

WINNEBAGO COUNTY
WISCONSIN
FINANCIAL HIGHLIGHTS
BI-ANNUAL 2024 (MID-YEAR)

WINNEBAGO COUNTY FINANCE DEPARTMENT

MEMORANDUM

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

FROM: Carol Van Gruensven, Deputy Director of Finance

DATE: October 28, 2024

SUBJECT: Financial Highlights – June 2024

Highlights of the June 2024 Winnebago County Financial Statements and other financial data are included below.

GENERAL FUND

CASH:

The General Fund cash and investment balances on June 30, 2024, total \$67,365,911. Revenues collected for property tax payments as of the end of June totaled \$67.2 million. This represents 93% of the total property taxes to be collected this year.

REVENUES:

General Fund revenues recorded as of June 30, 2024, are 73% of the annual budget. A large portion of the property tax payments are received in December. Many people pay then 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:

	2024	2023
Taxes	92% of budget	91% of budget
Intergovernmental Revenues	15% of budget	19% of budget
Licenses	42% of budget	38% of budget
Fines and Permits	43% of budget	39% of budget
Public Services	51% of budget	49% of budget
Inter Gov't Services	33% of budget	40% of budget
Inter Fund Revenues	50% of budget	51% of budget
Non-Operating Revenues	52% of budget	76% 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 54% of budget. See Investment section later in the report for details.

EXPENSES:

Total expenses recorded as of June 30, 2024, are at 47% of the annual budget.

	2024	2023
Labor	47% of budget	49% of budget
Travel	38% of budget	53% of budget
Capital	12% of budget	42% of budget
Other Operating Expenses	50% of budget	50% of budget
Non-Operating Expenses	48% of budget	73% of budget

SUMMARY:

The General Fund shows a surplus on June 30, 2024, of \$24,126,538, which relates to the property tax being recorded at 93%.

HUMAN SERVICES FUND

CASH:

The cash balance as of June 30, 2024, is \$332,139.

REVENUES:

Human Services revenues recorded as of June 30, 2024, are 35% of the annual budget. Revenue categories are as follows:

OPERATING	2024	2023
Intergovernmental Revenues	28% of budget	30% of budget
Public Service	40% of budget	60% of budget
Intergovernmental Services	100% of budget	289% of budget
Non-Operating Revenues	47% of budget	48% 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 2024 total \$31 million.

EXPENSES:

Total expenses recorded as of June 30, 2024, are at 43% of the annual budget. Expense categories are as follows:

	2024	2023
Labor	46% of budget	51% of budget
Travel	39% of budget	40% of budget
Capital	0% of budget	No budget
Other Operating Expenses	39% of budget	36% of budget

Budgeted other operating expenses include \$15.9 million for purchased social services. Expenditures historically are paid in the month following the provided service.

SUMMARY:

The Human Services Fund shows a deficit on June 30, 2024, of \$4,243,729 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 \$1.2 million is spent monthly for purchased social services. The operating tax levy transferred from the General Fund as of June 30, 2024, is \$9,105,984.

AIRPORT FUND

CASH:

The Airport Fund cash balance at June 30, 2024, totals \$1,290,721, which includes \$2,631,413 from Airport Capital Project Fund.

REVENUES:

Airport revenues recorded as of June 30, 2024, are 47% of the annual budget.

	2024	2023
Intergovernmental Revenues	0% of budget	No budget
Public Service	47% of budget	49% of budget
Intergovernmental Services	75% of budget	75% of budget
Non-Operating Revenues	50% of budget	51% 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, 2024, are at 44% of the annual budget.

	2024	2023
Labor	43% of budget	52% of budget
Travel	28% of budget	62% of budget
Capital	43% of budget	22% of budget
Other Operating Expenses	45% of budget	76% of budget
Non-Operating Expenses	53% of budget	170% of budget

NON-OPERATING EXPENSES:

Debt principal and interest payments make up the non-operating expenses for the Airport. \$340,016 is budgeted for interest principal and \$340,015 has been incurred to date. \$70,945 is budgeted for interest payments and \$37,886 has been incurred to date. The operating tax levy transferred from the General Fund as of June 30, 2024, is \$566,744.

SUMMARY:

The Airport Fund shows a deficit on June 30, 2024, of \$1,101,222. A deficit of \$722,526 was budgeted for 2024.

SOLID WASTE FUND

CASH:

The Solid Waste Fund cash and investments at June 30, 2024, are \$40,022,385. 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, 2024, are 44% of the annual budget. Revenue categories are as follows:

OPERATING	2024	2023
Intergovernmental Revenues	0% of budget	0% of budget
Public Service Revenues	44% of budget	53% of budget
Intergovernmental Services	32% of budget	37% of budget
Inter Fund Revenue	49% of budget	34% of budget
Non-Operating Revenues	86% of budget	145% 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 90% 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 38% of budget (this includes rental equipment, sale of property/equipment/scrap, and other miscellaneous revenues).

EXPENSES:

Total expenses recorded as of June 30, 2024, are at 37% of the annual budget.

	2024	2023
Labor	42% of budget	43% of budget
Travel	21% of budget	42% of budget
Capital	35% of budget	22% of budget
Other Operating Expenses	36% of budget	37% of budget
Non-Operating Expenses	No budget	No budget

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

SUMMARY:

The Solid Waste Fund shows a surplus on June 30, 2024, of \$454,834. A deficit of \$684,410 was budgeted for 2024.

PARK VIEW HEALTH CENTER FUND

CASH:

The Park View cash and investment balance on June 30, 2024, is \$7,264,704, which includes \$1,327,830 from Park View Capital Project Fund.

REVENUE:

Park View Health Center Fund revenues recorded as of June 30, 2024, are 46% of the annual budget. Revenue categories are as follows:

	2024	2023
Intergovernmental Revenues	59% of budget	44% of budget
Public Services Revenues	49% of budget	40% of budget
Inter Gov't Services	69% of budget	100% of budget
Interfund Revenue	61% of budget	50% of budget
Non-Operating Revenues	18% of budget	73% of budget

NON-OPERATING REVENUES:

Includes non-operating grant revenues, miscellaneous revenues, and the tax levy transferred in. The operating tax levy transferred from the General Fund as of June 30, 2024, is \$483,747.

EXPENSES:

Total expenses recorded as of June 30, 2024, are at 43% of the annual budget. Expense categories are as follows:

	2024	2023
Labor	41% of budget	39% of budget
Travel	43% of budget	21% of budget
Capital	0% of budget	5% of budget
Other Operating Expenses	51% of budget	41% of budget
Non-Operating Expenses	No budget	100% of budget

SUMMARY:

Park View shows a deficit on June 30, 2024 of \$303,368. A deficit of \$967,494 was budgeted for 2024, which includes a planned fund balance use of \$941,988.

HIGHWAY FUND

CASH:

The cash balance as of June 30, 2024, is \$5,213,450, which includes \$471,362 from Highway Capital Project Fund.

