



ADOPTED BUDGET 2019

FISCAL YEAR 2019
ANNUAL BUDGET FOR THE
COUNTY OF WINNEBAGO

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Mark L. Harris
County Executive



Winnebago County
Office of the County Executive

The Wave of the Future

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2019 BUDGET MESSAGE

Adopted Budget

“Any act often repeated soon forms a habit; and habit allowed, steady gains in strength. At first it may be but as a spider’s web, easily broken through, but if not resisted it soon binds us with chains of steel.”

~ *Tyron Edwards 1809-1894*
American Theologian, author and minister



Mark L. Harris

Honorable Members of the Winnebago County Board and Citizens of Winnebago County:

We will see another year of property tax rate reduction in 2019. Growth in net new construction was 1.43% restricting our ability to increase the tax levy. Departments were very responsible in preparing their 2019 budget requests and we are able to present a budget with a reduction in the equalized tax rate of 20-cents. This results in an equalized tax rate of \$5.26, the lowest equalized rate since 2000.

2018 BUDGET HIGHLIGHTS

OVERALL:

As stated above, the total equalized tax rate of \$5.26 is down 20-cents from 2018. This equalized tax rate is a blended rate that includes some services that do not apply to all municipalities in the County. These include Public Health, Property Lister, Bridge and Culvert Aid and the Library tax.

Departments were given a goal of allowing their tax levy to increase for the costs of wages and benefits and a slight increase to their non-labor expenditures. Departments did a very good job of meeting this objective. There are often additional revenues to cover increases in costs where they appear in departments budgets. Health care costs continue to increase at rates much higher than inflation. We have done our best to control these costs by self-insuring health care starting in 2017, and by increasing deductibles in the health plan.

REVIEW BY EXPENDITURE CATEGORY:

Labor

The labor area of the budget accounts for a large portion of the increase in levy from 2018 to 2019.

Total county wages are estimated to increase \$1,548,750, or 2.7%, over 2018. Part of this increase is the result of average normal wage increases of 2.5% that have been included in this budget. Individual increases by employee will be determined based on performance evaluations as part of our merit pay program. The overall increases to wages is higher than 2.5% because some employees are below the minimums for their positions as a result of the 2015 pay study. We are catching them up incrementally over three years, 2019 will be the final year. New positions in the budget also account for some of the increase. The net changes to the table of organization in the 2019 budget are two additional full time positions and one less part time position. There has been a net addition of seven full time positions and a reduction of six part time positions that has occurred since the first of this year. More details related to this can be found later in the overview section of this book.

Fringe benefits are down \$231,987, or 0.9%, from 2018. FICA Medicare costs are increasing \$112,206, or 2.5%. Health Insurance costs are up minimally at 0.3%, this is due to an overall health insurance increase of 2.1%, and taking into account turnover and vacancies at Park View Health Center. Health insurance costs continue to increase at rates much greater than inflation, requiring modifications to the County health plan to control costs. Workers Compensation costs are decreasing \$416,771, or 47.5%, this is due to the fund balance being higher than our target this year, so we were able to provide a subsidy of approximately \$350,000 for the workers compensation insurance costs to the departments.

Travel

Travel expenditures are projected to increase \$34,560, or 4.2%, over 2018. We are continuing to hold these costs down to the minimum that allows our staff to maintain adequate training levels. Seminars and conferences will continue to be attended locally in 2019 whenever possible. These measures should ensure our staff the ability to maintain professional licensures and certification standards. The increase for 2019 is also related to higher employee turnover and new people needing training as they join their departments. A large portion of the travel budget is associated with mileage reimbursements we give employees for using their personal vehicles for County business.

Capital

Capital outlay budget for 2019 is \$2,605,640 reflecting a decrease of \$1,231,080, or 32.1%, under 2018. A detailed list of capital expenditures is included in the “overview” section of this book.

Other Expenditures

Other operating expenditures are budgeted to decrease \$609,488, or 0.7%, under 2018. The Airport had an overall decrease in other expenditures of approximately \$174,000, this is comprised of a \$63,000 decrease in debt service for our airport, as there were fewer projects to borrow for in 2018, and the remaining \$111,000 was due to various adjustments to bring the budget in line with historical trends and needs at the airport. Human Services had a decrease over 2018 of \$514,954, which is due to fewer out-of-home placements in Child Residential Care Centers, Group Homes and Child Foster Care. Behavioral Health Unit costs are budgeted at a lower levels based on trend analysis. The rest of the decrease is spread through various line items in departments throughout the County

REVIEW BY DIVISION:

Administration

The tax levy in this division is \$10,544,759, an increase of \$121.925, or 1.2%, over 2018. This is attributable to an increase of approximately \$144,400 in the Information Systems department. The majority of this increase is the result of a new Cyber Security Architect position that was added in late 2018. In addition, there was a normal wage increase of 2.5% budgeted for 2019. There were other department decreases that offset this amount.

Public Safety

The tax levy in this division is \$25,098,050, an increase of \$239,970, or 1.0%, over 2018. Most of the increase is attributable to the Sheriff Department which has a levy increase of \$276,017. Wages and benefits in this department are expected to go up by approximately \$360,000. Costs in other parts of the department have gone down to slightly offset this increase. Wages are up higher than the county average because some employees in the department were below their minimum pay rate and catch up raises (spread over a three year period) were given to those employees.

Transportation

The tax levy in this division is \$1,894,307, a decrease of \$86,409, or 4.4%, under 2018. The majority of this is due to a \$63,000 decrease in debt service for our airport, as there were fewer projects to borrow for in 2018. The remainder of the decrease in levy is due to County Road Maintenance architect engineering fees that they are part of a capital project were budgeted for here in the past, but should be budgeted in the Capital Projects fund.

Health and Human Services

The tax levy in this division is \$22,739,024, an increase of \$292,282, or 1.3%, over 2018. The levy for the Public Health Department is up \$102,474. This year we are applying \$100,000 of the Public Health reserve to reduce the levy. Wages in this department are up quite a bit by approximately \$50,000. Many of the employees were below the minimum pay for their pay grade resulting from the 2015 pay study. Catch up raises are being spread over three years for these employees. The Veterans Department has a levy increase of \$66,466 or 11.5%. The largest increase is in regular pay which is increasing approximately \$75,000. Many of the employees were below the minimum pay for their pay grade resulting from the 2015 pay study. Catch up raises are being spread over three years for these employees. In addition, a new Benefit Specialist position is being added effective January 1, 2019. Human Services has an increase in levy of \$169,084, or 0.9%. Wages and fringe in Human Services are up by approximately \$893,000. Many of the employees were below the minimum pay for their pay grade resulting from the 2015 pay study. Catch up raises are being spread over three years for these employees, in addition, there was an overall increase of 2.5% in wages, and a 2.1% increase in health insurance. To offset this increase, Human Services had a large decrease of approximately \$566,000 in contractual services, which is due to fewer out-of-home placements in Child Residential Care Centers, Group Homes and Child Foster Care.

Education, Culture and Recreation

The tax levy in this division is \$2,056,654, an increase of \$12,543 or 0.6%, over 2018. This is a very modest increase. Departments have done an excellent job in holding their levy's down. UW Extensions increase of \$18,049 accounts for most of this. The increases are health insurance increases, the result of some employees changing from single to family coverage. Also, there is an increase in temporary staff due to a planned leave of absence.

Planning and Environment

The tax levy in this division is \$1,123,500, an increase of \$13,360 or 1.2%, over 2018. The Land and Water Conservation department's levy is going up \$36,488, partly due to a decrease of approximately \$24,000 of grants being received in 2019. The other factor affecting this levy is due to approximately \$14,500, or 3.6% wage increase, this is the result of normal wage increases of 2.5% and some employees were below the minimums for their positions as a result of the 2015 pay study, but in 2019 they will be caught up to their target minimums Other department costs savings offset this increase in levy.

Non Divisional Budgets

This area shows a net surplus of \$3,504,302, a decrease of \$116,612, or 3.2%, under 2018. Part of the decrease in surplus is due to 2019 City of Oshkosh street assessments in the amount of \$239,800, which is offset by a \$275,000 increase in investment interest. A shift in investment strategy to purchasing fixed rate non-callable municipal securities has resulted in an increase in earnings. The improving economy and higher interest rates also will push earnings higher.

The budget under the Miscellaneous Unclassified accounts is for all other items that don't fit into another specific department or category. Expenditures include the Library Tax, Regional Planning Commission allocation, an interfund transfer to the Industrial Development Board and others.

Capital Projects

The 2018 borrowing for capital projects will be \$8,075,000. The larger projects to be funded in this bond issue include the CAD / RMS replacement system for the Sheriff Department (a continuing project) \$1,102,000, courthouse departments relocation (a continuing project) \$693,000, road and bridge projects \$3,877,000, mental health crisis facility \$2,088,000 and a few other projects. Each capital project must come before the county board twice for consideration and approval.

Debt Service

Our debt service requirements for 2019 are \$8,977,000, an increase of \$149,000, or 1.7%, over 2018. Some of this debt is reflected in the budgets of Park View Health Center, Highway and the Airport Fund. All County debt is paid off using 10-year amortization periods. The debt service tax levy is decreasing by \$.02, or by 2.9%, under 2018. The County continues to keep outstanding debt low, Winnebago County's debt is less than 6% of the allowable debt limit.

Table of Organization

This budget (in total) has a net increase of four additional full time positions and two less part time positions. Detail of the changes can be seen on the "table of organization of classified positions" in the "overview" section of this budget book. A schedule showing the fiscal impact of those changes also follows that section.

Levy Limits

Our operating levy for 2019 has been limited by State legislation that was enacted back in 2007. We can only increase our levy by the percent of net new construction from the last complete calendar year (2017), which allows for a 1.43% increase in the 2019 budget. In addition, the starting point is last year's actual levy. This severely restricts our ability to raise funds needed to continue programs at the service levels Winnebago County residents have come to expect. However, this budget DOES maintain service levels while staying within the levy limits imposed by the State. We have applied \$4,579,169 of all fund reserves to the budget to stay within this levy limit, \$239,800 of it to pay for street assessments from the City of Oshkosh and \$824,000 of it to the Self-Funded Health Insurance fund to replenish what was transferred to the general fund in 2016.

The Finance Director believes that this budget complies with the operating levy limit.

CONCLUSION

Great effort has been made to improve the efficiency of the County while preserving the valuable services the County provides. The total equalized tax rate has been reduced in recent years, in part, by carefully managing County debt. Continued pressure in the form of levy limits will inevitably force the County to seek alternative revenues or to abandon some services valued by this community.

I thank and commend the management and support staff of all the departments who assisted in preparing this budget document.

