

# Winnebago County, WI

## Executive Budget 2024





## About Our Cover.....

### Public Health



**Public Health**  
Prevent. Promote. Protect.  
Winnebago County, WI

The photos on the cover of the 2024 Executive Budget Book are from the Public Health Department.

Winnebago County Public Health improves and protects community health and well-being, so everyone who lives, works and plays in Winnebago County has the opportunity to be healthy and thrive.

Healthy people are a result of healthy communities. While the healthcare industry treats people who are sick, Public Health aims to prevent people from getting sick or injured in the first place. We do this by working across sectors to improve vital community conditions that impact health, such as housing, education, access to healthcare, food security and transportation. Our goal is to work together with communities to create conditions where everyone has the opportunity to be healthy.

Winnebago County Public Health is comprised of six divisions. Current programs, services and areas of work include:

#### Administration

- Emergency preparedness
- Community health assessments
- Epidemiology
- Media relations
- Community health planning

#### Healthy Lifespan

- Wellness Plus classes
- Parent Resource Hours
- In-home nurse visits
- Older adult health

#### Community Health & Prevention

- Community health improvement strategies
- Safe and affordable housing
- Equitable transportation
- Overdose prevention, harm reduction and recovery support
- Engaging community members to address policy, systems and inequities
- Strengthening social connection & belonging

#### Communicable Disease

- Disease surveillance
- Vaccinations
- School surveillance reports
- Disease outbreak response

#### Environmental Health

- Childhood lead poisoning prevention
- Health hazard investigations
- Licensing for water wells, food establishments and lodging
- Pool and beach testing

#### Women, Infants & Children (WIC)

- Supplemental foods, health care referrals and nutrition education for low-income pregnant and postpartum women and children
- Breastfeeding support
- Healthy eating resources

#### Cover Photos:

**First Row (l to r):** Teaching Wellness Plus classes; Stocking the diaper bank for families in need

**Second Row:** Food truck inspection; Childhood lead screening; Observing Transit Equity Day with community partners; Car seat safety check; WIC staff teaching about healthy eating

**Third Row:** Group photo of Winnebago County Public Health Department staff; Community outreach at We Heart You event; Pool inspection

**Fourth Row:** Checking for lead paint as part of our Lead-Safe Homes Program; Wisconsin Well Woman Program outreach at Latino Fest; Providing childhood vaccines; Promoting healthy aging at the School for Seniors event; Accepting human milk donations for Mothers' Milk Bank of the Western Great Lakes

**FISCAL YEAR 2024**

**ANNUAL BUDGET FOR THE**

**COUNTY OF WINNEBAGO**

**WINNEBAGO COUNTY BOARD OF SUPERVISORS**

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Jon Doemel  
County Executive



**Winnebago County**  
Office of the County Executive

*The Wave of the Future*

## **2024 Executive Budget Message**

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Oshkosh, Wisconsin 54903-2808

Oshkosh (920) 232-3450  
Fox Cities (920) 727-2880  
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**“Coming together is a beginning. Keeping together is progress. Working together is success.”**

**~ Henry Ford**

*Founder, Ford Motor Company*



*Jon Doemel, County Executive*

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

We will see another year of equalized property tax rate reduction in 2024, dropping down 39 cents to \$3.84. Departments were asked to submit a conservative budget, which included wages adjustments that were implemented in Q2 2023 as part of the wage study. In addition to wage adjustments that were put into effect in 2023, this budget includes a proposed 2% annual wage adjustment for all employees and a 2% merit increase for eligible employees. Our primary challenge is that we can only increase our operating levy by the percent of net new construction from the last complete calendar year (2022), which allows for a 1.23% increase, or \$739,491, over the 2023 budget.

## **2024 BUDGET HIGHLIGHTS**

### **OVERALL:**

As stated above, the total equalized tax rate of \$3.84 is down 39 cents from 2023. This equalized tax rate is a blended rate that includes some services that do not apply to all municipalities in the County. These include Public Health, Property Lister, Bridge and Culvert Aid, and the Library tax.

Departments submitted their budgets with no limitations. This was a change from last year when departments were instructed to submit base budgets which met strict levy targets, generally allowing no increase in levy, and then to request any extra spending over their targets as add requests. The County Executive then approved budget add requests holistically when in the best interests of taxpayers. This year, departments were not given levy targets, and decisions were made after the budget meetings took place and adjustments to department's budget were made by the County Executive. I am grateful to the management team for the hard work and difficult decisions required to stay within the levy limit we are bound by while using a minimal amount of unassigned general fund balance.

In larger departments, we budget wage and fringe turnover savings to more accurately project labor costs. This is due to the fact that these departments have higher turnover, more retirements and the fringe benefits are budgeted at family coverage for vacant positions.

### **EXPENDITURE CATEGORY:**

#### ***Labor***

The labor area of the budget accounts for a large portion of the increase in levy from 2023 to 2024.

Total county wages are projected to be \$72,920,846 for 2024, which is an increase of \$6,446,513, or 9.70%, from 2023. Much of this increase is the result of the wage study that was completed in 2023 which provided a large number of employees significant wage adjustments. The 2024 budget also includes a 2% annual wage adjustment for all regular employees and a 2% merit pay increases for those employees who qualify. Individual increases by employees will be determined based on performance evaluations as part of our merit pay program. New positions in the budget also account for some of the increase. The net changes to the table of organization in the 2024 budget are twenty-eight additional full-time positions and a decrease of six part-time positions. However, about 90% of the expected cost of these new positions is paid for through additional revenue produced as a result of those positions as well as other associated cost reductions. Including the changes proposed in this budget, there was a net zero increase or decrease in positions since the 2023 adopted budget. More details related to this can be found later in the overview section of this book.

Fringe benefits are projected to be \$30,119,939 for 2024, up \$1,899,439, or 6.73%, from 2023. FICA Medicare costs are increasing \$530,844, or 10.13%. This increase is due to the wage adjustments that occurred in 2023 in addition to the proposed 2% annual wage adjustment plus the 2% merit pay increase for 2024, as well as new positions. Health Insurance costs are up \$1,144,514, or 6.71% over 2023, which is mostly due to departments with vacant or new positions budgeted at full family coverage. There is a small (about 3.2%) increase in health insurance premium rates in 2024. This premium increase means that most employees with family coverage will pay about \$8 a month more, and most employees with single coverage will pay about \$3 more. The Workers Compensation costs charged to departments are increasing \$818,901, or 211.27% over 2023. These charges were substantially subsidized by fund balance in 2023, but the current balance now



requires the 2024 department budgets to pay their full share of this cost. Wisconsin Retirement expense is increasing \$5,953,848, or 8.91% over 2023, which is affected by the state-required contribution increase from 6.8% to 6.9% for non-protective employees.

### *Travel*

Travel expenditures are projected to be \$1,013,318, which is an increase of \$112,584, or 12.50% above 2023. The large increase is due to investing in our people and providing opportunities for career growth. Travel for training has resumed to a large extent since the pandemic. A large portion of the travel budget is associated with mileage reimbursements we give employees for using their personal vehicles for County business. Seminars and conferences are also a substantial part of travel and will continue to be attended locally or virtually in 2024 whenever possible. We must encourage our people to continue the education in their fields. We hope to find new ways for us to be more efficient and effective going forward. These measures should ensure our staff the ability to maintain professional licensures and certification standards as well as learning new ways to address old problems. As part of the 2024 budget, \$75,000 has been budgeted in the Administration department to provide leadership training to staff members and for instances where departments may wish to attend a conference, seminar, and other training related events outside of their department's yearly travel budget.

### *Capital Outlay*

Capital outlay budget for 2024 is \$3,709,545, reflecting an increase of \$185,829, or 5.27% over 2023. A detailed list of capital expenditures is included in the Overview section of this book. These are capital items that do not qualify as capital improvement projects eligible for bonding.

### *Other Expenditures*

Other expenditures are projected to be \$98,012,074 for 2024, which is an increase of \$4,142,742, or 4.41% above 2023. One reason for this large increase relates to the \$9.9M borrowing done in 2023. \$4.26M plus interest will be paid off from this new borrowing in 2024.

In addition, the Debt Service expenses increased by \$688,448, or 8.04% over 2023. This borrowing consists of \$9.9M for Highway's road projects and other facilities projects.

## **BY DIVISION:**

### *Administration*

The tax levy in this division is \$11,997,383, an increase of \$613,827, or 5.39%, over 2023. Corporation Counsel has an increase of \$95,223, which reflects transferring two full-time child support attorneys from Child Support to Corporation Counsel on the Table of Organization of Classified Positions, as well as adding one new attorney position. The transferred positions will allow for greater flexibility and coverage in legal services, while also producing a net increase in child support revenue from the state. The County Clerk-Elections cost center has an increase of \$79,615 and this pertains to holding 4 elections in 2024, where only 2 were held in 2023. The Administration department also has an increase of \$298,133, which includes \$75,000 for Leadership Training (that was formerly budgeted in Miscellaneous & Unclassified) and \$194,000 for Tyler Enterprise ERP maintenance and license costs (that was formerly budgeted in Finance & Human Resources). Information Technology has an increase of \$164,023 and the majority of it relates to labor based on the wage adjustments the department received based on the wage study results. \$1,053,117 has been applied from the Technology Replacement Fund because by 2025 we plan to move to a quasi-leasing model, where departments will pay a yearly assessment which more accurately reflects the total lifecycle cost of each item.

### ***Public Safety***

The tax levy in this division is \$28,552,576, an increase of \$1,412,651, or 5.21%, over 2023. Most of the increase is attributable to the Sheriff's Office, which has a levy increase of \$1,117,942, or 5.10%, over 2023. Roughly \$775,000 of this increase relates to wage adjustments that were implemented in Q2 2023 for Sheriff employees and increases in the WRS contributions for protective employees. About 114 deputies in the Sheriff's Office are represented by a union. Our collective bargaining agreement expires at the end of 2023, and we are currently in negotiations for 2024 and beyond. When negotiations are concluded and a new agreement is ratified, additional budget will have to be transferred from contingency funds to cover pay increases for 2024, which are not yet included in the department's budget.

### ***Transportation***

The tax levy in this division is \$2,312,950, a decrease of \$2,110,146, or 47.71% under 2023. This decrease relates to the \$3M borrowing for the Airport T-hangar project; the debt payoff in 2023 was \$2,521.107.

### ***Health and Human Services***

The tax levy in this division is \$21,829,681, a decrease of \$19,514, or 0.09%, under 2023. The Child Support levy decreased \$179,632 due to moving two full-time Child Support Attorney positions to the Corporation Counsel Table of Organization of Classified Positions. The Human Services is planning a significant expansion in services in several areas, some of which represent bringing services in-house which had previously been or which might have been provided by outside contract agencies. These services include Juvenile Shelter Care, Children's Long-Term Support (CLTS), Comprehensive Community Services (CCS) and the Homeless, Eviction, and Loss Prevention (HELP) Program. These major service improvements, which will have a direct impact on the community, require an increase in expense of almost \$4.7 million over the 2023 budget, but managers were able to find enough new revenue to keep the Human Services levy increase at only \$109,999, or about 0.6% over the 2023 levy, for which they deserve a lot of credit.

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

The tax levy in this division is \$2,286,177, an increase of \$65,836, or 2.97%, over 2023. This increase relates to a \$88,974 levy increase in Parks primarily due to wage adjustments for staff.

### ***Planning and Environment***

The tax levy in this division is \$1,571,925, an increase of \$410,072 or 35.29%, over 2023. This increase relates to all departments (Register of Deeds, Planning, Property Lister, and Land & Water Conservation). The largest contributor is the labor category due to the wage adjustments that were put into effect in Q2 2023. Planning also included the Regional Planning Commission annual cost of \$168,792 in their budget (it had previously been budgeted in Miscellaneous & Unclassified).



### ***Non-Divisional Budgets***

This area shows a net surplus of \$4,658,311, an increase of \$1,595,537, or 52.09%, over 2023. Of this increase, approximately \$1,541,470 is due to additional unassigned general fund balance being applied to stay within levy limits. The 2024 budget includes \$1,000,000 in salary contingency, which will cover unknown labor overages, including wage increases expected when the collective bargaining agreement with the union representing sheriff's deputies is concluded. The budget under the Miscellaneous and Unclassified accounts is for all other items that don't fit into another specific department or category. Expenditures include the Library Tax, Bridge & Culvert Aid, Railroad Consortium, County Fair Association, Ambulance Service, Transportation Grant, and an interfund transfer to the Industrial Development Board. The grant to the County Fair Association has been reduced from \$100,000 in 2023 to \$80,000 in 2024.

### ***Capital Projects***

The 2023 borrowing for capital projects will be up to \$9,900,000. The borrowing will cover Highway road projects, other facilities projects, and projects at Park View Health Center and Airport. These are all projects which were approved by the Board earlier in 2023. Additional capital projects to be started in 2024 will be presented to the Board early in the year. There is no tax levy allocated to these projects other than debt service expense.

### ***Debt Service***

The 2024 net levy supported debt service is \$8,735,752 an increase of \$2,798,594 or 47.14%, over 2023. All County debt is paid off within 10 years or less. The Debt Service tax levy is decreasing by \$.02, or by 4.00%, under 2023. The County continues to keep outstanding debt low. Winnebago County's debt is 3.46% of the allowable debt limit.

### ***Table of Organization***

This budget (in total) versus last year's adopted budget has a net increase of twenty-eight (28) additional full-time positions and a reduction of six (6) part-time positions.

- Child Support eliminated one (1) full-time Assistant Child Support Attorney and one (1) full-time Child Support Attorney. These positions have been moved to the Corporation Counsel's office as one (1) full-time Assistant Corporation Counsel and one (1) full-time Associate Corporation Counsel.
- Clerk of Courts eliminated one (1) full-time Family Court Services Mediator and one (1) part-time position Administrative Associate II/III
- Corporation Counsel added one (1) full-time Assistant or Associate Corporation Counsel and eliminated one (1) full-time Administrative Associate II. The department also has one (1) full-time Assistant Corporation Counsel and one (1) full-time Associate Corporation Counsel that moved from the Child Support office.
- Finance added one (1) full-time Management Analyst position.
- Highway eliminated a net of three (3) full-time and two (2) part-time Bridgetender positions.
- Human Resources added one (1) full-time position Payroll and Benefits Specialist and eliminated one (1) part-time Administrative Associate II position.
- Human Services accounts for a net increase of twenty-eight (28) additional full-time positions.
- Land & Water Conservation added one (1) full-time Grant Soil Health Specialist position.
- Park View Health Center eliminated one (1) part-time Social Worker – Medical position.
- Public Health has a net increase of one (1) full-time position and decrease of one (1) part-time position.
- Solid Waste added two (2) full-time Solid Waste Specialist positions and eliminated one (1) full-time Environmental Manager position and one (1) full-time Solid Waste Associate position.

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 for 2024 has been limited by State legislation. We can only increase our levy by the percent of net new construction from the last complete calendar year (2022), which allows for a 1.23% increase from the 2023 budget. We have applied \$4,666,530 of all fund reserves to the budget to stay within this operating levy limit. This includes unassigned general fund balance of \$1,541,470, as well as balances from several restricted funds.

The Director of Administration and Finance Director believe that this budget complies with the operating levy limit.

### **CONCLUSION**

Winnebago County's employees are by far its greatest resource. In this very challenging labor market, a majority of our department managers have identified staffing as their greatest challenge. We must continue to show our appreciation of the value our employees provide, both financially and through other means. Continued pressure from increasing labor and other expenses against the levy limit will inevitably force the County to seek alternative revenues or to abandon some services valued by this community at some point in the future. We will hold this off as long as we can. The total equalized tax rate has been reduced in recent years by finding efficiencies and by carefully managing County debt and fund balances.

