

SUMMARY BY DIVISION

NON-DIVISIONAL BUDGETS	<u>Revenues</u>	<u>Expenses</u>	<u>Adjustments</u>	<u>Levy</u>
County Board	\$ -	\$ 282,507	\$ (25,500)	\$ 257,007
Scholarship Program	650	9,000	650	9,000
Unclassified	5,384,576	5,198,188	(2,977,535)	(3,163,923)
	<u>\$ 5,385,226</u>	<u>\$ 5,489,695</u>	<u>\$ (3,002,385)</u>	<u>\$ (2,897,916)</u>

COUNTY BOARD

General Fund – Department: 001
2022 BUDGET NARRATIVE

DEPARTMENT HEAD: Shiloh Ramos
LOCATION: Winnebago County
112 Otter Avenue
Oshkosh, WI 54901

TELEPHONE: 232-3439

MISSION STATEMENT:

The County Board aims to set broad policy with regards to the needs of the county taxpayer along with evaluating the results of these policies and ongoing programs. The County Board also reviews the effectiveness of the personnel assigned to oversee these policies and programs. Additionally, the County Board reviews and adopts the annual budget, and appropriates funding to support county services and programs.

COUNTY BOARD

General Fund –Department: 001
2022 BUDGET NARRATIVE

DEPARTMENT HEAD: Shiloh Ramos
LOCATION: Winnebago County
112 Otter Avenue
Oshkosh, WI 54901

TELEPHONE: 232-3439

2021 ACCOMPLISHMENTS:

1. Appropriated \$6,609,000 for the 2021 Highway Department's 2021 Annual Infrastructure Improvement Program.
2. Authorized the architectural/engineering design work for a future Park View Health Center training/storage facility.
3. Appropriated \$1,636,000 for improvements to the east Exposition campus (Expo) stormwater drainage, camping, and road infrastructure.
4. Authorized funding of \$305,500 to build a Sheriff's Office Evidence Storage Building.
5. Adopted the Winnebago Waterways program, Nine Key Elements Watershed plan, and Health Land/Healthy Water program.
6. Approved North County Dog Park site access agreement with the Village of Fox Crossing.
7. Approved the appointment of one (1) new County Board Supervisor to fill a vacancy.
8. Maintained open public access to County Board governance via the use of virtual, in-person, and combined modalities.

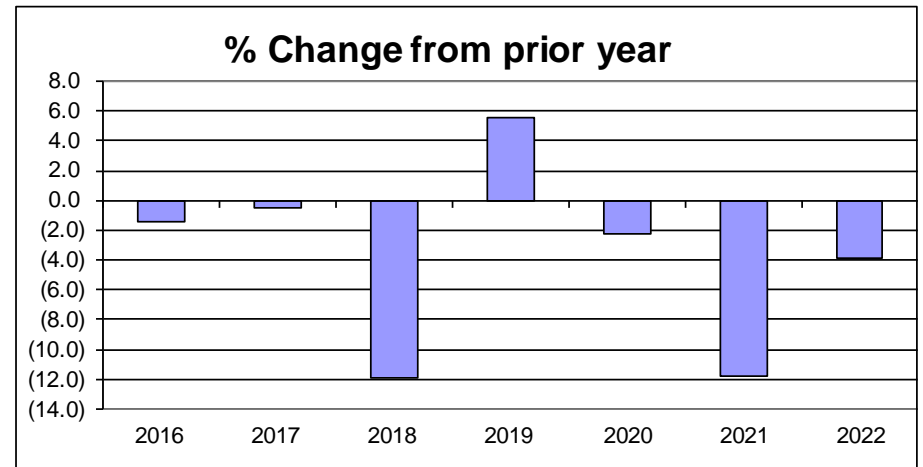
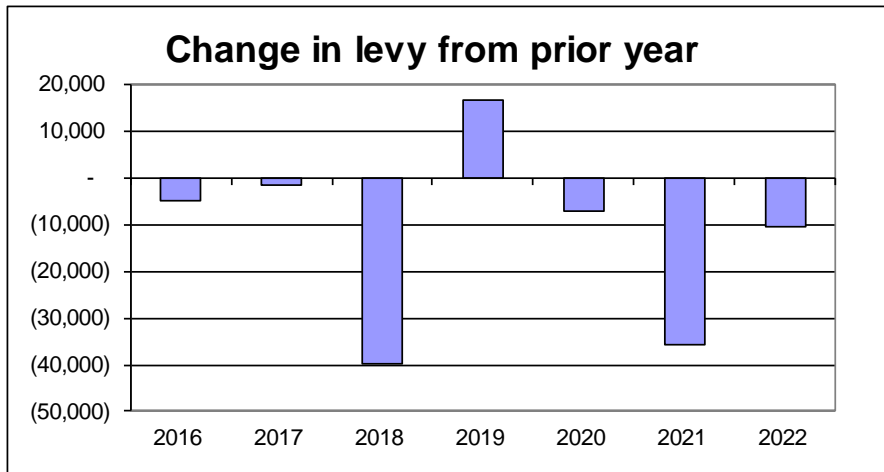
2022 GOALS & OBJECTIVES:

1. Continue to partner with Outagamie County to support UWO-Fox Cities Campus. Plan for long-range improvements to this facility by working with UWO-Fox Cities Campus.
2. Continue to serve Winnebago County in a fiscally responsible manner while providing services in an efficient, effective and compassionate manner
3. Develop, implement and/or fund policies, procedures and/or acquisitions to best manage the COVID-19 pandemic for all Winnebago County residents.
4. Work to ensure the appropriate resourcing for and finalization of the North County Dog Park.
5. Replace all County Board iPads and institute a plan for a replacement rotation cycle.
6. Explore IT modalities to optimize virtual/in-person combined meetings when needed.
7. Successfully implement a County Redistricting Plan based on the most recent census data.