Respectfully submitted,



Mark L. Harris
Winnebago County Executive

WINNEBAGO COUNTY

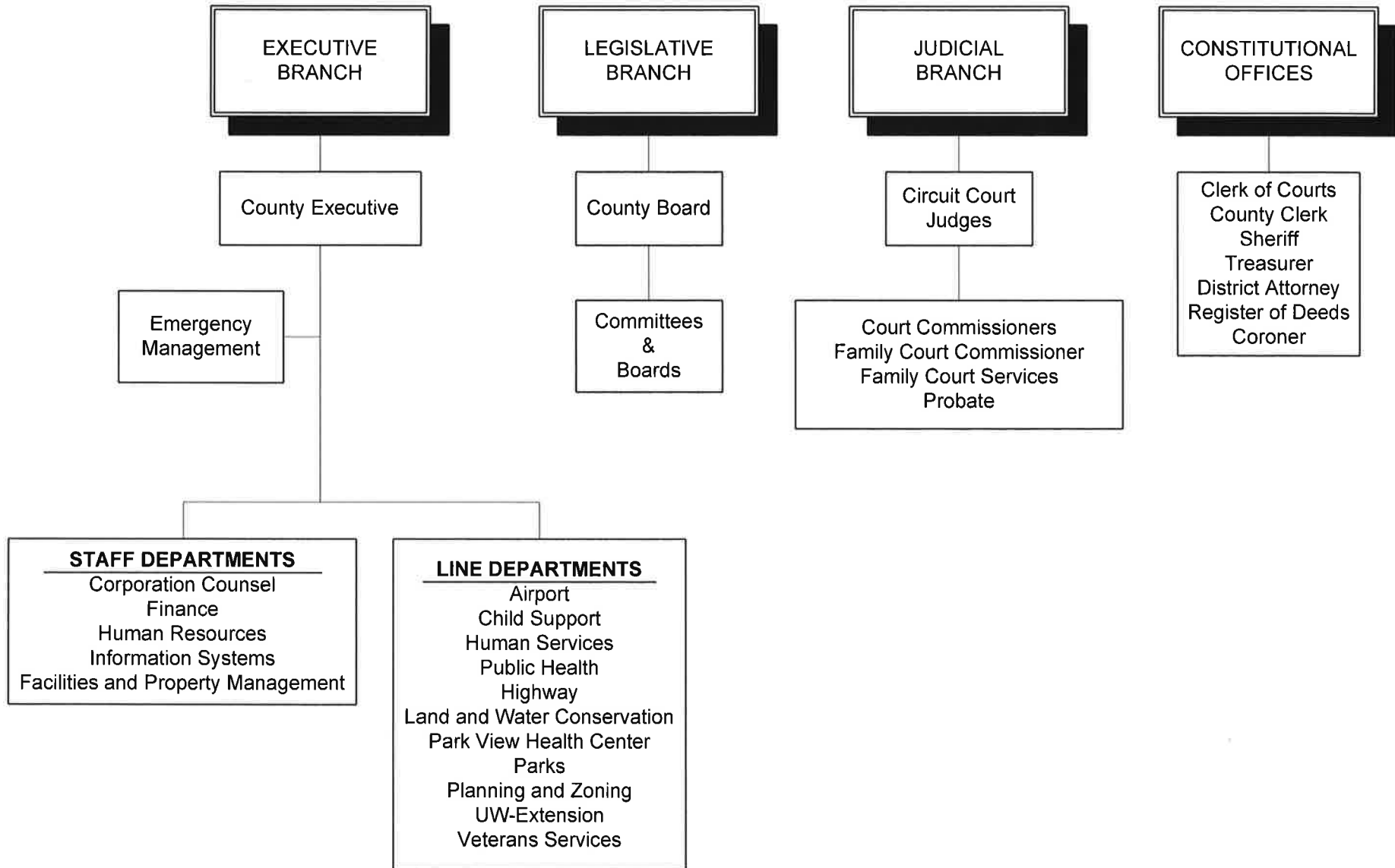
MISSION STATEMENT

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

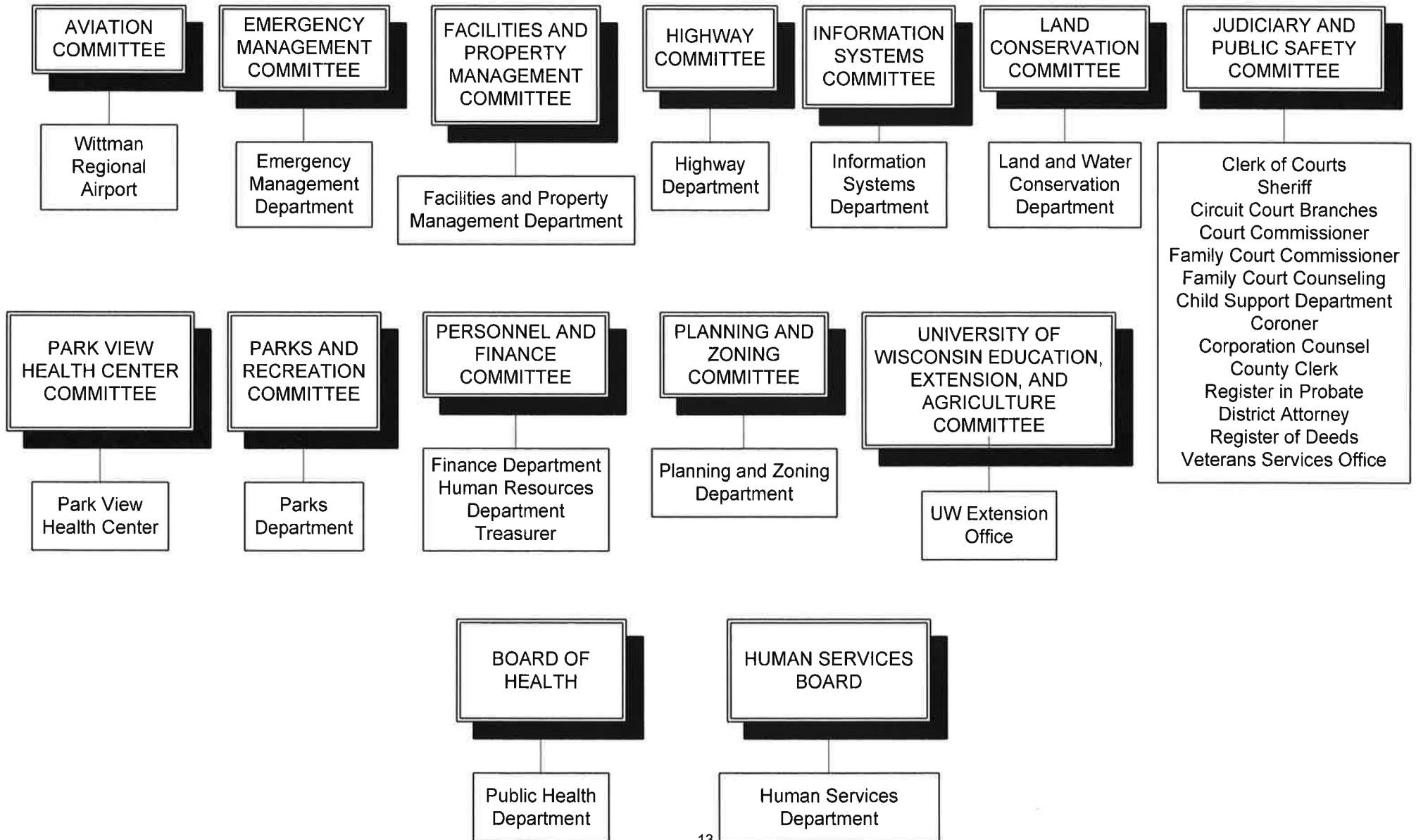
To carry out this mission, the following roles are required:

- **To serve as an agent for the Federal and State Government to fulfill mandated programs.**
- **To provide optional community services as determined by the County Board.**
- **To provide programs and services in the most cost-effective manner.**
- **To encourage citizens awareness, participation, and involvement in county government.**
- **To encourage cooperation among business, government, labor, and education to solve common problems.**
- **To utilize community resources as a vehicle for good government.**

WINNEBAGO COUNTY



COUNTY BOARD COMMITTEES AND BOARDS OF JURISDICTION



BUDGET AND FINANCIAL POLICIES

ORGANIZATION OF BUDGET DOCUMENT:

The Winnebago County Budget is organized to provide pertinent information regarding the County's administrative structure, programs, and related financial information. The County's financial accounting system is set up on a fund basis. The funds are described later. The budget document is divided into program areas as follows:

- Administration
- Public Safety
- Transportation
- Human services
- Education, culture and recreation
- Planning and environment
- Debt service
- Capital projects
- Non-divisional

THE BUDGET PREPARATION PROCESS:

Preparation of the County budget document is delegated to the Finance Director by the County Executive. The budget process begins early in the year when the Finance Director reviews forms and procedures and recommends changes to the County Executive. Upon the Executives approval, budget forms and instructions are printed and distributed to department heads in April.

<u>Dates</u>	<u>Event</u>
04/24/2018	Forms and Instructions made available for budget preparation
07/20-08/03/2018	Budget worksheets and all materials due from departments to Finance Department
08/06-08/24/2018	Executive holds meetings with departments to review budgets
09/21/2018	Finalized budget sent out for printing and assembly
10/15/2018	Budget delivered to County Board Supervisors
10/29-11/1/2018	County Board to deliberate on and adopt final budget

BUDGET POLICIES:

REVENUES:

Revenues are budgeted by source. These include (a) taxes, (b) intergovernmental, (c) licenses, fines and permits, (d) public services, (e) Interfund and (f) other (which include interest income from investments).

Taxes:

The State of Wisconsin, with the Governor's approval has enacted property tax levy limits. These limits are described under the "Property Tax Rate Limits and Levy Limits" section of the budget book. The County relies heavily on property taxes as a revenue source (about 40.9% of the revenue budget).

Intergovernmental Revenues:

These represent grants, aides, and state and federal funding for programs and services. This revenue source is also relied on heavily to fund County programs (about 31.4% of the revenue budget).

Public Charges:

This source represents fees and charges made to users of certain government services. This revenue source makes up about 9.1% of our revenue budget.

Licenses and Permits:

This is a small revenue source comprising about .6% of the County revenue budget.

Interfund Revenues:

This category includes charges from one County department to another. It comprises about 15% of total revenue.

Other Revenues:

This category includes State Shared Revenues, interest income, and other revenue sources that do not fit into the other categories. Most of the revenue in this category is from State Shared Revenues and interest income. This revenue source makes up about 3.1% of the total revenue budget.

The projection is that the breakdown of revenue sources by percent will remain the same.

EXPENDITURES:

The County Board adopts the expense category totals of (1) Labor, (2) Travel, (3) Capital, and (4) Other operating expenses. The complete listing of each recommended line item is considered as substantiating detail used to arrive at the totals. Transfers can be made during the year between line items but not between categories unless rules established by the County Board are followed. The budget adjustment process is described in more detail later. The four categories are described in more detail below:

Labor: This category includes all costs of wages, per diem, and fringe benefits. Fringe benefits include health insurance, life insurance, dental insurance, long-term disability insurance, retirement, Social Security (FICA) and workers compensation insurance.

Travel: This category includes all costs for travel and training of County employees and elected officials. This includes registration and tuition, automobile allowance, vehicle lease, airfare, meals, lodging, and other incidental travel expenses. Jury, witness, and other non-employee travel expenses are included elsewhere.

Capital: This category includes all purchases of property, equipment and vehicles having a cost of \$5,000 or more and a useful life exceeding one year. In proprietary funds, these assets are depreciated over their estimated useful lives. In governmental funds these assets are expensed in the year of purchase. In general, capital items are budgeted as part of the operating budget with the exception of major capital expenditures and capital projects. A separate document (Capital Improvements Program 5-Year Plan) is prepared as described later.

Other: This category includes all other expenses not included above. It includes costs related to office supplies, operating expenses, repairs and maintenance, contractual services, rental expenses and fixed costs such as insurance and depreciation.

CAPITAL IMPROVEMENTS PROGRAM (Five Year Plan):

The County Executive submits a separate capital improvements program to the County Board each year. This document lists major capital projects over a five year period, describes recommendations as to funding the projects, recommends those projects that should be included in the current year bond issue and describes those projects in detail. It also provides detail as to the current outstanding indebtedness, briefly describes capital projects within the 5-year planning horizon, and includes graphs and tables outlining the County's current debt service, future debt service, and current and future debt service property tax mill rates. This document is presented to the County Board at its January session and represents a planning tool for review of projects. The document is available for inspection in either the County Clerk's or Finance Director's offices and is also available on the internet at the Winnebago County Wisconsin web site.

Projects within the capital improvements program are not approved as part of the annual operating budget but must be voted on individually, during the year after being reviewed by the County Board at a separate "presentation" session. The purpose of this separate approval process is to make sure projects are reviewed in more detail prior to approval. Once approved, they are included in the annual operating budget under the Capital Projects section and debt service is included in the Debt Service section.

DEBT SERVICE:

The County has followed a policy of not borrowing for periods of greater than 10 years. Our objective is to maintain level debt service payments each year while leaving room in later years to accommodate new debt.

THE BUDGET ADJUSTMENT PROCESS:

State statutes and County Board Rules outline the procedures for obtaining budget adjustments after the budget has been adopted. They are briefly explained below:

Transfers between budget categories within a department's budget require the approval of the County Executive, Committee of Jurisdiction, Personnel & Finance Committee and County Board (only if the transfer is for more than \$15,000).

A department requesting to increase their total approved department appropriations must obtain approval from the County Executive, Committee of Jurisdiction, Personnel & Finance Committee, and County Board (only if the transfer is for more than \$15,000). These additional appropriations are typically requested from; (a) unanticipated revenues received, (b) the contingency fund, or (c) undesignated fund balance.

BUDGETARY CONTROL:

The County does maintain an encumbrance accounting system. Department operating results are reviewed on a monthly basis for potential budget revenue shortfalls or expense overruns. Projected problems are brought to the attention of the applicable department head and appropriate actions are taken to remedy the situation. Projected budget overruns are resolved through adjustments as soon as possible. The County has not experienced any significant budget overrun problems.

FUNDS:

Agency funds, the General Fixed Asset Account Group and the General Long-Term Debt Account Group are funds that do not require annual County appropriations. Therefore, these funds are not included in the budget document. All other County funds are included. The fund types and descriptions are described below:

General Fund: Accounts for all financial resources except those required to be accounted for in another fund.

Special Revenue Fund: Account for the proceeds from special revenue sources that are legally restricted to expenditures for special purposes. Winnebago County has one special revenue fund: Human Services.

Debt Service Fund: Account for the accumulation of resources for, and the payment of general long-term debt principal, interest and related costs.

Capital Project Fund: Account for financial resources to be used for the acquisition or construction of major capital facilities (other than general capital outlays and construction related to the proprietary funds) which are financed primarily through general obligation debt.

Proprietary Funds - Enterprise Type: Account for operations that are financed and operated in a manner similar to a private business enterprise - where intent of the County Board of Supervisors is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. Debt service on County debt issued to construct facilities relating to these operations is accounted for through the enterprise fund. County enterprise funds include: Park View Health Center, and the Airport Fund.

Proprietary Funds - Internal Service Type: Account for the financing of goods or services provided by one department or agency to other departments or agencies of the County, or to other governments, on a cost-reimbursement basis. County internal service funds include: Self Insurance, Highway Department, and General Services Funds.

Agency Funds: Account for assets held by the County as an agent. Receipts and disbursements of these funds do not represent County activity; therefore budgets are not applicable to them. Winnebago County agency funds include: Litigant Deposits, Family Support Fund, MEG Unit, Patient Funds – Park View Health Center, and Burial Trust Fund.

