

SUMMARY BY DIVISION

	<u>Revenues</u>	<u>Expenses</u>	<u>Adjustments</u>	<u>Levy</u>
ADMINISTRATION				
County Executive	\$ 6,000	\$ 258,571	\$ -	\$ 252,571
Corporation Counsel	116,600	697,644	-	581,044
County Clerk	59,050	270,159	-	211,109
Dog License	23,000	90,643	-	67,643
Elections	4,300	4,300	-	-
Treasurer	832,050	390,496	-	(441,554)
Human Resources and Payroll	14,650	1,020,287	-	1,005,637
Workers Compensation Fund	630,371	949,188	(318,817)	-
Self Funded Health Insurance	17,859,877	18,750,915	(891,038)	-
Self Funded Dental Insurance	888,019	864,953	23,066	-
Property & Liability Insurance Fund	938,400	1,045,462	(107,062)	-
Finance	47,100	842,871	-	795,771
General Services	385,800	368,859	16,941	-
Information Systems	89,295	1,982,116	-	1,892,821
Technology Replacement	-	1,189,903	(305,903)	884,000
Facilities & Property Management	226,661	6,023,423	-	5,796,762
	<u>\$ 22,121,173</u>	<u>\$ 34,749,790</u>	<u>\$ (1,582,813)</u>	<u>\$ 11,045,804</u>

COUNTY EXECUTIVE

General Fund – Department: 004
2021 BUDGET NARRATIVE

DEPARTMENT HEAD: Mark Harris
LOCATION: Winnebago County
112 Otter Avenue, Fourth Floor
Oshkosh, WI 54901

TELEPHONE: 232-3450

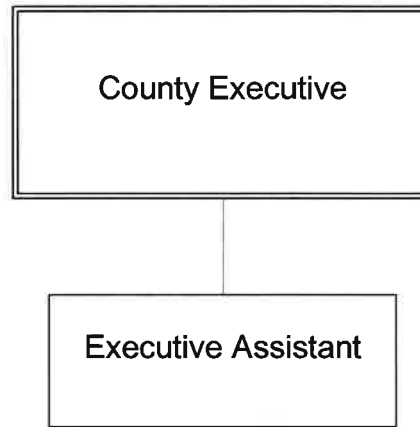
MISSION STATEMENT:

Provide leadership, supervision and direction of County departments; formulate and administer the County budget; participate in the County legislative process; represent the County in inter-governmental relations and act as spokesperson on behalf of the County.

PROGRAM DESCRIPTION:

1. Provide overall administration and management of the County on a daily basis.
2. Execute contracts/agreements/leases/internal personnel documents, etc. on behalf of the County.
3. Supervise the directors of all County departments except those elected.
4. Meet with all department heads as necessary.
5. Respond to the concerns of the general citizenry with follow-up as required.
6. Represent the county, attend meetings with other governmental entities throughout the County and the State in addition to attending County Board and related County committee meetings.
7. Develop the annual County budget proposal consistent with all applicable state limitations and budget constraints.

COUNTY EXECUTIVE



COUNTY EXECUTIVE

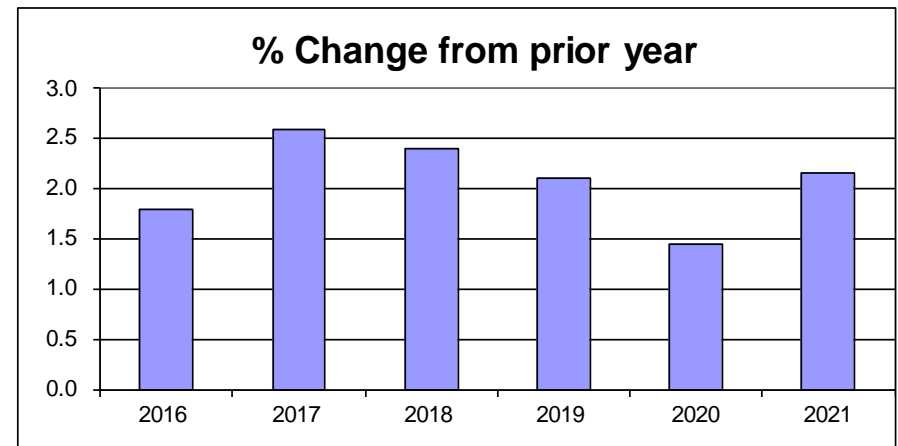
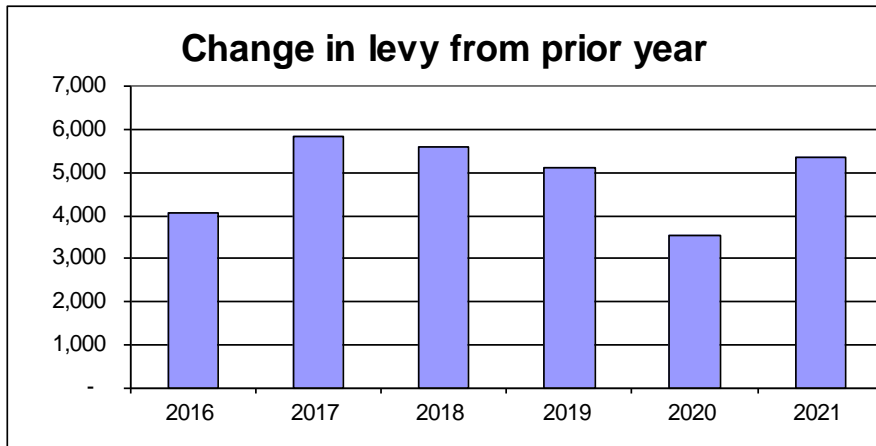
2021 BUDGET NARRATIVE HIGHLIGHTS

DEPARTMENT STAFFING:

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Full Time	2	2	2	2	2	2	2	2	2	2
Part Time	0	0	0	0	0	0	0	0	0	0
Total	2	2	2	2	2	2	2	2	2	2

There is no change to the staffing table for 2021.

COUNTY LEVY: The tax levy for 2021 is \$252,571, an increase of \$5,357 or 2.17% over 2020. There are no significant changes.



Financial Summary County Executive

Items	2020 7-Month Actual	2020 12-Month Estimate	2020 Adopted Budget	2020 Adjusted Budget	2021 Executive Budget
Total Revenues	3,500	6,000	6,000	6,000	6,000
Labor	143,784	246,574	246,574	246,574	252,088
Travel	524	1,255	2,515	2,515	2,165
Capital	-	-	-	-	-
Other Expenditures	1,372	3,885	4,125	4,125	4,318
Total Expenditures	145,680	251,714	253,214	253,214	258,571
Levy			247,214		252,571

Winnebago County

Budget Detail - 2021

Description	Object	2017 Actual	2018 Actual	2019 Actual	2020 Adopted	2020 Revised	2020 Projected	2021 Request	2021 Executive	% Change From Prior Yr Adopted
Department - 004 - Executive										
Revenue										
Interfund Revenue:										
Professional Services	63002	6,792	6,000	6,000	6,000	6,000	6,000	6,000	6,000	0.00%
Interfund Revenue Subtotal:		6,792	6,000	6,000	6,000	6,000	6,000	6,000	6,000	0.00%
Total Operating Revenue:		6,792	6,000	6,000	6,000	6,000	6,000	6,000	6,000	0.00%
Revenue Total:		6,792	6,000	6,000	6,000	6,000	6,000	6,000	6,000	0.00%
Expense										
Wages:										
Regular Pay	51100	169,932	172,816	176,293	181,786	181,786	181,786	186,494	186,494	2.59%
Wages Subtotal:		169,932	172,816	176,293	181,786	181,786	181,786	186,494	186,494	2.59%
Fringes Benefits:										
FICA Medicare	51200	13,148	12,922	13,129	13,907	13,907	13,907	14,267	14,267	2.59%
Health Insurance	51201	35,673	37,243	32,827	34,602	34,602	34,602	34,602	34,602	0.00%
Dental Insurance	51202	2,174	2,174	2,174	2,174	2,174	2,174	2,174	2,174	0.00%
Workers Compensation	51203	268	357	186	103	103	103	229	229	122.33%
WI Retirement	51206	11,555	11,579	11,547	12,270	12,270	12,270	12,588	12,588	2.59%
Fringe Benefits Other	51207	1,697	1,666	1,662	1,732	1,732	1,732	1,734	1,734	0.12%
Fringes Benefits Subtotal:		64,516	65,942	61,525	64,788	64,788	64,788	65,594	65,594	1.24%
Total Labor:		234,448	238,757	237,818	246,574	246,574	246,574	252,088	252,088	2.24%

Winnebago County

Budget Detail - 2021

Description	Object	2017 Actual	2018 Actual	2019 Actual	2020 Adopted	2020 Revised	2020 Projected	2021 Request	2021 Executive	% Change From Prior Yr Adopted
Department - 004 - Executive										
Travel:										
Registration Tuition	52001	175	40	175	325	325	200	325	325	0.00%
Automobile Allowance	52002	998	1,197	1,203	1,500	1,500	600	1,500	1,200	-20.00%
Meals	52005	18	23	12	50	50	25	50	50	0.00%
Lodging	52006	476	558	226	600	600	400	600	550	-8.33%
Other Travel Exp	52007	20	0	7	40	40	30	40	40	0.00%
Travel Subtotal:		1,687	1,817	1,623	2,515	2,515	1,255	2,515	2,165	-13.92%
Total Travel:		1,687	1,817	1,623	2,515	2,515	1,255	2,515	2,165	-13.92%
Office:										
Office Supplies	53000	48	46	16	50	50	50	50	50	0.00%
Printing Supplies	53002	25	26	0	40	40	40	40	40	0.00%
Print Duplicate	53003	54	0	22	40	40	40	40	40	0.00%
Telephone	53008	360	368	373	450	450	480	450	450	0.00%
Office Subtotal:		487	440	411	580	580	610	580	580	0.00%
Operating:										
Subscriptions	53501	374	378	412	500	500	400	500	500	0.00%
Membership Dues	53502	404	644	462	650	650	650	650	650	0.00%
Food	53520	0	264	0	0	0	0	0	0	0.00%
Spec Service Awards	53566	1,205	945	996	1,400	1,400	1,400	1,400	1,400	0.00%
Print Duplicate	73003	197	231	170	400	400	230	400	400	0.00%
Postage and Box Rent	73004	23	58	23	50	50	50	50	50	0.00%
Operating Subtotal:		2,203	2,519	2,064	3,000	3,000	2,730	3,000	3,000	0.00%

Winnebago County

Budget Detail - 2021

Description	Object	2017 Actual	2018 Actual	2019 Actual	2020 Adopted	2020 Revised	2020 Projected	2021 Request	2021 Executive	% Change From Prior Yr Adopted
Department - 004 - Executive										
Repairs & Maint:										
Equipment Repairs	74029	66	66	66	66	66	66	66	66	0.00%
Repairs & Maint Subtotal:		66	66	66	66	66	66	66	66	0.00%
Insurance Expenses:										
Prop Liab Insurance	76000	852	840	456	479	479	479	672	672	40.29%
Insurance Expenses Subtotal:		852	840	456	479	479	479	672	672	40.29%
Total Other Operating:		3,609	3,866	2,996	4,125	4,125	3,885	4,318	4,318	4.68%
Expense Total:		239,744	244,440	242,437	253,214	253,214	251,714	258,921	258,571	2.12%
Executive Net/(Levy):		(232,952)	(238,440)	(236,437)	(247,214)	(247,214)	(245,714)	(252,921)	(252,571)	2.17%

CORPORATION COUNSEL

General Fund – Department: 010
2021 BUDGET NARRATIVE

DEPARTMENT HEAD: Mary Anne Mueller
LOCATION: Winnebago County
448 Algoma Boulevard
Oshkosh, WI 54901

TELEPHONE: 236-4752

MISSION STATEMENT:

To provide legal counsel and representation to all Winnebago County Departments, Committees, Commissions, Boards, the Winnebago County Board of Supervisors, and the Winnebago County Executive.

PROGRAM DESCRIPTION:

LEGAL COUNSEL: Serves as legal counsel to all Winnebago County Departments, Committees, Commissions, Boards, the Winnebago County Board of Supervisors, and the Winnebago County Executive. Represents Winnebago County in civil litigation in the Courts, in state administrative hearings, and in labor matters.

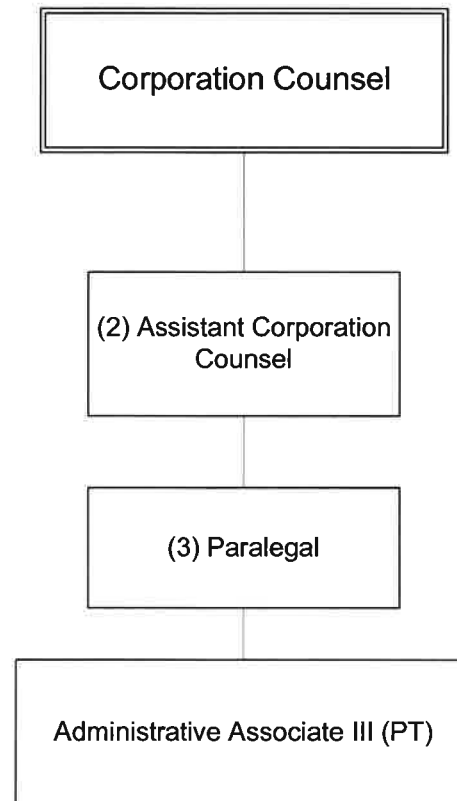
CHILDREN IN NEED OF PROTECTION OR SERVICES: Prosecutes child neglect and abuse, and guardianship, matters under Chapter 48 (Children's Code), Wisconsin Statutes. Handles all appellate work, license revocation, and denial proceedings. Addresses Fair Hearing questions and provides representation.

TERMINATION OF PARENTAL RIGHTS: Represents the Winnebago County Department of Human Services when it petitions to terminate the parental rights of unfit parents under Chapter 48 (Children's Code), Wisconsin Statutes. Handles all appellate work.

GUARDIANSHIP & PROTECTIVE PLACEMENT ACTIONS: Represents Winnebago County Department of Human Services in actions brought on behalf of individuals for guardianship and protective placements under Chapters 54 and 55, Wisconsin Statutes. Handles all appellate work.

MENTAL HEALTH COMMITMENTS: Represents Winnebago County in all actions brought in connection with the commitment of individuals suffering with mental health issues under Chapter 51, Wisconsin Statutes. Handles all appellate work.

CORPORATION COUNSEL



CORPORATION COUNSEL

**General Fund –Department: 010
2021 BUDGET NARRATIVE**

DEPARTMENT HEAD: Mary Anne Mueller
LOCATION: Winnebago County
448 Algoma Boulevard
Oshkosh, WI 54901

TELEPHONE: 236-4752

2020 ACCOMPLISHMENTS:

The continued provision of effective legal counsel and representation to all Winnebago County Departments, Committees, Commissions, Boards, the Winnebago County Board, and the Winnebago County Executive.

2021 GOALS & OBJECTIVES:

To continue to provide effective legal representation and counsel to Winnebago County in a cost-effective manner.

CORPORATION COUNSEL

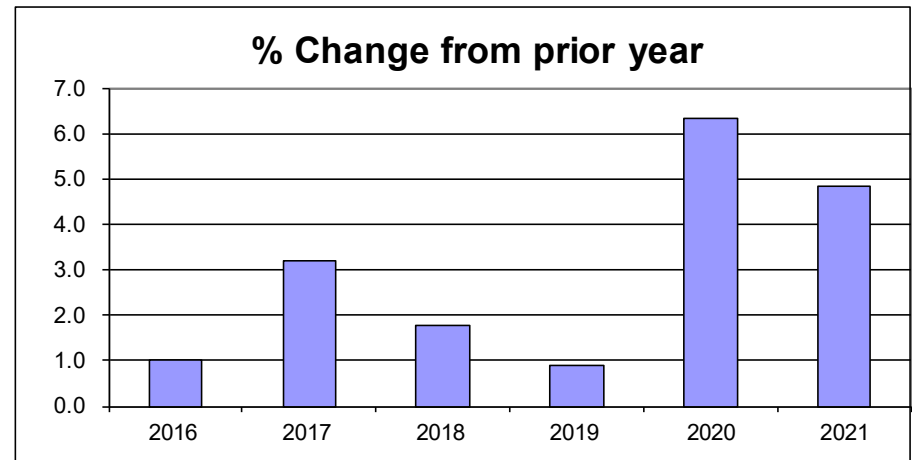
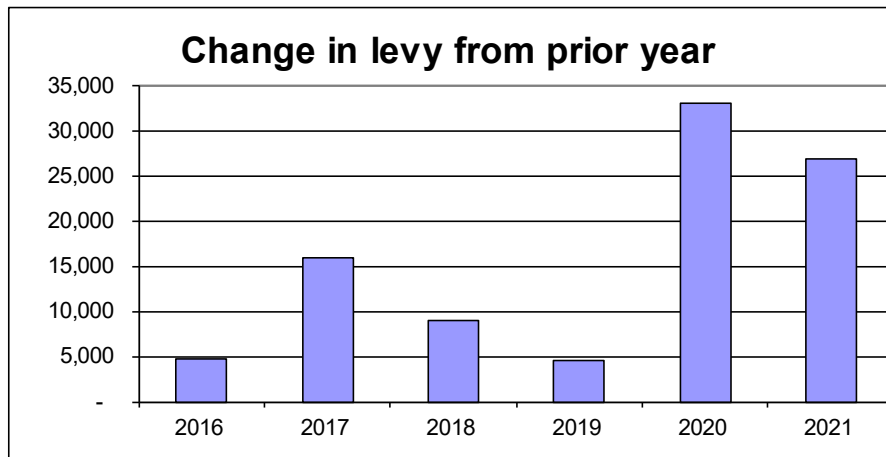
2021 BUDGET NARRATIVE HIGHLIGHTS

DEPARTMENT STAFFING:

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Full Time	4	4	4	4	4	4	4	4	6	6
Part Time	0	0	0	0	0	0	0	0	0	1
Total	4	4	4	4	4	4	4	4	6	7

The changes in the 2021 department staffing can be found within the Table of Organization of Classified Positions schedule found in the Overview section of the budget book. Another schedule in that section shows the fiscal impact of the position changes. One (1) part-time Administrative Associate III has been added to the Table of Organization of Classified Positions schedule.

COUNTY LEVY: The 2021 tax levy is \$581,044, an increase of \$26,963 or 4.87% over 2020. A schedule of significant changes follows.



SIGNIFICANT CHANGES FROM 2020 ADOPTED - Corporation Counsel

Account	Amount	Description
Significant changes from 2020		
Tax Levy 2020	\$ 554,081	
Revenue Changes - impact on levy:		
Cost Share Municipalities	(40,000)	Increase based on increased Mental Health Cases and revenue coming in from the State of Wisconsin.
Expense Changes - impact on levy:		
Regular Pay	43,419	Increase based on the addition of one (1) part-time Administrative Associate III and a 1.75% overall increase of pay, dependent on where employees fall into their pay schedules and their performance review scores.
Health Insurance	11,457	Increase based on the addition of one (1) part-time Administrative Associate III.
Subscriptions	3,650	Increase to add legal research service for attorneys.
Postage and Box Rent	(3,000)	Decrease based on 3 year history.
Other small changes	11,437	This is a combination of small increases and decreases to revenue and expense accounts.
Tax Levy 2021	\$ 581,044	

Financial Summary Corporation Counsel

Items	2020 7-Month Actual	2020 12-Month Estimate	2020 Adopted Budget	2020 Adjusted Budget	2021 Executive Budget
Total Revenues	14,251	60,600	76,100	76,100	116,600
Labor	351,372	597,006	572,081	587,644	637,206
Travel	655	2,195	2,195	2,195	2,650
Capital	-	-	-	-	-
Other Expenditures	14,875	60,644	55,905	55,905	57,788
Total Expenditures	366,902	659,845	630,181	645,744	697,644
Levy			554,081		581,044

Winnebago County

Budget Detail - 2021

Description	Object	2017 Actual	2018 Actual	2019 Actual	2020 Adopted	2020 Revised	2020 Projected	2021 Request	2021 Executive	% Change From Prior Yr Adopted
Department - 010 - Corporation Counsel										
Revenue										
Public Services:										
Other Fees	45002	14,944	17,620	5,404	11,000	11,000	11,000	11,000	11,000	0.00%
Client Cost Shares Fees	45035	0	0	0	200	200	200	200	200	0.00%
Service Fees	45074	436	0	100	400	400	400	400	400	0.00%
Public Services Subtotal:		15,380	17,620	5,504	11,600	11,600	11,600	11,600	11,600	0.00%
Intergov Services:										
Cost Share Municipalities	43016	0	0	59,307	50,000	50,000	34,500	50,000	90,000	80.00%
Intergov Services Subtotal:		0	0	59,307	50,000	50,000	34,500	50,000	90,000	80.00%
Interfund Revenue:										
Legal Services	65086	14,004	15,000	14,508	14,500	14,500	14,500	15,000	15,000	3.45%
Interfund Revenue Subtotal:		14,004	15,000	14,508	14,500	14,500	14,500	15,000	15,000	3.45%
Total Operating Revenue:		29,384	32,620	79,319	76,100	76,100	60,600	76,600	116,600	53.22%
Revenue Total:		29,384	32,620	79,319	76,100	76,100	60,600	76,600	116,600	53.22%

Winnebago County

Budget Detail - 2021

Description	Object	2017 Actual	2018 Actual	2019 Actual	2020 Adopted	2020 Revised	2020 Projected	2021 Request	2021 Executive	% Change From Prior Yr Adopted
Department - 010 - Corporation Counsel										
Expense										
Wages:										
Regular Pay	51100	300,319	284,502	324,837	404,360	417,886	424,004	447,779	447,779	10.74%
Overtime	51105	4,358	8,754	23,789	5,000	5,000	5,000	10,000	7,500	50.00%
Wages Subtotal:		304,677	293,256	348,626	409,360	422,886	429,004	457,779	455,279	11.22%
Fringes Benefits:										
FICA Medicare	51200	22,424	21,534	25,817	31,316	32,351	32,819	35,021	34,830	11.22%
Health Insurance	51201	58,779	50,667	55,323	94,760	94,760	96,923	106,217	106,217	12.09%
Dental Insurance	51202	3,609	3,247	4,030	5,783	5,783	5,919	6,327	6,327	9.41%
Workers Compensation	51203	474	560	361	233	241	249	563	560	140.34%
WI Retirement	51206	20,719	18,644	22,827	27,631	28,544	28,978	30,902	30,732	11.22%
Fringe Benefits Other	51207	2,518	1,720	2,365	2,998	3,079	3,114	3,261	3,261	8.77%
Fringes Benefits Subtotal:		108,523	96,372	110,723	162,721	164,758	168,002	182,291	181,927	11.80%
Total Labor:		413,200	389,627	459,349	572,081	587,644	597,006	640,070	637,206	11.38%
Travel:										
Registration Tuition	52001	70	663	294	500	500	500	750	750	50.00%
Automobile Allowance	52002	684	692	628	800	800	800	800	800	0.00%
Meals	52005	13	36	41	200	200	200	200	200	0.00%
Lodging	52006	0	186	314	600	600	600	750	750	25.00%
Other Travel Exp	52007	0	5	0	20	20	20	50	50	150.00%
Taxable Benefit	52008	0	9	35	75	75	75	100	100	33.33%
Travel Subtotal:		766	1,591	1,312	2,195	2,195	2,195	2,650	2,650	20.73%
Total Travel:		766	1,591	1,312	2,195	2,195	2,195	2,650	2,650	20.73%

Winnebago County

Budget Detail - 2021

Description	Object	2017 Actual	2018 Actual	2019 Actual	2020 Adopted	2020 Revised	2020 Projected	2021 Request	2021 Executive	% Change From Prior Yr Adopted
Department - 010 - Corporation Counsel										
Office:										
Office Supplies	53000	886	1,011	1,111	1,750	1,750	2,000	2,500	2,000	14.29%
Stationery and Forms	53001	351	383	0	700	700	700	700	700	0.00%
Printing Supplies	53002	1,442	1,826	1,880	2,200	2,200	2,200	2,200	2,200	0.00%
Postage and Box Rent	53004	192	178	260	175	175	175	300	300	71.43%
Computer Supplies	53005	0	0	35	50	50	50	150	50	0.00%
Computer Software	53006	0	0	0	0	0	0	0	100	100.00%
Telephone	53008	845	771	1,002	950	950	1,425	1,056	1,056	11.16%
Office Subtotal:		3,716	4,169	4,288	5,825	5,825	6,550	6,906	6,406	9.97%
Operating:										
Subscriptions	53501	142	240	315	350	350	350	4,000	4,000	1,042.86%
Membership Dues	53502	1,265	743	1,255	1,700	1,700	1,700	1,850	1,850	8.82%
Publish Legal Notices	53503	0	0	0	300	300	300	300	300	0.00%
Food	53520	0	0	71	0	0	0	0	0	0.00%
Small Equipment	53522	0	0	9,867	400	400	2,000	400	400	0.00%
Legal Fees	53530	1,593	1,729	2,391	2,750	2,750	2,750	2,750	2,750	0.00%
Witness Expense	53535	1,430	59	0	1,000	1,000	1,000	1,000	1,000	0.00%
Operating Licenses Fees	53553	0	0	20	20	20	20	20	20	0.00%
Small Equipment Technology	53580	0	0	3,918	0	0	2,250	0	0	0.00%
Print Duplicate	73003	4,887	6,557	10,246	10,000	10,000	10,000	10,000	10,000	0.00%
Postage and Box Rent	73004	4,376	3,883	2,626	6,000	6,000	6,000	3,000	3,000	-50.00%
Operating Subtotal:		13,693	13,212	30,709	22,520	22,520	26,370	23,320	23,320	3.55%

Winnebago County

Budget Detail - 2021

Description	Object	2017 Actual	2018 Actual	2019 Actual	2020 Adopted	2020 Revised	2020 Projected	2021 Request	2021 Executive	% Change From Prior Yr Adopted
Department - 010 - Corporation Counsel										
Repairs & Maint:										
Maintenance Equipment	54022	86	86	86	300	300	300	300	150	-50.00%
Equipment Repairs	54029	95	0	0	100	100	100	100	100	0.00%
Equipment Repairs	74029	198	198	198	100	100	264	264	264	164.00%
Repairs & Maint Subtotal:		379	284	284	500	500	664	664	514	2.80%
Contractual Services:										
Legal Services	55001	106,909	90,061	68,948	25,000	25,000	25,000	25,000	25,000	0.00%
Transcription Services	55009	0	30	267	750	750	750	750	750	0.00%
Other Contract Serv	55030	0	0	195	200	200	200	200	200	0.00%
Contractual Services Subtotal:		106,909	90,091	69,410	25,950	25,950	25,950	25,950	25,950	0.00%
Insurance Expenses:										
Prop Liab Insurance	56000	0	0	30	30	30	30	30	30	0.00%
Prop Liab Insurance	76000	1,872	1,764	1,044	1,080	1,080	1,080	1,568	1,568	45.19%
Insurance Expenses Subtotal:		1,872	1,764	1,074	1,110	1,110	1,110	1,598	1,598	43.96%
Total Other Operating:		126,568	109,520	105,765	55,905	55,905	60,644	58,438	57,788	3.37%
Expense Total:		540,534	500,738	566,426	630,181	645,744	659,845	701,158	697,644	10.71%
Corporation Counsel Net/(Levy):		(511,150)	(468,117)	(487,107)	(554,081)	(569,644)	(599,245)	(624,558)	(581,044)	4.87%

COUNTY CLERK

General Fund – Departments: 006-008
2021 BUDGET NARRATIVE

DEPARTMENT HEAD: Susan T. Ertmer
LOCATION: Winnebago County
112 Otter Avenue, First Floor
Oshkosh, WI 54901

TELEPHONE: 232-3430

MISSION STATEMENT:

The mission of the County Clerk's office is to maintain records of the Winnebago County Board of Supervisors, elections, marriage license applications and related documents, dog licensing information, titles to all county-owned vehicles, work permit applications and other records as directed by Wisconsin statutes; to administer elections and provide other office-related services to the County Board of Supervisors, citizens and municipalities within Winnebago County.

