

WINNEBAGO COUNTY
WISCONSIN
FINANCIAL HIGHLIGHTS
BI-ANNUAL 2023 (MID-YEAR)

WINNEBAGO COUNTY FINANCE DEPARTMENT

MEMORANDUM

TO: Jon Doemel, County Executive and the
Winnebago County Board of Supervisors

FROM: Carol Blackmore, Assistant Finance Director

DATE: July 31, 2023

SUBJECT: Financial Highlights – June 2023

Highlights of the June 2023 Winnebago County Financial Statements and other financial data are included below.

GENERAL FUND

CASH:

The General Fund cash and investment balances at June 30, 2023, total \$56,907,710. Revenues collected for property tax payments as of the end of June totaled \$65.6 million. This represents 92% of the total property taxes to be collected this year.

REVENUES:

General Fund revenues recorded as of June 30, 2023, are 77% of the annual budget. A large portion of the property tax payments are received in December. Many people pay then in order to get the property tax deduction on their tax returns. The rest of the taxes are paid in installments and are received by July 31st. After that they become delinquent. Delinquent taxes continue to be collected throughout the year. Revenue categories are as follows:

	2023	2022
Taxes	91% of budget	78% of budget
Intergovernmental Revenues	19% of budget	14% of budget
Licenses	38% of budget	47% of budget
Fines and Permits	39% of budget	47% of budget
Public Services	49% of budget	49% of budget
Inter Gov't Services	40% of budget	59% of budget
Inter Fund Revenues	51% of budget	49% of budget
Non-Operating Revenues	76% of budget	62% of budget

Intergovernmental Revenues: State Shared Revenue is received in two installments - July and November. Transportation Aid is received in three installments: January, July and October.

NON-OPERATING REVENUES:

Investment Income based on earnings received is at 117% of budget. See Investment section later in the report for details.

EXPENSES:

Total expenses recorded as of June 30, 2023, are at 60% of the annual budget.

	2023	2022
Labor	49% of budget	48% of budget
Travel	53% of budget	47% of budget
Capital	42% of budget	12% of budget
Other Operating Expenses	50% of budget	42% of budget
Non-Operating Expenses	73% of budget	63% of budget

SUMMARY:

The General Fund shows a deficit at June 30, 2023, of \$6,708,845. This deficit relates to the transfers out to the capital project funds for the CIP funding of \$7,651,742, along with a \$1M transfer for the purchase of the Shelter Care building. These projects will be considered for borrowing in the fall and the funds will be transferred back in from bond proceeds.

HUMAN SERVICES FUND

CASH:

The cash balance as of June 30, 2023, is \$1,898,748.

REVENUES:

Human Services revenues recorded as of June 30, 2023, are 38% of the annual budget. Revenue categories are as follows:

OPERATING	2023	2022
Intergovernmental Revenues	30% of budget	29% of budget
Public Service	60% of budget	58% of budget
Intergovernmental Services	289% of budget	401% of budget
Non-Operating Revenues	48% of budget	50% of budget

The Human Services Department relies heavily on state and federal grant monies to provide mandatory services to the residents of Winnebago County. The intergovernmental revenues budgeted for 2023 total \$26.9 million.

EXPENSES:

Total expenses recorded as of June 30, 2023, are at 44% of the annual budget. Expense categories are as follows:

	2023	2022
Labor	51% of budget	47% of budget
Travel	40% of budget	29% of budget
Capital	No budget	44% of budget
Other Operating Expenses	36% of budget	36% of budget

Budgeted other operating expenses include \$16.6 million for purchased social services. Expenditures historically are paid in the month following the provided service.

SUMMARY:

The Human Services Fund has a deficit as of June 30, 2023, of \$2,954,130 Grant eligible expenses are incurred during the current month. Expenses are reported and reimbursed the following month. There is always a one month lag time from when the expenses are incurred and when the grants reimburse the county for expenses. Approximately \$1.6 million is spent monthly for purchased social services. The operating tax levy transferred from the General Fund as of June 30, 2023, is \$9,092,797.

AIRPORT FUND

CASH:

The Airport Fund cash balance at June 30, 2023, totals \$3,030,315, which includes \$3,122,748 from Airport Capital Project Fund.

REVENUES:

Airport revenues recorded as of June 30, 2023, are 50% of the annual budget.

	2023	2022
Intergovernmental Revenues	No budget	0% of budget
Public Service	49% of budget	53% of budget
Intergovernmental Services	75% of budget	75% of budget
Non-Operating Revenues	51% of budget	50% of budget

The primary sources of operating revenues at the Airport will come from the rental of land and buildings and airport landing fees and fuel flowage fees. Billings for rentals are processed prior to the beginning of each month with revenues being recorded in the current month.

EXPENSES:

Total expenses recorded as of June 30, 2023, are at 73% of the annual budget.

	2023	2022
Labor	52% of budget	46% of budget
Travel	62% of budget	84% of budget
Capital	22% of budget	6% of budget
Other Operating Expenses	76% of budget	44% of budget
Non-Operating Expenses	170% of budget	53% of budget

NON-OPERATING EXPENSES:

Debt principal and interest payments make up the non-operating expenses for the Airport. \$2,416,438 is budgeted for interest principal and \$2,416,438 has been incurred to date. \$104,669 is budgeted for interest payments and \$78,768 has been incurred to date.

SUMMARY:

The Airport Fund has a year to date deficit of \$217,837. A deficit of 722,526 was budgeted for 2023.

SOLID WASTE FUND

CASH:

The Solid Waste Fund cash and investments at June 30, 2023, are \$36,815,161. Taxable bonds, money market investments, and cash make up this balance. Taxable bonds, money market investments, and cash make up this balance. Approximately, \$10.1 million has been set aside for Wisconsin Department of Natural Resources regulatory compliance relating to the Long-Term Care of the Sunnyview Sludge site and the Sunnyview Landfill.

REVENUE:

Solid Waste Fund revenues recorded as of June 30, 2023, are 52% of the annual budget. Revenue categories are as follows:

OPERATING	2023	2022
Intergovernmental Revenues	0% of budget	0% of budget
Public Service Revenues	53% of budget	50% of budget
Intergovernmental Services	37% of budget	21% of budget
Inter Fund Revenue	34% of budget	37% of budget
Non-Operating Revenues	145% of budget	127% of budget

Intergovernmental revenues and services make up a very small portion of the Solid Waste Fund income.

NON-OPERATING REVENUES:

Investment Income is at 145% of budget, this includes general investment income allocations and activity for the landfill closure and long term care trust statements (which are recorded quarterly). Miscellaneous revenues are at 49% of budget (this includes rental equipment, sale of property/equipment/scrap, and other miscellaneous revenues).

EXPENSES:

Total expenses recorded as of June 30, 2023, are at 38% of the annual budget.

	2023	2022
Labor	43% of budget	40% of budget
Travel	42% of budget	39% of budget
Capital	22% of budget	11% of budget
Other Operating Expenses	37% of budget	39% of budget
Non-Operating Expenses	No budget	0% of budget

Contractual services are billed and recorded a month or two following when the service was performed.

NON-OPERATING EXPENSES:

Debt payments make up the non-operating expenses for Solid Waste, which no debt is outstanding in 2023. Debt payments were budgeted in 2022, but no debt payments were incurred in 2022.

SUMMARY:

The Solid Waste Fund has a year to date surplus of \$726,388. A surplus of \$1,498,225 was budgeted for 2023.

PARK VIEW HEALTH CENTER FUND

CASH:

The Park View cash and investment balance at June 30, 2023, is \$8,133,073, which includes \$1,436,980 from Park View Capital Project Fund.

REVENUE:

Park View Health Center Fund revenues recorded as of June 30, 2023, are 48% of the annual budget. Revenue categories are as follows:

	2023	2022
Intergovernmental Revenues	44% of budget	45% of budget
Public Services Revenues	40% of budget	32% of budget
Inter Gov't Services	100% of budget	100% of budget
Interfund Revenue	50% of budget	11% of budget
Non-Operating Revenues	73% of budget	59% of budget

NON-OPERATING REVENUES:

Includes non-operating grant revenues, miscellaneous revenues, and the tax levy transferred in.

EXPENSES:

Total expenses recorded as of June 30, 2023, are at 58% of the annual budget. Expense categories are as follows:

	2023	2022
Labor	39% of budget	41% of budget
Travel	21% of budget	84% of budget
Capital	5% of budget	46% of budget
Other Operating Expenses	41% of budget	42% of budget
Non-Operating Expenses	100% of budget	No budget

NON-OPERATING EXPENSES:

Other Transfers Out make up the non-operating expenses for Park View Health Center in 2023, which includes the transfer out of \$8,681,638 to the Spirit Fund.