BASIS OF BUDGETING:

Basis of accounting refers to the point in time at which revenues and expenditures are recognized in the accounts and reported in the financial statements of the entity. Governmental units follow Governmental GAAP (Generally Accepted Accounting Principles) which are primarily established by the GASB (Governmental Accounting Standards Board). Winnebago County Budgets are prepared in accordance with these standards with the exception of capital outlay for proprietary funds as noted in #2 below:

1. The General Fund, Special Revenue Fund, Debt Service Funds, Capital Project Funds, and Agency Funds follow the modified accrual basis of accounting. This means that expenses are recorded in the period incurred and revenues are recorded when measurable and available to meet current year obligations. Generally, any revenue that is earned in the current fiscal year and will be received within 60 days after the fiscal period ends would be recorded as current year revenue. The budgets for these funds are prepared using this same basis.
 - a. Debt service funds budget principal and interest in the year paid. Interest is not budgeted nor reported on an accrual basis.
 - b. Capital outlay is budgeted in the year expended. Depreciation is not an expenditure of a capital project fund.
2. Proprietary funds include enterprise funds (such as Airport and Park View Health Center) and internal service funds (such as General Services, Self-Insurance and Highway Department) follow the full accrual basis of accounting for financial reporting purposes. Under this basis of accounting, revenues are recognized and recorded when earned, regardless of when they are received. Expenditures are also recognized and recorded when incurred, regardless of when paid. Capital assets are expensed over their useful life through annual depreciation charges, not when purchased. Our budgetary basis is the same with the exception of capital outlay which is included as expenditure.
 - a. Proprietary funds report depreciation on a GAAP basis. Depreciation is reversed out for the purpose of calculating the tax levy support where necessary in proprietary funds because it is a non-monetary expenditure.
 - b. Capital outlay is shown as an operating expenditure for budgetary purposes even though not for GAAP financial reporting purposes. This is a budgetary requirement of the County Board. Capital outlay is included in the tax levy support calculation for proprietary funds that require tax levy support.

FUND RESERVES - PRACTICES:

The County compares reserve balances against our reserve policies annually. In general, we strive to meet the following objectives:

- 1) The Special Revenue Fund only maintains sufficient fund balance to pay for carryovers and open invoices as of the end of the fiscal year. Tax levy dollars not needed to fund current year operations are not transferred to these funds but remain as part of general fund undesignated fund balance.
- 2) The General Fund undesignated fund balance policy sets a goal equal to 1/12th of total expenditures of the government unit (excluding the Solid Waste Fund which is a legal separate entity and is self-supporting). The General Fund Unreserved Fund Balance is projected to be around \$23.0 million at the end of 2019 which puts it above the target unrestricted fund balance for the general fund.

INFORMATION ABOUT WINNEBAGO COUNTY

PROFILE

Located in East Central Wisconsin, bordered on the east by Lake Winnebago, Winnebago County anchors the southern half of the Fox River Valley -- one of the largest metropolitan areas in Wisconsin. The County is close to the urban centers of Chicago, Milwaukee, and Minneapolis-St. Paul, and is known for stability, progress, and growth.

Winnebago County is also known as the County of "big lakes". Five large lakes make up the majority of water area, ranging in size from Lake Winnebago (137,708 acres) to Little Lake Butte des Morts (1,306 acres). The Fox and Wolf are important rivers that provided early transportation and were an early power source for development of local industries. Abundant water resources have assisted the County in being ranked in the top eight industrial counties in the State.

These water resources also provide for excellent recreational activities. The lakes and rivers provide sailing and boating plus excellent fishing during both summer and winter. Ducks and geese provide local sport in the fall.

The County also hosts the Annual Experimental Aircraft Association Fly-In every July with an attendance of over 601,000.

The County's economy is most noted for the stable industrialized base that centers on the paper industry. Kimberly-Clark Corporation began its operations here and remains as one of the largest paper product companies in the world. Other major business sectors include specialized trucks, woodworking, metal work and machine manufacturing.

Five major highways and Wittman Regional Airport make travel, shipping, and delivery to and from Winnebago County convenient and economical.

The County has a population of about 169,886. The majority of people reside in five urban areas ranging in population from over 66,579 in Oshkosh, the County seat, to the Village of Winneconne with over 2,545 people. The County provides a variety of living options. One can live in a rural or urban setting or experience a river or lake setting.

The residents work hard, play hard, and are well educated. The County boasts excellent private and public schools, a four-year university, a two-year university, and a technical college.

PROPERTY TAX RATE LIMITS AND LEVY LIMITS

OPERATING LEVY RATE: Was limited to the 1992 (for taxes to be collected in 1993) operating mill rate. The Wisconsin legislature permanently eliminated this limit with the passage of the state biennial 2014/2015 budget.

DEBT SERVICE LEVY RATE: Was limited to the 1992 (for taxes to be collected in 1993) debt services mill rate. That limit was 31 cents per thousand of equalized value. Winnebago County's debt service levy has exceeded this limit through use of the allowable exception that such excess be approved by a 75% vote of the County Board. This rate limit remains in effect.

SPECIAL PURPOSE LEVYS: No limitations were placed on these rates. For Winnebago County this includes the levies for libraries, public health and culvert and bridge aid.

PROPERTY TAX LEVY LIMIT 2007

LEGISLATIVE HISTORY:

During the 2007 State Legislative session, the legislature with the Governor's approval enacted the following:

Section 66.0602 Local Levy Limits:

1. Except as provided in subs. (3), (4), and (5), no political subdivision may increase its levy in any year by a percentage that exceeds the political subdivision's valuation factor. The valuation factor is a percentage equal to the political subdivision's January 1 equalized value due to net new construction which is new construction less improvements removed between the previous year and the current year.
2. For the 2012 and subsequent years budgets, the State further restricted the levy by using the prior year actual levy as the base rather than the prior year levy limit.

3. Debt service continues to be exempt from the levy limit freeze for all debt issued prior to July 1, 2005. Debt issued after July 1, 2005 will also be exempt if certain conditions are met. One of those is that the governing body can approve the bond issue by a $\frac{3}{4}$ vote. Winnebago County has used this provision to exceed rate limits in the past and will likely continue to do so.
 4. Penalties will be imposed upon any governing body that exceeds these levy limits.
-

The Finance Director has reviewed the limits and believes that this budget is in compliance with the tax levy limits.

SIGNIFICANT INFORMATION – 2019 BUDGET

Fund reserves are being applied to reduce the tax levy. All reserves are compared against our reserve policies annually. The application of reserves below is consistent with these policies.

General Fund - Undesignated Fund Reserve		
	To reduce the tax levy to meet the levy limit requirements.	\$ 2,675,000
	For street assessments in Oshkosh - Washington Ave, Otter Ave, Court St and Hughes St	239,800
	To replenish Self Funded Health Insurance funds transferred out in 2016	824,000
	Additional funds appropriated in budget sessions - Coroner's office Administrative Associate being increased in hours from 28/week to 30/week (includes a \$2,000 grant from Public Health)	6,007
	Additional funds appropriated in budget sessions - Miscellaneous & Unclassified's request to add \$10,000 for County Fair Association	10,000
	Additional funds appropriated in budget sessions - Veteran's office will utilize the new Benefit Specialist position as of 01/01/2019 - original budget was set to commence 10/01/2019	54,312
General Fund - Designated Fund Reserves		
	Public Health Designated Fund Balance - to reduce the levy for the department	100,000
	Property Lister Designated Fund Balance - to reduce the levy for the department	20,000
Airport Unrestricted Reserve		
	Additional funds appropriated in budget sessions - \$8,000 capital improvements, \$550 registration tuition, and \$5,300 capital equipment	13,850
Park View Health Center Unrestricted Reserve		
	To reduce the levy for the facility	1,700,000
<p><i>Note regarding fund balances being applied:</i></p> <p>Fund balances build up as departments close out the year and have surplus's. Often times these balance are applied in future years for purposes including: paying down debt, applying to capital projects to avoid borrowing, or returning the surplus's to taxpayers through applying them to subsequent budgets, as we are doing here.</p>		

Significant Information - Continued

1. Total equalized value (as reduced by Tax Incremental Districts (TID)) in the County increased 5.31% from 2018. This consists of a 1.43% growth in new or improved property and 3.88% market valuation increase.
2. Total County wages are up \$1,548,750, or 2.7%. The average pay increase budgeted for 2019 is 2.5%. Actual pay increases are dependent on performance reviews as part of the merit pay plan. The higher overall increase in wages is due to the addition of new employees and extra pay increases to bring people that are currently below the minimum for their pay range closer to that minimum. This was the result of the pay study that was done three years ago.
3. The merit pay pool for 2019 based on regular wages is \$1,073,533. There will be no across-the-board pay increases. The budget also reflects that employee wages will be brought up to at least the minimum pay levels recommended by the McGrath compensation study in 2015. These recommended minimums have been phased in over a period of three years, to avoid too great a budget impact in any one year, and the transition will be complete in January 2019. The budget incorporates an assumption that the minimum pay levels will be adjusted upward by 1.5% for 2019, which will require Board approval as a separate resolution.

**Winnebago County, Wisconsin
Fringe Benefits - Components**

<u>Employer Share of Fringe Benefits -</u>	2015 ACTUALS	2016 ACTUALS	2017 ACTUALS	2018 ADOPTED BUDGET	2019 ADOPTED BUDGET	2019 TO 2018 BUDGET CHANGE
FICA Medicare	3,881,199	3,892,982	3,985,908	4,434,051	4,546,257	112,206
Health Insurance	12,102,784	12,187,369	13,251,735	15,287,163	15,328,561	41,398
Dental Insurance	735,313	738,932	741,592	825,274	817,061	(8,213)
Workers Compensation	420,704	354,748	628,913	877,284	460,513	(416,771)
Unemployment Compensation	95,357	77,903	98,024	99,900	91,500	(8,400)
Wisconsin Retirement	3,844,399	3,950,155	4,251,273	4,427,710	4,459,006	31,296
Life / Long Term Disability	320,116	165,380	268,558	306,736	323,233	16,497
	21,399,872	21,367,470	23,226,002	26,258,118	26,026,131	(231,987)
<u>Employee Share of Fringe Benefits -</u>						
Health Insurance	1,537,170	1,562,670	1,763,048	2,084,613	2,090,258	
Wisconsin Retirement	3,249,183	3,184,477	3,362,278	3,536,772	3,777,671	

1 **2018 ANNUAL BUDGET SESSION**

2

3 **078-102018**

4

RESOLUTION: Adopt 2019 Annual Budget

5

6

7

8 **TO THE WINNEBAGO COUNTY BOARD OF SUPERVISORS:**

9

10 **BE IT RESOLVED** by the Winnebago County Board of Supervisors that the 2019 Annual County Budget, a

11 copy of which is incorporated herein by reference, be and same is hereby adopted.

12

13

14

Submitted by:

15

PERSONNEL AND FINANCE COMMITTEE

16

17

18 Vote Required for Passage:

19

Majority of Those Present

20

21

22 **County Board Rule**

23

24

25

26 Approved by the Winnebago County Executive this 12th day of November, 2018.

27

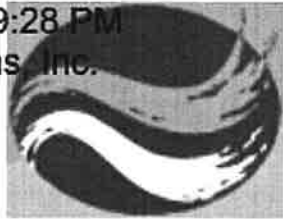
28

29

Mark L. Harris
Mark L Harris
Winnebago County Executive

30

31



Voting Results for Resolution No. 078-102018

Adopt 2019 Annual Budget

Passed By Majority Vote

AYE: 29 NAY: 1 ABSTAIN: 0 ABSENT: 6

T. Konetzke			AYE	S. Binder			AYE	K. Powers			AYE
M. Brunn			AYE	J. Wallin			ABSENT	S. Locke			AYE
T. Borchart			ABSENT	V. Schorse			AYE	J. Wise			AYE
P. Eisen			AYE	Wojciechowski			AYE	J. Finch			AYE
S. Ramos			AYE	J. Gordon			AYE	R. Youngquist			ABSENT
B. Defferding			AYE	B. Wingren			AYE	C. Farrey			AYE
S. Lenz			AYE	Lautenschlager			AYE	J. Rasmussen			AYE
L. Smith			AYE	M. Norton			NAY	R. Keller			AYE
T. Hogan			ABSENT	R. Warnke			AYE	T. Egan			AYE
S. Spellman			AYE	K. Robl			ABSENT	T. Ellis			AYE
D. Albrecht			AYE	H. Singstock			AYE	T. Snider			AYE
M. Gabert			ABSENT	A. Buck			AYE	B. Joas			AYE

**2019 ADOPTED BUDGET
SUMMARY OF COUNTY BOARD ACTIONS**

DEPARTMENT NAME	LINE ITEM	DETAIL	EXPENDITURES	REVENUES	FUND BALANCE APPLIED (Note)	LEVY
		Levy per Executive Budget Book				68,169,992
COUNTY BOARD ACTIONS:						
Coroner	Labor	Increase Administrative Associates hours from 28-30/week	6,007	-	(6,007)	68,169,992
Airport	Capital - Improvements	Repair Cracked Sealing Pavement	8,000	-	(8,000)	68,169,992
Airport	Registration Tuition	Provide additional staff training	550	-	(550)	68,169,992
Airport	Capital - Equipment	Replace Fire Alarm Control Panel	5,300	-	(5,300)	68,169,992
Miscellaneous & Unclassified	Operating Grants	Increase County Fair Association budget	10,000	-	(10,000)	68,169,992
Veterans	Labor	Benefit Specialist position budgeted to start at beginning of year instead of proposed date of 10/01/2019	54,312	-	(54,312)	68,169,992
Totals			84,169	-	(84,169)	68,169,992

NOTE: The County Board elected to reduce fund balance applied to the expenditure increases rather than decreasing the tax levy. Positive numbers represent decreases to fund balance applied, negative numbers represent increases to fund balance applied.