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

Respectfully submitted,



Jon Doemel

Winnebago County Executive



# **WINNEBAGO COUNTY**

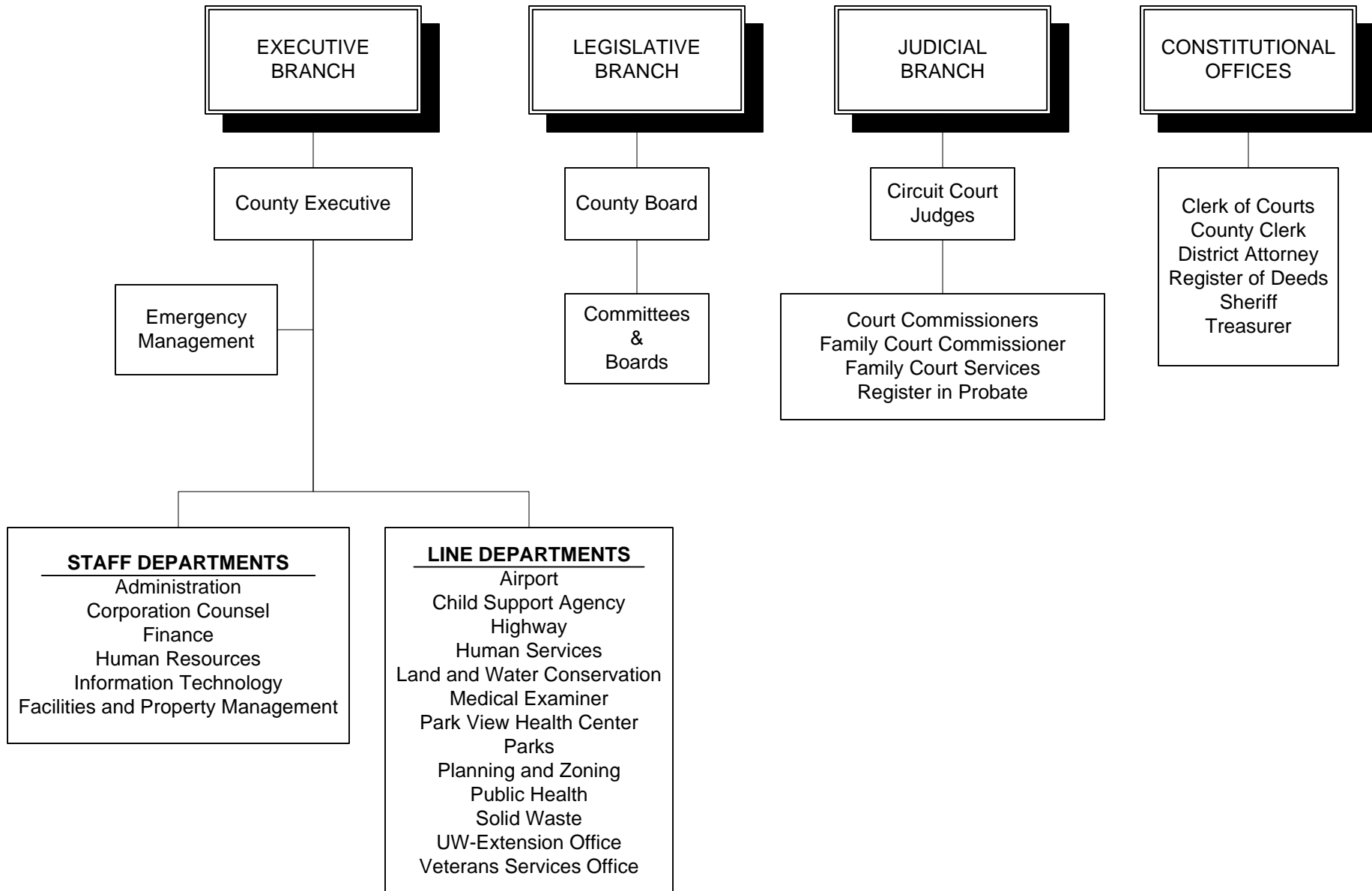
## **MISSION STATEMENT**

**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:**

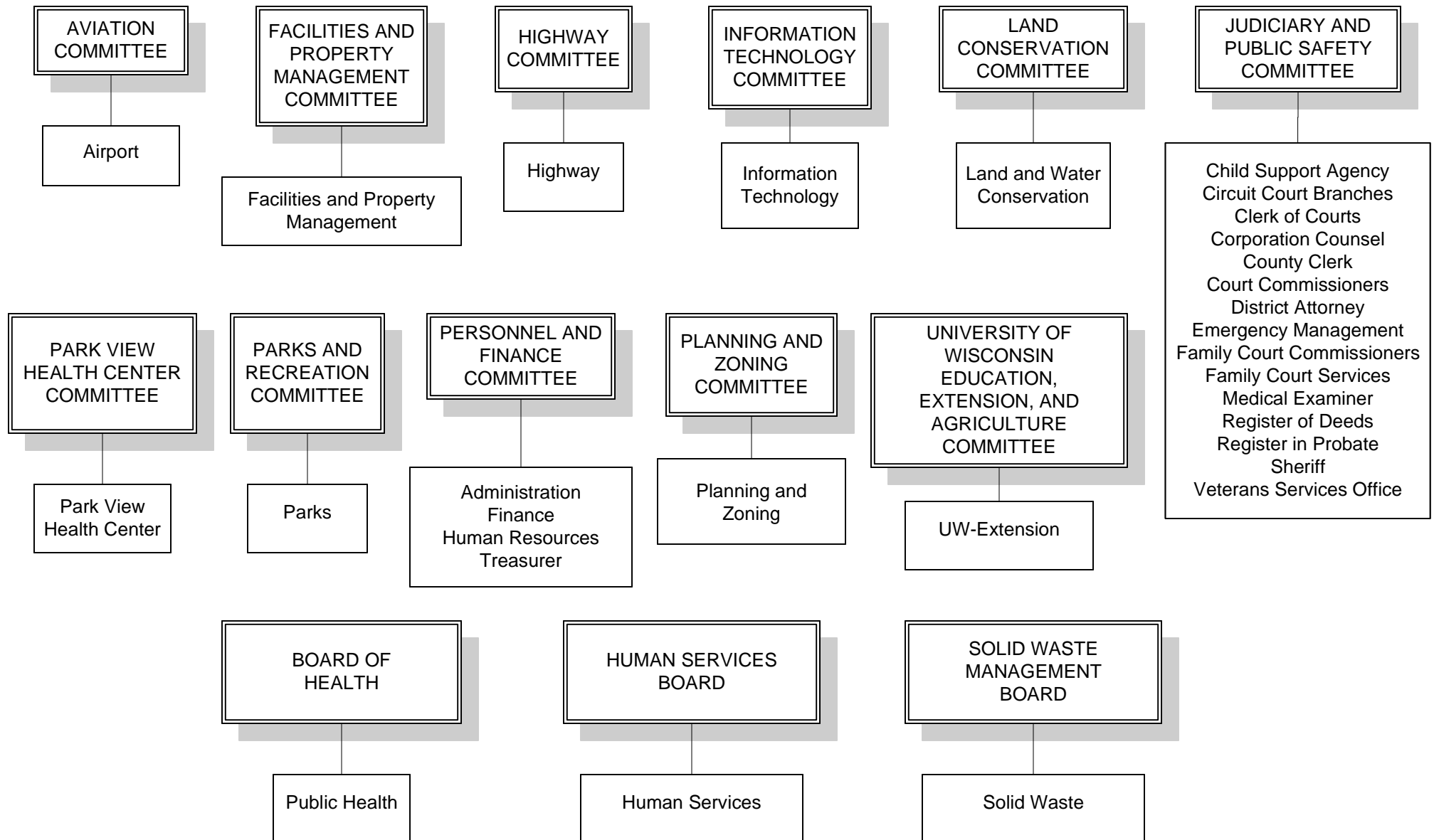
- **To serve as an agent for the Federal and State Government to fulfill mandated programs.**
- **To provide optional community services as determined by the County Board.**
- **To provide programs and services in the most cost-effective manner.**
- **To encourage citizens awareness, participation, and 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





# COUNTY BOARD COMMITTEES AND BOARDS OF JURISDICTION



## 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 as follows:

- Administration
- Public Safety
- Transportation
- Human Services
- Education, Culture and Recreation
- Planning and Environment
- Non-divisional
- Debt Service
- Capital Projects
- Solid Waste

<u>Dates</u>	<u>Event</u>
06/21/2023	Forms and Instructions made available for budget preparation
08/07/2023	Budget worksheets and all materials due from departments to Finance Department
08/21-09/11/2023	Executive holds meetings with departments to review budgets
09/27/2023	Finalized budget sent out for printing and assembly
10/16/2023	Budget delivered to County Board Supervisors
10/30-11/3/2023	County Board to deliberate on and adopt final budget

### **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 the beginning of May.

### **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 (35.29% 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 (32.36% of the revenue budget).

##### Public Charges:

This source represents fees and charges made to users of certain government services. This revenue source makes up 6.94% of our revenue budget.

##### Licenses and Permits:

This is a small revenue source comprising 0.51% of the County revenue budget.

##### Interfund Revenues:

This category includes charges from one County department to another. It comprises 15.17% 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 9.73% 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 Outlay, 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, which is 50.07% of the total expenditure budget. Fringe benefits include health insurance, life insurance, dental insurance, long-term disability insurance, retirement, Social Security/Medicare (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. This makes up 0.49% of the expenditure budget.

Capital Outlay: 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, which is 1.80% of the expenditure budget. 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 Plan 5-Year Plan) is prepared as described later.

Other Operating: 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. This makes up 47.63% of the expenditure budget.

## **CAPITAL IMPROVEMENTS PLAN (Five Year Plan):**

The County Executive submits a separate capital improvement plan 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 January 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 and is also available on the internet at the Winnebago County Wisconsin web site.

Projects within the capital improvements plan 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 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, Personnel & Finance Committee and County Board (only if the transfer is for more than \$40,000 or more than 10% of the department's total budget).

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 \$40,000 or more than 10% of the department's total budget). These additional appropriations are typically requested from; (a) unanticipated revenues received, (b) the contingency fund, or (c) unassigned general 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, Highway, Airport and Solid Waste.

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 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, MEG Unit, 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 are considered governmental funds, and 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 (or 180 days if grant revenue) 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, Park View Health Center, Highway Department and Solid Waste) and internal service funds (such as General Services and Self-Insurance) 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 unassigned fund balance.
2. The General Fund unassigned fund balance policy sets a goal County. It is the goal of the County to achieve and maintain an unrestricted fund balance in the general fund equal to a target range of 16% - 20% of the governmental fund's (excluding capital and debt service funds) subsequent year's budgeted expenditures. The General Fund unassigned fund balance is projected to be around \$25.3 million at the end of 2023, which puts it just above the target unassigned general fund balance.

# 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 July. In 2023, EAA celebrated its 70<sup>th</sup> Anniversary with attendance of roughly 677,000. In 2022, attendance was roughly 650,000, 2021 attendance was roughly 608,000, 2020 event was canceled due to COVID-19, and 2019 attendance was 642,000.

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 172,369. The majority of people reside in five urban areas ranging in population from over 66,986 in Oshkosh, the County seat, to the Village of Winneconne with 2,519 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 LEVIES: 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 complies with the tax levy limits.**



# SIGNIFICANT INFORMATION – 2024 BUDGET

Fund reserves are being applied to reduce the tax levy. All reserves are compared against our reserve policies annually. The application of reserves below is consistent with these policies.

<b>General Fund - Unassigned Fund</b>		
	To reduce the tax levy to meet the levy limit requirements.	\$ 1,541,470
<b>General Fund - Assigned Fund</b>		
	Technology Replacement Fund assigned fund balance - to remove the tax levy for the cost center	1,053,117
	Public Health assigned fund balance - to reduce the levy for the department	925,000
	Property Lister assigned fund balance - to reduce the levy for the department	35,000
<b>General Fund - Restricted Fund</b>		
	Scholarship Fund assigned fund balance	9,000
<b>Airport Unrestricted Reserve</b>		
	To reduce the levy for the facility	102,943
<b>Park View Health Center Unrestricted Reserve</b>		
	To reduce the levy for the facility	1,000,000
<b><i>Note regarding fund balances being applied:</i></b>		
Fund balances build up as departments close out the year and have surplus's. Often times these balance are applied in future years for purposes including: paying down debt, applying to capital projects to avoid borrowing, or returning the surplus's to taxpayers through applying them to subsequent budgets, as we are doing here.		

1. Total equalized value (as reduced by Tax Incremental Districts (TID)) in the County increased 12.56% from 2023. This consists of a 1.23% growth in new or improved property and 11.33% market valuation increase.
2. Total County wages are up \$6,446,513 or 9.70%, which includes changes in the Table of Organization of Classified Positions and wage adjustments that were put into place in Q2 2023. Department labor budgets includes a compensation schedule increase of 2.0%, which will be applied to the minimums and maximums of the compensation schedule and will also provide that same percentage increase to all regular employees whose pay is not yet at the maximum. In addition, department labor budgets allow for merit increases of 2.0% for those regular employees who qualify. Both of these increases will take effect on January 1, 2024.

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

<b><u>Employer Share of Fringe Benefits -</u></b>	<b>2020 ACTUALS</b>	<b>2021 ACTUALS</b>	<b>2022 ACTUALS</b>	<b>2023 ADOPTED BUDGET</b>	<b>2024 EXECUTIVE BUDGET</b>	<b>2024 TO 2023 BUDGET CHANGE</b>
FICA Medicare	4,356,325	4,492,356	4,476,634	5,237,835	5,768,679	530,844
Health Insurance	14,403,350	14,231,431	13,577,161	17,048,378	18,192,892	1,144,514
Dental Insurance	747,998	743,254	710,989	879,800	935,566	55,766
Workers Compensation	258,660	565,869	575,841	387,603	1,206,504	818,901
Unemployment Compensation	136,570	(70,244)	39,167	62,000	45,000	(17,000)
Wisconsin Retirement	4,634,729	4,718,308	4,658,958	5,466,568	5,953,848	487,280
Life / Long Term Disability	292,035	297,035	293,551	367,983	407,002	39,019
Fringe Turnover Savings	N/A	N/A	N/A	(1,229,667)	(2,389,552)	(1,159,885)
	<b>24,829,667</b>	<b>24,978,009</b>	<b>24,332,301</b>	<b>28,220,500</b>	<b>30,119,939</b>	<b>1,899,439</b>

## **Employee Share of Fringe Benefits -**

Health Insurance	2,146,698	2,149,978	2,049,036
Wisconsin Retirement	3,694,075	3,700,263	3,594,668

## WINNEBAGO COUNTY 2024 BUDGET SUMMARY

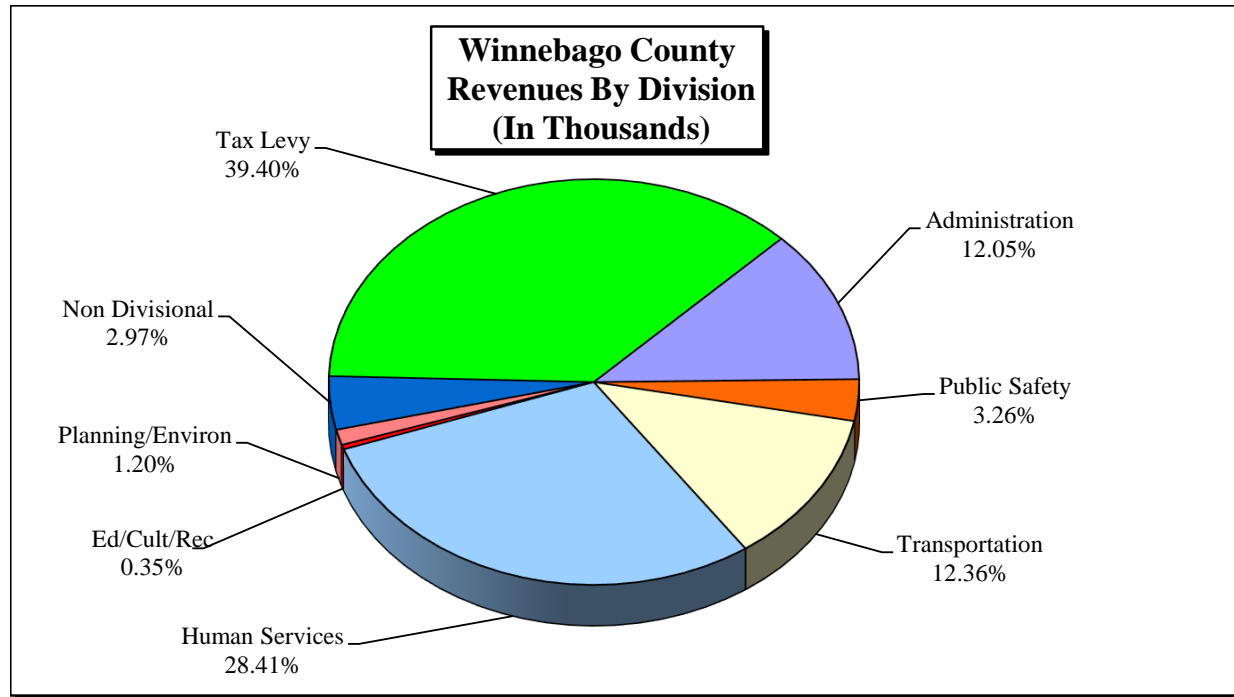
<b>DIVISION:</b>	<u>Revenue</u>	<u>Expense</u>	<u>Adjustments</u>	<u>Levy</u>
Administration	\$ 24,063,146	\$ 37,783,847	\$ (1,723,318)	\$ 11,997,383
Public Safety	6,502,190	35,127,056	(72,290)	28,552,576
Transportation	24,013,850	29,708,113	(3,381,313)	2,312,950
Health & Human Services	57,435,611	81,875,962	(2,610,670)	21,829,681
Education, Culture, & Recreation	731,133	3,143,187	(125,877)	2,286,177
Planning & Environment	2,419,472	4,161,091	(169,694)	1,571,925
<b>Divisional Total</b>	<b>\$ <u>115,165,402</u></b>	<b>\$ <u>191,799,256</u></b>	<b>\$ <u>(8,083,162)</u></b>	<b>\$ <u>68,550,692</u></b>
<b>OTHER:</b>				
Board of Supervisors	\$ -	\$ 377,824	\$ -	\$ 377,824
Scholarship Program	1,500	18,000	(9,000)	7,500
Unclassified	8,236,800	4,734,635	(1,541,470)	(5,043,635)
Debt Service	110,255	8,846,007	-	8,735,752
<b>Other Total</b>	<b>\$ <u>8,348,555</u></b>	<b>\$ <u>13,976,466</u></b>	<b>\$ <u>(1,550,470)</u></b>	<b>\$ <u>4,077,441</u></b>
<b>Grand Total</b>	<b>\$ <u>123,513,957</u></b>	<b>\$ <u>205,775,722</u></b>	<b>\$ <u>(9,633,632)</u></b>	<b>\$ <u>72,628,133</u></b>

## 2024 APPROPRIATIONS FOR WINNEBAGO COUNTY

Department	REVENUES					EXPENDITURES				
	2022 Actual	2023 Estimated	2023 Budget	2023 Revised	2024 Budget	2022 Actual	2023 Estimated	2023 Budget	2023 Revised	2024 Budget
<b>ADMINISTRATION</b>										
County Executive	6,000	7,000	7,000	7,000	7,000	288,296	376,520	352,408	358,408	407,807
Corporation Counsel	102,659	194,461	107,350	107,350	374,676	685,783	795,011	829,142	837,382	1,122,290
County Clerk	45,305	44,750	49,650	49,650	47,500	285,174	297,704	304,098	304,098	302,278
Elections	36,729	40,715	40,010	40,010	35,000	171,013	92,561	100,161	100,161	174,766
Dog License	7,710	6,190	6,190	6,190	7,000	7,710	6,190	6,190	6,190	7,000
Treasurer	1,112,651	940,820	920,825	920,825	1,022,820	420,984	427,565	443,620	443,620	446,425
Administration	-	8,000	8,000	8,200	7,250	83,904	314,809	338,733	338,733	636,116
General Services	364,728	324,186	386,800	386,800	319,750	355,607	347,277	381,228	381,228	400,183
Workers Compensation Fund	405,009	402,074	463,005	463,005	1,051,482	843,527	1,022,670	925,953	925,953	1,056,811
Property & Liability Insurance Fund	1,116,022	1,215,058	1,229,700	1,229,700	1,201,319	1,196,057	1,123,400	1,124,164	1,124,164	1,182,533
Human Resources	14,709	17,050	17,050	17,050	12,050	945,960	1,108,031	1,046,098	1,150,150	1,111,934
Self Funded Health Insurance	15,985,171	17,150,180	17,150,180	17,150,180	18,238,856	16,654,644	18,000,315	18,067,315	18,067,315	18,854,582
Self Funded Dental Insurance	791,505	867,427	864,427	864,427	895,334	815,816	853,804	853,804	853,804	882,833
Finance	47,100	44,000	44,000	44,000	47,500	806,113	930,727	890,476	925,276	922,532
Information Technology	92,259	96,695	93,695	93,695	96,929	1,825,178	2,071,063	2,055,663	2,055,663	2,172,920
Technology Replacement	221,551	231,674	191,950	191,950	438,776	721,565	994,595	935,790	1,024,595	1,491,893
Facilities & Property Management	150,066	148,950	155,924	155,924	259,904	5,357,350	7,383,268	6,995,238	8,527,288	6,610,944
	<b>20,499,174</b>	<b>21,739,230</b>	<b>21,735,756</b>	<b>21,735,956</b>	<b>24,063,146</b>	<b>31,464,681</b>	<b>36,145,510</b>	<b>35,650,081</b>	<b>37,424,028</b>	<b>37,783,847</b>
<b>PUBLIC SAFETY</b>										
District Attorney	358,641	864,737	591,197	867,237	798,775	1,811,630	2,138,916	1,899,506	2,216,716	2,241,594
Clerk of Courts & Courts	2,624,377	2,215,431	2,447,688	2,447,688	2,518,620	4,013,951	4,524,522	4,598,258	4,680,678	4,632,049
Sheriff	2,281,796	2,314,079	2,280,234	2,488,589	2,628,248	24,904,764	26,101,628	25,371,790	26,152,775	26,897,746
Jail Improvements	191,525	190,700	190,700	190,700	168,000	243,292	233,757	240,088	240,088	240,290
Medical Examiner	202,122	190,000	185,000	185,000	200,000	595,933	626,692	571,056	571,056	693,372
Emergency Management	188,265	185,000	178,692	197,279	188,547	357,327	463,525	441,626	477,070	422,005
	<b>5,846,726</b>	<b>5,959,947</b>	<b>5,873,511</b>	<b>6,376,493</b>	<b>6,502,190</b>	<b>31,926,897</b>	<b>34,089,040</b>	<b>33,122,324</b>	<b>34,338,383</b>	<b>35,127,056</b>
<b>TRANSPORTATION</b>										
Airport	22,485,292	1,227,400	1,194,217	1,194,217	1,357,004	3,279,938	3,380,415	3,359,243	3,364,164	5,157,473
Airport Debt	-	-	-	-	-	345,433	2,521,107	2,521,107	2,521,107	410,961
Highway Department	18,572,571	17,676,009	18,763,273	18,766,106	20,327,610	18,742,461	19,178,377	19,417,706	20,491,809	20,630,980
County Road Maintenance	2,126,436	2,349,510	2,340,000	2,340,000	2,329,236	3,061,379	3,519,463	3,519,463	3,519,463	3,508,699
	<b>43,184,299</b>	<b>21,252,919</b>	<b>22,297,490</b>	<b>22,300,323</b>	<b>24,013,850</b>	<b>25,429,211</b>	<b>28,599,362</b>	<b>28,817,519</b>	<b>29,896,543</b>	<b>29,708,113</b>

