



Winnebago County
The Wave of the Future

EXECUTIVE BUDGET 2025



THIS PAGE LEFT BLANK INTENTIONALLY

FISCAL YEAR 2025
ANNUAL BUDGET FOR THE
COUNTY OF WINNEBAGO

WINNEBAGO COUNTY BOARD OF SUPERVISORS

Thomas J. Egan, Chair

Joshua Belville
Steven Binder
Andy Buck
George E. Bureau
Morris J. Cox
Rachael Dowling
Thomas J. Egan
Chuck Farrey
Frank Frassetto

Maribeth Gabert
Amber Lyn Gilbertson
Nate Gustafson
Billy J. Halibur
Kate Hancock-Cooke
Conley Hanson
Ralph Harrison
John Hinz
Stephanie A. Holt

Kristl Laux
Jeff Lutz
Timothy Macho
Howard Miller
Christian Mueller
Douglas Nelson
Donald Nussbaum
Tim O'Brien
Tim Paterson

James Ponzer
Karen D. Powers
Lucas Reinke
Koby Schellenger
Bryan D. Stafford
Thomas Swan
Walt Ulbricht
Jim Wise
Doug Zellmer

TABLE OF CONTENTS

DESCRIPTION	PAGE	DESCRIPTION	PAGE
OVERVIEW			
Budget Message.....	5		
Information about Winnebago County.....	13		
Winnebago County Mission Statement.....	14		
Strategic Priorities.....	15		
Priority Based Budgeting Narrative.....	21		
Winnebago County Table of Organization.....	26		
Winnebago County Board Committees & Boards of Jurisdiction.....	27		
Property Tax Rate Limits & Levy Limits.....	28		
Information on County Tax Rates.....	30		
Budget & Tax Levy Summary.....	31		
Budget and Financial Policies.....	35		
Budget Information on a Fund Accounting Basis.....	42		
Fund Projections.....	43		
Budget Summary.....	44		
DIVISION OF GENERAL GOVERNMENT			
Summary by Division - General Government.....	45		
County Board / Scholarship.....	46		
County Executive.....	55		
Corporation Counsel.....	63		
County Clerk.....	71		
County Treasurer	81		
Administration	89		
Human Resources.....	110		
Finance.....	126		
Information Technology.....	141		
Facilities	155		
DIVISION OF PUBLIC SAFETY			
Summary by Division - Public Safety.....	168		
District Attorney.....	169		
Clerk of Courts.....	178		
Sheriff.....	191		
Medical Examiner.....	210		
Emergency Management.....	218		
DIVISION OF PUBLIC WORKS			
Summary by Division - Public Works.....	228		
Airport.....	229		
Solid Waste.....	242		
Highway Fund.....	257		
DIVISION OF HEALTH & HUMAN SERVICES			
Summary by Division - Health & Human Services.....	273		
Public Health.....	274		
Child Support.....	289		
Veterans' Services.....	297		
Human Services.....	306		
Park View Health Center.....	339		
DIVISION OF EDUCATION, CULTURE, & RECREATION			
Summary by Division - Education, Culture & Recreation.....	360		
UWO-Fox Cities Campus.....	361		
University Extension.....	365		
Parks.....	376		
DIVISION OF CONSERVATION & DEVELOPMENT			
Summary by Division - Conservation & Development.....	393		
Register of Deeds.....	394		
Planning and Zoning.....	402		
Land and Water Conservation.....	423		
DEBT SERVICE			
Debt Service.....	437		
CAPITAL PROJECTS			
Capital Projects.....	454		
APPENDICES			
Apportionment of Taxes and Special Charges.....	491		
Appropriations.....	492		
Table of Organization of Classified Positions.....	495		
Changes to the Table of Organization of Classified Positions.....	510		
Table of Organization Changes - Fiscal Summary.....	512		
Demographic and Economic Statistics.....	513		
Capital Outlay.....	514		
Opioid Abatement Fund	518		
Neighborhood Investment Fund.....	519		
Spirit Fund.....	520		
GLOSSARY	523		
INDEX	528		



To: Honorable County Board Supervisors

From: Jon Doemel, Winnebago County Executive

Dear Honorable County Board Supervisors

I am proud to propose to you this 2025 Budget. As we present the 2025 budget proposal for the Winnebago County, it is essential to reflect on our priorities, the challenges we face, and the opportunities which lie ahead. During this budget process, our Winnebago team and I have collaborated with the county board committee chair leaders and the departmental teams to ensure that our programs tell the story of what Winnebago County is in business to do as well as how much it costs the county to provide those programs. We are committed to fostering a transparent and responsible financial future for our community. Our commitment to fiscal responsibility, community engagement, and sustainable development continues to guide our funding decisions ensuring that we remain responsive to the needs of our residents. This budget reflects our priorities of maintaining essential services, investing in public safety, enhancing infrastructure and supporting development while being conscientious stewards of taxpayer dollars.

Public budgeting has traditionally been incremental in nature-the last year's budget serves as the starting point for the following year. This traditional method, however, rarely supports the complex nature of funding governmental services. In our commitment to fiscal responsibility our county is in the process of rethinking our budget and implementing the Priority Based Budgeting concept as recommended by the GFOA and ICMA. Last year we went through Phase 1 of the process, which is the overall training and concepts of PBB, and we began discussions around the county's fundamental reason our organization exists and what we are in business to provide. The Priority Based Budgeting process is a budgeting concept that provides a comprehensive review of the entire organization's operating budget by identifying, costing and ranking services (programs) offered on the basis of the community's priorities. The process enables the county to link funding decisions to priorities in the strategic plan. For the 2025 budget we are in phase 2 of the overall PBB (Priority Based Budgeting) process. Phase 2 for Winnebago County included listing out all of the services(programs) we provide by department and defining what those services were. We then went through and allocated all our line items to the applicable programs. So now we have a complete listing of the services our county provides and how much each of those services cost as stated above.

Our economic outlook remains stable as we saw a steady economic growth rate increase of 6.6%, keeping pace with the state average of 6.9%. Unemployment rates have decreased to 2.5%, reflecting the resilience of our local economy despite national trends. Our key economic sectors driving the growth include, manufacturing, technology services and tourism.

Budget Summary

The proposed budget for 2025 totals approximately \$229M, which represents an 11.4% increase from the previous year. This increase is driven primarily by rising cost of doing business while also maintaining a competitive pay scale. Our strategic budget planning allows us to fulfill our current commitments while preparing Winnebago County for future challenges and economic shifts, ensuring our resources are aligned with the priorities of our community.

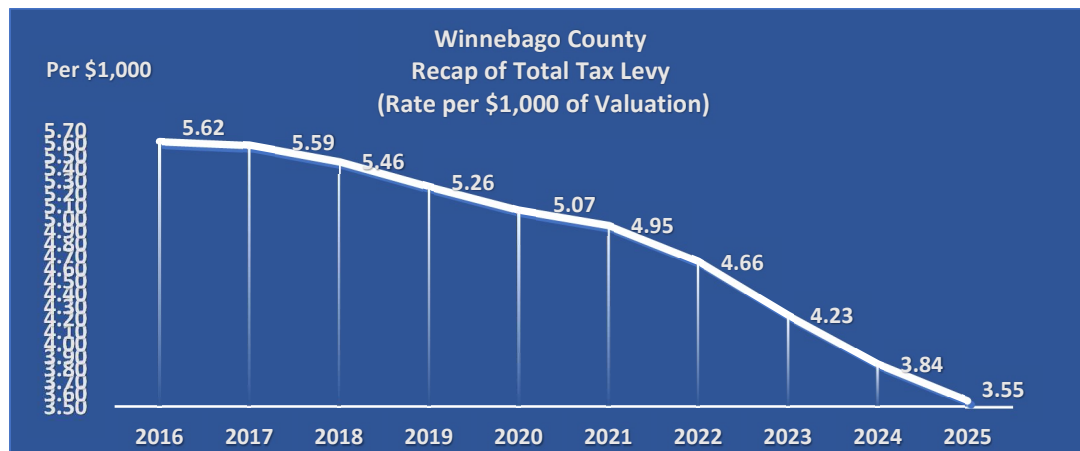
Key Budget Assumptions

The 2025 budget includes a proposed pay increase of 4% which includes a 2% schedule adjustment which is applied to all employees and a 2% merit increase for eligible employees. The budget also includes a 6.5% increase in health insurance premiums. 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 (2023), which allows for a 1.036% increase, or \$633,972, over the 2024 budget so to account for low general levy increases departments were asked to submit a conservative budget, while showing what programs they provide, and the cost related to such programs using the priority-based budgeting software tool.