WINNEBAGO COUNTY 2019 BUDGET SUMMARY

DIVISION:	<u>Revenue</u>	<u>Expense</u>	<u>Adjustments</u>	<u>Levy</u>
Administration	\$ 21,199,811	\$ 32,589,506	\$ (844,936)	\$ 10,544,759
Public Safety	5,635,125	30,888,511	(155,336)	25,098,050
Transportation	18,092,331	22,735,209	(2,748,571)	1,894,307
Health & Human Services	45,939,402	71,125,738	(2,447,312)	22,739,024
Education, Culture, & Recreation	707,372	2,875,711	(111,685)	2,056,654
Planning & Environment	1,902,916	3,036,702	(10,286)	1,123,500
Divisional Total	\$ <u>93,476,957</u>	\$ <u>163,251,377</u>	\$ <u>(6,318,126)</u>	\$ <u>63,456,294</u>
 OTHER:				
Board of Supervisors	\$ -	\$ 310,251	\$ -	\$ 310,251
Scholarship Program	600	9,000	600	9,000
Unclassified	4,903,150	4,004,397	(2,924,800)	(3,823,553)
Debt Service	128,000	8,346,000	-	8,218,000
Other Total	\$ <u>5,031,750</u>	\$ <u>12,669,648</u>	\$ <u>(2,924,200)</u>	\$ <u>4,713,698</u>
Grand Total	\$ <u>98,508,707</u>	\$ <u>175,921,025</u>	\$ <u>(9,242,326)</u>	\$ <u>68,169,992</u>

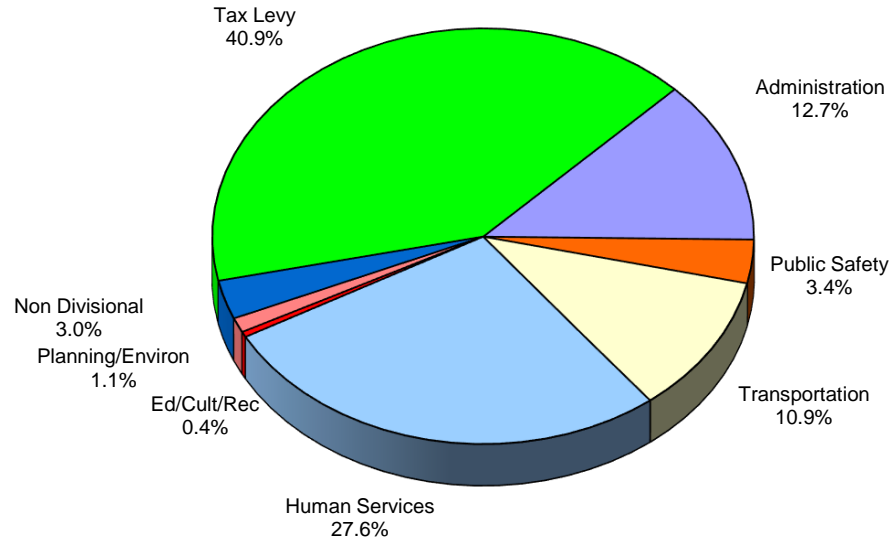
2019 APPROPRIATIONS FOR WINNEBAGO COUNTY

Department	REVENUES					EXPENDITURES				
	2017	2018	2018	2018	2019	2017	2018	2018	2018	2019
Department	Actual	Estimated	Budget	Revised	Budget	Actual	Estimated	Budget	Revised	Budget
ADMINISTRATION										
County Executive	6,792	6,000	6,800	6,800	6,000	239,744	244,450	245,365	245,365	249,663
Corporation Counsel	29,384	29,000	29,000	29,000	28,500	540,534	545,560	545,560	545,560	549,519
County Clerk	47,187	47,470	48,050	48,050	47,400	254,696	258,092	257,597	257,597	260,605
Elections	22,709	13,515	31,000	31,000	23,000	60,240	148,367	147,034	147,034	72,194
Dog License	2,328	4,268	2,905	2,905	4,300	2,328	4,268	2,905	2,905	4,300
Treasurer	938,618	902,520	875,400	875,400	871,480	388,740	371,644	382,819	382,819	375,857
Human Resources	21,939	16,550	16,550	16,550	14,250	837,486	871,642	897,461	897,461	915,153
Workers Compensation Fund	677,849	921,638	919,622	919,622	501,635	188,398	924,253	919,622	919,622	850,320
Self Funded Health Insurance	16,001,244	16,892,708	16,866,120	16,866,120	17,529,506	16,168,165	17,868,192	17,863,824	17,863,824	17,638,107
Self Funded Dental Insurance	811,148	882,684	872,196	872,196	861,922	796,678	856,967	872,196	872,196	856,922
Finance	34,092	32,000	32,000	32,000	44,700	743,241	779,870	797,002	797,002	778,158
General Services	463,747	451,000	461,700	461,700	454,800	422,736	427,206	444,566	444,566	436,959
Prop & Liab Insurance Fund	1,009,323	1,020,143	1,007,320	1,007,320	610,725	876,113	976,072	1,007,320	1,252,320	1,010,725
Information Systems	79,046	78,966	78,956	78,956	88,778	1,695,101	1,869,404	1,818,731	1,869,579	1,972,952
Technology Replacement	2,749	-	-	-	-	697,888	876,081	876,081	876,081	895,294
Facilities & Property Management	140,587	110,644	109,315	109,315	112,815	4,944,186	5,116,012	5,678,336	5,678,336	5,722,778
	20,288,742	21,409,106	21,356,934	21,356,934	21,199,811	28,856,274	32,138,080	32,756,419	33,052,267	32,589,506
PUBLIC SAFETY										
District Attorney	245,336	257,026	305,382	305,382	252,026	1,349,390	1,473,881	1,474,131	1,474,131	1,442,197
Clerk of Courts & Courts	1,939,961	2,011,060	1,910,760	1,910,760	1,926,672	3,952,590	4,296,442	4,238,793	4,417,513	4,185,920
Sheriff	3,039,469	2,855,370	2,839,245	2,852,190	2,922,189	22,192,172	23,684,986	23,666,941	23,679,886	24,025,902
Jail Improvements	140,089	171,713	171,713	171,713	200,704	134,823	171,713	171,713	171,713	352,033
Coroner	145,152	140,100	140,100	140,100	162,100	452,512	476,565	476,565	476,565	511,216
Emergency Management	187,926	146,434	146,434	149,934	171,434	321,271	346,581	343,571	347,071	371,243
	5,697,933	5,581,703	5,513,634	5,530,079	5,635,125	28,402,758	30,450,168	30,371,714	30,566,879	30,888,511
TRANSPORTATION										
Airport	946,723	936,740	971,240	971,240	958,740	3,356,064	3,316,816	4,419,806	4,424,036	3,207,706
Airport Debt	-	-	-	-	-	619,231	185,000	185,000	185,000	121,000
Highway Department	14,733,080	15,047,383	15,047,383	15,047,383	15,035,591	13,277,119	16,386,848	16,368,848	15,082,848	16,224,613
County Road Maintenance	1,923,882	2,048,000	2,048,000	2,048,000	2,098,000	2,824,273	3,189,000	3,189,000	3,189,000	3,181,890
	17,603,685	18,032,123	18,066,623	18,066,623	18,092,331	20,076,687	23,077,664	24,162,654	22,880,884	22,735,209

2019 APPROPRIATIONS FOR WINNEBAGO COUNTY

Department	REVENUES					EXPENDITURES				
	2017	2018	2018	2018	2019	2017	2018	2018	2018	2019
Department	Actual	Estimated	Budget	Revised	Budget	Actual	Estimated	Budget	Revised	Budget
HEALTH & HUMAN SERVICES										
Public Health	2,076,144	1,927,854	2,163,237	2,235,240	2,247,779	4,070,191	4,261,388	4,130,987	4,272,990	4,320,003
Child Support	1,434,333	1,939,697	1,911,035	1,938,697	1,861,145	1,535,245	1,891,563	1,881,037	1,908,699	1,806,015
Veterans	25,353	14,400	14,400	14,700	14,400	521,608	599,399	592,267	592,876	713,045
Human Services	24,703,206	26,995,208	26,955,622	26,998,946	27,138,889	42,237,891	43,425,507	45,028,996	45,072,320	45,381,347
Park View Health Center	14,953,015	14,409,700	14,560,759	14,560,759	14,677,189	17,704,656	17,956,634	19,057,969	19,057,969	18,567,328
Park View Health Center Debt	-	-	-	-	-	318,652	329,000	329,000	329,000	338,000
	43,192,051	45,286,859	45,605,053	45,748,342	45,939,402	66,388,243	68,463,491	71,020,256	71,233,854	71,125,738
EDUCATION, CULTURE, & RECREATION										
UW-Fox Valley	161,498	162,400	162,400	436,030	158,992	250,571	374,620	314,432	861,693	307,616
University Extension	31,468	32,345	26,000	26,000	39,500	545,742	633,379	627,134	627,134	658,683
Parks	326,383	297,297	308,297	308,297	375,880	1,424,242	1,593,574	1,599,242	2,071,266	1,664,727
Boat Launch	116,948	129,500	129,500	129,500	133,000	78,507	221,802	204,537	204,537	244,685
	636,297	621,542	626,197	899,827	707,372	2,299,062	2,823,375	2,745,345	3,764,630	2,875,711
PLANNING & ENVIRONMENT										
Register of Deeds	1,060,559	977,000	965,000	965,000	979,000	568,835	587,414	583,749	583,749	592,431
Planning	285,674	285,150	285,150	285,150	282,400	998,996	1,064,123	1,064,124	1,064,124	1,057,501
Property Lister	864	600	600	600	600	153,842	182,613	204,872	204,872	190,935
Land Records Modernization	303,201	261,100	261,100	261,100	261,100	212,158	226,981	224,981	224,981	251,386
Land & Water Conservation	315,891	327,970	410,615	485,036	379,816	772,216	1,101,209	938,760	1,151,650	944,449
	1,966,189	1,851,820	1,922,465	1,996,886	1,902,916	2,706,047	3,162,340	3,016,486	3,229,376	3,036,702
NON-DIVISIONAL BUDGETS										
County Board	-	-	-	-	-	261,960	300,605	311,441	311,441	310,251
Scholarship	447	600	340	340	600	9,000	9,000	9,000	90,000	9,000
Unclassified	4,446,555	4,801,150	4,673,550	4,673,550	4,903,150	884,357	846,847	1,484,246	1,109,798	1,682,005
Library Aid	-	-	-	-	-	2,127,457	2,151,709	2,151,709	2,151,709	2,213,392
Bridge & Culvert Aid	-	-	-	-	-	200,256	210,000	210,000	210,000	109,000
Debt Service	255,947	127,000	127,000	127,000	128,000	6,514,332	8,171,000	8,171,000	8,171,000	8,346,000
Depreciation adjustments	3,241,951	3,362,750	3,362,750	3,362,750	3,241,786	-	-	-	-	-
General Fund Balance applied	-	-	-	-	3,850,800	-	-	-	-	-
Other fund adjustments	7,419,411	7,870,015	7,870,015	7,723,798	2,149,740	-	-	-	-	-
Tax Levy	66,030,403	67,285,709	67,285,709	67,285,709	68,169,992	-	-	-	-	-
	81,394,714	83,447,224	83,319,364	83,173,147	82,444,068	9,997,362	11,689,161	12,337,396	12,043,948	12,669,648
	170,779,611	176,230,377	176,410,270	176,771,838	175,921,025	158,726,433	171,804,279	176,410,270	176,771,838	175,921,025

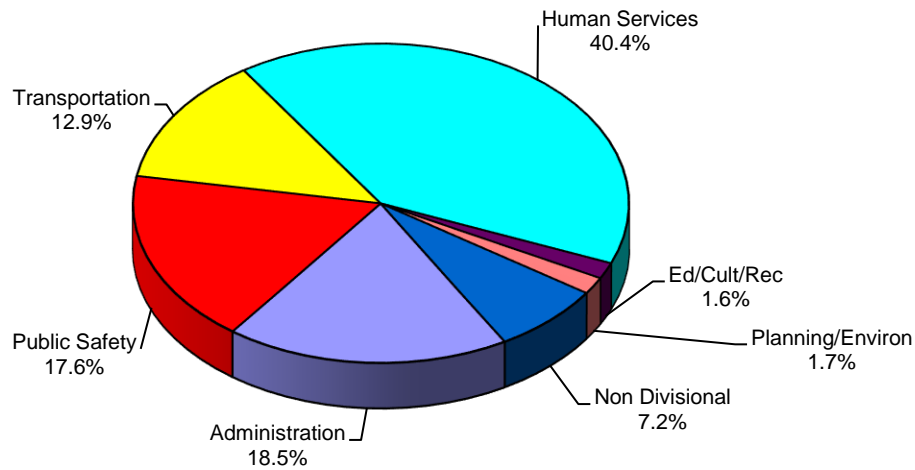
**Winnebago County
Revenues By Division
(In Thousands)**



	<u>2018</u>	<u>2019</u>	<u>Change</u>	<u>Percent</u>
Administration	21,357	21,200	(157)	(0.74)
Public Safety	5,514	5,635	121	2.19
Transportation	18,066	18,092	26	0.14
Human Services	45,605	45,939	334	0.73
Ed/Cult/Rec	626	707	81	12.94
Planning/Environ	1,922	1,903	(19)	(0.99)
Non Divisional	4,801	5,032	231	4.81
Tax Levy	<u>67,286</u>	<u>68,170</u>	<u>884</u>	<u>1.31</u>
	165,177	166,678	1,501	0.91
Depreciation adjustments	3,363	3,242	(121)	(3.60)
Decrease to fund balance*	<u>7,870</u>	<u>6,001</u>	<u>(1,869)</u>	<u>(23.75)</u>
	<u><u>176,410</u></u>	<u><u>175,921</u></u>	<u><u>(489)</u></u>	<u><u>(0.28)</u></u>

*Decrease to Fund Balances represent savings being used to reduce the tax levy.