COUNTY BOARD

2022 BUDGET NARRATIVE HIGHLIGHTS

COUNTY LEVY: The 2021 tax levy is \$257,007, a decrease of \$10,323 or 3.86% under 2021.



Scholarship Fund:

COUNTY LEVY: The tax levy for the scholarship program is \$9,000 for 2022, no change from 2021.

A fund balance roll forward schedule can be viewed in the Overview section of the budget book. It is listed as Fund Projections in the table of contents.

SIGNIFICANT CHANGES FROM 2021 ADOPTED - County Board

Account	Amount	Description
Significant changes from 2021		
Tax Levy 2021	\$ 267,330	
Revenue Changes - impact on levy:		
None	-	
Expense Changes - impact on levy:		
Registration Tuition	4,000	Increase based on allowing County Board Supervisors the opportunity to attend NaCO and WCA conferences and trainings, returning to pre-COVID costs.
Automobile Allowance	4,000	Increase based on allowing County Board Supervisors the opportunity to attend NaCO and WCA conferences and trainings, returning to pre-COVID costs.
Capital Equipment Technology	23,000	Increase for an upgrade to the Open Meetings/Roll Call Voting Software, this was added with a budget amendment by the County Board.
Office Supplies	3,600	Increase based on the County Board replacing all their iPads in 2022, they will need to purchase new covers, keyboards, and other related components to the new iPads.
Small Equipment Technology	(10,000)	Decrease based on no new technology expenses within the County Board budget. Replacement of 36 iPads will be done in 2022 through the Technology Replacement Fund.
Professional Service	(10,000)	Decrease based on projecting less costs related to audio visual services for Zoom meetings.
General Fund Balance applied	(25,500)	The upgrade to the voting software above was added to the budget from a budget amendment by the County Board, which included using General Fund Undesignated fund balance to offset this expense. Also, a smaller amendment was added for \$2,500 for Diversity Affairs Commission Professional Speakers and Brochures using General Fund Undesignated fund balance.
Other small changes	577	This is a combination of small increases and decreases to revenue and expense accounts.
Tax Levy 2022	\$ 257,007	

Financial Summary County Board

Items	2021 7-Month Actual	2021 12-Month Estimate	2021 Adopted Budget	2021 Adjusted Budget	2022 Adopted Budget
Total Revenues	-	-	-	-	-
Labor	71,374	137,150	137,150	137,150	138,150
Travel	9,452	28,800	55,300	55,300	62,500
Capital	-	-	-	-	23,000
Other Expenditures	34,577	47,568	74,880	74,880	58,857
Total Expenditures	115,403	213,518	267,330	267,330	282,507
Levy Before Fund Balance Adjustment			267,330		282,507
General Fund Balance applied			-		(25,500)
Net Levy After Fund Balance Adjustment			267,330		257,007

**Winnebago County
Budget Detail - 2022**

Description	Object	2018 Actual	2019 Actual	2020 Actual	2021 Adopted	2021 Revised	2021 Projected	2022 Request	2022 Executive	2022 Adopted	% Change From Prior Yr Adopted
Department - 001 - Board											
Revenue											
Intergov Rev:											
WI Dept of Administration	42002	0	0	6,964	0	0	0	0	0	0	0.00%
Intergov Rev Subtotal:		0	0	6,964	0	0	0	0	0	0	0.00%
Total Operating Revenue:		0	0	6,964	0	0	0	0	0	0	0.00%
Revenue Total:		0	0	6,964	0	0	0	0	0	0	0.00%
Expense											
Wages:											
Elected Officials	51103	116,904	113,028	97,560	115,000	115,000	115,000	120,000	115,000	115,000	0.00%
Citizen Board Per Diem	51106	12,152	12,300	8,425	12,000	12,000	12,000	13,000	13,000	13,000	8.33%
Other Per Diem	51107	0	0	2,675	0	0	0	0	0	0	0.00%
Wages Subtotal:		129,056	125,328	108,660	127,000	127,000	127,000	133,000	128,000	128,000	0.79%
Fringes Benefits:											
FICA Medicare	51200	9,561	9,378	8,132	10,000	10,000	10,000	10,000	10,000	10,000	0.00%
Workers Compensation	51203	251	126	70	150	150	150	150	150	150	0.00%
Fringes Benefits Subtotal:		9,812	9,504	8,202	10,150	10,150	10,150	10,150	10,150	10,150	0.00%
Total Labor:		138,868	134,833	116,863	137,150	137,150	137,150	143,150	138,150	138,150	0.73%