## 2024 APPROPRIATIONS FOR WINNEBAGO COUNTY

Department	REVENUES					EXPENDITURES				
	2022 Actual	2023 Estimated	2023 Budget	2023 Revised	2024 Budget	2022 Actual	2023 Estimated	2023 Budget	2023 Revised	2024 Budget
<b>HEALTH &amp; HUMAN SERVICES</b>										
Public Health	3,708,407	3,845,709	4,006,452	4,230,494	5,394,553	5,503,134	6,234,384	6,649,245	6,859,778	8,180,857
Child Support	1,516,387	1,707,414	1,707,414	1,707,414	1,753,640	1,599,928	1,630,888	1,937,601	1,937,601	1,804,195
Veterans	16,082	17,300	17,300	17,300	40,053	555,755	596,986	604,439	604,439	694,788
Human Services	31,269,583	31,214,100	29,620,596	29,620,596	34,189,749	43,586,316	45,644,684	47,806,190	47,898,815	52,485,342
Park View Health Center	22,983,438	15,878,466	16,055,999	16,146,961	16,057,616	15,596,133	24,701,094	19,687,464	28,776,193	18,710,780
	<b>59,493,897</b>	<b>52,662,989</b>	<b>51,407,761</b>	<b>51,722,765</b>	<b>57,435,611</b>	<b>66,841,266</b>	<b>78,808,036</b>	<b>76,684,939</b>	<b>86,076,826</b>	<b>81,875,962</b>
<b>EDUCATION, CULTURE, &amp; RECREATION</b>										
UWO-Fox Cities Campus	151,986	172,738	158,992	158,992	192,308	293,605	309,476	307,616	326,866	348,616
University Extension	56,950	61,472	46,126	46,126	62,581	552,828	671,313	749,548	751,441	735,181
Parks	422,123	363,842	325,173	337,673	363,244	1,669,095	1,857,721	1,823,468	1,892,157	1,820,513
Boat Landing	110,733	110,000	110,000	110,000	113,000	74,386	108,832	108,532	108,532	238,877
	<b>741,792</b>	<b>708,052</b>	<b>640,291</b>	<b>652,791</b>	<b>731,133</b>	<b>2,589,914</b>	<b>2,947,342</b>	<b>2,989,164</b>	<b>3,078,996</b>	<b>3,143,187</b>
<b>PLANNING &amp; ENVIRONMENTAL</b>										
Register of Deeds	1,357,780	1,060,000	1,105,000	1,105,000	1,075,000	577,891	676,450	646,658	646,658	666,453
Planning	289,248	321,710	344,575	344,575	364,610	961,857	1,089,490	1,117,432	1,117,432	1,408,284
Property Lister	700	600	600	600	600	223,940	215,024	234,309	234,309	253,415
Land Records Modernization	232,603	279,000	255,500	255,500	224,444	217,263	357,434	359,262	359,262	359,138
Land & Water Conservation	404,370	444,921	454,739	483,559	754,818	940,724	1,263,571	1,133,778	1,284,105	1,473,801
	<b>2,284,701</b>	<b>2,106,231</b>	<b>2,160,414</b>	<b>2,189,234</b>	<b>2,419,472</b>	<b>2,921,675</b>	<b>3,601,969</b>	<b>3,491,439</b>	<b>3,641,766</b>	<b>4,161,091</b>
<b>NON-DIVISIONAL BUDGETS</b>										
County Board	-	-	-	-	-	233,073	276,152	292,772	292,772	377,824
Scholarship	(2,401)	-	700	700	1,500	9,000	9,000	9,000	9,000	18,000
Unclassified	28,675,254	9,404,814	5,242,617	8,054,114	8,236,800	16,372,288	24,612,720	3,318,483	36,591,181	2,109,440
Library Aid	-	-	-	-	-	2,381,414	2,515,481	2,515,481	2,515,481	2,565,195
Bridge & Culvert Aid	-	-	-	-	-	29,821	50,000	50,000	50,000	60,000
Debt Service	(499,940)	-	110,255	-	110,255	3,933,254	5,937,158	6,047,413	5,937,158	8,846,007
Depreciation adjustments	3,758,389	4,343,933	3,168,185	3,168,185	4,508,670	-	-	-	-	-
General Fund Balance applied	15,686,934	6,631,220	5,497,810	39,617,756	1,541,470	-	-	-	-	-
Other fund adjustments	4,053,562	2,067,407	3,801,475	12,981,467	3,583,492	-	-	-	-	-
Tax Levy	70,205,691	71,052,350	71,052,350	71,052,350	72,628,133	-	-	-	-	-
	<b>121,877,489</b>	<b>93,499,724</b>	<b>88,873,392</b>	<b>134,874,572</b>	<b>90,610,320</b>	<b>22,958,850</b>	<b>33,400,511</b>	<b>12,233,149</b>	<b>45,395,592</b>	<b>13,976,466</b>
	<b>253,928,078</b>	<b>197,929,092</b>	<b>192,988,615</b>	<b>239,852,134</b>	<b>205,775,722</b>	<b>184,132,494</b>	<b>217,591,770</b>	<b>192,988,615</b>	<b>239,852,134</b>	<b>205,775,722</b>

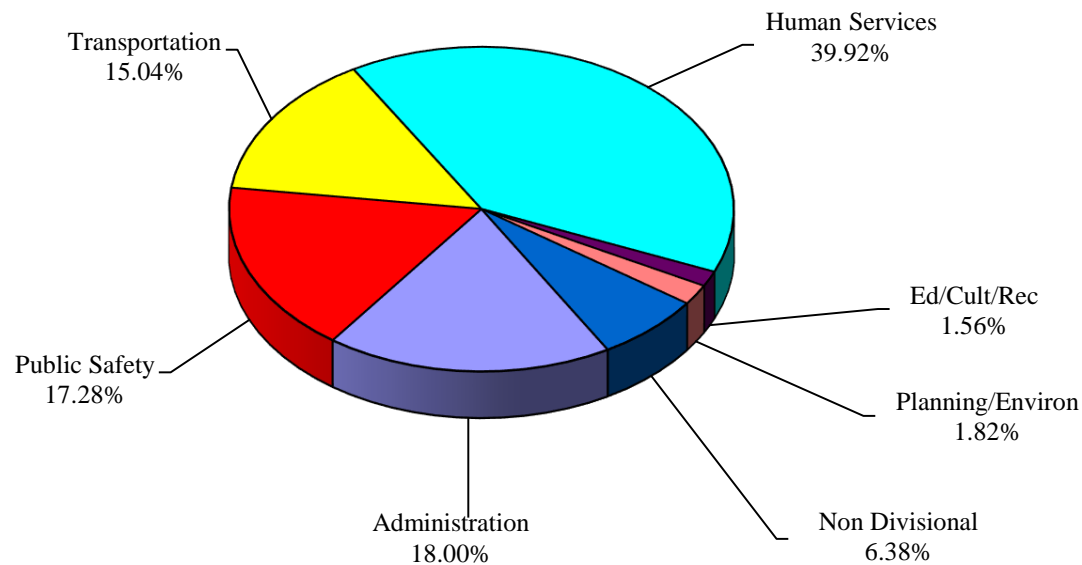


	2023	2024	Change	Percent
Administration	21,736	24,063	2,327	10.71
Public Safety	5,874	6,502	628	10.69
Transportation	22,298	24,014	1,716	7.70
Human Services	51,408	57,436	6,028	11.73
Ed/Cult/Rec	640	731	91	14.22
Planning/Environ	2,161	2,419	258	11.94
Non Divisional	5,353	8,349	2,996	55.97
Tax Levy	71,052	72,628	1,576	2.22
	180,522	196,142	15,620	8.65
Depreciation adjustments	3,168	4,509	1,341	42.33
General Fund Balance applied	5,498	1,541	(3,957)	(71.97)
Other Fund adjustments	3,801	3,584	(217)	(5.71)
	192,989	205,776	12,787	6.63

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



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



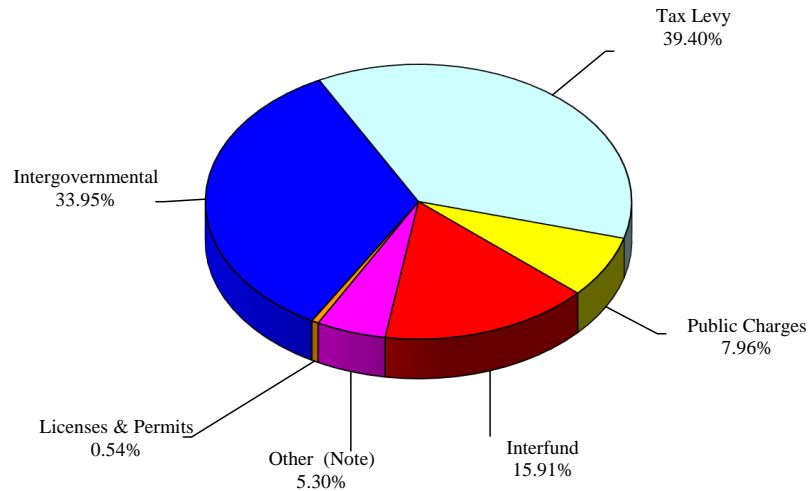
**Human Services  
Exp breakdown      2024  
                                 (Thousands)**

Public Health	\$ 8,181
Child Support	1,804
Veterans	695
Human Services	52,485
Park View	18,711
Total	<u><u>\$ 81,876</u></u>

	<u>2023</u>	<u>2024</u>	<u>Change</u>	<u>Percent</u>
<b>Administration</b>	35,650	37,784	2,134	5.99
<b>Public Safety</b>	33,122	35,127	2,005	6.05
<b>Transportation</b>	28,818	29,708	890	3.09
<b>Human Services</b>	76,685	81,876	5,191	6.77
<b>Ed/Cult/Rec</b>	2,989	3,143	154	5.15
<b>Planning/Environ</b>	3,492	4,161	669	19.16
<b>Non Divisional</b>	12,233	13,977	1,744	14.26
	<u><u>192,989</u></u>	<u><u>205,776</u></u>	<u><u>12,787</u></u>	<u><u>6.63</u></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)**



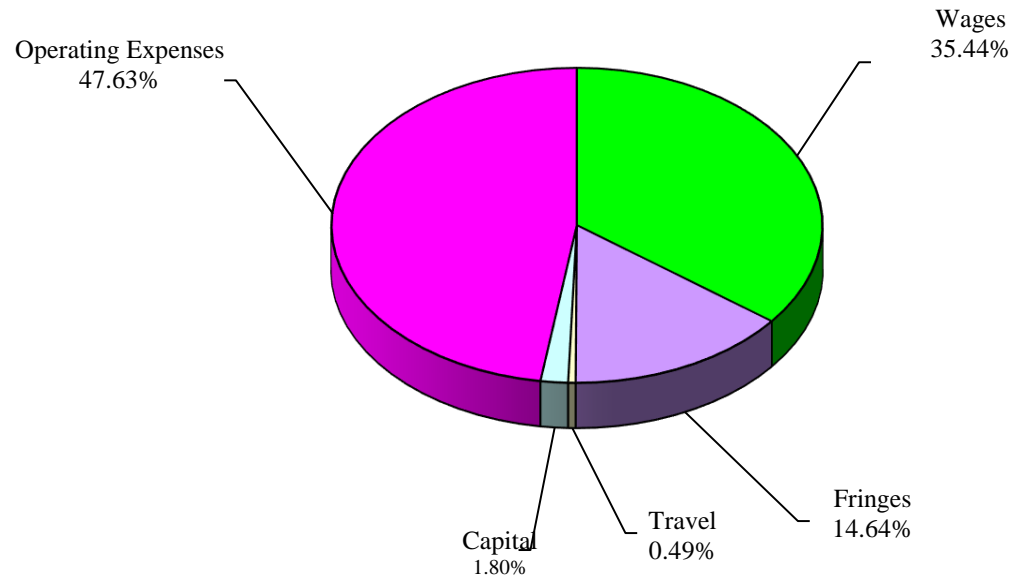
2024	
Intergov Revenue	
Basic County allocation	7,966
Youth aids	1,930
Childrens waiver revenue	3,395
Income maintenance	2,566
ADRC	1,989
Other Human Services	21,553
Medicaid	6,467
State shared revenue	5,527
Transportation aids	2,226
Hwy maint state	5,000
Hwy maint municipal	3,300
Other general	4,666
Total	66,585

	2023	2024	Change	Percent	% of Total Excluding Interfund
Intergovernmental	58,521	66,585	8,064	13.78	33.95%
Tax Levy	71,052	72,628	1,576	2.22	37.03%
Public Charges	14,348	14,276	(72)	(0.50)	7.28%
Interfund	28,457	31,212	2,755	9.68	15.91%
Other (Note)	7,067	10,386	3,319	46.96	5.30%
Licenses & Permits	1,077	1,055	(22)	(2.04)	0.54%
	180,522	196,142	15,620	8.65	100.00%
Depreciation adjustments	3,168	4,509	1,341	42.33	
General Fund Balance applied	5,498	1,541	(3,957)	(71.97)	
Other Fund adjustments	3,801	3,584	(217)	(5.71)	
	192,989	205,776	12,787	6.63	

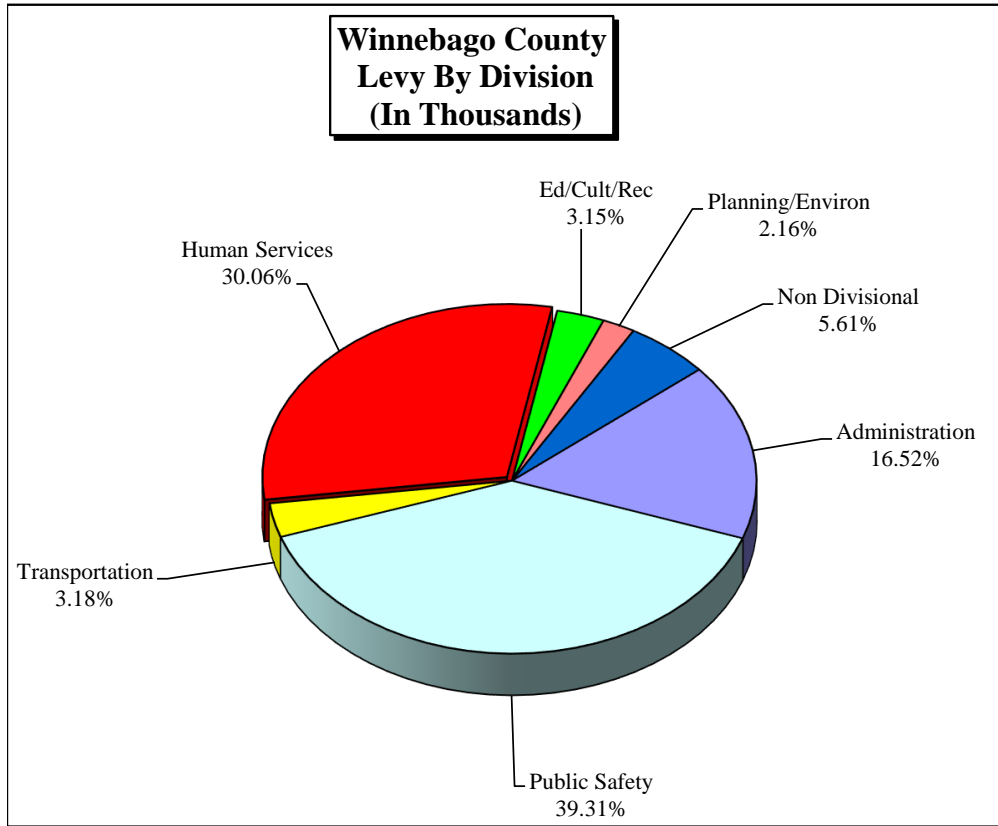
\*\*Decrease to Fund Balances represent savings being used to reduce the tax levy.

