1						1	
Adult Substance Abuse/Safe Streets Supervisor	1						1	
Adult Therapist Supervisor	1						1	
Advanced Practice Nurse Prescriber	2						2	
AODA Counselor	4						4	
Behavior Specialist	1						1	

**TABLE OF ORGANIZATION OF CLASSIFIED POSITIONS  
2016**

	2015		Position changes after adopted budget		2016 Budget		2016 Classified	
	FT	PT	FT	PT	FT	PT	FT	PT
<b>HUMAN SERVICES-BEHAVIORAL HEALTH SERVICES (cont.)</b>								
Case Manager - Justice Programs					1		1	
Chief Psychologist/Clinical Supervisor	1						1	
Crisis Team Supervisor	1						1	
Crisis Worker – After Hours		5						5
CSP Professional	7				-1		6	
Family Services Therapist	3	1					3	1
Intensive In-Home Case Manager	3						3	
Intensive In-Home Therapist	3						3	
Lead Mental Health Technician	1						1	
Mental Health Crisis Worker	3				1		4	
Mental Health Technician	3						3	
Neenah CCS/CSP Supervisor	1						1	
Oshkosh CCS/CSP Supervisor	1						1	
Peer Support Specialist						2		2
Prevention Services Coordinator	1						1	
Program Specialist	8	3					8	3
Psychiatric Nurse	3		-1				2	
Psychiatric Nurse-LPN	1						1	
Psychotherapist	4	1			1		5	1
Resident Counselor – Summit House	1						1	
Resident Program Professional	2						2	
Safe Streets Case Manager	2						2	
Staff Psychiatrist	2						2	
Summit House & Toward Tomorrow Coordinator	1						1	
Team Case Manager	7		1				8	
Team Case Manager/Vocational Specialist	2						2	
Youth CCS Worker	3						3	
Youth Mental Health Supervisor	1						1	

**TABLE OF ORGANIZATION OF CLASSIFIED POSITIONS  
2016**

	2015		Position changes after adopted budget		2016 Budget		2016 Classified	
	FT	PT	FT	PT	FT	PT	FT	PT
<b>HUMAN SERVICES – CHILD WELFARE SERVICES</b>								
Child Welfare Services Division Manager	1						1	
Case Aide	2						2	
Home Consultant	7						7	
Juvenile Intake Supervisor	1						1	
Juvenile Intake Worker	2						2	
Program Supervisor	8						8	
Restitution Coordinator	1						1	
Social Worker	50						50	
<b>HUMAN SERVICES – ECONOMIC SUPPORT</b>								
ESD Manager	1						1	
Case Aide	2						2	
Clerk Receptionist	1						1	
Clerk Typist II	1						1	
Economic Support Specialist	29	4					29	4
ESD Assistant Manager	1						1	
Lead ES Worker	1						1	
Problem Resolution Specialist	1						1	
Staff Development Specialist	1						1	
<b>HUMAN SERVICES-LONG TERM SUPPORT</b>								
Long Term Support Division Manager	1						1	
ADRC Specialist	9						9	
Adult Access Protective Service Coordinator/Social Worker	4						4	
Disability Benefit Specialist	2				-1	2	1	2
Elderly Benefit Specialist	2						2	
Program Supv/Team Leader	3						3	
Service Coordinator/Social Worker	7						7	
<b>TOTAL HUMAN SERVICES</b>	<b>251</b>	<b>22</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>4</b>	<b>252</b>	<b>26</b>