SUMMARY:

Park View has a year to date deficit of \$8,176,760. A deficit of \$1,003,482 was budgeted for 2023, which includes a planned fund balance use of 1,980,759. The reason for the large deficit also includes the \$8,681,638 transfer to the Spirit Fund listed above.

HIGHWAY FUND

CASH:

The cash balance as of June 30, 2023, is \$5,084,313, which includes \$1,272,619 from Highway Capital Project Fund.

REVENUES:

The Highway Fund revenues recorded as of June 30, 2023, are 37% of the annual budget. Revenue categories are as follows:

	2023	2022
Licenses	65% of budget	135% of budget
Public Services	959% of budget	23% of budget
Intergovernmental Services	51% of budget	41% of budget
Inter fund Revenues	27% of budget	24% of budget
Non-Operating Revenues	25% of budget	110% of budget

Licenses and Public Service revenues are less than 1% of the total budget.

NON-OPERATING REVENUES:

Investment Income based on earnings received is at 157% of budget. Miscellaneous revenues received are at -47% of budget (this includes sale of scrap and other miscellaneous revenues), the Highway records contra revenue for their allocations of county furnished materials.

EXPENSES:

Total expenses recorded as of June 30, 2023, are at 41% of the annual budget. Expense categories are as follows:

	2023	2022
Labor	54% of budget	44% of budget
Travel	108% of budget	8% of budget
Capital	17% of budget	17% of budget
Other Operating Expenses	32% of budget	39% of budget
Non-Operating Expenses	55% of budget	55% of budget

NON-OPERATING EXPENSES:

Debt interest payments make up the non-operating expenses for the Highway Department. \$9,100 is budgeted and \$4,986 has been incurred to date.

SUMMARY:

The Highway Fund shows a deficit at June 30, 2023, of \$364,496. A surplus of \$424,028 was budgeted for 2023.

GENERAL SERVICES FUND

CASH:

The General Services cash balance as of June 30, 2023, is \$250,354.

REVENUES:

General Services revenues recorded as of June 30, 2023, are 35% of the annual budget.

	2023	2022
Public Service Revenue	135% of budget	83% of budget
Intergovernmental Services	60% of budget	56% of budget
Inter fund Revenues	34% of budget	48% of budget
Non-Operating Revenues	133% of budget	73% of budget

Public Service and Intergovernmental revenues make up about 2% of the revenue in General Services.

EXPENSES:

Total expenses recorded as of June 30, 2023, are at 37% of annual budget. Expense categories are as follows:

	2023	2022
Labor	50% of budget	50% of budget
Other Operating Expenses	35% of budget	41% of budget

SUMMARY:

The General Services Fund shows a deficit at June 30, 2023, of \$6,414. A surplus of \$5,572 was budgeted for 2023, which is used to increase the fund balance.

WORKERS COMPENSATION INSURANCE FUND

CASH:

The WCI Fund cash balance as of June 30, 2023, is \$3,037,248. This fund carries a larger cash balance in order to cover the unreported and unpaid claims for which Winnebago County will be liable in the future.

These claims could require a large cash outlay. We also have a larger stop loss and aggregate set for this fund making it necessary to have more funds in reserve.

REVENUES:

WCI revenues recorded as of June 30, 2023, are 48% of the annual budget.

EXPENSES:

Total expenses recorded as of June 30, 2023, are at 66% of the budget. Expenses in the WCI Fund are primarily the result of paying worker's compensation claims and purchasing stop loss insurance coverage to protect the County in case of a major loss. Claim payments are currently at \$342,701. Claim payments are budgeted at \$556,348.

SUMMARY:

The Worker's Compensation Fund shows a deficit at June 30, 2023, of \$385,833. A deficit of \$462,948 was budgeted for 2023, which is covered by a reduction in fund balance.

PROPERTY AND LIABILITY INSURANCE FUND

CASH:

The Property and Liability Insurance Fund cash balance as of June 30, 2023, is \$574,042. This fund carries a larger cash balance to cover unexpected claims occurring in the future that the current year budget is not sufficient to support.

REVENUES:

The Property & Liability Insurance Fund revenues recorded as of June 30, 2023, are at 50% of the annual budget.

EXPENSES:

Total expenses recorded as of June 30, 2023, are at 88% of the annual budget. Expenses represent premiums expensed for the County's insurance policies and deductible payments. Most premiums are paid at the beginning of the year, recorded as a prepaid expense and are amortized (expensed) over the course of the year. Property and liability insurance premium expenses currently at \$953,379. Premiums are budgeted at \$808,200.

SUMMARY:

The Property and Liability Insurance Fund shows a deficit as of June 30, 2023, of \$375,514. A surplus of \$105,536 was budgeted for 2023, which is used to increase the fund balance.

SELF FUNDED HEALTH INSURANCE FUND

CASH:

The Self-Funded Health Insurance Fund cash balance as of June 30, 2023, is \$8,295,226.

REVENUES:

The Self-Funded Health Insurance Fund revenues recorded as of June 30, 2023, are 50% of the annual budget. The revenues are received from premiums paid by employees and Winnebago County on a monthly basis.

EXPENSES:

Total expenses recorded as of June 30 2017, are at 48% of the annual budget. Expenses represent payments made for claims and administrative fees. Claim payments are currently at \$7,853,542. Claim payments are budgeted at \$15,452,519.

SUMMARY:

The Self-Funded Health Insurance Fund shows a deficit at June 30, 2023, of \$15,259. A deficit of \$917,135 was budgeted for 2023, which is covered by a reduction in fund balance.

SELF FUNDED DENTAL INSURANCE FUND

CASH:

The Self-Funded Dental Insurance Fund cash balance as of June 30, 2023, is \$849,002.

REVENUES:

The Self-Funded Dental Insurance Fund revenues recorded as of June 30, 2023, are 49% of the annual budget. The revenues are received from premiums paid by employees and Winnebago County on a monthly basis.

EXPENSES:

Total expenses recorded as of June 30, 2023, are at 49% of the annual budget. Expenses represent payments made for claims and administrative fees. Claim payments are currently at \$390,512. Claim payments are budgeted at \$802,642.

SUMMARY:

The Self-Funded Dental Insurance Fund shows a surplus at June 30, 2023, of \$9,154. A surplus of \$10,623 was budgeted for 2023, which is used to increase the fund balance.

CONTINGENCY FUND

The Contingency Fund of \$300,000 has a current balance as of June 30, 2023, of \$244,167. A schedule of transfers is attached.

The Salary Contingency Fund of \$2,000,000 has a current balance as of June 30, 2023, of \$2,000,000. These funds will be used to address any labor overages departments incur related to the wage adjustments that were implemented in the second quarter of 2023.

INVESTMENTS

The investment balance at market as of June 30, 2023, and June 30, 2022 are \$175,101,471 and \$138,243,811 respectively.

Annualized Data	2023	2022
Year to date interest earned	\$2,898,501	\$2,413,619
Estimated Return on investments	3.21%	1.30%
Current yield – return the portfolio is earning as of the date of this report	3.262%	1.842%

CONTINGENCY FUND

2023 BUDGET

Acct 1039-59502

As of..... 6/30/2023

DATE	DEPARTMENT	DESCRIPTION	USED	BALANCE 2023
01/01/23		Adopted budget		300,000
01/05/23	Parks - Expo	Replace tables & chairs at the Sunnyview Expo Center	15,000	285,000
01/05/23	Highway	Purchase P1 Player (monitor to display employee's daily tasks)	2,833	282,167
02/08/23	Finance / HR	MUNIS (ERP Financial Software) PACE Training for upgrade	15,000	267,167
02/28/23	Finance	Debt Book Software and services for GASB 87 Lease tracking	23,000	244,167
		Balance	<u>\$ 55,833</u>	<u>\$ 244,167</u>

