

# Adopted Budget

## 2011



A sunset over Lake Poygan – Winnebago County

**Winnebago County**  
**Wisconsin**

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*The Wave of the Future*



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

### **Sunset Over Lake Poygan**

Our cover picture features a sunset over one of the many lakes in Winnebago County. It was taken by Sandy Staerkel.

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

Sandy's passion is scenic photography. At her studio, connected to her home, she is able to combine her love of scenic photography with her various other photo services. She has a ½ acre outdoor studio with a pond, waterfall, gazebo and multiple other structures that provide beautiful background settings for portraits. She has been a professional photographer for several years and has kept busy taking wedding photos and portraits. When Sandy is not at work for the county, she enjoys the beautiful scenery Winnebago County provides for both her personal enjoyment and her professional portraits.

We thank Sandy for the beautiful pictures she has taken for us for this years book covers.

**FISCAL YEAR 2011**  
**ANNUAL BUDGET FOR THE**  
**COUNTY OF WINNEBAGO**

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# OVERVIEW



**Winnebago County**  
Office of the County Executive

*The Wave of the Future*

**2011 EXECUTIVE BUDGET MESSAGE**

**Executive Budget**

*"We must adjust to changing times and  
hold to unchanging principles"*

**James Earl Carter Jr.**



**Mark L. Harris**

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

This budget is notable for the significant decrease in total expenditures and total revenues that it reflects. The single largest cause for these multi-million dollar decreases is the July 1, 2010 entry into Lakeland Family Care District. Participation in a family care district will have a favorable net impact on the budget for several years to come. Despite greatly reduced expenditures, Winnebago County is approaching its 1992 operating rate limits. Any significant decline in equalized value going forward will require reductions in the tax levy.

## **2011 BUDGET HIGHLIGHTS**

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

#### **Labor**

Total county wages are up \$155,327 or .31% over 2010. There is a net decrease of three full-time positions and an increase of one part-time position in the County's 2011 table of organization. Position additions, changes and reductions do not necessarily happen on the first day of the new year, but occur over the course of the year. The fiscal impact of changes to the Table of Organization is nearly cost neutral. Some of the additions are offset by reductions in overtime costs. Others are funded with grant revenue. Most of the change in total cost is attributable to normal cost of living increases and step increases.

Fringe benefits are down \$749,196 or 2.89% under 2010. In theory, the rate of increase should closely match the increase (or decrease) in total wage costs. Many fringe benefits are a percent of wages such as social security and retirement. Major reasons for the 2011 decrease include increasing the rates employees pay for health insurance and a reduction of amount charged to departments for workers compensation. The Wisconsin Retirement System has had to increase rates to avoid creating new unfunded liabilities. A schedule of fringe benefits is included in this budget book for your review. It outlines the areas of increase and decrease.

Employees picking up a larger share of health insurance costs and better rates for health insurance premiums, will result in a lower employer cost. Total insurance premiums – employee share for 2011 and 2010 equal roughly \$1,952,234 and \$2,035,926 respectively.

#### **Capital**

Our capital outlay budget for 2011 is \$2,280,868 reflecting a decrease of \$574,838 or 20.1%. Much of the decrease in capital is attributable to the County Clerk (\$411,100) and Airport Department (\$199,400). The following departments show a decrease in capital spending; Land Records (\$27,000), Courts ( \$15,000) ,Information System ( \$25,000), Parks ( \$22,400) and Highway Fund ( \$34,500).

Many other departments submitted requests for smaller amounts of capital expenditures. The net change from 2010 is a decrease of about \$36,000.

## **Travel**

Travel expenditures are projected to decrease \$9,017 or 1.3%. We are continuing to hold these costs down to the minimum that allows our staff to maintain adequate training levels. Seminars and conferences will continue to be attended locally in 2011 whenever possible. These measures should ensure our staff the ability to maintain professional licensures and certification standards. Higher automobile allowance costs comprise most of the increase over 2010.

## **Other Operating Expenditures**

Other operating expenditures are budgeted to decrease \$11,845,378 or 13.2%. Some areas to note include:

The Human Services Department has a decrease of \$12,682,768, which represented a 32.4% decrease under their 2010 costs. This decrease is mostly due to the inclusion of Winnebago County in Family Care. The cost of providing these services are not included on the counties books. This function is being taken over by the State. Most of this decrease will result in a corresponding reduction in intergovernmental revenues.

Park View Health Centers other operating expenses increased by \$818,398. The largest component of this increase is debt service principal and interest of \$660,000 associated with the borrowing for the new facility. There is a \$57,000 increase in the medical supplies account because of the replacement of bed/chair alarms. Also, there is an increase of \$40,320 to the bed tax charged by the state.

The Highway Department shows a decrease of \$986,649. The largest component is a decrease of \$1,071,856 for road maintenance materials because of lower expected prices in 2011. There is an increase in the architectural and engineering account due to more work on town bridge aid projects. There is a decrease in motor fuel cost due to projected cost for next year.

The Self Funded Health Insurance Fund other operating expenses increased by \$1,389,332. The reason for the increase is the expected addition cost of covering family members older than 24 and normal health care cost increases.

### **REVIEW BY DIVISION:**

## **Administration**

The tax levy in this division is \$8,489,496, a decrease of \$140,315. The significant changes occurred in the Facilities Department and the Information Systems Department. Facilities had an increase in labor, capital and utility cost. Information System's budget decreased because the FoxComm expenses are moved to the Sheriff Department budget.