**Winnebago County
Budget Detail - 2022**

Description	Object	2018 Actual	2019 Actual	2020 Actual	2021 Adopted	2021 Revised	2021 Projected	2022 Request	2022 Executive	2022 Adopted	% Change From Prior Yr Adopted
Department - 001 - Board											
Travel:											
Registration Tuition	52001	13,945	13,865	4,226	13,000	13,000	8,000	12,000	17,000	17,000	30.77%
Automobile Allowance	52002	26,242	26,180	8,811	22,000	22,000	10,000	22,000	26,000	26,000	18.18%
Commercial Travel	52004	2,628	2,991	1,402	3,000	3,000	1,000	3,000	3,000	3,000	0.00%
Meals	52005	2,002	1,428	587	2,000	2,000	500	1,500	1,500	1,500	-25.00%
Lodging	52006	19,311	19,062	7,092	14,000	14,000	9,000	14,000	14,000	14,000	0.00%
Other Travel Exp	52007	733	975	532	1,200	1,200	300	1,000	1,000	1,000	-16.67%
Taxable Benefit	52008	58	68	0	100	100	0	0	0	0	-100.00%
Travel Subtotal:		64,918	64,569	22,650	55,300	55,300	28,800	53,500	62,500	62,500	13.02%
Total Travel:		64,918	64,569	22,650	55,300	55,300	28,800	53,500	62,500	62,500	13.02%
Capital Outlay:											
Equipment Technology	58003	0	0	0	0	0	0	0	0	23,000	100.00%
Capital Outlay Subtotal:		0	0	0	0	0	0	0	0	23,000	100.00%
Total Capital:		0	0	0	0	0	0	0	0	23,000	100.00%

Winnebago County Budget Detail - 2022

Description	Object	2018 Actual	2019 Actual	2020 Actual	2021 Adopted	2021 Revised	2021 Projected	2022 Request	2022 Executive	2022 Adopted	% Change From Prior Yr Adopted
Department - 001 - Board											
Office:											
Office Supplies	53000	59	78	0	100	100	100	3,700	3,700	3,700	3,600.00%
Stationery and Forms	53001	105	61	151	100	100	100	100	100	100	0.00%
Print Duplicate	53003	2,171	2,205	2,186	1,500	1,500	1,500	1,500	1,500	2,000	33.33%
Postage and Box Rent	53004	948	1,674	2,110	1,500	1,500	3,000	1,000	1,000	1,000	-33.33%
Computer Software	53006	0	0	0	100	100	0	100	100	100	0.00%
Telephone	53008	263	206	221	250	250	100	0	0	0	-100.00%
Print Duplicate	73003	1,452	1,790	2,357	2,000	2,000	2,000	2,000	2,000	2,000	0.00%
Postage and Box Rent	73004	1,028	1,482	1,011	1,500	1,500	1,000	1,500	1,500	1,500	0.00%
Computer Licensing Charge	73006	0	0	0	0	0	0	2,024	2,024	2,024	100.00%
Office Subtotal:		6,026	7,496	8,036	7,050	7,050	7,800	11,924	11,924	12,424	76.23%
Operating:											
Advertising	53500	0	0	0	500	500	0	500	500	500	0.00%
Subscriptions	53501	0	0	878	1,450	1,450	1,400	1,000	1,000	1,000	-31.03%
Membership Dues	53502	21,438	21,438	21,438	22,500	22,500	21,438	21,438	21,438	21,438	-4.72%
Publish Legal Notices	53503	16,462	19,809	8,155	17,000	17,000	10,000	16,000	16,000	16,000	-5.88%
Food	53520	246	319	0	250	250	100	250	250	250	0.00%
Small Equipment	53522	592	28	0	1,000	1,000	0	1,000	1,000	1,000	0.00%
Other Operating Supplies	53533	1,051	178	231	500	500	200	500	500	500	0.00%
Small Equipment Technology	53580	2,796	1,403	2,028	10,000	10,000	0	16,200	0	0	-100.00%
Operating Subtotal:		42,584	43,175	32,730	53,200	53,200	33,138	56,888	40,688	40,688	-23.52%
Repairs & Maint:											
Equipment Repairs	54029	6,600	3,000	3,000	5,000	5,000	2,000	4,000	4,000	4,000	-20.00%
Technology Repair and Maintain	74029	1,320	1,386	1,353	1,386	1,386	1,386	1,551	1,551	1,551	11.90%
Repairs & Maint Subtotal:		7,920	4,386	4,353	6,386	6,386	3,386	5,551	5,551	5,551	-13.08%

