

SUMMARY BY DIVISION

NON-DIVISIONAL BUDGETS	<u>Revenues</u>	<u>Expenses</u>	<u>Adjustments</u>	<u>Levy</u>
County Board	\$ -	\$ 267,330	\$ -	\$ 267,330
Scholarship Program	650	9,000	650	9,000
Unclassified	5,321,650	3,923,103	(1,500,000)	(2,898,547)
	<u>\$ 5,322,300</u>	<u>\$ 4,199,433</u>	<u>\$ (1,499,350)</u>	<u>\$ (2,622,217)</u>

COUNTY BOARD

General Fund – Department: 001
2021 BUDGET NARRATIVE

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

TELEPHONE: 232-3439

MISSION STATEMENT:

The County Board aims to set broad policy with regards to the needs of the county taxpayer along with evaluating the results of these policies and ongoing programs. Additionally, the County Board reviews the effectiveness of the personnel assigned to oversee these policies and programs.

COUNTY BOARD

General Fund –Department: 001
2021 BUDGET NARRATIVE

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

TELEPHONE: 232-3439

2020 ACCOMPLISHMENTS:

1. Appropriated \$8,998,800 for the 2020 Highway Department's 2020 Annual Infrastructure Improvement Program.
2. Appropriated \$5.7 Million for the construction of a new General Aviation terminal at Wittman Regional Airport.
3. Authorized funding of \$699,000 for the construction of an ancillary building for Park View Health Center to serve as a garage, storage space and training facility.
4. Adopted a new General Fund Balance policy for Winnebago County.
5. Developed and adopted County Board interim governance procedures to allow for the maintenance of County Board functions during the COVID-19 pandemic.
6. Adopted Amended General Code policies related to smoking in county-owned buildings and the rise in vaping/e-cigarette usage.

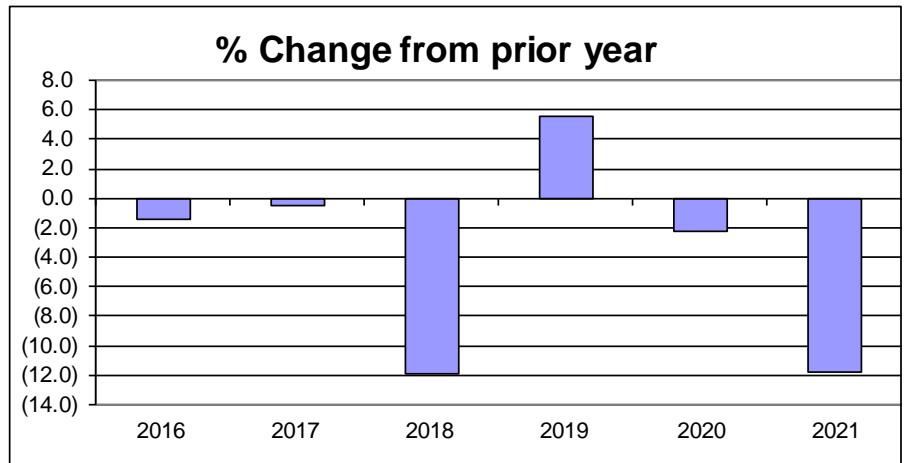
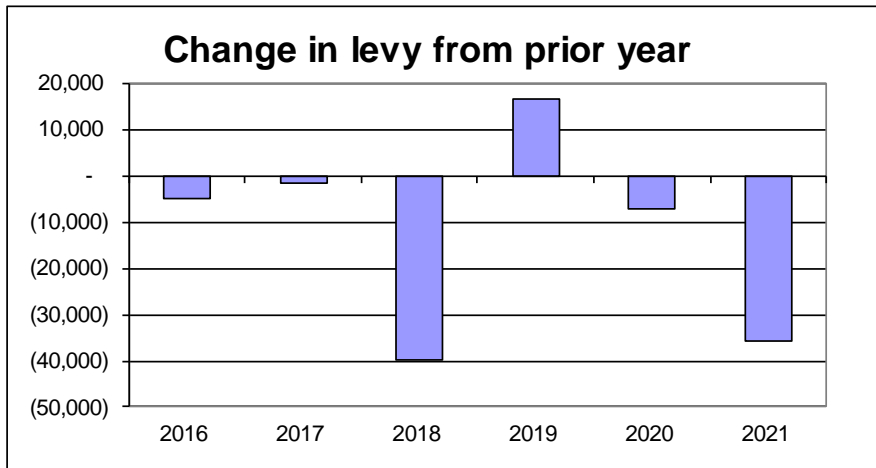
2021 GOALS & OBJECTIVES:

1. Continue to partner with Outagamie County to support UWO-Fox Cities Campus. Plan for long-range improvements to this facility by working with UWO-Fox Cities Campus.
2. Continue to serve Winnebago County in a fiscally responsible manner while providing services in an efficient, effective and compassionate manner
3. Develop, implement and/or fund policies, procedures and/or acquisitions to best manage the COVID-19 pandemic for all Winnebago County residents.
4. Expand and optimize our virtual/IT capabilities for County Board meetings and governance.
5. Institute and implement a practice for County Board iPad/IT replacement.

COUNTY BOARD

2021 BUDGET NARRATIVE HIGHLIGHTS

COUNTY LEVY: The 2021 tax levy is \$267,330, a decrease of \$35,866 or 11.83% under 2020. A schedule of significant changes follows.



Scholarship Fund:

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

SIGNIFICANT CHANGES FROM 2020 ADOPTED - County Board

Account	Amount	Description
Significant changes from 2020		
Tax Levy 2020	\$ 303,196	
Revenue Changes - impact on levy:		
None	-	
Expense Changes - impact on levy:		
Elected Officials	(27,000)	Decrease based on 3 year cost average.
Citizen Board Per Diem	(4,000)	Decrease based on 3 year cost average.
Registration Tuition	(3,000)	Decrease based on 3 year cost average, plus COVID has cancelled some training in 2020 and it is uncertain what will happen in 2021 with in-person meetings.
Automobile Allowance	(6,000)	Decrease due to COVID canceling many in-person trainings/meetings in 2020 and it is uncertain what will happen in 2021 with in-person meetings meaning less mileage reimbursements for board members.
Lodging	(7,000)	Decrease due to COVID canceling many in-person trainings/meetings in 2020 and it is uncertain what will happen in 2021 with in-person meetings meaning less lodging reimbursements for board members.
Publish Legal Notices	(3,000)	Decrease based on 3 year cost average.
Small Equipment Technology	10,000	Increase for purchase of replacement iPads for County Board Supervisors, a third of their inventory
Professional Service	15,000	Increase for the continued use of Life Productions (hybrid virtual hosting meeting service) into 2021 to allow meetings to be held virtually.
Other small changes	(10,866)	This is a combination of small increases and decreases to revenue and expense accounts.
Tax Levy 2021	\$ 267,330	

Financial Summary County Board

Items	2020 7-Month Actual	2020 12-Month Estimate	2020 Adopted Budget	2020 Adjusted Budget	2021 Executive Budget
Total Revenues	-	-	-	-	-
Labor	60,038	119,075	170,190	170,190	137,150
Travel	20,702	45,300	73,500	73,500	55,300
Capital	-	-	-	-	-
Other Expenditures	29,712	51,366	59,506	59,506	74,880
Total Expenditures	110,452	215,741	303,196	303,196	267,330
Net Levy			303,196		267,330

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 - 001 - Board										
Expense										
Wages:										
Elected Officials	51103	101,188	116,904	113,028	142,000	142,000	100,000	115,000	115,000	-19.01%
Citizen Board Per Diem	51106	11,682	12,152	12,300	16,000	16,000	10,000	12,000	12,000	-25.00%
Wages Subtotal:		112,870	129,056	125,328	158,000	158,000	110,000	127,000	127,000	-19.62%
Fringes Benefits:										
FICA Medicare	51200	8,301	9,561	9,378	12,100	12,100	9,000	10,000	10,000	-17.36%
Workers Compensation	51203	179	251	126	90	90	75	150	150	66.67%
Fringes Benefits Subtotal:		8,480	9,812	9,504	12,190	12,190	9,075	10,150	10,150	-16.74%
Total Labor:		121,350	138,868	134,833	170,190	170,190	119,075	137,150	137,150	-19.41%
Travel:										
Registration Tuition	52001	14,043	13,945	13,865	16,000	16,000	11,000	13,000	13,000	-18.75%
Automobile Allowance	52002	24,079	26,242	26,180	28,000	28,000	14,000	20,000	22,000	-21.43%
Commercial Travel	52004	2,700	2,628	2,991	4,500	4,500	3,500	3,000	3,000	-33.33%
Meals	52005	2,220	2,002	1,428	2,600	2,600	1,500	2,000	2,000	-23.08%
Lodging	52006	20,011	19,311	19,062	21,000	21,000	14,000	14,000	14,000	-33.33%
Other Travel Exp	52007	679	733	975	1,000	1,000	1,200	1,200	1,200	20.00%
Taxable Benefit	52008	52	58	68	400	400	100	100	100	-75.00%
Travel Subtotal:		63,785	64,918	64,569	73,500	73,500	45,300	53,300	55,300	-24.76%
Total Travel:		63,785	64,918	64,569	73,500	73,500	45,300	53,300	55,300	-24.76%