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)**



	2023	2024	Change	Percent
Wages	66,454	72,921	6,467	9.73
Fringes	28,241	30,120	1,879	6.65
Travel	901	1,013	112	12.43
Capital	3,524	3,710	186	5.28
Operating Expenses	93,869	98,012	4,143	4.41
	<u>192,989</u>	<u>205,776</u>	<u>12,787</u>	<u>6.63</u>



2024 Human Services Levy (Thousands)	
Public Health	1,861
Child Support	51
Veterans	655
Human Services	18,296
Park View	967
Park View Debt	-
Total	21,830

2024 Non Divisional Levy (Thousands)	
Debt Service	8,736
Library	2,565
Board	378
Scholarship	8
Bridge Culvert	60
Misc	(7,669)
Total	4,078

	2023	2024	Change	Percent
Administration	11,384	11,997	613	5.38
Public Safety	27,140	28,552	1,412	5.20
Transportation	4,423	2,313	(2,110)	(47.71)
Human Services	21,849	21,830	(19)	(0.09)
Ed/Cult/Rec	2,220	2,286	66	2.97
Planning/Environ	1,162	1,572	410	35.28
Non Divisional	2,874	4,078	1,204	41.89
	<u>71,052</u>	<u>72,628</u>	<u>1,576</u>	<u>2.22</u>

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

## FINANCIAL COMPARISON - TOTAL

	<u>2023 Budget</u>	<u>2024 Budget</u>	<u>Increase/ (Decrease)</u>	<u>Percent Increase/ -Decrease</u>
Wages	\$ 66,474,333	\$ 72,920,846	\$ 6,446,513	9.70%
Fringe Benefits	28,220,500	30,119,939	1,899,439	6.73%
Travel & Meetings	900,734	1,013,318	112,584	12.50%
Capital Outlay	3,523,716	3,709,545	185,829	5.27%
Other operating expenses	<u>93,869,332</u>	<u>98,012,074</u>	<u>4,142,742</u>	<u>4.41%</u>
Total Expenditures	192,988,615	205,775,722	12,787,107	6.63%
Revenues	104,286,642	114,554,470	10,267,828	9.85%
Non operating revenues	<u>5,182,153</u>	<u>8,959,487</u>	<u>3,777,334</u>	<u>72.89%</u>
Levy before adjustments	83,519,820	82,261,765	(1,258,055)	-1.51%
Depreciation adjustments (Note 3)	(3,168,185)	(4,508,670)	(1,340,485)	42.31%
Fund balance adjustments (Note 2)	<u>(9,299,285)</u>	<u>(5,124,962)</u>	<u>4,174,323</u>	<u>-44.89%</u>
Levy	<u>71,052,350</u>	<u>72,628,133</u>	<u>1,575,783</u>	<u>2.22%</u>
Equalized value (TID Out)	<u>16,793,519,300</u>	<u>18,902,796,800</u>	<u>2,109,277,500</u>	<u>12.56%</u>
Tax Rate (Note 1)	\$ <u>4.23</u>	\$ <u>3.84</u>	\$ <u>(0.39)</u>	<u>-9.22%</u>

**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 2024 tax mill rate is 39-cents lower than the 2023 rate based on equalized property values. The tax rate for operating expenses is \$3.11 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 **1.23%.**  
**Existing property values increased by an average of 11.33%.**

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).

## FINANCIAL COMPARISON - OPERATING

	<u>2023 Budget</u>	<u>2024 Budget</u>	<u>Increase/ (Decrease)</u>	<u>Percent Increase/ -Decrease</u>
Wages	\$ 63,092,432	\$ 69,020,715	\$ 5,928,283.00	9.40%
Fringe Benefits	26,958,680	28,607,660	1,648,980	6.12%
Travel & Meetings	821,384	921,533	100,149	12.19%
Capital Outlay	3,488,716	3,709,545	220,829	6.33%
Other operating expenses	<u>80,609,848</u>	<u>83,199,834</u>	<u>2,589,986</u>	<u>3.21%</u>
Total Expenditures	174,971,060	185,459,287	10,488,227	5.99%
Revenues	100,280,090	109,160,317	8,880,227	8.86%
Non operating revenues	<u>5,071,398</u>	<u>8,848,232</u>	<u>3,776,834</u>	<u>74.47%</u>
Levy before adjustments	69,619,572	67,450,738	(2,168,834)	-3.12%
Depreciation adjustments	(3,168,185)	(4,508,670)	(1,340,485)	42.31%
Fund balance adjustments	<u>(8,472,875)</u>	<u>(4,164,962)</u>	<u>4,307,913</u>	<u>-50.84%</u>
Levy	<u>57,978,512</u>	<u>58,777,106</u>	<u>798,594</u>	<u>1.38%</u>
Equalized value (TID Out)	<u>16,793,519,300</u>	<u>18,902,796,800</u>	<u>2,109,277,500</u>	<u>12.56%</u>
Tax Rate	\$ <u>3.45</u>	\$ <u>3.11</u>	\$ <u>(0.34)</u>	<u>-9.86%</u>



## FINANCIAL COMPARISON - DEBT SERVICE

	<b>2023 Budget</b>	<b>2024 Budget</b>	<b>Increase/ (Decrease)</b>	<b>Percent Increase/ -Decrease</b>
Wages	\$ -	\$ -	\$ -	0.00%
Fringe Benefits	-	-	-	0.00%
Travel & Meetings	-	-	-	0.00%
Capital Outlay	-	-	-	0.00%
Other operating expenses	<u>8,568,520</u>	<u>9,256,968</u>	<u>688,448</u>	<u>8.04%</u>
Total Expenditures	<u>8,568,520</u>	<u>9,256,968</u>	<u>688,448</u>	<u>8.04%</u>
Revenues	-	-	-	0.00%
Non operating revenues	<u>110,255</u>	<u>110,255</u>	<u>-</u>	<u>0.00%</u>
Levy before adjustments	8,458,265	9,146,713	688,448	8.14%
Depreciation adjustments	-	-	-	0.00%
Fund balance adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>
Levy	<u>8,458,265</u>	<u>9,146,713</u>	<u>688,448</u>	<u>8.14%</u>
Equalized value (TID Out)	<u>16,793,519,300</u>	<u>18,902,796,800</u>	<u>2,109,277,500</u>	<u>12.56%</u>
Tax Rate	\$ <u>0.50</u>	\$ <u>0.48</u>	\$ <u>(0.02)</u>	<u>-4.00%</u>

## FINANCIAL COMPARISON - OTHER

(Consists of Libraries, Public Health, Bridge and Culvert Aid and Property Lister)

	<u>2023 Budget</u>	<u>2024 Budget</u>	<u>Increase/ (Decrease)</u>	<u>Percent Increase/ -Decrease</u>
Wages	\$ 3,381,901	\$ 3,900,131	\$ 518,230	15.32%
Fringe Benefits	1,261,820	1,512,279	250,459	19.85%
Travel & Meetings	79,350	91,785	12,435	15.67%
Capital Outlay	35,000	-	(35,000)	0.00%
Other operating expenses	<u>4,690,964</u>	<u>5,555,272</u>	<u>864,308</u>	<u>18.43%</u>
Total Expenditures	9,449,035	11,059,467	1,610,432	17.04%
Revenues	4,006,552	5,394,153	1,387,601	34.63%
Non operating revenues	<u>500</u>	<u>1,000</u>	<u>500</u>	<u>0.00%</u>
Levy before adjustments	5,441,983	5,664,314	222,331	4.09%
Depreciation adjustments	-	-	-	0.00%
Fund balance adjustments	<u>(826,410)</u>	<u>(960,000)</u>	<u>(133,590)</u>	<u>16.17%</u>
Levy	<u>4,615,573</u>	<u>4,704,314</u>	<u>88,741</u>	<u>1.92%</u>

**Note: A tax rate is not calculated for this section because each area (Libraries, Public Health, etc.) has a different formula for apportionment of these taxes. Calculating a blended rate would not be meaningful.**

**WINNEBAGO COUNTY, WISCONSIN  
INFORMATION ON COUNTY TAX RATES**

Year	Equalized Value (000) (TID Out)	TAX LEVY				TAX RATE			
		Total	Operating	Debt Service	Note 2 Other	Equalized Rate	Operating	Debt Service	Note 3 Other
2015	11,396,366	65,494,165	55,330,678	6,508,000	3,655,487	5.75	4.86	0.57	NA
2016	11,583,546	65,062,977	53,211,905	7,904,000	3,947,072	5.62	4.59	0.68	NA
2017	11,798,033	65,906,930	53,887,127	8,026,000	3,993,803	5.59	4.57	0.68	NA
2018	12,315,791	67,285,709	54,313,978	8,558,000	4,413,731	5.46	4.41	0.69	NA
2019	12,969,909	68,169,992	55,030,041	8,677,000	4,462,951	5.26	4.24	0.67	NA
2020	13,655,711	69,224,589	55,769,156	8,897,000	4,558,433	5.07	4.08	0.65	NA
2021	14,197,530	70,213,271	56,691,956	8,864,000	4,657,315	4.95	3.99	0.62	NA
2022	15,082,216	70,209,792	57,649,579	8,197,000	4,501,180	4.66	3.82	0.54	NA
2023	16,793,519	71,052,350	57,978,512	8,458,265	4,615,573	4.23	3.45	0.50	NA
2024	18,902,797	72,628,133	58,777,106	9,146,713	4,704,314	3.84	3.11	0.48	NA

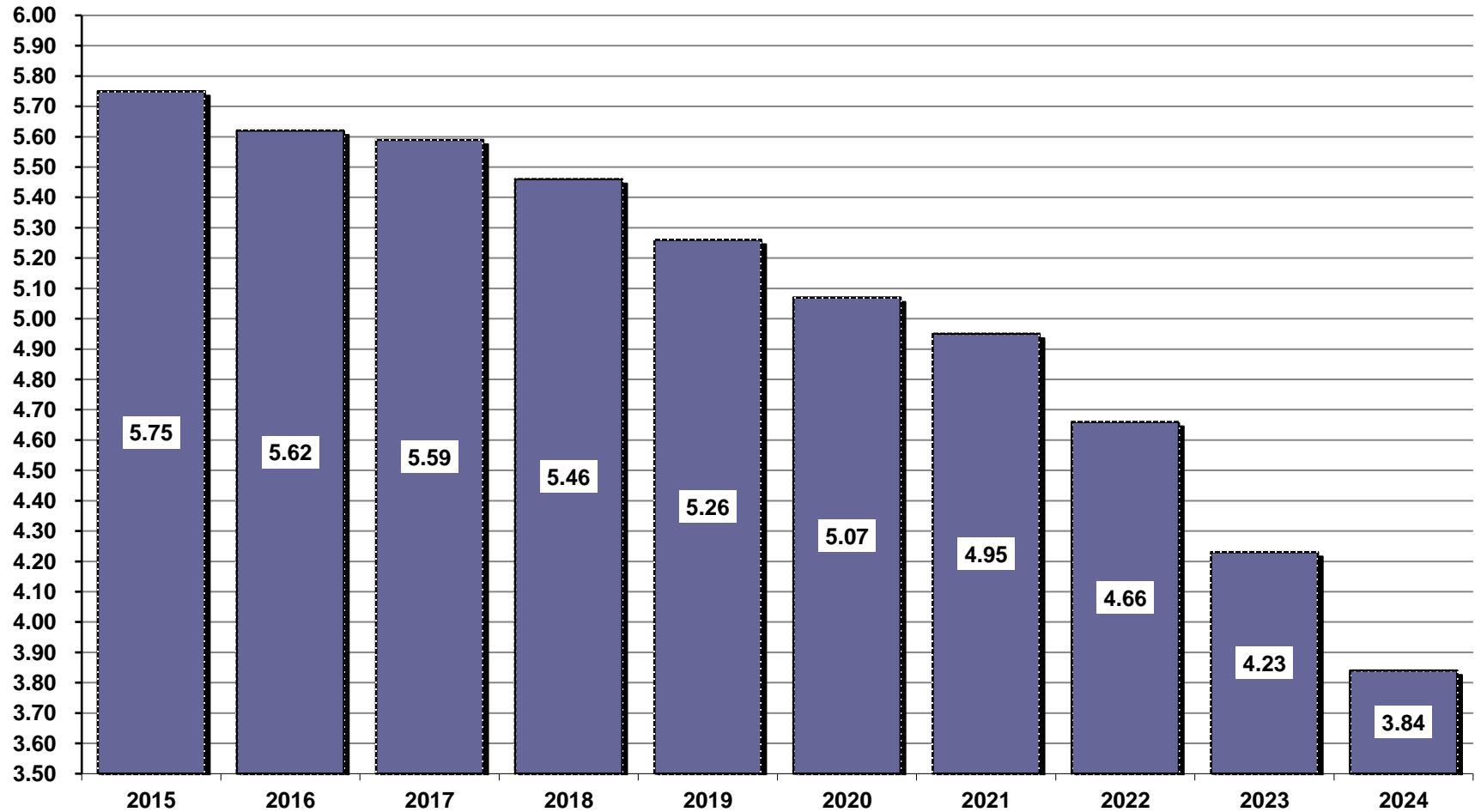
**Note 1: Graphs for the above data are shown on the following pages.**

**Note 2: Other consists of Library tax, Bridge and Culvert aid, Public Health and Property Lister.**

**Note 3: A rate is not available for this area because each of the taxes that make up this area have a different apportionment basis.**

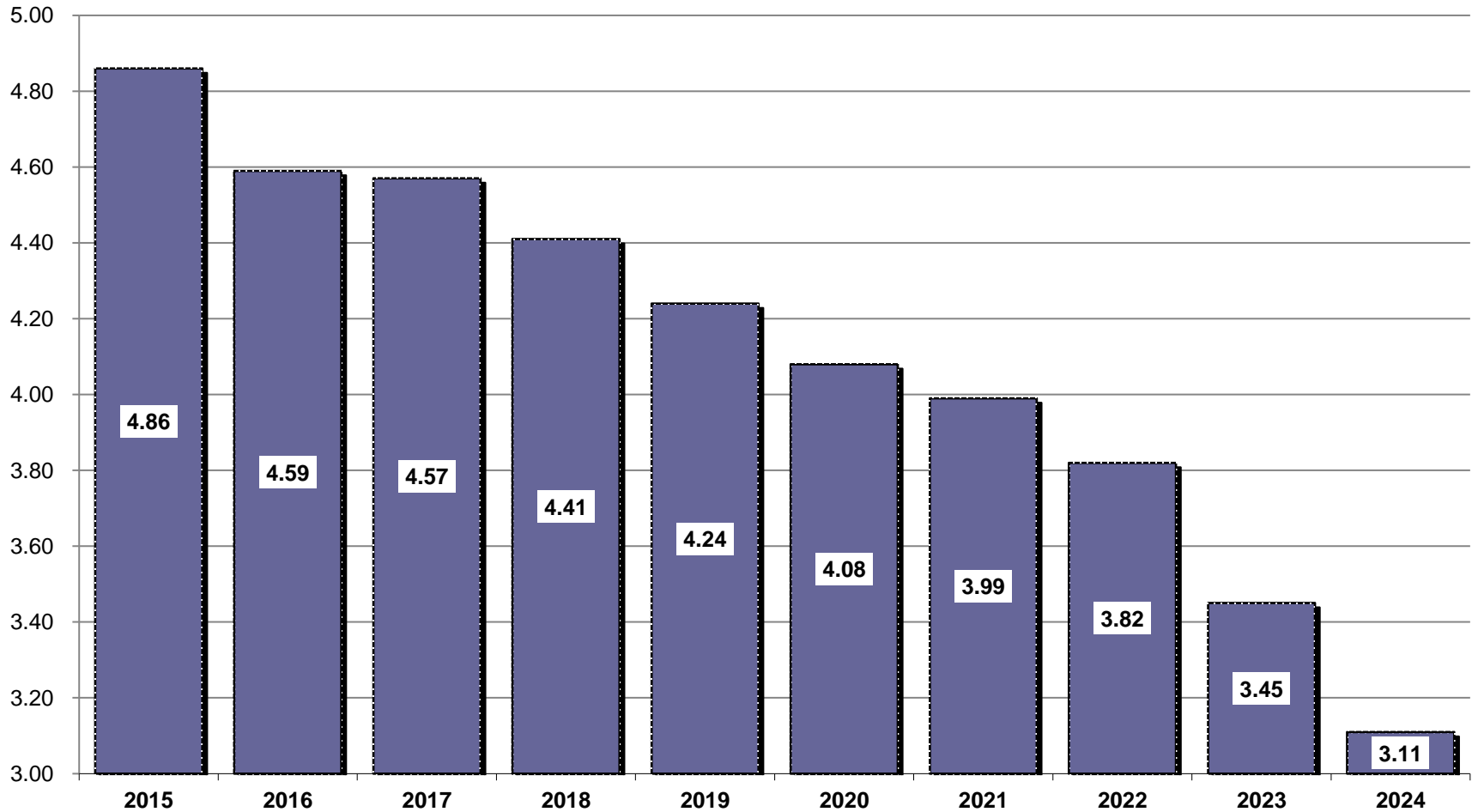
**Winnebago County  
Recap of Total Tax Levy  
(Rate per \$1,000 of Valuation)**