**Winnebago County
Expenditures By Division
(In Thousands)**

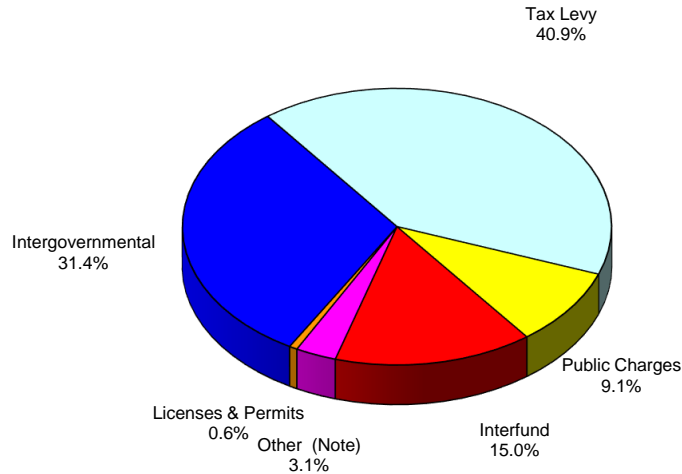


Human Services Exp breakdown	2019 (Thousands)
Public Health	\$ 4,320
Child Support	1,806
Veterans	713
Human Services	45,382
Park View	18,905
Total	\$ 71,126

	<u>2018</u>	<u>2019</u>	<u>Change</u>	<u>Percent</u>
Administration	32,756	32,589	(167)	(0.51)
Public Safety	30,372	30,888	516	1.70
Transportation	24,163	22,735	(1,428)	(5.91)
Human Services	71,020	71,126	106	0.15
Ed/Cult/Rec	2,745	2,876	131	4.77
Planning/Environ	3,016	3,037	21	0.70
Non Divisional	12,338	12,670	332	2.69
	<u>176,410</u>	<u>175,921</u>	<u>(489)</u>	<u>(0.28)</u>

* Note: Non Divisional includes County Board, Scholarship Program, Library pass through levy, Operating Grants and Debt Service

**Winnebago County
Where The Funds Come From
(In Thousands)**



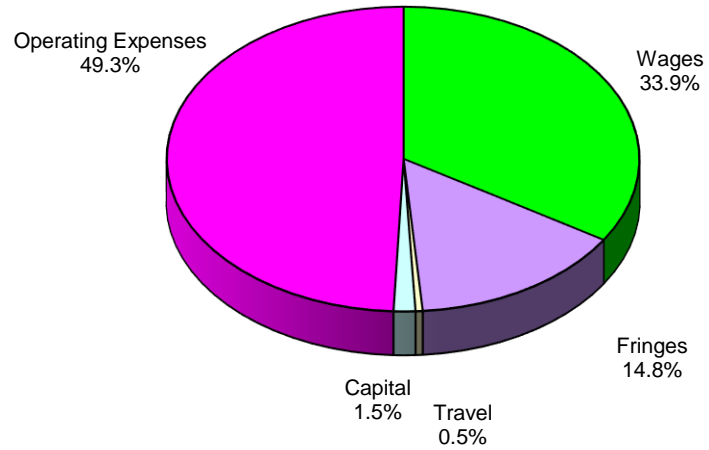
<u>Intergov Revenue</u>	<u>2019 (Thousands)</u>
Basic County allocation	6,871
Youth aids	1,531
Childrens waiver revenue	2,535
Income maintenance	2,227
ADRC	1,807
Other Human Services	16,498
Medicaid	5,334
State shared revenue	3,500
Transportation aids	2,050
Hwy maint state	4,038
Hwy maint municipal	2,819
Other general	3,057
Total	<u><u>52,267</u></u>

	<u>2018</u>	<u>2019</u>	<u>Change</u>	<u>Percent</u>	<u>% of Total Excluding Interfund</u>
Intergovernmental	52,462	52,267	(195)	(0.37)	31.4%
Tax Levy	67,286	68,170	884	1.31	40.9%
Public Charges	14,264	15,118	854	5.99	9.1%
Interfund	25,477	24,966	(511)	(2.01)	15.0%
Other (Note)	4,660	5,137	477	10.24	3.1%
Licenses & Permits	1,028	1,020	(8)	(0.78)	0.6%
	<u>165,177</u>	<u>166,678</u>	<u>1,501</u>	<u>0.91</u>	<u>100.1%</u>
Depreciation adjustments	3,363	3,242	(121)	(3.60)	
Decrease to fund balance*	<u>7,870</u>	<u>6,001</u>	<u>(1,869)</u>	<u>(23.75)</u>	
	<u><u>176,410</u></u>	<u><u>175,921</u></u>	<u><u>(489)</u></u>	<u><u>(0.28)</u></u>	

**Decrease to Fund Balances represent savings being used to reduce the tax levy.

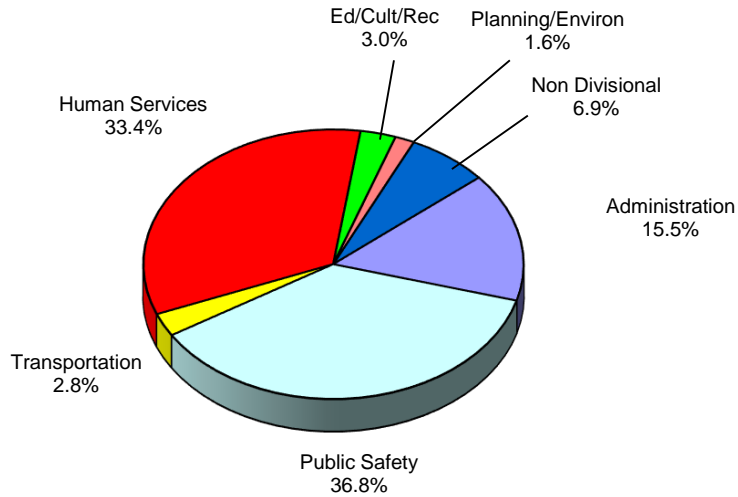
NOTE: " Other" category consists of other taxes, interest on investments, and other miscellaneous revenues such as rental, nonoperating grants, and sale of property and equipment.

**Winnebago County
Where The Funds Go
(In Thousands)**



	<u>2018</u>	<u>2019</u>	<u>Change</u>	<u>Percent</u>
Wages	58,121	59,670	1,549	2.67
Fringes	26,258	26,026	(232)	(0.88)
Travel	821	855	34	4.14
Capital	3,836	2,606	(1,230)	(32.06)
Operating Expenses	<u>87,374</u>	<u>86,764</u>	<u>(610)</u>	<u>(0.70)</u>
	<u><u>176,410</u></u>	<u><u>175,921</u></u>	<u><u>(489)</u></u>	<u><u>(0.28)</u></u>

**Winnebago County
Levy By Division
(In Thousands)**



**2019
Human Services Levy (Thousands)**

Public Health	1,970
Child Support	(55)
Veterans	644
Human Services	18,243
Park View	1,599
Park View Debt	338
Total	22,739

**2019
Non Divisional Levy (Thousands)**

Debt Service	8,218
Library	2,213
Board	310
Scholarship	9
Misc	(6,037)
Total	4,713

	<u>2018</u>	<u>2019</u>	<u>Change</u>	<u>Percent</u>
Administration	10,423	10,545	122	1.17
Public Safety	24,858	25,098	240	0.97
Transportation	1,981	1,894	(87)	(4.39)
Human Services	22,447	22,739	292	1.30
Ed/Cult/Rec	2,044	2,057	13	0.64
Planning/Environ	1,110	1,124	14	1.26
Non Divisional	4,423	4,713	290	6.56
	<u>67,286</u>	<u>68,170</u>	<u>884</u>	<u>1.31</u>

Note: Levy by division reflects the allocation of indirect revenues from the "Non-Divisional" category to each division.

FINANCIAL COMPARISON - TOTAL

	<u>2018 Budget</u>	<u>2019 Budget</u>	<u>Increase/ (Decrease)</u>	<u>Percent Increase/ -Decrease</u>
Wages	\$ 58,120,743	\$ 59,669,493	\$ 1,548,750	2.665%
Fringe Benefits	26,258,118	26,026,131	(231,987)	-0.883%
Travel & Meetings	820,853	855,413	34,560	4.210%
Capital Outlay	3,836,720	2,605,640	(1,231,080)	-32.087%
Other operating expenses	<u>87,373,836</u>	<u>86,764,348</u>	<u>(609,488)</u>	<u>-0.698%</u>
Total Expenditures	176,410,270	175,921,025	(489,245)	-0.277%
Revenues	94,409,628	94,544,545	134,917	0.143%
Non operating revenues	<u>3,482,168</u>	<u>3,964,162</u>	<u>481,994</u>	<u>13.842%</u>
Levy before adjustments	78,518,474	77,412,318	(1,106,156)	-1.409%
Depreciation adjustments (Note 3)	(3,362,750)	(3,241,786)	120,964	-3.597%
Fund balance adjustments (Note 2)	<u>(7,870,015)</u>	<u>(6,000,540)</u>	<u>1,869,475</u>	<u>-23.754%</u>
Levy	<u>67,285,709</u>	<u>68,169,992</u>	<u>884,283</u>	<u>1.314%</u>
Equalized value (TID Out)	<u>12,315,791,000</u>	<u>12,969,909,200</u>	<u>654,118,200</u>	<u>5.311%</u>
Tax Rate (Note 1)	<u>\$5.46</u>	<u>\$5.26</u>	<u>(\$0.20)</u>	<u>-3.663%</u>

Note 1:

The total tax rate does not equal the sum of the individual rates because the rates are calculated based on different total property valuations. Some municipalities do not have the Library tax or Public Health tax so those rates are calculated without the non-chargeable municipalities. The above rate is a blended rate and only represents an estimate.

The 2019 tax mill rate is 20-cents lower than the 2018 rate based on equalized property values. The tax rate for operating expenses is \$4.24 per thousand dollars of equalized value.

Taxes are actually allocated to individual properties based on assessed valuation. The County experienced real growth in property value (from new construction) of about **1.43%**. **Existing property values increased by an average of 3.88%**.

It is not possible to determine the impact on individual property owners because of differences in assessment among municipalities in Winnebago County.

Note 2:

These are special purpose funds that must be applied to their designated purpose. An example is debt service funds. These funds must be applied to debt service if not used for capital projects.

Note 3:

Depreciation is backed out of the levy number for all enterprise funds (Airport, Park View and Highway).

FINANCIAL COMPARISON - OPERATING

	<u>2018 Budget</u>	<u>2019 Budget</u>	<u>Increase/ (Decrease)</u>	<u>Percent Increase/ -Decrease</u>
Wages	\$ 55,416,826	\$ 56,911,549	\$ 1,494,723	2.697%
Fringe Benefits	25,110,967	24,901,797	(209,170)	-0.833%
Travel & Meetings	757,833	782,763	24,930	3.290%
Capital Outlay	3,836,720	2,605,640	(1,231,080)	-32.087%
Other operating expenses	<u>75,905,356</u>	<u>75,080,946</u>	<u>(824,410)</u>	<u>-1.086%</u>
Total Expenditures	161,027,702	160,282,695	(745,007)	-0.463%
Revenues	92,256,191	92,306,566	50,375	0.055%
Non operating revenues	<u>3,344,768</u>	<u>3,825,762</u>	<u>480,994</u>	<u>14.380%</u>
Levy before adjustments	65,426,743	64,150,367	(1,276,376)	-1.951%
Depreciation adjustments	(3,362,750)	(3,241,786)	120,964	-3.597%
Fund balance adjustments	<u>(7,750,015)</u>	<u>(5,878,540)</u>	<u>1,871,475</u>	<u>-24.148%</u>
Levy	<u>54,313,978</u>	<u>55,030,041</u>	<u>716,063</u>	<u>1.318%</u>
Equalized value (TID Out)	<u>12,315,791,000</u>	<u>12,969,909,200</u>	<u>654,118,200</u>	<u>5.311%</u>
Tax Rate	<u>\$4.41</u>	<u>\$4.24</u>	<u>(\$0.17)</u>	<u>-3.855%</u>

FINANCIAL COMPARISON - DEBT SERVICE

	<u>2018 Budget</u>	<u>2019 Budget</u>	<u>Increase/ (Decrease)</u>	<u>Percent Increase/ -Decrease</u>
Wages	\$ -	\$ -	\$ -	0.000%
Fringe Benefits	-	-	-	0.000%
Travel & Meetings	-	-	-	0.000%
Capital Outlay	-	-	-	0.000%
Other operating expenses	<u>8,685,000</u>	<u>8,805,000</u>	<u>120,000</u>	<u>1.382%</u>
Total Expenditures	<u>8,685,000</u>	<u>8,805,000</u>	<u>120,000</u>	<u>1.382%</u>
Revenues	-	-	-	0.000%
Non operating revenues	<u>127,000</u>	<u>128,000</u>	<u>1,000</u>	<u>0.787%</u>
Levy before adjustments	8,558,000	8,677,000	119,000	1.391%
Depreciation adjustments	-	-	-	0.000%
Fund balance adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.000%</u>
Levy	<u>8,558,000</u>	<u>8,677,000</u>	<u>119,000</u>	<u>1.391%</u>
Equalized value (TID Out)	<u>12,315,791,000</u>	<u>12,969,909,200</u>	<u>654,118,200</u>	<u>5.311%</u>
Tax Rate	<u>\$0.69</u>	<u>\$0.67</u>	<u>(\$0.02)</u>	<u>-2.899%</u>

FINANCIAL COMPARISON - OTHER

(Consists of Libraries, Public Health, Bridge and Culvert Aid and Property Lister)

	<u>2018 Budget</u>	<u>2019 Budget</u>	<u>Increase/ (Decrease)</u>	<u>Percent Increase/ -Decrease</u>
Wages	\$ 2,703,917	\$ 2,757,944	\$ 54,027	0.000%
Fringe Benefits	1,147,151	1,124,334	(22,817)	0.000%
Travel & Meetings	63,020	72,650	9,630	0.000%
Capital Outlay	-	-	-	0.000%
Other operating expenses	<u>2,783,480</u>	<u>2,878,402</u>	<u>94,922</u>	<u>3.410%</u>
Total Expenditures	6,697,568	6,833,330	135,762	2.027%
Revenues	2,153,437	2,237,979	84,542	0.000%
Non operating revenues	<u>10,400</u>	<u>10,400</u>	<u>-</u>	<u>0.000%</u>
Levy before adjustments	4,533,731	4,584,951	51,220	1.130%
Depreciation adjustments	-	-	-	0.000%
Fund balance adjustments	<u>(120,000)</u>	<u>(122,000)</u>	<u>(2,000)</u>	<u>0.000%</u>
Levy	<u>4,413,731</u>	<u>4,462,951</u>	<u>49,220</u>	<u>1.115%</u>

Note: A tax rate is not calculated for this section because each area (Libraies, Public Health, etc.) has a different formula for apportionment of these taxes. Calculating a blended rate would not be meaningful.