Reduced Tax Levy & Tax Rate

Property Tax Revenues include taxes levied on real and personal property. The tax levy is approximately 34% of our entire budget. State statute limits the amount government can increase property taxes to the increase in property values attributed to net new construction from the last complete calendar year (2023). Net new construction for the County allows for a 1.036% increase, or \$633,972 from the 2024 budget as stated above.

The total equalized property tax rate is \$3.55 per \$1,000 of valuation which is down 29 cents from the total tax levy for the 2024 budget year. The total tax rate is divided into 3 major sections which are: Operating, Debt Service and Other (Library tax, Bridge and Culvert, Public Health, and Property Lister). For the 2025 budget the Operating tax rate is \$2.85 per \$1,000 of valuation, Debt Service is \$2.85 per \$1,000 of valuation and the other category which makes up about .25 of the tax rate levy.



Intergovernmental Revenues

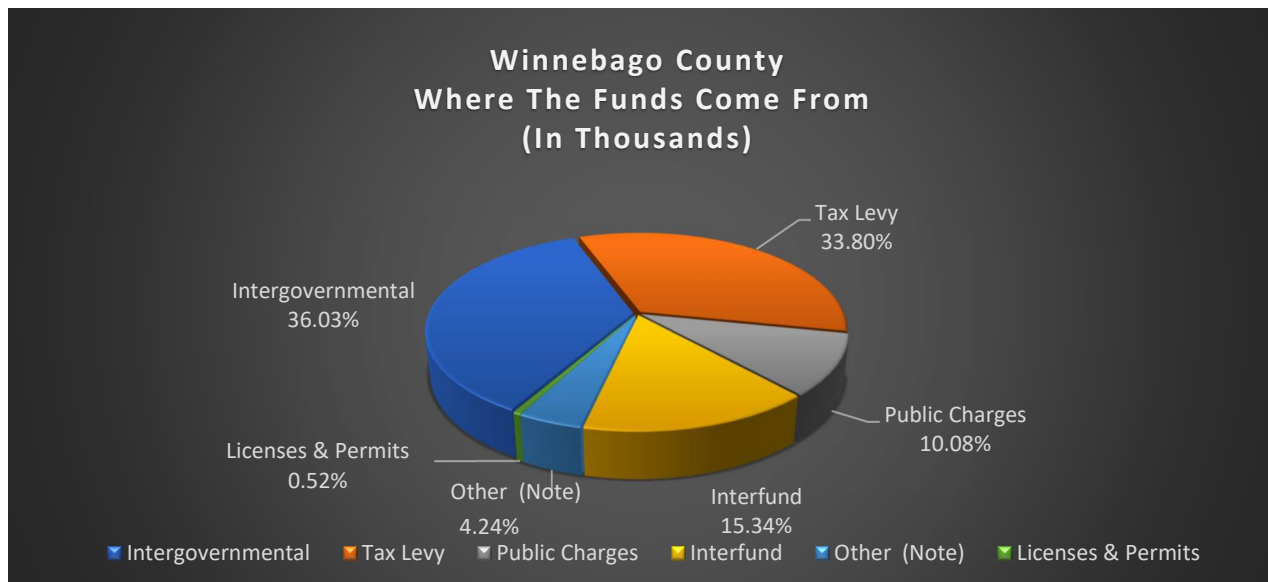
Much of this revenue category represents State Shared Revenues. Other revenue includes grants, aids, and state and federal funding for programs and services. State shared revenue includes the county and municipalities aid, supplemental county and municipality aid, and utility aid. This revenue is distributed by the state based upon a formula of spending efforts and equalized values. It is distributed to Wisconsin municipalities and counties in July and November each year under Wisconsin Statutes 79.02. For our budget estimates the State issues their estimates on this funding source to us in September of every year. This year our estimated shared revenue is approximately \$6.5M. Our budget estimates are based upon the determinations by the state. This Revenue source makes up approximately 36% of the revenue budget. Of this revenue, much is reimbursement for services.

Licenses, Fines & Permits

This is a small revenue source comprising of fees for permit and licenses this category makes up .5%.

Other Revenues

This category includes interest income and other sources and makes up approximately 4% of the revenue budget. The interest income is revenue earned on invested funds. Fluctuations of this revenue are primarily the result of the changes in the funds that are available to invest and due to the changing interest rates. Estimates are based upon anticipated market interest rates.



EXPENDITURE CATEGORY:

Labor

The labor area of the budget accounts for a large portion of the increase in levy from 2024 to 2025. The county board, by law, determines the total number of positions in each department and sets the salary ranges in the compensation schedule.

Total county wages are projected to be \$78,375,609 for 2025, which is an increase of \$5,248,990, or 7.18%, from 2024. The 2025 budget also includes a 2% schedule 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 2025 budget are twenty-three (23) additional full-time positions and a decrease of two (2) part-time positions. However, about 90% of the expected cost of these new positions is paid for through additional revenue produced because of those positions as well as other associated cost reductions. More details related to this can be found later in the overview section of this book.

Fringe benefits are projected to be \$32,445,329 for 2025, up \$2,477,317, or 8.27%, from 2024. FICA Medicare costs are increasing \$310,264, or 5.29%. This increase is due to the proposed 2% schedule adjustment plus the 2% merit pay increase for 2025, as well as new positions. Health Insurance costs are up \$1,114,477, or 6.02% over 2024, which is mostly due to departments with vacant or new positions budgeted at full family coverage. There is a 6.5% increase in health insurance premium rates in 2025. This premium increase means that most employees with family coverage will pay about \$18 a month more, and most employees with single coverage will pay about \$7 more. The Workers Compensation costs charged to departments are decreasing \$146,695, or 15% under 2024. Due to the fund balance being lucrative, we could subsidize some of these charges to give a cost savings to departments for 2025. Wisconsin Retirement expense is projected to be \$6,514,648, increasing \$459,911, or 7.60% over 2024.

Operating Expenditures

Operating expenditures are projected to be \$114,215,599 for 2025, which is an increase of \$16,343,186, or 16.70% above 2023. One reason for this large increase relates to including Solid Waste in the combined financials for Winnebago County budget. Although they are a non-levy operation, their revenues and expenditures had not been included in the combined budget amounts in the overview section and were shown separately in the Solid Waste section of the 2024 Adopted Budget. Their expenses for 2025 total \$13,870,273, which equates for most of the increase shown above. Other increases include \$1,443,235 in Human Services, which is offset by grant revenues.

Travel

Travel expenditures are projected to be \$1,074,569, which is an increase of \$61,251, or 6.05% above 2024. We strive to continue to invest in our people and provide opportunities for career growth. 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 2025 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 2025 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 \$3,089,285, reflecting a decrease of \$637,560, or 17.11% under 2024. For the 2025 budget, all capital expenditures over \$100,000 for Solid Waste and Highway have been moved to the Capital Projects Funds. A detailed list of capital expenditures is included in the Appendices section of this book. These are capital items that do not qualify as capital improvement projects eligible for bonding. A detailed list of capital projects is included in the Capital Projects section of this book.

BY DIVISION:

General Government

This Division makes up approximately 19.6% of the expenditures. It includes programs that encompass a range of administrative and support functions that are essential for the overall operation of the county.

The tax levy in this division is \$6,758,083, a decrease of \$383,420, or 5.37%, under 2024. This budget moved County Board, Scholarship, and Miscellaneous Unclassified into this section of the budget book. The 2024 Adopted Budget had a separate section titled non-divisional. Therefore, the comparison from 2024 to 2025 will look different. The Miscellaneous & Unclassified budget includes additional revenue of \$920,366.20 from State Aid for WI Act 12 Personal Property Aid. Also, the Information Technology levy went down \$259,768 due to the creation of the Technology Interfund. This change includes moving expenses from the Information Technology department to the internal service fund, which includes helpdesk staff and one (1) new Application Administrator position.

Public Safety

This division makes up approximately 16.5% of the budget and includes funding for law enforcement services. The tax levy in this division is \$31,648,638, an increase of \$2,827,782, or 9.81%, over 2024. Most of the increase is attributable to the Sheriff's Office, which has a levy increase of \$2,577,273, or 10.50%, over 2024. Of this amount, about \$1M was planned for through the union contract.

Public Works

This division makes up 18.4% of the budget and includes investment in road maintenance and public facility services. The tax levy in this division is \$2,435,403, an increase of \$122,453, or 5.29% over 2024. This increase relates to the Airport levy increase of \$120,221, up 16.64% over 2024. This increase relates to the 2024 budget including a planned fund balance use of \$97,535. The 2025 budget does not include any planned fund use for the Airport operations.