Per \$1,000

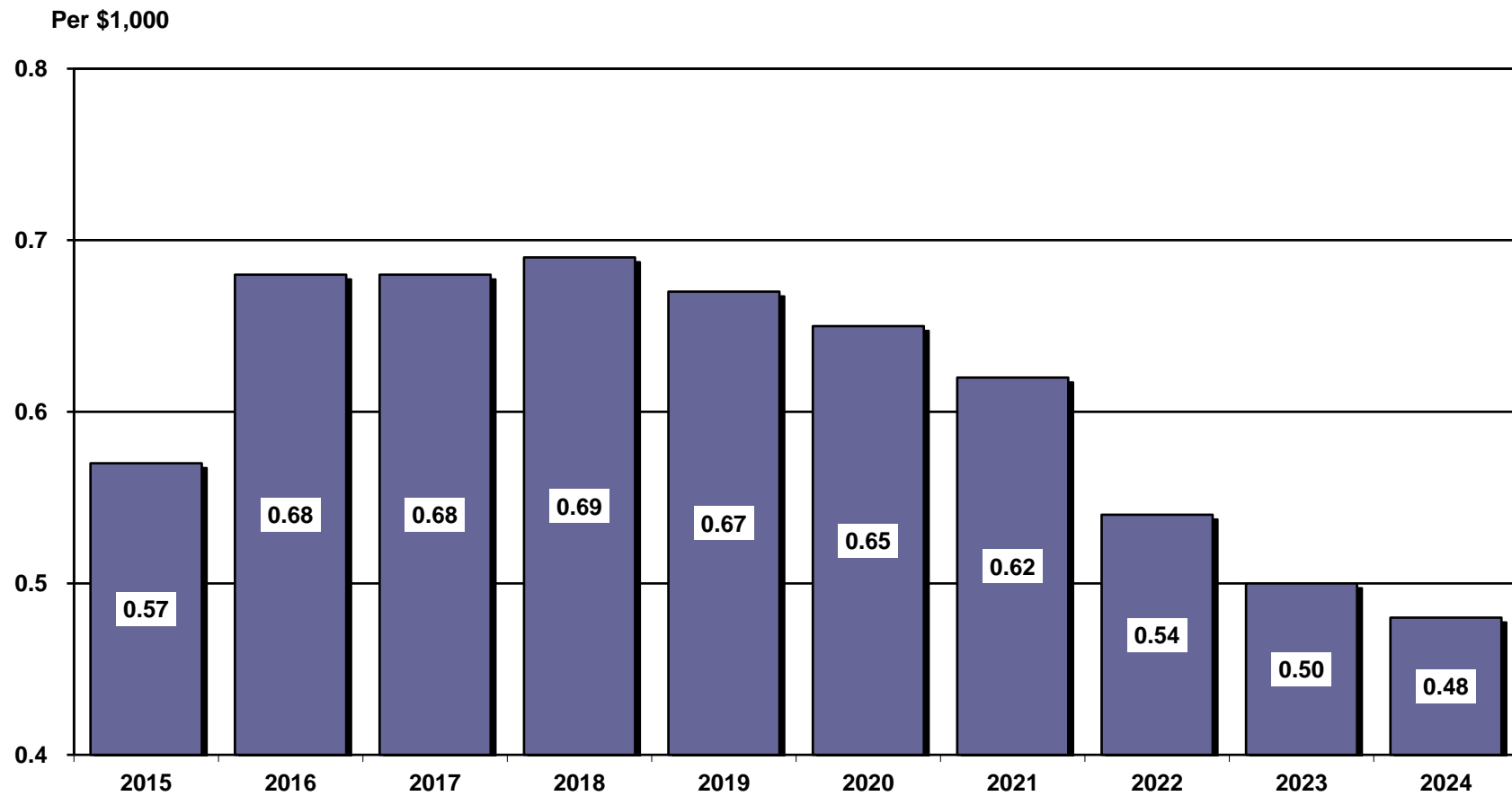


**Winnebago County  
Recap of Operating Levy  
(Rate per \$1,000 of Valuation)**

Per \$1,000



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



**WINNEBAGO COUNTY, WISCONSIN  
APPORTIONMENT OF COUNTY TAXES - 2024**

	<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>2024 Tax Rate</b>	<b>2023 Tax Rate</b>
<b>Towns</b>									
Algoma	1,018,843,800	107,683.53	300,558.25	9,760.14	23,605.69	3,661,167.70	4,102,775.31	4.027	4.436
Black Wolf	430,330,900	45,482.50	126,947.33	4,122.42	9,970.37	1,546,374.02	1,732,896.64	4.027	4.436
Clayton	762,210,400	80,559.48	224,851.57	7,301.71	17,659.71	2,738,967.54	3,069,340.01	4.027	4.436
Neenah	652,187,300	68,930.93	192,394.83	6,247.72	15,110.58	2,343,604.66	2,626,288.72	4.027	4.436
Nekimi	211,750,300	22,380.30	62,466.20	2,028.49	4,906.06	760,914.83	852,695.88	4.027	4.436
Nepeuskun	94,721,500	10,011.30	27,942.78	907.40	2,194.61	340,377.29	381,433.38	4.027	4.436
Omro	366,359,600	38,721.25	108,075.84	3,509.60	8,488.22	1,316,496.15	1,475,291.06	4.027	4.436
Oshkosh	541,550,300	57,237.49	159,756.98	5,187.86	12,547.22	1,946,035.75	2,180,765.30	4.027	4.436
Poygan	285,929,800	30,220.47	84,349.10	2,739.11	6,624.73	1,027,475.41	1,151,408.82	4.027	4.436
Rushford	205,018,600	21,668.81	60,480.35	1,964.01	4,750.09	736,724.78	825,588.04	4.027	4.436
Utica	204,981,400	21,664.88	60,469.38	1,963.65	4,749.23	736,591.11	825,438.25	4.027	4.436
Vinland	344,990,400	36,462.70	101,771.94	3,304.89	7,993.11	1,239,706.91	1,389,239.55	4.027	4.436
Winchester	262,660,300	27,761.07	77,484.62	2,516.19	6,085.60	943,857.54	1,057,705.02	4.027	4.436
Winneconne	570,061,900	60,250.94	168,167.89	5,460.99	13,207.81	2,048,490.86	2,295,578.49	4.027	4.436
Wolf River	311,683,400	32,942.42	91,946.40	2,985.82	7,221.42	1,120,019.77	1,255,115.83	4.027	4.436
<b>Total Towns</b>	<b>6,263,279,900</b>	<b>661,978.07</b>	<b>1,847,663.46</b>	<b>60,000.00</b>	<b>145,114.45</b>	<b>22,506,804.32</b>	<b>25,221,560.30</b>		
<b>Villages</b>									
Fox Crossing	2,432,315,700	257,076.11	717,531.54	-	56,354.52	8,740,413.07	9,771,375.24	4.017	4.427
Winneconne	307,203,000	32,468.87	-	-	7,117.61	1,103,919.66	1,143,506.14	3.722	4.099
<b>Total Villages</b>	<b>2,739,518,700</b>	<b>289,544.98</b>	<b>717,531.54</b>	<b>-</b>	<b>63,472.13</b>	<b>9,844,332.73</b>	<b>10,914,881.38</b>		
<b>Cities</b>									
Appleton	80,419,900	-	-	-	-	288,985.16	288,985.16	3.593	3.956
Menasha	1,211,721,000	-	-	-	-	4,354,262.91	4,354,262.91	3.593	3.956
Neenah	2,853,204,900	301,560.70	-	-	-	10,252,858.79	10,554,419.49	3.699	4.074
Omro	290,405,300	30,693.49	-	-	6,728.42	1,043,557.90	1,080,979.81	3.722	4.099
Oshkosh	5,464,247,100	577,526.76	-	-	-	19,635,517.19	20,213,043.95	3.699	4.074
<b>Total Cities</b>	<b>9,899,998,200</b>	<b>909,780.95</b>	<b>-</b>	<b>-</b>	<b>6,728.42</b>	<b>35,575,181.95</b>	<b>36,491,691.32</b>		
<b>Total all taxing Districts</b>	<b>18,902,796,800</b>	<b>1,861,304.00</b>	<b>2,565,195.00</b>	<b>60,000.00</b>	<b>215,315.00</b>	<b>67,926,319.00</b>	<b>72,628,133.00</b>		

**WINNEBAGO COUNTY, WISCONSIN  
COMPARISON OF APPORTIONMENT**

	Tax Apportionment				Equalized Value (TID Out)			
	2024	2023	Increase/ (Decrease)	Percent	2024	2023	Increase/ (Decrease)	Percent
<b>Towns</b>								
Algoma	4,102,775.31	3,961,520.64	141,254.67	3.57	1,018,843,800	893,103,800	125,740,000	14.08
Black Wolf	1,732,896.64	1,689,605.56	43,291.08	2.56	430,330,900	380,912,600	49,418,300	12.97
Clayton	3,069,340.01	2,934,174.69	135,165.32	4.61	762,210,400	661,494,100	100,716,300	15.23
Neenah	2,626,288.72	2,584,306.16	41,982.56	1.62	652,187,300	582,618,100	69,569,200	11.94
Nekimi	852,695.88	869,579.58	(16,883.70)	(1.94)	211,750,300	196,042,100	15,708,200	8.01
Nepeuskun	381,433.38	371,425.02	10,008.36	2.69	94,721,500	83,735,800	10,985,700	13.12
Omro	1,475,291.06	1,455,009.65	20,281.41	1.39	366,359,600	328,024,200	38,335,400	11.69
Oshkosh	2,180,765.30	2,059,342.37	121,422.93	5.90	541,550,300	464,267,800	77,282,500	16.65
Poygan	1,151,408.82	1,070,564.14	80,844.68	7.55	285,929,800	241,353,000	44,576,800	18.47
Rushford	825,588.04	773,949.49	51,638.55	6.67	205,018,600	174,482,800	30,535,800	17.50
Utica	825,438.25	812,379.31	13,058.94	1.61	204,981,400	183,146,600	21,834,800	11.92
Vinland	1,389,239.55	1,443,928.00	(54,688.45)	(3.79)	344,990,400	325,525,900	19,464,500	5.98
Winchester	1,057,705.02	1,025,533.57	32,171.45	3.14	262,660,300	231,201,100	31,459,200	13.61
Winneconne	2,295,578.49	2,233,481.30	62,097.19	2.78	570,061,900	503,526,500	66,535,400	13.21
Wolf River	1,255,115.83	1,176,375.02	78,740.81	6.69	311,683,400	265,207,500	46,475,900	17.52
<b>Total Towns</b>	<b>25,221,560.30</b>	<b>24,461,174.50</b>	<b>760,385.80</b>	<b>3.11</b>	<b>6,263,279,900</b>	<b>5,514,641,900</b>	<b>748,638,000</b>	<b>13.58</b>
<b>Villages</b>								
Fox Crossing	9,771,375.24	9,560,541.30	210,833.94	2.21	2,432,315,700	2,159,788,000	272,527,700	12.62
Winneconne	1,143,506.14	1,068,242.91	75,263.23	7.05	307,203,000	260,621,000	46,582,000	17.87
<b>Total Villages</b>	<b>10,914,881.38</b>	<b>10,628,784.21</b>	<b>286,097.17</b>	<b>2.69</b>	<b>2,739,518,700</b>	<b>2,420,409,000</b>	<b>319,109,700</b>	<b>13.18</b>
<b>Cities</b>								
Appleton	288,985.16	308,811.27	(19,826.11)	(6.42)	80,419,900	78,057,600	2,362,300	3.03
Menasha	4,354,262.91	4,100,930.50	253,332.41	6.18	1,211,721,000	1,036,583,900	175,137,100	16.90
Neenah	10,554,419.49	10,009,538.82	544,880.67	5.44	2,853,204,900	2,457,093,800	396,111,100	16.12
Omro	1,080,979.81	1,042,100.53	38,879.28	3.73	290,405,300	254,243,000	36,162,300	14.22
Oshkosh	20,213,043.95	20,501,010.17	(287,966.22)	(1.40)	5,464,247,100	5,032,490,100	431,757,000	8.58
<b>Total Cities</b>	<b>36,491,691.32</b>	<b>35,962,391.29</b>	<b>529,300.03</b>	<b>1.47</b>	<b>9,899,998,200</b>	<b>8,858,468,400</b>	<b>1,041,529,800</b>	<b>11.76</b>
<b>Total all taxing Districts</b>	<b>72,628,133.00</b>	<b>71,052,350.00</b>	<b>1,575,783.00</b>	<b>2.22</b>	<b>18,902,796,800</b>	<b>16,793,519,300</b>	<b>2,109,277,500</b>	<b>12.56</b>



## 2024 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 by the General Fund policy adopted by Winnebago County Board. The purpose of this policy is to establish a key element of the financial stability of Winnebago County (County) by setting guidelines for the general fund balance. Fund balance is an important measure of economic stability. It is essential that the County maintain adequate levels of fund balance to mitigate financial risk that can occur from unforeseen revenue fluctuations, unanticipated expenditures, and similar circumstances. The fund balance provides cash flow liquidity for the general operations of the County. It is the goal of the County to achieve and maintain an unrestricted fund balance in the general fund equal to a target range of 16% - 20% of the governmental fund's (excluding capital and debt service funds) subsequent year's budgeted expenditures.

It is our practice to maintain minimal fund reserves in the 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:

Expenditures are broken out by four categories in the budget that is adopted by the Winnebago County Board. All of the individual line items are shown in the budget for informational purposes to support the category totals. Wages and benefits (labor category) are the primary use of funds. The proportion of total labor is 50.07% of total expenditures. The four categories in the budget consist of the following:

1. Labor (wages and fringe)
2. Travel
3. Capital outlay
4. Other operating expenses, which include, but are not limited to, the following:

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

**FUND PROJECTIONS  
2022 Through 2024**

FUND	Fund Balance 12/31/2022	Estimated Surplus / (Deficit) 2023	Balance 12/31/2023	Revenues 2024	Tax Levy 2024	Expenses 2024	Note 1 Depreciation 2024	Note 2 General Fund Balance Applied 2024	Note 3 Other Fund Balances Applied 2024	Estimated Surplus / (Deficit) 2024	Total Fund Balance 12/31/2024
<b>General Fund</b>											
Assigned Fund Balance	10,909,280	(10,909,280)	-	-	-	-	-	-	-	-	-
Unassigned Fund Balance	51,528,731	(26,231,365)	25,297,366	23,424,109	41,409,188	(66,374,767)	-	1,541,470	-	-	23,755,896
Technology Replacement Fund	1,513,233	237,079	1,750,312	438,776	-	(1,491,893)	-	-	1,053,117	-	697,195
Public Health	2,416,973	(800,000)	1,616,973	5,394,553	1,861,304	(8,180,857)	-	-	925,000	-	691,973
Scholarship Fund	39,171	(8,300)	30,871	1,500	7,500	(18,000)	-	-	9,000	-	21,871
Boat Launch Fees	131,116	1,168	132,284	113,000	-	(238,877)	-	-	125,877	-	6,407
Land Records Modernization	524,758	(103,762)	420,996	224,444	-	(359,138)	-	-	134,694	-	286,302
Property Lister	164,630	(26,410)	138,220	600	217,815	(253,415)	-	-	35,000	-	103,220
Jail Improvements	178,635	(49,388)	129,247	168,000	-	(240,290)	-	-	72,290	-	56,957
<b>TOTAL GENERAL FUND</b>	<b>67,406,526</b>	<b>(37,890,258)</b>	<b>29,516,268</b>	<b>29,764,982</b>	<b>43,495,807</b>	<b>(77,157,237)</b>	<b>-</b>	<b>1,541,470</b>	<b>2,354,978</b>	<b>-</b>	<b>25,619,820</b>
<b>Special Revenue</b>											
Human Services	3,872,708	(3,872,708)	-	34,189,749	18,295,593	(52,485,342)	-	-	-	-	-
<b>Proprietary Funds (Unrestricted)</b>											
Airport	3,952,596	(3,240,982)	711,614	1,357,004	1,133,487	(5,568,434)	2,975,000	-	102,943	-	608,671
Parkview Health Center	12,751,302	(8,822,628)	3,928,674	16,057,616	967,494	(18,710,780)	685,670	-	1,000,000	-	2,928,674
Highway	4,062,699	(1,502,368)	2,560,331	20,327,610	-	(20,630,980)	848,000	-	-	544,630	3,104,961
General Services	247,442	(23,091)	224,351	319,750	-	(400,183)	-	-	-	(80,433)	143,918
Workers Compensation Insurance	2,242,013	(620,596)	1,621,417	1,051,482	-	(1,056,811)	-	-	-	(5,329)	1,616,088
Property & Liability Insurance	754,695	91,658	846,353	1,201,319	-	(1,182,533)	-	-	-	18,786	865,139
Self Funded Health Insurance	5,208,639	(850,135)	4,358,504	18,238,856	-	(18,854,582)	-	-	-	(615,726)	3,742,778
Self Funded Dental Insurance	723,153	13,623	736,776	895,334	-	(882,833)	-	-	-	12,501	749,277
<b>TOTAL PROPRIETARY FUNDS</b>	<b>29,942,538</b>	<b>(14,954,519)</b>	<b>14,988,019</b>	<b>59,448,971</b>	<b>2,100,981</b>	<b>(67,287,136)</b>	<b>4,508,670</b>	<b>-</b>	<b>1,102,943</b>	<b>(125,571)</b>	<b>13,759,505</b>
<b>Other Funds (Equity)</b>											
Debt Service	7,368,250	-	7,368,250	110,255	8,735,752	(8,846,007)	-	-	-	-	7,368,250
<b>TOTALS</b>	<b>\$ 108,590,022</b>	<b>\$ (56,717,485)</b>	<b>\$ 51,872,537</b>	<b>\$ 123,513,957</b>	<b>\$ 72,628,133</b>	<b>\$ (205,775,722)</b>	<b>\$ 4,508,670</b>	<b>\$ 1,541,470</b>	<b>\$ 3,457,921</b>	<b>\$ (125,571)</b>	<b>\$ 46,747,575</b>

**Note 1:**

The County levies for the proprietary funds based on funds needed or cash flow basis. As a result, depreciation is added back to determine the levy since it is not a cash flow item. Capital outlay and debt principal are also budgeted in the proprietary funds and funds are levied to cover these cash flow items.

**Note 2:**

General Fund unassigned fund balance of \$1,541,470 is being applied to the General Fund to meet the levy limit requirements, this is shown in the Miscellaneous & Unclassified cost center.

**Note 3:**

Other Fund balances applied that are not part of the unassigned general fund balance are: Public Health \$925,000, Scholarship \$9,000, Property Lister \$35,000, Airport \$102,943, and Park View Health Center \$1,000,000. These are being applied to meet the levy limit targets.

**Note 4:**

Available resources is a better measure of cash reserves available for appropriation. It backs out all non-cash equivalents such as inventory, undepreciated assets and accrued expenditures leaving the available cash.

**WINNEBAGO COUNTY  
SOURCES OF REVENUE BY FUND**

<b>Funding Sources - 2024 Budget</b>											
	<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>2024 Executive Budget</b>	<b>2023 Adopted Budget</b>	<b>Change-2023 Over/(Under) 2022</b>	<b>Percent</b>
General Fund	43,495,807	18,863,092	1,033,335	3,884,543	785,660	3,085,500	2,112,852	73,260,789	66,312,826	6,947,963	10.48
Human Services	18,295,593	30,786,217	-	2,052,894	-	-	1,350,638	52,485,342	47,806,190	4,679,152	9.79
Debt Service	8,735,752	-	-	-	-	-	110,255	8,846,007	6,047,413	2,798,594	46.28
Airport	1,133,487	62,000	-	1,289,804	-	-	5,200	2,490,491	4,437,850	(1,947,359)	-43.88
Park View Health Center	967,494	8,561,486	-	4,209,130	22,000	-	3,265,000	17,025,110	17,059,481	(34,371)	-0.20
Highway	-	8,310,000	21,922	688	11,875,000	50,000	70,000	20,327,610	18,763,273	1,564,337	8.34
General Services	-	2,000	-	1,500	310,250	6,000	-	319,750	386,800	(67,050)	-17.33
Workers Comp Insurance	-	-	-	-	951,482	100,000	-	1,051,482	463,005	588,477	127.10
Property & Liability Insurance	-	-	-	-	1,186,319	15,000	-	1,201,319	1,229,700	(28,381)	-2.31
Self Funded Health Insurance	-	-	-	2,705,828	15,333,028	200,000	-	18,238,856	17,150,180	1,088,676	6.35
Self Funded Dental Insurance	-	-	-	132,050	748,284	15,000	-	895,334	864,427	30,907	3.58
	72,628,133	66,584,795	1,055,257	14,276,437	31,212,023	3,471,500	6,913,945	196,142,090	180,521,145	15,620,945	8.65

# WINNEBAGO COUNTY

## SOURCES OF REVENUE BY YEAR

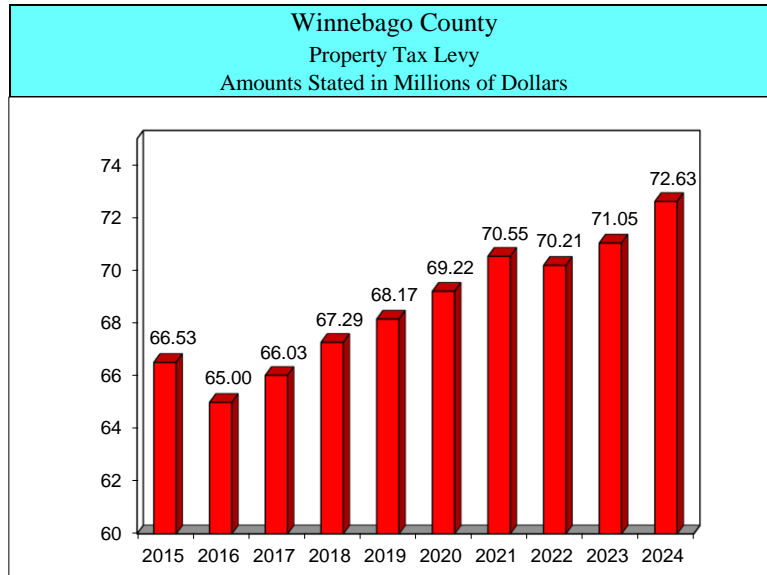
	Actual 2020	Actual 2021	Actual 2022	Adopted 2023	Executive 2024	2024 Over/(Under) 2023	
						Amount	Percent
Taxes	70,978,269	70,549,975	70,205,691	71,052,350	72,628,133	1,575,783	2.22
Intergovernmental	63,571,828	57,817,121	58,753,337	58,521,019	66,584,795	8,063,776	13.78
Licenses, Fines, Permits	1,011,517	1,121,674	1,118,770	1,076,910	1,055,257	(21,653)	-2.01
Public Charges	14,352,020	13,912,508	13,115,336	14,347,497	14,276,437	(71,060)	-0.50
Interfund	25,132,518	25,711,573	27,665,927	28,456,766	31,212,023	2,755,257	9.68
Interest	3,867,567	218,358	(3,894,926)	2,058,500	3,471,500	1,413,000	68.64
Other	15,660,411	9,828,835	5,869,198	5,008,103	6,913,945	1,905,842	38.06
Total	194,574,131	179,160,045	172,833,335	180,521,145	196,142,090	15,620,945	8.65