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 - 001 - Board										
Capital Outlay:										
Equipment	58004	34,252	0	0	0	0	0	0	0	0.00%
Capital Outlay Subtotal:		34,252	0	0	0	0	0	0	0	0.00%
Total Capital:		34,252	0	0	0	0	0	0	0	0.00%
Office:										
Office Supplies	53000	0	59	78	150	150	50	100	100	-33.33%
Stationery and Forms	53001	113	105	61	200	200	60	100	100	-50.00%
Printing Supplies	53002	0	0	0	100	100	0	0	0	-100.00%
Print Duplicate	53003	0	2,171	2,205	2,000	2,000	2,000	1,500	1,500	-25.00%
Postage and Box Rent	53004	0	948	1,674	1,500	1,500	1,000	1,500	1,500	0.00%
Computer Software	53006	295	0	0	0	0	0	100	100	100.00%
Telephone	53008	615	263	206	600	600	150	150	250	-58.33%
Office Subtotal:		1,023	3,546	4,225	4,550	4,550	3,260	3,450	3,550	-21.98%
Operating:										
Advertising	53500	0	0	0	500	500	500	500	500	0.00%
Subscriptions	53501	0	0	0	750	750	100	250	1,450	93.33%
Membership Dues	53502	21,650	21,438	21,438	22,500	22,500	21,500	22,500	22,500	0.00%
Publish Legal Notices	53503	15,796	16,462	19,809	20,000	20,000	7,500	17,000	17,000	-15.00%
Food	53520	290	246	319	400	400	0	250	250	-37.50%
Small Equipment	53522	0	592	28	4,500	4,500	500	1,000	1,000	-77.78%
Other Operating Supplies	53533	214	1,051	178	1,500	1,500	200	500	500	-66.67%
Small Equipment Technology	53580	0	2,796	1,403	0	0	2,500	10,000	10,000	100.00%
Print Duplicate	73003	2,301	1,452	1,790	2,000	2,000	1,500	2,000	2,000	0.00%
Postage and Box Rent	73004	1,828	1,028	1,482	2,500	2,500	1,000	1,500	1,500	-40.00%
Operating Subtotal:		42,078	45,064	46,447	54,650	54,650	35,300	55,500	56,700	3.75%

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 - 001 - Board										
Repairs & Maint:										
Equipment Repairs	54029	6,600	6,600	3,000	6,000	6,000	7,000	7,000	5,000	-16.67%
Equipment Repairs	74029	1,320	1,320	1,386	1,254	1,254	1,254	1,386	1,386	10.53%
Repairs & Maint Subtotal:		7,920	7,920	4,386	7,254	7,254	8,254	8,386	6,386	-11.97%
Contractual Services:										
Professional Service	55014	0	0	0	5,000	5,000	10,000	20,000	20,000	300.00%
Personnel Services	75800	(9,456)	(9,664)	(6,358)	(12,500)	(12,500)	(6,000)	(12,500)	(12,500)	0.00%
Contractual Services Subtotal:		(9,456)	(9,664)	(6,358)	(7,500)	(7,500)	4,000	7,500	7,500	-200.00%
Insurance Expenses:										
Prop Liab Insurance	76000	1,008	1,104	528	552	552	552	744	744	34.78%
Insurance Expenses Subtotal:		1,008	1,104	528	552	552	552	744	744	34.78%
Total Other Operating:		42,573	47,970	49,228	59,506	59,506	51,366	75,580	74,880	25.84%
Expense Total:		261,960	251,756	248,629	303,196	303,196	215,741	266,030	267,330	-11.83%
Board Net/(Levy):		(261,960)	(251,756)	(248,629)	(303,196)	(303,196)	(215,741)	(266,030)	(267,330)	-11.83%