**TABLE OF ORGANIZATION OF CLASSIFIED POSITIONS  
2016**

	2015		Position changes after adopted budget		2016 Budget		2016 Classified	
	FT	PT	FT	PT	FT	PT	FT	PT
<b>INFORMATION SYSTEMS</b>								
Director of Information Systems	1						1	
I.S. Development Supervisor	1						1	
I.S. Accountant					1		1	
Network Administrator	1						1	
Network Technician	3						3	
Senior Systems / Database Analyst	1						1	
Senior User Support Specialist	1						1	
Systems Analyst	3						3	
Technical Support Supervisor	1						1	
Telecommunications/Budget Assistant	1				-1			
Telecommunications Coordinator	1						1	
User Support Specialist	3						3	
<b>TOTAL</b>	<b>17</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>17</b>	<b>0</b>
<b>LAND &amp; WATER CONSERVATION</b>								
Land & Water Conservation Director	1						1	
Agronomist	1						1	
Conservation Technician	2						2	
GIS Technician	1						1	
LWCD Secretary	1						1	
Resource Conservationist	1						1	
<b>TOTAL</b>	<b>7</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7</b>	<b>0</b>
<b>PARKS</b>								
Parks Director/Expo Site Manager	1						1	
Assistant Parks Director	1						1	
Maintenance Supervisor	1						1	
Parks Caretaker	1	2			1		2	2
Parks Secretary	1						1	
Program Manager	1						1	
<b>TOTAL</b>	<b>6</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>7</b>	<b>2</b>



**TABLE OF ORGANIZATION OF CLASSIFIED POSITIONS  
2016**

	2015		Position changes after adopted budget		2016 Budget		2016 Classified	
	FT	PT	FT	PT	FT	PT	FT	PT
<b>PARK VIEW HEALTH CENTER</b>								
Administrator	1						1	
Account Clerk	1						1	
Accountant	2						2	
Activity Specialist	9						9	
Activity Support Assistant	1						1	
Administrative Coordinator	1						1	
Clerk-Receptionist		1						1
Cook	3	1					3	1
Custodian/Room Attendant	10	1					10	1
Dietetic Tech/Registered Dietitian	1						1	
Director, Food & Nutrition Svcs.	1						1	
Director of Activity/Social Services	1						1	
Director of Financial Services	1						1	
Director of Nursing	1						1	
Food Service Worker	13	1					13	1
Housekeeping Supervisor		1						1
Medical Director		1						1
Medical Records Coordinator	1						1	
Medical Social Worker	4	1					4	1
Nurse Assistant (CNA)	114	1					114	1
Nursing Scheduler	1						1	
Painter		1						1
Purchasing Coordinator	1						1	
Registered Dietitian	1						1	
RN Manager	5						5	
RN Shift Coordinator	3						3	
Staff Development Coordinator	1						1	
Staff RN/LPN	34	1					34	1
Unit Assistant	3						3	
Unit Assistant (LPN)	1						1	
<b>TOTAL</b>	<b>215</b>	<b>10</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>215</b>	<b>10</b>

**TABLE OF ORGANIZATION OF CLASSIFIED POSITIONS  
2016**

	2015		Position changes after adopted budget		2016 Budget		2016 Classified	
	FT	PT	FT	PT	FT	PT	FT	PT
<b>PLANNING &amp; ZONING</b>								
Planning, Zoning and GIS Director	1						1	
Associate Planner	1						1	
Clerk Typist II		1			1	-1	1	
Code Enforcement Officer	2						2	
Construction Site Erosion Control Technician	1						1	
GIS Specialist	2						2	
GIS System Analyst/Administrator	1						1	
Planning Secretary	1						1	
Tax Listing & Assessment Coordinator	1						1	
Tax Listing Specialist	1						1	
Zoning Administrator	1						1	
Zoning Secretary	1						1	
<b>TOTAL</b>	<b>13</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>-1</b>	<b>14</b>	<b>0</b>
<b>REGISTER OF DEEDS</b>								
Register of Deeds	1						1	
Deputy Register of Deeds	1						1	
Records Clerk	5						5	
<b>TOTAL</b>	<b>7</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7</b>	<b>0</b>
<b>SHERIFF</b>								
Sheriff	1						1	
Account Clerk-Corrections	2						2	
Accountant	1						1	
Acct Clerk HSU	1						1	
Administrative Coordinator	1						1	
Captain-Communications	1						1	
Captain-Corrections	1						1	
Captain-Detective	1						1	
Captain-Patrol	1						1	
Chief Deputy	1						1	