# WINNEBAGO COUNTY EXPENDITURES BY FUND

	Expenditure Type - 2024				2024 Executive Budget	2023 Adopted Budget	Change 2024 Over/(Under) 2022	Percent
	Labor	Travel	Capital	Other Operating Expenses				
General Fund	48,233,232	488,790	1,429,420	27,005,795	77,157,237	72,797,028	4,360,209	5.99
Human Services	31,425,031	463,253	35,000	20,562,058	52,485,342	47,806,190	4,679,152	9.79
Debt Service Funds	-	-	-	8,846,007	8,846,007	6,047,413	2,798,594	46.28
Airport Fund	908,050	31,675	130,000	4,498,709	5,568,434	5,880,350	(311,916)	-5.30
Park View Health Center	14,440,044	20,500	10,000	4,240,236	18,710,780	19,687,464	(976,684)	-4.96
Highway Fund	7,770,627	8,300	2,105,125	10,746,928	20,630,980	19,417,706	1,213,274	6.25
General Services	67,035	-	-	333,148	400,183	381,228	18,955	4.97
Workers Compensation Insurance	76,570	800	-	979,441	1,056,811	925,953	130,858	14.13
Property & Liability Insurance	32,817	-	-	1,149,716	1,182,533	1,124,164	58,369	5.19
Self Funded Health Insurance	87,379	-	-	18,767,203	18,854,582	18,067,315	787,267	4.36
Self Funded Dental Insurance	-	-	-	882,833	882,833	853,804	29,029	3.40
	103,040,785	1,013,318	3,709,545	98,012,074	205,775,722	192,988,615	12,787,107	6.63

## WINNEBAGO COUNTY EXPENDITURES BY YEAR

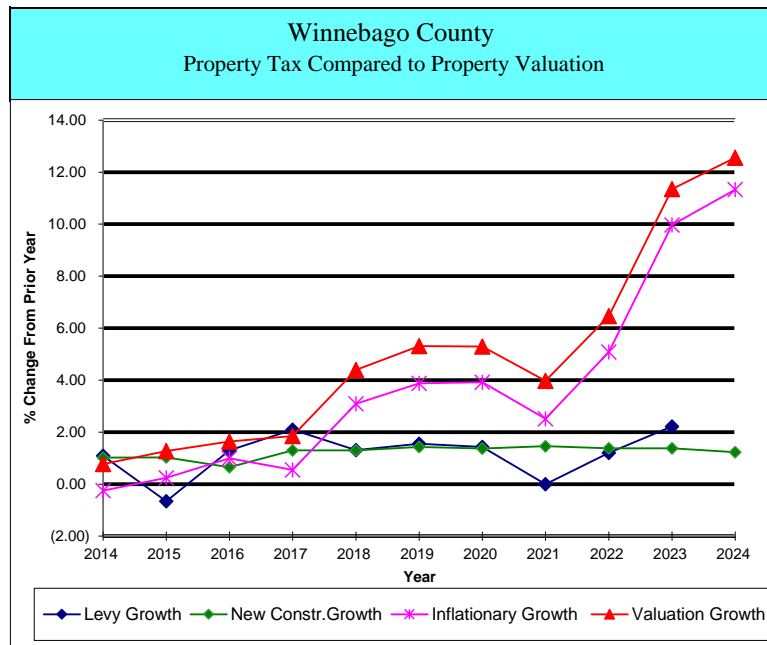
	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Actual 2022</b>	<b>Adopted 2022</b>	<b>Adopted 2023</b>	<b>Executive 2024</b>	<b>2024 Over/(Under) 2023</b>	
							<b>Amount</b>	<b>Percent</b>
Labor	84,807,843	84,489,146	83,606,477	92,252,815	94,694,833	103,040,785	8,345,952	8.81%
Travel	356,457	448,163	671,472	877,666	900,734	1,013,318	112,584	12.50%
Capital	2,817,039	2,812,969	2,394,335	2,780,784	3,523,716	3,709,545	185,829	5.27%
Other Operating	83,241,397	93,792,012	97,460,230	90,276,392	93,869,332	98,012,074	4,142,742	4.41%
	171,222,736	181,542,291	184,132,514	186,187,657	192,988,615	205,775,722	12,787,107	6.63%



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. Continuing in 2013 the County is limited to increasing property taxes by the increase in new construction. The rate of increase or decrease is tied directly to the increase in new construction.

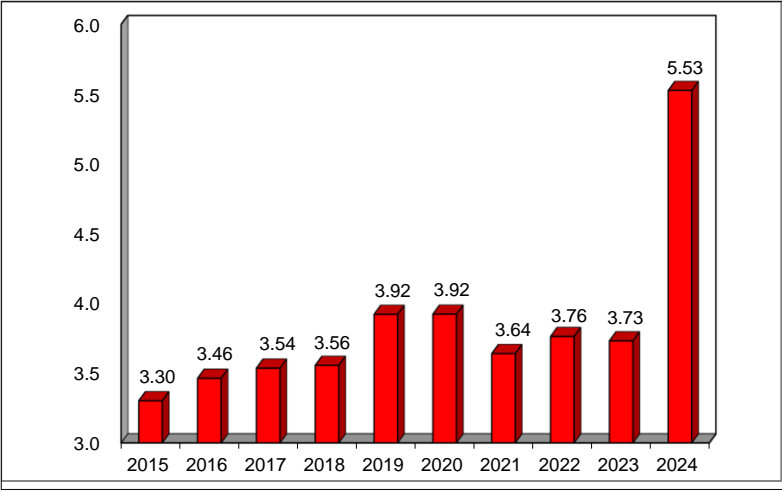
2022 and prior figure represents the actual property taxes levied.

2023 and 2024 figures are budgeted tax levy amounts.



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 then the increase due to new construction, the average taxpayer could expect to see a smaller county tax bill.

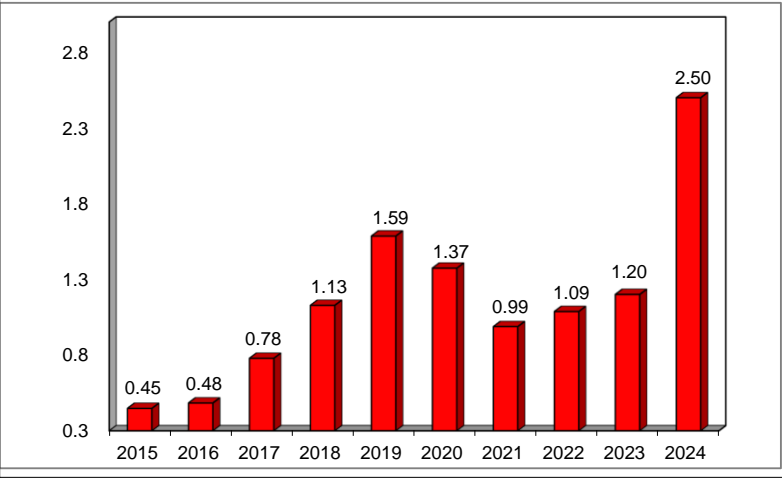
**General Fund**  
**State Shared Tax**  
 Amounts Stated in Millions of Dollars



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.

2023 figures are estimates.  
 2024 figures are budgeted.

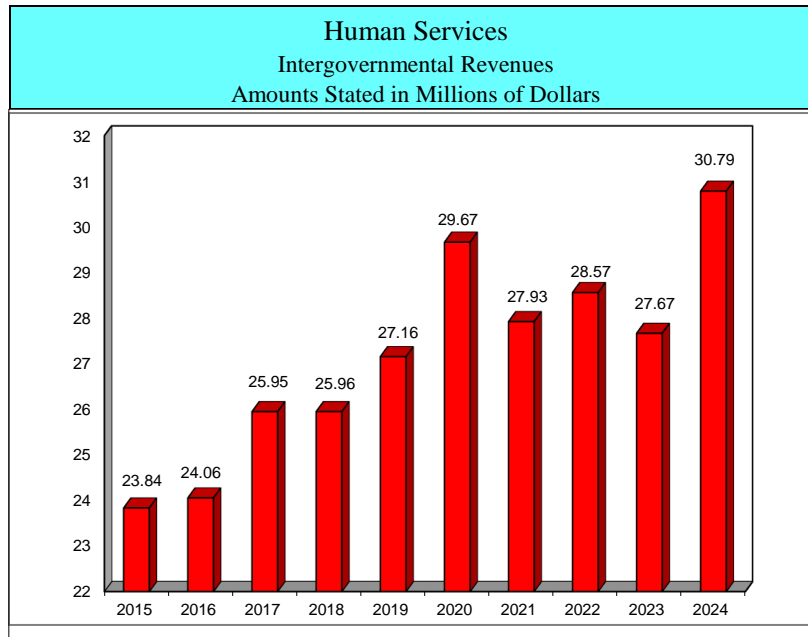
**General Fund**  
**Interest Income Investments**  
 Amounts Stated in Millions of Dollars



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.

2023 figures are estimates.  
 2024 figures are budgeted.

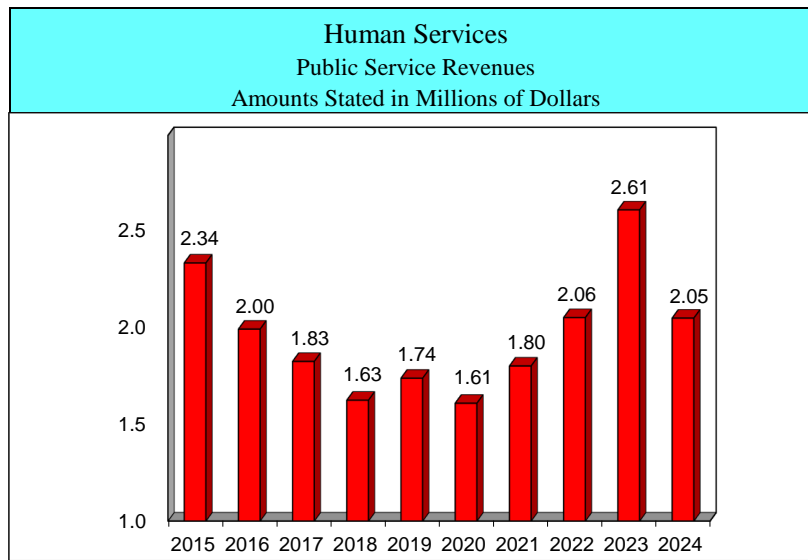




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**HUMAN SERVICES INTERGOVERNMENTAL REVENUES** are revenues received from either the state or federal government in the form of grants and aids. Revenue estimates are based on an allocation from the state.

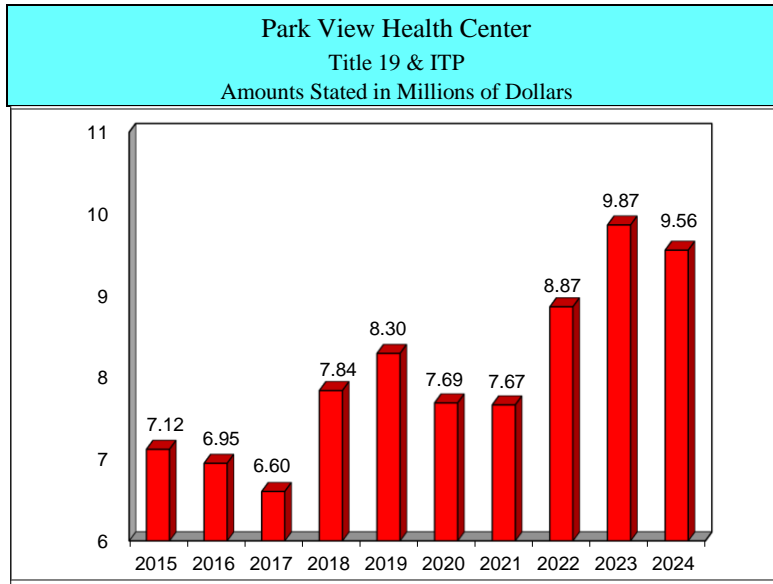
2023 figures are estimates.  
2024 figures are budgeted.



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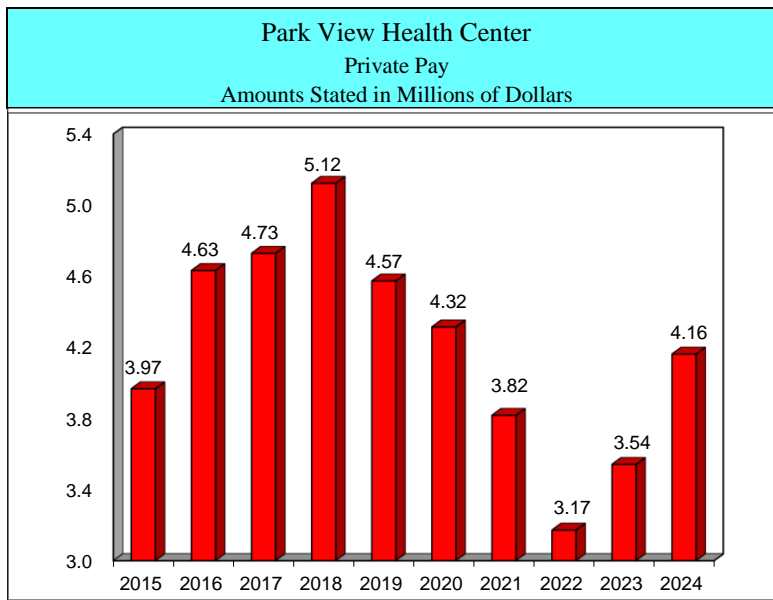
**HUMAN SERVICES PUBLIC SERVICE REVENUES** include revenues received from individual and third party payers for services rendered by the County.

2023 figures are estimates.  
2024 figures are budgeted.



PARK VIEW HEALTH CENTER TITLE 19 MEDICAL ASSISTANCE revenue is based on a daily rate approved by the State. The decrease since 2015 is due to the number of medical assistance census going down and private pay census increasing. The spikes in 2018 and 2019 is due to one time payments for certified public expenditures for reduced patient days across the state. Starting in 2022 the medical assistance rate increased.

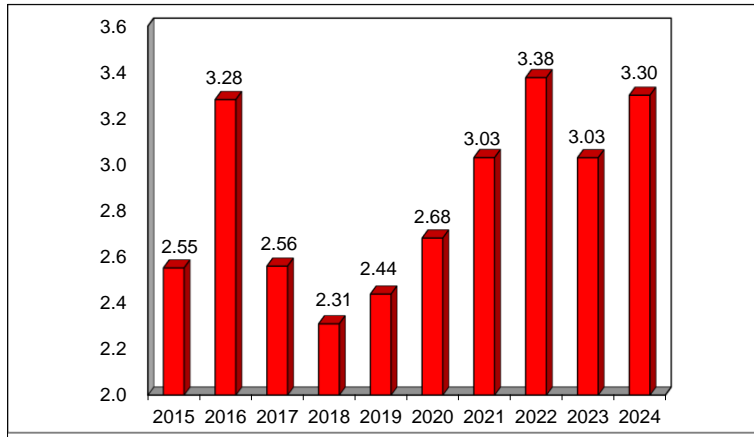
2023 figures are estimates.  
2024 figures are budgeted.



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.

2023 figures are estimates.  
2024 figures are budgeted.

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

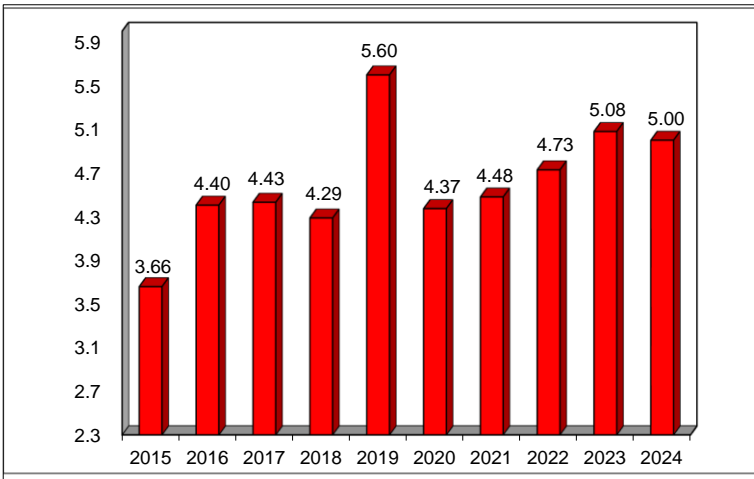


**HIGHWAY- LOCAL GOVERNMENTAL REVENUES**

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.

2023 figures are estimates.  
2024 figures are budgeted.