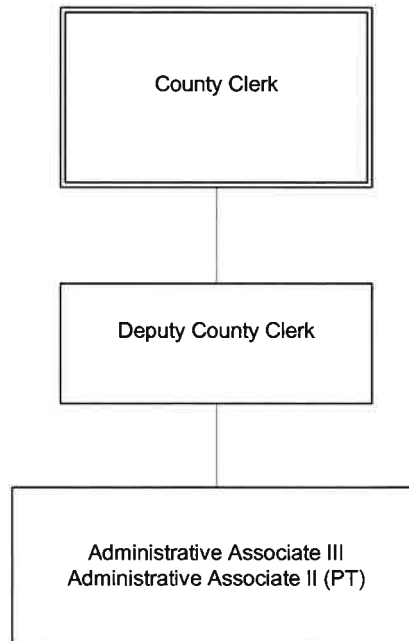
PROGRAM DESCRIPTION:

COUNTY CLERK Provides service and assistance to the public, county staff and County Board. Issues marriage licenses and maintains marriage application records; submits appropriate fees and reports to the State of Wisconsin. Stores and maintains statutorily required documents. Provides notary services, issues work permits to minors, issues county boat launch parking permits and provides a variety of other duties in keeping with the statutory duties of the office. Provides secretarial service to the County Board; distributes meeting notices and minutes for the County Board of Supervisors and County Board committees, commissions and boards, and maintains records of same. Receives summons and notices of claims on behalf of Winnebago County and processes them accordingly.

ELECTIONS Acts as Chief Election Official for Winnebago County. Provides election information, election materials and ballots for the county's municipal clerks. Holds informational meetings on election procedures. Coordinates election programming between municipal clerks and voting equipment vendor. Insures each election's data base is correct and then prepares memory devices for all voting equipment in the county. Prepares and publishes all legal notices as required by statute. Records election results on election night and maintains records of same. Conducts county canvass of elections. Prepares and files appropriate election reports with the Wisconsin Elections Commission. Provides candidates and the public with election-related information. Maintains election and financial records of candidates and election committees. Sets up elections in the state's WisVote program.

DOG LICENSE FUND Distributes dog licenses to all municipalities in the county. Maintains the records of dog licenses sold and fees collected. Submits reports and proper fees to the State. Provides license information on missing or stray dogs to local law enforcement, animal shelters and the public. Maintains records of same.

COUNTY CLERK



COUNTY CLERK

General Fund – Departments: 006-008

2021 BUDGET NARRATIVE

DEPARTMENT HEAD: Susan T. Ertmer
LOCATION: Winnebago County
112 Otter Avenue, First Floor
Oshkosh, WI 54901

TELEPHONE: 232-3430

2020 ACCOMPLISHMENTS:

1. Prepared for and conducted the Spring and Fall elections under difficult conditions caused by the COVID-19 pandemic.
2. Worked with the Wisconsin Elections Commission to coordinate and deliver personal protection equipment (PPE) to the county's municipalities for their polling places for three of the year's four elections.
3. Worked with the Wisconsin National Guard to arrange and assign guard members to polling places as requested by municipal clerks.
4. Coordinated the setup of virtual (ZOOM) county board meetings so that county board meetings/business could continue to be conducted while meeting the social distancing requirements during the COVID-19 pandemic.
5. Applied for and received Help American Vote Act (HAVA) Elections Security Grant from the Wisconsin Elections Commission.
6. Provided secretarial services and other assistance to the County Board of Supervisors.
7. Provided notary public and other services to the general public and county personnel.
8. Issued approximately 950 marriage licenses.

2021 GOALS & OBJECTIVES:

1. Prepare for and conduct Spring Elections with the anticipation that COVID-19 will still be an issue.
2. Continue to work with the Wisconsin Elections Commission and other agencies on election security and other election concerns.
3. Perform the duties and services of this office in a cost-effective and efficient manner.
4. Be responsive to the needs of Winnebago County's citizens and employees by providing them with professional and courteous service.

COUNTY CLERK

2021 BUDGET NARRATIVE HIGHLIGHTS

DEPARTMENT STAFFING:

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Full Time	3	3	3	3	3	3	3	3	3	3
Part Time	1	1	1	1	1	1	1	1	1	1
Total	4	4	4	4	4	4	4	4	4	4

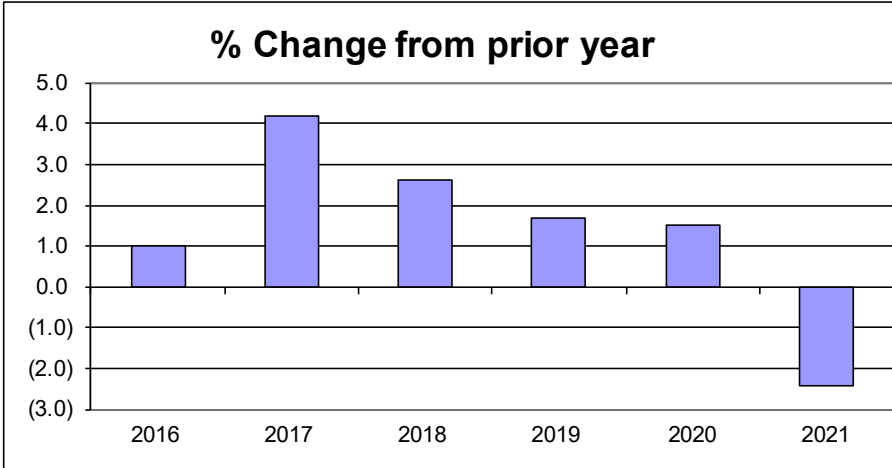
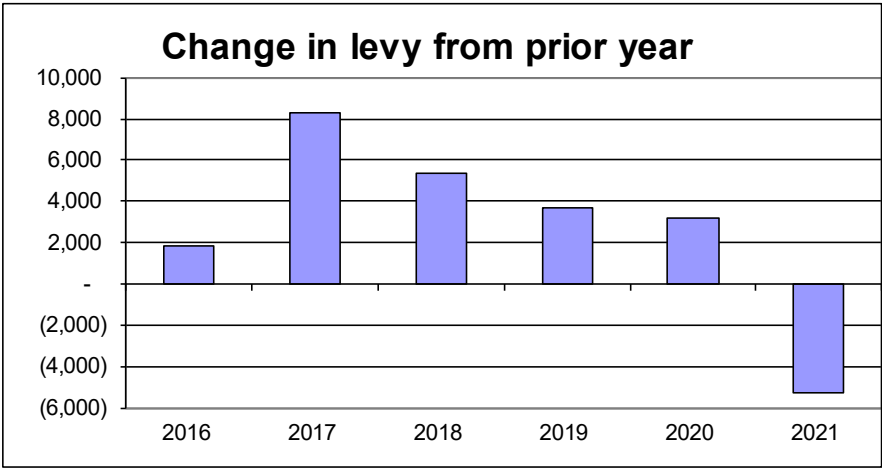
There is no change to the staffing table for 2021.

COUNTY LEVY: County Clerk is split into two sections, one for Clerk and one for Elections. This is being done because the Elections section will go up or down depending on how many and the types of elections are handled in the year. If the two sections were combined the results for the department would be difficult to compare between years.

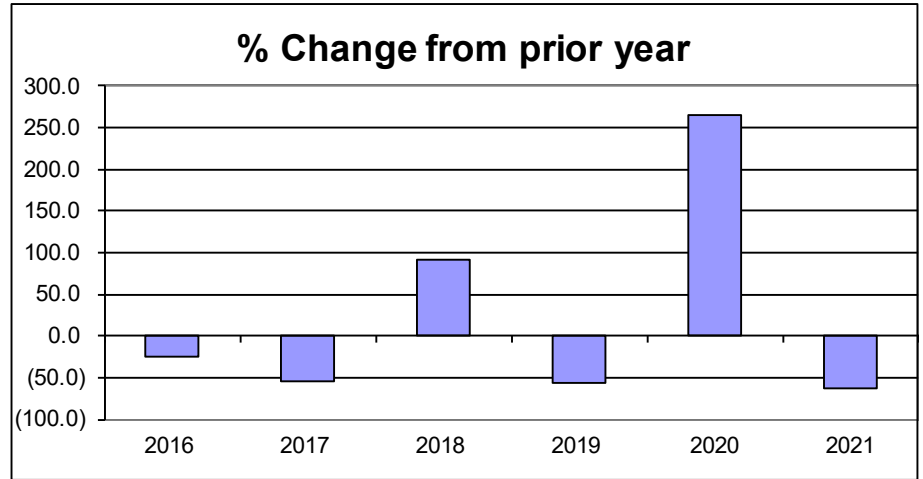
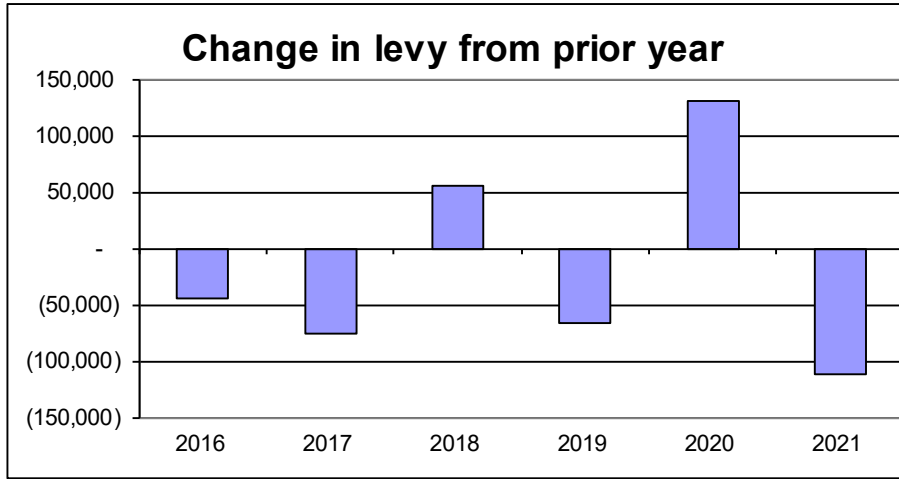
The tax levy for Clerk for 2021 is \$211,109, a decrease of \$5,295 or 2.45% under 2020. A schedule of significant changes follows.

The tax levy for Elections for 2021 is \$67,643, a decrease of \$112,428 or 62.44% under 2020. The decrease is based on having only two elections in 2021, while four elections were held in 2020. A schedule of significant changes follows.

This graph shows the County Clerk budget without the election cost center.



This graph shows the County Clerk election data:



SIGNIFICANT CHANGES FROM 2020 ADOPTED - County Clerk & Elections

Account	Amount			Description
	Clerk	Elections	Dog Licenses	
Significant changes from 2020				
Tax Levy 2020	\$ 216,404	\$ 180,071	\$ -	
Revenue Changes - impact on levy:				
Marriage Licenses	(11,500)			Increase based on the increasing amounts of marriage licenses coming in.
Other Fees	-	(3,000)	-	Increase in election costs and reimbursement from municipalities.
Expense Changes - impact on levy:				
Other Per Diem	-	(15,000)	-	Decrease based on fewer elections in 2021.
Print Duplicate	-	(60,000)	-	Decrease based on fewer elections in 2021.
Publish Legal Notices	-	(16,000)	-	Decrease based on fewer elections in 2021.
Data Processing	-	(18,000)	-	Decrease based on fewer elections in 2021.
Other small changes	6,205	(428)	-	This is a combination of small increases and decreases to revenue and expense accounts.
Tax Levy 2021	\$ 211,109	\$ 67,643	\$ -	

Financial Summary County Clerk

Items	2020 7-Month Actual	2020 12-Month Estimate	2020 Adopted Budget	2020 Adjusted Budget	2021 Executive Budget
Total Revenues	16,148	33,540	47,540	47,540	59,050
Labor	149,929	254,485	254,485	254,485	261,292
Travel	258	1,310	1,660	1,660	1,310
Capital	1,688	1,688	-	1,688	-
Other Expenditures	5,827	7,749	7,799	7,799	7,557
Total Expenditures	157,702	265,232	263,944	265,632	270,159
Levy			216,404		211,109

Winnebago County

Budget Detail - 2021

Description	Object	2017 Actual	2018 Actual	2019 Actual	2020 Adopted	2020 Revised	2020 Projected	2021 Request	2021 Executive	% Change From Prior Yr Adopted
Department - 006 - Clerk										
Revenue										
Licenses:										
Marriage Licenses	44000	41,960	39,000	37,120	42,500	42,500	30,000	44,000	54,000	27.06%
Marriage License Waiver	44001	4,000	3,075	2,675	3,900	3,900	2,700	3,900	3,900	0.00%
Work Permits	44004	813	475	490	500	500	100	500	500	0.00%
Domestic Partnership	44011	0	70	70	140	140	140	0	0	-100.00%
Licenses Subtotal:		46,773	42,620	40,355	47,040	47,040	32,940	48,400	58,400	24.15%
Public Services:										
Other Fees	45002	107	136	78	150	150	150	150	150	0.00%
Forms Copies Etc	45003	108	61	112	100	100	200	250	250	150.00%
Telephone	45009	4	1	4	25	25	25	25	25	0.00%
Mail Service Revenue	45015	2	15	1	25	25	25	25	25	0.00%
Public Services Subtotal:		221	212	196	300	300	400	450	450	50.00%
Total Operating Revenue:		46,993	42,832	40,551	47,340	47,340	33,340	48,850	58,850	24.31%
Misc Revenues:										
Material Sales	48105	194	208	85	200	200	200	200	200	0.00%
Misc Revenues Subtotal:		194	208	85	200	200	200	200	200	0.00%
Total Non-Operating Revenue:		194	208	85	200	200	200	200	200	0.00%
Revenue Total:		47,187	43,040	40,636	47,540	47,540	33,540	49,050	59,050	24.21%

Winnebago County

Budget Detail - 2021

Description	Object	2017 Actual	2018 Actual	2019 Actual	2020 Adopted	2020 Revised	2020 Projected	2021 Request	2021 Executive	% Change From Prior Yr Adopted
Department - 006 - Clerk										
Expense										
Wages:										
Regular Pay	51100	165,248	171,323	174,170	181,583	181,583	181,583	187,203	187,203	3.10%
Temporary Employees	51101	0	63	0	0	0	0	0	0	0.00%
Overtime	51105	259	675	194	617	617	617	617	617	0.00%
Wages Subtotal:		165,507	172,062	174,364	182,200	182,200	182,200	187,820	187,820	3.08%
Fringes Benefits:										
FICA Medicare	51200	12,209	12,593	12,802	13,940	13,940	13,940	14,368	14,368	3.07%
Health Insurance	51201	43,421	44,870	41,111	43,319	43,319	43,319	43,319	43,319	0.00%
Dental Insurance	51202	2,528	2,522	2,522	2,522	2,522	2,522	2,522	2,522	0.00%
Workers Compensation	51203	257	345	182	104	104	104	231	231	122.12%
WI Retirement	51206	11,255	11,325	10,349	10,894	10,894	10,894	11,523	11,523	5.77%
Fringe Benefits Other	51207	1,315	1,385	1,436	1,506	1,506	1,506	1,509	1,509	0.20%
Fringes Benefits Subtotal:		70,984	73,040	68,402	72,285	72,285	72,285	73,472	73,472	1.64%
Total Labor:		236,491	245,102	242,766	254,485	254,485	254,485	261,292	261,292	2.67%
Travel:										
Registration Tuition	52001	385	300	200	290	290	290	290	290	0.00%
Automobile Allowance	52002	886	447	1,069	450	450	450	450	450	0.00%
Meals	52005	105	44	103	90	90	90	90	90	0.00%
Lodging	52006	682	676	650	800	800	400	400	400	-50.00%
Other Travel Exp	52007	13	10	68	10	10	60	60	60	500.00%
Taxable Benefit	52008	0	26	32	20	20	20	20	20	0.00%
Travel Subtotal:		2,071	1,503	2,121	1,660	1,660	1,310	1,310	1,310	-21.08%
Total Travel:		2,071	1,503	2,121	1,660	1,660	1,310	1,310	1,310	-21.08%

Winnebago County

Budget Detail - 2021

Description	Object	2017 Actual	2018 Actual	2019 Actual	2020 Adopted	2020 Revised	2020 Projected	2021 Request	2021 Executive	% Change From Prior Yr Adopted
Department - 006 - Clerk										
Capital Outlay:										
Equipment Technology	58003	0	0	7,500	0	0	0	0	0	0.00%
Equipment	58004	0	0	0	0	1,688	1,688	0	0	0.00%
Capital Outlay Subtotal:		0	0	7,500	0	1,688	1,688	0	0	0.00%
Total Capital:		0	0	7,500	0	1,688	1,688	0	0	0.00%
Office:										
Office Supplies	53000	973	877	647	700	700	700	500	500	-28.57%
Stationery and Forms	53001	91	185	79	150	150	150	50	50	-66.67%
Printing Supplies	53002	310	732	572	300	300	300	200	200	-33.33%
Postage and Box Rent	53004	0	13	0	0	0	0	0	0	0.00%
Telephone	53008	2,461	3,105	3,793	2,500	2,500	2,500	2,500	2,500	0.00%
Office Subtotal:		3,835	4,911	5,091	3,650	3,650	3,650	3,250	3,250	-10.96%
Operating:										
Membership Dues	53502	125	125	125	125	125	125	125	125	0.00%
Publish Legal Notices	53503	0	29	0	0	0	0	0	0	0.00%
Food	53520	0	142	0	0	0	0	0	0	0.00%
Small Equipment	53522	3,188	0	0	0	0	0	0	0	0.00%
Other Operating Supplies	53533	98	0	18	100	100	100	0	0	-100.00%
Interpreter Fees	53537	0	141	120	150	150	200	200	200	33.33%
Operating Licenses Fees	53553	0	40	90	40	40	40	0	0	-100.00%
Small Equipment Technology	53580	1,947	0	0	0	0	0	0	0	0.00%
Print Duplicate	73003	2,643	2,813	2,808	2,000	2,000	2,000	1,000	2,000	0.00%
Postage and Box Rent	73004	2,238	658	752	600	600	500	300	500	-16.67%
Operating Subtotal:		10,240	3,948	3,913	3,015	3,015	2,965	1,625	2,825	-6.30%

Winnebago County

Budget Detail - 2021

Description	Object	2017 Actual	2018 Actual	2019 Actual	2020 Adopted	2020 Revised	2020 Projected	2021 Request	2021 Executive	% Change From Prior Yr Adopted
Department - 006 - Clerk										
Repairs & Maint:										
Equipment Repairs	54029	43	0	0	0	0	0	0	0	0.00%
Equipment Repairs	74029	396	429	429	429	429	429	462	462	7.69%
Repairs & Maint Subtotal:		439	429	429	429	429	429	462	462	7.69%
Insurance Expenses:										
Prop Liab Insurance	76000	1,620	1,584	684	705	705	705	1,020	1,020	44.68%
Insurance Expenses Subtotal:		1,620	1,584	684	705	705	705	1,020	1,020	44.68%
Total Other Operating:		16,134	10,872	10,117	7,799	7,799	7,749	6,357	7,557	-3.10%
Expense Total:		254,696	257,477	262,504	263,944	265,632	265,232	268,959	270,159	2.35%
Clerk Net/(Levy):		(207,508)	(214,437)	(221,868)	(216,404)	(218,092)	(231,692)	(219,909)	(211,109)	-2.45%

Financial Summary Elections

Items	2020 7-Month Actual	2020 12-Month Estimate	2020 Adopted Budget	2020 Adjusted Budget	2021 Executive Budget
Total Revenues	18,990	20,000	20,000	20,000	23,000
Labor	280	25,000	25,000	25,000	10,000
Travel	348	513	100	100	500
Capital	-	-	-	-	-
Other Expenditures	114,025	186,156	174,971	174,971	80,143
Total Expenditures	114,653	211,669	200,071	200,071	90,643
Levy			180,071		67,643

Winnebago County

Budget Detail - 2021

Description	Object	2017 Actual	2018 Actual	2019 Actual	2020 Adopted	2020 Revised	2020 Projected	2021 Request	2021 Executive	% Change From Prior Yr Adopted
Department - 007 - Elections										
Revenue										
Intergov Services:										
Other Fees	43001	22,709	17,667	32,986	20,000	20,000	20,000	23,000	23,000	15.00%
Intergov Services Subtotal:		22,709	17,667	32,986	20,000	20,000	20,000	23,000	23,000	15.00%
Total Operating Revenue:		22,709	17,667	32,986	20,000	20,000	20,000	23,000	23,000	15.00%
Revenue Total:		22,709	17,667	32,986	20,000	20,000	20,000	23,000	23,000	15.00%
Expense										
Wages:										
Other Per Diem	51107	200	1,070	180	25,000	25,000	25,000	10,000	10,000	-60.00%
Wages Subtotal:		200	1,070	180	25,000	25,000	25,000	10,000	10,000	-60.00%
Total Labor:		200	1,070	180	25,000	25,000	25,000	10,000	10,000	-60.00%
Travel:										
Automobile Allowance	52002	37	133	126	100	100	500	500	500	400.00%
Meals	52005	0	0	0	0	0	13	0	0	0.00%
Taxable Benefit	52008	0	0	13	0	0	0	0	0	0.00%
Travel Subtotal:		37	133	139	100	100	513	500	500	400.00%
Total Travel:		37	133	139	100	100	513	500	500	400.00%

Winnebago County

Budget Detail - 2021

Description	Object	2017 Actual	2018 Actual	2019 Actual	2020 Adopted	2020 Revised	2020 Projected	2021 Request	2021 Executive	% Change From Prior Yr Adopted
Department - 007 - Elections										
Office:										
Office Supplies	53000	30	195	345	500	500	2,000	2,000	1,400	180.00%
Stationery and Forms	53001	0	674	0	500	500	650	650	650	30.00%
Print Duplicate	53003	21,535	74,936	21,583	90,000	90,000	100,000	40,000	30,000	-66.67%
Telephone	53008	0	0	0	3,037	3,037	3,037	2,000	2,000	-34.15%
Office Subtotal:		21,565	75,804	21,928	94,037	94,037	105,687	44,650	34,050	-63.79%
Operating:										
Publish Legal Notices	53503	7,855	23,138	4,365	25,000	25,000	25,000	9,000	9,000	-64.00%
Food	53520	2,693	355	31	2,600	2,600	2,600	1,300	1,300	-50.00%
Small Equipment	53522	0	0	0	0	0	0	400	400	100.00%
Other Operating Supplies	53533	14	326	1	500	500	500	0	0	-100.00%
Operating Licenses Fees	53553	13,899	13,889	14,134	14,134	14,134	14,134	14,558	14,558	3.00%
Small Equipment Technology	53580	0	928	665	500	500	0	0	600	20.00%
Print Duplicate	73003	17	211	0	200	200	0	0	0	-100.00%
Operating Subtotal:		24,478	38,846	19,196	42,934	42,934	42,234	25,258	25,858	-39.77%
Repairs & Maint:										
Equipment Repairs	54029	239	245	0	0	0	235	235	235	100.00%
Repairs & Maint Subtotal:		239	245	0	0	0	235	235	235	100.00%
Contractual Services:										
Data Processing	55013	13,722	34,166	18,613	38,000	38,000	38,000	20,000	20,000	-47.37%
Contractual Services Subtotal:		13,722	34,166	18,613	38,000	38,000	38,000	20,000	20,000	-47.37%
Total Other Operating:		60,004	149,061	59,737	174,971	174,971	186,156	90,143	80,143	-54.20%
Expense Total:		60,240	150,264	60,055	200,071	200,071	211,669	100,643	90,643	-54.69%
Elections Net/(Levy):		(37,532)	(132,597)	(27,069)	(180,071)	(180,071)	(191,669)	(77,643)	(67,643)	-62.44%