Health and Human Services

This division makes up about 38.2% of the budget and includes support for mental health initiatives and community health programs. The tax levy in this division is \$19,377,357, a decrease of \$2,417,534, or 11.09%, under 2024. Public Health fund balance application of \$900,000 gives them a small budget increase of \$99,011 or 5.32% over 2024 budget. Human Services includes an increase of \$3,365,168 in revenues and \$4,349,848 in expenses which would have increased their levy by \$984,680. Due to a larger than normal fund balance, the 2025 budget includes a \$3,000,000 Human Services fund balance use. Park View Health Center saw an increase of revenues of \$701,299 and increase of expenses of \$1,780,032. Their proposed budget requested \$1,000,000 of tax levy. The Executive budget proposes a tax levy of \$414,200, using \$2,540,285 of their own fund balance.

Education, Culture and Recreation

This division accounts for 1.3% of the budget and includes programs for supporting parks, university extension and 4-H programs. The tax levy in this division is \$2,226,435, a decrease of \$55,956, or 2.45%, over 2024. This decrease relates to the upcoming closure of UWO-Fox Cities campus, which results in a reduction of levy of \$69,102.

Conservation and Development

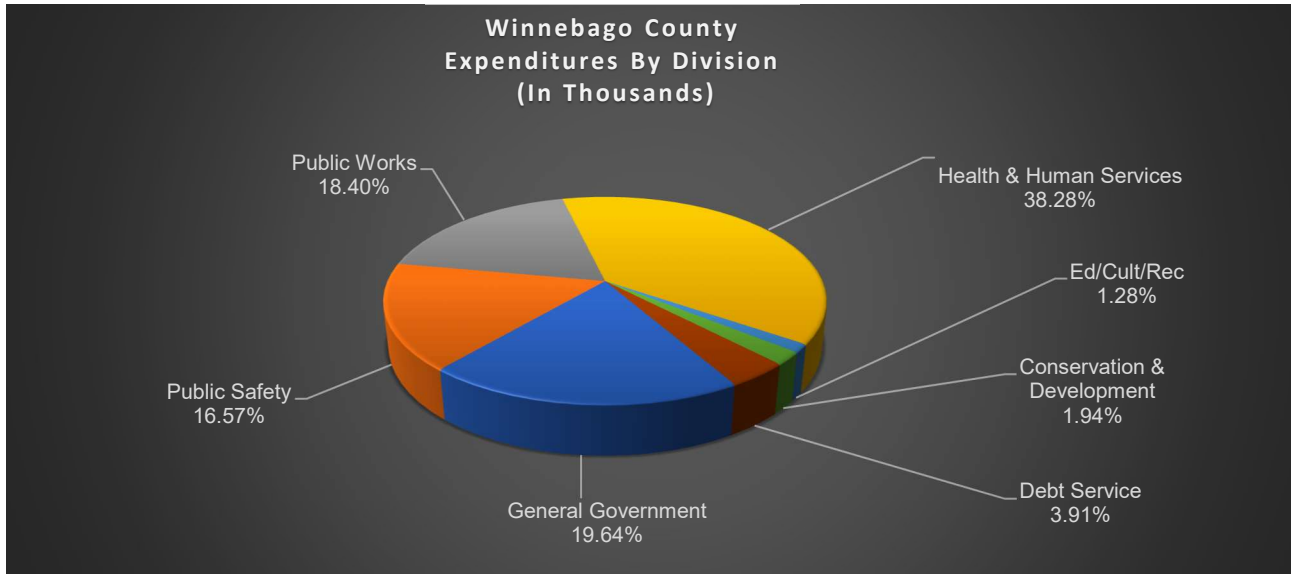
This division accounts for 1.9% of the budget and includes various programs and initiatives aimed at promoting sustainable land use and environmental protection. The tax levy in this division is \$1,417,134, an increase of \$17,110 or 1.22%, over 2024. The largest increase in this category relates to Land & Water Conservation, a levy increase of \$12,963 or 1.81%.

Capital Projects

The 2024 borrowing for capital projects will be up to \$8,120,000. The borrowing will cover Highway Road projects, other facilities projects, and may include proprietary projects at Airport, Park View Health Center and Highway. These are all projects which were approved by the Board earlier in 2024. Additional capital projects to be started in 2025 are presented as part of this budget. There is no tax levy allocated to these projects other than debt service expense.

Debt Service

The 2025 net levy supported debt service is \$8,840,963 an increase of \$105,211 or 1.20%, over 2024. All County debt is paid off within 10 years or less. The Debt Service tax levy is decreasing by \$.03, or by 6.25%, under 2024. The County continues to keep outstanding debt low. Winnebago County's debt is 3.3% of the allowable debt limit (as of the 12/31/2023 audited financials).



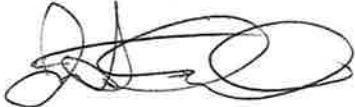
It remains vitally important to take inventory of all the programs our county offers and ask the important questions: why do we do what we do and how do the programs we provide impact our overall goals? Despite the constraints, the county may still achieve success by ensuring that programs and services achieve the needs set forth by the community. Current challenges present an opportunity for improved communication to be established between leadership and the public and to include our residents, businesses and visitors in the decision-making process. While we will meet the financial bottom-line, our job for 2025 and beyond is to ensure that our budgetary and financial decisions continue to make the Winnebago County a great place to live, work and visit.

CONCLUSION

Winnebago County's employees are by far its greatest resource. In this very challenging labor market, many 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 want to thank the Board and the management team and the support staff of all the departments who assisted in preparing this budget document.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'Jon Doemel', written over a horizontal line.

Jon Doemel
Winnebago County Executive

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. The 2024 Air Venture brought in approximately 686,000 attendees. In 2023, EAA celebrated its 70th 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 66,184 in Oshkosh, the County seat, to the Village of Winneconne with 2,520 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.



WINNEBAGO COUNTY

MISSION STATEMENT

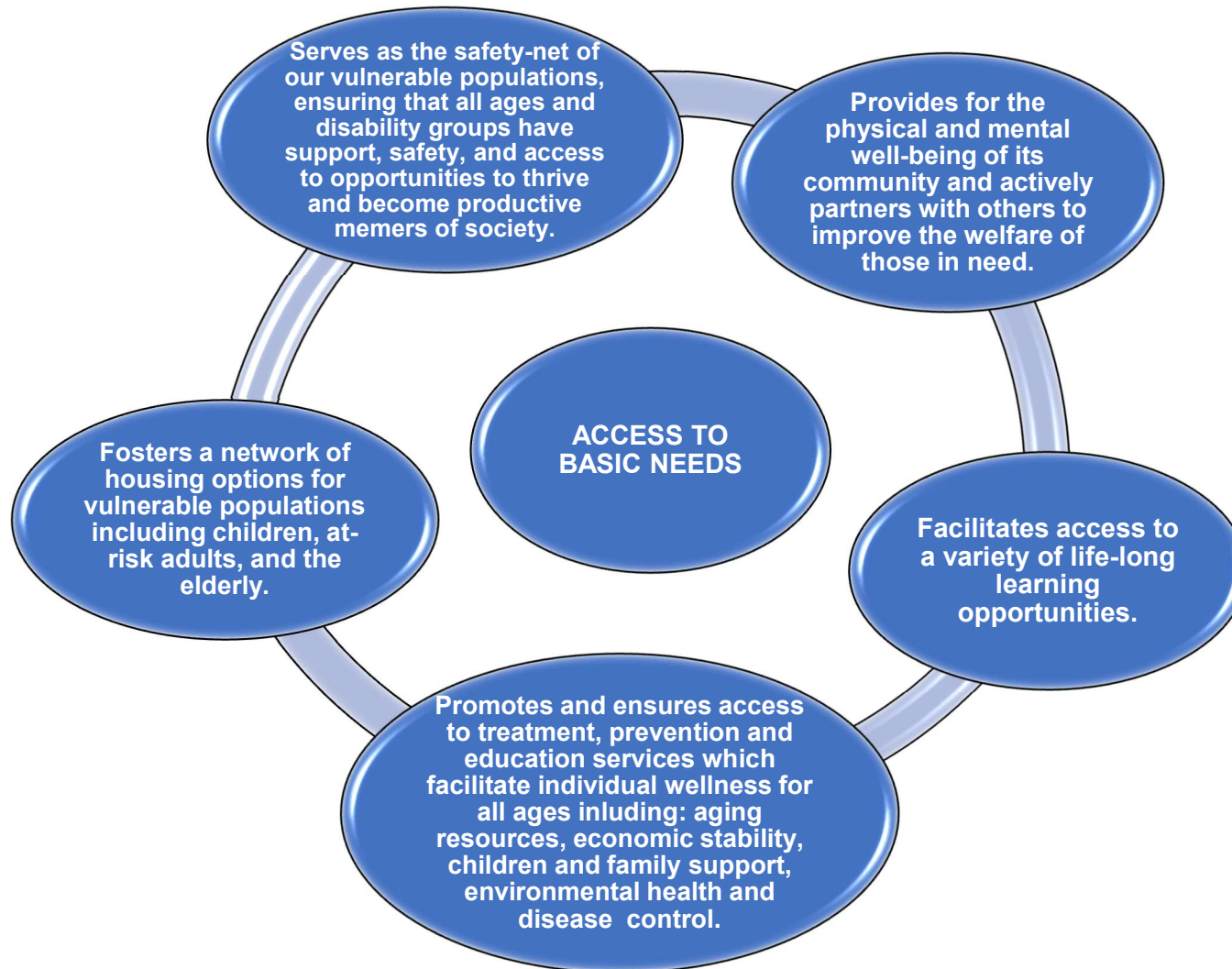
The mission of Winnebago County is to economically and efficiently provide and manage delivery systems for diverse programs and services to meet basic human needs.