REVENUES:

The Highway Fund revenues recorded as of June 30, 2024, are 33% of the annual budget. Revenue categories are as follows:

	2024	2023
Licenses	50% of budget	65% of budget
Public Services	132% of budget	959% of budget
Intergovernmental Services	42% of budget	51% of budget
Inter fund Revenues	31% of budget	27% of budget
Non-Operating Revenues	88% of budget	25% 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 109% of budget. Miscellaneous revenues received are at 72% of budget (this includes sale of scrap and other miscellaneous revenues).

EXPENSES:

Total expenses recorded as of June 30, 2024, are at 39% of the annual budget. Expense categories are as follows:

	2024	2023
Labor	43% of budget	54% of budget
Travel	78% of budget	108% of budget
Capital	16% of budget	17% of budget
Other Operating Expenses	32% of budget	32% of budget
Non-Operating Expenses	56% of budget	55% of budget

NON-OPERATING EXPENSES:

Debt principal and interest payments make up the non-operating expenses for the Airport. \$71,007 is budgeted for interest principal and \$71,006 has been incurred to date. \$7,344 is budgeted for interest payments and \$4,113 has been incurred to date.

SUMMARY:

The Highway Fund shows a surplus on June 30, 2024, of \$445,659. A surplus of \$570,005 was budgeted for 2024.

GENERAL SERVICES FUND

CASH:

The General Services cash balance as of June 30, 2024, is \$217,956.

REVENUES:

General Services revenues recorded as of June 30, 2024, are 30% of the annual budget.

	2024	2023
Public Service Revenue	27% of budget	135% of budget
Intergovernmental Services	60% of budget	60% of budget
Inter fund Revenues	30% of budget	34% of budget
Non-Operating Revenues	59% of budget	133% 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, 2024, are at 41% of annual budget. Expense categories are as follows:

	2024	2023
Labor	37% of budget	50% of budget
Other Operating Expenses	42% of budget	35% of budget

SUMMARY:

The General Services Fund shows a deficit on June 30, 2024, of \$66,543. A deficit of \$80,430 was budgeted for 2024, which is covered by a reduction in fund balance.

WORKERS COMPENSATION INSURANCE FUND

CASH:

The WCI Fund cash balance as of June 30, 2024, is \$3,025,779. 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, 2024, are 45% of the annual budget.

EXPENSES:

Total expenses recorded as of June 30, 2024, are at 47% 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 \$208,016. Claim payments are budgeted at \$661,912.

SUMMARY:

The Worker's Compensation Fund shows a deficit on June 30, 2024, of \$23,453. A deficit of \$5,325 was budgeted for 2024, 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, 2024, is \$624,471. 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, 2024, are at 50% of the annual budget.

EXPENSES:

Total expenses recorded as of June 30, 2024, are at 97% 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. Property and liability insurance premium expenses currently at \$1,081,730. Premiums are budgeted at \$974,591.

SUMMARY:

The Property and Liability Insurance Fund shows a deficit on June 30, 2024, of \$549,753. A surplus of \$18,788 was budgeted for 2024, 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, 2024, is \$8,045,587.

REVENUES:

The Self-Funded Health Insurance Fund revenues recorded as of June 30, 2024, are 47% of the annual budget. The revenues are received from premiums paid by employees and Winnebago County monthly.

EXPENSES:

Total expenses recorded as of June 30, 2024, are at 50% of the annual budget. Expenses represent payments made for claims and administrative fees. Claim payments are currently at \$8,649,860. Claim payments are budgeted at \$16,016,589.

SUMMARY:

The Self-Funded Health Insurance Fund shows a deficit on June 30, 2024, of \$947,555. A deficit of \$615,721 was budgeted for 2024, 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, 2024, is \$877,045.

REVENUES:

The Self-Funded Dental Insurance Fund revenues recorded as of June 30, 2024, are 50% of the annual budget. The revenues are received from premiums paid by employees and Winnebago County monthly.

EXPENSES:

Total expenses recorded as of June 30, 2024, are at 50% of the annual budget. Expenses represent payments made for claims and administrative fees. Claim payments are currently at \$413,492. Claim payments are budgeted at \$827,796.

SUMMARY:

The Self-Funded Dental Insurance Fund shows a surplus on June 30, 2024, of \$1,819. A surplus of \$12,501 was budgeted for 2024, which is used to increase the fund balance.

CONTINGENCY FUND

The Contingency Fund of \$300,000 has a current balance as of June 30, 2024, of \$234,396. A schedule of transfers is attached.

The Salary Contingency Fund of \$1,000,000 has a current balance as of June 30, 2024, of \$1,000,000. The salary contingency is contingency to cover labor overages due to unforeseen circumstances, to cover any reclassifications outside the budget process, and includes any increases related to the negotiation of the Sheriff's Deputies Association wage adjustments.

INVESTMENTS

The investment balance at market as of June 30, 2024, and June 30, 2023, are \$173,087,421 and \$175,101,471 respectively.

Annualized Data	2024	2023
Year to date interest earned	\$3,273,056	\$2,898,501
Estimated Return on investments	3.40%	3.21%
Current yield – return the portfolio is earning as of the date of this report	3.443%	3.262%

CONTINGENCY FUND

2024 BUDGET

Acct 1039-59502

AS OF 6/30/2024

DATE	DEPARTMENT	DESCRIPTION	USED	BALANCE 2024
01/01/24		Adopted budget		300,000
03/12/24	Park View Health Center	Sit and Stand Lifts	9,104	290,896
03/26/24	Administration	Contract and Procurement Software	38,500	252,396
05/06/24	Parks - Boat Launch	Cameras for Grundman Boat Landing	18,000	234,396
		Balance	<u>\$ 65,604</u>	<u>\$ 234,396</u>

2024 Unassigned General Fund Balance Use (Budgeted)

Adopted budget	Fund balance applied to stay in levy limit	(1,801,418.00)
Adopted budget	Other Fund Balances Applied	(2,292,824.00)
January	Type I Carryovers	(135,781.00)
January	Type II Carryovers	(903,620.00)
January	Purchase Order Carryovers	(648,165.68)
January	PO Carryover reversal - Civic Plus PO	11,037.68
January	PO Carryover reversal - Parks PO 20230604 (paid in 2023 w/o PO)	9,495.00
January	PO Carryover reversal - Sheriff PO 20230343 (paid in 2024 - lower than PO amt.)	36.80
March	Transfer to Highway Building Project CP 5075	(205,000.00)
March	Transfer to County Road Maintenance	(266,400.00)
		<u>(6,232,639.20)</u>

Income Statement
Scholarship Program
1060
Since Inception thru 06/30/2024

<u>DESCRIPTION</u>	<u>2018 and Prior</u> <u>ACTUALS</u>	<u>2019</u> <u>ACTUALS</u>	<u>2020</u> <u>ACTUALS</u>	<u>2021</u> <u>ACTUALS</u>	<u>2022</u> <u>ACTUALS</u>	<u>2023</u> <u>ACTUALS</u>	<u>2024</u> <u>ACTUALS</u>	<u>TOTALS</u>
REVENUES								
Tax Levy	\$ 167,409	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ -	\$ 4,500	207,909
Donations	7,002	-	-	-	-	-	-	7,002
Interest on Investments	10,431	1,476	1,474	(220)	(2,401)	-	377	11,137
TOTAL REVENUES	184,842	10,476	10,474	8,780	6,599	-	4,877	226,048
EXPENSES								
Scholarships awarded	146,500	7,500	8,500	10,500	9,000	7,500	13,000	202,500
TOTAL EXPENSES	146,500	7,500	8,500	10,500	9,000	7,500	13,000	202,500
NET SURPLUS	38,342	2,976	1,974	(1,720)	(2,401)	(7,500)	(8,123)	23,548
Year End Fund Balance Reserved	\$ 38,342	41,318	43,292	41,572	39,171	31,671	23,548	23,548