Financial Summary Scholarship Program

Items	2020 7-Month Actual	2020 12-Month Estimate	2020 Adopted Budget	2020 Adjusted Budget	2021 Executive Budget
Total Revenues	509	800	700	700	650
Labor	-	-	-	-	-
Travel	-	-	-	-	-
Capital	-	-	-	-	-
Other Expenditures	8,500	9,000	9,000	9,000	9,000
Total Expenditures	8,500	9,000	9,000	9,000	9,000
Levy Before Fund Balance Adjustments			8,300		8,350
Increase / (Decrease) fund balance			700		650
Net Levy After Fund Balance Adjustments			9,000		9,000

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 - 060 - Scholarship										
Revenue										
Interest:										
Interest Investments	48000	523	722	999	700	700	800	800	650	-7.14%
Investment Mark to Market	48002	(76)	(68)	478	0	0	0	0	0	0.00%
Interest Subtotal:		447	654	1,476	700	700	800	800	650	-7.14%
Total Non-Operating Revenue:		447	654	1,476	700	700	800	800	650	-7.14%
Revenue Total:		447	654	1,476	700	700	800	800	650	-7.14%
Expense										
Operating:										
Operating Grants	53565	9,000	7,000	7,500	9,000	9,000	9,000	9,000	9,000	0.00%
Operating Subtotal:		9,000	7,000	7,500	9,000	9,000	9,000	9,000	9,000	0.00%
Total Other Operating:		9,000	7,000	7,500	9,000	9,000	9,000	9,000	9,000	0.00%
Expense Total:		9,000	7,000	7,500	9,000	9,000	9,000	9,000	9,000	0.00%
Scholarship Surplus (Deficit):		(8,553)	(6,346)	(6,024)	(8,300)	(8,300)	(8,200)	(8,200)	(8,350)	0.60%

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

MISCELLANEOUS AND UNCLASSIFIED

2021 BUDGET NARRATIVE HIGHLIGHTS

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

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

OVERALL: The net overall decrease to the surplus generated in this area is \$534,618. We plan to use \$1,500,000 of fund balance to reduce the 2021 tax levy. In 2020, we applied \$40,000 of the fund balance to be applied to offset a grant payment to Reach Counseling and \$1,705,000 to reduce the tax levy. A schedule of significant changes follows.

SIGNIFICANT CHANGES FROM 2020 ADOPTED - Miscellaneous & Unclassified

Account	Amount	Description
Significant changes from 2020		
Net (Surplus) 2020	\$ (3,433,165)	
Revenue Changes - impact on levy:		
State Shared Revenue	(159,000)	Increase expected in shared revenues, computer aid and personal property tax aid.
Indirect Cost	20,000	Based on 3 year trend the cost allocation has been on a decline.
Interest Investments	260,000	The interest rates in the market have declined at a rapid rate due to the COVID-19 pandemic.
Other Miscellaneous Revenues	20,000	Based on 3 year trend this revenue has been declining.
Expense Changes - impact on levy:		
Payout Wages	(70,000)	Based on 3 year trend the payouts are lower than budgeted.
Bad Debts Expense	(10,000)	Based on 3 year trend and improved collection efforts, bad debt expense has declined.
Taxes & Assessments	(12,000)	Based on 3 year trend the taxes and assessments are lower than budgeted.
Tax Refunds	20,000	Increase based on expecting more Dark Store Loophole settlements in 2021.
Taxes Assessments	34,000	Increase based on the sidewalk repair expected in City of Oshkosh.
Salary Contingency	180,000	Increase based on unknown raises determined by bargaining units for those still under labor contracts.
Fund Balance	245,000	In 2021, the County is planning on using \$1,500,000 of the fund balance to keep the levy under the allowable limit. Last year \$1,705,000 of fund balance was used to balance the tax levy, along with \$40,000 to offset a grant to Reach Counseling.
Other small changes	6,618	This is a combination of small increases and decreases to revenue and expense accounts.
Tax Levy 2021	\$ (2,898,547)	Represents more revenue than expenses so this reduces the overall levy.