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.

STRATEGIC PRIORITIES

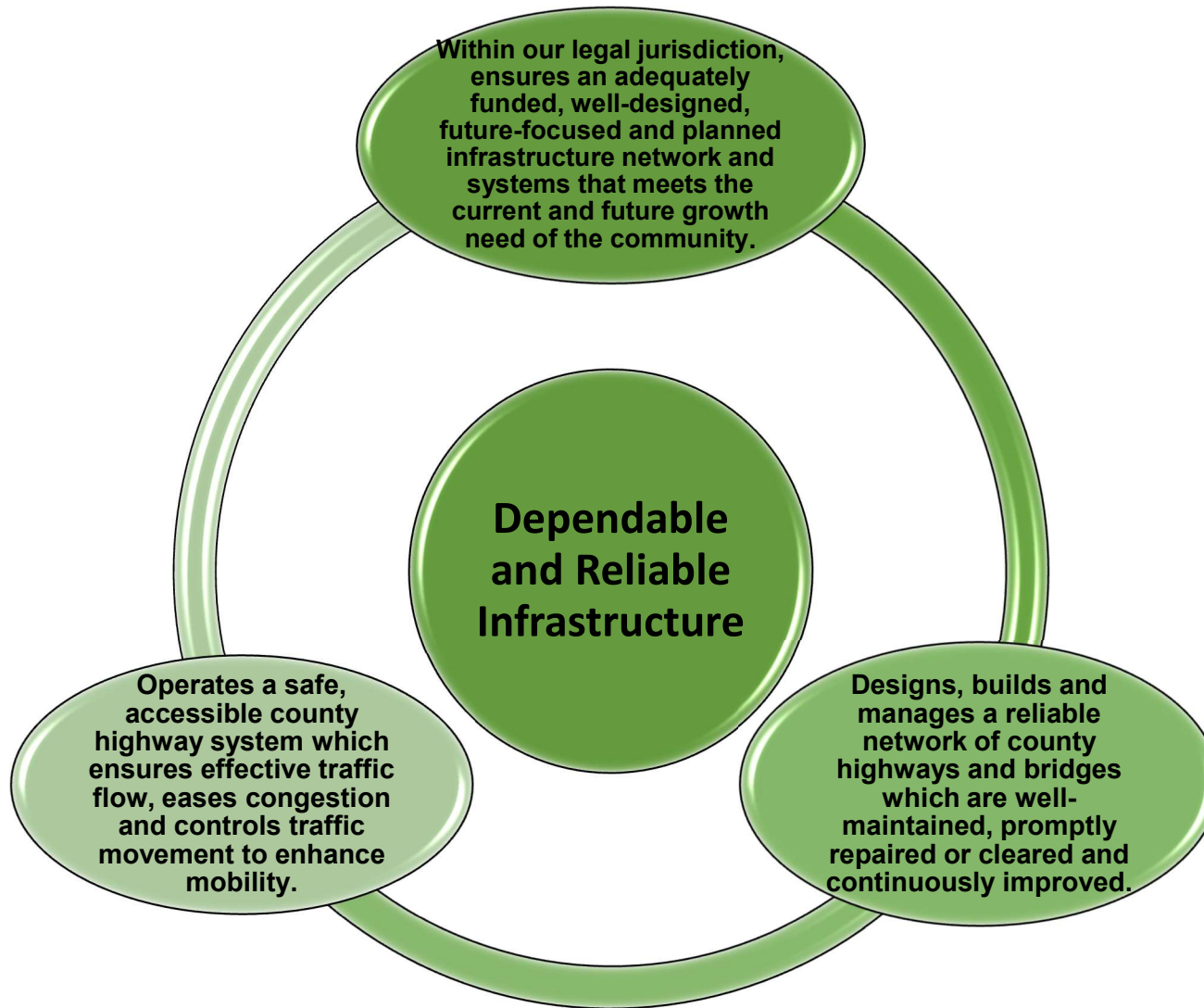
Winnebago County has identified five community- based strategic goals (the center of wheels below), and a set of practices (the rim of the wheels) designed to achieve each goal.



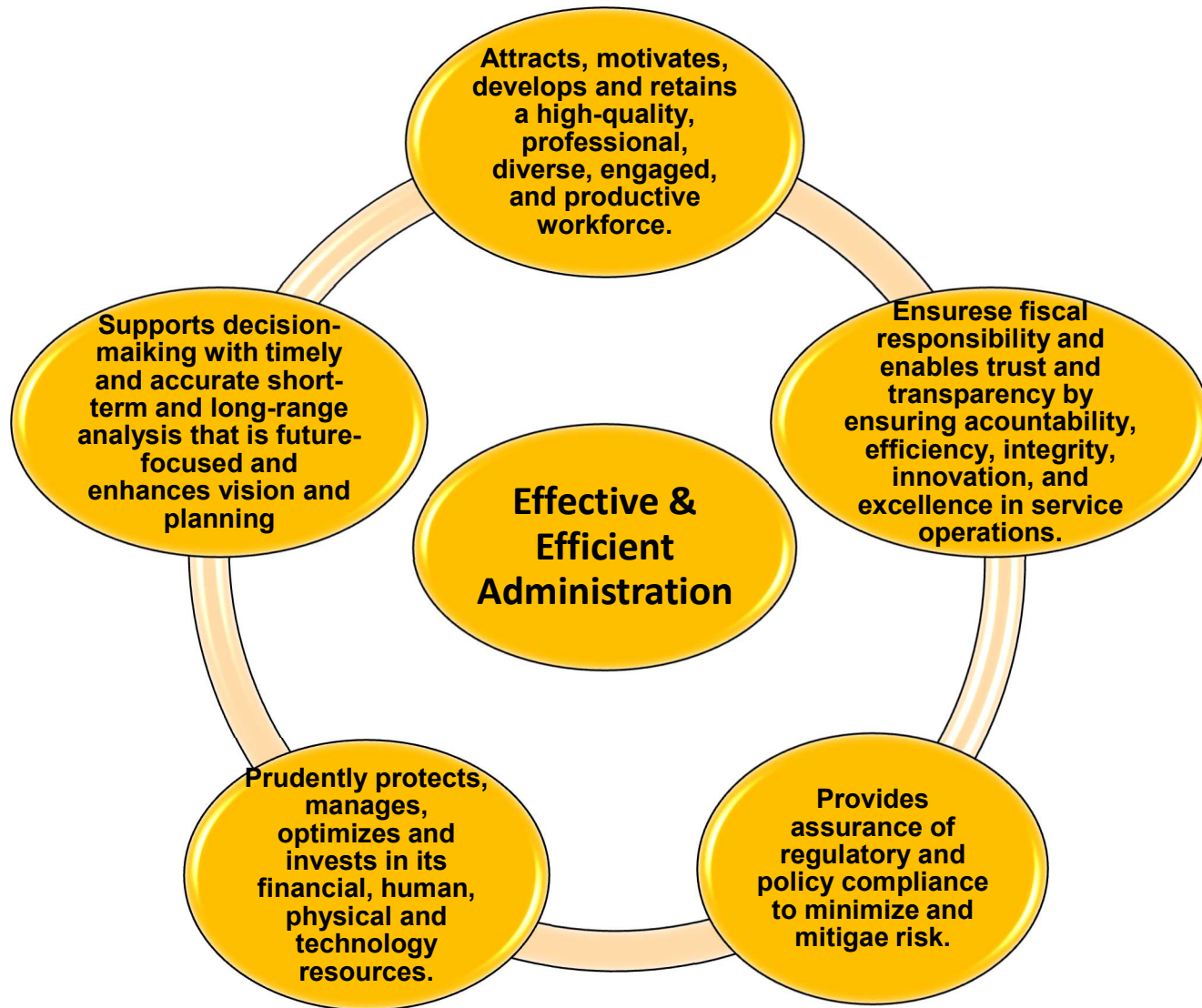
STRATEGIC PRIORITIES (continued)