2023 General Fund Balance Uses		General Fund Unassigned	Public Health Fund Balance	Scholarship Fund Balance	Boat Launch Fund Balance	Land Records Fund Balance	Property Lister Fund Balance	Jail Improvement Fund Balance
12/31/2022	Audited balance	51,528,730.50	2,416,972.74	39,170.80	131,116.37	524,757.60	164,629.56	178,635.38
Adopted budget	Budgeted surplus (deficit)	-	-	-	1,468.00	(103,762.00)	-	(49,388.00)
Adopted budget	Fund balance applied to stay in levy limit	(5,497,810.00)	-	-	-	-	-	-
Adopted budget	Public Health fund balance used	-	(800,000.00)	-	-	-	-	-
Adopted budget	Scholarship fund balance used	-	-	(8,300.00)	-	-	-	-
Adopted budget	Property Lister fund balance used	-	-	-	-	-	(26,410.00)	-
January	Type I Carryovers	(108,060.20)	-	-	-	-	-	-
January	Type II Carryovers	(260,310.73)	-	-	-	-	-	-
January	Purchase Order Carryovers	(916,157.56)	-	-	-	-	-	-
January	Shelter Care Building Purchase	(1,000,000.00)	-	-	-	-	-	-
January	Neenah DHS Chiller Replacment - Capital Project #4135	(180,000.00)	-	-	-	-	-	-
February	Capital Improvement Plan - Highway Road Capital Projects	(4,592,803.00)	-	-	-	-	-	-
February	Capital Improvement Plan - Facilities Capital Projects	(737,624.00)	-	-	-	-	-	-
February	Capital Improvement Plan - PVHC Capital Project #5055 Fire Alarm	(113,640.00)	-	-	-	-	-	-
February	Capital Improvement Plan - Highway Capital Project #5075 Building	(600,000.00)	-	-	-	-	-	-
February	Capital Improvement Plan - Parks Capital Project #4327 Waukau Creek Dam Repairs	(230,000.00)	-	-	-	-	-	-
February	Capital Improvement Plan - Sheriff Capital Projects	(610,000.00)	-	-	-	-	-	-
February	Capital Improvement Plan - UWO-FCC Capital Projects	(528,715.00)	-	-	-	-	-	-
February	Capital Improvement Plan - Airport Capital Projects	(155,000.00)	-	-	-	-	-	-
February	Facilities Capital Project #4142 OHS Elevator Repairs	(230,000.00)	-	-	-	-	-	-
March	Information Technology Capital Project #4517 Redundant Fiber Loop	(542,600.00)	-	-	-	-	-	-
March	Public Health NEW Mental Connection Suicide Prevention Coordinator grant	100,000.00	-	-	-	-	-	-
April	PVHC Water Heaters	(30,500.00)	-	-	-	-	-	-
April	Oshkosh Human Services Elevator Controls and Modifications	(48,000.00)	-	-	-	-	-	-
April	Transfer to Spirit Fund	(22,010,144.00)	-	-	-	-	-	-
		13,237,366.01	1,616,972.74	30,870.80	132,584.37	420,995.60	138,219.56	129,247.38
	In December 2022, \$22,010,144 was transferred into the General Fund from the ARPA fund after the ARPA Project and Expenditure (P&E) Report was filed for the lost revenue calculation.							
	In April 2023, this amount was transferred out of the General Fund into the Spirt Fund to fund projects approved by the ARPA commission.							
	All of the Capital Improvement Plan items approved in February will be considered for borrowing in November 2023.							

**Income Statement
Scholarship Program
1060
Since Inception thru 06/30/2023**

<u>DESCRIPTION</u>	<u>2017 and Prior ACTUALS</u>	<u>2018 ACTUALS</u>	<u>2019 ACTUALS</u>	<u>2020 ACTUALS</u>	<u>2021 ACTUALS</u>	<u>2022 ACTUALS</u>	<u>2023 ACTUALS</u>	<u>TOTALS</u>
REVENUES								
Tax Levy	\$ 158,409	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ -	203,409
Donations	7,002	-	-	-	-	-	-	7,002
Interest on Investments	9,777	654	1,476	1,474	(220)	(2,401)	-	10,760
TOTAL REVENUES	175,188	9,654	10,476	10,474	8,780	6,599	-	221,171
EXPENSES								
Scholarships awarded	139,500	7,000	7,500	8,500	10,500	9,000	7,500	189,500
TOTAL EXPENSES	139,500	7,000	7,500	8,500	10,500	9,000	7,500	189,500
NET SURPLUS	35,688	2,654	2,976	1,974	(1,720)	(2,401)	(7,500)	31,671
Year End Fund Balance Reserved	\$ 35,688	38,342	41,318	43,292	41,572	39,171	31,671	31,671

JUNE 2023 BUDGET VS ACTUAL ANALYSIS

<i>County Board Department</i>	Original Budget	Revised Budget	Actuals	Remaining	% Attained
Revenues	-	-	-	-	0.00%
Labor	158,150	158,150	67,247	90,903	42.52%
Travel	67,500	67,500	28,265	39,235	41.87%
Capital	-	-	-	-	N/A
Other	67,122	67,122	33,612	33,510	50.08%
Expenses	292,772	292,772	129,124	163,648	44.10%
Net (Levy)	(292,772)				
<i>County Executive Department</i>	Original Budget	Revised Budget	Actuals	Remaining	% Attained
Revenues	7,000	7,000	3,500	3,500	50.00%
Labor	306,847	306,847	132,404	174,443	43.15%
Travel	7,100	13,100	8,498	4,602	64.87%
Capital	-	-	-	-	N/A
Other	38,461	38,461	8,502	29,959	22.11%
Expenses	352,408	358,408	149,404	209,004	41.69%
Net (Levy)	(345,408)				
<i>Treasurer Department</i>	Original Budget	Revised Budget	Actuals	Remaining	% Attained
Revenues	920,825	920,825	654,202	266,623	71.05%
Labor	331,711	331,711	168,493	163,218	50.80%
Travel	1,781	1,781	1,155	626	64.85%
Capital	-	-	-	-	N/A
Other	110,128	110,128	40,043	70,085	36.36%
Expenses	443,620	443,620	209,691	233,929	47.27%
Net (Levy)	477,205				
<i>Corporation Counsel Department</i>	Original Budget	Revised Budget	Actuals	Remaining	% Attained
Revenues	107,350	107,350	15,919	91,431	14.83%
Labor	695,178	695,178	335,946	359,232	48.33%
Travel	3,775	3,775	701	3,074	18.57%
Capital	-	-	-	-	N/A
Other	130,189	138,429	38,548	99,881	27.85%
Expenses	829,142	837,382	375,195	462,187	44.81%
Unassigned Fund Balance Applied	(69,401)				
Net (Levy)	(652,391)				

JUNE 2023 BUDGET VS ACTUAL ANALYSIS

	Original Budget	Revised Budget	Actuals	Remaining	% Attained
Administration Department					
Revenues	8,000	8,000	4,000	4,000	50.00%
Labor	325,216	325,216	158,826	166,390	48.84%
Travel	4,333	4,333	1,959	2,374	45.21%
Capital	-	-	-	-	N/A
Other	9,184	9,184	4,276	4,908	46.56%
Expenses	338,733	338,733	165,061	173,672	48.73%
Net (Levy)	(330,733)				
Human Resources Department					
Revenues	17,050	17,050	8,532	8,518	50.04%
Labor	896,030	932,048	466,847	465,201	50.09%
Travel	2,620	2,620	1,516	1,104	57.86%
Capital	-	-	-	-	N/A
Other	147,448	215,482	142,259	73,223	66.02%
Expenses	1,046,098	1,150,150	610,622	539,528	53.09%
Net (Levy)	(1,029,048)				
Finance Department					
Revenues	44,000	44,000	22,000	22,000	50.00%
Labor	629,814	629,814	287,627	342,187	45.67%
Travel	4,450	4,450	3,995	455	89.78%
Capital	-	-	-	-	N/A
Other	256,212	291,012	190,776	100,236	65.56%
Expenses	890,476	925,276	482,398	442,878	52.14%
Net (Levy)	(846,476)				
Information Technology Department					
Revenues	93,695	93,695	55,075	38,620	58.78%
Labor	1,732,033	1,732,033	878,559	853,474	50.72%
Travel	27,950	27,950	12,195	15,755	43.63%
Capital	-	-	-	-	N/A
Other	295,680	295,680	94,155	201,525	31.84%
Expenses	2,055,663	2,055,663	984,909	1,070,754	47.91%
Unassigned Fund Balance Applied	(50,000)				
Net (Levy)	(1,911,968)				