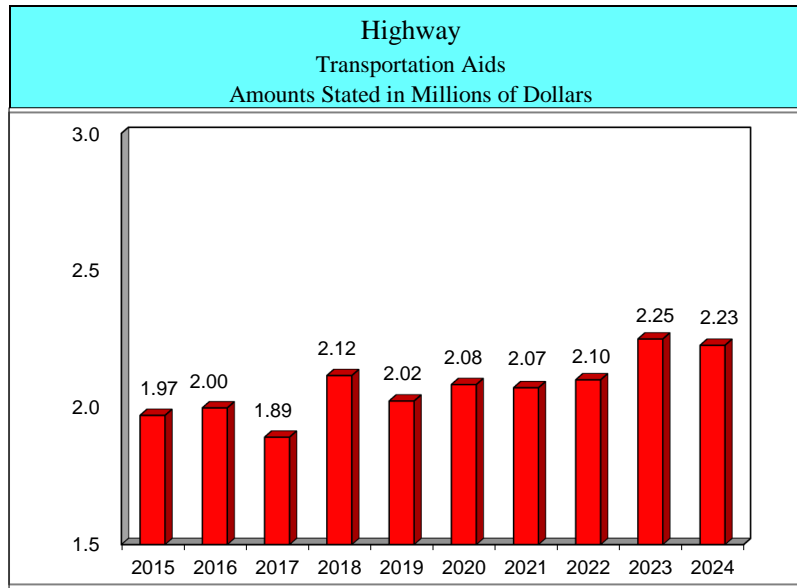
**Highway**  
State Government  
Amounts Stated in Millions of Dollars



**HIGHWAY- STATE GOVERNMENTAL REVENUES**

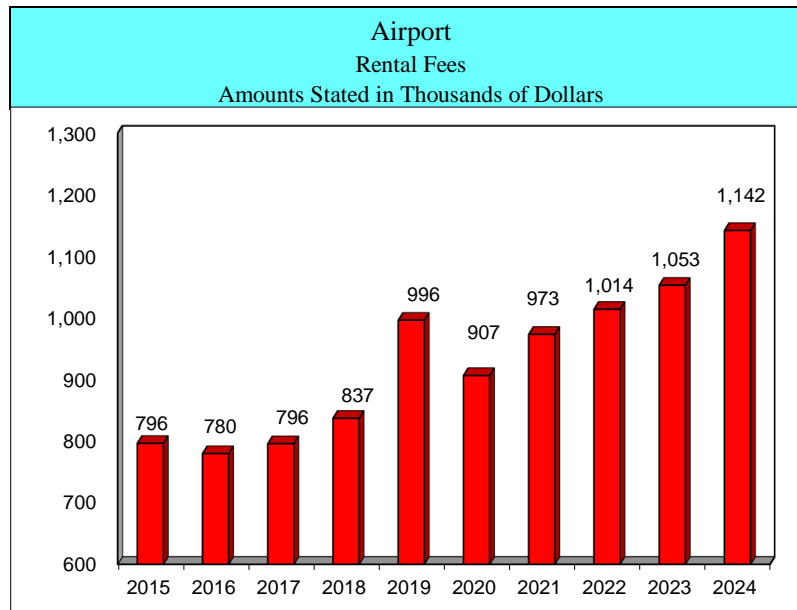
The Highway Department does various maintenance and construction projects for the State of Wisconsin. The expenses incurred on these projects are fully reimbursed to the County by the State.

2023 figures are estimates.  
2024 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.

2023 figures are estimates.  
2024 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 hanger and other building projects and increases in rental rates. The large decreases from 2012 to 2014 are the result of the US government decreasing the number of vehicles stored on airport land.

2023 figures are estimates.  
2024 figures are budgeted.

## **CHANGES TO TABLE OF ORGANIZATION**

<b>Child Support</b>	<p>Eliminate one (1) Full-time Assistant Child Support Attorney position (moving to Corporation Counsel)</p> <p>Eliminate one (1) Full-time Child Support Attorney position (moving to Corporation Counsel)</p>
<b>Clerk of Courts</b>	<p>Eliminate one (1) Full-time Administrative Associate I position (Clerk of Courts)</p> <p>Eliminate two (2) Full-time and two (2) Part-time Administrative Associate II/III positions (Clerk of Courts)</p> <p>Add five (5) Full-time and one (1) Part-time Administrative Associate III positions (Clerk of Courts)</p> <p>Eliminate two (2) Administrative Associate II positions (Family Court Commissioner)</p> <p>Eliminate one (1) Administrative Associate II position (Family Court Services)</p>
<b>Corporation Counsel</b>	<p>Add one (1) Full-time Assistant Corporation Counsel position (moved from Child Support)</p> <p>Add one (1) Full-time Assistant/Associate Corporation Counsel position</p> <p>Add one (1) Full-time Associate Corporation Counsel position (moved from Child Support)</p> <p>Eliminate one (1) Full-time Administrative Associate III position</p>
<b>Finance</b>	<p>Add one (1) Full-time Management Analyst position</p>
<b>Highway</b>	<p>Eliminate three (3) Full-time and two (2) Part-time Bridgetender positions</p> <p>Add ten (10) Full-time Highway Operator I/II positions</p> <p>Eliminate ten (10) Full-time Highway Operator II positions</p>
<b>Human Resources</b>	<p>Eliminate (1) Part-time Administrative Associate III position</p> <p>Add one (1) Full-time Payroll and Benefits Specialist position</p>
<b>Human Services</b>	<p><u>Administrative Services</u></p> <p>Add one (1) Full-time Financial Associate II position</p> <p><u>Behavioral Health</u></p> <p>Add four (4) Full-time Case Manager positions</p> <p>Eliminate one (1) Full-time Case Manager Lead position</p> <p>Add three (3) CCS Case Specialist positions</p> <p>Add one (1) Full-time CSP Supervisor position</p> <p>Add one (1) Full-Time Intake Specialist position</p> <p>Add one (1) Full-time Mental Health Crisis Specialist position</p>

Eliminate one (1) Full-time Prevention Services coordinator position  
 Add four (4) Full-Time Psychotherapist/Qualified Therapist-In Training positions  
 Eliminate one (1) Part-time Psychotherapist/Qualified Therapist-In Training position  
 Add one (1) Full-time SUD Supervisor position  
 Eliminate three (3) Youth CCS Case Specialist positions

**Child Welfare**

Add one (1) Full-time Deputy Division Manager – Child Welfare position  
 Add one (1) Full-time and one (1) Part-time Youth Shelter Care Specialist position

**Long Term Support**

Add one (1) Full-time Program Supervisor position  
 Add one (1) Full-time Social Work Specialist Lead position  
 Add thirteen (13) Full-time Social Work Specialist positions

**Land & Water**

Add one (1) Full-time Grant Soil Health Specialist position

**Park View  
Health Center**

Eliminate one (1) Full-time and one (1) Part-time RN/LPN position  
 Add one (1) Full-time and one (1) Part-time RN Shift Supervisor position  
 Eliminate one (1) Part-time Social Worker – Medical position

**Public Health**

Add one (1) Full-time Deputy Director of Public Health position  
 Add one (1) Full-time Accountant position  
 Eliminate one (1) Full-time Accounting Associate position  
 Add three (3) Full-time Administrative Associate III positions  
 Add one (1) Full-time Community Health Worker position  
 Eliminate one (1) Full-time Health Programs Evaluator position  
 Eliminate three (3) Full-time Public Health Aide positions  
 Eliminate one (1) Full-time Pubic Health Nurse position  
 Add one (1) Full-time WIC Program Nutritionist position  
 Eliminate one (1) Part-time WIC Program Nutritionist position

**Solid Waste**

Eliminate one (1) Full-time Environmental Manager position  
 Eliminate two (2) Full-time Solid Waste Associate positions  
 Add one (1) Full-time Solid Waste Associate position  
 Add two (2) Full-time Solid Waste Specialist positions

## Table of Organization Changes - Fiscal Summary

### 2024 Budget changes

Title	Department	Quant FT	Quant PT	Change in FTE	Wages	Fringe Benefits	Other Costs	Cost Reductions	Revenues Generated	Net Cost (Savings)
Administrative Associate I	Clerk of Courts	-1		(1.00)	(33,716)	(29,882)				(63,598)
Administrative Associate III	Clerk of Courts	3		3.00	114,777	66,927				181,704
Administrative Associate III	Clerk of Courts		1	0.53	28,695	22,927				51,622
Administrative Associate II/III	Clerk of Courts	-3		(3.00)	(109,278)	(66,096)				(175,374)
Administrative Associate II	Clerk of Courts		-1	(0.75)	(26,794)	(22,640)				(49,434)
Administrative Associate II/III	Clerk of Courts		-1	(0.53)	(27,321)	(22,719)				(50,040)
Assistant/Associate Corporation Counsel	Corporation Counsel	1		1.00	85,715	37,747	2,583			126,045
Administrative Associate III	Corporation Counsel	-1		(1.00)	(43,285)	(6,945)				(50,230)
Management Analyst	Finance	1		1.00	73,687	36,001				109,688
Bridgetender	Highway	-3	-2	(4.00)	(80,037)	(107,544)				(187,581)
Payroll and Benefits Specialist	Human Resources	1		1.00	55,370	33,157				88,527
Administrative Associate III	Human Resources		-1	(0.40)	(16,123)	(2,453)				(18,576)
Mental Health Crisis Specialist	Human Services - BH	1		1.00	64,074	19,932			(100,000)	(15,994)
Financial Associate II	Human Services - AS	1		1.00	38,259	30,608	120		(68,987)	0
Intake Specialist	Human Services - BH	1		1.00	66,431	20,851			(78,000)	9,282
Youth Shelter Care Specialist	Human Services - CW	1		1.00	44,575	17,068	400			62,043
Youth Shelter Care Specialist	Human Services - CW		1	0.50	21,434	3,711	300			25,445
Program Supervisor	Human Services - LTS	1		1.00	73,547	37,514	1,200			112,261
Social Work Specialist	Human Services - LTS	12		12.00	709,488	244,392	226,457		(1,180,337)	-
Social Work Specialist	Human Services - LTS	1		1.00	59,124	20,366	3,773		(83,263)	-
Social Work Specialist - Lead	Human Services - LTS	1		1.00	68,134	36,577	3,983		(108,694)	-
SUD Supervisor	Human Services - BH	1		1.00	83,291	30,568	3,773	(59,632)	(58,000)	-
Deputy Division Manager - Child Welfare	Human Services - CW	1		1.00	91,620	37,015	3,773	(132,408)		-
Psychotherapist	Human Services - BH	1		1.00	83,745	15,632			(49,678)	49,699
Psychotherapist	Human Services - BH		-1	(0.50)	(37,877)	(6,519)				(44,396)
Case Manager Lead	Human Services - BH	-1		(1.00)	(72,602)	(30,617)				(103,219)
CSP Supervisor	Human Services - BH	1		1.00	83,291	30,568		(98,859)		15,000
Case Manager	Human Services - BH	4		4.00	266,328	110,541		(283,650)		93,219

## Table of Organization Changes - Fiscal Summary

### 2024 Budget changes

Title	Department	Quant FT	Quant PT	Change in FTE	Wages	Fringe Benefits	Other Costs	Cost Reductions	Revenues Generated	Net Cost (Savings)
Psychotherapist	Human Services - BH	3		3.00	232,902	95,174		(258,076)		70,000
Prevention Services Coordinator	Human Services - BH	-1		(1.00)	(75,219)	(34,563)				(109,782)
Grant Soil Health Specialist	Land & Water Conservation	1		1.00	58,365	34,944			(93,309)	-
RN Shift Supervisor	Park View Health Center	1		1.00	91,000	40,033				131,033
RN Shift Supervisor	Park View Health Center		1	0.20	18,200	3,050				21,250
RN/LPN	Park View Health Center	-1		(1.00)	(72,000)	(36,864)				(108,864)
RN/LPN	Park View Health Center		-1	(0.20)	(14,400)	(2,416)				(16,816)
Social Worker - Medical	Park View Health Center		-1	(0.50)	(40,650)	(7,037)				(47,687)
Accountant	Public Health	1		1.00	59,509	33,783				93,292
Accounting Associate	Public Health	-1		(1.00)	(54,454)	(33,019)				(87,473)
Administrative Associate III	Public Health	3		3.00	130,373	63,207				193,580
Deputy Director of Public Health	Public Health	1		1.00	98,621	41,854				140,475
Health Programs Evaluator	Public Health	-1		(1.00)	(61,866)	(35,492)				(97,358)
Public Health Aide	Public Health	-3		(3.00)	(123,509)	(62,168)				(185,677)
WIC Program Nutritionist	Public Health	1		1.00	55,598	34,407				90,005
WIC Program Nutritionist	Public Health		-1	(0.60)	(33,347)	(24,190)				(57,537)
Environmental Manager	Solid Waste	-1		(1.00)	(72,134)	(37,344)				(109,478)
Solid Waste Specialist	Solid Waste	2		2.00	85,098	65,850	2,000			152,948
Solid Waste Associate	Solid Waste	-2		(2.00)	(76,011)	(64,207)				(140,218)
Solid Waste Associate	Solid Waste	1		1.00	37,518	32,571	1,000			71,089
<b>Total 2024 budget changes</b>		<b>28</b>	<b>-6</b>	<b>24.75</b>	<b>1,908,146</b>	<b>664,260</b>	<b>249,362</b>	<b>(832,625)</b>	<b>(1,820,268)</b>	<b>168,875</b>

### NOTES:

Title changes having no fiscal impact are excluded.



# TABLE OF ORGANIZATION OF CLASSIFIED POSITIONS 2024

	2023 Adopted Budget		Position Changes After 2023 Budget		Position Changes During 2024 Budget		2024 Executive Budget	
	FT	PT	FT	PT	FT	PT	FT	PT
<b>ADMINISTRATION</b>								
Director of Administration	1						1	
Administrative Associate I	1						1	
Administrative Associate IV	0.5						0.5	
Contract & Procurement Manager	1						1	
Risk Manager	1						1	
<b>TOTAL AUTHORIZED POSITIONS</b>	<b>4.5</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4.5</b>	<b>0</b>
<b>AIRPORT</b>								
Airport Director	1						1	
Deputy Airport Director	1						1	
Administrative Associate - Airport	1						1	
Maintenance & Operations Manager	1						1	
Maintenance Equipment Operator I	2						2	
Maintenance Equipment Operator II	2						2	
Mechanic	1						1	
<b>TOTAL AUTHORIZED POSITIONS</b>	<b>9</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9</b>	<b>0</b>
<b>CHILD SUPPORT</b>								
Director of Child Support	1						1	
Administrative Associate I	4		-4					
Administrative Associate II	0		4				4	
Assistant Child Support Attorney	1				-1			
Child Support Attorney	1				-1			
Child Support Specialist	13						13	
Child Support Specialist - Lead	1						1	
Financial Associate II	3						3	
Office Supervisor	1						1	
<b>TOTAL AUTHORIZED POSITIONS</b>	<b>25</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-2</b>	<b>0</b>	<b>23</b>	<b>0</b>

# TABLE OF ORGANIZATION OF CLASSIFIED POSITIONS 2024

	2023 Adopted Budget		Position Changes After 2023 Budget		Position Changes During 2024 Budget		2024 Executive Budget	
	FT	PT	FT	PT	FT	PT	FT	PT
<b>CIRCUIT COURTS</b>								
Court Commissioner	1						1	
Deputy Register in Probate	1						1	
Judicial Associate - Lead	0				6		6	
Register in Probate	1						1	
<b>CLERK OF COURTS</b>								
Clerk of Courts	1						1	
Accounting Supervisor	1						1	
Administrative Associate I	1				-1			
Administrative Associate II/III	2	2			-2	-2		
Administrative Associate III	7				5	1	12	1
Chief Deputy Clerk of Courts	1						1	
Court Assistant	9						9	
Court Record Coordinator	1						1	
Financial Associate II	1						1	
Judicial Associate - Lead	6				-6			
<b>FAMILY COURT COMMISSIONER</b>								
Family Court Commissioner	1						1	
Administrative Associate III	2				-2			
Court Commissioner	1						1	
<b>FAMILY COURT SERVICES</b>								
Family Court Services Manager	1						1	
Administrative Associate II	1				-1			
Family Court Case Specialist - Mediation Services			1				1	
Family Court Services Mediator	2		-1				1	
<b>TOTAL AUTHORIZED POSITIONS - Clerk of Courts &amp; Court Related</b>	41	2	0	0	-1	-1	40	1

# TABLE OF ORGANIZATION OF CLASSIFIED POSITIONS 2024

	2023 Adopted Budget		Position Changes After 2023 Budget		Position Changes During 2024 Budget		2024 Executive Budget	
	FT	PT	FT	PT	FT	PT	FT	PT
<b>CORPORATION COUNSEL</b>								
Corporation Counsel	1						1	
Assistant Corporation Counsel	2				1		3	
Assistant/Associate Corporation Counsel					1		1	
Associate Corporation Counsel					1		1	
Administrative Associate III	1				-1			
Paralegal	3						3	
<b>TOTAL AUTHORIZED POSITIONS</b>	<b>7</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>9</b>	<b>0</b>
<b>COUNTY CLERK</b>								
County Clerk	1						1	
Deputy County Clerk	1						1	
Administrative Associate II		1						1
Administrative Associate III	1						1	
<b>TOTAL AUTHORIZED POSITIONS</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	
Assistant to the County Executive	1						1	
Administrative Associate IV	0.5						0.5	
<b>TOTAL AUTHORIZED POSITIONS</b>	<b>2.5</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2.5</b>	<b>0</b>
<b>DISTRICT ATTORNEY</b>								
Administrative Associate III	1						1	
Administrative Associate V	1						1	
Crime Data Analyst	1						1	
Diversion Program Coordinator	1						1	
Investigator	1						1	
Legal Secretary	1						1	
Office Supervisor	1						1	

# TABLE OF ORGANIZATION OF CLASSIFIED POSITIONS 2024

	2023 Adopted Budget		Position Changes After 2023 Budget		Position Changes During 2024 Budget		2024 Executive Budget	
	FT	PT	FT	PT	FT	PT	FT	PT
<b>DISTRICT ATTORNEY (cont.)</b>								
Paralegal	4						4	
Risk Assessment Specialist	1						1	
Special Investigator	1						1	
Special Programs Coordinator	1						1	
Victim Witness Program Coordinator	1						1	
Victim Witness Specialist	3						3	
<b>TOTAL AUTHORIZED POSITIONS</b>	18	0	0	0	0	0	18	0
<b>EMERGENCY MANAGEMENT</b>								
Director of Emergency Management	1						1	
Deputy Director of Emergency Management	1						1	
Emergency Management Specialist		1						1
<b>TOTAL AUTHORIZED POSITIONS</b>	2	1	0	0	0	0	2	1
<b>FACILITIES</b>								
Director of Facilities	1						1	
Accounting Associate	1						1	
Administrative Associate I	1						1	
Carpenter	1						1	
Facilities Assistant	15						15	
Facilities Specialist	3						3	
Facilities Superintendent	2						2	
HVAC Specialist	2						2	
Maintenance Supervisor	2						2	
Maintenance Technician	7						7	
Master Electrician	2						2	
Painter	1						1	
Plumber	1						1	
<b>TOTAL AUTHORIZED POSITIONS</b>	39	0	0	0	0	0	39	0

## TABLE OF ORGANIZATION OF CLASSIFIED POSITIONS 2024

	2023 Adopted Budget		Position Changes After 2023 Budget		Position Changes During 2024 Budget		2024 Executive Budget	
	FT	PT	FT	PT	FT	PT	FT	PT
<b>FINANCE</b>								
Director of Finance	1						1	
Deputy Director of Finance	1						1	
Accountant	1						1	
Financial Analyst	1						1	
Financial Associate II	2						2	
Management Analyst					1		1	
<b>TOTAL AUTHORIZED POSITIONS</b>	<b>6</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>7</b>	<b>0</b>
<b>HIGHWAY</b>								
Highway Commissioner	1						1	
Administrative Associate IV	1						1	
Bridge and Engineering Manager	1						1	
Bridgetender	12	2			-3	-2	9	
Financial Associate I	1						1	
Foreman	4						4	
Highway Equipment Superintendent	1						1	
Highway Finance Manager	1						1	
Highway Maintenance Superintendent	2						2	
Highway Maintenance Supervisor	2						2	
Highway Operator I/II	41				10		51	
Highway Operator II	10				-10			
Mechanic	6						6	
Stockroom Coordinator	1						1	
Traffic Operations Supervisor	1						1	
<b>TOTAL AUTHORIZED POSITIONS</b>	<b>85</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>-3</b>	<b>-2</b>	<b>82</b>	<b>0</b>