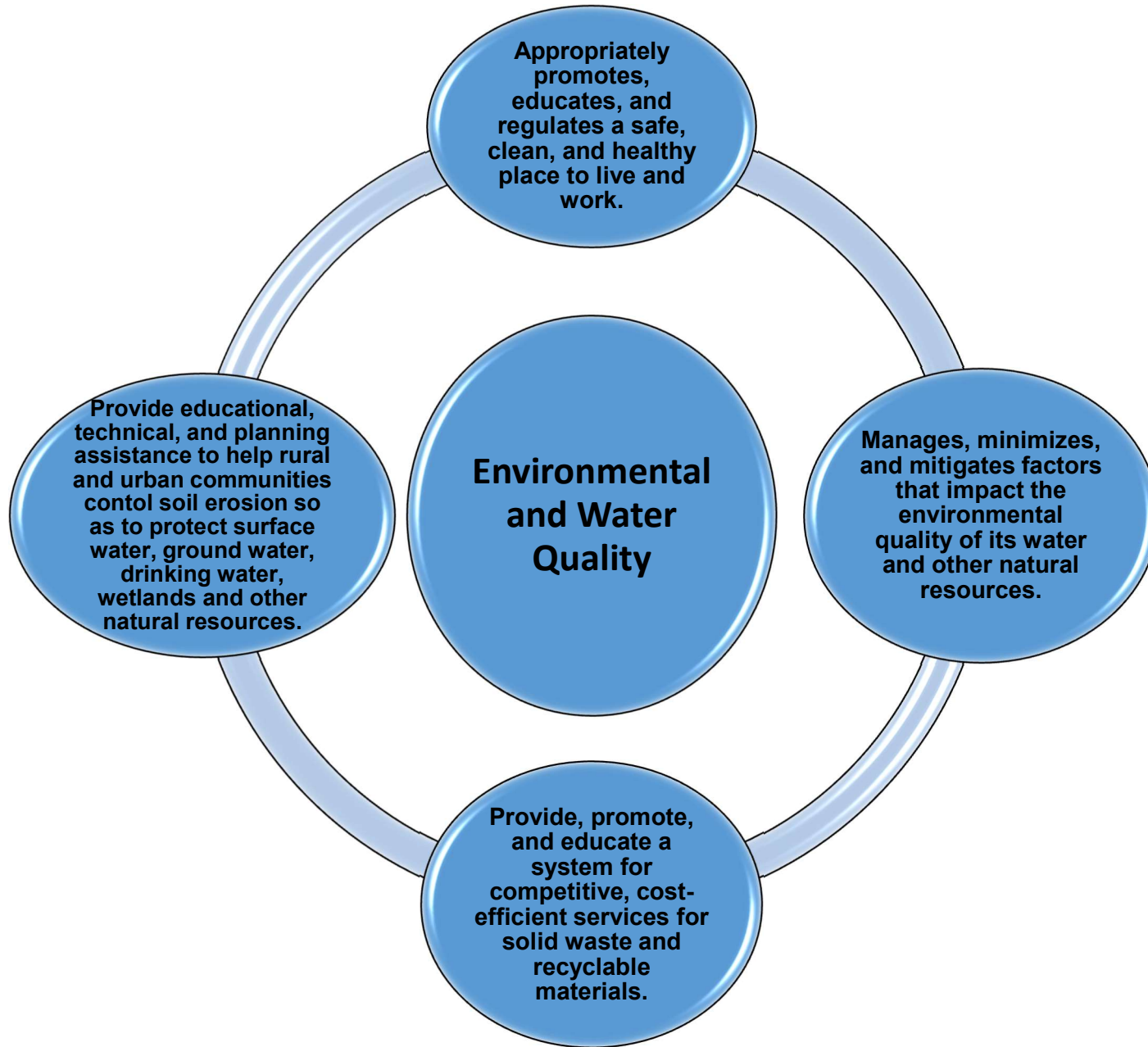
STRATEGIC PRIORITIES (continued)



STRATEGIC PRIORITIES (continued)

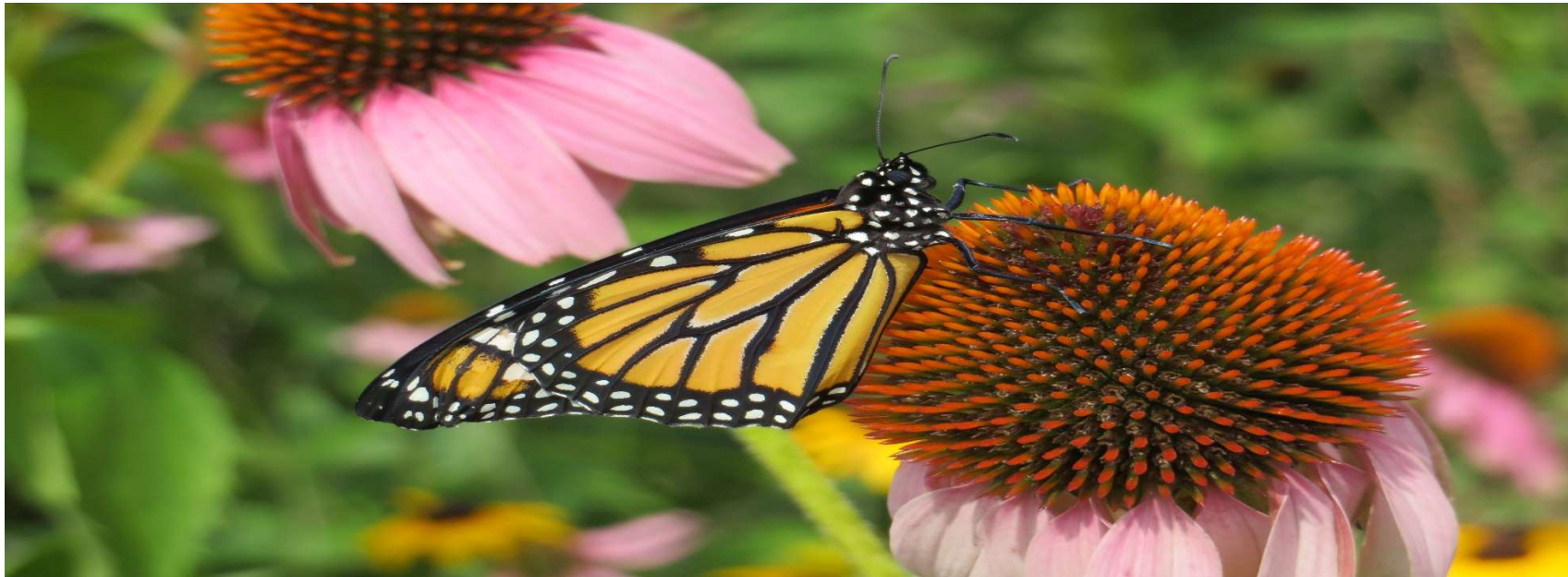


STRATEGIC PRIORITIES (continued)



STRATEGIC PRIORITIES (continued)





PRIORITY BASED BUDGETING

At the highest level, priority-based budgeting is a model that supports making budgetary decisions and allocating funds based on community needs.

The primary purpose of priority-based budgeting is to dissociate decision-making from account numbers and line items, instead basing funding allocations on the programs and services that meet specific needs.

Unlike traditional models, priority-based budgeting evaluates each program in various areas to determine its current alignment to the community's priorities—and provides a price tag for that program to demonstrate how funds are being used to support those priorities.



PRINCIPLES AND PRACTICES OF PRIORITY-BASED BUDGETING

Successful implementation of priority-based budgeting depends on seven essential principles and best practices:

1. Prioritize Services, Not Departments

Instead of looking at line items at the department level, priority-based budgeting teams evaluate individual programs and services, their cost, and how they align with community priorities.

2. Reevaluate and Adjust as Needed

Unlike traditional budgeting, priority-based budgeting addresses each program. Organizations can discuss at a program or policy level how they impact priorities—and whether those priorities merit more, less, or no funding in the new budget.