JUNE 2023 BUDGET VS ACTUAL ANALYSIS

<i>Technology Replacement Fund Department</i>	Original Budget	Revised Budget	Actuals	Remaining	% Attained
Revenues	191,950	191,950	131,515	60,435	68.52%
Labor	-	-	-	-	N/A
Travel	-	-	-	-	N/A
Capital	76,000	130,245	54,245	76,000	41.65%
Other	859,790	894,350	528,750	365,600	59.12%
Expenses	935,790	1,024,595	582,995	441,600	56.90%
Net (Levy)	(743,840)				
<i>Miscellaneous & Unclassified Department</i>	Original Budget	Revised Budget	Actuals	Remaining	% Attained
Revenues	5,242,617	5,242,617	1,878,704	3,363,913	35.84%
Labor	215,300	215,300	229,284	(13,984)	106.50%
Travel	50,000	50,000	29,643	20,357	59.29%
Capital	-	-	-	-	N/A
Other	5,618,664	5,489,264	2,115,317	3,373,947	38.54%
Expenses	5,883,964	5,754,564	2,374,244	3,380,320	41.26%
Balance Tax Levy	3,996,893				
Net (Levy)	3,355,546				
<i>County Road Maintenance Department</i>	Original Budget	Revised Budget	Actuals	Remaining	% Attained
Revenues	2,340,000	2,340,000	628,825	1,711,175	26.87%
Labor	-	-	-	-	N/A
Travel	-	-	-	-	N/A
Capital	-	-	-	-	N/A
Other	3,519,463	3,519,463	2,352,459	1,167,004	66.84%
Expenses	3,519,463	3,519,463	2,352,459	1,167,004	66.84%
Net (Levy)	(1,179,463)				
<i>Child Support Department</i>	Original Budget	Revised Budget	Actuals	Remaining	% Attained
Revenues	1,707,414	1,707,414	351,124	1,356,290	20.56%
Labor	1,828,790	1,828,790	765,916	1,062,874	41.88%
Travel	3,110	3,110	1,562	1,548	50.23%
Capital	-	-	-	-	N/A
Other	105,701	105,701	40,780	64,921	38.58%
Expenses	1,937,601	1,937,601	808,258	1,129,343	41.71%
Net (Levy)	(230,187)				

JUNE 2023 BUDGET VS ACTUAL ANALYSIS

JUNE 2023 BUDGET VS ACTUAL ANALYSIS					
<i>Veterans Services' Department</i>	Original Budget	Revised Budget	Actuals	Remaining	% Attained
Revenues	17,300	17,300	35,067	(17,767)	202.70%
Labor	530,370	530,370	274,245	256,125	51.71%
Travel	7,524	7,524	3,332	4,192	44.28%
Capital	-	-	-	-	N/A
Other	66,545	66,545	25,011	41,534	37.59%
Expenses	604,439	604,439	302,588	301,851	50.06%
Net (Levy)	(587,139)				
<i>Scholarship Fund Department</i>	Original Budget	Revised Budget	Actuals	Remaining	% Attained
Revenues	700	700	-	700	0.00%
Labor	-	-	-	-	N/A
Travel	-	-	-	-	N/A
Capital	-	-	-	-	N/A
Other	9,000	9,000	7,500	1,500	83.33%
Expenses	9,000	9,000	7,500	1,500	83.33%
Increase/(Decrease) fund balance	(8,300)				
Net (Levy)	-				
<i>UWO-Fox Cities Campus Department</i>	Original Budget	Revised Budget	Actuals	Remaining	% Attained
Revenues	158,992	158,992	93,896	65,096	59.06%
Labor	-	-	-	-	N/A
Travel	-	-	-	-	N/A
Capital	-	-	-	-	N/A
Other	307,616	326,866	173,063	153,803	52.95%
Expenses	307,616	326,866	173,063	153,803	52.95%
Net (Levy)	(148,624)				
<i>UW-Extension Department</i>	Original Budget	Revised Budget	Actuals	Remaining	% Attained
Revenues	46,126	46,126	43,729	2,397	94.80%
Labor	287,818	287,818	139,523	148,295	48.48%
Travel	17,681	17,681	1,768	15,913	10.00%
Capital	-	-	-	-	N/A
Other	444,049	445,942	37,100	408,842	8.32%
Expenses	749,548	751,441	178,391	573,050	23.74%
Net (Levy)	(703,422)				

JUNE 2023 BUDGET VS ACTUAL ANALYSIS

	Original Budget	Revised Budget	Actuals	Remaining	% Attained
Boat Landing Department					
Revenues	110,000	110,000	47,210	62,790	42.92%
Labor	12,042	12,042	4,420	7,622	36.70%
Travel	-	-	-	-	N/A
Capital	-	-	-	-	N/A
Other	96,490	96,490	20,280	76,210	21.02%
Expenses	108,532	108,532	24,700	83,832	22.76%
Net Surplus (Deficit)	1,468				
Register of Deeds Department					
Revenues	1,105,000	1,105,000	531,033	573,967	48.06%
Labor	512,231	512,231	257,348	254,883	50.24%
Travel	4,350	4,350	1,483	2,867	34.09%
Capital	-	-	-	-	N/A
Other	130,077	130,077	37,203	92,874	28.60%
Expenses	646,658	646,658	296,034	350,624	45.78%
Net (Levy)	458,342				
Land Records Modernization Department					
Revenues	255,500	255,500	147,805	107,695	57.85%
Labor	-	-	-	-	N/A
Travel	8,000	8,000	1,109	6,891	13.86%
Capital	12,000	12,000	10,922	1,078	91.02%
Other	339,262	339,262	167,890	171,372	49.49%
Expenses	359,262	359,262	179,921	179,341	50.08%
Net Surplus (Deficit)	(103,762)				
Land & Water Conservation Department					
Revenues	454,739	483,559	61,245	422,314	12.67%
Labor	696,794	696,794	353,683	343,111	50.76%
Travel	6,300	6,300	2,937	3,363	46.62%
Capital	39,000	39,000	-	39,000	0.00%
Other	391,684	542,011	94,148	447,863	17.37%
Expenses	1,133,778	1,284,105	450,768	833,337	35.10%
Unassigned Fund Balance Applied	(39,000)				
Net (Levy)	(640,039)				

JUNE 2023 BUDGET VS ACTUAL ANALYSIS

<i>Property Lister Department</i>	Original Budget	Revised Budget	Actuals	Remaining	% Attained
Revenues	600	600	-	600	0.00%
Labor	226,735	226,735	106,466	120,269	46.96%
Travel	150	150	-	150	0.00%
Capital	-	-	-	-	N/A
Other	7,424	7,424	1,106	6,318	14.90%
Expenses	234,309	234,309	107,572	126,737	45.91%
Designated Fund Balance Applied	(26,410)				
Net (Levy)	(207,299)				
<i>District Attorney Department</i>	Original Budget	Revised Budget	Actuals	Remaining	% Attained
Revenues	591,197	867,237	299,987	567,250	34.59%
Labor	1,453,346	1,453,346	717,212	736,134	49.35%
Travel	13,868	22,408	8,038	14,370	35.87%
Capital	-	-	-	-	N/A
Other	432,292	740,962	157,375	583,587	21.24%
Expenses	1,899,506	2,216,716	882,625	1,334,091	39.82%
Unassigned Fund Balance Applied	(10,000)				
Net (Levy)	(1,298,309)				
<i>Medical Examiner Department</i>	Original Budget	Revised Budget	Actuals	Remaining	% Attained
Revenues	185,000	185,000	104,778	80,222	56.64%
Labor	325,419	325,419	167,175	158,244	51.37%
Travel	3,700	3,700	994	2,706	26.86%
Capital	-	-	-	-	N/A
Other	241,937	241,937	105,335	136,602	43.54%
Expenses	571,056	571,056	273,504	297,552	47.89%
Net (Levy)	(386,056)				
<i>Emergency Management Department</i>	Original Budget	Revised Budget	Actuals	Remaining	% Attained
Revenues	178,692	197,279	19,922	177,357	10.10%
Labor	245,817	245,817	127,207	118,610	51.75%
Travel	6,250	6,250	2,273	3,977	36.37%
Capital	49,500	49,500	-	49,500	0.00%
Other	140,059	175,503	45,936	129,567	26.17%
Expenses	441,626	477,070	175,416	301,654	36.77%
Unassigned Fund Balance Applied	(49,500)				
Net (Levy)	(213,434)				