**Winnebago County
Budget Detail - 2022**

Description	Object	2018 Actual	2019 Actual	2020 Actual	2021 Adopted	2021 Revised	2021 Projected	2022 Request	2022 Executive	2022 Adopted	% Change From Prior Yr Adopted
Department - 001 - Board											
Contractual Services:											
Professional Service	55014	0	0	4,341	20,000	20,000	10,000	10,000	10,000	12,000	-40.00%
Personnel Services	75800	(9,664)	(6,358)	(7,570)	(12,500)	(12,500)	(7,500)	(12,500)	(12,500)	(12,500)	0.00%
Contractual Services Subtotal:		(9,664)	(6,358)	(3,229)	7,500	7,500	2,500	(2,500)	(2,500)	(500)	-106.67%
Insurance Expenses:											
Prop Liab Insurance	76000	1,104	528	552	744	744	744	694	694	694	-6.72%
Insurance Expenses Subtotal:		1,104	528	552	744	744	744	694	694	694	-6.72%
Total Other Operating:		47,970	49,228	42,442	74,880	74,880	47,568	72,557	56,357	58,857	-21.40%
Expense Total:		251,756	248,629	181,954	267,330	267,330	213,518	269,207	257,007	282,507	5.68%
Board Net/(Levy):		(251,756)	(248,629)	(174,990)	(267,330)	(267,330)	(213,518)	(269,207)	(257,007)	(282,507)	5.68%
General Fund Balance Applied:		0	0	0	0	0	0	0	0	25,500	100.00%
Board Net/(Levy):		(251,756)	(248,629)	(174,990)	(267,330)	(267,330)	(213,518)	(269,207)	(257,007)	(257,007)	-3.86%

**WINNEBAGO COUNTY
CAPITAL OUTLAY - 2022**

<u>Department</u>	<u>Description</u>	<u>Quantity</u>	<u>Unit Cost</u>	<u>Capital Outlay</u>
County Board	Open Meeting/Roll Call Voting Software Upgrade	1	23,000	23,000
		1		23,000

**WINNEBAGO COUNTY
CAPITAL OUTLAY - 2022**

<u>Department</u>	<u>Description</u>	<u>Quantity</u>	<u>Unit Cost</u>	<u>Capital Outlay</u>
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Financial Summary Scholarship Program

Items	2021 7-Month Actual	2021 12-Month Estimate	2021 Adopted Budget	2021 Adjusted Budget	2022 Adopted Budget
Total Revenues	359	650	650	650	650
Labor	-	-	-	-	-
Travel	-	-	-	-	-
Capital	-	-	-	-	-
Other Expenditures	9,000	9,000	9,000	9,000	9,000
Total Expenditures	9,000	9,000	9,000	9,000	9,000
Levy Before Fund Balance Adjustments			8,350		8,350
Increase / (Decrease) fund balance			650		650
Net Levy After Fund Balance Adjustments			9,000		9,000

Winnebago County

Budget Detail - 2022

Description	Object	2018 Actual	2019 Actual	2020 Actual	2021 Adopted	2021 Revised	2021 Projected	2022 Request	2022 Executive	2022 Adopted	% Change From Prior Yr Adopted
Department - 060 - Scholarship											
Revenue											
Interest:											
Interest Investments	48000	722	999	804	650	650	650	650	650	650	0.00%
Investment Mark to Market	48002	(68)	478	670	0	0	0	0	0	0	0.00%
Interest Subtotal:		654	1,476	1,474	650	650	650	650	650	650	0.00%
Total Non-Operating Revenue:		654	1,476	1,474	650	650	650	650	650	650	0.00%
Revenue Total:		654	1,476	1,474	650	650	650	650	650	650	0.00%
Expense											
Operating:											
Operating Grants	53565	7,000	7,500	8,500	9,000	9,000	9,000	9,000	10,000	9,000	11.11%
Operating Subtotal:		7,000	7,500	8,500	9,000	9,000	9,000	9,000	10,000	9,000	11.11%
Total Other Operating:		7,000	7,500	8,500	9,000	9,000	9,000	9,000	10,000	9,000	11.11%
Expense Total:		7,000	7,500	8,500	9,000	9,000	9,000	9,000	10,000	9,000	11.11%
Scholarship Net/(Levy):		(6,346)	(6,024)	(7,026)	(8,350)	(8,350)	(8,350)	(8,350)	(9,350)	(8,350)	11.98%
Fund balance applied (Note):		(2,654)	(2,976)	(1,974)	(650)	(650)	(650)	(650)	350	(650)	0.00%
Scholarship Net/(Levy):		(9,000)	(9,000)	(9,000)	(9,000)	(9,000)	(9,000)	(9,000)	(9,000)	(9,000)	0.00%

NOTE: A deficit will result in a draw down of fund balance. A surplus will increase the ending fund balance.

MISCELLANEOUS AND UNCLASSIFIED

2022 BUDGET NARRATIVE HIGHLIGHTS

DEPARTMENT DESCRIPTION: This area of the budget contains expenditures and revenues that cannot be assigned to a particular department. This includes contingency funds, operating grants, transfers to other funds, and other expenses in the expenditure area. The revenues are state-shared revenues, investment income, and indirect costs.

DEPARTMENT STAFFING: There is no county staffing charged to this department. Wage and benefit costs included are related to payouts to terminating employees.

OVERALL: The net overall increase to the surplus generated in this area is \$265,774. We plan to use \$3,141,002 of fund balance to reduce the 2022 tax levy. Of that \$3,141,002, the Miscellaneous & Unclassified department will use \$2,977,535, an increase of \$1,227,933 or 70.18% over 2021. The remaining \$163,467 of general fund balance used relates to budget amendments for Human Resources (\$50,000), Land & Water Conservation (\$87,967), and County Board (\$25,500).