Financial Summary Dog License Fund

Items	2020 7-Month Actual	2020 12-Month Estimate	2020 Adopted Budget	2020 Adjusted Budget	2021 Executive Budget
Total Revenues	-	4,300	4,300	4,300	4,300
Labor	-	-	-	-	-
Travel	-	-	-	-	-
Capital	-	-	-	-	-
Other Expenditures	2,924	4,300	4,300	4,300	4,300
Total Expenditures	2,924	4,300	4,300	4,300	4,300
Levy			-		-

**Winnebago County
Budget Detail - 2021**

Description	Object	2017 Actual	2018 Actual	2019 Actual	2020 Adopted	2020 Revised	2020 Projected	2021 Request	2021 Executive	% Change From Prior Yr Adopted
Department - 008 - Dog licenses										
Revenue										
Licenses:										
Dog License	44002	2,328	4,595	7,356	4,300	4,300	4,300	4,300	4,300	0.00%
Licenses Subtotal:		2,328	4,595	7,356	4,300	4,300	4,300	4,300	4,300	0.00%
Total Operating Revenue:		2,328	4,595	7,356	4,300	4,300	4,300	4,300	4,300	0.00%
Revenue Total:		2,328	4,595	7,356	4,300	4,300	4,300	4,300	4,300	0.00%
Expense										
Office:										
Office Supplies	53000	769	1,027	1,119	1,200	1,200	1,450	1,550	1,550	29.17%
Office Subtotal:		769	1,027	1,119	1,200	1,200	1,450	1,550	1,550	29.17%
Operating:										
Publish Legal Notices	53503	704	468	502	550	550	700	700	700	27.27%
Operating Subtotal:		704	468	502	550	550	700	700	700	27.27%
Contractual Services:										
Other Contract Serv	55030	855	3,100	5,735	2,550	2,550	2,150	2,050	2,050	-19.61%
Contractual Services Subtotal:		855	3,100	5,735	2,550	2,550	2,150	2,050	2,050	-19.61%
Total Other Operating:		2,328	4,595	7,356	4,300	4,300	4,300	4,300	4,300	0.00%
Expense Total:		2,328	4,595	7,356	4,300	4,300	4,300	4,300	4,300	0.00%
Dog licenses Net/(Levy):		0	0	0	0	0	0	0	0	0.00%

**COUNTY CLERK
PROGRAM BUDGETS**

NAME	ORG	LABOR	TRAVEL & MEETINGS	CAPITAL	OTHER EXPENSES	TOTAL EXPENSES	REVENUES	TOTALS BY YEAR			ANNUAL PERCENT INCREASES	
								2021 EXECUTIVE	2020 ADOPTED	2019 ADOPTED	2021 OVER 2020	2020 OVER 2019
County Clerk	1006	261,292	1,310	-	7,557	270,159		270,159	263,944	260,605	2.4	1.3
Revenues	1006						59,050	(59,050)	(47,540)	(47,400)	24.2	0.3
Elections	1007	10,000	500	-	80,143	90,643		90,643	200,071	72,194	(54.7)	177.1
Revenues	1007						23,000	(23,000)	(20,000)	(23,000)	15.0	(13.0)
Dog License Fund	1008	-	-	-	4,300	4,300		4,300	4,300	4,300	0.0	-
Revenues	1008						4,300	(4,300)	(4,300)	(4,300)	0.0	-
Grand Totals		<u>271,292</u>	<u>1,810</u>	<u>-</u>	<u>92,000</u>	<u>365,102</u>	<u>86,350</u>	<u>278,752</u>	<u>396,475</u>	<u>262,399</u>	(29.7)	51.1

TREASURER

General Fund – Department: 009
2021 BUDGET NARRATIVE

DEPARTMENT HEAD: Mary Krueger
LOCATION: Winnebago County
112 Otter Avenue, First Floor
Oshkosh, WI 54901

TELEPHONE: 232-3420

MISSION STATEMENT:

To receive and disburse all County funds, settle with the taxing jurisdictions and the state for all tax collections, collect postponed and delinquent taxes, and foreclose and sell properties when delinquent taxes are not paid.

PROGRAM DESCRIPTION:

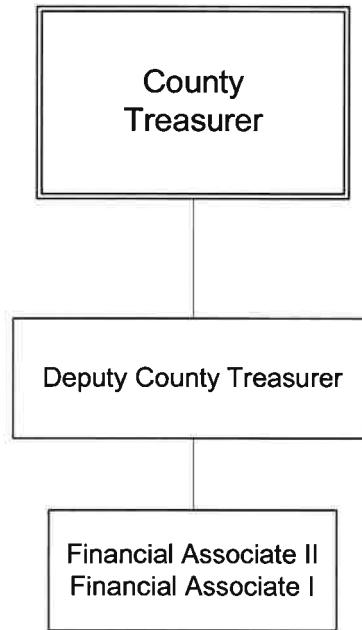
RECEIPTS AND DISBURSEMENTS Receive all funds due the county and disburse all payments made by the county.

TAX SETTLEMENTS Reconcile the tax rolls and tax collections, and settle with the taxing jurisdictions and the state for all tax collections.

TAX COLLECTIONS Collect all postponed and delinquent taxes returned to the county.

FORECLOSE TAX DELINQUENT PROPERTY Foreclose on properties for non-payment of taxes and sell the foreclosed properties to recover the unpaid taxes.

TREASURER



TREASURER

General Fund – Organization: 1009
2021 BUDGET NARRATIVE

DEPARTMENT HEAD: Mary E. Krueger
LOCATION: Winnebago County
112 Otter Ave
Oshkosh, WI 54901

TELEPHONE: 232-3420

2020 ACCOMPLISHMENTS:

1. Added Sales History and Assessment Detail to the Ascent Land Records Suite (public website).
2. Assisted the Finance Department with the selection and implementation of MSB as our county wide credit/debit card processing company.
3. Prepared the set-up of the public lobby area of the CAB during the building closure due to Covid 19. The Treasurer's Office took over responsibility of accepting deliveries during the building closure. The lock box that the Treasurer's Office had installed in 2019 was a great asset for multiple departments within the building.
4. Completed a county wide audit of the Lottery and Gaming Credit additions and removals.
5. Provided notary public services to the public and county personnel.
6. Attended seminars and continuing education classes. Speakers included the Department of Revenue, State Treasurer, Financial Advisors, and others that are essential to the duties of the Treasurer's Office functions.

2021 GOALS & OBJECTIVES:

1. Explore the ability to accept credit/debit/eCheck payments in the office.
2. Provide assistance to municipal treasurers.
3. Continue to discover more efficiencies within Transcendent Technologies/Ascent Land Records Suite (tax system/public website) and MUNIS (financial system). Thus, streamlining and automating office functions. Also, assist other departments using those programs.
4. Attend continuing education classes and seminars.
5. Be responsive to the needs of the citizens of Winnebago County and provide efficient and courteous service.

TREASURER

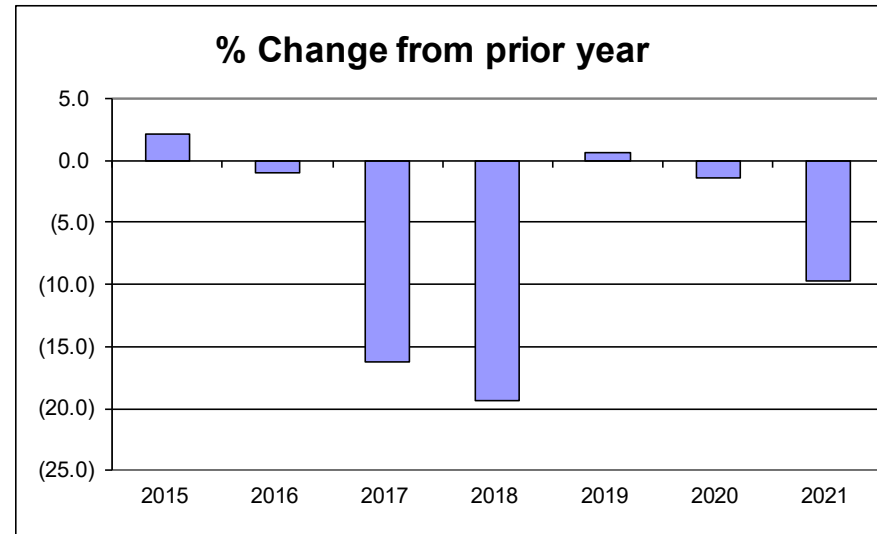
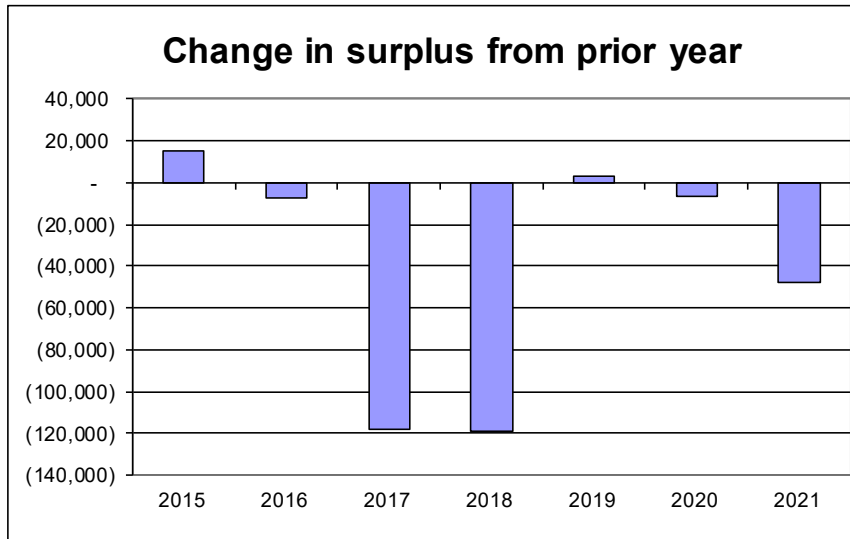
2021 BUDGET NARRATIVE HIGHLIGHTS

DEPARTMENT STAFFING:

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Full Time	4	4	4	4	4	4	4	4	4	4
Part Time	0	0	0	0	0	0	0	0	0	0
Total	4	4	4	4	4	4	4	4	4	4

There is no change to the staffing table for 2021.

COUNTY LEVY: The Treasurer's office has more revenues than expenditures. As such, there is no tax levy for this operation. The excess of revenues over expenditures for 2021 is projected to be \$441,554 a decrease of \$47,372 or 9.69% under 2020. This surplus is used to reduce the overall tax levy for the County. A schedule of significant changes follows.



SIGNIFICANT CHANGES FROM 2020 ADOPTED - Treasurer

Account	Amount	Description
Significant changes from 2020		
Tax Levy 2020	\$ (488,926)	
Revenue Changes - impact on levy:		
Other Miscellaneous Revenues	6,000	Decrease from banking fees - due to decrease in interest rates (COVID-19), banking fees have increased (interest offsets charges).
Expense Changes - impact on levy:		
Accounting Auditing	14,000	Increase from banking fees - due to decrease in interest rates (COVID-19), banking fees have increased (interest offsets charges).
Other small changes	27,372	This is a combination of small increases and decreases to revenue and expense accounts.
Tax Levy 2021	\$ (441,554)	

Financial Summary Treasurer

Items	2020 7-Month Actual	2020 12-Month Estimate	2020 Adopted Budget	2020 Adjusted Budget	2021 Executive Budget
Total Revenues	430,251	832,450	855,475	855,475	832,050
Labor	178,359	302,871	302,871	302,871	309,338
Travel	418	982	1,442	1,442	1,396
Capital	-	-	-	-	-
Other Expenditures	33,191	92,611	62,236	62,236	79,762
Total Expenditures	211,968	396,464	366,549	366,549	390,496
Levy			(488,926)		(441,554)

**Winnebago County
Budget Detail - 2021**

Description	Object	2017 Actual	2018 Actual	2019 Actual	2020 Adopted	2020 Revised	2020 Projected	2021 Request	2021 Executive	% Change From Prior Yr Adopted
Department - 009 - Treasurer										
Revenue										
Taxes:										
Interest on Taxes	41002	903,279	853,062	901,741	770,000	770,000	750,000	750,000	750,000	-2.60%
Taxes Subtotal:		903,279	853,062	901,741	770,000	770,000	750,000	750,000	750,000	-2.60%
Public Services:										
Other Fees	45002	17,954	37,671	30,042	25,000	25,000	25,000	25,000	25,000	0.00%
Forms Copies Etc	45003	83	24	22	75	75	50	50	50	-33.33%
Search Notice Fees	45008	14,550	19,250	9,600	13,000	13,000	17,000	15,000	15,000	15.38%
Public Services Subtotal:		32,587	56,945	39,665	38,075	38,075	42,050	40,050	40,050	5.19%
Interfund Revenue:										
Professional Services	63002	8,292	6,996	8,400	8,400	8,400	8,400	9,000	9,000	7.14%
Interfund Revenue Subtotal:		8,292	6,996	8,400	8,400	8,400	8,400	9,000	9,000	7.14%
Total Operating Revenue:		944,158	917,004	949,806	816,475	816,475	800,450	799,050	799,050	-2.13%
Misc Revenues:										
Sale Of Tax Deeds Gain Loss	48103	(9,408)	135,531	88,259	30,000	30,000	30,000	30,000	30,000	0.00%
Other Miscellaneous Revenues	48109	3,868	1,200	4,501	9,000	9,000	2,000	3,000	3,000	-66.67%
Misc Revenues Subtotal:		(5,540)	136,731	92,760	39,000	39,000	32,000	33,000	33,000	-15.38%
Total Non-Operating Revenue:		(5,540)	136,731	92,760	39,000	39,000	32,000	33,000	33,000	-15.38%
Revenue Total:		938,618	1,053,735	1,042,566	855,475	855,475	832,450	832,050	832,050	-2.74%

Winnebago County
Budget Detail - 2021

Description	Object	2017 Actual	2018 Actual	2019 Actual	2020 Adopted	2020 Revised	2020 Projected	2021 Request	2021 Executive	% Change From Prior Yr Adopted
Department - 009 - Treasurer										
Expense										
Wages:										
Regular Pay	51100	186,773	192,329	197,826	202,442	202,442	202,442	207,979	207,979	2.74%
Overtime	51105	0	0	51	0	0	0	0	0	0.00%
Other Per Diem	51107	125	0	184	100	100	100	100	100	0.00%
Wages Subtotal:		186,899	192,329	198,061	202,542	202,542	202,542	208,079	208,079	2.73%
Fringes Benefits:										
FICA Medicare	51200	13,575	13,960	14,237	15,488	15,488	15,488	15,910	15,910	2.72%
Health Insurance	51201	63,716	63,037	62,836	66,233	66,233	66,233	66,233	66,233	0.00%
Dental Insurance	51202	3,262	3,262	3,262	3,261	3,261	3,261	3,261	3,261	0.00%
Workers Compensation	51203	290	390	207	116	116	116	255	255	119.83%
WI Retirement	51206	12,700	12,891	12,952	13,665	13,665	13,665	14,038	14,038	2.73%
Fringe Benefits Other	51207	1,259	1,298	1,445	1,566	1,566	1,566	1,562	1,562	-0.26%
Fringes Benefits Subtotal:		94,802	94,837	94,938	100,329	100,329	100,329	101,259	101,259	0.93%
Total Labor:		281,701	287,166	293,000	302,871	302,871	302,871	309,338	309,338	2.14%
Travel:										
Registration Tuition	52001	325	325	325	325	325	200	325	325	0.00%
Automobile Allowance	52002	335	232	469	332	332	282	406	356	7.23%
Lodging	52006	827	747	840	785	785	500	800	715	-8.92%
Other Travel Exp	52007	30	0	0	0	0	0	0	0	0.00%
Travel Subtotal:		1,517	1,304	1,634	1,442	1,442	982	1,531	1,396	-3.19%
Total Travel:		1,517	1,304	1,634	1,442	1,442	982	1,531	1,396	-3.19%

Winnebago County
Budget Detail - 2021

Description	Object	2017 Actual	2018 Actual	2019 Actual	2020 Adopted	2020 Revised	2020 Projected	2021 Request	2021 Executive	% Change From Prior Yr Adopted
Department - 009 - Treasurer										
Office:										
Office Supplies	53000	536	396	429	500	500	500	500	500	0.00%
Stationery and Forms	53001	2,076	3,110	2,721	3,000	3,000	3,000	3,000	3,000	0.00%
Printing Supplies	53002	300	651	625	750	750	750	750	750	0.00%
Postage and Box Rent	53004	3,466	2,743	2,757	3,250	3,250	3,500	3,250	3,250	0.00%
Telephone	53008	428	380	531	425	425	600	425	600	41.18%
Office Subtotal:		6,806	7,280	7,062	7,925	7,925	8,350	7,925	8,100	2.21%
Operating:										
Membership Dues	53502	100	100	100	100	100	100	100	100	0.00%
Publish Legal Notices	53503	25,897	13,133	11,983	12,000	12,000	12,000	13,000	13,000	8.33%
Small Equipment	53522	0	3,324	1,054	0	0	0	200	200	100.00%
Legal Fees	53530	183	100	3	150	150	300	300	300	100.00%
Tax Deed Expense	53531	14,252	14,901	44,523	15,000	15,000	15,000	15,000	15,000	0.00%
Operating Licenses Fees	53553	0	40	0	40	40	40	0	0	-100.00%
Other Miscellaneous	53568	174	12	32	125	125	125	100	100	-20.00%
Small Equipment Technology	53580	0	0	3,122	0	0	0	0	0	0.00%
Print Duplicate	73003	2,344	1,963	1,911	2,300	2,300	2,000	2,000	2,000	-13.04%
Postage and Box Rent	73004	13,308	11,040	10,824	11,000	11,000	11,000	11,000	11,000	0.00%
Operating Subtotal:		56,258	44,613	73,553	40,715	40,715	40,565	41,700	41,700	2.42%
Repairs & Maint:										
Equipment Repairs	74029	429	429	429	429	429	429	429	429	0.00%
Repairs & Maint Subtotal:		429	429	429	429	429	429	429	429	0.00%

Winnebago County
Budget Detail - 2021

Description	Object	2017 Actual	2018 Actual	2019 Actual	2020 Adopted	2020 Revised	2020 Projected	2021 Request	2021 Executive	% Change From Prior Yr Adopted
Department - 009 - Treasurer										
Contractual Services:										
Accounting Auditing	55012	28,231	(858)	(798)	6,000	6,000	30,000	20,000	20,000	233.33%
Professional Service	55014	1,134	1,104	1,386	1,200	1,200	1,000	1,200	1,200	0.00%
Abstractor Services	55018	5,160	4,885	3,120	4,200	4,200	10,500	6,000	6,000	42.86%
Security Service	55028	4,589	0	0	0	0	0	0	0	0.00%
Other Contract Services	75030	120	60	30	90	90	90	60	60	-33.33%
Contractual Services Subtotal:		39,234	5,191	3,738	11,490	11,490	41,590	27,260	27,260	137.25%
Insurance Expenses:										
Prop Liab Insurance	56000	0	40	0	60	60	60	0	0	-100.00%
Prop Liab Insurance	76000	2,796	2,640	1,560	1,617	1,617	1,617	2,273	2,273	40.57%
Insurance Expenses Subtotal:		2,796	2,680	1,560	1,677	1,677	1,677	2,273	2,273	35.54%
Total Other Operating:		105,523	60,192	86,342	62,236	62,236	92,611	79,587	79,762	28.16%
Expense Total:		388,740	348,662	380,975	366,549	366,549	396,464	390,456	390,496	6.53%
Treasurer Net/(Levy):		549,878	705,073	661,591	488,926	488,926	435,986	441,594	441,554	-9.69%

HUMAN RESOURCES

General Fund – Division: 012
2021 BUDGET NARRATIVE

DEPARTMENT HEAD: Michael Collard
LOCATION: Winnebago County
112 Otter Avenue, Fourth Floor
Oshkosh, WI 54901

TELEPHONE: 232-3460

MISSION STATEMENT:

The Winnebago County Human Resources Department strives to provide effective and responsible human resources and labor relations services to other County departments through a comprehensive human resource program.

PROGRAM DESCRIPTION:

RECRUITMENT Coordinates position refill requests, recruits and advertises for open positions, collects and screens job applications, interviews and tests candidates for positions, assists department managers in hiring decisions, and issues offer letters.

COMPENSATION ADMINISTRATION Designs and administers compensation plans for represented and non-represented employees in all County departments.

BUDGETS Prepares labor cost estimates for the annual budget, updates tables of organization for County departments, reviews new position requests, and projects costs for health and dental coverage.

LABOR RELATIONS Negotiates, interprets, and administers collective bargaining agreements in accordance with collective bargaining laws; processes grievances and work rule reviews.

ORGANIZATIONAL STUDIES Performs organizational studies for departments as needed to determine if changes can be made to gain operating efficiencies.

BENEFITS ADMINISTRATION Administers group health plans, retirement program, social security, disability, deferred compensation, flexible benefits, retirement system contributions, and life insurance.

TRAINING Performs orientation sessions for new employees, coordinates the County's safety training program, collaborates on management training and ongoing group training programs on various topics.

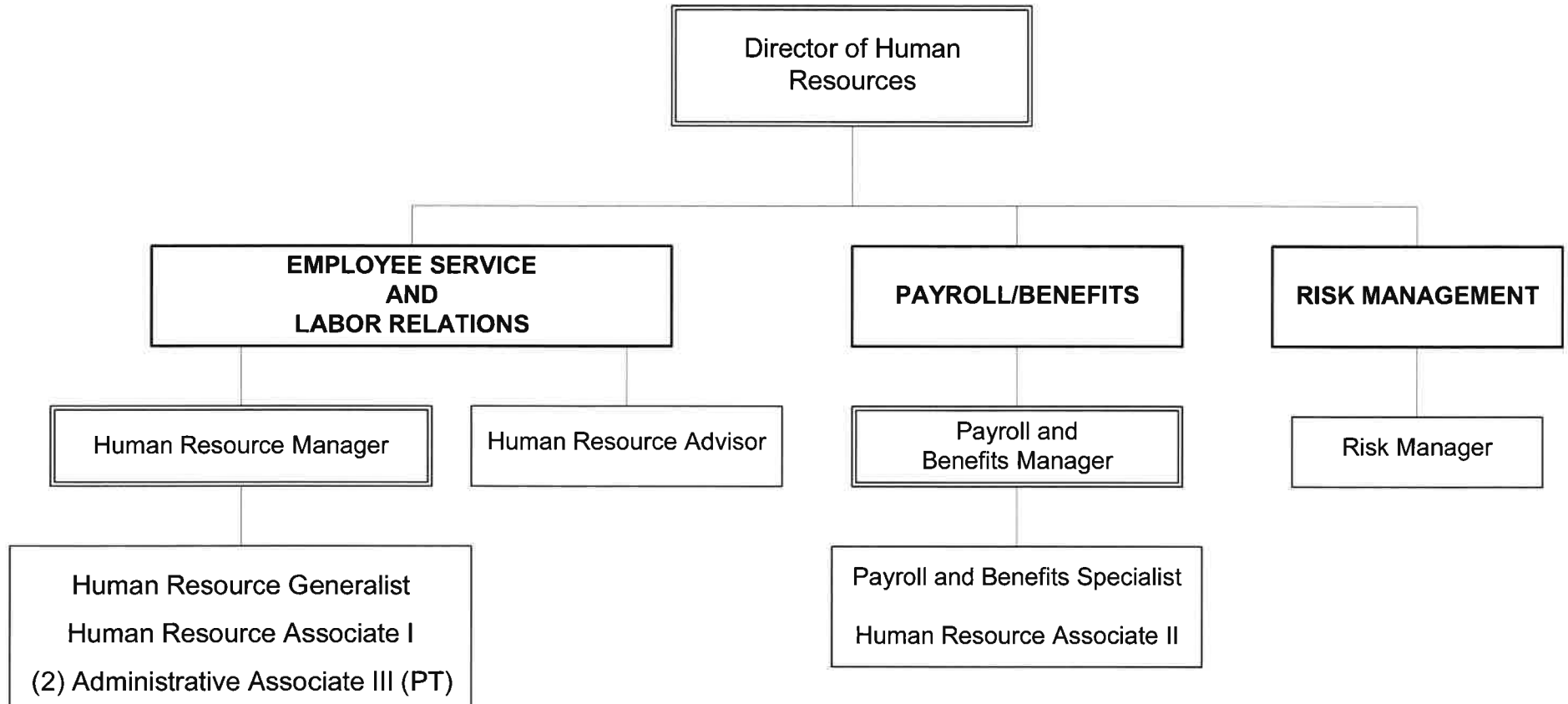
PAYROLL PROCESSING Prepares payrolls, generates checks and maintain payroll records in accordance with State, Federal, and Internal Revenue Service requirements.

PAYROLL REPORTING Prepares labor distribution reports and Federal and State Payroll Tax reports.

WORKERS COMPENSATION Manages self-funded program including budgeting, claims processing and payment approval, case management and litigation management through third-party partner.

SAFETY Oversees administration of county-wide safety and safety training programs.