PRINCIPLES AND PRACTICES OF PRIORITY-BASED BUDGETING CONT...

3. Justify Today's Spending

With all the money tied to programs, budget decision makers can ask questions and gather insights to justify budget requests based on invaluable program data and the program's current alignment with the community's vision.

4. Spend Only What You Have

Priority-based budgeting teams look at what revenue is available to fund programs. It also enables clear-cut opportunities for resource reallocation.

5. Understand the Real Costs of Your Programs

Not knowing how much it costs to provide a program or service leads to underfunding or tied-up money that could have been used elsewhere. Priority-based budgeting looks at expense and revenue line items across departments to create a true picture of costs.



PRINCIPLES AND PRACTICES OF PRIORITY-BASED BUDGETING CONT...

6. Be Transparent

Transparency is essential in including residents in the budgeting process. Programs communicate the budget in terms that are relevant to how residents experience local government services. Clarifying these programs and how they impact the community's priorities is key to creating an effective budget.

7. Enforce Accountability

Staying within spending limits is important, but it's not the only goal. Local governments are held accountable for the results and outcomes of the programs and services prioritized in the budget.

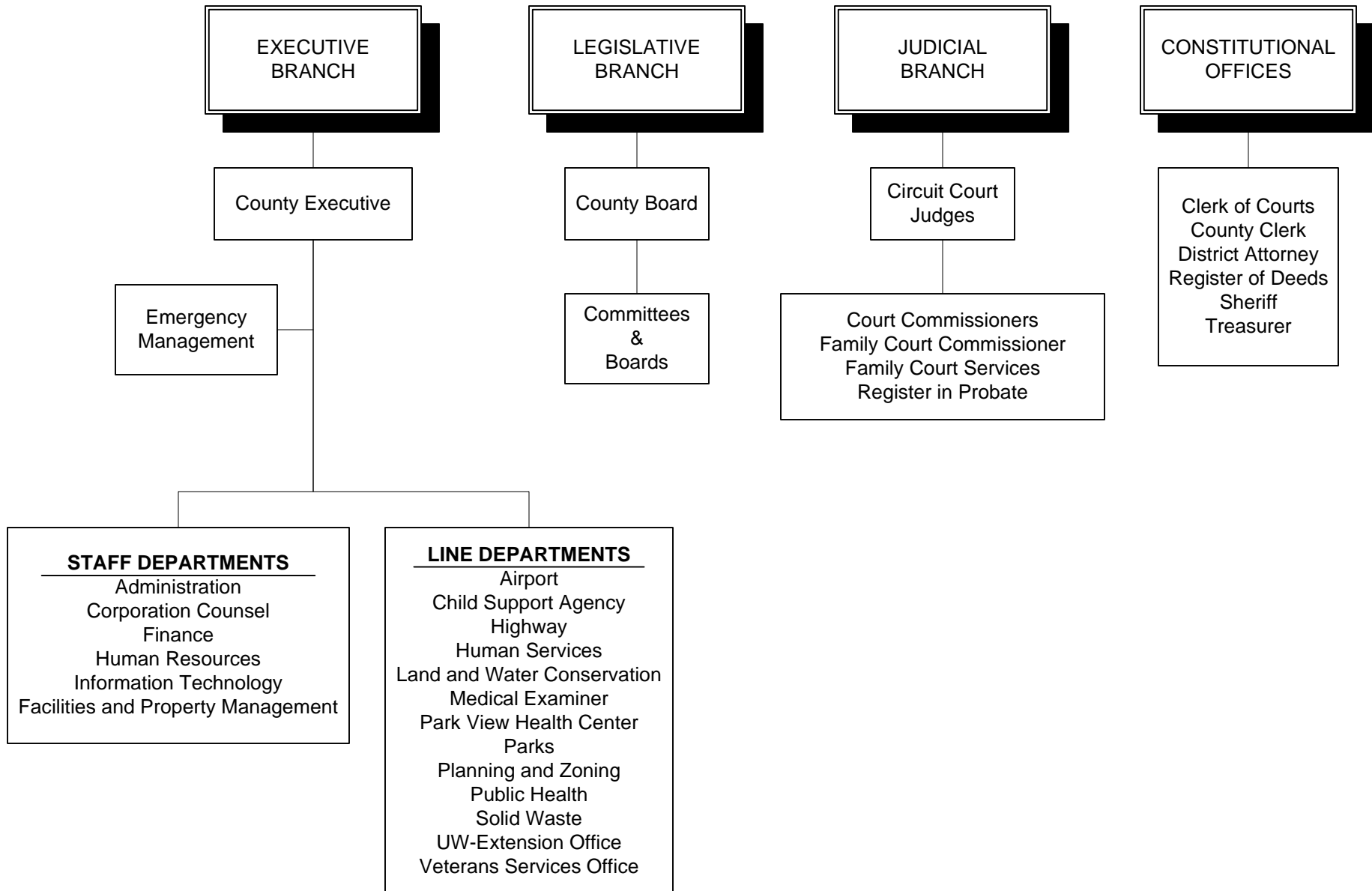


Today's complex social frameworks require an innovative approach to funding. Priority-based budgeting helps local governments address the goals and challenges of their communities by making programs the vehicles for change.

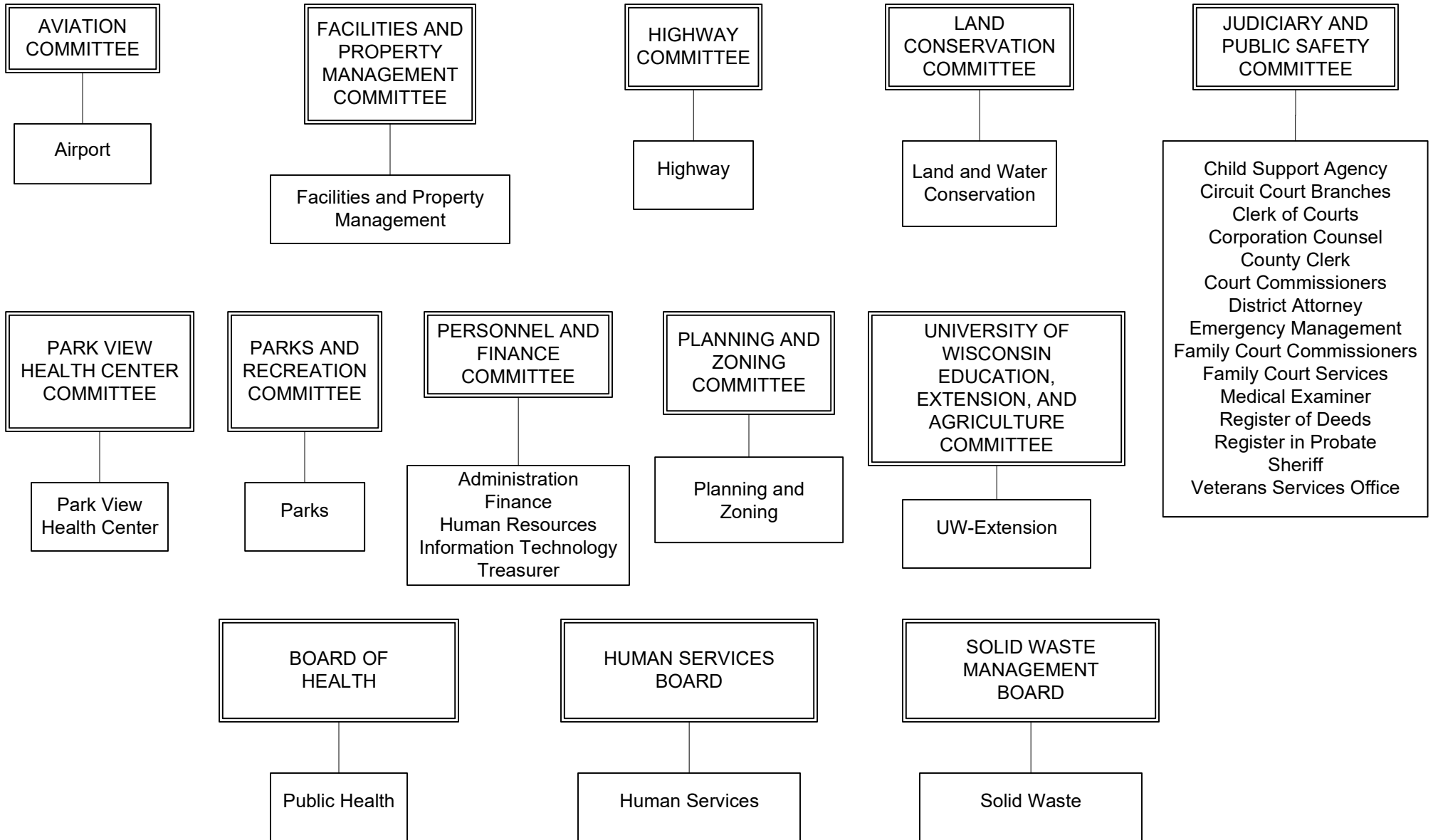
In contrast to traditional budgeting models, priority-based budgeting connects government resources with the community's highest priorities by:

- Informing the budgeting process using line-item data to provide an overall price tag for resource needs.
- Identifying programs and reframing the budget relevant to how elected officials and residents experience public services.
- Assigning program costs and revenues to provide context for budget evaluations that determine whether to increase or decrease funding.
- Aligning priorities by evaluating programs against community needs and allocating spending to maximize impact on organizational and community goals.
- Planning for the future by tying programs to desired outcomes, such as addressing equity and climate change and charting a course of action.