**TABLE OF ORGANIZATION OF CLASSIFIED POSITIONS  
2016**

	2015		Position changes after adopted budget		2016 Budget		2016 Classified	
	FT	PT	FT	PT	FT	PT	FT	PT
<b>SHERIFF (cont.)</b>								
Civil Process/Sheriff Sales Clk	1						1	
Corporal-Corrections	5						5	
Corporal Corrections - Court Services	1						1	
Corrections Officer	51	8				2	51	10
Corrections Officer - Court Services	6						6	
Crime Analyst					1		1	
Detective	7						7	
Dispatcher	31						31	
Evidence/Records Coordinator	1						1	
GPS Coordinator	1						1	
Inmate Classification Coordinator	2						2	
Lieutenant -Communications	1						1	
Lieutenant-Corrections	1		1				2	
Lieutenant-Court Services/GPS	1						1	
Lieutenant-Detective	1						1	
Lieutenant- Professional Standards	1						1	
Lieutenant-Shift Commander	9		-1				8	
Lieutenant-Training / Special Operations	1						1	
Master Control/Property/Record Clerk Booking/Security Clerk	12				2		14	
Police Officer - Community Services	1						1	
Police Officer-Patrol	36						36	
Public Safety App Adm	1						1	
Records Clerk II	2						2	
Sergeant-Jail	6						6	
Warrant Clerk/Electronic Monitoring Clerk	1						1	
Word Processing Operator	3						3	
Work Release Unit Supervisor	1						1	
<b>TOTAL</b>	<b>195</b>	<b>8</b>	<b>0</b>	<b>0</b>	<b>3</b>	<b>2</b>	<b>198</b>	<b>10</b>

**TABLE OF ORGANIZATION OF CLASSIFIED POSITIONS  
2016**

	2015		Position changes after adopted budget		2016 Budget		2016 Classified	
	FT	PT	FT	PT	FT	PT	FT	PT
<b>TREASURER</b>								
Treasurer	1						1	
Account Clerk I	1						1	
Account Clerk II	1						1	
Deputy Treasurer	1						1	
<b>TOTAL</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4</b>	<b>0</b>
<b>UNIVERSITY EXTENSION</b>								
4-H Youth and Science Educator	1						1	
Extension Secretary	2						2	
Family Living Educator	1						1	
Horticulture Educator*	1						1	
Secretary II	1						1	
*Position was changed from Part-time to Full-time during the 2015 budget process								
<b>TOTAL</b>	<b>6</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6</b>	<b>0</b>
<b>VETERANS SERVICE OFFICE</b>								
Director of Veterans' Services	1						1	
Benefit Specialist	2	1			1	-1	3	
Deputy Veterans Service Officer	1						1	
Secretary I		1			1	-1	1	
<b>TOTAL</b>	<b>4</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>-2</b>	<b>6</b>	<b>0</b>
<b>GRAND TOTAL</b>	<b>992</b>	<b>67</b>	<b>-4</b>	<b>1</b>	<b>17</b>	<b>-1</b>	<b>1005</b>	<b>67</b>

**WINNEBAGO COUNTY  
CAPITAL OUTLAY - 2016**

<u>Department</u>	<u>Description</u>	<u>Quantity</u>	<u>Unit Cost</u>	<u>Capital Outlay</u>
Technology				
Replacement -	Average Size Server	16	11,000	176,000
	Large Size Server	3	13,000	39,000
	SANS / Storage	1	28,000	28,000
	Large Wireless Access Controller	1	13,000	13,000
		<u>21</u>		<u>256,000</u>
Facilities & Property				
Management -	Tuckpointing - County Admin. Bldg. & Orrin King Bldg.	1	75,000	75,000
	Sprinkler system conversion at Park View Health Center	1	12,920	12,920
	Sprinkler system conversion at the Jail	1	13,590	13,590
	Service body truck	2	44,000	88,000
	Bobcat concrete breaker	1	7,500	7,500
	UPS - 1442 at the Law Enforcement Center	1	40,000	40,000
		<u>7</u>		<u>237,010</u>
UW Fox Valley -				
	Construct vestibule at 1500 - Wing entrance	1	22,000	22,000
	Direct digital controls for HVAC systems (1960-era building)	1	15,265	15,265
		<u>2</u>		<u>37,265</u>