HUMAN RESOURCES



HUMAN RESOURCES

General Fund – Division: 012
2021 BUDGET NARRATIVE

DEPARTMENT HEAD: Michael Collard
LOCATION: Winnebago County
112 Otter Avenue, Fourth Floor
Oshkosh, WI 54901

TELEPHONE: 232-3466

2020 ACCOMPLISHMENTS:

1. Improved employee recruitment efforts:

- a. Hired 180 new County employees in first six months of 2020. By way of comparison, in 2015, we hired a total of 175 employees for the entire calendar year.
- b. Handled recruitments of two new department heads and numerous other positions entirely in-house.
- c. Maintained reasonable staffing levels in areas which are in crisis mode in some other organizations, particularly the Sheriff's Office and Park View Health Center.

2. Responded to COVID-19 emergency

- a. Initiated a COVID-19 Core Groups of key county managers, and developed and administered COVID-19 Management Plan.
- b. Developed emergency procedures for allowing employees to work from home and reviewed, approved over 245 work from home requests.
- c. Responded to Safer at Home Orders by helping departments prepare lists of employees needed to provide Essential Government Functions and determine how to continue to provide Essential Government Functions with available resources.
- d. Managed response to federal Families First Coronavirus Response Act by interpreting and analyzing statutory and regulatory provisions, developing and implementing a Families First Coronavirus Response Act policy, which provided two entirely new employee benefits: Emergency Paid Sick Leave, and Expanded Emergency Family and Medical Leave. Developed entirely new forms and procedures, and handled well over 150 employee leave requests.
- e. Prepared lists of employees and positions to be classified as “emergency responders” and “health care providers” under the federal FFCRA, and prepared a new County Emergency Paid Sick Leave Policy, which partially replaces federal FFCRA benefits for those employees who are

not eligible.

- f. **Handled many transitional issues upon expiration of Safer at Home Orders, and developed directives regarding social distancing and wearing of masks in county buildings.**
- g. **Proposed and obtained approval for amendment of Vacation policy to allow for additional carryovers.**

3. Administered Winnebago County Compensation Plan:

- a. **Analyzed reclassification requests from departments and presented to Personnel & Finance Committee.**
- b. **Coordinated employee performance appraisals and calculated merit increases for over 800 employees.**
- c. **Recommended and obtained Board approval for 1.5% increases in compensation schedule levels.**
- d. **Worked with federal Department of Labor in a two-year audit methods of calculating overtime rates at Park View Health Center; were assessed no penalties and asked to pay only a small amount of back pay.**

4. Administered County position descriptions and tables of organization:

- a. **Created new Risk Manager function within Human Resources, to take over functions previously performed by two other senior managers and reducing reliance on outside consultants.**
- b. **Revised and updated position descriptions for numerous County positions.**
- c. **Assisted many departments with staffing issues, temporary help requests, and changes to table of organization.**

5. Administered County Human Resource-related budgets:

- a. **Prepared draft 2021 labor budgets for all County departments.**
- b. **Kept 2019 and 2020 (to date) expenses for Human Resources within budgeted levels.**

6. Administered County's labor relations program:

- a. **Administered collective bargaining agreement covering 2019-2020 with Deputies' Association, and prepared for negotiation of new agreement for 2021 and beyond.**
- b. **Reached agreeable resolutions of other union matters.**

7. Administered County's employee benefits programs:

- a. **Continued successful management of County's self-funded health plan, with no premium increase projected for 2021.**
- b. **Made shared employee health clinic operated by City of Neenah available to County employees.**
- c. **Improved availability of health coach at Three Waves Clinic for County employees.**

2021 GOALS & OBJECTIVES:

- 1. Improve service to County departments in recruiting and handling employee issues.**
- 2. Analyze employee retirement trends and improve succession planning in departments.**
- 3. Complete review of pay rules and propose and implement a more consistent set of pay rules governing all non-union employee groups.**
- 4. Prepare and seek approval of revisions to Winnebago County Human Resources Policy Manual.**
- 5. Negotiate a successor collective bargaining agreement with the Winnebago County Deputies' Association that is in the best interest of Winnebago County.**
- 6. Retain consultant to perform a five-year review of the Winnebago County Compensation Schedule.**

HUMAN RESOURCES

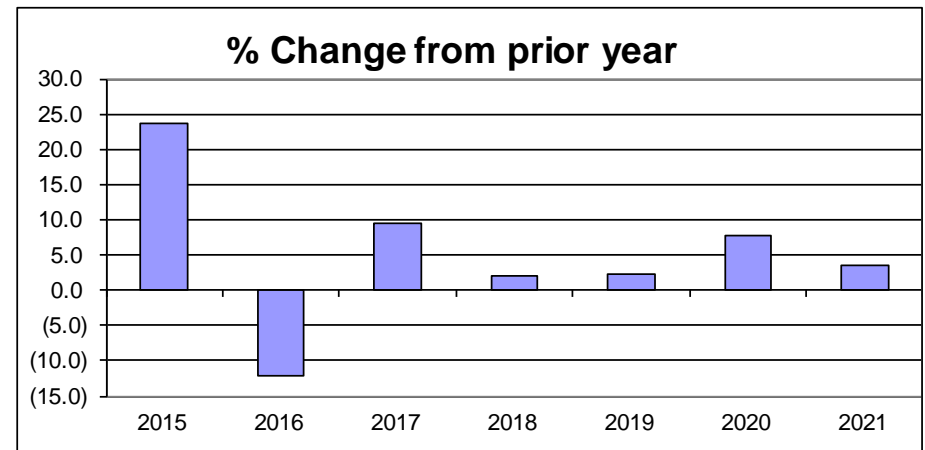
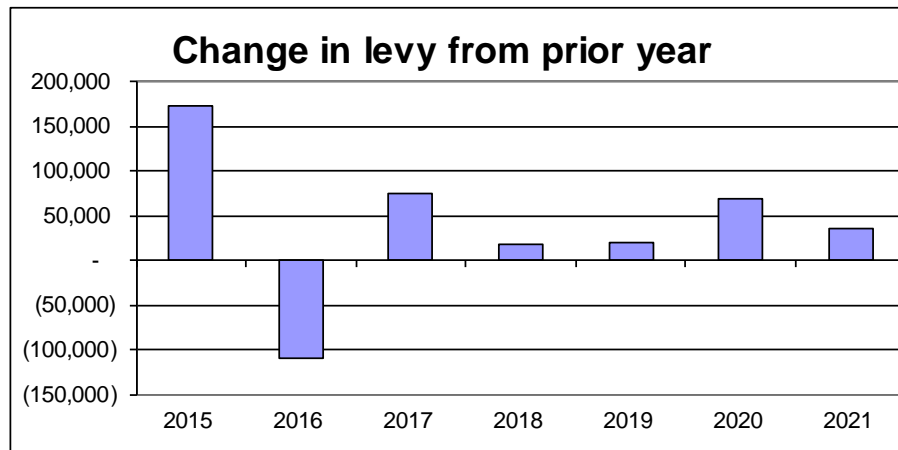
2021 BUDGET NARRATIVE HIGHLIGHTS

DEPARTMENT STAFFING:

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Full Time	8	7	7	7	7	8	8	8	9	9
Part Time	0	2	2	2	2	2	2	2	1	2
Total	8	9	9	9	9	10	10	10	10	11

The changes in the 2021 department staffing can be found within the Table of Organization of Classified Positions schedule found in the Overview section of the budget book. Another schedule in that section shows the fiscal impact of the position changes. One (1) part-time Administrative Associate III will be added to the Table of Classified Positions schedule.

COUNTY LEVY: The tax levy for 2021 is \$1,005,637, an increase of \$34,739 or 3.58% over 2020. A schedule of significant changes follows.



SIGNIFICANT CHANGES FROM 2020 ADOPTED - Human Resources

Account	Amount	Description
Significant changes from 2020		
Tax Levy 2020	\$ 970,898	
Revenue Changes - impact on levy:		
None	-	
Expense Changes - impact on levy:		
Temporary Employees	(6,240)	Decrease due to temporary employee converting to new regular part-time position.
Data Processing	3,218	Increase for HR staff training.
Professional Service	21,000	Increase for a consultant review and update of compensation plan.
Other small changes	16,761	This is a combination of small increases and decreases to revenue and expense accounts.
Tax Levy 2021	\$ 1,005,637	

Financial Summary Human Resources

Items	2020 7-Month Actual	2020 12-Month Estimate	2020 Adopted Budget	2020 Adjusted Budget	2021 Executive Budget
Total Revenues	8,292	14,250	14,250	14,250	14,650
Labor	473,190	830,784	856,296	856,296	867,837
Travel	1,021	2,238	3,348	3,348	2,934
Capital	-	-	-	-	-
Other Expenditures	71,655	120,570	125,504	125,504	149,516
Total Expenditures	545,866	953,592	985,148	985,148	1,020,287
Levy			970,898		1,005,637

Winnebago County

Budget Detail - 2021

Description	Object	2017 Actual	2018 Actual	2019 Actual	2020 Adopted	2020 Revised	2020 Projected	2021 Request	2021 Executive	% Change From Prior Yr Adopted
Department - 012 - Human Resources										
Revenue										
Public Services:										
Forms Copies Etc	45003	100	89	113	50	50	50	50	50	0.00%
Public Services Subtotal:		100	89	113	50	50	50	50	50	0.00%
Interfund Revenue:										
Professional Services	63002	15,000	16,500	14,196	14,200	14,200	14,200	14,600	14,600	2.82%
Interfund Revenue Subtotal:		15,000	16,500	14,196	14,200	14,200	14,200	14,600	14,600	2.82%
Total Operating Revenue:		15,100	16,589	14,309	14,250	14,250	14,250	14,650	14,650	2.81%
Revenue Total:		15,100	16,589	14,309	14,250	14,250	14,250	14,650	14,650	2.81%
Expense										
Wages:										
Regular Pay	51100	523,114	547,847	558,354	598,565	598,565	585,000	614,093	614,093	2.59%
Temporary Employees	51101	0	0	0	6,240	6,240	6,240	0	0	-100.00%
Wages Subtotal:		523,114	547,847	558,354	604,805	604,805	591,240	614,093	614,093	1.54%

Winnebago County

Budget Detail - 2021

Description	Object	2017 Actual	2018 Actual	2019 Actual	2020 Adopted	2020 Revised	2020 Projected	2021 Request	2021 Executive	% Change From Prior Yr Adopted
Department - 012 - Human Resources										
Fringes Benefits:										
FICA Medicare	51200	37,471	39,465	40,373	46,267	46,267	42,267	46,979	46,979	1.54%
Health Insurance	51201	121,321	124,285	128,248	153,029	153,029	145,082	153,029	153,029	0.00%
Dental Insurance	51202	7,958	7,934	7,357	7,183	7,183	7,183	8,270	8,270	15.13%
Workers Compensation	51203	811	1,108	576	339	339	339	755	755	122.71%
WI Retirement	51206	34,378	35,503	35,518	40,404	40,404	40,404	40,462	40,462	0.14%
Fringe Benefits Other	51207	3,481	3,700	3,821	4,269	4,269	4,269	4,249	4,249	-0.47%
Fringes Benefits Subtotal:		205,421	211,995	215,894	251,491	251,491	239,544	253,744	253,744	0.90%
Total Labor:		728,535	759,843	774,248	856,296	856,296	830,784	867,837	867,837	1.35%
Travel:										
Registration Tuition	52001	490	585	899	900	900	900	900	900	0.00%
Automobile Allowance	52002	1,037	1,047	938	1,200	1,200	600	1,000	1,000	-16.67%
Meals	52005	0	53	13	100	100	0	50	50	-50.00%
Lodging	52006	164	740	574	1,148	1,148	738	984	984	-14.29%
Travel Subtotal:		1,691	2,425	2,425	3,348	3,348	2,238	2,934	2,934	-12.37%
Total Travel:		1,691	2,425	2,425	3,348	3,348	2,238	2,934	2,934	-12.37%

Winnebago County

Budget Detail - 2021

Description	Object	2017 Actual	2018 Actual	2019 Actual	2020 Adopted	2020 Revised	2020 Projected	2021 Request	2021 Executive	% Change From Prior Yr Adopted
Department - 012 - Human Resources										
Office:										
Office Supplies	53000	1,739	1,162	2,019	1,700	1,700	1,700	1,700	1,700	0.00%
Stationery and Forms	53001	1,293	1,665	1,745	450	450	672	750	750	66.67%
Printing Supplies	53002	1,144	1,125	1,329	1,200	1,200	1,136	1,200	1,200	0.00%
Postage and Box Rent	53004	14	115	110	50	50	57	75	75	50.00%
Computer Software	53006	0	804	301	438	438	809	0	800	82.65%
Telephone	53008	1,183	947	935	1,250	1,250	1,250	1,250	1,250	0.00%
Office Subtotal:		5,372	5,817	6,439	5,088	5,088	5,624	4,975	5,775	13.50%
Operating:										
Advertising	53500	4,889	8,643	6,915	6,500	6,500	5,064	7,000	7,000	7.69%
Subscriptions	53501	0	0	150	400	400	400	400	400	0.00%
Membership Dues	53502	369	369	384	400	400	324	400	400	0.00%
Small Equipment	53522	0	379	0	400	400	400	400	400	0.00%
Medical Supplies	53524	0	2,214	3,052	900	900	1,100	1,100	1,100	22.22%
Small Equipment Technology	53580	0	884	574	1,815	1,815	1,500	0	0	-100.00%
Print Duplicate	73003	9,739	9,631	10,649	9,000	9,000	9,000	9,000	9,000	0.00%
Postage and Box Rent	73004	5,518	5,502	5,179	6,000	6,000	6,000	5,500	5,500	-8.33%
Computer Server Charge	73030	0	0	3,503	0	0	0	0	0	0.00%
Operating Subtotal:		20,514	27,622	30,406	25,415	25,415	23,788	23,800	23,800	-6.35%
Repairs & Maint:										
Equipment Repairs	54029	43	43	43	250	250	150	250	250	0.00%
Equipment Repairs	74029	528	528	495	561	561	561	495	495	-11.76%
Repairs & Maint Subtotal:		571	571	538	811	811	711	745	745	-8.14%

Winnebago County

Budget Detail - 2021

Description	Object	2017 Actual	2018 Actual	2019 Actual	2020 Adopted	2020 Revised	2020 Projected	2021 Request	2021 Executive	% Change From Prior Yr Adopted
Department - 012 - Human Resources										
Contractual Services:										
Medical and Dental	55000	3,125	3,315	3,264	4,000	4,000	4,000	4,000	4,000	0.00%
Data Processing	55013	45,465	46,974	47,273	52,761	52,761	52,761	55,979	55,979	6.10%
Professional Service	55014	7,197	29,221	27,138	35,743	35,743	32,000	56,743	56,743	58.75%
Contractual Services Subtotal:		55,787	79,510	77,675	92,504	92,504	88,761	116,722	116,722	26.18%
Insurance Expenses:										
Prop Liab Insurance	76000	2,700	2,676	1,620	1,686	1,686	1,686	2,474	2,474	46.74%
Insurance Expenses Subtotal:		2,700	2,676	1,620	1,686	1,686	1,686	2,474	2,474	46.74%
Total Other Operating:		84,944	116,195	116,677	125,504	125,504	120,570	148,716	149,516	19.13%
Expense Total:		815,170	878,463	893,350	985,148	985,148	953,592	1,019,487	1,020,287	3.57%
Human Resources Net/(Levy):		(800,070)	(861,873)	(879,041)	(970,898)	(970,898)	(939,342)	(1,004,837)	(1,005,637)	3.58%

WORKERS COMPENSATION FUND

2021 BUDGET NARRATIVE HIGHLIGHTS

The County self insures for workers compensation and it is accounted for through an internal service fund. An internal service fund is used to account for the financing of goods or services provided by one department to other departments on a cost-reimbursement basis.

FUND MANAGEMENT:

The fund is managed jointly by the Human Resources Director and Finance Director. The Human Resources Department administers claims. The Finance Department administers the general finances and reviews fund reserves for propriety. Other functions such as purchase of stop-loss insurance, aggregate and deductible limits for the fund are reviewed jointly.

SUMMARY OF ACTIVITY 2021:

The fund shows a deficit of \$318,817 for 2021. Funds are maintained to handle any unexpected large claims that we may have to pay up to our stop loss amount. The stop loss for this fund is \$500,000 per occurrence, at which time our excess insurance takes over. We have been trying to maintain enough in fund reserves to cover several unanticipated large losses in a single year. We have determined the fund balance is higher than it needs to be, so we are applying \$318,817 of the fund balance by reducing the amount charged to departments for 2021.

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

SIGNIFICANT CHANGES FROM 2020 ADOPTED - Workers Comp Insurance

Significant changes from 2020	Effect on Budget	Effect on Surplus / (Deficit)	Total	
2020 Budgeted Surplus (Deficit)			\$ (492,219)	
Significant changes to revenues:				
Account	Incr/(Decr) Revenue			Description
Insurance Charges	324,069	324,069		Increase due to less fund balance to apply, resulting in increased charges to departments.
Interest Investments	(10,000)	(10,000)		Decrease due to lower interest rates.
Total revenue changes	314,069			
Significant changes to expenses:				
Account	Incr/(Decr) Expense			Description
Regular Pay	4,191	(4,191)		Increase based on hiring Risk Manager at a higher wage than budgeted for 2020.
Professional Service	15,000	(15,000)		Increase for Millman study needed and some assistance to Risk Manager by consultant.
Administrative Fee	5,000	(5,000)		Increased bill review activity, resulting in greater savings.
Claim Payments	111,175	(111,175)		Increase based on a 4-year rolling average with 6% trend for claims projected.
Other small changes	5,301	(5,301)		This is a combination of small increases and decreases to revenue and expense accounts.
Total expense changes	140,667			
2021 Budgeted Surplus (Deficit)			\$ (318,817)	

Financial Summary Workers Compensation Insurance

Items	2020 7-Month Actual	2020 12-Month Estimate	2020 Adopted Budget	2020 Adjusted Budget	2021 Executive Budget
Total Revenues	200,989	310,443	316,302	316,302	630,371
Labor	24,571	40,372	63,825	63,825	68,667
Travel	25	250	800	800	800
Capital	-	-	-	-	-
Other Expenditures	451,599	813,357	743,896	748,663	879,721
Total Expenditures	476,195	853,979	808,521	813,288	949,188
(Surplus) / Deficit before adjustments			492,219		318,817
Increase / (Decrease) fund balance			(492,219)		(318,817)
Net (Surplus) / Deficit after adjustments			-		-

Winnebago County

Budget Detail - 2021

Description	Object	2017 Actual	2018 Actual	2019 Actual	2020 Adopted	2020 Revised	2020 Projected	2021 Request	2021 Executive	% Change From Prior Yr Adopted
Fund - 630 - Workers Comp Insurance (WCI)										
Revenue										
Interfund Revenue:										
Insurance Charges	63001	638,228	859,191	467,585	261,302	261,302	248,446	585,371	585,371	124.02%
Interfund Revenue Subtotal:		638,228	859,191	467,585	261,302	261,302	248,446	585,371	585,371	124.02%
Total Operating Revenue:		638,228	859,191	467,585	261,302	261,302	248,446	585,371	585,371	124.02%
Interest:										
Interest Investments	48000	46,347	67,377	102,471	55,000	55,000	61,997	45,000	45,000	-18.18%
Investment Mark to Market	48002	(6,725)	(6,311)	48,998	0	0	0	0	0	0.00%
Interest Subtotal:		39,621	61,066	151,469	55,000	55,000	61,997	45,000	45,000	-18.18%
Total Non-Operating Revenue:		39,621	61,066	151,469	55,000	55,000	61,997	45,000	45,000	-18.18%
Revenue Total:		677,849	920,257	619,054	316,302	316,302	310,443	630,371	630,371	99.29%
Expense										
Wages:										
Regular Pay	51100	26,880	27,520	28,216	40,870	40,870	27,906	45,061	45,061	10.25%
Wages Subtotal:		26,880	27,520	28,216	40,870	40,870	27,906	45,061	45,061	10.25%

Winnebago County

Budget Detail - 2021

Description	Object	2017 Actual	2018 Actual	2019 Actual	2020 Adopted	2020 Revised	2020 Projected	2021 Request	2021 Executive	% Change From Prior Yr Adopted
Fund - 630 - Workers Comp Insurance (WCI)										
Fringes Benefits:										
FICA Medicare	51200	1,955	1,954	2,004	3,127	3,127	1,994	3,447	3,447	10.23%
Health Insurance	51201	7,117	7,430	7,611	16,040	16,040	8,026	16,040	16,040	0.00%
Dental Insurance	51202	381	381	381	761	761	380	761	761	0.00%
Workers Compensation	51203	42	56	29	23	23	20	55	55	139.13%
WI Retirement	51206	1,828	1,844	1,848	2,759	2,759	1,884	3,042	3,042	10.26%
Fringe Benefits Other	51207	151	155	158	245	245	162	261	261	6.53%
Fringes Benefits Subtotal:		11,472	11,819	12,031	22,955	22,955	12,466	23,606	23,606	2.84%
Total Labor:										
		38,353	39,339	40,247	63,825	63,825	40,372	68,667	68,667	7.59%
Travel:										
Registration Tuition	52001	0	25	0	500	500	150	500	500	0.00%
Automobile Allowance	52002	21	92	81	300	300	100	300	300	0.00%
Travel Subtotal:		21	117	81	800	800	250	800	800	0.00%
Total Travel:										
		21	117	81	800	800	250	800	800	0.00%
Office:										
Print Duplicate	53003	0	0	0	25	25	25	25	25	0.00%
Office Subtotal:		0	0	0	25	25	25	25	25	0.00%

Winnebago County

Budget Detail - 2021

Description	Object	2017 Actual	2018 Actual	2019 Actual	2020 Adopted	2020 Revised	2020 Projected	2021 Request	2021 Executive	% Change From Prior Yr Adopted
Fund - 630 - Workers Comp Insurance (WCI)										
Operating:										
Subscriptions	53501	133	663	995	1,000	1,000	800	1,000	1,000	0.00%
Membership Dues	53502	263	150	150	500	500	150	150	150	-70.00%
Small Equipment	53522	0	779	0	2,100	2,100	500	2,100	2,100	0.00%
Medical Supplies	53524	175	0	579	800	800	500	800	800	0.00%
Operating Subtotal:		570	1,591	1,724	4,400	4,400	1,950	4,050	4,050	-7.95%
Contractual Services:										
Medical and Dental	55000	4,216	2,812	2,563	5,000	5,000	1,500	5,000	5,000	0.00%
Legal Services	55001	2,500	27,587	16,290	25,000	25,000	22,000	25,000	25,000	0.00%
Professional Service	55014	27,334	36,288	30,538	0	4,767	9,000	15,000	15,000	100.00%
Management Services	55020	35,065	34,548	30,239	39,000	39,000	37,000	39,000	39,000	0.00%
Administration Fee	55037	22,532	15,394	49,997	35,000	35,000	60,000	40,000	40,000	14.29%
Contractual Services Subtotal:		91,646	116,628	129,627	104,000	108,767	129,500	124,000	124,000	19.23%
Insurance Expenses:										
Stop Loss Insurance Premium	56001	82,375	82,375	87,514	90,000	90,000	87,514	95,000	95,000	5.56%
Claim Payments	56002	(19,744)	314,601	836,082	545,471	545,471	594,368	656,646	656,646	20.38%
Insurance Recoveries	56003	(4,822)	(344,962)	(11,110)	0	0	0	0	0	0.00%
Insurance Expenses Subtotal:		57,808	52,013	912,486	635,471	635,471	681,882	751,646	751,646	18.28%
Total Other Operating:		150,024	170,232	1,043,838	743,896	748,663	813,357	879,721	879,721	18.26%
Expense Total:		188,398	209,688	1,084,166	808,521	813,288	853,979	949,188	949,188	17.40%
WCI Net Surplus (Deficit):		489,451	710,569	(465,113)	(492,219)	(496,986)	(543,536)	(318,817)	(318,817)	-35.23%

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

SELF FUNDED HEALTH INSURANCE

2021 BUDGET NARRATIVE HIGHLIGHTS

The County Human Resources Department is responsible for overseeing the activity of this fund.

There is no direct tax levy for this function. The fund charges County departments premiums which in turn are reflected in the tax levy of each department. Employees also pay a share which is reflected as income to this department.

This fund was created in 2000 to account for the new self-funded health insurance. It was later discontinued when better health insurance options were available. The fund was started up again in 2017 due to changes in the health insurance market which we believe makes this option better for the County.

The County has purchased stop loss insurance, which takes over when medical expenses for an individual exceed \$300,000 in a plan year.

Premiums are charged to departments based on employees enrolled in the program. Those premiums are included in each departments budgeted fringe benefit expense for the year.

The plan is administered by a third party administrator so there is no County staff assigned solely to this activity.

Our actual claims experience will determine if additional changes to plan design or employee insurance premiums are required over time.

FUND BALANCE:

The fund has a budgeted deficit of \$891,038 for 2021.