WINNEBAGO COUNTY



COUNTY BOARD COMMITTEES AND BOARDS OF JURISDICTION



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.

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.

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
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
2025	20,507,885	72,704,013	58,365,704	9,251,480	5,086,829	3.55	2.85	0.45	NA

**Note 1: Other consists of Library tax, Bridge and Culvert aid, Public Health and Property Lister.
A rate is not available for this area because each of the taxes that make up this area have a different apportionment basis.**

2025 Budget & Tax Levy Summary - All County Funds

Division / Department	2024 Tax Levy	2025 Revenue	2025 Expenditures	Adjustments	2025 Tax Levy	Amount Change	Percent Change
GENERAL GOVERNMENT							
County Board	377,814	-	490,043	-	490,043	112,229	29.70%
Scholarship	7,500	2,000	18,000	(9,000)	7,000	(500)	-6.67%
County Executive	390,786	7,000	436,880	-	429,880	39,094	10.00%
Corporation Counsel	747,555	422,726	1,200,380	-	777,654	30,099	4.03%
County Clerk	429,659	94,810	511,632	-	416,822	(12,837)	-2.99%
Treasurer (UGFBA)	(576,413)	974,820	495,177	(10,000)	(489,643)	86,770	-15.05%
Administration	628,846	3,000	707,737	-	704,737	75,891	12.07%
General Services (ISF)	-	426,200	464,345	(38,145)	-	na	na
Workers Compensation Fund (ISF)	-	863,000	1,176,845	(313,845)	-	na	na
Property & Liability Insurance Fund (ISF)	-	1,196,604	1,441,327	(244,723)	-	na	na
Human Resources	1,099,825	11,050	1,162,276	-	1,151,226	51,401	4.67%
Self Funded Health Insurance (ISF)	-	18,352,177	19,984,085	(1,631,908)	-	na	na
Self Funded Dental Insurance (ISF)	-	863,214	914,781	(51,567)	-	na	na
Finance	874,990	47,000	954,724	-	907,724	32,734	3.74%
Unclassified	(7,739,986)	10,048,898	1,253,394	(157,957)	(8,953,461)	(1,213,475)	15.68%
Library Aid	2,565,195	-	2,836,715	-	2,836,715	271,520	10.58%
Bridge & Culvert Aid	60,000	-	40,000	-	40,000	(20,000)	-33.33%
Information Technology	2,075,638	52,391	1,868,261	-	1,815,870	(259,768)	-12.52%
Technology Replacement	-	-	-	-	-	na	na
Technology Interfund (ISF)	-	1,968,501	2,147,582	(179,081)	-	na	na
Facilities & Property Management	6,339,860	282,090	6,905,606	-	6,623,516	283,656	4.47%
	7,281,269	35,615,481	45,009,790	(2,636,226)	6,758,083	(523,186)	-7.19%

2025 Budget & Tax Levy Summary - All County Funds

Division / Department	2024 Tax Levy	2025 Revenue	2025 Expenditures	Adjustments	2025 Tax Levy	Amount Change	Percent Change
PUBLIC SAFETY							
District Attorney	1,442,518	683,731	2,180,906	-	1,497,175	54,657	3.79%
Clerk of Courts & Courts	2,112,880	2,506,300	4,806,026	-	2,299,726	186,846	8.84%
Sheriff	24,539,309	2,508,491	29,625,073	-	27,116,582	2,577,273	10.50%
Jail Improvements (AGFBA)	-	158,000	188,430	(30,430)	-	na	na
Medical Examiner	492,707	235,040	719,663	-	484,623	(8,084)	-1.64%
Emergency Management	233,442	197,435	447,967	-	250,532	17,090	7.32%
	28,820,856	6,288,997	37,968,065	(30,430)	31,648,638	2,827,782	9.81%
PUBLIC WORKS							
Airport	722,526	1,301,447	5,123,817	(2,979,623)	842,747	120,221	16.64%
Airport Debt	410,961	-	410,517	-	410,517	(444)	-0.11%
Solid Waste (PFBA)	-	11,175,965	13,870,273	(2,694,308)	-	-	na
Highway Department (PFBA)	-	20,795,001	19,253,419	1,541,582	-	na	na
County Road Maintenance	1,179,463	2,326,560	3,508,699	-	1,182,139	2,676	0.23%
	2,312,950	35,598,973	42,166,725	(4,132,349)	2,435,403	122,453	5.29%
HEALTH & HUMAN SERVICES							
Public Health (AGFBA)	1,861,304	5,011,975	7,872,290	(900,000)	1,960,315	99,011	5.32%
Child Support	50,466	1,845,002	1,952,834	-	107,832	57,366	113.67%
Veterans	703,659	20,875	719,237	-	698,362	(5,297)	-0.75%
Human Services (AFBA)	18,211,968	37,554,917	56,751,565	(3,000,000)	16,196,648	(2,015,320)	-11.07%
Park View Health Center (PFBA)	967,494	16,758,915	20,432,800	(3,259,685)	414,200	(553,294)	-57.19%
	21,794,891	61,191,684	87,728,726	(7,159,685)	19,377,357	(2,417,534)	-11.09%
EDUCATION, CULTURE, & RECREATION							
UWO-Fox Cities Campus	156,308	123,206	210,412	-	87,206	(69,102)	-44.21%
University Extension	672,475	64,596	754,696	-	690,100	17,625	2.62%
Parks	1,453,608	405,444	1,854,573	-	1,449,129	(4,479)	-0.31%
Boat Landing (AGFBA)	-	135,000	118,398	16,602	-	na	na
	2,282,391	728,246	2,938,079	16,602	2,226,435	(55,956)	-2.45%

2025 Budget & Tax Levy Summary - All County Funds

Division / Department	2024 Tax Levy	2025 Revenue	2025 Expenditures	Adjustments	2025 Tax Levy	Amount Change	Percent Change
CONSERVATION & DEVELOPMENT							
Register of Deeds	(408,577)	1,088,000	681,955	-	(406,045)	2,532	-0.62%
Planning	874,719	399,825	1,274,175	-	874,350	(369)	-0.04%
Property Lister	217,815	600	220,399	-	219,799	1,984	0.91%
Land Records Modernization (AGFBA)	-	262,258	375,384	(113,126)	-	na	na
Land & Water Conservation (UGFBA)	716,067	1,109,345	1,885,875	(47,500)	729,030	12,963	1.81%
	1,400,024	2,860,028	4,437,788	(160,626)	1,417,134	17,110	1.22%
DEBT SERVICE							
Debt Service	8,735,752	110,255	8,951,218	-	8,840,963	105,211	1.20%
	8,735,752	110,255	8,951,218	-	8,840,963	105,211	1.20%
TAX LEVY / ADJUSTMENTS							
Depreciation adjustments	-	5,606,923	-	-	-		
General Fund Balance applied	-	215,457	-	-	-		
Other fund adjustments	-	8,280,334	-	-	-		
Tax Levy	-	72,704,013	-	-	-		
	-	86,806,727	-	-	-	-	na
	72,628,133	229,200,391	229,200,391	(14,102,714)	72,704,013	75,880	0.10%

AGFBA - Assigned General Fund Balance Applied
 ISF - Internal Service Fund
 PFBA - Proprietary Fund Balance Applied
 UGFBA - Unassigned General Fund Balance Applied