JUNE 2023 BUDGET VS ACTUAL ANALYSIS

	Original Budget	Revised Budget	Actuals	Remaining	% Attained
Jail Improvements Fund Org					
Revenues	190,700	190,700	88,356	102,344	46.33%
Labor	-	-	-	-	N/A
Travel	-	-	-	-	N/A
Capital	55,000	55,000	46,093	8,907	83.81%
Other	185,088	185,088	100,610	84,478	54.36%
Expenses	240,088	240,088	146,703	93,385	61.10%
Designated Fund Balance Applied	(49,388)				
Net Surplus (Deficit)	-				
County Clerk Division					
Revenues	95,850	95,850	23,972	71,878	25.01%
Labor	292,352	292,352	143,263	149,089	49.00%
Travel	1,550	1,550	1,305	245	84.19%
Capital	-	-	-	-	N/A
Other	116,547	116,547	110,676	5,871	94.96%
Expenses	410,449	410,449	255,244	155,205	62.19%
Net (Levy)	(314,599)				
Facilities & Property Management Division					
Revenues	155,924	155,924	78,867	77,057	50.58%
Labor	3,097,355	3,097,355	1,340,161	1,757,194	43.27%
Travel	11,475	11,475	1,890	9,585	16.47%
Capital	988,016	1,994,654	706,638	1,288,016	35.43%
Other	2,898,392	3,083,804	1,357,235	1,726,569	44.01%
Expenses	6,995,238	8,187,288	3,405,924	4,781,364	41.60%
Unassigned Fund Balance Applied	(1,153,016)				
Net (Levy)	(5,686,298)				
Public Health Division					
Revenues	4,006,452	4,230,494	1,141,708	3,088,786	26.99%
Labor	4,416,986	4,426,561	2,200,677	2,225,884	49.72%
Travel	79,200	82,500	48,297	34,203	58.54%
Capital	35,000	59,650	24,650	35,000	41.32%
Other	2,118,059	2,291,067	526,587	1,764,480	22.98%
Expenses	6,649,245	6,859,778	2,800,211	4,059,567	40.82%
Designated Fund Balance Applied	(800,000)				
Net (Levy)	(1,842,793)				

JUNE 2023 BUDGET VS ACTUAL ANALYSIS

	Original Budget	Revised Budget	Actuals	Remaining	% Attained
Parks Division					
Revenues	325,173	325,173	292,480	32,693	89.95%
Labor	936,565	936,565	456,242	480,323	48.71%
Travel	4,175	4,175	2,340	1,835	56.05%
Capital	145,000	145,000	-	145,000	0.00%
Other	737,728	793,917	310,409	483,508	39.10%
Expenses	1,823,468	1,879,657	768,991	1,110,666	40.91%
Unassigned Fund Balance Applied	(130,000)				
Net (Levy)	(1,368,295)				
Planning Division					
Revenues	344,575	344,575	177,353	167,222	51.47%
Labor	1,069,897	1,069,897	512,170	557,727	47.87%
Travel	2,725	2,725	1,021	1,704	37.47%
Capital	-	-	-	-	N/A
Other	44,810	44,810	17,784	27,026	39.69%
Expenses	1,117,432	1,117,432	530,975	586,457	47.52%
Net (Levy)	(772,857)				
Sheriff Division					
Revenues	2,280,234	2,488,589	871,932	1,616,657	35.04%
Labor	20,081,365	20,111,365	10,101,625	10,009,740	50.23%
Travel	81,455	141,216	101,383	39,833	71.79%
Capital	397,200	927,583	612,098	315,485	65.99%
Other	4,811,770	4,951,353	2,789,032	2,162,321	56.33%
Expenses	25,371,790	26,131,517	13,604,138	12,527,379	52.06%
Net (Levy)	(23,091,556)				
Clerk of Courts Division					
Revenues	2,447,688	2,447,688	754,747	1,692,941	30.84%
Labor	3,380,058	3,380,058	1,599,573	1,780,485	47.32%
Travel	16,064	16,064	5,332	10,732	33.19%
Capital	120,000	184,330	51,745	132,585	28.07%
Other	1,082,136	1,100,226	491,707	608,519	44.69%
Expenses	4,598,258	4,680,678	2,148,357	2,532,321	45.90%
Net (Levy)	(2,150,570)				

JUNE 2023 BUDGET VS ACTUAL ANALYSIS

	Original Budget	Revised Budget	Actuals	Remaining	% Attained
Human Services Fund					
Revenues	29,620,596	29,620,596	9,069,528	20,551,068	30.62%
Labor	26,216,246	26,216,246	13,304,736	12,911,510	50.75%
Travel	406,117	406,117	162,817	243,300	40.09%
Capital	-	-	-	-	N/A
Other	21,183,827	21,276,452	7,638,253	13,638,199	35.90%
Expenses	47,806,190	47,898,815	21,105,806	26,793,009	44.06%
Net (Levy)	(18,185,594)				
Airport Fund					
Revenues	1,194,217	1,194,217	614,602	579,615	51.46%
Labor	820,450	820,450	423,120	397,330	51.57%
Travel	29,560	29,560	18,244	11,316	61.72%
Capital	92,000	92,000	20,000	72,000	21.74%
Close to Assets	(92,000)	(92,000)	(20,000)	(72,000)	21.74%
Other	2,417,233	2,422,154	1,934,123	488,031	79.85%
Non-Operating (Debt principal & interest)	2,521,107	2,521,107	2,495,206	25,901	98.97%
Close to Debt (principal only)	(2,416,438)	(2,416,438)	(2,416,438)	-	100.00%
Expenses	3,371,912	3,376,833	2,454,255	922,578	72.68%
Back out depreciation	(1,442,500)				
Net (Levy)	(735,195)				
Solid Waste Fund					
Revenues	10,327,900	10,327,900	5,370,973	4,956,927	52.00%
Labor	1,482,477	1,482,477	638,959	843,518	43.10%
Travel	12,060	12,060	5,099	6,961	42.28%
Capital	2,259,000	2,259,000	500,948	1,758,052	22.18%
Close to Assets	(2,259,000)	(2,259,000)	(500,948)	(1,758,052)	22.18%
Other	10,731,588	10,741,531	4,000,527	6,741,004	37.24%
Expenses	12,226,125	12,236,068	4,644,585	7,591,483	37.96%
Liability-Sunnyview Sludge	(100,000)				
Liability-Sunnyview Co-Disposal	(300,000)				
Net Surplus (Deficit)	(1,498,225)				

JUNE 2023 BUDGET VS ACTUAL ANALYSIS

	Original Budget	Revised Budget	Actuals	Remaining	% Attained
Park View Health Center Fund					
Revenues	16,055,999	16,086,499	7,740,655	8,345,844	48.12%
Labor	15,271,445	15,271,445	5,903,126	9,368,319	38.65%
Travel	20,771	20,771	4,279	16,492	20.60%
Capital	-	282,155	12,801	269,354	4.54%
Close to Assets	-	(282,155)	(12,801)	(269,354)	4.54%
Other	4,395,248	4,459,722	1,830,114	2,629,608	41.04%
Non-Operating	-	8,681,638	8,681,638	-	100.00%
Non-Operating (Debt principal & interest)	-	-	-	-	N/A
Close to Debt (principal only)	-	-	-	-	N/A
Expenses	19,687,464	28,433,576	16,419,157	12,014,419	57.75%
Back out depreciation	(647,224)				
Decrease fund balance	(1,980,759)				
Net (Levy)	(1,003,482)				
Highway Fund					
Revenues	18,763,273	18,766,106	7,006,709	11,759,397	37.34%
Labor	7,458,065	7,458,065	4,048,521	3,409,544	54.28%
Travel	6,600	6,600	7,129	(529)	108.02%
Capital	1,515,000	2,479,358	410,555	2,068,803	16.56%
Close to Assets	-	(2,479,358)	(410,555)	(2,068,803)	16.56%
Other	10,358,548	10,468,293	3,310,569	7,157,724	31.62%
Non-Operating (Debt principal & interest)	79,493	79,493	75,379	4,114	94.82%
Close to Debt (principal only)	-	(70,393)	(70,393)	-	100.00%
Expenses	19,417,706	17,942,058	7,371,205	10,570,853	41.08%
Back out depreciation	(1,078,461)				
Net Surplus (Deficit)	424,028				
General Services Fund					
Revenues	386,800	386,800	134,635	252,165	34.81%
Labor	58,031	58,031	28,965	29,066	49.91%
Travel	-	-	-	-	N/A
Capital	-	-	-	-	N/A
Other	323,197	323,197	112,085	211,112	34.68%
Expenses	381,228	381,228	141,050	240,178	37.00%
Net Surplus (Deficit)	5,572				