**Financial Summary
Miscellaneous & Unclassified**

Items	2020 7-Month Actual	2020 12-Month Estimate	2020 Adopted Budget	2020 Adjusted Budget	2021 Executive Budget
Total Revenues	2,436,758	5,471,733	5,463,150	5,463,150	5,321,650
Labor	103,248	193,770	342,150	342,150	269,125
Travel	-	-	-	-	-
Capital	-	-	-	-	-
Other Expenditures	2,131,297	3,226,744	3,432,835	3,588,451	3,653,978
Total Expenditures	2,234,545	3,420,514	3,774,985	3,930,601	3,923,103
Levy Before Fund Balance Adjustments			(1,688,165)		(1,398,547)
Fund balance adjustment for Reach Counseling			(40,000)		-
Fund balance adjustment to balance tax levy			(1,705,000)		(1,500,000)
Net Levy After Fund Balance Adjustments			(3,433,165)		(2,898,547)

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 - 039 - Miscellaneous unclassified										
Revenue										
Taxes:										
Forest Crop Tax	41001	2,651	1,871	1,921	2,800	2,800	2,300	2,300	2,300	-17.86%
Retained Sales Tax	41004	152	135	137	150	150	150	150	150	0.00%
Taxes Subtotal:		2,803	2,005	2,058	2,950	2,950	2,450	2,450	2,450	-16.95%
Intergov Rev:										
State Shared Revenue	42001	3,536,231	3,556,231	3,922,412	3,550,000	3,550,000	3,709,000	3,800,000	3,709,000	4.48%
Indirect Cost	42020	165,024	132,996	170,827	185,000	185,000	161,103	165,000	165,000	-10.81%
Intergov Rev Subtotal:		3,701,255	3,689,227	4,093,239	3,735,000	3,735,000	3,870,103	3,965,000	3,874,000	3.72%
Public Services:										
Other Public Charges	45057	150	150	120	200	200	180	200	200	0.00%
Public Services Subtotal:		150	150	120	200	200	180	200	200	0.00%
Total Operating Revenue:		3,704,208	3,691,383	4,095,417	3,738,150	3,738,150	3,872,733	3,967,650	3,876,650	6.14%
Interest:										
Interest Investments	48000	778,393	1,128,179	1,585,586	1,580,000	1,580,000	1,500,000	1,320,000	1,320,000	-16.46%
Investment Mark to Market	48002	(130,775)	(102,834)	762,879	0	0	0	0	0	0.00%
Interest Subtotal:		647,618	1,025,345	2,348,465	1,580,000	1,580,000	1,500,000	1,320,000	1,320,000	-16.46%

**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 - 039 - Miscellaneous unclassified										
Misc Revenues:										
Sale Of Prop Equip	48104	14,455	11,842	22,481	15,000	15,000	9,000	15,000	15,000	0.00%
Other Miscellaneous Revenues	48109	80,274	133,133	101,040	130,000	130,000	90,000	110,000	110,000	-15.38%
Misc Revenues Subtotal:		94,729	144,975	123,521	145,000	145,000	99,000	125,000	125,000	-13.79%
Total Non-Operating Revenue:		742,347	1,170,320	2,471,986	1,725,000	1,725,000	1,599,000	1,445,000	1,445,000	-16.23%
Revenue Total:		4,446,555	4,861,703	6,567,403	5,463,150	5,463,150	5,471,733	5,412,650	5,321,650	-0.92%
Expense										
Wages:										
Regular Pay	51100	34,937	(16,555)	(10,654)	0	0	0	0	0	0.00%
Payout Wages	51120	369,117	237,931	231,967	320,000	320,000	180,000	250,000	250,000	-21.88%
Payroll Sundry Account	51190	0	3,795	1,528	0	0	0	0	0	0.00%
Wages Subtotal:		404,054	225,171	222,841	320,000	320,000	180,000	250,000	250,000	-21.88%
Fringes Benefits:										
FICA Medicare	51200	20,743	7,821	8,614	20,000	20,000	13,770	19,125	19,125	-4.38%
Health Insurance	51201	1,316	1,110	282	1,500	1,500	0	0	0	-100.00%
Dental Insurance	51202	0	111	1	0	0	0	0	0	0.00%
Workers Compensation	51203	299	86	18	150	150	0	0	0	-100.00%
WI Retirement	51206	2,306	(930)	(815)	450	450	0	0	0	-100.00%
Fringe Benefits Other	51207	40	16	14	50	50	0	0	0	-100.00%
Fringes Benefits Subtotal:		24,705	8,214	8,113	22,150	22,150	13,770	19,125	19,125	-13.66%
Total Labor:		428,759	233,385	230,954	342,150	342,150	193,770	269,125	269,125	-21.34%