# TABLE OF ORGANIZATION OF CLASSIFIED POSITIONS 2024

	2023 Adopted Budget		Position Changes After 2023 Budget		Position Changes During 2024 Budget		2024 Executive Budget	
	FT	PT	FT	PT	FT	PT	FT	PT
<b>HUMAN RESOURCES</b>								
Director of Human Resources	1						1	
Administrative Associate III		2				-1		1
Human Resource Advisor	1						1	
Human Resource Associate I	1						1	
Human Resource Associate II	1						1	
Human Resource Generalist	2						2	
Human Resource Manager	1						1	
Payroll and Benefits Manager	1						1	
Payroll and Benefits Specialist	1				1		2	
<b>TOTAL AUTHORIZED POSITIONS</b>	9	2	0	0	1	-1	10	1
<b>HUMAN SERVICES-ADMINISTRATIVE SERVICES</b>								
Director of Human Services	1						1	
Deputy Director of Human Services	1						1	
Division Manager - Administrative Services	1						1	
Accountant	1						1	
Accounting Associate	1						1	
Administrative Associate I	4						4	
Administrative Associate II	1						1	
Administrative Associate III	8	3					8	3
Administrative Associate IV	4						4	
Administrative Associate IV - Human Services	4						4	
Administrative Associate IV - SUD	2						2	
Financial Associate II	1	1			1		2	1
Financial Supervisor	1						1	
Office Supervisor	2						2	
Paralegal	1						1	
Special Projects Coordinator	1						1	
	34	4	0	0	1	0	35	4

# TABLE OF ORGANIZATION OF CLASSIFIED POSITIONS 2024

	2023 Adopted Budget		Position Changes After 2023 Budget		Position Changes During 2024 Budget		2024 Executive Budget	
	FT	PT	FT	PT	FT	PT	FT	PT
<b>HUMAN SERVICES-BEHAVIORAL HEALTH SERVICES</b>								
Division Manager - Behavioral Health	1						1	
Deputy Division Manager - Behavioral Health	1						1	
Administrative Associate II	1						1	
Advanced Practice Nurse Prescriber	1	1					1	1
Case Manager	18				4		22	
Case Manager - Justice Programs	4						4	
Case Manager - Lead	1				-1			
CCS Case Specialist	3				3		6	
CCS Lead Specialist	1						1	
CCS Supervisor	2						2	
Clinical Diversion Programs Supervisor	1						1	
Clinical Supervisor	1						1	
Crisis Center Specialist	8	3					8	3
Crisis Center Specialist - Lead	1						1	
Crisis Supervisor	2						2	
CSP Supervisor					1		1	
Drug Court Coordinator	1						1	
Intake Specialist					1		1	
LPN-Psychiatric Nurse	1						1	
Mental Health Crisis Specialist	4	4			1		5	4
Mental Health Technician	2	3					2	3
Mental Health Technician - Lead	1						1	
Peer Support Specialist	2	1					2	1
Prevention Services Coordinator	1				-1			
Psychiatric Nurse	2						2	
Psychotherapist/Qualified Therapist-In Training	14	1			4	-1	18	
Quality Assurance Specialist	1						1	
Staff Psychiatrist	2						2	
Substance Use Disorder Counselor	7						7	
Substance Use Disorder Supervisor					1		1	
Youth CCS Case Specialist	3				-3			
Youth Mental Health Supervisor	2						2	
	89	13	0	0	10	-1	99	12

# TABLE OF ORGANIZATION OF CLASSIFIED POSITIONS 2024

	2023 Adopted Budget		Position Changes After 2023 Budget		Position Changes During 2024 Budget		2024 Executive Budget	
	FT	PT	FT	PT	FT	PT	FT	PT
<b>HUMAN SERVICES – CHILD WELFARE SERVICES</b>								
Division Manager - Child Welfare	1						1	
Deputy Division Manager - Child Welfare					1		1	
Administrative Associate III	6	1					6	1
Case Aide	1						1	
Family Support Crisis Worker	2						2	
Home Consultant	8						8	
Juvenile Intake Specialist	2						2	
Juvenile Restitution Program Coordinator	1						1	
Program Supervisor	10						10	
Social Work Specialist	54						54	
Youth Care Advocate Specialist	3						3	
Youth Shelter Care Specialist	4	3			1	1	5	4
	92	4	0	0	2	1	94	5
<b>HUMAN SERVICES – ECONOMIC SUPPORT</b>								
Division Manager - Economic Support	1						1	
Administrative Associate I	2						2	
Economic Support Specialist - Lead	2						2	
Economic Support Specialist I / II	33	4					33	4
Economic Support Supervisor	1						1	
Problem Resolution Specialist	1						1	
Staff Development Specialist	1						1	
	41	4	0	0	0	0	41	4
<b>HUMAN SERVICES – LONG TERM SUPPORT</b>								
Division Manager - Long Term Support	1						1	
Administrative Associate III	2						2	
ADRC Specialist	11						11	
APS Specialist	4						4	
Dementia Care Specialist	1						1	
Disability Benefit Specialist	2						2	
Elder Benefit Specialist	2						2	



# TABLE OF ORGANIZATION OF CLASSIFIED POSITIONS 2024

	2023 Adopted Budget		Position Changes After 2023 Budget		Position Changes During 2024 Budget		2024 Executive Budget	
	FT	PT	FT	PT	FT	PT	FT	PT
<b>HUMAN SERVICES – LONG TERM SUPPORT (cont.)</b>								
Program Supervisor	3				1		4	
Social Work Specialist - Lead	1				1		2	
Social Work Specialist	7				13		20	
	34	0	0	0	15	0	49	0
<b>TOTAL AUTHORIZED POSITIONS HUMAN SERVICES</b>	290	25	0	0	28	0	318	25
<b>INFORMATION TECHNOLOGY</b>								
Director of Information Technology	1						1	
Cyber Security Architect	1						1	
Development Supervisor	1						1	
IT Accountant	1						1	
Network Administrator	1						1	
Network Technician	4						4	
Systems Analyst	3						3	
Systems Analyst - Lead	1						1	
Technical Support Supervisor	1						1	
User Support Specialist	3						3	
User Support Specialist - Lead	1						1	
<b>TOTAL AUTHORIZED POSITIONS</b>	18	0	0	0	0	0	18	0
<b>LAND &amp; WATER CONSERVATION</b>								
Director of Land and Water Conservation	1						1	
Administrative Associate IV	1						1	
Agronomist	1						1	
Conservation Technician	2						2	
GIS Specialist / Technician	1						1	
Grant Soil Health Specialist					1		1	
Resource Conservationist	1						1	
Watershed Specialist	1						1	
<b>TOTAL AUTHORIZED POSITIONS</b>	8	0	0	0	1	0	9	0

## TABLE OF ORGANIZATION OF CLASSIFIED POSITIONS 2024

	2023 Adopted Budget		Position Changes After 2023 Budget		Position Changes During 2024 Budget		2024 Executive Budget	
	FT	PT	FT	PT	FT	PT	FT	PT
<b>MEDICAL EXAMINER</b>								
Medical Examiner	1						1	
Chief Deputy Medical Examiner	1						1	
Administrative Associate IV		1						1
Deputy Medical Examiner	1						1	
<b>TOTAL AUTHORIZED POSITIONS</b>	3	1	0	0	0	0	3	1
<b>PARK VIEW HEALTH CENTER</b>								
Nursing Home Administrator	1						1	
Accounting Associate	2						2	
Administrative Aide		1						1
Admissions Coordinator	1						1	
C.N.A. Coordinator	1						1	
C.N.A.	89	1					89	1
Clinical Dietitian	1						1	
Cook	3						3	
Custodian	11						11	
Director of Nursing	1						1	
Environmental Services Supervisor	1						1	
Financial Associate II	1						1	
Financial Services Manager	1						1	
Food and Nutrition Services Manager	1						1	
Food Service Assistant	12	1					12	1
Hospitality Aide	23						23	
Lead Cook	1						1	
Lead Food Service Assistant	1						1	
LPN - Unit Assistant	1						1	
Medical Records Associate	1						1	
Multi Media / Public Relations Coordinator	1						1	
Nursing Scheduler	1						1	
Painter		1						1
Purchasing Associate	1						1	

## TABLE OF ORGANIZATION OF CLASSIFIED POSITIONS 2024

	2023 Adopted Budget		Position Changes After 2023 Budget		Position Changes During 2024 Budget		2024 Executive Budget	
	FT	PT	FT	PT	FT	PT	FT	PT
<b>PARK VIEW HEALTH CENTER (cont.)</b>								
Restorative Aide	1						1	
RN Infection Prevention / Quality Assurance Supervisor	1						1	
RN / LPN	34	1			-1	-1	33	
RN Neighborhood Supervisor	4						4	
RN Shift Supervisor	3				1	1	4	1
Social Wellness Manager	1						1	
Social Worker - Medical	3	2				-1	3	1
Staff Development Coordinator	1						1	
Therapeutic Wellness Supervisor	1						1	
Therapeutic Wellness Specialist	8						8	
Transportation Aide	1						1	
Unit Assistant	3						3	
<b>TOTAL AUTHORIZED POSITIONS</b>	<b>217</b>	<b>7</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-1</b>	<b>217</b>	<b>6</b>
<b>PARKS</b>								
Director of Parks and Expo Center	1						1	
Expo Manager	1						1	
Foreman	1						1	
Parks and Expo Grounds Manager	1						1	
Parks Caretaker	4	2					4	2
Program and Marketing Coordinator	1						1	
<b>TOTAL AUTHORIZED POSITIONS</b>	<b>9</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9</b>	<b>2</b>
<b>PLANNING &amp; ZONING</b>								
Director of Planning and Zoning	1						1	
Assistant Zoning Administrator	1						1	
Administrative Associate IV	1						1	
Code Enforcement Officer	1						1	
Erosion Control Technician	1						1	
GIS Administrator	1						1	

# TABLE OF ORGANIZATION OF CLASSIFIED POSITIONS 2024

	2023 Adopted Budget		Position Changes After 2023 Budget		Position Changes During 2024 Budget		2024 Executive Budget	
	FT	PT	FT	PT	FT	PT	FT	PT
<b>PLANNING &amp; ZONING (cont.)</b>								
GIS Specialist	1						1	
GIS Specialist II	1						1	
Land Use Planner	1						1	
Real Property Listing Supervisor	1						1	
Tax Listing Associate	1						1	
Tax Listing Specialist	1						1	
Zoning Administrator	1						1	
Zoning Associate	1						1	
<b>TOTAL AUTHORIZED POSITIONS</b>	14	0	0	0	0	0	14	0
<b>PUBLIC HEALTH</b>								
Director of Public Health	1						1	
Deputy Director of Public Health					1		1	
Accountant					1		1	
Accounting Associate	1				-1			
Administrative Associate III	1				3		4	
Community Health Strategist I / II	7	1	1				8	1
Community Health Worker					1		1	
Environmental Health Manager	1						1	
Environmental Health Specialist I / II	4						4	
Epidemiologist	1						1	
Harm Reduction Program Coordinator	1						1	
Health Programs Evaluator	1				-1			
Lead Abatement Project Coordinator	1						1	
Mental Health Project Coordinator	1						1	
Multimedia/Public Relations Coordinator	1						1	
Public Health Aide	3				-3			
Public Health Nurse	9	2	-1		-1		7	2
Public Health Planner	1						1	
Public Health Preparedness Specialist	1						1	
Public Health Supervisor	4						4	

# TABLE OF ORGANIZATION OF CLASSIFIED POSITIONS 2024

	2023 Adopted Budget		Position Changes After 2023 Budget		Position Changes During 2024 Budget		2024 Executive Budget	
	FT	PT	FT	PT	FT	PT	FT	PT
<b>PUBLIC HEALTH (cont.)</b>								
Suicide Prevention Project Coordinator	1						1	
WI Well Woman Program Specialist	1	1					1	1
WIC Breastfeeding Peer Counselor		1						1
WIC Program Manager	1						1	
WIC Program Nutritionist		4			1	-1	1	3
<b>TOTAL AUTHORIZED POSITIONS</b>	42	9	0	0	1	-1	43	8
<b>REGISTER OF DEEDS</b>								
Register of Deeds	1						1	
Records Associate	4						4	
Records Specialist	1						1	
Register of Deeds Supervisor	1						1	
<b>TOTAL AUTHORIZED POSITIONS</b>	7	0	0	0	0	0	7	0
<b>SHERIFF</b>								
Sheriff	1						1	
Chief Deputy Sheriff	1						1	
Accountant	1						1	
Booking Security Associate	11						11	
Captain	4						4	
Civil Process Associate	1						1	
Corrections Financial Associate	1						1	
Corrections Officer	56						56	
Detective	7						7	
Dispatcher	31						31	
Evidence and Records Administrator	1						1	
Financial Associate I	1						1	
GPS Coordinator	1						1	
Inmate Classification Associate	1						1	
Internet Crime Investigator	1		-1					
Lieutenant	16		1				17	

## TABLE OF ORGANIZATION OF CLASSIFIED POSITIONS 2024

	2023 Adopted Budget		Position Changes After 2023 Budget		Position Changes During 2024 Budget		2024 Executive Budget	
	FT	PT	FT	PT	FT	PT	FT	PT
<b>SHERIFF (cont.)</b>								
Police Officer	36						36	
Police Officer - Court Services	3						3	
Public Safety Application Administrator	2						2	
Records Administrative Supervisor	1						1	
Records and Transcription Associate	1						1	
Sergeant	12						12	
Traffic and Warrant Associate	1						1	
Warrant and Electronic Monitoring Associate	1						1	
Work Release Unit Supervisor	1						1	
<b>TOTAL AUTHORIZED POSITIONS</b>	193	0	0	0	0	0	193	0
<b>SOLID WASTE MANAGEMENT</b>								
Director of Solid Waste	1						1	
Education & Outreach Specialist	1						1	
Environmental Manager	1				-1			
Environmental Technician	2						2	
Equipment Operator I/II	5						5	
Office Supervisor	1						1	
Solid Waste Associate	2				-1		1	
Solid Waste Mechanical Technician I/II	2						2	
Solid Waste Operations Manager	1						1	
Solid Waste Specialist					2		2	
Solid Waste Supervisor	1						1	
<b>TOTAL AUTHORIZED POSITIONS</b>	17	0	0	0	0	0	17	0

## TABLE OF ORGANIZATION OF CLASSIFIED POSITIONS 2024

	2023 Adopted Budget		Position Changes After 2023 Budget		Position Changes During 2024 Budget		2024 Executive Budget	
	FT	PT	FT	PT	FT	PT	FT	PT
<b>TREASURER</b>								
County Treasurer	1						1	
Deputy County Treasurer	1						1	
Financial Associate I	1						1	
Financial Associate II	1						1	
<b>TOTAL AUTHORIZED POSITIONS</b>	<u>4</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>4</u>	<u>0</u>
<b>UNIVERSITY EXTENSION</b>								
Administrative Associate III	2						2	
Administrative Associate IV	1						1	
Educator - 4-H Youth and Science	1						1	
Grandparents Raising Grandchildren Coordinator		1						1
<b>TOTAL AUTHORIZED POSITIONS</b>	<u>4</u>	<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>4</u>	<u>1</u>
<b>VETERANS SERVICE OFFICE</b>								
Director of Veterans Services	1						1	
Administrative Associate IV	1						1	
Veterans Benefits Specialist	4						4	
Veterans Services Supervisor	1						1	
<b>TOTAL AUTHORIZED POSITIONS</b>	<u>7</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>7</u>	<u>0</u>
<b>GRAND GRAND TOTAL AUTHORIZED POSITIONS</b>	<u><u>1084</u></u>	<u><u>53</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>28</u></u>	<u><u>-6</u></u>	<u><u>1112</u></u>	<u><u>47</u></u>

# WINNEBAGO COUNTY CAPITAL OUTLAY - 2024

<u>Department</u>	<u>Description</u>	<u>Quantity</u>	<u>Unit Cost</u>	<u>Capital Outlay</u>
Technology Replacement Fund -				
	Palo Alto PA 3020	2	35,000	70,000
	Large Server	7	27,000	189,000
	Large Infrastructure Switch	6	21,000	126,000
		15		385,000
Facilities -				
	Replacement Vehicles	2	60,000	120,000
		2		120,000
Clerk of Courts -				
Branch 5 -				
	Video Conference Speaker Update	1	17,820	17,820
Court Commissioner -				
	Video Conference System	1	19,000	19,000
		2		36,820



# WINNEBAGO COUNTY CAPITAL OUTLAY - 2024

<u>Department</u>	<u>Description</u>	<u>Quantity</u>	<u>Unit Cost</u>	<u>Capital Outlay</u>
Sheriff -				
Field Services -				
	Detective Squad & changeover	1	38,000	38,000
	Supervisor Squad & changeover	1	56,700	56,700
	Squad Cars & changeovers	5	54,000	270,000
	K9 Squad Car & changeover	1	55,200	55,200
911 -				
	Arbitrator / Evidence Server	1	13,000	13,000
	AT&T 1442 Connections	1	25,700	25,700
Jail -				
	Van	1	30,000	30,000
	Camera Server	1	34,000	34,000
	Programmable Logic Controller System	1	24,000	24,000
	Body Scanner	1	100,000	100,000
		14		646,600
Jail Improvements Fund -				
	Washer	1	21,500	21,500
	Dryer	1	9,500	9,500
	Body Scanner	1	30,000	30,000
		3		61,000

# WINNEBAGO COUNTY CAPITAL OUTLAY - 2024

<u>Department</u>	<u>Description</u>	<u>Quantity</u>	<u>Unit Cost</u>	<u>Capital Outlay</u>
Airport -				
	Skid Steer	1	80,000	80,000
	Vehicle	1	50,000	50,000
		2		130,000
Highway -				
	Winter Equipment	1	935,625	935,625
	Dump Truck	1	489,000	489,000
	Skid Steer w/ Mill	1	188,000	188,000
	Mowing Equipment	1	200,000	200,000
	Hot Box	1	60,000	60,000
	Foreman Truck	1	150,000	150,000
	Patrol Truck	1	75,000	75,000
	Construction Bucket	1	7,500	7,500
		8		2,105,125

# WINNEBAGO COUNTY CAPITAL OUTLAY - 2024

<u>Department</u>	<u>Description</u>	<u>Quantity</u>	<u>Unit Cost</u>	<u>Capital Outlay</u>
Human Services -				
	Van	1	35,000	35,000
		1		35,000
Park View Health Center -				
	Bladder Scanner	1	10,000	10,000
		1		10,000
Parks -				
Admin -	Trail Groomer	1	25,000	25,000
	Landscape Trailer	1	10,000	10,000
Expo -				
	Sunnyview Expo Floor Scrubber	1	20,000	20,000
		3		55,000
Boat Landing -				
	Eureka Boat Landing Repairs	1	125,000	125,000
		1		125,000
		52		3,709,545