JUNE 2023 BUDGET VS ACTUAL ANALYSIS

	Original Budget	Revised Budget	Actuals	Remaining	% Attained
Workers Compensation Fund					
Revenues	463,005	463,005	223,140	239,865	48.19%
Labor	68,505	68,505	35,570	32,935	51.92%
Travel	600	600	259	341	43.17%
Capital	-	-	-	-	N/A
Other	856,848	856,848	573,144	283,704	66.89%
Expenses	925,953	925,953	608,973	316,980	65.77%
Net Surplus (Deficit)	(462,948)				
Property & Liability Insurance Fund					
Revenues	1,229,700	1,229,700	609,442	620,258	49.56%
Labor	29,359	29,359	15,244	14,115	51.92%
Travel	-	-	-	-	N/A
Capital	-	-	-	-	N/A
Other	1,094,805	1,094,805	969,712	125,093	88.57%
Expenses	1,124,164	1,124,164	984,956	139,208	87.62%
Net Surplus (Deficit)	105,536				
Self Funded Health Insurance Fund					
Revenues	17,150,180	17,150,180	8,633,757	8,516,423	50.34%
Labor	88,513	88,513	5,962	82,551	100.00%
Travel	-	-	-	-	N/A
Capital	-	-	-	-	N/A
Other	17,978,802	17,978,802	8,643,055	9,335,747	48.07%
Expenses	18,067,315	18,067,315	8,649,017	9,418,298	47.87%
Net Surplus (Deficit)	(917,135)				
Self Funded Dental Insurance Fund					
Revenues	864,427	864,427	424,737	439,690	49.14%
Labor	-	-	-	-	N/A
Travel	-	-	-	-	N/A
Capital	-	-	-	-	N/A
Other	853,804	853,804	415,583	438,221	48.67%
Expenses	853,804	853,804	415,583	438,221	48.67%
Net Surplus (Deficit)	10,623				

Capital Project Status Report

As of 06.28.2023

Project	Resolution #	Approved & First Funded	Authorized Budget	Actual Spent Since Inception	Remaining Funds Available	Status & Completion Timeline	Dept	Project Status	Finance Status
980 Residential Facility / 4009	66-062022	May 2022	1,068,427	18,930	1,049,497	The original budget was approved at \$1,068,427. Design and bid documents are completed. City has approved the permit. Construction to start by end of summer.	Facilities	Open	Open
Airport Plow Truck / 5015	194-022023	February 2023	140,000	-	140,000	The original budget was approved at \$140,000.	Airport	Open	Open
Community Parks Parking Lot Improv / 4322	49-052022	May 2022	750,000	524,617	225,383	The original budget was approved at \$750,000. This project is ongoing and will finish in 2023.	Parks	Open	Open
Coughlin Boiler Replacement / 4137	194-022023	February 2023	10,000	-	10,000	The original budget was approved at \$10,000. Design work ongoing.	Facilities	Open	Open
Courthouse 4th floor ceiling repair / 4136	194-022023	February 2023	155,000	-	155,000	The original budget was approved at \$155,000. Project to begin soon.	Facilities	Open	Open
Courthouse Fall Protection / 4138	194-022023	February 2023	125,000	-	125,000	The original budget was approved at \$125,000. Design work completed and ready to submit for bids.	Facilities	Open	Open
CTH AP Road Diet / 4720	49-052022	May 2022	150,000	10,037	139,963	The original budget was approved at \$150,000. This project is in the design phase.	Highway	Open	Open
CTH CB - CTH JJ Roundabout / 4738	268-012020	January 2020	2,300,000	2,437,629	(137,629)	The original budget was approved at \$300,000. The project was awarded \$1,000,000.00 in MLS funding which will be applied toward construction. This is a joint project between the county and the City of Neenah.	Highway	Open	Open
CTH F (Omro to CTH D) / 4762	194-022023	February 2023	1,626,818	-	1,626,818	The original budget was approved at \$1,626,818.		Open	Open
CTH FF and Zoar Road / 4782	49-052022	May 2022	100,000	-	100,000	The original budget was approved at \$100,000. This project is in the design phase.	Highway	Open	Open
CTH I - Ripple Ave to Waukau Ave / 4803	114-012021	January 2021	400,000	17,125	382,875	The original budget was approved at \$400,000. This project is in the design phase.	Highway	Open	Open
CTH II - CTH CB to Clayton Ave / 4817	114-012021	January 2021	665,000	79,324	585,676	The original budget was approved at \$665,000. This project is delayed to 2024 due to work that the Neenah High School construction needs to complete in the same area.	Highway		
CTH II (USH 45 to N County Line) / 4825	194-022023	February 2023	2,337,026	243,724	2,093,302	County funding of \$1,886,385 and additional outside funding of \$450,641 for total 2023 spend of \$2,337,026.	Highway	Open	Open
CTH JJ (CTH CB to STH 76) / 4830	194-022023	February 2023	929,600	3,376	926,224	The original budget was approved at \$929,600.	Highway	Open	Open
CTH P - STH 47 to Midway Rd / 4885	114-012021	January 2021	930,000	43,629	886,371	The original budget was approved at \$780,000. An Additional \$150,000 approved from resolution 194-022023 This project is in early concept design phase.	Highway	Open	Open
CTH T - Convert Pioneer Rd to CTH T / 4914	114-012021	January 2021	1,148,881	1,890,878	(741,998)	The original budget was approved at \$100,000 in January 2021. An additional \$1,000,000 was added in May 2022 and the project is in the construction phase. Radtke construction project???	Highway	Open	Open
CTH T - CTH II to Grandview Rd / 4916	268-012020	January 2020	1,075,000	767,829	307,171	The original budget was approved at \$275,000. A Budget Transfer for an additional \$500,000. This project is in the construction phase. Radtke Project ???	Highway	Open	Open
DHS Elevator Repairs / 4142	187-022023	February 2023	278,000	-	278,000	The original budget was approved at \$230,000. Budget amendment 218-042023 added 48,000. Estimated work to start at end of August.	Facilities	Open	Open
Dispatch Console Workstation / 4519	194-022023	February 2023	260,000	116,267	143,733	The original budget was approved at \$260,000.	Sheriff	Open	Open
District Attorney Remodel / 4131	155-042021	April 2021	220,000	201,045	18,955	The original budget was approved at \$190,000. \$30,000 additional funding was transferred from the Courthouse Elevator project that was completed in 2021. The work on this project is complete and waiting on paperwork and warranties from contractor.	Facilities	Closed	Open
Expo Campus Improvements / 4318	140-032021	March 2020	1,789,933	1,717,631	72,302	The original budget was approved at \$1,636,200. Additional funding was needed of \$153,733. Project is complete.	Parks	Closed	Open
Facilities Masonry Projects / 4139	194-022023	February 2023	162,000	-	162,000	The original budget was approved at \$162,000.	Facilities	Open	Open

Capital Project Status Report

As of 06.28.2023

Project	Resolution #	Approved & First Funded	Authorized Budget	Actual Spent Since Inception	Remaining Funds Available	Status & Completion Timeline	Dept	Project Status	Finance Status
Facilities Roof Replacement Program / 4141	194-022023	February 2023	275,624	17,395	258,229	The original budget was approved at \$275,624.	Facilities	Open	Open
Grundman Boat Landing Improvements / 4319	276-022022	February 2022	1,976,500	118,718	1,857,782	The original budget was approved at \$185,000 for improvements and renovations. In September 2022, \$1,791,500 was added to this project for the construction phase of the project. Boat launch is closed and work has begun.	Parks	Open	Open
Highway Building Upgrades / 5075	50-052022	May 2022	900,000	24,126	875,874	The original budget was approved at \$300,000. This project is in construction phase. An additional \$600,000 was added to this project from resolution 194-022023.	Highway	Open	Open
Jail Cameras / Wiring / 4518	194-022023	February 2023	350,000	-	350,000	The original budget was approved at \$350,000.	Sheriff	Open	Open
Neenah DHS AC Chiller Replacement / 4135	138-112022	January 2023	180,000	-	180,000	The original budget was approved at \$180,000. Contract has been signed with contractor. Work will begin in Fall.	Facilities	Open	Open
Neenah DHS Boiler Replacement / 4140	194-022023	February 2023	10,000	-	10,000	The original budget was approved at \$10,000.	Facilities	Open	Open
Orrin King Roof / 4132	154-042021	April 2021	227,000	140,312	86,688	The original budget was approved at \$227,000. This project is now complete and has come in under budget, Waiting on documents to make final payment to contractor and architect.	Facilities	Closed	Open
Parks Expo Equine Complex Improv / 4323	55-052022	April 2022	127,000	112,509	14,491	The original budget was approved at \$127,000 for the Sunnyview Expo LED lights, blacktop repair and gutter installation. The asphalt and LED lights are complete. Gutters will be installed in 2023. The Equine Complex repairs were presented in the Capital Improvement Plan 2022-2026 for \$190,000. Roughly \$63,000 for insulation work at the complex will be presented later in the year. This project should close out in Fall of 2023.	Parks	Open	Open
PVHC Ancillary Building / 5054	285-032020	March 2020	1,349,000	1,129,351	219,649	The original budget was approved in February 2020 for \$50,000 to set up the design work. In June 2020, \$699,000 was added to the project. Bids were received on 9/8/2021 and were over the project budget. Additional funding of \$600,000 was approved in November 2021. The project is now in the construction phase.	PVHC	Open	Open
PVHC Fire Alarm Replacement / 5055	194-022023	February 2023	113,640	-	113,640	The original budget was approved at \$113,640. Bids are being prepared and released fall of 2023.	PVHC	Open	Open
Redundant Fiber Loop / 4517	73-062022 & 173-012023	June 2022	830,000	61,111	768,889	The original budget was approved at \$75,000 for engineering work which was completed. In February 2023, \$755,000 was approved in the CIP. Install estimated to be complete Fall 2023.	Information Technology	Open	Open
Sheriff Evidence Storage Building / 4008	152-042021	April 2021	1,830,080	71,190	1,758,890	The original budget was approved at \$305,500. \$1,542,580 was added to the project budget in 2022, to include a morgue. Design and bid document have been completed. Driveway access is being reviewed as facility will house larger vehicles, such as trucks. Construction to start in soon.	Facilities	Open	Open
Taxiway A Design Final 23/24 / 5014	194-022023	February 2023	300,000	-	300,000	The original budget was approved at \$300,000.	Airport	Open	Open
T-Hangar Facilities (20) / 5013	70-062022	June 2022	4,300,000	35,109	4,264,891	Project originally started as a capital outlay project and is transitioning to the capital project of which \$1.3M is grant assistance provided by the Wisconsin Bureau of Aeronautics (BOA).	Airport	Open	Open
USDA Remodel @ Coughlin / 4134	68-062022	May 2022	259,900	28,404	231,496	The original budget was approved at \$259,900. Negotiations with the USDA are ongoing. Project will not proceed without a signed lease. The USDA will be responsible for repaying costs overtime.	Facilities	Open	Open
UWO-FCC Barlow Planetarium / 4324	115-102022	October 2022	167,000	-	167,000	The original budget was approved at \$12,000 for the Barlow Planetarium renovation feasibility study. Resolution 194-022023 approved \$155,000. 50% of the cost is reimbursed by Outagamie County.	UWO-FCC	Open	Open