### **Public Safety**

This division shows a tax levy of \$21,607,987, an increase of \$627,918, or 3.0% over 2010. Most of the increase is in the Sheriff Department. Sheriff's levy is up about \$727,436 or 4.2%. Labor costs are up \$250,464 or 1.5%. Other operating expenditures are up \$386,961 mostly due to the Sheriff's Department taking over the expenses associated with FoxComm.

Other departments in this division have very minor increases.

### **Transportation**

This division shows a total tax levy of \$504,653, an increase of \$111,576, or 28.4% over 2010. The biggest increase is in the County Road Maintenance department, which shows an increase of \$111,862 because of more aid to municipalities for culvert and bridge projects.

### **Health and Human Services**

The Health and Human Services levy is \$28,316,737, up \$387,758 or 1.4% over 2010. The largest component of the increase is an increase for debt service principal and interest costs at our county nursing home, Park View Health Center. The other portion of the increase is in the Child Support department whose 2011 budget includes an increase of \$129,457 mostly due to adding two new positions and lower funding percentage of expenses from the state.

The other departments in this division show only minor increases.

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

The Division of Education, Culture, and Recreation shows a tax levy of \$1,901,000, a decrease of \$8,203 or 0.04%. Programs in this division represent discretionary spending. In an effort to hold down taxes, we've had to make cuts in this area in order to meet our mandated services and core missions of Public Safety, Public Health and Transportation.

The main part of the decrease in this division is related to the Parks. The largest part of the decrease is due to the decrease in capital outlay.

### **Planning and Environment**

This division shows a tax levy of \$912,060, an increase of \$65,968 or 7.8%. The Register of Deeds department is the reason for the largest part of the increase, mostly due to the reduction in revenue associated with the slow down in the real estate market. Another increase is associated with the Property Tax Lister, mostly because the County had applied fund balance to reduce the tax levy for last year and is not applying fund balance in 2011.

### **Non Divisional Budgets**

The net surplus reflected in this division is used to offset levy throughout the other departments and amounts to \$1,414,341, which is \$211,267 or 13.0% below 2010. This division includes revenues that are not specific to any particular area such as investment income and State General Shared Revenue. These large revenue items cause this division to show a surplus. The large revenue sources are allocated to other departments in the overview section of the book to show a net levy for each division with these funds allocated.

Interest rates have fallen into 2010 and it is projected to stabilize toward the end of 2010 and 2011 at a lower rate. We have budgeted a decrease of \$181,000 in interest income for 2011.

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

### **Capital Projects**

Our spending on large capital projects, which require bonding, is increasing. We will continue to see the need to bond for road construction projects because of rapid growth in our County and an aging County Trunk System. There is also a large amount of bonding that will be used to upgrade the E911 system. There is bonding associated with the purchase of a building to house the administrative functions of the county.

### **Debt Service**

Our debt service requirements for 2011(excluding Solid Waste and the Highway Department – funded by revenues) are \$12,638,000, an increase of \$521,000, or 4.3% over 2010. Keep in mind that some of this debt is reflected in the budgets of Park View Health Center, Airport and the Highway Department. Almost all County debt is paid off using 10-year amortization periods.

### **Table of Organization**

This budget has a net decrease of two full-time employees and a net increase of one part-time employee. The largest decrease was in Human Services where six full-time and one part-time positions were eliminated. It should be noted that seven Human Service employees remain in the table of organization, however, their entire wage and benefit costs are fully reimbursed by Lakeland Family Care District. This budget strategically adds a few employees to departments where there has been chronic overtime or where there has been an ongoing contracted professional service. The additions, such as four part-time correction officers, are intended to reduce total payroll or contracted service costs.

### **CONCLUSION**

Winnebago County continues to look for innovative ways to stretch the property tax revenue it receives. Substantial steps have been taken to reduce the size of County government while preserving the valuable services the County provides. Continued pressure in the form of levy or operating rate limits will inevitably force the County to seek alternative revenues or to abandon some services valued by this community.