JUNE 2024 BUDGET VS ACTUAL ANALYSIS

<i>County Board Department</i>	Original Budget	Revised Budget	Actuals	Remaining	% Attained
Revenues	-	-	-	-	0.00%
Labor	249,205	249,205	82,097	167,108	32.94%
Travel	65,500	65,500	13,847	51,653	21.14%
Capital	-	-	-	-	N/A
Other	63,109	82,289	44,826	37,463	54.47%
Expenses	377,814	396,994	140,770	256,224	35.46%
Net (Levy)	(377,814)				
<i>County Executive Department</i>	Original Budget	Revised Budget	Actuals	Remaining	% Attained
Revenues	7,000	7,000	7,225	(225)	103.21%
Labor	333,939	333,939	164,959	168,980	49.40%
Travel	10,500	10,500	6,533	3,967	62.22%
Capital	-	-	-	-	N/A
Other	53,347	53,347	21,538	31,809	40.37%
Expenses	397,786	397,786	193,030	204,756	48.53%
Net (Levy)	(390,786)				
<i>Treasurer Department</i>	Original Budget	Revised Budget	Actuals	Remaining	% Attained
Revenues	1,022,820	1,022,820	504,515	518,305	49.33%
Labor	333,522	333,522	157,125	176,397	47.11%
Travel	2,100	2,100	1,106	994	52.67%
Capital	-	-	-	-	N/A
Other	110,785	110,785	53,500	57,285	48.29%
Expenses	446,407	446,407	211,731	234,676	47.43%
Net (Levy)	576,413				
<i>Corporation Counsel Department</i>	Original Budget	Revised Budget	Actuals	Remaining	% Attained
Revenues	374,676	374,676	80,919	293,757	21.60%
Labor	1,039,339	1,039,339	493,504	545,835	47.48%
Travel	6,483	6,483	666	5,817	10.27%
Capital	-	-	-	-	N/A
Other	76,409	105,059	37,264	67,795	35.47%
Expenses	1,122,231	1,150,881	531,434	619,447	46.18%
Net (Levy)	(747,555)				

JUNE 2024 BUDGET VS ACTUAL ANALYSIS

	Original Budget	Revised Budget	Actuals	Remaining	% Attained
Administration Department					
Revenues	7,250	7,250	7,125	125	98.28%
Labor	338,091	338,091	150,506	187,585	44.52%
Travel	79,780	79,780	32,861	46,919	41.19%
Capital	-	-	-	-	N/A
Other	218,225	256,725	209,175	47,550	81.48%
Expenses	636,096	674,596	392,542	282,054	58.19%
Net (Levy)	(628,846)				
Human Resources Department					
Revenues	12,050	12,050	6,040	6,010	50.12%
Labor	1,015,020	1,015,020	493,173	521,847	48.59%
Travel	3,000	3,000	1,249	1,751	41.63%
Capital	-	-	-	-	N/A
Other	93,855	93,855	38,744	55,111	41.28%
Expenses	1,111,875	1,111,875	533,166	578,709	47.95%
Net (Levy)	(1,099,825)				
Finance Department					
Revenues	47,500	47,500	23,750	23,750	50.00%
Labor	773,208	773,208	311,299	461,909	40.26%
Travel	8,750	8,750	5,312	3,438	60.71%
Capital	-	-	-	-	N/A
Other	140,532	140,532	100,216	40,316	71.31%
Expenses	922,490	922,490	416,827	505,663	45.18%
Net (Levy)	(874,990)				
Information Technology Department					
Revenues	96,929	96,929	58,185	38,744	60.03%
Labor	1,925,532	1,925,532	933,098	992,434	48.46%
Travel	23,250	23,250	5,070	18,180	21.81%
Capital	-	-	-	-	N/A
Other	223,785	223,785	61,872	161,913	27.65%
Expenses	2,172,567	2,172,567	1,000,040	1,172,527	46.03%
Net (Levy)	(2,075,638)				

JUNE 2024 BUDGET VS ACTUAL ANALYSIS

JUNE 2024 BUDGET VS ACTUAL ANALYSIS					
Technology Replacement Fund Department	Original Budget	Revised Budget	Actuals	Remaining	% Attained
Revenues	438,776	438,776	236,684	202,092	53.94%
Labor	-	-	-	-	N/A
Travel	-	-	-	-	N/A
Capital	385,000	385,000	15,768	369,232	4.10%
Other	1,106,893	1,119,821	920,801	199,020	82.23%
Expenses	1,491,893	1,504,821	936,569	568,252	62.24%
Net Surplus (Deficit)	(1,053,117)				
Miscellaneous & Unclassified Department	Original Budget	Revised Budget	Actuals	Remaining	% Attained
Revenues	8,236,800	8,236,800	1,936,055	6,300,745	23.50%
Labor	269,125	269,125	89,980	179,145	33.43%
Travel	-	10,000	8,500	1,500	85.00%
Capital	-	-	-	-	N/A
Other	4,654,302	4,776,689	2,998,615	1,778,074	62.78%
Expenses	4,923,427	5,055,814	3,097,095	1,958,719	61.26%
Unassigned general fund balance applied	1,801,418				
Net (Levy)	5,114,791				
County Road Maintenance Department	Original Budget	Revised Budget	Actuals	Remaining	% Attained
Revenues	2,329,236	2,329,236	606,242	1,722,994	26.03%
Labor	-	-	-	-	N/A
Travel	-	-	-	-	N/A
Capital	-	-	-	-	N/A
Other	3,508,699	3,775,099	1,875,789	1,899,310	49.69%
Expenses	3,508,699	3,775,099	1,875,789	1,899,310	49.69%
Net (Levy)	(1,179,463)				
Child Support Department	Original Budget	Revised Budget	Actuals	Remaining	% Attained
Revenues	1,753,640	1,753,640	339,126	1,414,514	19.34%
Labor	1,701,871	1,701,871	738,603	963,268	43.40%
Travel	3,874	3,874	160	3,714	4.13%
Capital	-	-	-	-	N/A
Other	98,361	98,361	47,692	50,669	48.49%
Expenses	1,804,106	1,804,106	786,455	1,017,651	43.59%
Net (Levy)	(50,466)				