Capital Project Status Report

As of 06.28.2023

Project	Resolution #	Approved & First Funded	Authorized Budget	Actual Spent Since Inception	Remaining Funds Available	Status & Completion Timeline	Dept	Project Status	Finance Status
UWO-FCC Blacktop Repairs / 4325	116-102022	October 2022	80,000	65,205	14,795	The original budget was approved at \$80,000 for the main entrance and parking lot repairs. Work has been completed by the Winnebago County Highway Department.	UWO-FCC	Closed	Open
UWO-FCC Child Care Center / 4316	225-102019	October 2019	673,424	469,259	204,165	The original budget was approved at \$534,600. Budget transfer for additional fund of \$69,412. Project is complete.	UWO-FCC	Closed	Open
UWO-FCC HVAC Controls Replacement / 4328	194-022023	February 2023	88,330	-	88,330	The original budget was approved at \$88,330. 50% of the cost is reimbursed by Outagamie County.	UWO-FCC	Open	Open
UWO-FCC Library Roof Replacement / 4329	194-022023	February 2023	350,000	-	350,000	The original budget was approved at \$350,000. 50% of the cost is reimbursed by Outagamie County.	UWO-FCC	Open	Open
UWO-FCC Parking Lots Maintenance / 4326	117-102022	October 2022	43,000	-	43,000	The original budget was approved at \$43,000 for crack fill, seal coat, and re-stripe the area in front of the UW-Platteville Engineering Building and the two North parking lots of the campus. 50% of the cost is reimbursed by Outagamie County.	UWO-FCC	Open	Open
UWO-FCC Science Room Fume Hoods / 4320	295-032022	March 2022	19,580	19,580	-	The original budget was approved at \$19,580 for the feasibility study addressing design of necessary system improvements. Fume hoods need to be retested as original test may have been suspect. Replacement should not be needed.	UWO-FCC	closed	Open
UWO-FCC Science Wing Windows / 4330	194-022023	February 2023	464,100	-	464,100	The original budget was approved at \$464,100. 50% of the cost is reimbursed by Outagamie County.	UWO-FCC	Open	Open
UWO-FCC Student Dev/Food Service / 4321	42-042022	April 2022	341,400	-	341,400	The original budget was approved at \$341,400 to perform design and engineering services of the Food Service and Student Development areas of UWO-Fox Cities Campus. Half of this cost is funded by the General Fund - undesignated fund balance, the other half of the cost will be paid by Outagamie County. Request for Proposals (RFP) for design services will be released the end of November 2022. Original UWO schedule had the design services being awarded by the end of December, but may be pushed out due to the holidays.	UWO-FCC	Open	Open
Waukau Creek Dam Repairs / 4327	194-022023	February 2023	230,000	-	230,000	The original budget was approved at \$230,000.	Parks	Open	Open
Total			32,106,272	10,364,311	21,741,952				