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

Respectfully submitted,



Mark L. Harris  
Winnebago County Executive

# **WINNEBAGO COUNTY**

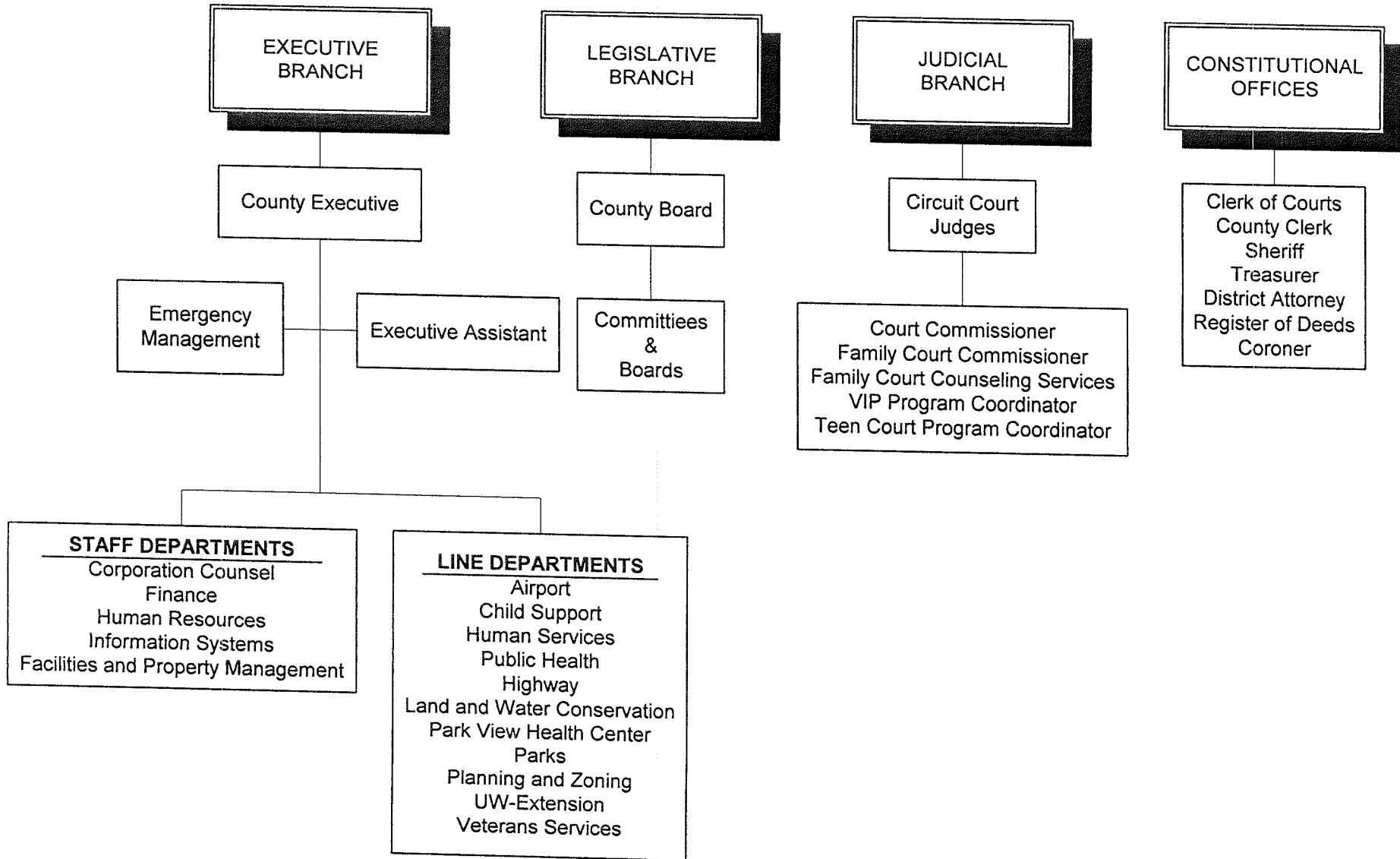
## **MISSION STATEMENT**

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

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

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

# WINNEBAGO COUNTY



## BUDGET AND FINANCIAL POLICIES

### ORGANIZATION OF BUDGET DOCUMENT:

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

### THE BUDGET PREPARATION PROCESS:

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

<u>Dates</u>	<u>Event</u>
06/14/2010	Forms and Instructions made available for budget preparation
07/06-07/19/2010	Budget worksheets and all materials due from departments to Finance Department
08/09-09/02/2010	Executive holds meetings with departments to review budgets
09/27/2010	Finalized budget sent out for printing and assembly
10/11/2010	Budget delivered to County Board Supervisors
10/25-27/2010	County Board to deliberate on and adopt final budget

## **BUDGET POLICIES:**

### **REVENUES:**

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

#### **Taxes:**

The State of Wisconsin, with the Governor's approval has enacted property tax levy limits. These limits are described under the "Property Tax Rate Limits and Levy Limits" section of the budget book. The County relies heavily on property taxes as a revenue source (about 41% of the revenue budget).

#### **Intergovernmental Revenues:**

These represent grants, aides, and state and federal funding for programs and services. This revenue source is also relied on heavily to fund County programs (about 37% of the revenue budget).

#### **Public Charges:**

This source represents fees and charges made to users of certain government services. This revenue source makes up about 8.6% of our revenue budget.

#### **Licenses and Permits:**

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

#### **Interfund Revenues:**

This category includes charges from one County department to another. It comprises about 9.9% of total revenue.

#### **Other Revenues:**

This category includes State Shared Revenues, interest income, and other revenue sources that do not fit into the other categories. Most of the revenue in this category is from State Shared Revenues and interest income. This revenue source makes up about 2.7% of the total revenue budget.

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

### **EXPENDITURES:**

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

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

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

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

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

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

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

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

**DEBT SERVICE:** The County has followed a policy of not borrowing for periods of greater than 10 years. An exception to this rule is the refinancing of our unfunded past service pension liability. This liability was refinanced over a period of 16 years. Our objective is to maintain level debt service payments each year while leaving room in later years to accommodate new debt.



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

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

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

**BUDGETARY CONTROL:**

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

**FUNDS:**

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

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

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

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

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

**PROPRIETARY FUNDS - ENTERPRISE TYPE:** Account for operations that are financed and operated in a manner similar to a private business enterprise - where intent of the County Board of Supervisors is that the costs of providing goods or services to the general public on a continuing basis

be financed or recovered primarily through user charges. Debt service on County debt issued to construct facilities relating to these operations is accounted for through the enterprise fund. County enterprise funds include: Park View Health Center, and the Airport Fund.