JUNE 2024 BUDGET VS ACTUAL ANALYSIS

JUNE 2024 BUDGET VS ACTUAL ANALYSIS					
<i>Veterans Services' Department</i>	Original Budget	Revised Budget	Actuals	Remaining	% Attained
Revenues	40,053	40,053	19,925	20,128	49.75%
Labor	652,142	652,142	268,213	383,929	41.13%
Travel	9,290	9,290	711	8,579	7.65%
Capital	-	-	-	-	N/A
Other	82,280	82,280	45,421	36,859	55.20%
Expenses	743,712	743,712	314,345	429,367	42.27%
Net (Levy)	(703,659)				
<i>Scholarship Fund Department</i>	Original Budget	Revised Budget	Actuals	Remaining	% Attained
Revenues	1,500	1,500	377	1,123	25.13%
Labor	-	-	-	-	N/A
Travel	-	-	-	-	N/A
Capital	-	-	-	-	N/A
Other	18,000	18,000	13,000	5,000	72.22%
Expenses	18,000	18,000	13,000	5,000	72.22%
Increase/(Decrease) assigned fund balance	(9,000)				
Net (Levy)	(7,500)				
<i>UWO-Fox Cities Campus Department</i>	Original Budget	Revised Budget	Actuals	Remaining	% Attained
Revenues	192,308	192,308	84,290	108,018	43.83%
Labor	-	-	-	-	N/A
Travel	-	-	-	-	N/A
Capital	-	-	-	-	N/A
Other	348,616	361,151	146,824	214,327	40.65%
Expenses	348,616	361,151	146,824	214,327	40.65%
Net (Levy)	(156,308)				
<i>UW-Extension Department</i>	Original Budget	Revised Budget	Actuals	Remaining	% Attained
Revenues	62,581	62,581	32,987	29,594	52.71%
Labor	303,736	303,736	147,047	156,689	48.41%
Travel	15,993	15,993	1,677	14,316	10.49%
Capital	-	-	-	-	N/A
Other	415,327	419,110	136,814	282,296	32.64%
Expenses	735,056	738,839	285,538	453,301	38.65%
Net (Levy)	(672,475)				

JUNE 2024 BUDGET VS ACTUAL ANALYSIS

	Original Budget	Revised Budget	Actuals	Remaining	% Attained
Boat Landing Department					
Revenues	113,000	113,000	65,827	47,173	58.25%
Labor	11,998	11,998	4,288	7,710	35.74%
Travel	-	-	-	-	N/A
Capital	125,000	125,000	8,777	116,223	7.02%
Other	101,835	128,230	49,365	78,865	38.50%
Expenses	238,833	265,228	62,430	202,798	23.54%
Net Surplus (Deficit)	(125,833)				
Register of Deeds Department					
Revenues	1,075,000	1,075,000	541,329	533,671	50.36%
Labor	553,402	553,402	261,532	291,870	47.26%
Travel	4,450	4,450	1,128	3,322	25.35%
Capital	-	-	-	-	N/A
Other	108,571	108,571	39,788	68,783	36.65%
Expenses	666,423	666,423	302,448	363,975	45.38%
Net (Levy)	408,577				
Land Records Modernization Department					
Revenues	224,444	224,444	84,162	140,282	37.50%
Labor	-	-	-	-	N/A
Travel	8,000	8,000	881	7,119	11.01%
Capital	-	-	-	-	N/A
Other	351,138	358,367	186,534	171,833	52.05%
Expenses	359,138	366,367	187,415	178,952	51.15%
Assigned Fund Net Surplus (Deficit)	(134,694)				
Land & Water Conservation Department					
Revenues	754,818	819,180	70,303	748,877	8.58%
Labor	853,361	853,361	405,875	447,486	47.56%
Travel	6,945	6,945	3,106	3,839	44.72%
Capital	-	-	-	-	N/A
Other	610,579	810,722	114,268	696,454	14.09%
Expenses	1,470,885	1,671,028	523,249	1,147,779	31.31%
Net (Levy)	(716,067)				

JUNE 2024 BUDGET VS ACTUAL ANALYSIS

<i>Property Lister Department</i>	Original Budget	Revised Budget	Actuals	Remaining	% Attained
Revenues	600	600	-	600	0.00%
Labor	244,571	244,571	88,941	155,630	36.37%
Travel	150	150	-	150	0.00%
Capital	-	-	-	-	N/A
Other	8,681	8,681	1,238	7,443	14.26%
Expenses	253,402	253,402	90,179	163,223	35.59%
Designated Fund Balance Applied	(34,987)				
Net (Levy)	(217,815)				
<i>District Attorney Department</i>	Original Budget	Revised Budget	Actuals	Remaining	% Attained
Revenues	798,775	798,775	79,613	719,162	9.97%
Labor	1,571,591	1,571,591	757,298	814,293	48.19%
Travel	16,580	16,580	2,238	14,342	13.50%
Capital	-	-	-	-	N/A
Other	653,122	690,622	278,292	412,330	40.30%
Expenses	2,241,293	2,278,793	1,037,828	1,240,965	45.54%
Net (Levy)	(1,442,518)				
<i>Medical Examiner Department</i>	Original Budget	Revised Budget	Actuals	Remaining	% Attained
Revenues	200,000	200,000	125,156	74,844	62.58%
Labor	359,183	359,183	182,695	176,488	50.86%
Travel	4,175	4,175	1,691	2,484	40.50%
Capital	-	-	-	-	N/A
Other	329,349	329,349	126,418	202,931	38.38%
Expenses	692,707	692,707	310,804	381,903	44.87%
Net (Levy)	(492,707)				
<i>Emergency Management Department</i>	Original Budget	Revised Budget	Actuals	Remaining	% Attained
Revenues	188,547	206,991	10,490	196,501	5.07%
Labor	271,720	271,720	115,043	156,677	42.34%
Travel	6,250	6,250	1,194	5,056	19.10%
Capital	-	-	-	-	N/A
Other	144,019	163,505	43,273	120,232	26.47%
Expenses	421,989	441,475	159,510	281,965	36.13%
Net (Levy)	(233,442)				

JUNE 2024 BUDGET VS ACTUAL ANALYSIS

	Original Budget	Revised Budget	Actuals	Remaining	% Attained
Jail Improvements Fund Org					
Revenues	168,000	168,000	59,881	108,119	35.64%
Labor	-	-	-	-	N/A
Travel	-	-	-	-	N/A
Capital	61,000	61,000	58,075	2,925	95.20%
Other	179,290	188,825	83,549	105,276	44.25%
Expenses	240,290	249,825	141,624	108,201	56.69%
Assigned Fund Net Surplus (Deficit)	(72,290)				
County Clerk Division					
Revenues	89,500	89,500	15,789	73,711	17.64%
Labor	324,545	324,545	145,722	178,823	44.90%
Travel	2,050	2,050	168	1,882	8.20%
Capital	-	-	-	-	N/A
Other	192,564	192,564	92,144	100,420	47.85%
Expenses	519,159	519,159	238,034	281,125	45.85%
Net (Levy)	(429,659)				
Facilities & Property Management Division					
Revenues	259,904	259,904	72,748	187,156	27.99%
Labor	3,366,257	3,366,257	1,471,847	1,894,410	43.72%
Travel	15,625	15,625	1,299	14,326	8.31%
Capital	120,000	488,489	7,690	480,799	1.57%
Other	3,097,882	3,479,884	1,130,927	2,348,957	32.50%
Expenses	6,599,764	7,350,255	2,611,763	4,738,492	35.53%
Net (Levy)	(6,339,860)				
Public Health Division					
Revenues	5,394,553	5,657,831	1,580,181	4,077,650	27.93%
Labor	5,105,729	5,136,229	2,327,691	2,808,538	45.32%
Travel	91,635	94,835	33,909	60,926	35.76%
Capital	-	35,000	-	35,000	0.00%
Other	2,921,396	3,424,742	999,367	2,425,375	29.18%
Expenses	8,118,760	8,690,806	3,360,967	5,329,839	38.67%
Designated Fund Balance Applied	(862,903)				
Net (Levy)	(1,861,304)				