2025 Budget & Tax Levy Summary - All County Funds

Division / Department	2024 Tax Levy	2025 Revenue	2025 Expenditures	Adjustments	2025 Tax Levy	Amount Change	Percent Change
Tax Levy Summary							
Operating Tax Levy	72,628,133				72,704,013	75,880	0.10%
Debt Levy	9,146,713				9,251,480	104,767	1.15%
Library Aid	2,565,195				2,836,715	271,520	10.58%
Bridge & Culvert Aid	60,000				40,000	(20,000)	-33.33%
Total Levy	84,400,041				84,832,208	432,167	0.51%
Equalized Valuation	18,902,796,800				20,507,885,100	1,605,088,300	8.49%
Tax Rate Per Thousand (Mill Rate)	3.84				3.55	(0.29)	-7.55%
Equalized Valuation (subject to debt levy)	18,902,796,800				20,507,885,100	1,605,088,300	8.49%
Debt Levy Tax Rate Per Thousand	0.48				0.45	(0.03)	-6.25%
Equalized Valuation (subject to library aid)	18,902,796,800				20,507,885,100	1,605,088,300	8.49%
Library Tax Rate Per Thousand	0.14				0.14	0.00	0.00%
Equalized Valuation (subject to bridge & culvert aid)	18,902,796,800				20,507,885,100	1,605,088,300	8.49%
Bridge & Culvert Aid Tax Rate Per Thousand	0.00				0.00	0.00	na

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:

- General Government
- Public Safety
- Public Works
- Health & Human Services
- Education, Culture and Recreation
- Conservation & Development
- Debt Service
- Capital Projects

<u>Dates</u>	<u>Event</u>
06/03/2024	Forms and Instructions made available for budget preparation
07/29/2024	Budget worksheets and all materials due from departments to Finance Department
08/12-09/30/2024	Executive holds meetings with departments to review budgets
10/14/2024	Finalized budget sent out for printing and assembly
10/21/2024	Budget delivered to County Board Supervisors
10/28-11/1/2024	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 (33.80% 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 (36.02% of the revenue budget).

Public Charges:

This source represents fees and charges made to users of certain government services. This revenue source makes up 10.08% of our revenue budget.

Licenses and Permits:

This is a small revenue source comprising 0.52% of the County revenue budget.

Interfund Revenues:

This category includes charges from one County department to another. It comprises 15.34% 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 4.24% 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 48.35% 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 0.47% 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 1.35% 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 49.83% 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.

ARPA/Spirit Fund: Account for the funds Winnebago County received from American Rescue Plan Act (ARPA). These funds were received and reported through the US Department of Treasury lost revenue calculation and these funds are now being tracked in a special revenue fund for projects that are approved by the ARPA Strategy Committee. A schedule of this fund can be found in the Appendices tab.

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: Information Technology Interfund, General Services, and Self Insurance 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 Information Technology Interfund, 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 \$28.7 million at the end of 2024, which puts it above the target unassigned general fund balance.

2025 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 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 48.35% 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
2023 Through 2025**

FUND	Fund Balance 12/31/2023	Estimated Surplus / (Deficit) 2024	Balance 12/31/2024	Revenues 2025	Tax Levy 2025	Expenses 2025	Note 1 Depreciation 2025	Note 2 General Fund Balance Applied 2025	Note 3 Other Fund Balances Applied 2025	Estimated Surplus / (Deficit) 2025	Total Fund Balance 12/31/2025
General Fund											
Assigned Fund Balance	37,609,747	(37,609,747)	-	-	-	-	-	-	-	-	-
Unassigned Fund Balance	34,882,721	(6,232,639)	28,650,082	25,457,635	43,811,824	(69,484,916)	-	215,457	-	-	28,434,625
Technology Replacement Fund	918,597	(903,395)	15,202	-	-	-	-	-	-	-	15,202
Public Health	2,022,447	(1,825,417)	197,030	5,011,975	1,960,315	(7,872,290)	-	-	900,000	-	(702,970)
Scholarship Fund	31,671	(8,100)	23,571	2,000	7,000	(18,000)	-	-	9,000	-	14,571
Boat Launch Fees	177,736	(118,301)	59,435	135,000	-	(118,398)	-	-	(16,602)	-	76,037
Land Records Modernization	544,388	(122,736)	421,652	262,258	-	(375,384)	-	-	113,126	-	308,526
Property Lister	174,192	(34,987)	139,205	600	219,799	(220,399)	-	-	-	-	139,205
Jail Improvements	188,252	(81,825)	106,427	158,000	-	(188,430)	-	-	30,430	-	75,997
TOTAL GENERAL FUND	76,549,750	(46,937,147)	29,612,603	31,027,468	45,998,938	(78,277,817)	-	215,457	1,035,954	-	28,361,192
Special Revenue											
Human Services	4,125,495	1,661,994	5,787,489	37,554,917	16,196,648	(56,751,565)	-	-	3,000,000	-	2,787,489
Proprietary Funds (Unrestricted)											
Airport	625,871	(690,249)	(64,378)	1,301,447	1,253,264	(5,534,334)	2,979,623	-	-	-	(64,378)
Solid Waste	34,096,218	(2,563,902)	31,532,316	11,175,965	-	(13,870,273)	1,007,900	-	-	(1,686,408)	29,845,908
Parkview Health Center	7,052,749	(1,996,716)	5,056,033	16,758,915	414,200	(20,432,800)	719,400	-	2,540,285	-	2,515,748
Highway	4,256,299	(731,789)	3,524,510	20,795,001	-	(19,253,419)	900,000	-	-	2,441,582	5,966,092
Information Technology Interfund	-	-	-	1,968,501	-	(2,147,582)	-	-	-	(179,081)	(179,081)
General Services	299,726	17,389	317,115	426,200	-	(464,345)	-	-	-	(38,145)	278,970
Workers Compensation Insurance	1,364,621	(111,957)	1,252,664	863,000	-	(1,176,845)	-	-	-	(313,845)	938,819
Property & Liability Insurance	904,571	(101,284)	803,287	1,196,604	-	(1,441,327)	-	-	-	(244,723)	558,564
Self Funded Health Insurance	5,506,110	(2,018,418)	3,487,692	18,352,177	-	(19,984,085)	-	-	-	(1,631,908)	1,855,784
Self Funded Dental Insurance	762,935	4,751	767,686	863,214	-	(914,781)	-	-	-	(51,567)	716,119
TOTAL PROPRIETARY FUNDS	54,869,099	(8,192,175)	46,676,924	73,701,024	1,667,464	(85,219,791)	5,606,923	-	2,540,285	(1,704,095)	42,432,544
Other Funds (Equity)											
Debt Service	8,237,997	-	8,237,997	110,255	8,840,963	(8,951,218)	-	-	-	-	8,237,997
TOTALS	\$ 143,782,342	\$ (53,467,328)	\$ 90,315,014	\$ 142,393,664	\$ 72,704,013	\$ (229,200,391)	\$ 5,606,923	\$ 215,457	\$ 6,576,239	\$ (1,704,095)	\$ 81,819,223

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 \$215,457 is being applied to the General Fund to meet the levy limit requirements, \$10,000 for a one-time furniture purchase in Treasurer's office, \$47,500 for a one-time truck purchase for Land & Water Conservation and \$157,957 will show in the Miscellaneous & Unclassified department to balance the budget.

Note 3:

Other Fund balances applied that are not part of the unassigned general fund balance are: Public Health \$900,000, Scholarship \$9,000, Boat Launch (surplus) \$16,602, Land Records Modernization \$113,126, Jail Improvement Fund \$30,430, Human Services \$3,000,000, and Park View Health Center \$2,540,285. 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 2025 BUDGET SUMMARY

DIVISION:	<u>Revenue</u>	<u>Expense</u>	<u>Adjustments</u>	<u>Levy</u>
General Government	\$ 35,615,481	\$ 45,009,790	\$ (2,636,226)	\$ 6,758,083
Public Safety	6,288,997	37,968,065	(30,430)	31,648,638
Public Works	35,598,973	42,166,725	(4,132,349)	2,435,403
Health & Human Services	61,191,684	87,728,726	(7,159,685)	19,377,357
Education, Culture, & Recreation	728,246	2,938,079	16,602	2,226,435
Conservation & Development	2,860,028	4,437,788	(160,626)	1,417,134
Divisional Total	<u>\$ 142,283,409</u>	<u>\$ 220,249,173</u>	<u>\$ (14,102,714)</u>	<u>\$ 63,863,050</u>
 OTHER:				
Debt Service	110,255	8,951,218	-	8,840,963
Other Total	<u>\$ 110,255</u>	<u>\$ 8,951,218</u>	<u>\$ -</u>	<u>\$ 8,840,963</u>
Grand Total	<u>\$ 142,393,664</u>	<u>\$ 229,200,391</u>	<u>\$ (14,102,714)</u>	<u>\$ 72,704,013</u>