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 - 039 - Miscellaneous unclassified										
Office:										
Postage and Box Rent	53004	0	2	0	0	0	0	0	0	0.00%
Office Subtotal:		0	2	0	0	0	0	0	0	0.00%
Operating:										
Household Supplies	53516	23	27	23	75	75	50	50	50	-33.33%
Bad Debts Expense	53561	61,122	19,936	(17,788)	20,000	20,000	5,000	10,000	10,000	-50.00%
Taxes & Assessments	53562	1,024	4,163	3,108	15,000	15,000	1,000	3,000	3,000	-80.00%
Tax Refunds	53564	9,067	13,423	8,605	20,000	20,000	40,000	15,000	40,000	100.00%
Operating Grants	53565	2,477,833	2,631,393	2,555,851	2,747,410	2,747,410	2,747,410	2,672,138	2,752,319	0.18%
Other Miscellaneous	53568	7,195	2,396	498	4,000	4,000	500	2,000	2,000	-50.00%
Operating Subtotal:		2,556,265	2,671,336	2,550,298	2,806,485	2,806,485	2,793,960	2,702,188	2,807,369	0.03%
Repairs & Maint:										
Maintenance Grounds	74021	40,060	86,240	64,146	50,000	50,000	7,000	30,000	50,000	0.00%
Repairs & Maint Subtotal:		40,060	86,240	64,146	50,000	50,000	7,000	30,000	50,000	0.00%
Utilities:										
Water and Sewer	54702	0	20	0	10	10	10	15	15	50.00%
Utilities Subtotal:		0	20	0	10	10	10	15	15	50.00%
Contractual Services:										
Professional Service	55014	32,570	32,440	34,795	36,000	36,000	39,255	40,130	40,130	11.47%
Taxes Assessments	55054	0	28,941	222,679	0	0	0	34,000	34,000	100.00%
Contractual Services Subtotal:		32,570	61,381	257,474	36,000	36,000	39,255	74,130	74,130	105.92%

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 - 039 - Miscellaneous unclassified										
Insurance Expenses:										
Claim Payments	56002	95,000	0	0	0	0	0	0	0	0.00%
Prop Liab Insurance	76000	10,416	9,456	6,096	6,340	6,340	6,340	8,464	8,464	33.50%
Insurance Expenses Subtotal:		105,416	9,456	6,096	6,340	6,340	6,340	8,464	8,464	33.50%
Total Other Operating:		2,734,311	2,828,434	2,878,014	2,898,835	2,898,835	2,846,565	2,800,797	2,939,978	-3.38%
Transfers Out:										
Other Transfers Out	59501	49,000	100,000	2,928,150	209,000	380,179	380,179	209,000	209,000	0.00%
Transfers Out Subtotal:		49,000	100,000	2,928,150	209,000	380,179	380,179	209,000	209,000	0.00%
Other Financing Uses:										
Res Contingencies	59502	0	0	0	300,000	300,000	0	300,000	300,000	0.00%
Res Salaries	59503	0	0	0	25,000	9,437	0	205,000	205,000	720.00%
Other Financing Uses Subtotal:		0	0	0	325,000	309,437	0	505,000	505,000	55.38%
Total Non-Operating Expense:		49,000	100,000	2,928,150	534,000	689,616	380,179	714,000	714,000	33.71%
Expense Total:		3,212,070	3,161,820	6,037,118	3,774,985	3,930,601	3,420,514	3,783,922	3,923,103	3.92%
Miscellaneous unclassified Net/(Levy):		1,234,485	1,699,884	530,285	1,688,165	1,532,549	2,051,219	1,628,728	1,398,547	-17.16%
General fund applied - street assessments		0	0	239,800	0	0	0	0	0	0.00%
General fund applied - Reach Counseling		0	0	0	40,000	40,000	40,000	0	0	-100.00%
General fund applied - tax levy		2,490,000	3,096,000	2,685,000	1,705,000	1,705,000	1,705,000	1,500,000	1,500,000	-12.02%
Net Miscellaneous unclassified:		3,724,485	4,795,884	3,455,085	3,433,165	3,277,549	3,796,219	3,128,728	2,898,547	-15.57%