JUNE 2024 BUDGET VS ACTUAL ANALYSIS

	Original Budget	Revised Budget	Actuals	Remaining	% Attained
Parks Division					
Revenues	363,244	363,244	145,360	217,884	40.02%
Labor	1,028,012	1,028,012	482,762	545,250	46.96%
Travel	4,600	4,600	3,240	1,360	70.43%
Capital	55,000	55,000	28,791	26,209	52.35%
Other	729,240	758,867	344,530	414,337	45.40%
Expenses	1,816,852	1,846,479	859,323	987,156	46.54%
Net (Levy)	(1,453,608)				
Planning Division					
Revenues	364,610	364,610	211,135	153,475	57.91%
Labor	1,191,745	1,191,745	577,447	614,298	48.45%
Travel	5,875	5,875	4,431	1,444	75.42%
Capital	-	-	-	-	N/A
Other	41,709	41,709	17,564	24,145	42.11%
Expenses	1,239,329	1,239,329	599,442	639,887	48.37%
Net (Levy)	(874,719)				
Sheriff Division					
Revenues	2,450,748	3,506,303	813,007	2,693,296	23.19%
Labor	21,094,236	21,094,236	10,388,773	10,705,463	49.25%
Travel	81,455	82,126	54,890	27,236	66.84%
Capital	663,900	1,877,610	197,363	1,680,247	10.51%
Other	5,150,466	5,238,481	2,952,805	2,285,676	56.37%
Expenses	26,990,057	28,292,453	13,593,831	14,698,622	48.05%
Net (Levy)	(24,539,309)				
Clerk of Courts Division					
Revenues	2,518,620	2,518,620	720,018	1,798,602	28.59%
Labor	3,548,432	3,548,432	1,629,734	1,918,698	45.93%
Travel	12,480	12,480	3,710	8,770	29.73%
Capital	36,820	102,700	49,023	53,677	47.73%
Other	1,033,768	1,038,713	460,218	578,495	44.31%
Expenses	4,631,500	4,702,325	2,142,685	2,559,640	45.57%
Net (Levy)	(2,112,880)				

JUNE 2024 BUDGET VS ACTUAL ANALYSIS

	Original Budget	Revised Budget	Actuals	Remaining	% Attained
Human Services Fund					
Revenues	34,189,749	33,117,111	9,510,996	23,606,115	28.72%
Labor	31,341,406	31,545,138	14,599,610	16,945,528	46.28%
Travel	463,253	463,253	180,046	283,207	38.87%
Capital	35,000	55,000	-	55,000	N/A
Other	20,562,058	20,671,938	8,081,052	12,590,886	39.09%
Expenses	52,401,717	52,735,329	22,860,708	29,874,621	43.35%
Net (Levy)	(18,211,968)				
Airport Fund					
Revenues	1,357,004	1,357,004	604,374	752,630	44.54%
Labor	902,642	902,642	391,107	511,535	43.33%
Travel	31,675	31,675	8,766	22,909	27.67%
Capital	130,000	185,600	79,065	106,535	42.60%
Close to Assets		(185,600)	(79,065)	(106,535)	42.60%
Other	4,087,748	4,108,108	1,834,582	2,273,526	44.66%
Non-Operating (Debt principal & interest)	410,961	410,961	377,901	33,060	91.96%
Close to Debt (principal only)		(340,016)	(340,015)	(1)	100.00%
Expenses	5,563,026	5,113,370	2,272,341	2,841,029	44.44%
Back out depreciation	(2,975,000)				
Airport Fund Balance applied	(97,535)				
Net (Levy)	(1,133,487)				
Solid Waste Fund					
Revenues	10,918,900	10,918,900	4,797,492	6,121,408	43.94%
Labor	1,625,796	1,625,796	689,518	936,278	42.41%
Travel	16,815	16,815	3,558	13,257	21.16%
Capital	664,000	2,181,487	772,456	1,409,031	35.41%
Close to Assets		(2,181,487)	(772,456)	(1,409,031)	35.41%
Other	10,213,699	10,213,699	3,649,582	6,564,117	35.73%
Expenses	12,520,310	11,856,310	4,342,658	7,513,652	36.63%
Back out depreciation	(917,000)				
Net Surplus (Deficit)	(684,410)				

JUNE 2024 BUDGET VS ACTUAL ANALYSIS

<i>Park View Health Center Fund</i>	Original Budget	Revised Budget	Actuals	Remaining	% Attained
Revenues	16,057,616	16,066,720	7,360,650	8,706,070	45.81%
Labor	14,382,032	14,382,032	5,911,985	8,470,047	41.11%
Travel	20,500	20,500	8,754	11,746	42.70%
Capital	10,000	64,319	-	64,319	0.00%
Close to Assets		(64,319)	-	(64,319)	0.00%
Other	4,240,236	4,339,169	2,227,027	2,112,142	51.32%
Non-Operating	-	-	-	-	N/A
Non-Operating (Debt principal & interest)	-	-	-	-	N/A
Close to Debt (principal only)		-	-	-	N/A
Expenses	18,652,768	18,741,701	8,147,766	10,593,935	43.47%
Back out depreciation	(685,670)				
Decrease fund balance	(941,988)				
Net (Levy)	(967,494)				
<i>Highway Fund</i>	Original Budget	Revised Budget	Actuals	Remaining	% Attained
Revenues	20,327,610	20,328,610	7,200,503	13,128,107	35.42%
Labor	7,745,252	7,745,252	3,325,395	4,419,857	42.93%
Travel	8,300	8,300	6,439	1,861	77.58%
Capital	2,105,125	3,329,720	539,446	2,790,274	16.20%
Close to Assets		(3,329,720)	(539,446)	(2,790,274)	16.20%
Other	10,668,577	10,809,827	3,418,898	7,390,929	31.63%
Non-Operating (Debt principal & interest)	78,351	78,351	75,119	3,232	95.87%
Close to Debt (principal only)		(71,007)	(71,006)	(1)	100.00%
Expenses	20,605,605	18,570,723	6,754,845	11,815,878	36.37%
Back out depreciation	(848,000)				
Net Surplus (Deficit)	570,005				
<i>General Services Fund</i>	Original Budget	Revised Budget	Actuals	Remaining	% Attained
Revenues	319,750	319,750	96,711	223,039	30.25%
Labor	67,032	67,032	24,596	42,436	36.69%
Travel	-	-	-	-	N/A
Capital	-	-	-	-	N/A
Other	333,148	333,148	138,659	194,489	41.62%
Expenses	400,180	400,180	163,255	236,925	40.80%
Net Surplus (Deficit)	(80,430)				