**PROPRIETARY FUNDS - INTERNAL SERVICE TYPE:** Account for the financing of goods or services provided by one department or agency to other departments or agencies of the County, or to other governments, on a cost-reimbursement basis. County internal service funds include: Self Insurance, Highway Department, and General Services Funds.

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

### **BASIS OF BUDGETING:**

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

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

## **FUND RESERVES - PRACTICES:**

The County does not have a formal written policy regarding fund reserves. In general, we strive to meet the following objectives:

- 1) The Special Revenue Fund only maintains sufficient fund balance to pay for carryovers and open invoices as of the end of the fiscal year. Tax levy dollars not needed to fund current year operations are not transferred to these funds but remain as part of general fund undesignated fund balance.
- 2) The General Fund undesignated fund balance policy sets a goal equal to  $1/12^{\text{th}}$  of total expenditures of the government unit (excluding the Solid Waste Fund which is a legal separate entity and is self supporting).
- 3) Based on this 2011 budget, the amount using the formula would be about \$13.0 million. The General Fund Unreserved Fund Balance is projected to be around \$9.8 million at the end of 2011 short of the target. The current economic climate makes it difficult to attain that target. However, as conditions improve, we intent to start building more fund balance to achieve the target.

# PROPERTY TAX RATE LIMITS AND LEVY LIMITS

OPERATING LEVY: Limited to the 1992 (for taxes to be collected in 1993) operating mill rate. That limit is \$4.71 per thousand of equalized value. Winnebago County's operating mill rate falls under this limit.

DEBT SERVICE LEVY: Limited to the 1992 (for taxes to be collected in 1993) debt services mill rate. That limit is 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.

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

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## LEGISLATIVE HISTORY:

During the 1993 State Legislative session, the legislature with the Governor's approval enacted the following:

- 1) Separated the total tax levy and rate of each county into three components: (a) the debt levy and debt levy rate, which is comprised of amounts for debt service on state trust fund loans, general obligation bonds, and long-term promissory notes; and (b) the operating levy and operating levy rate which is comprised taxes levied for general operations, and (c) special purpose levy which is comprised of taxes levied for services that are not apportionable to all municipalities within a county.
- 2) Limited the operating levy rate to that rate imposed in December 1992 for taxes collected in 1993.
- 3) Prohibited debt, as described above, from being used to fund operating expenses, except for short-term promissory notes issued in anticipation of operating revenues and debt used to comply with court orders and judgements, to fund clean water fund projects, or to fund certain types of liability insurance and risk management services.

- 4) Required debt, which would be repaid through the county's debt levy as described above, to meet one of the following conditions prior to its issuance: (a) the debt must be approved through referendum if it would cause the county's debt levy rate to exceed the 1992 debt levy rate; (b) the debt would not cause the county's levy rate to exceed the 1992 rate, based upon the "reasonable expectation" of the county board; (c) the debt is authorized prior to the effective date of the bill; (d) the debt would be used to abolish grade crossings or for regional projects; (e) the debt would be used to refund existing debt; (f) the debt is authorized by a 75% vote of the county board.
  - 5) Specified that a referendum to exceed the limit would be based on either the absolute amount of the levy or the levy rate.
  - 6) Provided for adjustments to the operating levy when services are transferred between the county and other local governments.
  - 7) Required reductions in the shared revenue and transportation aid payments of counties that exceed the operating levy rate, equal to the amount of the excess levy.
- 

## 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 greater of either 3.0 percent or the percentage change in the political subdivision's January 1 equalized value due to new construction less improvements removed between the previous year and the current year.

2. 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.
  3. Penalties will be imposed upon any governing body that exceeds these levy limits.
- 

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

# BUDGET NOTES FOR 2011 SIGNIFICANT INFORMATION

Below are some major items to note about the 2011 budget:

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

- Debt Service fund reserves applied to reduce the debt service levy.	\$ 375,000
- Airport	300,000
Total reserves applied	\$ 675,000
Note: No General Fund reserves have been applied to reduce the 2011 tax levy.	

### Explanations for fund reserves:

**Debt Service Fund Reserves** – these are monies that accumulate in the debt service fund primarily from investment earnings on General Obligation Note proceeds that are invested during project completion. If these funds are not needed for the project, they must be transferred to the debt service fund and applied to debt service costs.

**Airport Reserves** – This is a proprietary fund which functions like a private sector business. When the fund has an operating surplus, these funds close out to a reserve or equity account within the business. They can build up due to surpluses over a period of years. When this happens, we return those funds to taxpayers by reducing the levy for the operation and allowing the accumulated surplus to fund the remainder of the operations.

2. Total equalized value (as reduced by Tax Incremental Districts (TID)) in the County decreased 1.53 from 2010. This consists of a -2.39% market valuation *decline* and .86% growth in new or improved property.

## Significant Information - Continued

3. Total County wages are up \$155,327, or .31%. Total fringes are down \$749,196, or 2.98%. There are three less full-time and one more part-time position on the table of organization over the 2010 adopted budget. This accounts for part of the small increase in wages. The balance is due to over estimating wages in the 2010 budget. Fringes are down partially due to over-estimating them in the 2010 budget and also because of reductions in the County's health care costs for 2011. Details of changes in the table of organization can be found on the schedule titled "Table of Organization of Classified Positions" in the "Overview" section of this budget book.