In 2021, we applied \$32,000 of the fund balance to be applied to offset Airport portion of a debt payoff, \$19,000 to offset Park View Health Center portion of debt payoff, \$2,814,000 to offset Debt Service fund portion of debt payoff, and \$1,749,602 to reduce the tax levy. A schedule of significant changes follows.

SIGNIFICANT CHANGES FROM 2021 ADOPTED - Miscellaneous & Unclassified

Account	Amount	Description
Significant changes from 2021		
Net Levy/(Surplus) 2021	\$ (2,898,149)	
Revenue Changes - impact on levy:		
State Shared Revenue	(295,976)	Increase due to an estimated increase in Utility Aid
Interest Investments	225,000	The interest rates in the market have declined since COVID-19 and will continue to be lower into 2022.
Sale of Prop Equipment	8,000	Decrease due to a policy that gains and losses over \$1,000 for department property being sold will go directly to the department's budget versus Miscellaneous and Unclassified
Expense Changes - impact on levy:		
Payout Wages	(25,000)	Decrease based on a 3 year trend.
Travel (Registration Tuition, Meals, Lodging)	15,000	Increase for department head training requested by the County Executive in 2022.
Bad Debts Expense	10,000	Increase due to the trend of more delinquent accounts.
Operating Grants	(66,568)	Decrease due to East Central Wisconsin Regional Planning Commission dues going down \$27,443, or 18% and the LiveWell Fox Valley Initiative not being funded in 2022 versus \$25,000 funding in 2021.
Taxes Assessments	(19,000)	Decrease due to the City of Oshkosh planning less sidewalk and road assessments for Winnebago County owned properties in 2022
Other Transfers Out	(2,865,000)	For the 2021 budget, \$2,865,000 was transferred out of the general fund from this account. \$2,814,000 was transferred to Debt Service fund, \$32,000 was transferred to Airport fund, and \$19,000 was transferred to Park View Health Center (PVHC) fund.
Salary Contingencies	1,112,111	For the 2021 budget, additional funds were budgeted to cover unknown raises for employees under the bargaining units with labor contracts and additional funds to cover the merit pool pay increase for all employees. In 2022, the budget will include an area to cover labor shortages throughout the year for any unplanned labor changes, \$786,240 for Sheriff's office recruitment and retention, and using net new construction of \$680,871 for potential wage increases from the wage study.
Fund balance applied - Debt Payoff	2,865,000	For the 2021 budget, a budget amendment was passed to pay off callable debt, this included \$2,814,000 from the Debt Service fund, \$32,000 from the Airport fund, and \$19,000 from the Park View Health Center (PVHC) fund.
General fund balance applied	(1,227,933)	In 2021 \$1,749,602 of undesignated general fund balance was applied to stay within levy limits. For the 2022 budget, \$3,141,002 will be applied to stay within levy limits, \$2,977,535 will be applied to the Miscellaneous & Unclassified budget.
Other small changes	(1,408)	This is a combination of small increases and decreases to revenue and expense accounts.
Net Levy/ (Surplus) 2022	\$ (3,163,923)	Represents more revenue than expenses so this reduces the overall levy.

Financial Summary Miscellaneous & Unclassified

Items	2021 7-Month Actual	2021 12-Month Estimate	2021 Adopted Budget	2021 Adjusted Budget	2022 Adopted Budget
Total Revenues	2,148,434	5,242,376	5,321,650	5,321,650	5,384,576
Labor	102,340	221,759	269,125	269,125	242,213
Travel	-	-	-	-	15,000
Capital	-	-	-	-	-
Other Expenditures	9,821,354	10,704,570	6,768,978	11,190,132	4,940,975
Total Expenditures	9,923,694	10,926,329	7,038,103	11,459,257	5,198,188
(Net)/Levy Before Fund Balance Adjustments			1,716,453		(186,388)
General Fund balalance applied for:					
Debt Service Fund - debt payoff			(2,814,000)		-
Airport Fund - debt payoff			(32,000)		-
Park View Health Center Fund - debt payoff			(19,000)		-
Balance tax levy			(1,749,602)		(2,977,535)
(Net)/Levy After Fund Balance Adjustments			(2,898,149)		(3,163,923)