JUNE 2024 BUDGET VS ACTUAL ANALYSIS

	Original Budget	Revised Budget	Actuals	Remaining	% Attained
Workers Compensation Fund					
Revenues	1,051,482	1,051,482	474,177	577,305	45.10%
Labor	76,566	76,566	38,202	38,364	49.89%
Travel	800	800	153	647	19.13%
Capital	-	-	-	-	N/A
Other	979,441	979,441	459,275	520,166	46.89%
Expenses	1,056,807	1,056,807	497,630	559,177	47.09%
Net Surplus (Deficit)	(5,325)				
Property & Liability Insurance Fund					
Revenues	1,201,319	1,201,319	597,762	603,557	49.76%
Labor	32,815	32,815	16,373	16,442	49.89%
Travel	-	-	-	-	N/A
Capital	-	-	-	-	N/A
Other	1,149,716	1,149,716	1,131,143	18,573	98.38%
Expenses	1,182,531	1,182,531	1,147,516	35,015	97.04%
Net Surplus (Deficit)	18,788				
Self Funded Health Insurance Fund					
Revenues	18,238,856	18,238,856	8,560,596	9,678,260	46.94%
Labor	87,374	87,374	43,626	43,748	100.00%
Travel	-	-	-	-	N/A
Capital	-	-	-	-	N/A
Other	18,767,203	18,767,203	9,464,526	9,302,677	50.43%
Expenses	18,854,577	18,854,577	9,508,152	9,346,425	50.43%
Net Surplus (Deficit)	(615,721)				
Self Funded Dental Insurance Fund					
Revenues	895,334	895,334	444,165	451,169	49.61%
Labor	-	-	-	-	N/A
Travel	-	-	-	-	N/A
Capital	-	-	-	-	N/A
Other	882,833	882,833	442,346	440,487	50.11%
Expenses	882,833	882,833	442,346	440,487	50.11%
Net Surplus (Deficit)	12,501				

Capital Project Status Report

As of 6.30.2024

Project	Project #	Resolution #	Approved & First Funded	Authorized Budget	Actual Spent Since Inception	Remaining Funds Available	Status & Completion Timeline	Dept	Project Status	Finance Status
Sheriff Evidence Storage & Morgue	4008	152-042021 315-012024	April 2021	2,612,080	155,995	2,456,085	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 2024 and planned completion 2024.	Facilities	Open	Open
980 Residential Facility	4009	66-062022	May 2022	1,068,427	797,868	270,559	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. Planned completion 2024.	Facilities	Open	Open
District Attorney Remodel	4131	155-042021	April 2021	220,000	202,260	17,740	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 .	Facilities	Closed	Closed
Orrin King Roof	4132	154-042021	April 2021	149,090	149,090	-	The original budget was approved at \$227,000. This project is now complete and has come in under budget. Completed in 2023.	Facilities	Closed	Closed
USDA Remodel @ Coughlin	4134	68-062022	May 2022	259,900	29,986	229,914	The original budget was approved at \$259,900. The USDA will be responsible for repaying costs overtime. End of project work by end of July.	Facilities	Open	Open
Neenah DHS AC Chiller Replacement	4135	138-112022	January 2023	180,000	103,884	76,116	The original budget was approved at \$180,000. Contract has been signed with contractor. To be completed 2024.	Facilities	Open	Open
Courthouse 4th floor ceiling repair	4136	194-022023 315-012024	February 2023	261,000	-	261,000	The original budget was approved at \$155,000. Additional \$106,000 approved from 2024 capital plan resolution 315-012024 .Project to be completed in 2024.	Facilities	Open	Open
Coughlin Boiler Replacement	4137	194-022023 315-012024	February 2023	213,000	-	213,000	The original budget was approved at \$10,000. Additional \$203,000 approved from 2024 capital plan resolution 315-012024 . Needs additional funds. Planned completion 2024.	Facilities	Open	Open
Courthouse Fall Protection	4138	194-022023 315-012024	February 2023	155,000	-	155,000	The original budget was approved at \$125,000. additional funds of \$30,000 added per 2024 capital plan, resolution 315-012024. Design work completed and ready to submit for bids. Planned completion 2024.	Facilities	Open	Open
Neenah DHS Boiler Replacement	4140	194-022023 315-012024	February 2023	213,000	-	213,000	The original budget was approved at \$10,000. Additional \$203,000 approved from 2024 capital plan resolution 315-012024 . Planned completion 2024.	Facilities	Open	Open
DHS Elevator Repairs	4142	315-012024	February 2023	278,000	252,800	25,200	The original budget was approved at \$230,000. Budget amendment 218-042023 added 48,000. Planned completion 2023.	Facilities	Closed	Closed
Neenah Human Services Roof Replacement	4143	315-012024	February 2023	440,000	20,588	419,413	Original budget was approved for 440,000. Moving previous spending occurring in project 4141 to this project.	Facilities	Open	Open
Administration building Masonry	4144	315-012024	January 2024	355,000	-	355,000	The original budget was approved at \$355,000. January of 2024 on Resolution 315-012024.	Facilities	Open	Open
UWO-FCC Child Care Center	4316	225-102019	October 2019	673,424	648,061	25,363	The original budget was approved at \$534,600. Budget transfer for additional fund of \$69,412. Project is complete.	UWO-FCC	Closed	Closed
Expo Campus Improvements	4318	140-032021	March 2020	1,789,933	1,778,731	11,202	The original budget was approved at \$1,636,200. Additional funding was needed of \$153,733. Project to be completed.	Parks	Closed	Closed
Grundman Boat Landing Improvements	4319	276-022022	February 2022	2,709,688	1,955,907	753,781	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 open. Kayak project component to be completed in 2025.	Parks	Open	Open