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

SIGNIFICANT CHANGES FROM 2020 ADOPTED - Self Funded Health Insurance

Significant changes from 2020	Effect on Budget	Effect on Surplus (Deficit)	Total	
2020 Budgeted Surplus (Deficit)			\$ 1,246	
Significant changes to revenues:				
Account	Incr/(Decr) Revenue			Description
Interest Investments	(20,000)	(20,000)		Decrease based on lower interest rates.
Total revenue changes	(20,000)			
Significant changes to expenses:				
Account	Incr/(Decr) Expense			Description
Other Contracted Services	5,824	(5,824)		Increase to move the PCORI fee, in years past it was budgeted in Administrative Fee 55037.
Health Risk Assessments	20,000	(20,000)		Increase in rates and adding A1C testing for diabetes.
Stop Loss Insurance Premium	251,077	(251,077)		Significantly higher stop-loss insurance rates are expected, based on large claim experience.
Claim Payments	741,983	(741,983)		Increase due to health inflation, utilization, and slightly higher projected enrollment.
Other small changes	(146,600)	146,600		This is a combination of small increases and decreases to revenue and expense accounts.
Total expense changes	872,284			
2021 Budgeted Surplus (Deficit)			\$ (891,038)	

Financial Summary Self Funded Health Insurance

Items	2020 7-Month Actual	2020 12-Month Estimate	2020 Adopted Budget	2020 Adjusted Budget	2021 Executive Budget
Total Revenues	10,166,545	17,749,873	17,729,873	17,729,873	17,859,877
Labor	625	1,000	-	-	1,000
Travel	-	-	-	-	-
Capital	-	-	-	-	-
Other Expenditures	8,723,684	16,744,441	17,728,627	17,733,394	18,749,915
Total Expenditures	8,724,309	16,745,441	17,728,627	17,733,394	18,750,915
(Surplus) / Deficit before adjustments			(1,246)		891,038
Increase / (Decrease) fund balance			1,246		(891,038)
Net (Surplus) / Deficit after adjustments			-		-

Winnebago County
Budget Detail - 2021

Description	Object	2017 Actual	2018 Actual	2019 Actual	2020 Adopted	2020 Revised	2020 Projected	2021 Request	2021 Executive	% Change From Prior Yr Adopted
Fund - 650 - Health Insurance Self Funded (SFHI)										
Revenue										
Public Services:										
Other Fees	45002	1,075	1,250	1,050	0	0	0	0	0	0.00%
Insurance Charges	45067	2,613,862	2,875,283	2,598,843	2,909,645	2,909,645	2,909,645	3,046,519	3,046,519	4.70%
Public Services Subtotal:		2,614,937	2,876,533	2,599,893	2,909,645	2,909,645	2,909,645	3,046,519	3,046,519	4.70%
Interfund Revenue:										
Insurance Charges	63001	13,330,678	13,876,223	13,833,029	14,720,228	14,720,228	14,720,228	14,733,358	14,733,358	0.09%
Interfund Revenue Subtotal:		13,330,678	13,876,223	13,833,029	14,720,228	14,720,228	14,720,228	14,733,358	14,733,358	0.09%
Total Operating Revenue:		15,945,615	16,752,756	16,432,922	17,629,873	17,629,873	17,629,873	17,779,877	17,779,877	0.85%
Interest:										
Interest Investments	48000	65,071	97,299	131,777	100,000	100,000	120,000	80,000	80,000	-20.00%
Investment Mark to Market	48002	(9,442)	(9,114)	63,019	0	0	0	0	0	0.00%
Interest Subtotal:		55,629	88,185	194,796	100,000	100,000	120,000	80,000	80,000	-20.00%
Misc Revenues:										
Other Miscellaneous Revenues	48109	0	0	84	0	0	0	0	0	0.00%
Misc Revenues Subtotal:		0	0	84	0	0	0	0	0	0.00%

Winnebago County

Budget Detail - 2021

Description	Object	2017 Actual	2018 Actual	2019 Actual	2020 Adopted	2020 Revised	2020 Projected	2021 Request	2021 Executive	% Change From Prior Yr Adopted
Fund - 650 - Health Insurance Self Funded (SFHI)										
Transfers In:										
Other Transfers In	49501	0	0	824,000	0	0	0	0	0	0.00%
Transfers In Subtotal:		0	0	824,000	0	0	0	0	0	0.00%
Total Non-Operating Revenue:		55,629	88,185	1,018,880	100,000	100,000	120,000	80,000	80,000	-20.00%
Revenue Total:		16,001,244	16,840,941	17,451,802	17,729,873	17,729,873	17,749,873	17,859,877	17,859,877	0.73%
Expense										
Fringes Benefits:										
Health Insurance	51201	0	0	0	0	0	1,000	1,000	1,000	100.00%
Fringes Benefits Subtotal:		0	0	0	0	0	1,000	1,000	1,000	100.00%
Total Labor:		0	0	0	0	0	1,000	1,000	1,000	100.00%
Contractual Services:										
Professional Service	55014	632	4,368	538	0	4,767	4,420	0	0	0.00%
Other Contract Serv	55030	0	0	15,000	0	0	5,488	5,824	5,824	100.00%
Administration Fee	55037	404,190	418,423	458,214	444,452	444,452	444,452	452,528	452,528	1.82%
Consulting Services	55201	102,600	102,600	104,136	106,191	106,191	106,191	108,315	108,315	2.00%
Clinic Expense	55203	102,085	0	0	432,312	432,312	400,000	424,516	424,516	-1.80%
Health Risk Assessments	55205	83,810	86,340	81,927	105,000	105,000	105,000	125,000	125,000	19.05%
Employee Wellness	55207	9,375	6,927	8,643	20,000	20,000	20,000	20,000	20,000	0.00%
Contractual Services Subtotal:		702,693	618,658	668,457	1,107,955	1,112,722	1,085,551	1,136,183	1,136,183	2.55%

Winnebago County

Budget Detail - 2021

Description	Object	2017 Actual	2018 Actual	2019 Actual	2020 Adopted	2020 Revised	2020 Projected	2021 Request	2021 Executive	% Change From Prior Yr Adopted
Fund - 650 - Health Insurance Self Funded (SFHI)										
Insurance Expenses:										
Stop Loss Insurance Premium	56001	738,657	757,212	807,637	821,133	821,133	821,133	1,072,210	1,072,210	30.58%
Claim Payments	56002	14,771,704	15,616,802	17,466,938	15,799,539	15,799,539	14,837,757	16,541,522	16,541,522	4.70%
Insurance Recoveries	56003	(44,888)	(370,017)	(1,885,146)	0	0	0	0	0	0.00%
Insurance Expenses Subtotal:		15,465,472	16,003,997	16,389,429	16,620,672	16,620,672	15,658,890	17,613,732	17,613,732	5.97%
Total Other Operating:		16,168,165	16,622,655	17,057,886	17,728,627	17,733,394	16,744,441	18,749,915	18,749,915	5.76%
Expense Total:		16,168,165	16,622,655	17,057,886	17,728,627	17,733,394	16,745,441	18,750,915	18,750,915	5.77%
SFHI - Net Surplus (Deficit):		(166,921)	218,286	393,916	1,246	(3,521)	1,004,432	(891,038)	(891,038)	-71,611.88%

SELF FUNDED DENTAL INSURANCE

2021 BUDGET NARRATIVE HIGHLIGHTS

The County Human Resources Department is responsible for overseeing the activity of this fund.

Premiums are charged to departments based on employees enrolled in the program. Those premiums are included in each departments budgeted fringe benefit expense for the year. Premiums are also collected from employees as payroll deductions for the employee share.

The plan is administered by a third party administrator so there are no County staff assigned solely to this activity.

Summary of Fund Activity:

The fund has a budgeted surplus of \$23,066 for 2021. There are no significant changes from 2020.

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

Financial Summary Self Funded Dental Insurance

Items	2020 7-Month Actual	2020 12-Month Estimate	2020 Adopted Budget	2020 Adjusted Budget	2021 Executive Budget
Total Revenues	512,327	885,197	883,206	883,206	888,019
Labor	-	-	-	-	-
Travel	-	-	-	-	-
Capital	-	-	-	-	-
Other Expenditures	397,848	776,297	904,541	906,448	864,953
Total Expenditures	397,848	776,297	904,541	906,448	864,953
(Surplus) / Deficit before adjustments			21,335		(23,066)
Increase / (Decrease) fund balance			(21,335)		23,066
Net (Surplus) / Deficit after adjustments			-		-

Winnebago County

Budget Detail - 2021

Description	Object	2017 Actual	2018 Actual	2019 Actual	2020 Adopted	2020 Revised	2020 Projected	2021 Request	2021 Executive	% Change From Prior Yr Adopted
Fund - 660 - Dental Insurance Self Funded (SFDI)										
Revenue										
Public Services:										
Insurance Charges	45067	115,435	122,695	174,519	129,009	129,009	129,000	129,975	129,975	0.75%
Public Services Subtotal:		115,435	122,695	174,519	129,009	129,009	129,000	129,975	129,975	0.75%
Interfund Revenue:										
Insurance Charges	63001	690,556	760,955	700,211	744,197	744,197	744,197	750,044	750,044	0.79%
Interfund Revenue Subtotal:		690,556	760,955	700,211	744,197	744,197	744,197	750,044	750,044	0.79%
Total Operating Revenue:		805,990	883,649	874,730	873,206	873,206	873,197	880,019	880,019	0.78%
Interest:										
Interest Investments	48000	6,033	9,634	14,571	10,000	10,000	12,000	8,000	8,000	-20.00%
Investment Mark to Market	48002	(875)	(902)	6,968	0	0	0	0	0	0.00%
Interest Subtotal:		5,158	8,731	21,538	10,000	10,000	12,000	8,000	8,000	-20.00%
Total Non-Operating Revenue:		5,158	8,731	21,538	10,000	10,000	12,000	8,000	8,000	-20.00%
Revenue Total:		811,148	892,380	896,268	883,206	883,206	885,197	888,019	888,019	0.54%

Winnebago County

Budget Detail - 2021

Description	Object	2017 Actual	2018 Actual	2019 Actual	2020 Adopted	2020 Revised	2020 Projected	2021 Request	2021 Executive	% Change From Prior Yr Adopted
Fund - 660 - Dental Insurance Self Funded (SFDI)										
Expense										
Contractual Services:										
Professional Service	55014	253	1,747	215	0	1,907	1,907	0	0	0.00%
Administration Fee	55037	47,761	50,455	50,216	50,600	50,600	50,600	50,993	50,993	0.78%
Contractual Services Subtotal:		48,014	52,202	50,431	50,600	52,507	52,507	50,993	50,993	0.78%
Insurance Expenses:										
Claim Payments	56002	748,664	778,707	736,929	853,941	853,941	723,790	813,960	813,960	-4.68%
Insurance Expenses Subtotal:		748,664	778,707	736,929	853,941	853,941	723,790	813,960	813,960	-4.68%
Total Other Operating:		796,678	830,909	787,361	904,541	906,448	776,297	864,953	864,953	-4.38%
Expense Total:		796,678	830,909	787,361	904,541	906,448	776,297	864,953	864,953	-4.38%
SFDI - Net Surplus (Deficit):		14,470	61,471	108,908	(21,335)	(23,242)	108,900	23,066	23,066	-208.11%

PROPERTY & LIABILITY INSURANCE

**Property and Liability Fund: 640
2021 BUDGET NARRATIVE**

DEPARTMENT HEAD: Michael Collard
LOCATION: Winnebago County
112 Otter Avenue, Fourth Floor
Oshkosh, WI 54901

TELEPHONE: 232-3460

MISSION STATEMENT:

To provide adequate property and liability coverage to all County departments. To act as a source to pay property and liability losses, deductibles, and self-insured exposures.

PROGRAM DESCRIPTION:

Insurance is purchased from various outside insurance agencies to cover things such as buildings, contents, mobile equipment, certain motor vehicles, builders risk, comprehensive liability, errors and omissions and other coverage's. Premiums are charged back to County departments. Losses are processed through this department. Different deductible limits are set for various types of losses. Deductible payments are made through this department and get charged back to user departments as additional insurance charges. All departments are charged for a portion of the deductibles based on their loss histories. The staff in this department follows up on losses and obtains funds from the damaging party's insurance companies (called subrogation) where possible.

PROPERTY & LIABILITY INSURANCE

2021 BUDGET NARRATIVE HIGHLIGHTS

Winnebago County along with the majority of other Wisconsin counties participates in Wisconsin County Mutual Insurance Corporation (WCMIC), a risk-sharing pool, for its liability insurance. Premiums are paid to WCMIC annually, there is a \$100,000 deductible per incident with a policy limit of \$10,000,000 per occurrence. This insurance covers general liability, personal injury liability, automobile liability, law enforcement liability and public official errors and omission liability. Dividends by policy year, if available, are based on profit of the entity. The County also self-insures for some miscellaneous items through this fund. This is an internal service fund and as such pays all of the related insurance expenses directly from this fund and in turn charges all departments a "premium" for this coverage which is recognized as revenue in this fund.

Property insurance is purchased through various companies for the different facilities. Again, premiums are charged back to the various departments covered by the policies. Departments are also charged back for a portion of deductible payments based on past history and projections of current year expenses.

The fund is managed by the Risk Management in the Human Resources Department. Claims covered by the liability insurance program are handled by WCMIC. All self-insured claims are handled by the Finance Department.

SUMMARY OF 2021 ACTIVITY:

Insurance coverage for 2021 will remain the same as it was in 2020. Claim payments are projected to remain relatively stable as will insurance recoveries. However, these are difficult to forecast. The premium that is charged out to the various departments will be reduced by \$107,062 this year to allow for a drawdown of the fund balance that is higher than our policy has set for this fund. A fund balance roll forward schedule can be viewed in the Overview section of the budget book. It is listed as Fund Projections in the table of contents.

SIGNIFICANT CHANGES FROM 2020 ADOPTED - Property & Liability Insurance

Significant changes from 2020	Effect on Budget	Effect on Surplus / (Deficit)	Total	
2020 Budgeted Surplus (Deficit)			\$ (373,661)	
Significant changes to revenues:				
Account	Incr/(Decr) Revenue			Description
Insurance Charges - Interfund	297,086	297,086		Increased charges to departments for fund balance to be closer to target.
Interest Investments	(5,000)	(5,000)		Decrease based on lower interest rates expected.
Total revenue changes	292,086			
Significant changes to expenses:				
Account	Incr/(Decr) Expense			Description
Prop Liab Insurance	36,786	(36,786)		Increase due to projected increase in trend.
Insurance Recoveries	(15,000)	15,000		This expense account is a contra account for insurance recoveries and is increasing due to trend.
Other small changes	3,701	(3,701)		This is a combination of small increases and decreases to revenue and expense accounts.
Total expense changes	25,487			
2021 Budgeted Surplus (Deficit)			\$ (107,062)	

Financial Summary Property & Liability Insurance

Items	2020 7-Month Actual	2020 12-Month Estimate	2020 Adopted Budget	2020 Adjusted Budget	2021 Executive Budget
Total Revenues	371,760	643,036	646,314	646,314	938,400
Labor	15,918	26,108	27,353	27,353	29,429
Travel	-	65	65	65	65
Capital	-	-	-	-	-
Other Expenditures	556,921	884,510	992,557	997,892	1,015,968
Total Expenditures	572,839	910,683	1,019,975	1,025,310	1,045,462
(Surplus) / Deficit before adjustments			373,661		107,062
Increase / (Decrease) fund balance			(373,661)		(107,062)
Net (Surplus) / Deficit after adjustments			-		-

Winnebago County

Budget Detail - 2021

Description	Object	2017 Actual	2018 Actual	2019 Actual	2020 Adopted	2020 Revised	2020 Projected	2021 Request	2021 Executive	% Change From Prior Yr Adopted
Fund - 640 - Prop & Liability Insurance (P&L Ins)										
Revenue										
Interfund Revenue:										
Insurance Charges	63001	994,740	998,820	602,220	626,314	626,314	626,314	923,400	923,400	47.43%
Interfund Revenue Subtotal:		994,740	998,820	602,220	626,314	626,314	626,314	923,400	923,400	47.43%
Total Operating Revenue:		994,740	998,820	602,220	626,314	626,314	626,314	923,400	923,400	47.43%
Interest:										
Interest Investments	48000	16,730	26,050	38,275	20,000	20,000	16,722	15,000	15,000	-25.00%
Investment Mark to Market	48002	(2,147)	(2,440)	18,299	0	0	0	0	0	0.00%
Interest Subtotal:		14,583	23,611	56,574	20,000	20,000	16,722	15,000	15,000	-25.00%
Total Non-Operating Revenue:		14,583	23,611	56,574	20,000	20,000	16,722	15,000	15,000	-25.00%
Revenue Total:		1,009,323	1,022,431	658,794	646,314	646,314	643,036	938,400	938,400	45.19%
Expense										
Wages:										
Regular Pay	51100	17,440	16,358	18,905	17,516	17,516	18,600	19,312	19,312	10.25%
Wages Subtotal:		17,440	16,358	18,905	17,516	17,516	18,600	19,312	19,312	10.25%

Winnebago County

Budget Detail - 2021

Description	Object	2017 Actual	2018 Actual	2019 Actual	2020 Adopted	2020 Revised	2020 Projected	2021 Request	2021 Executive	% Change From Prior Yr Adopted
Fund - 640 - Prop & Liability Insurance (P&L Ins)										
Fringes Benefits:										
FICA Medicare	51200	1,274	1,190	1,376	1,340	1,340	1,340	1,477	1,477	10.22%
Health Insurance	51201	4,067	3,716	4,349	6,874	6,874	4,586	6,874	6,874	0.00%
Dental Insurance	51202	217	199	217	326	326	218	326	326	0.00%
Workers Compensation	51203	27	33	20	10	10	10	24	24	140.00%
WI Retirement	51206	1,186	1,096	1,238	1,182	1,182	1,256	1,304	1,304	10.32%
Fringe Benefits Other	51207	89	83	96	105	105	98	112	112	6.67%
Fringes Benefits Subtotal:		6,860	6,317	7,297	9,837	9,837	7,508	10,117	10,117	2.85%
Total Labor:										
		24,301	22,676	26,201	27,353	27,353	26,108	29,429	29,429	7.59%
Travel:										
Automobile Allowance	52002	0	0	0	65	65	65	65	65	0.00%
Travel Subtotal:		0	0	0	65	65	65	65	65	0.00%
Total Travel:										
		0	0	0	65	65	65	65	65	0.00%
Operating:										
Membership Dues	53502	100	100	100	100	100	100	100	100	0.00%
Operating Subtotal:		100	100	100	100	100	100	100	100	0.00%

Winnebago County

Budget Detail - 2021

Description	Object	2017 Actual	2018 Actual	2019 Actual	2020 Adopted	2020 Revised	2020 Projected	2021 Request	2021 Executive	% Change From Prior Yr Adopted
Fund - 640 - Prop & Liability Insurance (P&L Ins)										
Contractual Services:										
Collection Services	55015	34	0	0	0	0	0	0	0	0.00%
Contractual Services Subtotal:		34	0	0	0	0	0	0	0	0.00%
Insurance Expenses:										
Prop Liab Insurance	56000	669,220	680,887	709,013	735,727	735,727	766,380	772,513	772,513	5.00%
Claim Payments	56002	195,992	275,029	739,448	280,000	285,335	157,698	280,000	280,000	0.00%
Insurance Recoveries	56003	(15,981)	(298,661)	(243,879)	(25,000)	(25,000)	(41,398)	(40,000)	(40,000)	60.00%
Prop Liab Insurance	76000	2,448	2,448	1,668	1,730	1,730	1,730	3,355	3,355	93.93%
Insurance Expenses Subtotal:		851,679	659,704	1,206,251	992,457	997,792	884,410	1,015,868	1,015,868	2.36%
Total Other Operating:		851,812	659,804	1,206,351	992,557	997,892	884,510	1,015,968	1,015,968	2.36%
Expense Total:		876,113	682,479	1,232,552	1,019,975	1,025,310	910,683	1,045,462	1,045,462	2.50%
P&L Ins Net Surplus (Deficit):		133,210	339,951	(573,758)	(373,661)	(378,996)	(267,647)	(107,062)	(107,062)	-71.35%

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

FINANCE

General Fund – Division: 015
2021 BUDGET NARRATIVE

DEPARTMENT HEAD: Vicky K. Fitzgerald, CPA
LOCATION: Winnebago County
112 Otter Avenue, Fourth Floor
Oshkosh, WI 54901

TELEPHONE: 232-3443

MISSION STATEMENT:

To provide financial information that is timely, accurate and useful to County management and the general public.

To procure equipment, supplies, and services for the County at the best possible quality and price.

PROGRAM DESCRIPTION:

ACCOUNTS PAYABLE Receive and pay all obligations of the County. Maintain detailed records of outstanding payable balances.

ACCOUNTS RECEIVABLE Record all receipts of the County, prepare billings, customer and client statements, perform collections of past due accounts, and report on balances, and aging.

FIXED ASSETS Maintain records of all fixed assets of the County. Record depreciation of assets and record transfers and disposals of fixed assets. Maintain records and reconcile to actual assets by doing occasional fixed asset inventories.

FINANCIAL REPORTING Prepare monthly and annual financial reports on the County's financial position and results of operations.

GRANT REPORTING Prepare grant reports for various departments.

AUDIT Coordinate the year-end audit, close the County's books, prepare all audit schedules for the auditors and prepare the County's Comprehensive Annual Financial Report.

INTERNAL AUDIT Perform internal audits of departments with cash handling functions.

BUDGET Coordinate and prepare the annual budget for the County Executive.

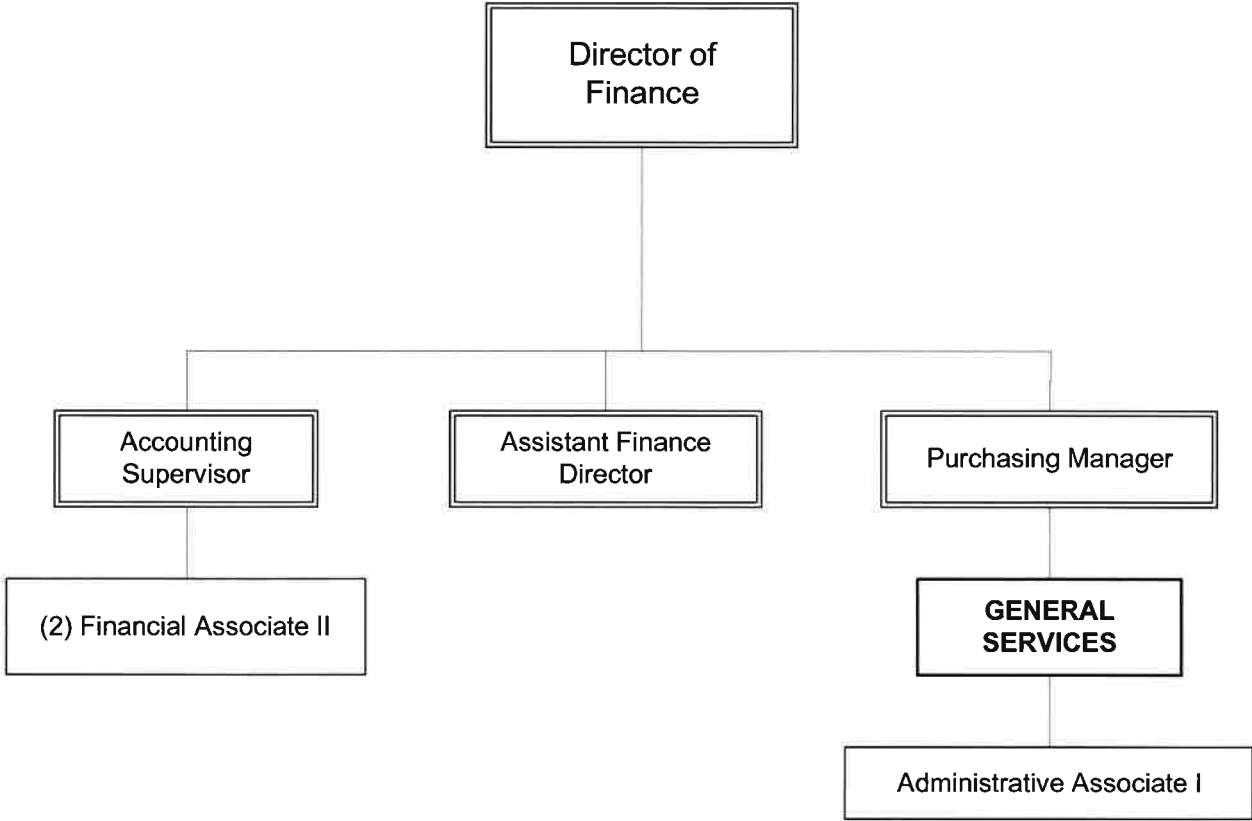
BONDING Coordinate the issuance of County debt with the financial advisors, bond counsel, and rating agency.

CAPITAL IMPROVEMENTS PROGRAM Coordinate and prepare the annual update to the County Capital Improvements - 5 Year Plan.

PURCHASING Coordinate the purchasing of goods and services for all County departments and construction projects. Monitor departments' purchases for compliance with County requirements and provide technical assistance to departments regarding all purchasing matters.

INVESTMENTS Invest all County funds ensuring minimum risk and schedule maturities to meet the cash flow needs of the County.

FINANCE



FINANCE

General Fund – Division: 015
2021 BUDGET NARRATIVE

DEPARTMENT HEAD: Vicky K. Fitzgerald, CPA
LOCATION: Winnebago County
112 Otter Avenue, Fourth Floor
Oshkosh, WI 54901

TELEPHONE: 232-3443

2020 ACCOMPLISHMENTS:

1. Obtained an unqualified opinion on the 2019 CAFR.
2. Maintained an AA1 Moody's bond rating.
3. Developed the annual County adopted budget book consistent with all applicable state limitations.
4. Completed the 5-year capital improvements plan for 2020 – 2024.
5. Created a formal General Fund policy that was approved by the Winnebago County Board.
6. Implemented the use of P-cards for accounts payable department to pay more invoices with credit card when applicable to obtain larger purchasing card rebates.
7. Awarded a County-wide contract for merchant services to accept credit cards.
8. Met quarterly with financial staff and department heads throughout the County to keep them up-to-date on changes to finance practices and new financial standards.

2021 GOALS & OBJECTIVES:

1. Perform our departments' programs in a timely, accurate and efficient manner.
2. Maintain an AA1 Moody's bond rating.
3. Obtain an unqualified opinion on the 2020 CAFR.
4. Develop the annual County adopted budget book consistent with all applicable state limitations.
5. Complete the update of the 5-year capital improvements plan and deliver to County Board by the February 2021 meeting.