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

WINNEBAGO COUNTY
2021 BUDGET
SCHEDULE OF MISCELLANEOUS OPERATING GRANT PAYMENTS

	<u>2019 Budget</u>	<u>2020 Budget</u>	<u>2021 Budget</u>	<u>Change 2021 over / (under) 2020</u>	
				<u>Amount</u>	<u>Percent</u>
Library (See attached schedule)	\$ 2,213,392	\$ 2,253,505	\$ 2,229,370	\$ (24,135)	-1.07%
Library fees due for County resident usage of other library systems	45,675	50,300	58,647	8,347	17%
Regional Planning Commission	199,713	205,871	153,750	(52,121)	-25%
ADVOCAP	37,000	39,000	39,000	-	0%
County Fair Association	60,000	60,000	60,000	-	0%
Ambulance Service	3,697	3,734	3,000	(734)	-20%
Railroad Consortium	25,000	25,000	25,000	-	0%
LiveWell Fox Valley Initiative (1)	-	25,000	25,000	-	100%
Reach Counseling	-	40,000	-	(40,000)	100%
Subtotal	2,584,476	2,702,410	2,593,767	(108,643)	-4%
Culvert and Bridge Aide	109,000	45,000	158,552	113,552	252%
Totals	\$ 2,693,476	\$ 2,747,410	\$ 2,752,319	\$ 4,909	0.00%

SCHEDULE OF MISCELLANEOUS INTERFUND TRANSFERS

Industrial Development Board Grant	\$ 209,000	\$ 209,000	\$ 209,000	-	0%
Totals	\$ 190,000	\$ 209,000	\$ 209,000	\$ -	0%

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

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

	<u>Used for 2021 library allocation</u>		2019 Library Allocation	2020 Library Allocation	2021 Library Allocation	<u>Change 2021 over / (under) 2020</u>	
	2020 Net Library Budget	Percent of County Users/Usage				Amount	Percent
Operating:							
Menasha	\$ 1,559,191	26.7% *	\$ 390,063	\$ 398,517	\$ 416,304	\$ 17,787	4.5%
Neenah	2,141,595	40.0% *	796,668	815,545	856,638	41,093	5.0%
Omro	215,735	48.3% *	105,849	107,182	104,200	(2,982)	-2.8%
Oshkosh	3,397,860	18.9% *	607,424	625,160	642,196	17,036	2.7%
Winneconne	214,822	53.7% *	113,581	110,494	115,359	4,865	4.4%
Total operating	<u>7,529,203</u>		<u>2,013,585</u>	<u>2,056,898</u>	<u>2,134,697</u>	<u>77,799</u>	<u>3.8%</u>
Facilities:							
Menasha	224,400	26.7% *	60,588	60,139	59,915	(224)	-0.4%
Neenah	286,304	40.0% *	111,086	113,376	14,758	(98,618)	-87.0%
Omro	-	48.3% *	-	-	-	-	0.0%
Oshkosh	-	18.9% *	-	-	-	-	0.0%
Winneconne	-	53.7% *	18,133	3,091	-	(3,091)	-100.0%
Total operating	<u>510,704</u>		<u>189,807</u>	<u>176,606</u>	<u>74,673</u>	<u>(101,933)</u>	<u>-57.7%</u>
Special Project Grant (Note below)			<u>10,000</u>	<u>20,000</u>	<u>20,000</u>	<u>-</u>	<u>0.0%</u>
Totals	\$ <u>8,039,907</u>		\$ <u>2,213,392</u>	\$ <u>2,253,505</u>	\$ <u>2,229,370</u>	\$ <u>(24,135)</u>	<u>-1.1%</u>

* *Percent of actual circulation*

2020 Net Library Budget: The 2021 library tax levy is based on the 2020 net budget. The formula is always based on the past year budget because the municipalities do not prepare their library budgets for the next year until after the County has completed it's budget process.

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

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

The libraries are requesting that half, \$10,000, is contributed to the Winnefox Overdrive Advantage Collection. This is the sixth year that funds for the Advantage Collection are being requested. This \$10,000 would supplement what the county libraries spend individually. In 2020, the five libraries contributed \$40,938 from their operating budgets. Then they contributed an additional \$12,300 during the libraries' closures in spring of this year.

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

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