**Winnebago County
Budget Detail - 2022**

Description	Object	2018 Actual	2019 Actual	2020 Actual	2021 Adopted	2021 Revised	2021 Projected	2022 Request	2022 Executive	2022 Adopted	% Change From Prior Yr Adopted
Department - 039 - Miscellaneous unclassified											
Revenue											
Taxes:											
Forest Crop Tax	41001	1,871	1,921	2,218	2,300	2,300	2,250	2,300	2,300	2,300	0.00%
Retained Sales Tax	41004	135	137	127	150	150	130	150	150	150	0.00%
Taxes Subtotal:		2,005	2,058	2,345	2,450	2,450	2,380	2,450	2,450	2,450	0.00%
Intergov Rev:											
State Shared Revenue	42001	3,556,231	3,922,412	3,923,791	3,709,000	3,709,000	3,888,326	4,004,976	4,004,976	4,004,976	7.98%
WI Dept of Administration	42002	0	0	505,585	0	0	0	0	0	0	0.00%
Indirect Cost	42020	132,996	170,827	161,103	165,000	165,000	170,000	165,000	165,000	165,000	0.00%
Intergov Rev Subtotal:		3,689,227	4,093,239	4,590,479	3,874,000	3,874,000	4,058,326	4,169,976	4,169,976	4,169,976	7.64%
Public Services:											
Other Public Charges	45057	150	120	105	200	200	100	150	150	150	-25.00%
Public Services Subtotal:		150	120	105	200	200	100	150	150	150	-25.00%
Total Operating Revenue:		3,691,383	4,095,417	4,592,929	3,876,650	3,876,650	4,060,806	4,172,576	4,172,576	4,172,576	7.63%
Interest:											
Interest Investments	48000	1,128,179	1,585,586	1,373,347	1,320,000	1,320,000	1,099,570	1,095,000	1,095,000	1,095,000	-17.05%
Investment Mark to Market	48002	(102,834)	762,879	1,145,074	0	0	0	0	0	0	0.00%
Interest Subtotal:		1,025,345	2,348,465	2,518,421	1,320,000	1,320,000	1,099,570	1,095,000	1,095,000	1,095,000	-17.05%

**Winnebago County
Budget Detail - 2022**

Description	Object	2018 Actual	2019 Actual	2020 Actual	2021 Adopted	2021 Revised	2021 Projected	2022 Request	2022 Executive	2022 Adopted	% Change From Prior Yr Adopted
Department - 039 - Miscellaneous unclassified											
Misc Revenues:											
Sale Of Prop Equip	48104	11,842	22,481	21,001	15,000	15,000	7,000	7,000	7,000	7,000	-53.33%
Other Miscellaneous Revenues	48109	133,133	101,040	139,790	110,000	110,000	75,000	110,000	110,000	110,000	0.00%
Misc Revenues Subtotal:		144,975	123,521	160,792	125,000	125,000	82,000	117,000	117,000	117,000	-6.40%
Total Non-Operating Revenue:		1,170,320	2,471,986	2,679,213	1,445,000	1,445,000	1,181,570	1,212,000	1,212,000	1,212,000	-16.12%
Revenue Total:		4,861,703	6,567,403	7,272,142	5,321,650	5,321,650	5,242,376	5,384,576	5,384,576	5,384,576	1.18%
Expense											
Wages:											
Regular Pay	51100	(16,555)	(10,654)	17,701	0	0	0	0	0	0	0.00%
Payout Wages	51120	237,931	231,967	211,315	250,000	250,000	206,000	225,000	225,000	225,000	-10.00%
Payroll Sundry Account	51190	3,795	1,528	0	0	0	0	0	0	0	0.00%
Wages Subtotal:		225,171	222,841	229,016	250,000	250,000	206,000	225,000	225,000	225,000	-10.00%
Fringes Benefits:											
FICA Medicare	51200	7,821	8,614	10,736	19,125	19,125	15,759	17,213	17,213	17,213	-10.00%
Health Insurance	51201	1,110	282	0	0	0	0	0	0	0	0.00%
Dental Insurance	51202	111	1	0	0	0	0	0	0	0	0.00%
Workers Compensation	51203	86	18	0	0	0	0	0	0	0	0.00%
Unemployment Comp	51204	0	0	284	0	0	0	0	0	0	0.00%
WI Retirement	51206	(930)	(815)	1,392	0	0	0	0	0	0	0.00%
Fringe Benefits Other	51207	16	14	0	0	0	0	0	0	0	0.00%
Fringes Benefits Subtotal:		8,214	8,113	12,412	19,125	19,125	15,759	17,213	17,213	17,213	-10.00%
Total Labor:		233,385	230,954	241,428	269,125	269,125	221,759	242,213	242,213	242,213	-10.00%