- 6. Complete a minimum of two cash handling internal audits of different County departments.**
- 7. Implement a credit card payment program for all departments that accept payments. The goal is to get all departments using the same merchant services and lower the fees. This will include credit card payments in person, over the phone, and/or online payments.**
- 8. De-centralize payment entry for larger departments into the Munis financial software system. This will allow the Treasurer's department the opportunity to be involved with the credit card payment program, in a joint effort with our department.**
- 9. Update the financial section of the Winnebago County Code, with County Board approval, to reflect current practices.**
- 10. Update Finance policies and procedures manual to reflect current practices, policy changes, ERP documentation and centralizing the location of financial forms.**
- 11. Update the thresholds for competitive purchasing requirements which involves updating the County's general code.**
- 12. Meet quarterly with financial staff and department heads throughout the County to keep them up-to-date on changes to finance practices and new financial standards.**
- 13. Work with vendors to receive invoices electronically.**

FINANCE

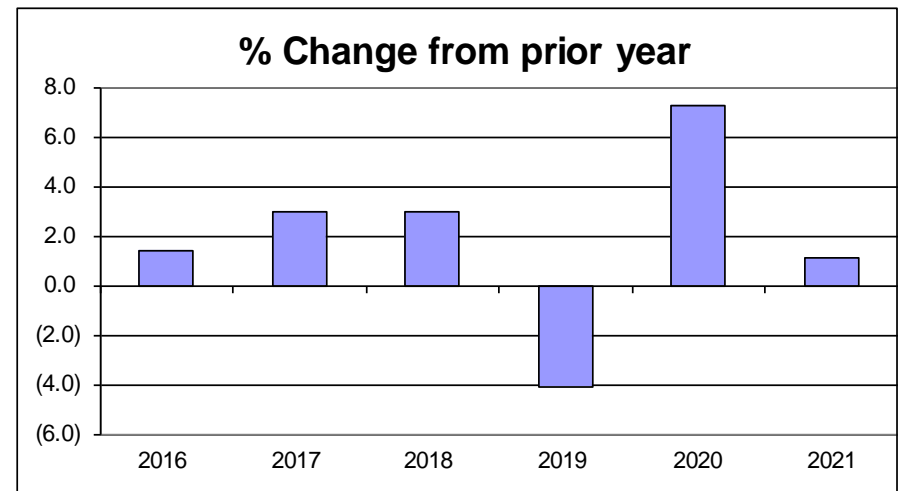
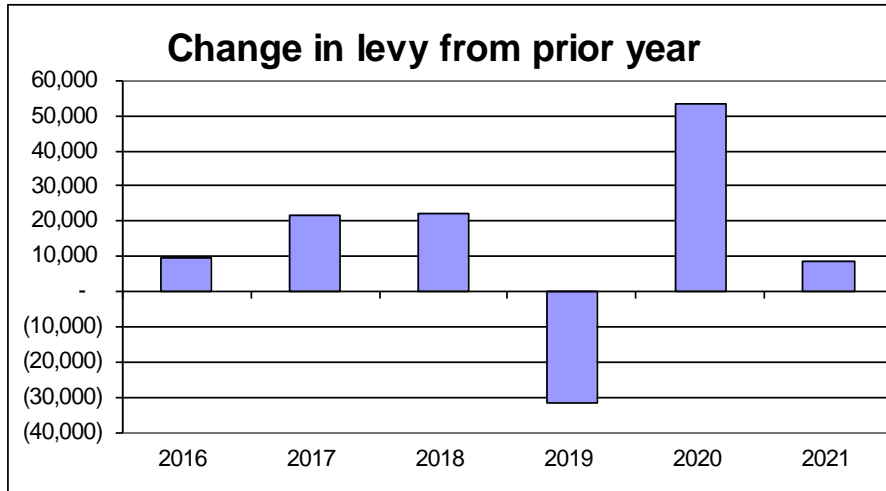
2021 BUDGET NARRATIVE HIGHLIGHTS

DEPARTMENT STAFFING:

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Full Time	7	6	6	6	6	6	6	6	6	6
Part Time	1	1	0	0	0	0	0	0	0	0
Total	8	7	6	6	6	6	6	6	6	6

There is no change to the staffing table for 2021.

COUNTY LEVY: The tax levy for 2021 is \$795,771, an increase of \$8,726 or 1.11% over 2020. There are no significant changes from 2020.



Financial Summary Finance

<u>Items</u>	<u>2020 7-Month Actual</u>	<u>2020 12-Month Estimate</u>	<u>2020 Adopted Budget</u>	<u>2020 Adjusted Budget</u>	<u>2021 Executive Budget</u>
Total Revenues	26,075	44,700	44,700	44,700	47,100
Labor	339,422	598,426	598,471	598,471	606,218
Travel	253	1,606	3,110	3,110	2,640
Capital	-	-	-	-	-
Other Expenditures	168,599	224,142	230,164	239,664	234,013
Total Expenditures	508,274	824,174	831,745	841,245	842,871
Levy			787,045		795,771

Winnebago County

Budget Detail - 2021

Description	Object	2017 Actual	2018 Actual	2019 Actual	2020 Adopted	2020 Revised	2020 Projected	2021 Request	2021 Executive	% Change From Prior Yr Adopted
Division - 015 - Finance										
Revenue										
Interfund Revenue:										
Professional Services	63002	4,896	6,000	4,596	4,600	4,600	4,600	6,000	6,000	30.43%
Financial Services	65083	29,196	29,208	40,104	40,100	40,100	40,100	41,100	41,100	2.49%
Interfund Revenue Subtotal:		34,092	35,208	44,700	44,700	44,700	44,700	47,100	47,100	5.37%
Total Operating Revenue:		34,092	35,208	44,700	44,700	44,700	44,700	47,100	47,100	5.37%
Revenue Total:		34,092	35,208	44,700	44,700	44,700	44,700	47,100	47,100	5.37%
Expense										
Wages:										
Regular Pay	51100	391,419	388,888	396,862	425,705	425,705	425,854	437,137	437,137	2.69%
Wages Subtotal:		391,419	388,888	396,862	425,705	425,705	425,854	437,137	437,137	2.69%
Fringes Benefits:										
FICA Medicare	51200	28,631	28,375	28,697	32,566	32,566	32,374	33,441	33,441	2.69%
Health Insurance	51201	89,053	85,155	92,974	103,477	103,477	103,495	97,864	97,864	-5.42%
Dental Insurance	51202	5,566	4,573	4,827	5,044	5,044	5,044	5,044	5,044	0.00%
Workers Compensation	51203	608	753	413	242	242	243	538	538	122.31%
WI Retirement	51206	26,616	25,286	25,989	28,737	28,737	28,747	29,507	29,507	2.68%
Fringe Benefits Other	51207	2,857	1,633	2,247	2,700	2,700	2,669	2,687	2,687	-0.48%
Fringes Benefits Subtotal:		153,332	145,776	155,147	172,766	172,766	172,572	169,081	169,081	-2.13%
Total Labor:		544,751	534,664	552,009	598,471	598,471	598,426	606,218	606,218	1.29%

Winnebago County

Budget Detail - 2021

Description	Object	2017 Actual	2018 Actual	2019 Actual	2020 Adopted	2020 Revised	2020 Projected	2021 Request	2021 Executive	% Change From Prior Yr Adopted
Division - 015 - Finance										
Travel:										
Registration Tuition	52001	390	585	1,235	1,150	1,150	620	1,180	1,180	2.61%
Automobile Allowance	52002	387	701	970	980	980	500	950	700	-28.57%
Meals	52005	29	29	32	180	180	95	160	160	-11.11%
Lodging	52006	164	100	748	800	800	391	755	600	-25.00%
Other Travel Exp	52007	10	0	0	0	0	0	0	0	0.00%
Taxable Benefit	52008	0	20	0	0	0	0	0	0	0.00%
Travel Subtotal:		981	1,435	2,985	3,110	3,110	1,606	3,045	2,640	-15.11%
Total Travel:										
		981	1,435	2,985	3,110	3,110	1,606	3,045	2,640	-15.11%
Office:										
Office Supplies	53000	85	273	164	230	230	320	330	330	43.48%
Stationery and Forms	53001	1,889	238	293	825	825	500	535	535	-35.15%
Printing Supplies	53002	250	484	300	400	400	300	400	400	0.00%
Postage and Box Rent	53004	76	40	38	50	50	50	50	50	0.00%
Computer Supplies	53005	0	268	0	100	100	100	100	100	0.00%
Computer Software	53006	295	912	311	300	300	300	300	300	0.00%
Telephone	53008	865	1,131	1,239	1,250	1,250	1,618	1,600	1,600	28.00%
Office Subtotal:		3,460	3,346	2,346	3,155	3,155	3,188	3,315	3,315	5.07%

Winnebago County

Budget Detail - 2021

Description	Object	2017 Actual	2018 Actual	2019 Actual	2020 Adopted	2020 Revised	2020 Projected	2021 Request	2021 Executive	% Change From Prior Yr Adopted
Division - 015 - Finance										
Operating:										
Subscriptions	53501	53	12	28	50	50	190	50	50	0.00%
Membership Dues	53502	1,572	1,357	1,247	1,700	1,700	1,890	1,575	1,575	-7.35%
Publish Legal Notices	53503	1,830	1,833	2,498	1,900	1,900	1,900	2,100	2,100	10.53%
Household Supplies	53516	23	0	0	0	0	0	0	0	0.00%
Food	53520	0	42	38	50	50	50	50	50	0.00%
Small Equipment	53522	0	807	0	300	300	200	300	300	0.00%
Operating Licenses Fees	53553	0	830	54	10	10	500	50	50	400.00%
Other Miscellaneous	53568	24	0	0	0	0	0	0	0	0.00%
Small Equipment Technology	53580	0	884	0	1,000	1,000	1,000	1,000	0	-100.00%
Print Duplicate	73003	4,110	3,588	3,952	4,055	4,055	4,050	4,010	4,010	-1.11%
Postage and Box Rent	73004	1,755	1,483	1,274	1,930	1,930	1,260	1,570	1,570	-18.65%
Computer Server Charge	73030	0	0	3,503	0	0	0	0	0	0.00%
Operating Subtotal:		9,368	10,836	12,593	10,995	10,995	11,040	10,705	9,705	-11.73%
Repairs & Maint:										
Equipment Repairs	74029	396	396	429	429	429	429	462	462	7.69%
Repairs & Maint Subtotal:		396	396	429	429	429	429	462	462	7.69%
Contractual Services:										
Accounting Auditing	55012	79,600	83,500	84,250	87,000	87,000	85,000	87,000	87,000	0.00%
Data Processing	55013	100,122	105,997	112,769	121,000	130,500	118,000	126,000	126,000	4.13%
Professional Service	55014	850	4,385	1,232	4,600	4,600	4,500	4,610	4,610	0.22%
Collection Services	55015	1,062	918	139	1,500	1,500	500	800	800	-46.67%
Contractual Services Subtotal:		181,633	194,801	198,390	214,100	223,600	208,000	218,410	218,410	2.01%

Winnebago County

Budget Detail - 2021

Description	Object	2017 Actual	2018 Actual	2019 Actual	2020 Adopted	2020 Revised	2020 Projected	2021 Request	2021 Executive	% Change From Prior Yr Adopted
Division - 015 - Finance										
Insurance Expenses:										
Prop Liab Insurance	76000	2,652	2,640	1,428	1,485	1,485	1,485	2,121	2,121	42.83%
Insurance Expenses Subtotal:		2,652	2,640	1,428	1,485	1,485	1,485	2,121	2,121	42.83%
Total Other Operating:										
		197,509	212,019	215,186	230,164	239,664	224,142	235,013	234,013	1.67%
Expense Total:										
		743,241	748,118	770,179	831,745	841,245	824,174	844,276	842,871	1.34%
Finance Net/(Levy):										
		(709,149)	(712,910)	(725,479)	(787,045)	(796,545)	(779,474)	(797,176)	(795,771)	1.11%

GENERAL SERVICES

General Services Fund: 620
2021 BUDGET NARRATIVE

DEPARTMENT HEAD: Vicky K. Fitzgerald, CPA
LOCATION: Winnebago County
112 Otter Avenue
Oshkosh, Wisconsin 54901

TELEPHONE: 232-3443

MISSION STATEMENT:

To provide quality centralized printing and mail services to other County departments in a timely and cost effective manner.

PROGRAM DESCRIPTION:

PRINTING: Provides large volume professional printing services to County departments at a competitive price and maintains an inventory of paper for use by departments within the County.

MAILROOM: Process County departments' incoming and outgoing letters and packages.

GENERAL SERVICES

**General Services Fund: 620
2021 BUDGET NARRATIVE**

DEPARTMENT HEAD: Vicky K. Fitzgerald, CPA
LOCATION: Winnebago County
112 Otter Avenue
Oshkosh, WI 54901

TELEPHONE: 232-3443

2020 ACCOMPLISHMENTS:

- 1. Provided quality printing and mail service to County departments in a cost-effective manner.**
- 2. Converted more paper purchases to recycled stock.**

2021 GOALS & OBJECTIVES:

- 1. To continue to promote the printing capabilities of the department to eliminate the outsourcing of print jobs.**
- 2. To continue to work with departments to maximize savings on postage.**

GENERAL SERVICES

2021 BUDGET NARRATIVE HIGHLIGHTS

DEPARTMENT STAFFING:

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Full Time	2	2	2	1	1	1	1	1	1	1
Part Time	0	0	0	0	0	0	0	0	0	0
Total	2	2	2	1	1	1	1	1	1	1

There is no change to the staffing table for 2021.

COUNTY LEVY: The General Services Fund is a proprietary activity and as such, generally operates with very little or no tax levy. Most of the department's costs are charged back to user departments. We are expecting to run a surplus for 2021 of \$16,941. The deficit for 2020 was budgeted at \$556. A schedule of significant changes follows.

SIGNIFICANT CHANGES FROM 2020 ADOPTED - General Services

Significant changes from 2020	Effect on Budget	Effect on Surplus / (Deficit)	Total	
2020 Budgeted Surplus (Deficit)			\$ (556)	
Significant changes to revenues:				
Account	Incr/(Decr) Revenue			Description
Photocopy Revenue	(5,000)	(5,000)		Decrease in print orders due to electronic and online forms.
Mail Service Revenue	(10,000)	(10,000)		Decrease in mail due to more electronic submissions and emails.
Total revenue changes	(15,000)			
Significant changes to expenses:				
Account	Incr/(Decr) Expense			Description
Postage and Box Rent	(5,000)	5,000		Decrease in mail due to more electronic submissions and emails.
Equipment Rental	(30,000)	30,000		Decrease based on new copier contract monthly charges being 27% less than last contract and costs per copy went down minimally.
Other small changes	2,503	(2,503)		This is a combination of small increases and decreases to revenue and expense accounts.
Total expense changes	(32,497)			
2021 Budgeted Surplus (Deficit)			\$ 16,941	

Financial Summary General Services

Items	2020 7-Month Actual	2020 12-Month Estimate	2020 Adopted Budget	2020 Adjusted Budget	2021 Executive Budget
Total Revenues	207,798	387,100	404,500	404,500	385,800
Labor	32,891	53,929	54,265	54,265	54,941
Travel	-	-	-	-	-
Capital	-	-	-	-	-
Other Expenditures	167,104	309,873	350,791	350,791	313,918
Total Expenditures	199,995	363,802	405,056	405,056	368,859
(Surplus) / Deficit before adjustments			556		(16,941)
Increase / (Decrease) fund balance			(556)		16,941
Net (Surplus) / Deficit after adjustments			-		-

Winnebago County Budget Detail - 2021

Description	Object	2017 Actual	2018 Actual	2019 Actual	2020 Adopted	2020 Revised	2020 Projected	2021 Request	2021 Executive	% Change From Prior Yr Adopted
Fund - 620 - General Services										
Revenue										
Public Services:										
Offset Revenue	45013	1,691	1,129	1,613	1,800	1,800	1,200	1,300	1,300	-27.78%
Public Services Subtotal:		1,691	1,129	1,613	1,800	1,800	1,200	1,300	1,300	-27.78%
Intergov Services:										
Mail Service Revenue	43003	3,068	3,458	2,868	3,200	3,200	2,000	2,500	2,500	-21.88%
Intergov Services Subtotal:		3,068	3,458	2,868	3,200	3,200	2,000	2,500	2,500	-21.88%
Interfund Revenue:										
Forms Copies Etc	65003	219,954	212,702	215,390	202,000	202,000	195,000	200,000	200,000	-0.99%
Photocopy Revenue	65014	37,637	38,164	33,064	35,000	35,000	30,000	30,000	30,000	-14.29%
Mail Service Revenue	65015	199,577	169,895	147,593	160,000	160,000	155,000	150,000	150,000	-6.25%
DP Services	65085	696	696	504	500	500	500	500	500	0.00%
Interfund Revenue Subtotal:		457,865	421,456	396,551	397,500	397,500	380,500	380,500	380,500	-4.28%
Total Operating Revenue:		462,624	426,043	401,032	402,500	402,500	383,700	384,300	384,300	-4.52%
Interest:										
Interest Investments	48000	1,314	2,509	3,487	2,000	2,000	3,400	0	1,500	-25.00%
Investment Mark to Market	48002	(191)	(235)	1,667	0	0	0	0	0	0.00%
Interest Subtotal:		1,123	2,274	5,154	2,000	2,000	3,400	0	1,500	-25.00%
Total Non-Operating Revenue:		1,123	2,274	5,154	2,000	2,000	3,400	0	1,500	-25.00%
Revenue Total:		463,747	428,317	406,187	404,500	404,500	387,100	384,300	385,800	-4.62%

Winnebago County
Budget Detail - 2021

Description	Object	2017 Actual	2018 Actual	2019 Actual	2020 Adopted	2020 Revised	2020 Projected	2021 Request	2021 Executive	% Change From Prior Yr Adopted
Fund - 620 - General Services										
Expense										
Wages:										
Regular Pay	51100	38,214	38,776	38,748	39,716	39,716	39,540	40,287	40,287	1.44%
Wages Subtotal:		38,214	38,776	38,748	39,716	39,716	39,540	40,287	40,287	1.44%
Fringes Benefits:										
FICA Medicare	51200	2,817	2,835	2,839	3,038	3,038	2,890	3,082	3,082	1.45%
Health Insurance	51201	7,371	7,826	7,795	8,221	8,221	8,221	8,221	8,221	0.00%
Dental Insurance	51202	352	358	348	348	348	348	348	348	0.00%
Workers Compensation	51203	59	78	40	23	23	23	50	50	117.39%
Compensated Absences Expense	51205	672	(195)	(257)	0	0	0	0	0	0.00%
WI Retirement	51206	2,598	2,600	2,535	2,681	2,681	2,670	2,719	2,719	1.42%
Fringe Benefits Other	51207	650	235	234	238	238	237	234	234	-1.68%
GASB OPEB Adjustment	51214	0	(1,257)	497	0	0	0	0	0	0.00%
Fringes Benefits Subtotal:		14,520	12,480	14,031	14,549	14,549	14,389	14,654	14,654	0.72%
Total Labor:		52,734	51,255	52,779	54,265	54,265	53,929	54,941	54,941	1.25%
Office:										
Office Supplies	53000	500	294	381	350	350	280	350	350	0.00%
Printing Supplies	53002	5,258	5,522	2,971	8,000	8,000	6,000	6,000	6,000	-25.00%
Postage and Box Rent	53004	161,909	140,566	119,843	135,000	135,000	129,000	130,000	130,000	-3.70%
Telephone	53008	287	245	77	300	300	160	250	250	-16.67%
Office Subtotal:		167,953	146,627	123,271	143,650	143,650	135,440	136,600	136,600	-4.91%

**Winnebago County
Budget Detail - 2021**

Description	Object	2017 Actual	2018 Actual	2019 Actual	2020 Adopted	2020 Revised	2020 Projected	2021 Request	2021 Executive	% Change From Prior Yr Adopted
Fund - 620 - General Services										
Operating:										
Small Equipment	53522	0	0	0	0	0	4,500	0	0	0.00%
Equipment Rental	53551	155,339	156,933	150,431	160,000	160,000	125,000	130,000	130,000	-18.75%
Operating Subtotal:		155,339	156,933	150,431	160,000	160,000	129,500	130,000	130,000	-18.75%
Repairs & Maint:										
Maintenance Equipment	54022	262	0	262	270	270	262	275	275	1.85%
Equipment Repairs	54029	0	262	0	0	0	0	0	0	0.00%
Equipment Repairs	74029	33	33	33	33	33	33	33	33	0.00%
Repairs & Maint Subtotal:		295	295	295	303	303	295	308	308	1.65%
Contractual Services:										
Other Contract Serv	55030	44,880	42,679	42,364	46,000	46,000	43,800	46,000	46,000	0.00%
Contractual Services Subtotal:		44,880	42,679	42,364	46,000	46,000	43,800	46,000	46,000	0.00%
Insurance Expenses:										
Prop Liab Insurance	76000	1,536	1,500	804	838	838	838	1,010	1,010	20.53%
Insurance Expenses Subtotal:		1,536	1,500	804	838	838	838	1,010	1,010	20.53%
Total Other Operating:		370,002	348,033	317,165	350,791	350,791	309,873	313,918	313,918	-10.51%
Expense Total:		422,736	399,288	369,944	405,056	405,056	363,802	368,859	368,859	-8.94%
General Services Net Surplus/(Deficit):		41,011	29,029	36,242	(556)	(556)	23,298	15,441	16,941	-3,146.94%

INFORMATION SYSTEMS

General Fund – Department: 022
2021 BUDGET NARRATIVE

DEPARTMENT HEAD: Patty Francour
LOCATION: Winnebago County
112 Otter Avenue, First Floor
Oshkosh, WI 54901

TELEPHONE: 232-3491

MISSION STATEMENT:

To provide excellent customer service and support to all Winnebago County information technology users, to protect Winnebago County assets and data, and to ensure Winnebago County's information technology investment is strategically positioned for the future.

PROGRAM DESCRIPTION:

USER SUPPORT Operate and maintain computer and telecommunications systems and supply support and training to sustain usability on related devices and software.

INVENTORY Maintain detailed records of all county computer hardware, software, and telecommunications equipment.

BUDGET Determine needs/requirements for computer and telecommunication requests as part of the annual budget process. Assist throughout the year in the actual purchases of these budgeted items.

NETWORK INFRASTRUCTURE Maintain the network connectivity, including Internet access, and the core network equipment and software in support of services provided by the County.

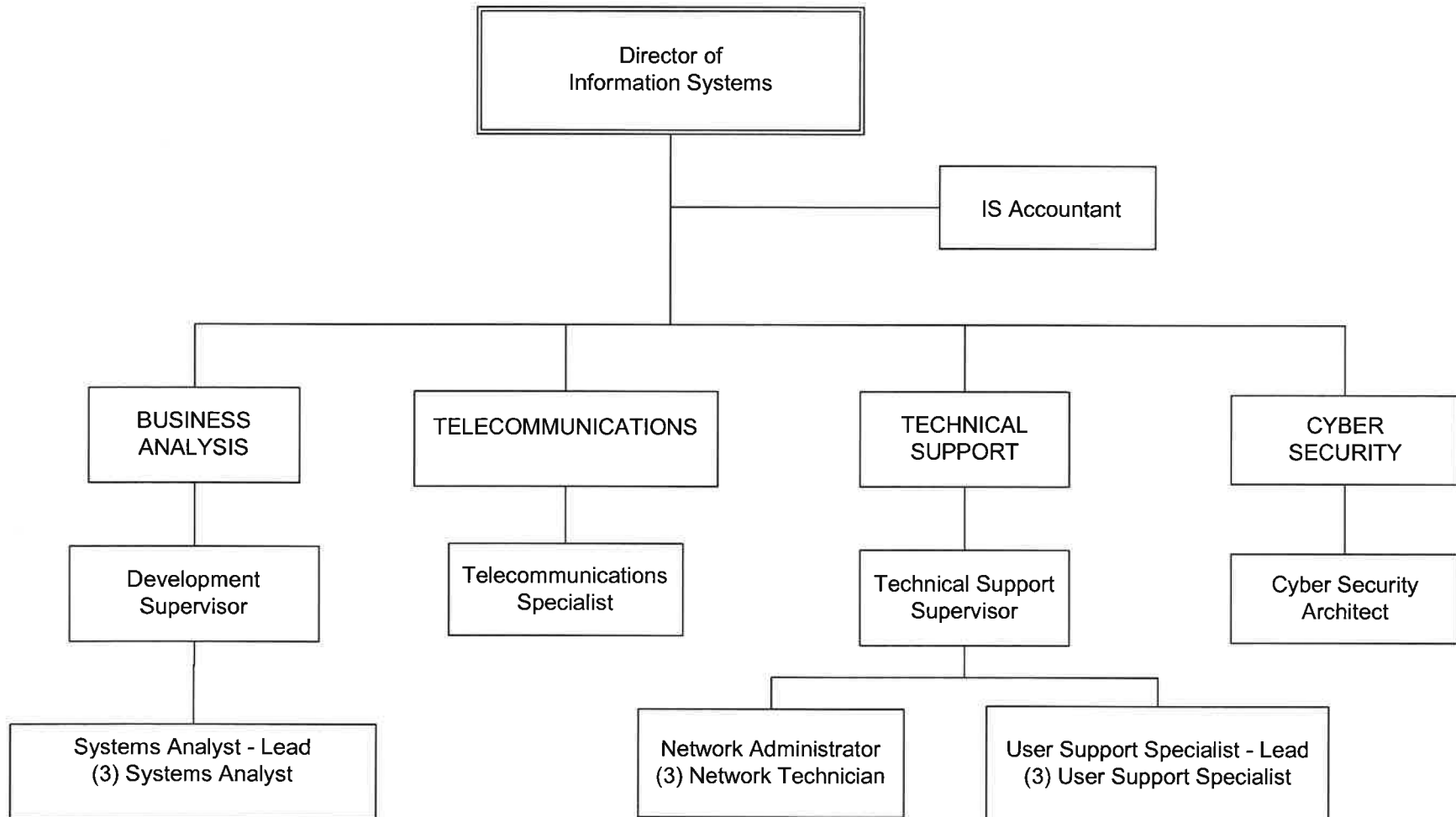
PUBLIC SAFETY Maintain and support the Public Safety Systems within Winnebago County.