Capital Project Status Report

As of 6.30.2024

Project	Project #	Resolution #	Approved & First Funded	Authorized Budget	Actual Spent Since Inception	Remaining Funds Available	Status & Completion Timeline	Dept	Project Status	Finance Status
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	Closed
UWO-FCC Student Dev/Food Service	4321	42-042022	April 2022	170,700	-	170,700	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. Design release was put on hold by the Trustees (WC & OC).	UWO-FCC	Open	Open
Community Parks Parking Lot Improv	4322	49-052022	May 2022	1,500,000	751,234	748,766	The original budget was approved at \$750,000. This project is ongoing and will finish in 2023. Project completed.	Parks	Closed	Closed
Parks Expo Equine Complex Improv	4323	55-052022	April 2022	254,000	122,193	131,807	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 completed 2024.	Parks	Closed	Closed
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
UWO-FCC Blacktop Repairs	4325	116-102022	October 2022	120,000	74,735	45,265	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	Closed
UWO-FCC Parking Lots Maintenance	4326	117-102022	October 2022	64,500	29,938	34,562	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	Closed	Closed
Waukau Creek Dam Repairs	4327	194-022023	February 2023	230,000	70,375	159,625	The original budget was approved at \$230,000. Project is ongoing will close 2025.	Parks	Open	Open
UWO-FCC HVAC Controls Replacement	4328	194-022023	February 2023	88,330	80,362	7,968	The original budget was approved at \$88,330. 50% of the cost is reimbursed by Outagamie County.	UWO-FCC	Closed	Closed
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 Science Wing Windows	4330	194-022023	February 2023	464,100	11,880	452,220	The original budget was approved at \$464,100. 50% of the cost is reimbursed by Outagamie County.	UWO-FCC	Open	Open
Redundant Fiber Loop	4517	73-062022 173-012023	June 2022	830,000	610,904	219,096	The original budget was approved at \$75,000 for engineering work which was completed. In February 2023, \$755,000 was approved in the CIP. Starting in 2023 and Completing in 2024. Currently putting in infrastructure and conduit.	Information Techno	Open	Open
Jail Cameras / Wiring	4518	194-022023	February 2023	350,000	328,895	21,105	The original budget was approved at \$350,000. Project is starting in December 2023 and to be completed in 2024.	Sheriff	Closed	Closed
Dispatch Console Workstation	4519	194-022023	February 2023	260,000	249,136	10,864	The original budget was approved at \$260,000. Complete	Sheriff	Closed	Open

Capital Project Status Report

As of 6.30.2024

Project	Project #	Resolution #	Approved & First Funded	Authorized Budget	Actual Spent Since Inception	Remaining Funds Available	Status & Completion Timeline	Dept	Project Status	Finance Status
Expo West land & parking lot Improvenenats	4520	315-012024	January 2024	443,254	-	443,254	The Original Budget was approved at \$443,254. January of 2024 on Resolution 315-012024.	Parks	Open	Open
SunnyView Expo Center Room Dividers	4521	315-012024	January 2024	150,000	64	149,936	The Original Budget was approved at \$150,000. January of 2024 on Resolution 315-012024.	Parks	Open	Open
Cty Park Shelter 1, 2 & 4 Rpr	4522	315-012024	January 2024	250,000	-	250,000	The Original Budget was approved at 250,000. January of 2024 on Resolution 315-012024.	Parks	Open	Open
Sunny View Expo Floor Sealing	4523	315-012024	January 2024	200,000	3,256	196,744	The Original Budget was approved at 200,000. January of 2024 on Resolution 315-012024.	Parks	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. Project is on hold due to new Menasha School being built.	Highway	Closed	Closed
CTH CB - CTH JJ Roundabout	4738	268-012020	January 2020	2,300,000	1,419,233	880,767	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. Completed	Highway	Closed	Closed
CTH F (Omro to CTH D)	4762	194-022023	February 2023	1,626,818	789,553	837,265	The original budget was approved at \$1,626,818. Planned completed.	Highway	Closed	Closed
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. Needing to acquire additional Right of Way. Canceled. Due to increased cost of project.	Highway	Closed	Closed
CTH I - Ripple Ave to Waukau Ave	4803	114-012021	January 2021	400,000	28,172	371,828	The original budget was approved at \$400,000. This project is in the design phase. Planned for 2025.	Highway	Open	Open
CTH II - CTH CB to Clayton Ave	4817	114-012021 315-012024	January 2021	800,000	532,148	267,852	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. Additional \$135,000, \$107,724 from outside funding, approved in 2024 capital plan resolution 31-012024. Planned completion 2024.	Highway	Open	Open
CTH HH (CTH AH TO West CTY Line Rd)	4818	315-012024	January 2024	450,000	785	449,215	The original budget was approved at \$450,000 January of 2024 on Resolution 315-012024.	Highway	Open	Open
CTH II (USH 45 to N County Line)	4825	194-022023	February 2023	2,337,026	2,037,553	299,473	County funding of \$1,886,385 and additional outside funding of \$450,641 for total 2023 spend of \$2,337,026. To be completed by 2023.	Highway	Closed	Closed
CTH JJ (CTH CB to STH 76)	4830	194-022023	February 2023	929,600	539,559	390,041	The original budget was approved at \$929,600. To be completed in 2023.	Highway	Closed	Closed
CTH MM (New Pavement & Box Culvert)	4867	315-012024	January 2024	1,699,259	278,609	1,420,650	The original budget was approved at 1,255,155 January of 2024 on Resolution 315-012024.	Highway	Open	Open
CTH P - STH 47 to Midway Rd	4885	114-012021 194-022023 315-012024	January 2021	1,530,000	62,586	1,467,414	The original budget was approved at \$780,000. An Additional \$150,000 approved from resolution 194-022023 This project is in design phase/row acquisition phase started. Additional \$600,000 approved in 2024 Capital Plan Resolution number 315-012024.	Highway	Open	Open
2024 CONCRETE REPAIR	4891	315-012024	January 2024	300,000	8,734	291,266	The original budget was approved at \$300,000 January of 2024 on Resolution 315-012024.	Highway	Open	Open
CTH S(Ryf Rd to STH 116)	4908	315-012024	January 2024	1,573,082	409,384	1,163,698	The original budget was approved at \$1573,082 with \$1,179,420 coming from County Funding and outside funding of \$393,662 January of 2024 on Resolution 315-012024.	Highway	Open	Open