**Winnebago County, Wisconsin**

**Fringe Benefits - Components**

	<b>2006 Actual</b>	<b>2007 Actual</b>	<b>2008 Actual</b>	<b>2009 Budget</b>	<b>2009 Actual</b>	<b>2010 Budget</b>	<b>2011 Budget</b>	<b>2010 to 2011 Budget - Change</b>
Dental	\$510,731	\$511,484	\$480,485	\$483,100	\$449,340	\$500,359	\$478,800	(21,559)
Life	17,149	22,240	21,883	23,944	24,066	22,684	24,000	1,316
Long Term Disability	221,594	220,497	216,629	244,989	233,964	225,861	230,000	4,139
Health - employer share	9,157,032	9,855,927	10,784,440	11,966,299	12,308,164	13,572,839	12,967,396	(605,443)
Wisconsin retirement - employer share	3,054,891	2,708,086	2,832,663	2,961,096	2,845,302	3,026,137	3,051,075	24,938
Wisconsin retirement - employee share - paid by employer	2,085,489	2,589,341	2,689,882	2,852,883	2,740,230	2,901,502	2,980,935	79,433
FICA/Medicare	3,365,936	3,352,871	3,491,216	3,762,855	3,491,216	3,813,830	3,832,631	18,801
Workers Comp	1,191,461	1,273,433	997,381	1,000,000	1,043,104	1,040,820	790,000	(250,820)
<b>Total Fringe Benefits</b>	<b>\$19,604,283</b>	<b>\$20,533,879</b>	<b>\$21,514,579</b>	<b>\$23,295,166</b>	<b>\$23,135,386</b>	<b>\$25,104,033</b>	<b>\$24,354,838</b>	<b>(749,195)</b>
Health - employee share (only avail for 2008 budget forward)			1,584,681	1,780,258	1,584,681	2,035,926	1,945,109	(90,816)

**2011 ADOPTED BUDGET  
SUMMARY OF COUNTY BOARD ACTIONS**

DEPARTMENT NAME	LINE ITEM	DETAIL	EXPENDITURES	REVENUES	LEVY
Levy per Executive Budget Book					68,630,454
<b>COUNTY BOARD ACTIONS:</b>					
County Clerk	Labor	Reduce labor for reclassification of a Records Clerk	(23,862)		68,606,592
Highway	Building	Increase building account to fund the Satellite Shop	no impact		68,606,592
Miscellaneous & Unclassified	Operating Grants	Reduce operating grant to the Regional Planning Commission	(16,000)		68,590,592
Totals			(39,862)	0	68,590,592

**WINNEBAGO COUNTY  
2011 BUDGET SUMMARY**

<b>DIVISION:</b>	<u>Expense</u>	<u>Revenue</u>	<u>Adjustments</u>	<u>Levy</u>
Administration	\$ 18,657,641	\$ 10,025,238	\$ (142,907)	\$ 8,489,496
Public Safety	27,246,885	5,638,898	-	21,607,987
Transportation	19,173,945	16,343,899	(2,325,393)	504,653
Health & Human Services	72,146,034	43,096,498	(732,799)	28,316,737
Education, Culture, & Recreation	2,600,456	652,997	(46,459)	1,901,000
Planning & Environment	3,136,438	2,245,168	20,790	912,060
<b>Divisional Total</b>	<b>\$ <u>142,961,399</u></b>	<b>\$ <u>78,002,698</u></b>	<b>\$ <u>(3,226,768)</u></b>	<b>\$ <u>61,731,933</u></b>
 <b>OTHER:</b>				
Board of Supervisors	\$ 316,133	\$ 61	\$ -	\$ 316,072
Scholarship Program	9,000	7,450	(1,550)	-
Unclassified	3,074,897	4,805,310	-	(1,730,413)
Debt Service	8,648,000	-	(375,000)	8,273,000
<b>Other Total</b>	<b>\$ <u>12,048,030</u></b>	<b>\$ <u>4,812,821</u></b>	<b>\$ <u>(376,550)</u></b>	<b>\$ <u>6,858,659</u></b>
<b>Grand Total</b>	<b>\$ <u>155,009,429</u></b>	<b>\$ <u>82,815,519</u></b>	<b>\$ <u>(3,603,318)</u></b>	<b>\$ <u>68,590,592</u></b>

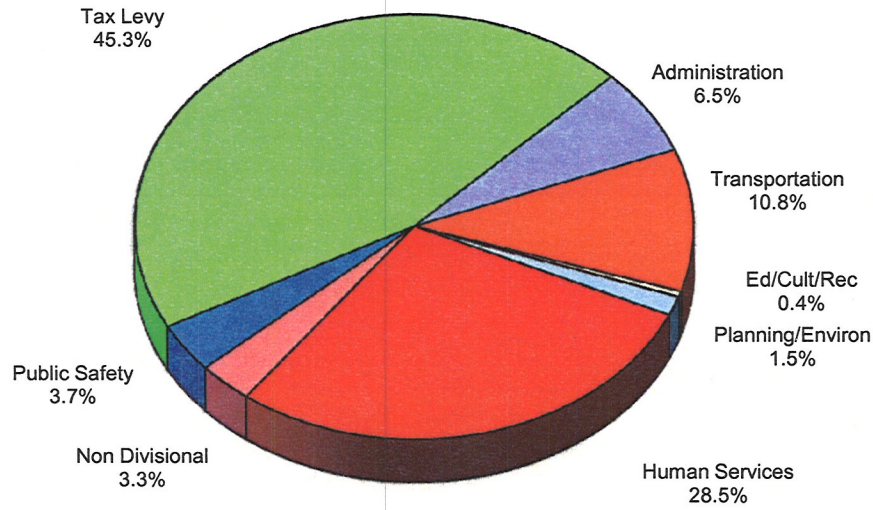
## 2011 APPROPRIATIONS FOR WINNEBAGO COUNTY