**Winnebago County
Budget Detail - 2022**

Description	Object	2018 Actual	2019 Actual	2020 Actual	2021 Adopted	2021 Revised	2021 Projected	2022 Request	2022 Executive	2022 Adopted	% Change From Prior Yr Adopted
Department - 039 - Miscellaneous unclassified											
Travel:											
Leadership Training	52000	0	0	0	0	0	0	15,000	15,000	15,000	100.00%
Travel Subtotal:		0	0	0	0	0	0	15,000	15,000	15,000	100.00%
Total Travel:		0	0	0	0	0	0	15,000	15,000	15,000	100.00%
Office:											
Office Supplies	53000	0	0	14,015	0	0	0	0	0	0	0.00%
Postage and Box Rent	53004	2	0	24	0	0	0	0	0	0	0.00%
Telephone	53008	0	0	3,864	0	0	0	0	0	0	0.00%
Office Subtotal:		2	0	17,903	0	0	0	0	0	0	0.00%
Operating:											
Household Supplies	53516	27	23	345	50	50	150	150	150	150	200.00%
Bad Debts Expense	53561	19,936	(17,788)	60,500	10,000	10,000	10,000	20,000	20,000	20,000	100.00%
Taxes & Assessments	53562	4,163	3,108	12,150	3,000	3,000	100	500	500	500	-83.33%
Tax Refunds	53564	13,423	8,605	86,784	40,000	40,000	0	40,000	40,000	40,000	0.00%
Operating Grants	53565	2,631,393	2,555,851	2,780,489	2,752,319	2,752,319	2,752,319	2,685,751	2,685,751	2,685,751	-2.42%
Other Miscellaneous	53568	2,396	498	1,111	2,000	2,000	2,000	2,000	2,000	2,000	0.00%
Small Equipment Technology	53580	0	0	17,253	0	0	0	0	0	0	0.00%
Operating Subtotal:		2,671,336	2,550,298	2,958,631	2,807,369	2,807,369	2,764,569	2,748,401	2,748,401	2,748,401	-2.10%
Repairs & Maint:											
Maintenance Grounds	74021	86,240	64,146	85,299	50,000	50,000	20,000	50,000	50,000	50,000	0.00%
Repairs & Maint Subtotal:		86,240	64,146	85,299	50,000	50,000	20,000	50,000	50,000	50,000	0.00%

**Winnebago County
Budget Detail - 2022**

Description	Object	2018 Actual	2019 Actual	2020 Actual	2021 Adopted	2021 Revised	2021 Projected	2022 Request	2022 Executive	2022 Adopted	% Change From Prior Yr Adopted
Department - 039 - Miscellaneous unclassified											
Utilities:											
Water and Sewer	54702	20	0	154	15	15	15	50	50	50	233.33%
Utilities Subtotal:		20	0	154	15	15	15	50	50	50	233.33%
Contractual Services:											
Professional Service	55014	32,440	34,795	38,598	40,130	40,130	40,130	40,130	40,130	40,130	0.00%
Taxes Assessments	55054	28,941	222,679	0	34,000	34,000	120,000	15,000	15,000	15,000	-55.88%
Contractual Services Subtotal:		61,381	257,474	38,598	74,130	74,130	160,130	55,130	55,130	55,130	-25.63%
Insurance Expenses:											
Prop Liab Insurance	76000	9,456	6,096	6,336	8,464	8,464	8,464	11,283	11,283	11,283	33.31%
Insurance Expenses Subtotal:		9,456	6,096	6,336	8,464	8,464	8,464	11,283	11,283	11,283	33.31%
Total Other Operating:		2,828,434	2,878,014	3,106,921	2,939,978	2,939,978	2,967,428	2,864,864	2,864,864	2,864,864	-2.55%
Transfers Out:											
Other Transfers Out	59501	100,000	2,928,150	380,179	3,074,000	7,737,142	7,737,142	209,000	209,000	209,000	-19.62%
Transfers Out Subtotal:		100,000	2,928,150	380,179	3,074,000	7,737,142	7,737,142	209,000	209,000	209,000	-19.62%

**Winnebago County
Budget Detail - 2022**

Description	Object	2018 Actual	2019 Actual	2020 Actual	2021 Adopted	2021 Revised	2021 Projected	2022 Request	2022 Executive	2022 Adopted	% Change From Prior Yr Adopted
Department - 039 - Miscellaneous unclassified											
Other Financing Uses:											
Res Contingencies	59502	0	0	0	300,000	266,030	0	300,000	300,000	300,000	0.00%
Res Salaries	59503	0	0	0	455,000	214,075	0	100,000	100,000	1,567,111	244.42%
Other Financing Uses Subtotal:		0	0	0	755,000	480,105	0	400,000	400,000	1,867,111	147.30%
Total Non-Operating Expense:											
		100,000	2,928,150	380,179	3,829,000	8,217,247	7,737,142	609,000	609,000	2,076,111	104.54%
Expense Total:											
		3,161,820	6,037,118	3,728,527	7,038,103	11,426,350	10,912,079	3,731,077	3,731,077	5,198,188	23.06%
Miscellaneous unclassified Net/(Levy):											
		1,699,884	530,285	3,543,614	(1,716,453)	(6,104,700)	(5,669,703)	1,653,499	1,653,499	186,388	-83.02%
General Fund applied:											
Street assessments		0	239,800		0	0	0	0	0	0	0.00%
Reach Counseling		0	0	40,000	0	0	0	0	0	0	0.00%
Tax Levy		3,096,000	2,685,000	1,705,000	1,749,602	1,749,602	1,749,602	2,000,000	2,309,200	2,977,535	70.18%
Airport portion of Debt Payoff		0	0	0	32,000	32,000	32,000	0	0	0	-100.00%
PVHC portion of Debt Payoff		0	0	0	19,000	19,000	19,000	0	0	0	-100.00%
Debt Service Fund portion of Debt payoff		0	0	0	2,814,000	2,814,000	2,814,000	0	0	0	-100.00%
Net Miscellaneous unclassified:											
		4,795,884	3,455,085	5,288,614	2,898,149	(1,490,098)	(1,055,101)	3,653,499	3,962,699	3,163,923	9.17%

Note: Fund balance applied in this cost center is a use of fund balance to reduce the overall levy for the county.