Capital Project Status Report

As of 6.30.2024

Project	Project #	Resolution #	Approved & First Funded	Authorized Budget	Actual Spent Since Inception	Remaining Funds Available	Status & Completion Timeline	Dept	Project Status	Finance Status
CTH T - Convert Pioneer Rd to CTH T	4914	114-012021	January 2021	2,066,098	2,059,771	6,326	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. Resolution 255-081023 passed to move money from Courthouse Masonry project underspend (\$406,617) & not moving forward with Human Services building (\$276,000) & Highway building(\$109,600) projects. And also \$125,000 general fund total \$917,217. Construction complete & gathering expenses.	Highway	Closed	Open
CTH T - CTH II to Grandview Rd	4916	268-012020	January 2020	1,075,000	890,257	184,743	The original budget was approved at \$275,000. A Budget Transfer for an additional \$500,000. This project is in the construction phase. Planned completion 2024.	Highway	Open	Open
Parks Paving Project	4930	315-012024	January 2024	487,000	45,493	441,507	The original budget was approved at 487,000 January of 2024 on Resolution 315-012024.	Parks	Open	Open
T-Hanger Facilities (20)	5013	70-062022	June 2022	4,300,000	2,726,586	1,573,414	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) T-Hanger project completed in Feb 2024, invoices are still outstanding.	Airport	Closed	Open
Taxiway A Design Final 23/24 / 5014	5014	194-022023	February 2023	300,000	-	300,000	The original budget was approved at \$300,000. Starting in 2024 and planning to complete 2024.	Airport	Open	Open
Airport Plow Truck	5015	194-022023	February 2023	140,000	-	140,000	The original budget was approved at \$140,000. Will be completed early 2024.	Airport	Open	Open
PVHC Ancillary Building	5054	285-032020	March 2020	1,349,000	1,154,720	194,280	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. This project will completed early 2024.	PVHC	Closed	Closed
PVHC Fire Alarm Replacement	5055	194-022023	February 2023	113,640	14,800	98,840	The original budget was approved at \$113,640. Bids are being prepared and released fall of 2023. Scope of the project is changing. To be completed in 2024.	PVHC	Open	Open
Highway Building Upgrades	5075	50-052022	May 2022	1,105,000	177,874	927,126	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. In process of bidding. To be completed 2024.	Highway	Open	Open
Spirit Funds										
Priority Based Budgeting	6000	168-012023	April 2023	175,000	128,000	47,000	The original budget was approved at \$175,000.	Executive	Open	Open
Motorola APX Series Radios	6001	169-012023	April 2023	2,725,000	2,322,248	402,752	The original budget was approved at \$2,725,000. Should be completed in 2024.	Sheriff	Open	Open
Expo Emergency Generator Project	6002	170-012023	April 2023	925,000	110,071	814,929	The original budget was approved at \$925,000. To be completed in 2024.	Facilities	Open	Open
Facilities Condition Assessment	6003	172-012023	April 2023	600,000	285,001	315,000	The original budget was approved at \$300,000. 1st part completed in 2023, additional \$300,000 requested.	Facilities	Closed	Open
Municipal Improvement Fund	6004	203-032023	April 2023	3,045,000	2,937,668	107,332	The original budget was approved at \$3,045,000.	Municipalities	Open	Open
LWCD Spirit Projects	6005	202-032023	April 2023	3,030,300	9,039	3,021,261	The original budget was approved at \$3,030,300.	LWCD	Open	Open
Improve Virtual Capabilities	6006	232-052023	May 2023	150,000	-	150,000	The original budget was approved at \$150,000.	Executive	Open	Open
Automated Pay Station Boat Landings	6007	174-012023	Sept 2023	120,000	110,896	9,104	The original budget was approved at \$120,000. Installation timing April/May 2024. Project Completion Summer 2024.	Parks	Open	Open
Sheriff DS Workstations Renovations	6008	284-112023	Nov 2023	314,600	21,639	292,961	The original budget was approved at \$314,600	Sheriff	Open	Open

Capital Project Status Report

As of 6.30.2024

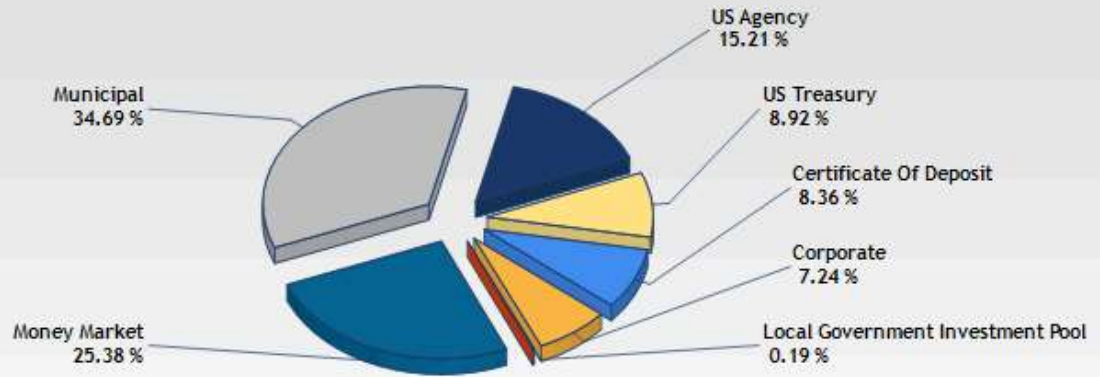
Project	Project #	Resolution #	Approved & First Funded	Authorized Budget	Actual Spent Since Inception	Remaining Funds Available	Status & Completion Timeline	Dept	Project Status	Finance Status
Gov't Identified Community Projects	6009	See Detail below	See Detail below	4,859,957	3,437,000	1,422,957	See detail below Government Identified Project Detail below	Community	Open	Open
Cty Fire Chief Radios & Equip	6010	281-112023	Nov 2023	2,100,000	1,887,992	212,008	The original budget 2.1M.	Community	Open	Open
Improve Outdoor Recreation	6011	363-032024	Mar 2024	3,900,000	-	3,900,000	The original budget 3.9M.	Community	Open	Open
Total						27,782,253				

Government Identified Community Projects

Omro Community Center	6009	275-102023	Oct 2023	250,000	250,000	-	The original budget was approved at \$250,000.			
Christine Ann Center	6009	281-112023	Nov 2023	500,000	500,000	-	The original budget was approved at \$500,000.			
St Vincent De Paul	6009	281-112023	Nov 2023	500,000	500,000	-	The original budget was approved at \$500,000.			
Boys & Girls Club Oshkosh	6009	311-012024	Jan 2024	500,000	500,000	-	The original budget was approved at \$500,000.			
Solutions Recovering Housing	6009	314-012024	Jan 2024	500,000	500,000	-	The original budget was approved at \$500,000.			
Pillar Funds	6009	334-022024	Feb 2024	50,000	50,000	-	The original budget was approved at \$50,000.			
Town of Algoma	6009	341-032024	Mar 2024	387,500	387,500	-	The original budget was approved at \$387,500.			
Village of Winneconne	6009	338-022024	Feb 2024	324,500	324,500	-	The original budget was approved at \$324,500.			
NEW Mental Health Connection	6009	338-022024	Feb 2024	75,000	75,000	-	The original budget was approved at \$750,000.			
Child Care Resources & Referral Inc	6009	333-022024	Feb 2024	350,000	350,000	-	The original budget was approved at \$350,000.			
						-				
						-				
				3,437,000	3,437,000	-				

Winnebago County
 Distribution
 Group By: Security Sector
 Average By: Face Amount/Shares
 Portfolio / Report Group: All Portfolios
 As of: 6/30/2024

Portfolio Holdings Distribution by Security Sector



Security Sector	Face Amount/Shares	YTM @ Cost	Cost Value	Days To Maturity	% of Portfolio	Market Value	Book Value	Duration To Maturity
Certificate Of Deposit	15,000,000.00	4.805	15,000,000.00	526	8.36	15,006,967.50	15,000,000.00	1.34
Corporate	13,000,000.00	2.703	13,459,530.00	1,001	7.24	12,452,110.00	13,018,908.68	2.59
Local Government Investment Pool	349,547.40	5.420	349,547.40	1	0.19	349,547.40	349,547.40	0.00
Money Market	45,540,486.19	5.344	45,540,486.19	1	25.38	45,483,497.52	45,540,486.19	0.00
Municipal	62,260,000.00	1.782	63,117,982.90	967	34.69	58,249,015.55	62,776,941.90	2.55
US Agency	27,300,000.00	3.231	26,440,503.89	1,293	15.21	25,742,983.00	26,570,399.02	
US Treasury	16,000,000.00	4.140	15,979,980.00	1,988	8.92	15,803,300.00	15,980,492.58	4.88
TOTAL / AVERAGE	179,450,033.59	3.443	179,888,030.38	826	100	173,087,420.97	179,236,775.77	