SYSTEM DESIGN & DEVELOPMENT Design and develop custom applications based on departmental requests or IS observations where efficiencies can be gained.

PROJECT MANAGEMENT Manage resources necessary for both the acquisition and complete implementation of 'off-the-shelf' software or the 'in-house' development of custom applications.

TELECOMMUNICATION SUPPORT Determine and monitor County needs and maintain installed systems.

INFORMATION SYSTEMS



INFORMATION SYSTEMS

General Fund – Department: 022
2021 BUDGET NARRATIVE

DEPARTMENT HEAD: Patty Francour
LOCATION: Winnebago County
112 Otter Avenue, First Floor
Oshkosh, WI 54901

TELEPHONE: 232-3491

2020 ACCOMPLISHMENTS:

1. Created the work-from-home environment necessary to comply with COVID-19 needs.
2. Implemented mandatory COVID-19 related Medicaid and private insurance billing changes for Human Services.
3. Made federally mandated payroll changes for COVID-19 (FFCRA) to in-house timecard system.
4. Processed many purchase requests from departments for hardware to allow work-from-home.
5. Assisted with tracking and providing documentation for CARES Act reimbursement requests.
6. Completed the planned hardware refresh per the Technology Replacement Fund.
7. Upgraded our Citrix environment.
8. Converted all County buildings to a new telephone service – from Primary Rate Interface to Session Initiation Protocol. This change was driven primarily by AT&T, but it should result in savings over time.
9. Completed the biennial refresh for cellular phones.
10. Worked with the Sheriff's Office on several public safety application projects as well as the two-factor authentication requirement by CJIS.
11. Completed the conversion of legacy jail data to the County's standard database platform with internal staff. This accomplishment eliminates the cost of a server, server operating system license, and an Oracle database license from future budgets.
12. Assisted with the County-wide credit card system project.
13. Upgraded the content management software on the Internet and Intranet servers to improve security and stability.
14. Continued to train an internally promoted IS employee as well as on-board a new Helpdesk employee.
15. Participated in the planning and fiber connectivity requirements for the Airport.
16. Coordinated the completion of the fiber connectivity for CBRF and Solid Waste.

17. Performed training sessions for the technology-related staff at the Sheriff's Office to utilize their assistance with several current IS tasks.
18. Completed a migration to new telephone system software as ShoreTel was bought out by Mitel.
19. Completed the 2015 certification of our in-house written Human Services application.
20. Implemented state mandated changes to Human Services software for the Long Term Support program.
21. Assisted with several camera system installations for various departments.
22. Coordinated a large, unexpected fiber project along County Rd A.
23. County IS staff assisted with the City of Oshkosh's recovery from a cyber attack.
24. Assisted with all of the remote County Board meetings.
25. Researched and implemented a new module for the imaging system, assisted in copier refresh, assisted with new command vehicle setup, updated our email software, worked on several timecard/Kronos changes related to changing pay rules, and continued to offer training classes to County users.

2021 GOALS & OBJECTIVES:

1. Continue to enhance and fortify cyber security regarding County infrastructure.
2. Continue to upgrade hardware and software scheduled via the technology replacement fund.
3. Continue to provide user training on our standard applications as well as some department-specific software.
4. Participate in the planning for the fiber connectivity requirements for the new Park View building.
5. Monitor and manage data storage as requirements continue to grow.
6. Monitor and manage County technology costs to the best of our abilities as inventory continues to rapidly expand.
7. Continue to provide high quality technical support behind friendly, responsive customer service.
8. Complete a refresh of Information Systems specific policies and procedures.

INFORMATION SYSTEMS

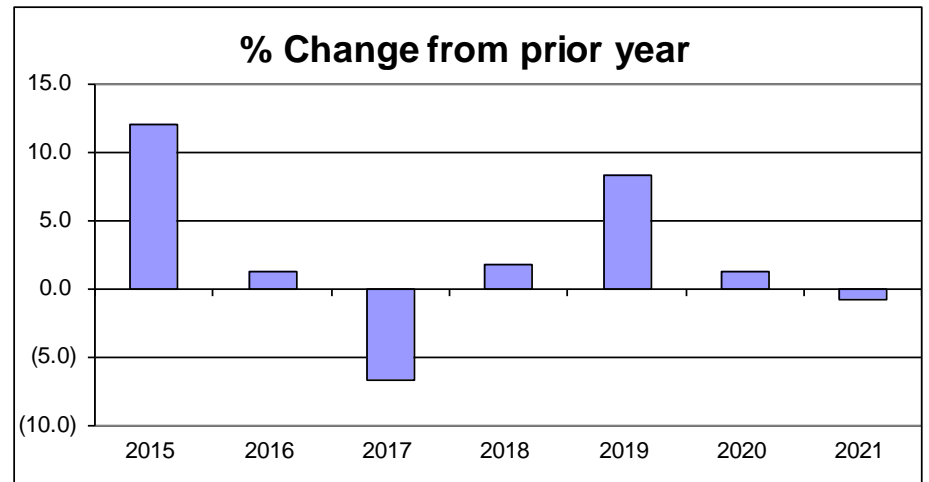
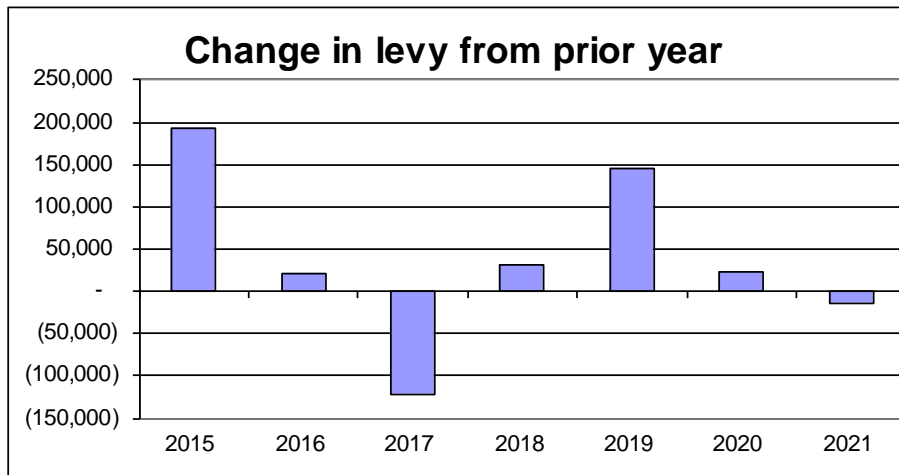
2021 BUDGET NARRATIVE HIGHLIGHTS

DEPARTMENT STAFFING:

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Full Time	16	16	16	17	17	17	17	18	18	18
Part Time	0	0	0	0	0	0	0	0	0	0
Total	16	16	16	17	17	17	17	18	18	18

There is no change to the staffing table for 2021.

COUNTY LEVY: The tax levy for 2021 is \$1,892,821, a decrease of \$14,806 or 0.78% under 2020. A schedule of significant changes follows.



TECHNOLOGY REPLACEMENT FUND:

The technology replacement fund was established in 2000. This fund was established to accumulate funds for the replacement of personal computers, desktop software, servers and other devices related to our computer network. Rather than borrowing for these rather short-term items, it would be more appropriate to accumulate funds and pay as we go. A fund balance roll forward schedule can be viewed in the Overview section of the budget book. It is listed as Fund Projections in the table of contents. We have expanded the fund to include more of the technology items. The tax levy for the technology fund will use \$305,903 in fund balance to remain at \$884,000 in 2021, the same as 2020.

SIGNIFICANT CHANGES FROM 2020 ADOPTED - Information Systems

Account	Amount	Description
Significant changes from 2020		
Tax Levy 2020	\$ 1,907,627	
Revenue Changes - impact on levy:		
DP Services - Interfund	3,600	Decrease in revenue to be received from Solid Waste based on Sequoia Consulting analysis of services provided.
Expense Changes - impact on levy:		
Health Insurance	(29,023)	Decrease from staff turnover and health insurance plans selected at lower costs.
Capital - Equipment	(23,600)	Decrease, no budget in 2021. In 2020, Information Systems purchased a vehicle.
Telephone	3,500	Increase due to consulting services for design/implentation for county communication system.
Equipment Repairs	4,995	Increase in county equipment to maintain.
Prop Liab Insurance	5,028	Increase based on significant increase in property insurance premiums.
Other small changes	20,694	This is a combination of small increases and decreases to revenue and expense accounts.
Tax Levy 2021	\$ 1,892,821	

Financial Summary Information Systems

Items	2020 7-Month Actual	2020 12-Month Estimate	2020 Adopted Budget	2020 Adjusted Budget	2021 Executive Budget
Total Revenues	65,424	92,103	92,103	92,103	89,295
Labor	1,008,033	1,720,581	1,720,581	1,720,581	1,714,852
Travel	1,189	11,370	30,958	30,958	29,150
Capital	22,961	173,600	23,600	173,600	-
Other Expenditures	102,534	224,959	224,591	224,959	238,114
Total Expenditures	1,134,717	2,130,510	1,999,730	2,150,098	1,982,116
Levy			1,907,627		1,892,821

**Winnebago County
Budget Detail - 2021**

Description	Object	2017 Actual	2018 Actual	2019 Actual	2020 Adopted	2020 Revised	2020 Projected	2021 Request	2021 Executive	% Change From Prior Yr Adopted
Department - 022 - Information Systems										
Revenue										
Interfund Revenue:										
Computer Maintenance	65029	42,735	47,784	48,939	49,203	49,203	49,203	49,995	49,995	1.61%
DP Services	65085	17,004	14,004	19,404	19,900	19,900	19,900	16,300	16,300	-18.09%
Interfund Revenue Subtotal:		59,739	61,788	68,343	69,103	69,103	69,103	66,295	66,295	-4.06%
Total Operating Revenue:		59,739	61,788	68,343	69,103	69,103	69,103	66,295	66,295	-4.06%
Misc Revenues:										
Sale Of Prop Equip	48104	0	53	0	0	0	0	0	0	0.00%
Other Miscellaneous Revenues	48109	0	0	3,050	0	0	0	0	0	0.00%
Cost Sharing Allocations	48110	19,307	24,762	17,624	23,000	23,000	23,000	23,000	23,000	0.00%
Misc Revenues Subtotal:		19,307	24,815	20,674	23,000	23,000	23,000	23,000	23,000	0.00%
Total Non-Operating Revenue:		19,307	24,815	20,674	23,000	23,000	23,000	23,000	23,000	0.00%
Revenue Total:		79,046	86,603	89,017	92,103	92,103	92,103	89,295	89,295	-3.05%
Expense										
Wages:										
Regular Pay	51100	1,051,359	1,088,145	1,173,354	1,204,530	1,204,530	1,204,530	1,224,344	1,224,344	1.64%
Overtime	51105	411	516	2,825	2,800	2,800	2,800	3,100	3,100	10.71%
Wages Subtotal:		1,051,770	1,088,662	1,176,179	1,207,330	1,207,330	1,207,330	1,227,444	1,227,444	1.67%

Winnebago County
Budget Detail - 2021

Description	Object	2017 Actual	2018 Actual	2019 Actual	2020 Adopted	2020 Revised	2020 Projected	2021 Request	2021 Executive	% Change From Prior Yr Adopted
Department - 022 - Information Systems										
Fringes Benefits:										
FICA Medicare	51200	76,262	78,785	85,339	92,362	92,362	92,362	93,899	93,899	1.66%
Health Insurance	51201	266,956	261,285	280,348	314,069	314,069	314,069	285,046	285,046	-9.24%
Dental Insurance	51202	16,206	16,264	16,431	16,610	16,610	16,610	15,523	15,523	-6.54%
Workers Compensation	51203	3,012	4,042	2,191	1,232	1,232	1,232	2,722	2,722	120.94%
WI Retirement	51206	71,404	72,828	75,932	81,495	81,495	81,495	82,853	82,853	1.67%
Fringe Benefits Other	51207	5,773	6,028	6,298	7,483	7,483	7,483	7,365	7,365	-1.58%
Fringes Benefits Subtotal:		439,613	439,233	466,539	513,251	513,251	513,251	487,408	487,408	-5.04%
Total Labor:		1,491,383	1,527,895	1,642,718	1,720,581	1,720,581	1,720,581	1,714,852	1,714,852	-0.33%
Travel:										
Registration Tuition	52001	8,992	9,524	16,606	25,000	25,000	10,000	25,000	25,000	0.00%
Automobile Allowance	52002	1,411	729	1,337	1,690	1,690	200	1,690	1,100	-34.91%
Meals	52005	42	218	0	818	818	100	800	600	-26.65%
Lodging	52006	0	833	656	3,000	3,000	1,000	3,000	2,000	-33.33%
Other Travel Exp	52007	28	41	26	150	150	20	150	150	0.00%
Taxable Benefit	52008	0	0	0	300	300	50	300	300	0.00%
Travel Subtotal:		10,473	11,344	18,625	30,958	30,958	11,370	30,940	29,150	-5.84%
Total Travel:		10,473	11,344	18,625	30,958	30,958	11,370	30,940	29,150	-5.84%
Capital Outlay:										
Equipment	58004	0	0	0	23,600	173,600	173,600	0	0	-100.00%
Capital Outlay Subtotal:		0	0	0	23,600	173,600	173,600	0	0	-100.00%
Total Capital:		0	0	0	23,600	173,600	173,600	0	0	-100.00%

Winnebago County
Budget Detail - 2021

Description	Object	2017 Actual	2018 Actual	2019 Actual	2020 Adopted	2020 Revised	2020 Projected	2021 Request	2021 Executive	% Change From Prior Yr Adopted
Department - 022 - Information Systems										
Office:										
Office Supplies	53000	997	1,087	1,006	1,200	1,200	1,200	1,200	1,200	0.00%
Printing Supplies	53002	50	54	114	250	250	250	250	250	0.00%
Postage and Box Rent	53004	60	75	38	300	300	300	300	300	0.00%
Computer Supplies	53005	1,709	1,349	537	2,200	2,200	2,200	2,200	2,200	0.00%
Computer Software	53006	34,115	50,656	40,494	50,300	50,300	50,300	50,300	50,300	0.00%
Telephone	53008	8,976	15,367	12,082	18,000	18,000	18,000	21,500	21,500	19.44%
Telephone Supplies	53009	2,064	5,778	3,861	2,100	2,100	2,100	2,100	2,100	0.00%
Fiber pole rental locates	53015	29,344	31,462	25,546	34,000	34,000	34,000	34,000	34,000	0.00%
Office Subtotal:		77,314	105,828	83,679	108,350	108,350	108,350	111,850	111,850	3.23%
Operating:										
Subscriptions	53501	553	265	954	2,120	2,120	2,120	2,120	2,120	0.00%
Membership Dues	53502	200	50	250	260	260	260	260	260	0.00%
Small Equipment	53522	22,368	399	535	19,000	19,000	19,000	19,000	19,000	0.00%
Motor Fuel	53548	0	0	6	100	100	100	100	100	0.00%
Loss on Disposition of Assets	53569	0	0	442	50	50	50	50	50	0.00%
Small Equipment Technology	53580	2,367	19,377	17,743	0	0	0	0	0	0.00%
Print Duplicate	73003	896	862	846	1,000	1,000	1,000	1,000	1,000	0.00%
Postage and Box Rent	73004	24	50	30	50	50	50	50	50	0.00%
Motor Fuel	73548	459	532	512	1,300	1,300	1,300	1,300	1,300	0.00%
Operating Subtotal:		26,868	21,536	21,319	23,880	23,880	23,880	23,880	23,880	0.00%
Repairs & Maint:										
Equipment Repairs	54029	39,669	24,871	23,844	45,000	45,368	45,368	49,995	49,995	11.10%
Maintenance Vehicles	74023	806	247	195	400	400	400	400	400	0.00%
Equipment Repairs	74029	0	0	127	0	0	0	0	0	0.00%
Repairs & Maint Subtotal:		40,475	25,118	24,166	45,400	45,768	45,768	50,395	50,395	11.00%

Winnebago County

Budget Detail - 2021

Description	Object	2017 Actual	2018 Actual	2019 Actual	2020 Adopted	2020 Revised	2020 Projected	2021 Request	2021 Executive	% Change From Prior Yr Adopted
Department - 022 - Information Systems										
Contractual Services:										
Data Processing	55013	22,770	18,494	18,951	20,000	20,000	20,000	20,000	20,000	0.00%
Professional Service	55014	14,381	19,096	3,480	20,000	20,000	20,000	20,000	20,000	0.00%
Contractual Services Subtotal:		37,152	37,591	22,431	40,000	40,000	40,000	40,000	40,000	0.00%
Insurance Expenses:										
Prop Liab Insurance	76000	11,436	11,652	6,696	6,961	6,961	6,961	11,989	11,989	72.23%
Insurance Expenses Subtotal:		11,436	11,652	6,696	6,961	6,961	6,961	11,989	11,989	72.23%
Total Other Operating:		193,245	201,724	158,290	224,591	224,959	224,959	238,114	238,114	6.02%
Expense Total:		1,695,101	1,740,963	1,819,633	1,999,730	2,150,098	2,130,510	1,983,906	1,982,116	-0.88%
Information Systems Net/(Levy):		(1,616,055)	(1,654,361)	(1,730,616)	(1,907,627)	(2,057,995)	(2,038,407)	(1,894,611)	(1,892,821)	-0.78%

SIGNIFICANT CHANGES FROM 2020 ADOPTED - Technology Replacement

Account	Amount	Description
Significant changes from 2020		
Tax Levy 2020	\$ 884,000	
Revenue Changes - impact on levy:		
None	-	
Expense Changes - impact on levy:		
Capital - Equipment	379,000	Increase in equipment capital outlay needs for 2021, which include seven (7) average servers at \$13,000/each, eleven (11) large servers at \$23,000/each, an EMC for \$28,000, four (4) small storages at \$10,000/each, and an EMC/Data Domain at \$60,000.
Computer Software	48,493	Increase is based on Microsoft license and additional inventory added in 2020.
Small Equipment	(60,408)	Decrease to move the technology equipment to Small Equipment Technology below.
Small Equipment Technology	148,082	Increase from moving the technology equipment from Small Equipment above and 2021 needs increasing due to inventory life cycle and aging out equipment during 2021.
Data Processing	35,465	Increased county wide inventory results in higher costs of network maintenance and licenses.
Fund balance applied	(550,632)	In 2020, \$244,729 was placed into the fund balance. In 2020, \$305,903 will be used from the fund balance.
Tax Levy 2021	\$ 884,000	

Financial Summary Technology Replacement

Items	2020 7-Month Actual	2020 12-Month Estimate	2020 Adopted Budget	2020 Adjusted Budget	2021 Executive Budget
Total Revenues	9,289	-	-	-	-
Labor	-	-	-	-	-
Travel	-	-	-	-	-
Capital	45,278	93,000	93,000	93,000	472,000
Other Expenditures	486,178	591,547	546,271	591,547	717,903
Total Expenditures	531,456	684,547	639,271	684,547	1,189,903
Levy Before Fund Balance Adjustment			639,271		1,189,903
Increase / (Decrease) fund balance			244,729		(305,903)
Net Levy After Fund Balance Adjustment			884,000		884,000

Winnebago County
Budget Detail - 2021

Description	Object	2017 Actual	2018 Actual	2019 Actual	2020 Adopted	2020 Revised	2020 Projected	2021 Request	2021 Executive	% Change From Prior Yr Adopted
Department - 023 - Technology Replacement										
Revenue										
Interfund Revenue:										
Computer Server Charge	65030	2,749	0	14,010	0	0	0	0	0	0.00%
Interfund Revenue Subtotal:		2,749	0	14,010	0	0	0	0	0	0.00%
Total Operating Revenue:		2,749	0	14,010	0	0	0	0	0	0.00%
Revenue Total:		2,749	0	14,010	0	0	0	0	0	0.00%
Expense										
Capital Outlay:										
Equipment	58004	162,585	197,796	224,318	93,000	93,000	93,000	472,000	472,000	407.53%
Capital Outlay Subtotal:		162,585	197,796	224,318	93,000	93,000	93,000	472,000	472,000	407.53%
Total Capital:		162,585	197,796	224,318	93,000	93,000	93,000	472,000	472,000	407.53%
Office:										
Computer Software	53006	318,292	256,215	248,400	282,823	282,823	282,823	331,316	331,316	17.15%
Office Subtotal:		318,292	256,215	248,400	282,823	282,823	282,823	331,316	331,316	17.15%

Winnebago County

Budget Detail - 2021

Description	Object	2017 Actual	2018 Actual	2019 Actual	2020 Adopted	2020 Revised	2020 Projected	2021 Request	2021 Executive	% Change From Prior Yr Adopted
Department - 023 - Technology Replacement										
Operating:										
Small Equipment	53522	22,979	(20,786)	(1,274)	60,408	60,408	60,408	0	0	-100.00%
Small Equipment Technology	53580	47,725	118,695	147,544	0	45,276	45,276	148,082	148,082	100.00%
Operating Subtotal:		70,704	97,909	146,270	60,408	105,684	105,684	148,082	148,082	145.14%
Contractual Services:										
Data Processing	55013	146,308	179,571	167,052	203,040	203,040	203,040	238,505	238,505	17.47%
Contractual Services Subtotal:		146,308	179,571	167,052	203,040	203,040	203,040	238,505	238,505	17.47%
Total Other Operating:		535,303	533,694	561,722	546,271	591,547	591,547	717,903	717,903	31.42%
Expense Total:		697,888	731,491	786,040	639,271	684,547	684,547	1,189,903	1,189,903	86.13%
Technology Replacement Net/(Levy):		(695,139)	(731,491)	(772,030)	(639,271)	(684,547)	(684,547)	(1,189,903)	(1,189,903)	86.13%
Fund balance applied (Note):		0	0	0	(244,729)	(224,729)	(244,729)	305,903	305,903	-225.00%
Technology Replacement Net/(Levy):		(695,139)	(731,491)	(772,030)	(884,000)	(909,276)	(929,276)	(884,000)	(884,000)	0.00%

NOTE: fund balance applied is a use of fund balance to reduce the levy for this operation.

**WINNEBAGO COUNTY
CAPITAL OUTLAY - 2021**

<u>Department</u>	<u>Description</u>	<u>Quantity</u>	<u>Unit Cost</u>	<u>Capital Outlay</u>
Technology Replacement -				
	Average Server	7	13,000	91,000
	Large Server	11	23,000	253,000
	EMC	1	28,000	28,000
	Small Storage	4	10,000	40,000
	EMC / Data Domain	1	60,000	60,000
		<u>24</u>		<u>472,000</u>

FACILITIES

General Fund – Division: 025
2021 BUDGET NARRATIVE

DEPARTMENT HEAD: Michael Elder
LOCATION: Winnebago County
1221 Knapp Street
Oshkosh, WI 54901

TELEPHONE: 236-4790

MISSION STATEMENT:

To provide a safe, efficient environment for the administration and operation of the County programs and services. To use efficient and cost effective facility management practices to provide adequate workspace for the staff and efficient access to services by the public.