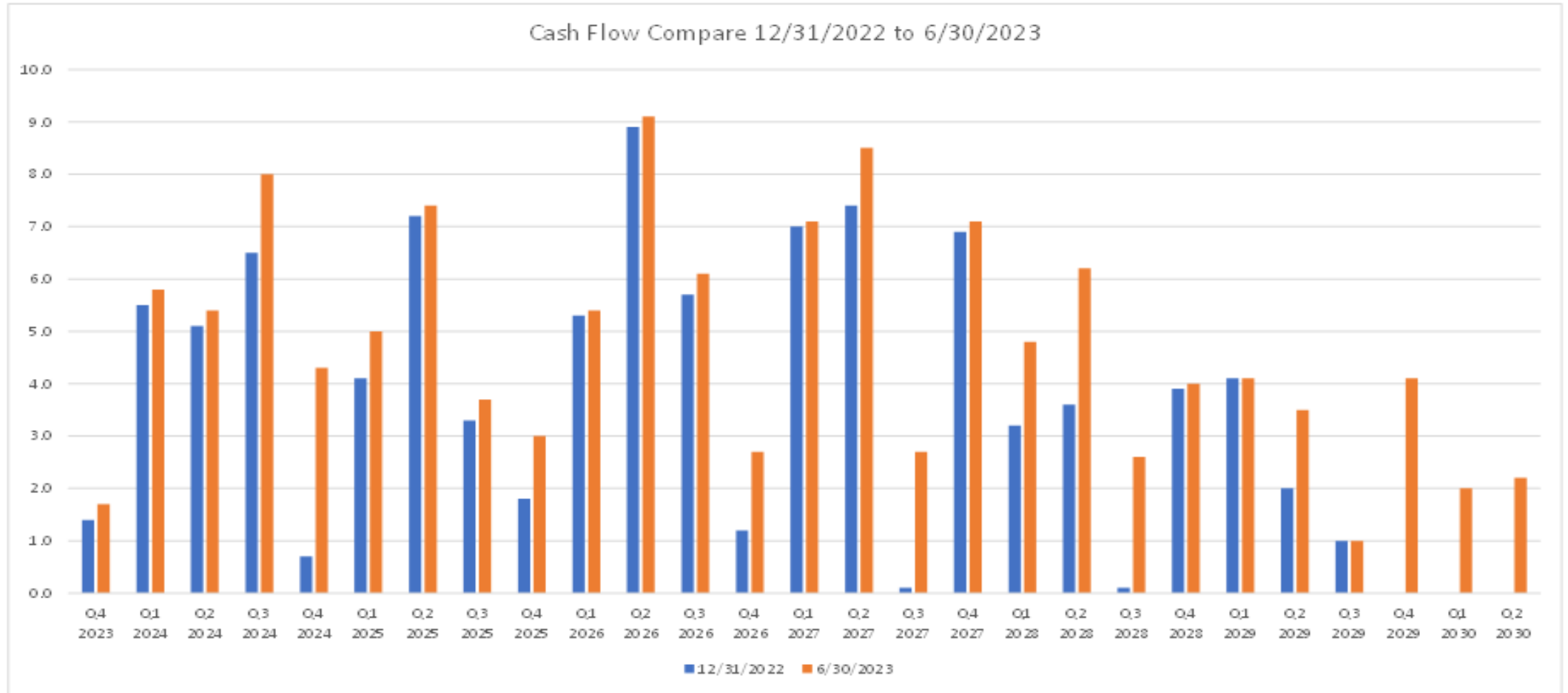
Spirit Fund Project Status Report

As of 06.30.2023

Project	Resolution #	Approved & First Funded	Authorized Budget	Actual Spent Since Inception	Remaining Funds Available	Status & Completion Timeline
Priority Based Budgeting / 6000	168-012023	January 2023	175,000	105,000	70,000	The County Executive will be using funds from the Spirit Fund to purchase a tool to use for priority based budgeting. The department has signed a contract with Resource X, a sole source provider of the priority-based budgeting tool for the county. The project is still ongoing. Departments have used the tool to identify programs and have done cost allocations to those programs. In the near future, those programs and cost allocations will be scored and the data collected will be used to make important budget decisions in the upcoming budgets.
Motorola APX Series Radios / 6001	169-012023	January 2023	2,725,000	-	2,725,000	The Sheriff's department will be using funds from the Spirit Fund to purchase digital subscriber units (radios) to replace equipment that dates back to 2011 and have been out of warranty since 2015. These radios are used by Sheriff's Office, Highway, Facilities, Public Health, Emergency Management, District Attorney, and Medical Examiner departments to ensure mission-critical services can be provided. Purchase orders have been issued to Motorola Corporation and Baycom in the amount of \$2.3M to-date. All equipment has been scheduled for shipping in August.
Expo Emergency Generator Project / 6002	170-012023	January 2023	925,000	851	924,149	The Facilities department will be using funds from the Spirit Fund to purchase and install an emergency generator and other emergency preparedness needs at the Sunnyview Expo Center. The Sunnyview Expo Center is identified in numerous emergency plans across the county as a multi-purpose emergency venue, but currently the building is not viable and functional during a power outage. Berns-Schober Associates have been selected as the Architect for the project, design is ongoing and the plan is to go out for bid later summer or early fall.
Facilities Condition Assessment / 6003	171-012023	January 2023	300,000	-	300,000	The Facilities department will be using funds from the Spirit Fund to conduct a Facilities Condition Assessment Study on all the county buildings. A draft condition report is being developed, with delivery expected in mid-August.
Municipal Improvement Fund / 6004	203-032023	March 2023	3,045,000	-	3,045,000	The County will be using funds from the Spirit Fund to appropriate \$145,000 to all twenty-one (21) municipalities within Winnebago County. Municipalities received instructions to request funds in June. Documents are due September 15, then on the 15th of each month thereafter, with payment to municipalities due within 30 days.
LWCD Spirit Projects / 6005	202-032023	March 2023	3,030,300	-	3,030,300	The LWCD will be using funds from the Spirit Fund for legacy projects with the primary focus being to improve water quality in Winnebago County, ensuring future generations benefit from these investments. These projects include but not limited to Harvestable Buffer Programs, Soil Health Programs, Wetland Development and Restoration, Waterway Systems, Barnyard Runoff Control Systems, Manure Storage Closures, Off-Shore Breakwaters, Shoreline Habitat Restoration, Well Abandonments, Rain Gardens, and Management Plans. In 2023, a LWCD Spirit Fund Program Policy Plan was established before the funds could be allocated.
Digital Smart Rooms / 6006	232-052023	May 2023	150,000	-	150,000	The County will be using funds from the Spirit Fund to improve meeting room virtual capabilities and provide other technology upgrades to support higher quality streaming with paperless agenda packet options.
Total			10,350,300	105,851	10,244,449	



Personnel & Finance Committee



Investment Portofolio 12/31/2022	\$ 110,507,065
Investment Portofolio 6/30/2023	\$ 119,074,927

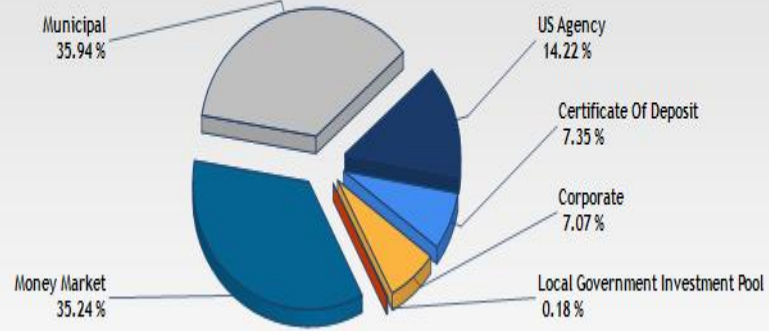
Projected 84 month cash flow 12/31/2022	\$ 116,161,248
Projected 84 month cash flow 6/30/2023	\$ 128,224,993

\$18MM matured in 1st 6 mths 2023 and was reinvested along with an additional & \$8MM.
 Increase in projected cash flow over 84 month period of \$12MM less \$8MM add'l investment. Cash Flow increase of \$4MM.



Personnel & Finance Committee

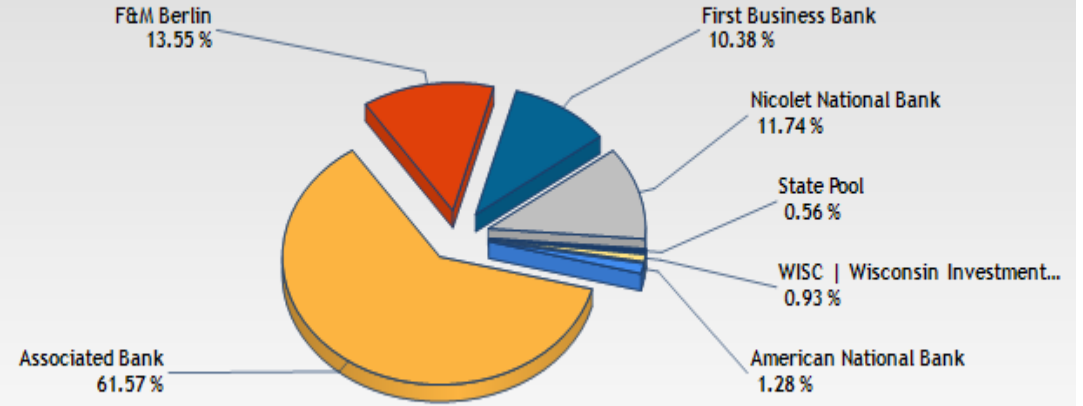
Portfolio Holdings Distribution by Security Sector



Security Sector	Face Amount/Shares	YTM @ Cost	Market Value
Certificate Of Deposit	13,513,600.00	4.411	13,397,035.00
Corporate	13,000,000.00	2.703	12,357,955.00
Local Government Investment Pool	331,326.88	5.090	331,326.88
Money Market	64,801,099.55	4.780	64,606,200.92
Municipal	66,085,000.00	1.813	60,388,347.95
US Agency	26,145,000.00	2.819	24,020,605.10
TOTAL / AVERAGE	183,876,026.43	3.262	175,101,470.85

MM account Above Includes Dana Investments (\$5,503,9691.59)

Portfolio Holdings Distribution by Portfolio Name



Portfolio Name	Face Amount/Shares	YTM @ Cost	Market Value
American National Bank	759,490.35	5.020	759,490.35
Associated Bank	36,509,441.90	5.070	36,509,441.90
F&M Berlin	8,032,326.05	4.000	8,032,326.05
First Business Bank	6,154,940.85	4.650	6,154,940.85
Nicolet National Bank	6,959,644.98	5.090	6,959,644.98
State Pool	331,326.88	5.090	331,326.88
WISC Wisconsin Investment Series Cooperative	549,966.95	5.079	549,966.95
TOTAL / AVERAGE	59,297,137.96	4.883	59,297,137.96



Personnel & Finance Committee



PUBLIC FUNDS MANAGEMENT TWO-TIERED APPROACH

Winnebago County Manages

- Operating Funds
- Checking, Savings, Money Markets, CDs
- Treasury Management Services
- Local Government Investment Pool (LGIP)
- Political & Economic Benefits

Associated Trust Company Manages

- Long-Term Assets
- Professional Portfolio Management
- Core Portion of General Fund
- Special Purpose Funds
- Safety of Custody Arrangement
- Focus on assets where we can add the most value!

Investment Process Institutional Fixed Income



Construct and manage a high-quality fixed income portfolio to meet the total return, principal protection, liquidity, and distribution requirements of the client.

Step 1

Determine Objective

- Duration exposure
- Sector exposure
- Issuer exposure

Step 2

Evaluate the Market

- Optimal yield curve and sector weightings
- Economic trends
- Interest rate scenario analysis
- Maximization of yield curve “roll downs”
- Sector risk/reward analysis

Step 3

Select Securities

- Credit research
- Security structure
- Call provisions and cash flow
- Liquidity
- Spread analysis
- Investment grade focus