**WINNEBAGO COUNTY, WISCONSIN
INFORMATION ON COUNTY TAX RATES**

Year	Equalized Value (000) (TID Out)	TAX LEVY				TAX RATE			
		Total	Operating	Debt Service	Note 2 Other	Equalized Rate	Operating	Debt Service	Note 3 Other
2009	11,546,865	66,012,889	50,569,507	12,381,000	3,062,382	5.72	4.38	1.07	NA
2010	11,617,689	67,790,623	52,570,377	12,069,000	3,151,246	5.84	4.53	1.04	NA
2011	11,439,687	68,590,592	53,105,518	12,263,000	3,222,074	6.00	4.64	1.07	NA
2012	11,452,052	67,745,029	53,341,482	11,606,000	2,797,547	5.92	4.66	1.01	NA
2013	11,167,428	67,288,060	52,674,767	11,113,000	3,500,293	6.03	4.72	1.00	NA
2014	11,252,938	64,786,199	54,224,096	6,800,000	3,762,103	5.76	4.82	0.60	NA
2015	11,396,366	65,494,165	55,330,678	6,508,000	3,655,487	5.75	4.86	0.57	NA
2016	11,583,546	65,062,977	53,211,905	7,904,000	3,947,072	5.62	4.59	0.68	NA
2017	11,798,033	65,906,930	53,887,127	8,026,000	3,993,803	5.59	4.57	0.68	NA
2018	12,315,791	67,285,709	54,313,978	8,558,000	4,413,731	5.46	4.41	0.69	NA
2019	12,969,909	68,169,992	55,030,041	8,677,000	4,462,951	5.26	4.24	0.67	NA

Note 1: Graphs for the above data are shown on the following pages.

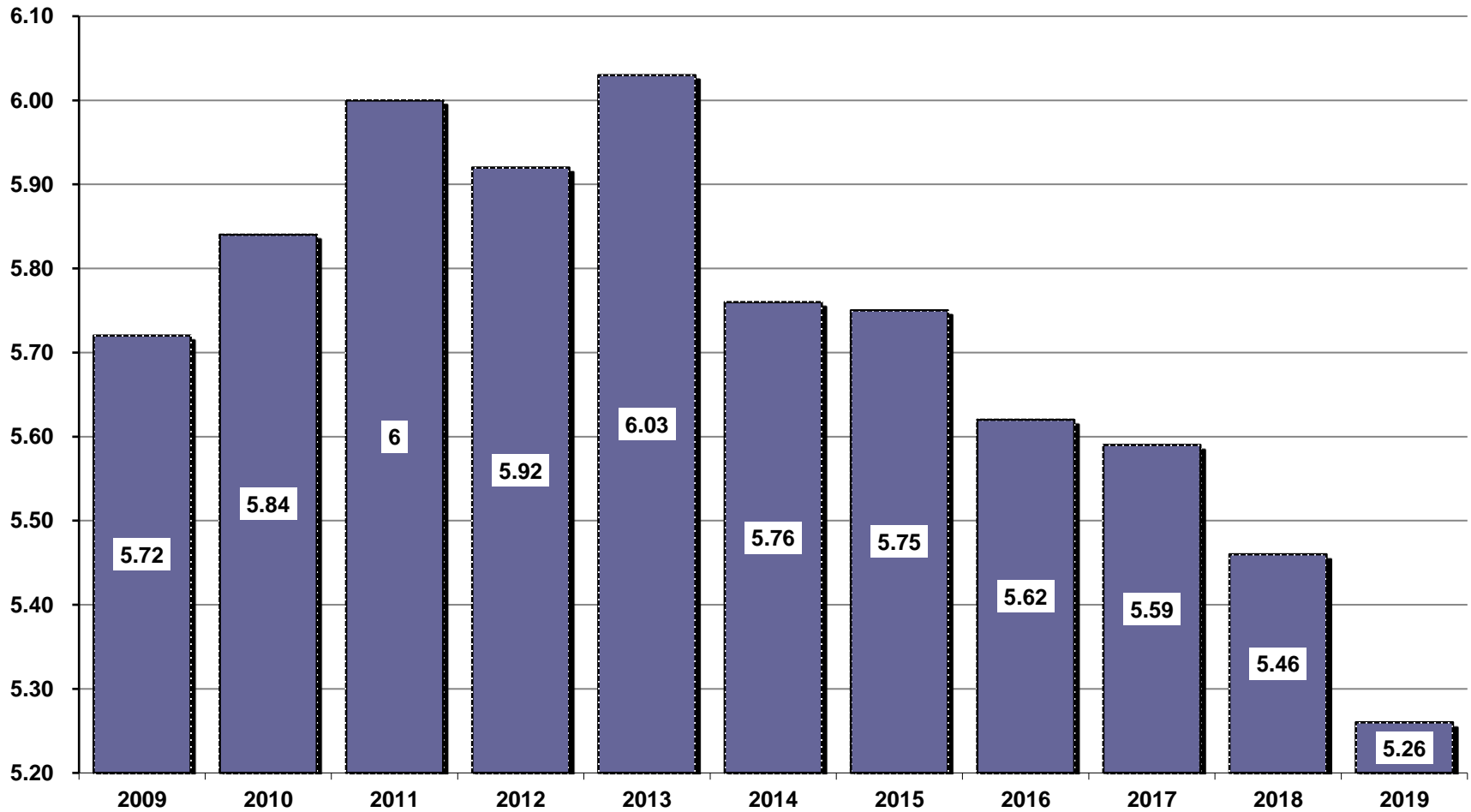
Note 2: Other consists of Library tax, Bridge and Culvert aid, Public Health and Property Lister.

A rate is not available for this area because each of the taxes that make up this area

Note 3: have a different apportionment basis.

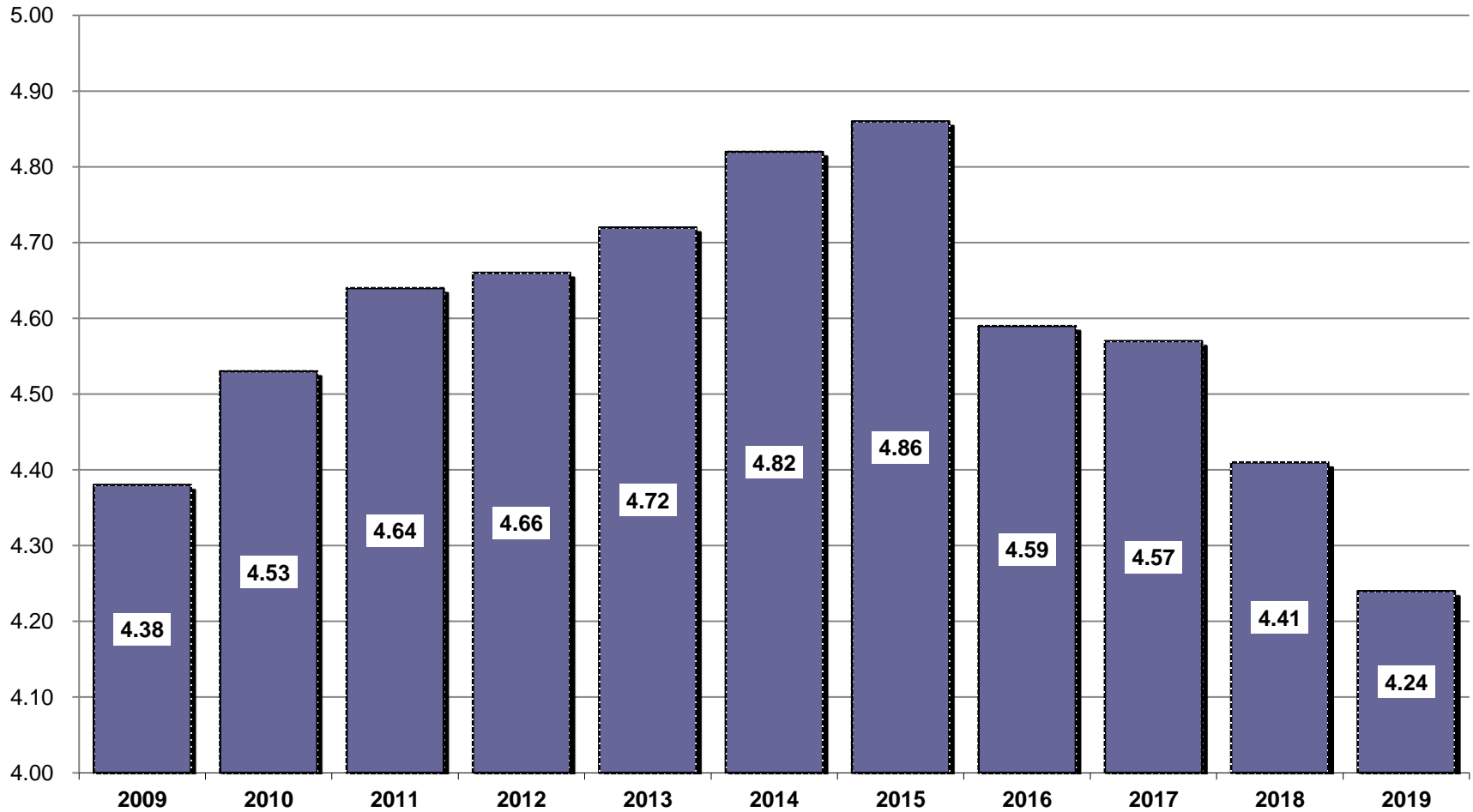
**Winnebago County
Recap of Total Tax Levy
(Rate per \$1,000 of Valuation)**