	EXPENDITURES					REVENUES				
	2009 Actual	2010 Estimated	2010 Budget	2010 Revised	2011 Budget	2009 Actual	2010 Estimated	2010 Budget	2010 Revised	2011 Budget
<b>ADMINISTRATION</b>										
County Executive	210,184	217,801	221,563	221,563	222,665	7,500	7,500	8,000	8,000	7,200
Corporation Counsel	493,051	497,191	484,811	497,295	500,095	19,172	18,695	17,850	17,850	18,200
County Clerk	245,806	263,058	264,030	264,030	254,399	47,732	42,650	49,050	49,050	43,000
Dog License	8,899	11,300	11,300	11,300	11,300	8,898	11,300	11,300	11,300	11,300
Elections	75,036	177,805	579,878	172,348	82,446	39,527	75,000	473,587	75,000	42,000
Treasurer	380,354	413,346	426,852	431,852	405,892	1,069,500	933,500	911,600	911,600	976,300
Human Resources and Payroll	637,493	673,774	669,717	669,717	707,114	17,176	23,100	23,100	23,100	23,100
Workers Compensation Fund	741,796	858,747	1,056,858	1,056,858	1,051,802	1,158,152	1,050,000	1,050,000	1,050,000	850,000
Self Funded Health Insurance	4,861,873	4,624,000	4,439,668	4,439,668	5,829,000	5,546,919	5,580,400	5,587,800	5,587,800	5,855,400
Self Funded Dental Insurance	620,911	600,000	600,000	600,000	600,000	513,252	484,500	491,500	491,500	539,800
Finance	750,652	730,419	792,852	806,452	769,277	32,754	37,404	37,700	37,700	40,500
General Services	521,080	541,259	524,789	524,789	545,748	490,672	539,100	519,500	519,500	549,700
Prop & Liab Insurance Fund	1,153,692	862,813	882,813	882,813	964,312	852,811	873,621	883,621	883,621	980,938
Information Systems	1,802,826	1,919,158	1,948,713	1,953,713	1,672,996	73,666	77,168	81,818	81,818	27,500
Technology Replacement	101,074	331,350	331,350	335,989	182,600	-	-	-	-	-
Facilities & Property Management	4,219,568	4,107,594	4,650,516	4,674,531	4,857,995	69,556	67,221	60,325	60,325	60,300
	<b>16,824,295</b>	<b>16,829,615</b>	<b>17,885,710</b>	<b>17,542,918</b>	<b>18,657,641</b>	<b>9,947,287</b>	<b>9,821,159</b>	<b>10,206,751</b>	<b>9,808,164</b>	<b>10,025,238</b>
<b>PUBLIC SAFETY</b>										
District Attorney	1,166,373	1,276,530	1,276,919	1,376,010	1,290,990	137,406	99,000	102,000	202,082	179,645
Clerk of Courts & Courts	4,019,109	3,939,131	4,336,957	4,348,413	4,331,550	2,131,323	2,363,920	2,215,305	2,225,831	2,234,058
Sheriff	19,340,785	20,143,649	20,036,347	20,279,048	20,733,373	2,742,503	2,544,526	2,796,408	3,041,850	2,766,111
Jail Improvements	211,494	153,858	199,000	201,748	217,700	203,080	117,964	199,000	199,000	217,700
Coroner	325,682	340,051	337,830	337,830	347,350	101,204	100,300	96,000	96,000	106,300
Emergency Management	322,350	333,583	333,583	517,837	325,922	177,413	131,854	131,854	315,750	135,084
	<b>25,385,793</b>	<b>26,186,802</b>	<b>26,520,636</b>	<b>27,060,886</b>	<b>27,246,885</b>	<b>5,492,929</b>	<b>5,357,564</b>	<b>5,540,567</b>	<b>6,080,513</b>	<b>5,638,898</b>
<b>TRANSPORTATION</b>										
Airport	3,015,574	2,627,376	2,500,561	2,591,070	2,135,824	2,309,148	1,962,600	1,720,100	1,720,100	1,195,700
Airport Debt	87,003	193,256	187,000	187,000	177,000	-	-	-	-	-
Highway Department	12,118,254	14,554,843	14,652,878	14,653,963	13,601,731	10,970,411	13,504,912	13,680,986	13,680,986	12,299,653
County Road Maintenance	3,087,541	3,115,858	3,048,943	3,115,858	3,256,390	2,724,256	2,752,961	2,752,961	2,752,961	2,848,546
Underground Storage Tanks	-	3,000	3,000	3,000	3,000	-	-	-	-	-
	<b>18,308,372</b>	<b>20,494,333</b>	<b>20,392,382</b>	<b>20,550,891</b>	<b>19,173,945</b>	<b>16,003,815</b>	<b>18,220,473</b>	<b>18,154,047</b>	<b>18,154,047</b>	<b>16,343,899</b>