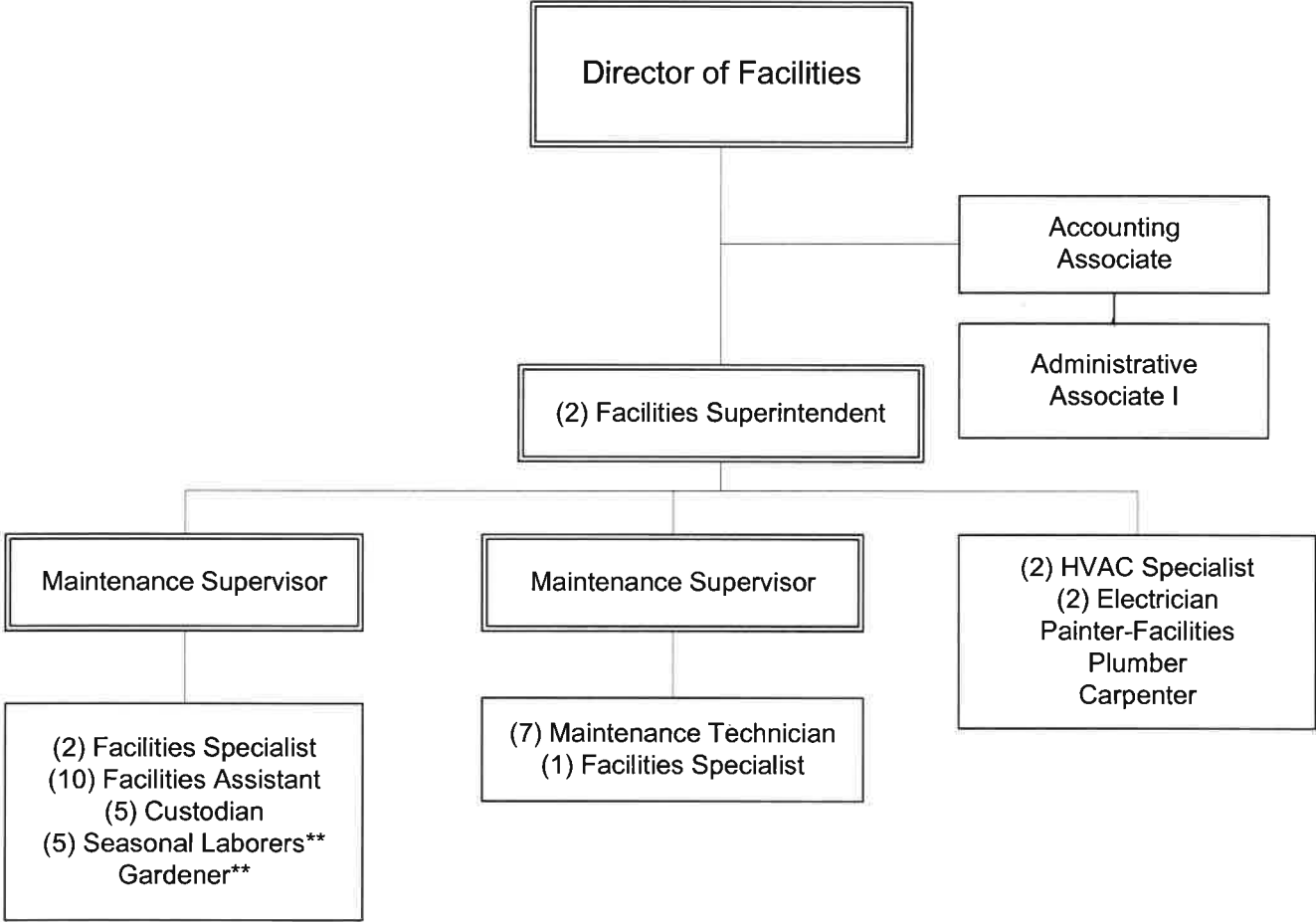
PROGRAM DESCRIPTION:

The Winnebago County Facility Management Department services over 1,000,000 square feet of buildings and their respective grounds. Major services of the department include:

1. climate control,
2. space planning,
3. energy management,
4. preventive maintenance,
5. mechanical/electrical repairs,
6. light construction,
7. housekeeping,
8. liaison with contracted services,
9. grounds and lots maintenance,
10. signage, building security and lock services.

These services are being monitored through a computerized facilities management program to assure control of priorities and efficient labor use. In addition to the previous services, the department provides consultation to other departments and Directors and manages major construction/renovation projects with Architects and Contractors.

FACILITIES



** Unclassified Position

FACILITIES

**General Fund – Division: 025
2021 BUDGET NARRATIVE**

DEPARTMENT HEAD: Michael Elder
LOCATION: Winnebago County
1221 Knapp Street
Oshkosh, WI 54901

TELEPHONE: 236-4790

2020 ACCOMPLISHMENTS:

- 1. Completed the construction of the Community Based Residential Facility (CBRF)**
- 2. Completed the upgrade of the courthouse elevators**
- 3. Completed the replacement of the courthouse windows**
- 4. Completed the repairs to the airport electrical vault**
- 5. Completed the repairs to the Oshkosh human services utility vault**
- 6. Completed the tuckpointing of the Orrin King building**
- 7. Completed the remodeling of the Orrin King building for the jail diversion program**
- 8. Completed the installation rangehoods on the neighborhoods at Park View**
- 9. Completed the schematic plan for the ancillary training facility at Park View**

2021 GOALS & OBJECTIVES:

- 1. Develop the design and remodel the second and third floors of the Orrin King building for the district attorney**
- 2. Develop the design for the tuckpointing of the courthouse**
- 3. Remodel the entrance to branch 5 chambers**
- 4. Develop the design for the replacement of the courthouse heating and cooling plant**
- 5. Develop the design and replace the roof at Neenah human services building**

FACILITIES

2021 BUDGET NARRATIVE HIGHLIGHTS

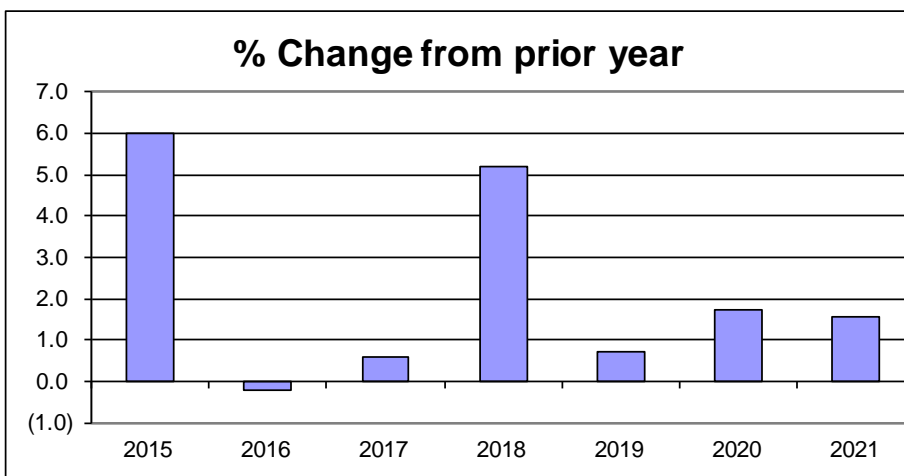
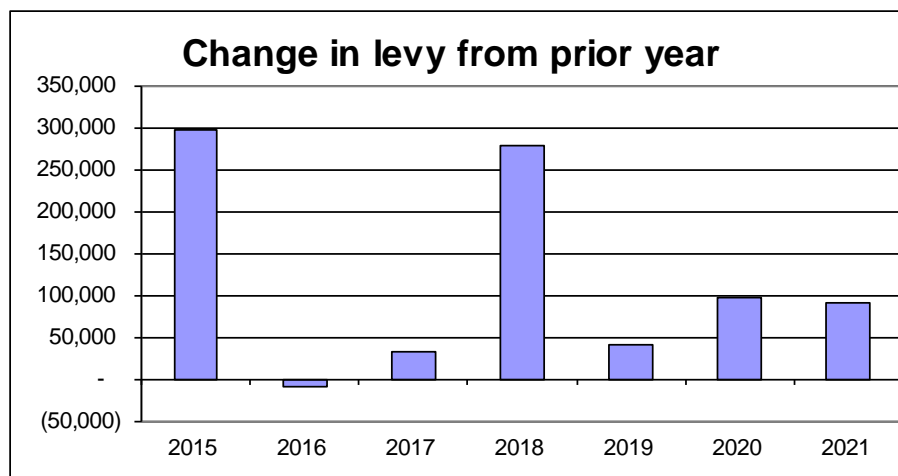
DEPARTMENT STAFFING:

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Full Time	37	37	37	37	38	39	39	39	39	39
Part Time	1	1	1	1	1	0	0	0	0	0
Total	38	38	38	38	39	39	39	39	39	39

There is no change to the staffing table for 2021.

After the 2020 budget process, one (1) full-time position was reclassified from Administrative Associate – Facilities to one (1) full-time Accounting Associate, this change is shown on the Table of Organization of Classified Positions schedule. During the 2021 budget process, one (1) full-time Facilities and Grounds Manager and one (1) full-time Maintenance Supervisor were converted to two (2) full-time Facilities Superintendents, this change is shown on the Table of Organization of Classified Positions schedule.

COUNTY LEVY: The tax levy for 2021 is \$5,796,762, an increase of \$89,857 or 1.57% over 2020. A schedule of significant changes follows.



SIGNIFICANT CHANGES FROM 2020 ADOPTED - Facilities

Account	Amount	Description
Significant changes from 2020		
Tax Levy 2020	\$ 5,706,905	
Revenue Changes - impact on levy:		
Other Department Charges	(4,500)	Increase due to additional work performed for Solid Waste.
Rental Building	(109,052)	Increase in rent received from Oshkosh B'Gosh and Sexual Predator residence.
Expense Changes - impact on levy:		
Overtime	(18,939)	Decrease due to work hours being increased to 40 hours/week.
Workers Compensation	13,498	Increase based on workers compensation premiums doubling county-wide.
Capital - Improvements	(80,000)	Decrease - nothing is budgeted for Improvements in 2021. Last year, we budgeted \$80,000 to remodel the basement of the Orrin King Building for the District Attorney and Human Services to have a space for the Diversion Program.
Capital - Equipment	42,500	Increase due to more equipment needs anticipated in 2021, requests include: one (1) large format plotter/scanner, an upgrade to the maintenance software application, one (1) UTV, one (1) floor burnisher, one (1) replacement cab and chassis for truck, and one (1) replacement van with equipment.
Computer Software	(7,400)	Decrease based on less software needs for 2021 and the maintenance software application upgrade in capital - equipment.
Telephone	(5,280)	Decrease due to fewer landlines being used from more internet usage.
Household Supplies	7,000	Increase due to Community Based Residential Facility (CBRF) being online and COVID needs.
Small Equipment	(11,250)	Decrease due to less replacement of small equipment items.
Building Rental	(4,800)	Decrease due to fewer parking space rental.
Motor Fuel	6,000	Increase due to higher fuel costs and more miles driven.
Maintenance Buildings	189,030	Increase from additional building repairs planned.
Maintenance Equipment	(80,800)	Decrease due to fewer larger repairs planned.
Equipment Repairs	(5,432)	Decrease from savings in radio maintenance by Sheriff's Office.
Heat	22,540	Increase due to CBRF and Sexual Predator residence being completed.

SIGNIFICANT CHANGES FROM 2020 ADOPTED - Facilities

Account	Amount	Description
Refuse Collection - Interfund	3,000	Increase due to tipping fees for materials delivered by Solid Waste.
Vehicle Repairs	7,000	Increase based on aging fleet.
Building Repairs	(5,127)	Decrease due to lower prices from contractors for services.
Janitorial Services	(5,200)	Decrease due to lower prices from contractors for services.
Snow Removal	15,000	Increase based on returned cost history from Highway.
Prop Liab Insurance	25,439	Increase based on significant increase in property insurance premiums.
Fund Balance Applied	80,000	In the 2020 budget process, General Fund Balance was applied for the Capital - Improvements cost to renovate the Orrin King Building for the District Attorney and Human Services space for Diversion program.
Other small changes	16,630	This is a combination of small increases and decreases to revenue and expense accounts.
Tax Levy 2021	\$ 5,796,762	

Financial Summary Facilities

<u>Items</u>	<u>2020 7-Month Actual</u>	<u>2020 12-Month Estimate</u>	<u>2020 Adopted Budget</u>	<u>2020 Adjusted Budget</u>	<u>2021 Executive Budget</u>
Total Revenues	181,442	244,345	114,115	114,115	226,661
Labor	1,689,653	2,802,943	3,039,347	3,039,347	3,062,694
Travel	487	1,010	7,750	7,750	4,510
Capital	28,307	211,574	197,000	211,574	159,500
Other Expenditures	1,099,770	2,883,004	2,656,923	2,880,110	2,796,719
Total Expenditures	2,818,217	5,898,531	5,901,020	6,138,781	6,023,423
Levy Before Fund Balance Adjustment			5,786,905		5,796,762
Decrease fund balance			(80,000)		-
Net Levy After Fund Balance Adjustment			5,706,905		5,796,762

Winnebago County
Budget Detail - 2021

Description	Object	2017 Actual	2018 Actual	2019 Actual	2020 Adopted	2020 Revised	2020 Projected	2021 Request	2021 Executive	% Change From Prior Yr Adopted
Division - 025 - Facilities										
Revenue										
Intergov Services:										
Other Fees	43001	12,000	9,996	0	0	0	0	0	0	0.00%
Intergov Services Subtotal:		12,000	9,996	0	0	0	0	0	0	0.00%
Interfund Revenue:										
Rental Revenue	65011	43,200	40,200	40,200	50,700	50,700	50,700	50,700	50,700	0.00%
Other Department Charges	65081	0	0	6,000	6,000	6,000	6,000	10,500	10,500	75.00%
Interfund Revenue Subtotal:		43,200	40,200	46,200	56,700	56,700	56,700	61,200	61,200	7.94%
Total Operating Revenue:		55,200	50,196	46,200	56,700	56,700	56,700	61,200	61,200	7.94%
Misc Revenues:										
Rental Building	48100	42,665	45,964	46,665	46,665	46,665	137,645	155,717	155,717	233.69%
Sale Of Prop Equip	48104	3,278	0	0	0	0	0	0	0	0.00%
Sale of Scrap	48106	5,070	6,561	3,734	4,000	4,000	5,000	3,000	3,000	-25.00%
Other Miscellaneous Revenues	48109	34,374	12,691	11,385	6,750	6,750	45,000	6,744	6,744	-0.09%
Misc Revenues Subtotal:		85,387	65,215	61,784	57,415	57,415	187,645	165,461	165,461	188.18%
Total Non-Operating Revenue:		85,387	65,215	61,784	57,415	57,415	187,645	165,461	165,461	188.18%
Revenue Total:		140,587	115,411	107,984	114,115	114,115	244,345	226,661	226,661	98.63%

Winnebago County

Budget Detail - 2021

Description	Object	2017 Actual	2018 Actual	2019 Actual	2020 Adopted	2020 Revised	2020 Projected	2021 Request	2021 Executive	% Change From Prior Yr Adopted
Division - 025 - Facilities										
Expense										
Wages:										
Regular Pay	51100	1,608,639	1,703,193	1,770,272	1,921,831	1,921,831	1,827,008	1,944,152	1,947,098	1.31%
Temporary Employees	51101	22,017	11,242	24,415	35,200	35,200	7,036	36,800	36,800	4.55%
Overtime	51105	29,546	17,739	14,250	45,000	45,000	19,000	26,061	26,061	-42.09%
Comp Time	51108	399	261	430	0	0	75	0	0	0.00%
Wages Subtotal:		1,660,601	1,732,435	1,809,367	2,002,031	2,002,031	1,853,119	2,007,013	2,009,959	0.40%
Fringes Benefits:										
FICA Medicare	51200	121,614	125,775	131,897	153,154	153,154	133,911	153,536	153,760	0.40%
Health Insurance	51201	579,931	636,040	629,210	697,272	697,272	637,108	693,814	693,814	-0.50%
Dental Insurance	51202	33,415	34,866	32,634	34,307	34,307	33,000	35,785	35,785	4.31%
Workers Compensation	51203	26,089	35,268	19,151	11,046	11,046	10,618	24,544	24,582	122.54%
Unemployment Comp	51204	0	434	1,834	0	0	1,162	0	0	0.00%
WI Retirement	51206	110,770	114,652	116,431	129,537	129,537	123,623	132,806	133,005	2.68%
Fringe Benefits Other	51207	8,694	9,554	9,853	12,000	12,000	10,402	11,771	11,789	-1.76%
Fringes Benefits Subtotal:		880,512	956,589	941,010	1,037,316	1,037,316	949,824	1,052,256	1,052,735	1.49%
Total Labor:		2,541,113	2,689,024	2,750,377	3,039,347	3,039,347	2,802,943	3,059,269	3,062,694	0.77%

Winnebago County

Budget Detail - 2021

Description	Object	2017 Actual	2018 Actual	2019 Actual	2020 Adopted	2020 Revised	2020 Projected	2021 Request	2021 Executive	% Change From Prior Yr Adopted
Division - 025 - Facilities										
Travel:										
Registration Tuition	52001	2,060	3,170	3,136	6,400	6,400	1,000	6,000	3,500	-45.31%
Automobile Allowance	52002	522	652	299	500	500	0	500	500	0.00%
Meals	52005	0	0	132	250	250	0	250	250	0.00%
Lodging	52006	0	0	471	600	600	0	250	250	-58.33%
Other Travel Exp	52007	0	0	14	0	0	10	10	10	100.00%
Travel Subtotal:		2,582	3,822	4,052	7,750	7,750	1,010	7,010	4,510	-41.81%
Total Travel:		2,582	3,822	4,052	7,750	7,750	1,010	7,010	4,510	-9.55%
Capital Outlay:										
Land	58000	43,000	0	0	0	0	0	0	0	0.00%
Buildings	58001	0	0	162,471	0	14,574	14,574	0	0	0.00%
Improvements	58002	5,200	0	0	80,000	80,000	80,000	0	0	-100.00%
Equipment	58004	91,417	102,583	95,672	117,000	117,000	117,000	98,000	159,500	36.32%
Capital Outlay Subtotal:		139,617	102,583	258,143	197,000	211,574	211,574	98,000	159,500	-19.04%
Total Capital:		139,617	102,583	258,143	197,000	211,574	211,574	98,000	159,500	-19.04%

Winnebago County

Budget Detail - 2021

Description	Object	2017 Actual	2018 Actual	2019 Actual	2020 Adopted	2020 Revised	2020 Projected	2021 Request	2021 Executive	% Change From Prior Yr Adopted
Division - 025 - Facilities										
Office:										
Office Supplies	53000	1,532	1,290	1,782	2,100	2,100	2,100	2,000	2,000	-4.76%
Printing Supplies	53002	1,791	968	559	1,200	1,200	2,000	1,500	1,500	25.00%
Postage and Box Rent	53004	130	157	313	150	150	230	230	230	53.33%
Computer Software	53006	11,589	7,760	7,425	39,900	42,900	39,900	87,500	32,500	-18.55%
Telephone	53008	13,813	11,987	9,046	17,280	17,280	10,000	12,000	12,000	-30.56%
Office Subtotal:		28,855	22,162	19,125	60,630	63,630	54,230	103,230	48,230	-20.45%
Operating:										
Subscriptions	53501	1,020	2,098	1,021	2,100	2,100	2,100	2,150	2,150	2.38%
Membership Dues	53502	674	213	0	450	450	0	0	0	-100.00%
Household Supplies	53516	63,556	62,949	55,617	62,000	62,000	64,000	69,000	69,000	11.29%
Uniforms Tools Allowance	53517	7,219	11,736	10,031	15,800	15,800	15,800	15,800	13,800	-12.66%
Small Equipment	53522	37,434	7,319	19,614	37,450	37,450	39,950	26,200	26,200	-30.04%
Shop Supplies	53523	3,632	3,472	5,327	4,000	4,000	6,616	6,000	6,000	50.00%
Medical Supplies	53524	0	0	0	250	250	0	0	0	-100.00%
Land Rental	53549	4,000	0	0	0	0	0	0	0	0.00%
Building Rental	53550	80,043	42,951	19,200	19,200	19,200	14,400	14,400	14,400	-25.00%
Equipment Rental	53551	1,294	1,816	1,141	2,000	2,000	2,000	2,000	2,000	0.00%
Operating Licenses Fees	53553	1,829	3,253	2,775	6,376	6,376	6,376	6,832	6,832	7.15%
Small Equipment Technology	53580	3,000	9,201	0	0	0	0	7,700	1,200	0.00%
Print Duplicate	73003	2,852	2,493	2,409	3,000	3,000	2,500	3,000	3,000	0.00%
Postage and Box Rent	73004	69	38	26	50	50	50	50	50	0.00%
Motor Fuel	73548	18,567	23,077	23,781	18,000	18,000	13,000	24,000	24,000	33.33%
Operating Subtotal:		225,190	170,617	140,940	170,676	170,676	166,792	177,132	168,632	-1.20%

Winnebago County Budget Detail - 2021

Description	Object	2017 Actual	2018 Actual	2019 Actual	2020 Adopted	2020 Revised	2020 Projected	2021 Request	2021 Executive	% Change From Prior Yr Adopted
Division - 025 - Facilities										
Repairs & Maint:										
Maintenance Buildings	54020	372,417	380,482	460,116	345,500	541,600	542,100	550,530	534,530	54.71%
Maintenance Grounds	54021	5,867	5,652	6,047	7,000	7,000	11,013	7,000	7,000	0.00%
Maintenance Equipment	54022	203,575	266,190	327,148	345,100	352,622	352,222	281,900	264,300	-23.41%
Maintenance Vehicles	54023	1,614	1,220	2,123	3,500	3,500	3,500	3,500	3,500	0.00%
Equipment Repairs	54029	10,801	1,831	4,575	7,826	7,826	7,826	2,394	2,394	-69.41%
Maintenance Grounds	74021	58	279	0	0	0	0	0	0	0.00%
Maintenance Vehicles	74023	14,011	14,847	12,028	13,000	13,000	13,000	14,500	14,500	11.54%
Equipment Repairs	74029	957	990	1,188	1,188	1,188	1,188	1,188	1,188	0.00%
Repairs & Maint Subtotal:		609,300	671,490	813,225	723,114	926,736	930,849	861,012	827,412	14.42%
Utilities:										
Heat	54700	297,364	297,005	295,195	298,000	298,000	320,300	320,540	320,540	7.56%
Power and Light	54701	657,950	642,124	572,561	643,000	643,000	629,284	620,600	620,600	-3.48%
Water and Sewer	54702	229,610	239,665	266,548	290,000	290,000	290,500	301,200	301,200	3.86%
Refuse Collection	54703	16	24,711	26,742	30,240	30,240	30,240	30,430	30,430	0.63%
Refuse Collection	74703	26,414	2,117	1,617	0	0	3,061	3,000	3,000	100.00%
Utilities Subtotal:		1,211,353	1,205,621	1,162,663	1,261,240	1,261,240	1,273,385	1,275,770	1,275,770	1.15%
Contractual Services:										
Pest Extermination	55002	2,723	3,422	2,631	3,000	3,000	2,000	3,000	3,000	0.00%
Snow Removal	55003	12,730	14,290	18,710	17,500	17,500	17,500	18,500	18,500	5.71%
Vehicle Repairs	55005	0	42	1,506	3,000	3,000	9,541	10,000	10,000	233.33%
Grounds Maintenance	55007	22,228	30,877	12,229	22,500	29,552	29,552	20,700	20,700	-8.00%
Building Repairs	55008	32,254	49,241	62,365	86,500	86,500	80,879	81,373	81,373	-5.93%
Professional Service	55014	48,297	31,838	59,144	175,000	184,513	184,513	174,100	174,100	-0.51%
Janitorial Services	55016	8,210	7,722	8,389	9,600	9,600	9,600	4,400	4,400	-54.17%
Snow Removal	75003	42,440	66,334	85,513	75,000	75,000	75,000	90,000	90,000	20.00%
Contractual Services Subtotal:		168,881	203,767	250,488	392,100	408,665	408,585	402,073	402,073	2.54%

Winnebago County

Budget Detail - 2021

Description	Object	2017 Actual	2018 Actual	2019 Actual	2020 Adopted	2020 Revised	2020 Projected	2021 Request	2021 Executive	% Change From Prior Yr Adopted
Division - 025 - Facilities										
Insurance Expenses:										
Prop Liab Insurance	76000	70,704	74,088	47,268	49,163	49,163	49,163	74,602	74,602	51.74%
Insurance Expenses Subtotal:		70,704	74,088	47,268	49,163	49,163	49,163	74,602	74,602	51.74%
Total Other Operating:		2,314,283	2,347,746	2,433,710	2,656,923	2,880,110	2,883,004	2,893,819	2,796,719	8.92%
Expense Total:		4,997,596	5,143,176	5,446,282	5,901,020	6,138,781	5,898,531	6,058,098	6,023,423	2.07%
Facilities Net/(Levy):		(4,857,009)	(5,027,765)	(5,338,298)	(5,786,905)	(6,024,666)	(5,654,186)	(5,831,437)	(5,796,762)	0.17%
General Fund Balance Applied:		0	0	0	80,000	80,000	80,000	0	0	-100.00%
Facilities Net/(Levy):		(4,857,009)	(5,027,765)	(5,338,298)	(5,706,905)	(5,944,666)	(5,574,186)	(5,831,437)	(5,796,762)	1.57%

**WINNEBAGO COUNTY
CAPITAL OUTLAY - 2021**

<u>Department</u>	<u>Description</u>	<u>Quantity</u>	<u>Unit Cost</u>	<u>Capital Outlay</u>
Facilities -				
	Large Plotter / Scanner	1	6,500	6,500
	MP2 Upgrade to EAM	1	55,000	55,000
	UTV	1	12,000	12,000
	Floor burnisher	1	11,000	11,000
	Replacement cab and chassis for Grounds truck	1	40,000	40,000
	Replacement van and equipment	1	35,000	35,000
		<u>6</u>		<u>159,500</u>

**FACILITIES
PROGRAM BUDGETS**

NAME	ORG	LABOR	TRAVEL & MEETINGS	CAPITAL	OTHER EXPENSES	TOTAL EXPENSES	REVENUES	TOTALS BY YEAR			ANNUAL PERCENT INCREASES	
								2021 EXECUTIVE	2020 ADOPTED	2019 ADOPTED	2021 OVER 2020	2020 OVER 2019
Other County Facilities	1025	3,062,694	4,510	159,500	2,637,379	5,864,083		5,864,083	5,723,620	5,471,278	2.5	4.6
Revenues	1025						202,661	(202,661)	(114,115)	(112,815)	77.6	1.2
Safety Building Maintenance	1027	-	-	-	-	-		-	-	-	0.0	(100.0)
Revenues	1027						-	-	-	-	N/A	N/A
SP Residential Facility	1028	-	-	-	3,840	3,840		3,840	-	-	0.0	(100.0)
Revenues	1028						24,000	(24,000)	-	-	N/A	N/A
Facilities-Other Depts.	1029	-	-	-	155,500	155,500		155,500	177,400	251,500	(12.3)	(29.5)
Revenues	1029						-	-	-	-	N/A	N/A
Grand Totals		<u>3,062,694</u>	<u>4,510</u>	<u>159,500</u>	<u>2,796,719</u>	<u>6,023,423</u>	<u>226,661</u>	<u>5,796,762</u>	<u>5,786,905</u>	<u>5,609,963</u>	0.2	3.2
General fund balance applied								0	(80,000)	-	100.0	0.0
Tax levy								<u>5,796,762</u>	<u>5,706,905</u>	<u>5,609,963</u>	<u>1.60</u>	<u>1.70</u>