**WINNEBAGO COUNTY  
CAPITAL OUTLAY - 2016**

<u>Department</u>	<u>Description</u>	<u>Quantity</u>	<u>Unit Cost</u>	<u>Capital Outlay</u>
Parks -				
Admin -	Modular Playground set for Shelter #2	1	45,000	45,000
	Seasonal Canoe/Kayak Launch & Fishing Pier @ Asylum Point Park	1	33,650	33,650
	Bobcat Toolcat w/ 84" brush attachment	1	50,000	50,000
		<u>3</u>		<u>128,650</u>
Land Records				
Modernization -	Server & Software	1	34,100	34,100
		<u>1</u>		<u>34,100</u>
Land & Water				
Conservation -	F150 4x4 Crew Cab, Cap and Towing Accessories	1	30,000	30,000
		<u>1</u>		<u>30,000</u>
Emergency				
Management -	Point to Point Wirelss Redundant Connection to supplement fiber	1	20,000	20,000
		<u>1</u>		<u>20,000</u>

## WINNEBAGO COUNTY CAPITAL OUTLAY - 2016

<u>Department</u>	<u>Description</u>	<u>Quantity</u>	<u>Unit Cost</u>	<u>Capital Outlay</u>
Sheriff -				
Patrol -	Utility SUV Squad Cars w/ laptop, changeover & decals	7	35,645	249,515
	Ruggedized Cradelpoint Modem Installs	31	1,250	38,750
	Ruggedized Cradelpoint Modem Installs	24	500	12,000
	60 TB Storage Server for Body Camera	2	17,000	34,000
		<u>64</u>		<u>334,265</u>
Sheriff -				
Detective -	Detective Squad w/ changeover	1	21,865	21,865
		<u>1</u>		<u>21,865</u>
Sheriff -				
Training -	OHD Quantifit Respirator Fit Test Machine	1	8,759	8,759
		<u>1</u>		<u>8,759</u>
Sheriff -				
Jail -	Extended Minivans w/ changeover	2	26,200	52,400
	Video Court Conferencing	1	37,000	37,000
	Livescan Booking Station	1	20,000	20,000
	Compass Classification Upgrade	1	25,000	25,000
		<u>5</u>		<u>134,400</u>
Human Services -				
	7-Multi-Passenger Van	1	23,362	23,362
		<u>1</u>		<u>23,362</u>

**WINNEBAGO COUNTY  
CAPITAL OUTLAY - 2016**

<u>Department</u>	<u>Description</u>	<u>Quantity</u>	<u>Unit Cost</u>	<u>Capital Outlay</u>
Airport -				
	Small mowing tractor with rotary large area mower	1	70,000	70,000
	Snow blow blade (20 ft) for front end loader	1	21,000	21,000
	Replacement shades for air traffic control tower cab	1	15,000	15,000
	Backup Air conditioning control tower	1	100,000	100,000
		<u>4</u>		<u>206,000</u>
Highway -				
	Street sweeper	1	305,000	305,000
	Quad Axle Dump Truck	1	290,000	290,000
	5500 Quad Cab Pickup	1	110,000	110,000
	Concrete Drill	1	10,000	10,000
	FWD Utility Vehicle	1	38,000	38,000
	Road Roller	1	55,000	55,000
	Arrow Board	1	5,500	5,500
	Riding Lawn Mower	1	35,000	35,000
	Floor Scrubber	1	35,000	35,000
	Forklift	1	36,000	36,000
	Shop floor drains	1	30,000	30,000
	Overhead doors	1	25,000	25,000
	Fuel system upgrade	1	40,000	40,000
		<u>13</u>		<u>1,014,500</u>
		<u>125</u>		<u>2,486,176</u>