## 2011 APPROPRIATIONS FOR WINNEBAGO COUNTY

	EXPENDITURES					REVENUES				
	2009 Actual	2010 Estimated	2010 Budget	2010 Revised	2011 Budget	2009 Actual	2010 Estimated	2010 Budget	2010 Revised	2011 Budget
<b>HEALTH &amp; HUMAN SERVICES</b>										
Public Health	2,107,855	2,158,680	2,083,152	2,212,965	2,236,909	1,300,480	1,311,734	1,144,326	1,270,825	1,284,112
Child Support	1,240,391	1,258,261	1,264,507	1,312,612	1,434,645	1,123,033	1,268,848	1,280,193	1,328,298	1,320,874
Veterans	332,523	371,389	380,862	382,595	372,845	14,192	14,030	13,750	13,750	13,400
Human Services	70,914,496	59,036,785	59,310,160	59,340,078	46,328,428	53,246,294	40,841,552	40,641,707	40,671,625	27,706,692
Park View Health Center	17,397,817	18,547,561	18,357,706	18,382,191	17,960,207	13,109,900	12,315,686	12,608,527	12,623,427	12,771,420
Park View Health Center Debt	3,736,769	3,203,811	3,153,000	3,153,000	3,813,000	-	-	-	-	-
	<b>95,729,851</b>	<b>84,576,487</b>	<b>84,549,387</b>	<b>84,783,441</b>	<b>72,146,034</b>	<b>68,793,899</b>	<b>55,751,850</b>	<b>55,688,503</b>	<b>55,907,925</b>	<b>43,096,498</b>
<b>EDUCATION, CULTURE, &amp; RECREATION</b>										
UW-Fox Valley	230,463	301,448	307,648	422,713	313,800	102,392	150,724	153,824	207,242	156,900
University Extension	488,199	511,101	530,415	535,915	535,769	46,134	36,402	43,000	43,000	40,000
Parks	1,531,629	1,500,748	1,504,728	1,870,259	1,508,928	314,673	251,573	236,764	395,764	260,597
Boat Launch	34,372	147,127	157,111	-	241,959	249,771	147,900	159,000	-	195,500
	<b>2,284,663</b>	<b>2,460,424</b>	<b>2,499,902</b>	<b>2,828,887</b>	<b>2,600,456</b>	<b>712,970</b>	<b>586,599</b>	<b>592,588</b>	<b>646,006</b>	<b>652,997</b>
<b>PLANNING &amp; ENVIRONMENT</b>										
Register of Deeds	535,110	639,477	538,186	538,186	682,265	881,287	925,112	995,100	995,100	1,090,100
Planning	1,037,149	994,149	999,973	999,973	963,472	369,870	294,215	311,405	311,405	277,835
Tax Lister	140,477	196,502	203,421	203,421	173,597	1,184	1,000	1,000	1,000	1,000
Land Records Modernization	343,436	248,894	248,590	295,390	237,010	260,622	209,525	198,800	198,800	257,800
Land & Water Conservation	860,001	885,461	978,492	1,325,392	1,080,094	462,606	449,775	521,475	787,858	618,433
	<b>2,916,173</b>	<b>2,964,483</b>	<b>2,968,662</b>	<b>3,362,362</b>	<b>3,136,438</b>	<b>1,975,569</b>	<b>1,879,627</b>	<b>2,027,780</b>	<b>2,294,163</b>	<b>2,245,168</b>
<b>NON-DIVISIONAL BUDGETS</b>										
County Board	275,984	310,716	310,031	367,631	316,133	10	60	60	60	61
Scholarship Program	6,500	9,000	9,000	9,000	9,000	9,741	9,550	9,550	9,550	7,450
Unclassified	2,650,035	3,102,846	3,160,421	3,705,907	3,074,897	5,410,084	4,969,225	5,096,000	5,096,000	4,805,310
Debt Service	12,847,598	17,799,700	9,729,000	17,608,753	8,648,000	4,671,894	7,987,980	50,000	8,002,980	-
Fund Adjustments						1,631,156	1,164,696	1,673,662	2,835,645	2,928,318
Reserves applied						930,000	1,195,000	1,195,000	1,195,000	675,000
Tax Levy						66,012,889	67,790,623	67,790,623	67,790,623	68,590,592
	<b>15,780,117</b>	<b>21,222,262</b>	<b>13,208,452</b>	<b>21,691,291</b>	<b>12,048,030</b>	<b>78,665,774</b>	<b>83,117,134</b>	<b>75,814,895</b>	<b>84,929,858</b>	<b>77,006,731</b>
	<b>177,229,264</b>	<b>174,734,406</b>	<b>168,025,131</b>	<b>177,820,676</b>	<b>155,009,429</b>	<b>181,592,243</b>	<b>174,734,406</b>	<b>168,025,131</b>	<b>177,820,676</b>	<b>155,009,429</b>