Per \$1,000

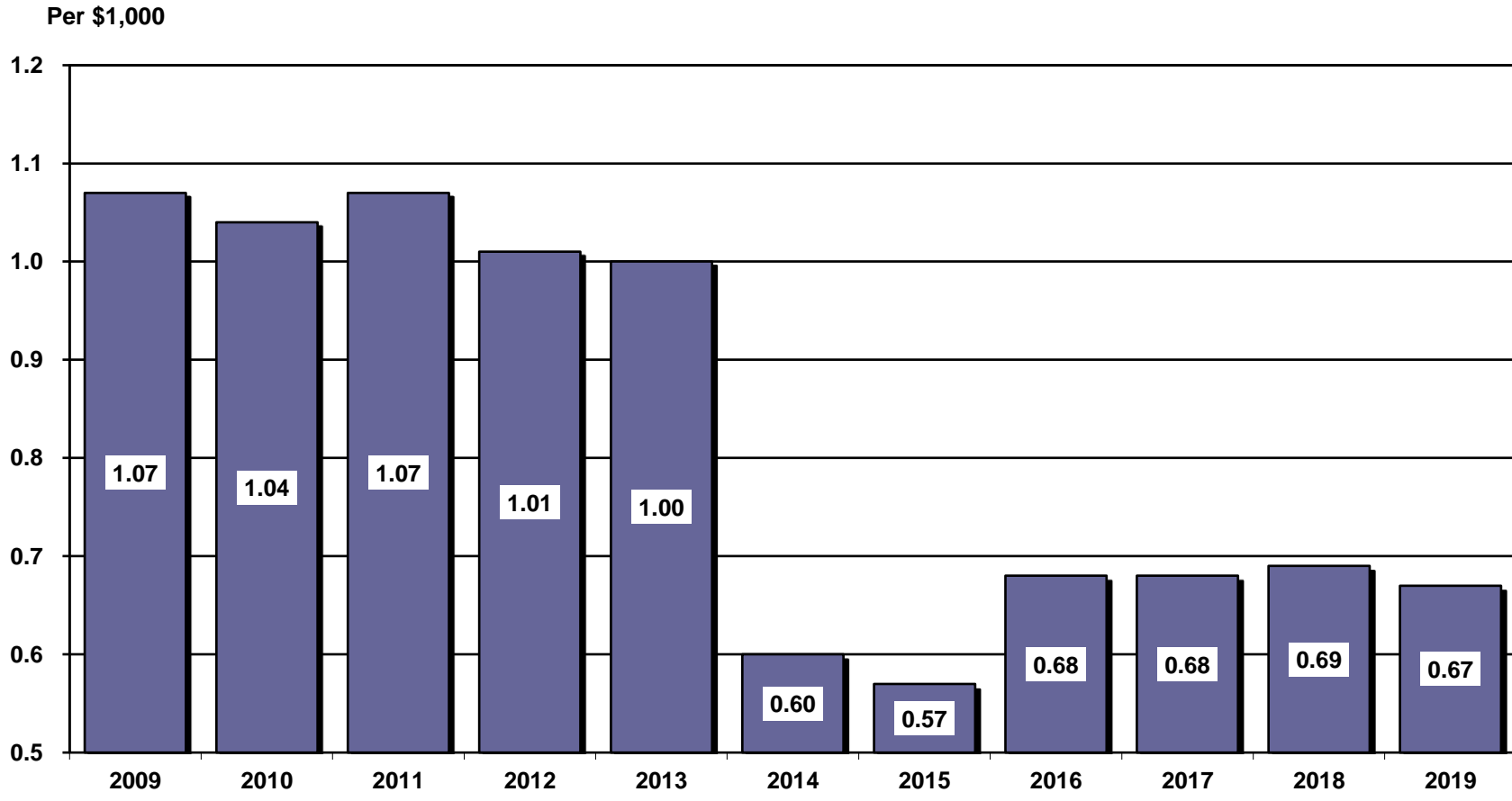


**Winnebago County
Recap of Operating Levy
(Rate per \$1,000 of Valuation)**

Per \$1,000



**Winnebago County
Recap of Debt Service Levy
(Rate per \$1,000 of Valuation)**



WINNEBAGO COUNTY, WISCONSIN
APPORTIONMENT OF TAXES AND SPECIAL CHARGES - 2019

	Equalized Value (TID out)	Public Health	County Library Tax	Bridge & Culvert Aid	Property Lister	Total	All Other County Taxes	Charitable & Penal Charges	Total Other County Taxes	Tax Apportionment
Towns										
Algoma	676,542,900	110,466.51	259,527.11	17,729.20	18,395.34	406,118.16	3,325,958.93	(2,689.08)	3,323,269.85	3,729,388.01
Black Wolf	303,007,100	49,475.26	116,235.88	7,940.47	8,238.83	181,890.44	1,489,616.06	(1,204.37)	1,488,411.69	1,670,302.13
Clayton	533,923,300	87,179.46	204,817.13	13,991.76	14,517.49	320,505.84	2,624,825.37	(2,122.20)	2,622,703.17	2,943,209.01
Neenah	438,338,700	71,572.32	168,150.13	11,486.91	11,918.52	263,127.88	2,154,921.02	(1,742.28)	2,153,178.74	2,416,306.62
Nekimi	151,306,200	24,705.41	58,042.23	3,965.06	4,114.05	90,826.75	743,837.84	(601.40)	743,236.44	834,063.19
Nepeuskun	66,534,400	10,863.79	25,523.11	1,743.57	1,809.08	39,939.55	327,090.39	(264.46)	326,825.93	366,765.48
Omro	236,852,300	38,673.45	90,858.38	6,206.85	6,440.06	142,178.74	1,164,391.83	(941.42)	1,163,450.41	1,305,629.15
Oshkosh	354,791,900	57,930.73	136,100.93	9,297.52	9,646.87	212,976.05	1,744,195.80	(1,410.20)	1,742,785.60	1,955,761.65
Poygan	173,522,600	28,332.92	66,564.62	4,547.26	4,718.12	104,162.92	853,056.09	(689.71)	852,366.38	956,529.30
Rushford	127,151,800	20,761.46	48,776.42	3,332.08	3,457.28	76,327.24	625,092.16	(505.39)	624,586.77	700,914.01
Utica	138,893,900	22,678.72	53,280.78	3,639.79	3,776.55	83,375.84	682,817.61	(552.07)	682,265.54	765,641.38
Vinland	244,042,900	39,847.54	93,616.75	6,395.28	6,635.58	146,495.15	1,199,741.60	(970.00)	1,198,771.60	1,345,266.75
Winchester	166,481,400	27,183.23	63,863.56	4,362.74	4,526.66	99,936.19	818,440.78	(661.72)	817,779.06	917,715.25
Winneconne	350,950,300	57,303.47	134,627.26	9,196.85	9,542.41	210,669.99	1,725,310.08	(1,394.93)	1,723,915.15	1,934,585.14
Wolf River	197,082,600	32,179.82	75,602.42	5,164.66	5,358.72	118,305.62	968,879.63	(783.35)	968,096.28	1,086,401.90
Total Towns	4,159,422,300	679,154.09	1,595,586.71	109,000.00	113,095.56	2,496,836.36	20,448,175.19	(16,532.58)	20,431,642.61	22,928,478.97
Villages										
Fox Crossing	1,610,513,000	262,965.97	617,805.29	-	43,790.20	924,561.46	7,917,458.14	(6,401.36)	7,911,056.78	8,835,618.24
Winneconne	193,972,100	31,671.93	-	-	5,274.14	36,946.07	953,588.07	(770.99)	952,817.08	989,763.15
Total Villages	1,804,485,100	294,637.90	617,805.29	-	49,064.34	961,507.53	8,871,046.21	(7,172.35)	8,863,873.86	9,825,381.39
Cities										
Appleton	67,611,000	-	-	-	-	-	332,383.07	(268.74)	332,114.33	332,114.33
Menasha	835,826,600	-	-	-	-	-	4,109,015.03	(3,322.19)	4,105,692.84	4,105,692.84
Neenah	1,982,584,500	323,718.13	-	-	-	323,718.13	9,746,602.35	(7,880.24)	9,738,722.11	10,062,440.24
Omro	194,007,400	31,677.70	-	-	5,275.10	36,952.80	953,761.61	(771.13)	952,990.48	989,943.28
Oshkosh	3,925,972,300	641,036.18	-	-	-	641,036.18	19,300,509.44	(15,604.67)	19,284,904.77	19,925,940.95
Total Cities	7,006,001,800	996,432.01	-	-	5,275.10	1,001,707.11	34,442,271.50	(27,846.97)	34,414,424.53	35,416,131.64
Total all taxing Districts	12,969,909,200	1,970,224.00	2,213,392.00	109,000.00	167,435.00	4,460,051.00	63,761,492.90	(51,551.90)	63,709,941.00	68,169,992.00

WINNEBAGO COUNTY, WISCONSIN
APPORTIONMENT OF COUNTY TAXES - 2019

	Equalized Value (TID out)	Public Health	County Library Tax	Bridge & Culvert Aid	Property Lister & Data Processing	All Other County Taxes	Tax Apportionment	2019 Tax Rate	2018 Tax Rate
Towns									
Algoma	676,542,900	110,466.51	259,527.11	17,729.20	18,395.34	3,323,269.85	3,729,388.01	5.512	5.742
Black Wolf	303,007,100	49,475.26	116,235.88	7,940.47	8,238.83	1,488,411.69	1,670,302.13	5.512	5.742
Clayton	533,923,300	87,179.46	204,817.13	13,991.76	14,517.49	2,622,703.17	2,943,209.01	5.512	5.742
Neenah	438,338,700	71,572.32	168,150.13	11,486.91	11,918.52	2,153,178.74	2,416,306.62	5.512	5.742
Nekimi	151,306,200	24,705.41	58,042.23	3,965.06	4,114.05	743,236.44	834,063.19	5.512	5.742
Nepeuskun	66,534,400	10,863.79	25,523.11	1,743.57	1,809.08	326,825.93	366,765.48	5.512	5.742
Omro	236,852,300	38,673.45	90,858.38	6,206.85	6,440.06	1,163,450.41	1,305,629.15	5.512	5.742
Oshkosh	354,791,900	57,930.73	136,100.93	9,297.52	9,646.87	1,742,785.60	1,955,761.65	5.512	5.742
Poygan	173,522,600	28,332.92	66,564.62	4,547.26	4,718.12	852,366.38	956,529.30	5.512	5.742
Rushford	127,151,800	20,761.46	48,776.42	3,332.08	3,457.28	624,586.77	700,914.01	5.512	5.742
Utica	138,893,900	22,678.72	53,280.78	3,639.79	3,776.55	682,265.54	765,641.38	5.512	5.742
Vinland	244,042,900	39,847.54	93,616.75	6,395.28	6,635.58	1,198,771.60	1,345,266.75	5.512	5.742
Winchester	166,481,400	27,183.23	63,863.56	4,362.74	4,526.66	817,779.06	917,715.25	5.512	5.742
Winneconne	350,950,300	57,303.47	134,627.26	9,196.85	9,542.41	1,723,915.15	1,934,585.14	5.512	5.742
Wolf River	197,082,600	32,179.82	75,602.42	5,164.66	5,358.72	968,096.28	1,086,401.90	5.512	5.742
Total Towns	4,159,422,300	679,154.09	1,595,586.71	109,000.00	113,095.56	20,431,642.61	22,928,478.97		
Villages									
Fox Crossing	1,610,513,000	262,965.97	617,805.29	-	43,790.20	7,911,056.78	8,835,618.24	5.486	5.689
Winneconne	193,972,100	31,671.93	-	-	5,274.14	952,817.08	989,763.15	5.103	5.299
Total Villages	1,804,485,100	294,637.90	617,805.29	-	49,064.34	8,863,873.86	9,825,381.39		
Cities									
Appleton	67,611,000	-	-	-	-	332,114.33	332,114.33	4.912	5.105
Menasha	835,826,600	-	-	-	-	4,105,692.84	4,105,692.84	4.912	5.105
Neenah	1,982,584,500	323,718.13	-	-	-	9,738,722.11	10,062,440.24	5.075	5.268
Omro	194,007,400	31,677.70	-	-	5,275.10	952,990.48	989,943.28	5.103	5.299
Oshkosh	3,925,972,300	641,036.18	-	-	-	19,284,904.77	19,925,940.95	5.075	5.268
Total Cities	7,006,001,800	996,432.01	-	-	5,275.10	34,414,424.53	35,416,131.64		
Total all taxing Districts	12,969,909,200	1,970,224.00	2,213,392.00	109,000.00	167,435.00	63,709,941.00	68,169,992.00		

**WINNEBAGO COUNTY, WISCONSIN
COMPARISON OF APPORTIONMENT**

	Tax Apportionment				Equalized Value (TID Out)			
	2019	2018	Increase/ (Decrease)	Percent	2019	2018	Increase/ (Decrease)	Percent
Towns								
Algoma	3,729,388.01	3,675,223.37	54,164.64	1.47	676,542,900	640,084,900	36,458,000.00	5.70
Black Wolf	1,670,302.13	1,620,462.07	49,840.06	3.08	303,007,100	282,223,200	20,783,900	7.36
Clayton	2,943,209.01	2,847,673.98	95,535.03	3.35	533,923,300	495,957,100	37,966,200	7.66
Neenah	2,416,306.62	2,512,902.68	(96,596.06)	(3.84)	438,338,700	437,652,600	686,100	0.16
Nekimi	834,063.19	800,829.45	33,233.74	4.15	151,306,200	139,474,200	11,832,000	8.48
Nepeuskun	366,765.48	361,476.31	5,289.17	1.46	66,534,400	62,955,500	3,578,900	5.68
Omro	1,305,629.15	1,293,874.51	11,754.64	0.91	236,852,300	225,344,000	11,508,300	5.11
Oshkosh	1,955,761.65	1,927,518.98	28,242.67	1.47	354,791,900	335,700,900	19,091,000	5.69
Poygan	956,529.30	901,199.69	55,329.61	6.14	173,522,600	156,954,900	16,567,700	10.56
Rushford	700,914.01	695,609.12	5,304.89	0.76	127,151,800	121,148,800	6,003,000	4.96
Utica	765,641.38	798,040.09	(32,398.71)	(4.06)	138,893,900	138,988,400	(94,500)	(0.07)
Vinland	1,345,266.75	1,422,135.41	(76,868.66)	(5.41)	244,042,900	247,682,200	(3,639,300)	(1.47)
Winchester	917,715.25	890,309.83	27,405.42	3.08	166,481,400	155,058,300	11,423,100	7.37
Winneconne	1,934,585.14	1,913,667.52	20,917.62	1.09	350,950,300	333,288,500	17,661,800	5.30
Wolf River	1,086,401.90	1,091,623.94	(5,222.04)	(0.48)	197,082,600	190,119,600	6,963,000	3.66
Total Towns	22,928,478.97	22,752,546.95	175,932.02	0.77	4,159,422,300	3,962,633,100	196,789,200	4.97
Villages								
Fox Crossing	8,835,618.24	8,873,603.84	(37,985.60)	100.00	1,610,513,000	1,559,843,100	50,669,900	100.00
Winneconne	989,763.15	978,342.19	11,420.96	1.17	193,972,100	184,622,400	9,349,700	5.06
Total Villages	9,825,381.39	9,851,946.03	(26,564.64)	(0.27)	1,804,485,100	1,744,465,500	60,019,600	3.44
Cities								
Appleton	332,114.33	343,333.53	(11,219.20)	(3.27)	67,611,000	67,251,300	359,700	0.53
Menasha	4,105,692.84	4,105,238.54	454.30	0.01	835,826,600	804,123,700	31,702,900	3.94
Neenah	10,062,440.24	9,950,674.50	111,765.74	1.12	1,982,584,500	1,888,734,600	93,849,900	4.97
Omro	989,943.28	1,028,694.74	(38,751.46)	(3.77)	194,007,400	194,124,400	(117,000)	(0.06)
Oshkosh	19,925,940.95	19,253,274.71	672,666.24	3.49	3,925,972,300	3,654,458,400	271,513,900	7.43
Total Cities	35,416,131.64	34,681,216.02	734,915.62	2.12	7,006,001,800	6,608,692,400	397,309,400	6.01
Total all taxing Districts	68,169,992.00	67,285,709.00	884,283.00	1.31	12,969,909,200	12,315,791,000	654,118,200	5.31

2019 Budget Information on a Fund Accounting Basis

The following pages show fund balance projections along with summaries of revenues and expenditures summarized on a fund basis. Revenues are also displayed by major revenue source and by fund.