WINNEBAGO COUNTY
2022 BUDGET
SCHEDULE OF MISCELLANEOUS OPERATING GRANT PAYMENTS

	2020 Budget	2021 Budget	2022 Budget	Change 2022 over / (under) 2021	
				Amount	Percent
Library (See attached schedule)	\$ 2,253,505	\$ 2,229,370	\$ 2,326,557	\$ 97,187	4.36%
Library fees due for County resident usage of other library systems	50,300	58,647	54,857	(3,790)	-6%
Regional Planning Commission	205,871	153,750	126,307	(27,443)	-18%
ADVOCAP	39,000	39,000	-	(39,000)	-100%
County Fair Association	60,000	60,000	100,000	40,000	67%
Ambulance Service	3,734	3,000	3,030	30	1%
Railroad Consortium	25,000	25,000	25,000	-	0%
LiveWell Fox Valley Initiative (1)	25,000	25,000	-	(25,000)	100%
Reach Counseling	40,000	-	-	-	100%
Subtotal	2,702,410	2,593,767	2,635,751	41,984	2%
Culvert and Bridge Aide	45,000	158,552	50,000	(108,552)	-68%
Totals	\$ 2,747,410	\$ 2,752,319	\$ 2,685,751	\$ (66,568)	-2.00%

SCHEDULE OF MISCELLANEOUS INTERFUND TRANSFERS

Industrial Development Board Grant	\$ 209,000	\$ 209,000	\$ 209,000	-	0%
Totals	\$ 209,000	\$ 209,000	\$ 209,000	\$ -	0%

Note 1: The LiveWell Fox Valley is a tri-county partnership initiative to advance a culture of health and well-being for all residents in the Fox Valley.

**COUNTY LIBRARY LEVY REQUEST
COMPARATIVE DATA
LEVY ANALYSIS**

	<u>Used for 2021 library allocation</u>			2020 Library Allocation	2021 Library Allocation	2022 Library Allocation	<u>Change 2021 over / (under) 2020</u>	
	2021 Net Library Budget	Percent of County Users/Usage					Amount	Percent
Operating:								
Menasha	\$ 1,592,913	24.9% *	\$ 398,517	\$ 416,304	\$ 396,635	\$ (19,669)	-4.7%	
Neenah	2,203,798	39.3% *	815,545	856,638	866,093	9,455	1.1%	
Omro	217,006	49.6% *	107,182	104,200	107,635	3,435	3.3%	
Oshkosh	3,414,896	22.6% *	625,160	642,196	771,766	129,571	20.2%	
Winneconne	212,430	51.1% *	110,494	115,359	108,552	(6,808)	-5.9%	
Total operating	<u>7,641,043</u>		<u>2,056,898</u>	<u>2,134,697</u>	<u>2,250,681</u>	<u>115,984</u>	<u>5.4%</u>	
Facilities:								
Menasha	224,400	24.9% *	60,139	59,915	55,876	(4,039)	-6.7%	
Neenah	-	39.3% *	113,376	14,758	-	(14,758)	-100.0%	
Omro	-	49.6% *	-	-	-	-	0.0%	
Oshkosh	-	22.6% *	-	-	-	-	0.0%	
Winneconne	-	51.1% *	3,091	-	-	-	#DIV/0!	
Total operating	<u>224,400</u>		<u>176,606</u>	<u>74,673</u>	<u>55,876</u>	<u>(18,797)</u>	<u>-25.2%</u>	
Special Project Grant (Note below)			<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	<u>-</u>	<u>0.0%</u>	
Totals	\$ <u>7,865,443</u>		\$ <u>2,253,505</u>	\$ <u>2,229,370</u>	\$ <u>2,326,557</u>	\$ <u>97,187</u>	<u>4.4%</u>	

* *Percent of actual circulation*

2021 Net Library Budget: The 2022 library tax levy is based on the 2021 net budget. The formula is always based on the past year budget because the municipalities do not prepare their library budgets for the next year until after the County has completed it's budget process.

Percent of County Users/Usage: The formula is set to allocate the County share of the library budget based on actual usage by County residents. This percent is based on the number of users outside of the municipality responsible for the library divided by the total of all usage of the facility.

Special Project Grant: The libraries are submitting one special project request this year, divided into two parts. The request is for \$20,000 toward the purchase of eBooks and eAudiobooks.

The libraries are requesting that half, \$10,000, is contributed to the Winnefox Overdrive Advantage Collection. This is the sixth year that funds for the Advantage Collection are being requested. This \$10,000 would supplement what the county libraries spend individually. In 2021, the five libraries contributed \$63,225 from their operating budgets. Then they contributed an additional \$12,300 during the libraries' closures in spring of this year.

The second \$10,000 will be divided evenly among the five libraries to be spent on local collections. Some libraries may choose to spend the funds on Hoopla, a complimentary service to Overdrive that allows patrons to borrow items immediately. Others may wish to spend the additional funds on other resources and/or electronic databases.

The desire is to use the \$20,000 to reach patrons even when they cannot physically be in the building. Use of electronic materials has been rising and the current pandemic crisis has highlighted just how important libraries are and need to be in the digital world as well as the physical.