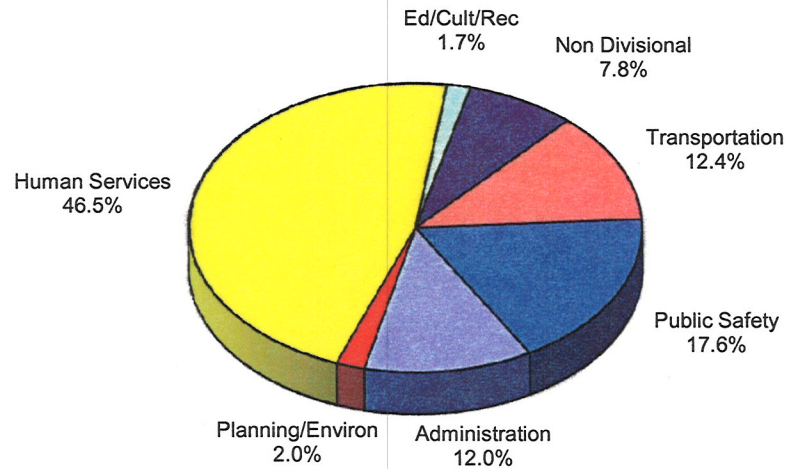
**Winnebago County  
Revenues By Division  
(In Thousands)**



	<u>2010</u>	<u>2011</u>	<u>Change</u>	<u>Percent</u>
Administration	10,207	10,025	(182)	(1.78)
Transportation	18,154	16,344	(1,810)	(9.97)
Ed/Cult/Rec	592	653	61	10.30
Planning/Environ	2,028	2,245	217	10.70
Human Services	55,688	43,097	(12,591)	(22.61)
Non Divisional	5,156	4,813	(343)	(6.65)
Public Safety	5,540	5,639	99	1.79
Tax Levy	67,791	68,590	799	1.18
	165,156	151,406	(13,750)	(8.33)
<b>Fund Adjustments * &amp; Reserves Applied</b>	<u>2,869</u>	<u>3,603</u>	<u>734</u>	<u>25.58</u>
	<u>168,025</u>	<u>155,009</u>	<u>(13,016)</u>	<u>(7.75)</u>

\* Fund adjustments represent non levy items such as depreciation and restricted funds. Reserves applied represent fund balances (savings) being used to reduce the tax levy.

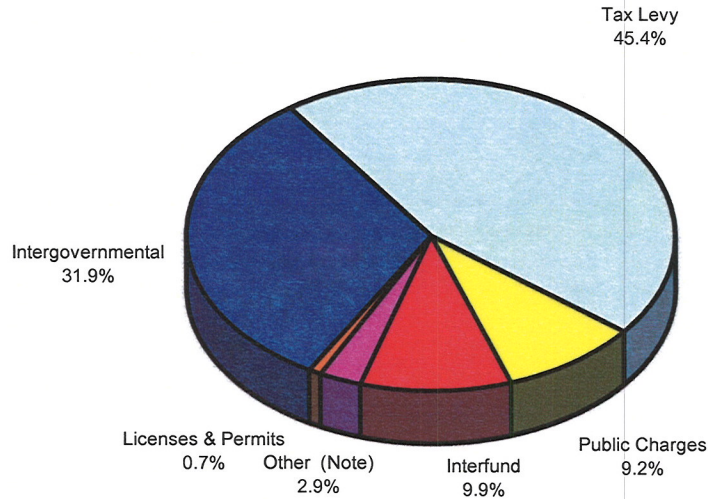
**Winnebago County  
Expenditures By Division  
(In Thousands)**



	<u>2010</u>	<u>2011</u>	<u>Change</u>	<u>Percent</u>
Administration	17,886	18,658	772	4.32
Planning/Environ	2,969	3,136	167	5.62
Human Services	84,549	72,146	(12,403)	(14.67)
Ed/Cult/Rec	2,500	2,600	100	4.00
Non Divisional *	13,208	12,048	(1,160)	(8.78)
Transportation	20,392	19,174	(1,218)	(5.97)
Public Safety	26,521	27,247	726	2.74
	<u>168,025</u>	<u>155,009</u>	<u>(13,016)</u>	<u>(7.75)</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)**



<b>Intergov Revenue</b>	<b>2011 (Thousands)</b>
Basic County allocation	6,306
Youth aids	2,300
Childrens Wavier revenue	2,407
Community options	1,108
Income maintenance	1,904
W-2 admin	1,085
Other Human services	9,461
Medicaid	6,305
State Shared revenue	3,995
Transportation aids	2,501
Hwy maint state	3,223
Hwy maint municipal	2,521
Other general	5,305
<b>Total</b>	<b><u>48,421</u></b>

	<u>2010</u>	<u>2011</u>	<u>Change</u>	<u>Percent</u>	<u>Excluding Interfund</u>
<b>Intergovernmental</b>	61,306	48,421	(12,885)	(21.02)	35.5%
<b>Tax Levy</b>	67,791	68,590	799	1.18	50.3%
<b>Public Charges</b>	14,237	13,875	(362)	(2.54)	10.2%
<b>Interfund</b>	16,327	15,028	(1,299)	(7.96)	-
<b>Other (Note)</b>	4,404	4,423	19	0.43	3.2%
<b>Licenses &amp; Permits</b>	1,091	1,069	(22)	(2.02)	0.8%
	165,156	151,406	(13,750)	(8.33)	<u>100.0%</u>
<b>Fund Adjustments &amp; Reserves Applied</b>	<u>2,869</u>	<u>3,603</u>	<u>734</u>	<u>25.58</u>	
	<u>168,025</u>	<u>155,009</u>	<u>(13,016)</u>	<u>(7.75)</u>	

\* Fund adjustments represent non levy items such as depreciation and restricted funds  
Reserves applied represent fund balances (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.