FUND PROJECTIONS:

General fund balance is maintained at a level as defined in the Executive Budget message. Our policy is an informal one. The government has not adopted a formal resolution requiring maintenance of general fund balance at a specific level in order to maintain flexibility. It is our practice to maintain minimal fund reserves in other governmental type funds.

REVENUE SOURCES:

Property taxes and intergovernmental revenues continue to be the primary funding sources for County government. Intergovernmental revenues consist of state and federal grants that support various programs, many of them mandated (required) by those other governmental units. We have seen a trend where the state and federal government are cutting back their funding of their programs resulting in the County having to pick up more of the costs. Thus the proportion of our revenues that come from the County property tax is rising in relation to the intergovernmental source. This trend, although small, can be seen on the revenue source chart that follows.

EXPENDITURES:

Wages and benefits are the primary use of funds. The proportion of total labor costs ranges in the 48.7% area. The expenses are presented broken out by the four categories because that is how the Winnebago County Board adopts the budget. All of the individual line items are shown for information purposes to support the category totals. General operating expenses consist of the following categories:

- Wages & benefits
- Travel
- Capital outlay
- Other operating expenses – some of which are:
 - Office expenses
 - Publications, dues and subscriptions
 - Repairs and maintenance
 - Contracted services
 - Utilities
 - Insurance
 - Other general operating expenses
 - Debt service costs – for debt service funds and proprietary funds

**FUND PROJECTIONS
2017 Through 2019**

FUND	Fund Balance 12/31/17	Estimated Surplus / (Deficit) 2018	Balance 12/31/18	Revenues 2019	Tax Levy 2019	Expenses 2019	Note 1 Depreciation 2019	Note 2 General Fund Balance Applied	Note 3 Other Funds Balance Applied	Estimated Surplus / (Deficit) 2019	Total Fund Balance 12/31/19	Note 4 Available Resources 12/31/19
General Fund												
Designated Fund Balance	1,508,618	(1,508,618)	-	-	-	-	-	-	-	-	-	-
Undesignated Fund Balance	25,089,820	(1,013,760)	24,076,060	17,767,927	35,927,616	(56,678,662)	-	2,983,119	-	-	21,092,941	21,092,941
Technology Replacement Fund	234,826	3,919	238,745	-	884,803	(895,294)	-	-	-	(10,491)	228,254	228,254
Public Health	1,121,497	(100,000)	1,021,497	2,247,779	1,970,224	(4,320,003)	-	2,000	-	(100,000)	919,497	919,497
Scholarship Fund	35,688	600	36,288	600	9,000	(9,000)	-	-	-	600	36,888	36,888
Boat Launch Fees	338,252	(92,302)	245,950	133,000	-	(244,685)	-	-	-	(111,685)	134,265	134,265
Land Records Modernization	124,488	34,119	158,607	261,100	-	(251,386)	-	-	-	9,714	168,321	168,321
Property Lister	216,533	(13,074)	203,459	600	170,335	(190,935)	-	-	-	(20,000)	183,459	183,459
Jail Improvements	210,186	-	210,186	200,704	-	(352,033)	-	-	-	(151,329)	58,857	58,857
TOTAL GENERAL FUND	28,879,908	(2,689,116)	26,190,792	20,611,710	38,961,978	(62,941,998)	-	2,985,119	-	(383,191)	22,822,482	22,822,482
Special Revenue												
Human Services	556,821	(556,821)	-	27,138,889	18,242,458	(45,381,347)	-	-	-	-	-	-
Proprietary Funds (Unrestricted)												
Airport	1,104,034	(45,510)	1,058,524	958,740	810,417	(3,328,706)	1,545,699	-	-	(13,850)	1,044,674	1,044,674
Parkview Health Center	10,539,510	(700,000)	9,839,510	14,677,189	1,937,139	(18,905,328)	591,000	-	1,700,000	-	8,139,510	8,139,510
Highway	2,309,126	(18,000)	2,291,126	15,035,591	-	(16,224,613)	1,105,087	-	-	(83,935)	2,207,191	2,207,191
General Services	102,146	23,794	125,940	454,800	-	(436,959)	-	-	-	17,841	143,781	143,781
Workers Compensation Insurance	3,647,434	(3,385)	3,644,049	501,635	-	(850,320)	-	-	-	(348,685)	3,295,364	2,137,965
Property & Liability Insurance	1,656,740	44,071	1,700,811	610,725	-	(1,010,725)	-	-	-	(400,000)	1,300,811	1,009,470
Self Funded Health Insurance	3,748,142	(975,484)	2,772,658	17,529,506	-	(17,638,107)	-	824,000	-	715,399	3,488,057	2,036,235
Self Funded Dental Insurance	447,282	25,717	472,999	861,922	-	(856,922)	-	-	-	5,000	477,999	437,124
TOTAL PROPRIETARY FUNDS	23,554,414	(1,648,797)	21,905,617	50,630,108	2,747,556	(59,251,680)	3,241,786	824,000	1,700,000	(108,230)	20,097,387	17,155,950
Other Funds (Equity)												
Debt Service	476,638	50,000	526,638	128,000	8,218,000	(8,346,000)	-	-	-	-	526,638	526,638
TOTALS	53,467,781	(4,844,734)	48,623,047	98,508,707	68,169,992	(175,921,025)	3,241,786	3,809,119	1,700,000	(491,421)	43,446,507	40,505,070

Note 1:

The County levies for the proprietary funds based on funds needed or cash flow basis. As a result, depreciation is added back to determine the levy since it is not a cash flow item. Capital outlay and debt principal are also budgeted in the proprietary funds and funds are levied to cover these cash flow items.

Note 2:

General Fund Undesignated Fund balance that is being applied to the general fund (\$2,675,000 to meet the levy limit requirements, \$239,800 to pay for City of Oshkosh assessments, and \$68,319 from budget session amendments) and transferred to the Self-Funded Health Insurance fund (\$824,000 to replenish money transferred out of this fund in 2016).

Note 3:

Other Fund balances applied that are not part of the General Fund. This year, Park View Health Center will be applying \$1,700,000 of their fund balance to reduce the levy for the facility.

Note 4:

Available resources is a better measure of cash reserves available for appropriation. It backs out all non-cash equivalents such as inventory, undepreciated assets and accrued expenditures leaving the available cash.

**WINNEBAGO COUNTY
SOURCES OF REVENUE BY FUND**

	Funding Sources - 2019 Budget							2019 Adopted Budget	2018 Adopted Budget	Change-2019 Over/(Under) 2018	Percent
	Taxes	Inter- Governmental	Licenses, Fines, Permits	Public Charges	Interfund	Interest	Other				
General Fund	38,961,978	12,086,863	999,549	4,288,425	303,666	1,225,700	1,707,507	59,573,688	58,473,704	1,099,984	1.88
Human Services	18,242,458	25,213,090	-	1,925,799	-	-	-	45,381,347	45,028,996	352,351	0.78
Debt Service	8,218,000	-	-	-	-	-	128,000	8,346,000	8,171,000	175,000	2.14
Airport	810,417	5,000	-	950,540	-	-	3,200	1,769,157	1,810,956	(41,799)	-2.31
Park View Health Center	1,937,139	8,066,492	-	4,819,692	-	-	1,791,005	16,614,328	16,518,508	95,820	0.58
Highway	-	6,893,315	20,000	1,750	7,952,326	12,000	156,200	15,035,591	15,047,383	(11,792)	-0.08
General Services	-	3,500	-	1,800	449,500	-	-	454,800	461,700	(6,900)	-1.49
Workers Comp Insurance	-	-	-	-	471,635	30,000	-	501,635	919,622	(417,987)	-45.45
Property & Liability Insurance	-	-	-	-	602,225	8,500	-	610,725	1,007,320	(396,595)	-39.37
Self Funded Health Insurance	-	-	-	3,009,605	14,449,901	70,000	-	17,529,506	16,866,120	663,386	3.93
Self Funded Dental Insurance	-	-	-	120,000	736,922	5,000	-	861,922	872,196	(10,274)	-1.18
	68,169,992	52,268,260	1,019,549	15,117,611	24,966,175	1,351,200	3,785,912	166,678,699	165,177,505	1,501,194	0.91

**WINNEBAGO COUNTY
SOURCES OF REVENUE BY YEAR**

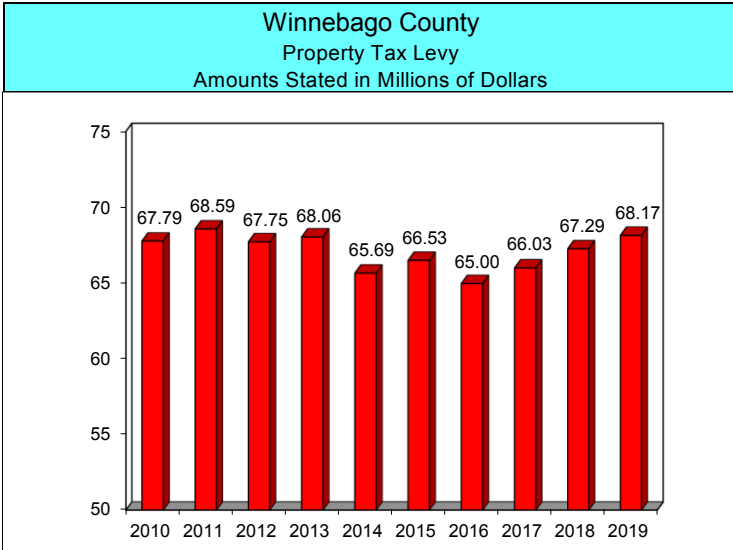
	Actual 2015	Actual 2016	Actual 2017	Adopted 2018	Adopted 2019	2019 Over/(Under) 2018	
						Amount	Percent
Taxes	66,525,597	65,004,848	66,030,403	67,285,709	68,169,992	884,283	1.31
Intergovernmental	49,422,559	51,157,489	53,007,709	52,462,084	52,268,260	(193,824)	-0.37
Licenses, Fines, Permits	926,431	950,364	1,022,767	1,028,163	1,019,549	(8,614)	-0.84
Public Charges	11,795,431	12,121,100	14,341,922	14,263,745	15,117,611	853,866	5.99
Interfund	9,408,043	8,113,413	22,842,321	25,477,286	24,966,175	(511,111)	-2.01
Interest	744,208	359,579	932,140	1,024,940	1,351,200	326,260	31.83
Other	10,763,054	7,071,489	3,878,427	3,635,578	3,785,912	150,334	4.14
Total	149,585,322	144,778,281	162,055,689	165,177,505	166,678,699	1,501,194	0.91

**WINNEBAGO COUNTY
EXPENDITURES BY FUND**

	Expenditure Type - 2019				2019 Adopted Budget	2018 Adopted Budget	Change 2019 Over/(Under) 2018	Percent
	Labor	Travel	Capital	Other Operating Expenses				
General Fund	41,485,597	410,531	1,331,340	19,714,530	62,941,998	61,742,123	1,199,875	1.9
Human Services	22,655,841	421,196	24,000	22,280,310	45,381,347	45,028,996	352,351	0.8
Debt Service Funds	-	-	-	8,346,000	8,346,000	8,171,000	175,000	2.1
Airport Fund	667,725	4,220	13,300	2,643,461	3,328,706	4,604,806	(1,276,100)	-27.7
Park View Health Center	14,385,828	11,500	160,500	4,347,500	18,905,328	19,386,969	(481,641)	-2.5
Highway Fund	6,378,789	7,451	1,076,500	8,761,873	16,224,613	16,368,848	(144,235)	-0.9
General Services	55,140	-	-	381,819	436,959	444,566	(7,607)	-1.7
Workers Compensation Insurance	40,348	450	-	809,522	850,320	919,622	(69,302)	-7.5
Property & Liability Insurance	26,356	65	-	984,304	1,010,725	1,007,320	3,405	0.3
Self Funded Health Insurance	-	-	-	17,638,107	17,638,107	17,863,824	(225,717)	100.0
Self Funded Dental Insurance	-	-	-	856,922	856,922	872,196	(15,274)	-1.8
	85,695,624	855,413	2,605,640	86,764,348	175,921,025	176,410,270	(489,245)	-0.3

**WINNEBAGO COUNTY
EXPENDITURES BY YEAR**

	Actual 2015	Actual 2016	Actual 2017	Adopted 2017	Adopted 2018	Adopted 2019	2019 Over/(Under) 2018	
							Amount	Percent
Labor	74,428,904	75,775,243	78,711,599	81,007,486	84,378,861	85,695,624	1,316,763	1.6%
Travel	711,385	678,758	703,025	790,032	820,853	855,413	34,560	4.2%
Capital	8,695,187	2,525,744	2,645,877	2,916,384	3,836,720	2,605,640	(1,231,080)	-32.1%
Other Operating	69,286,517	94,267,171	79,099,927	83,037,352	87,373,836	86,764,348	(609,488)	-0.7%
	153,121,993	173,246,917	161,160,428	167,751,254	176,410,270	175,921,025	(489,245)	-0.3%

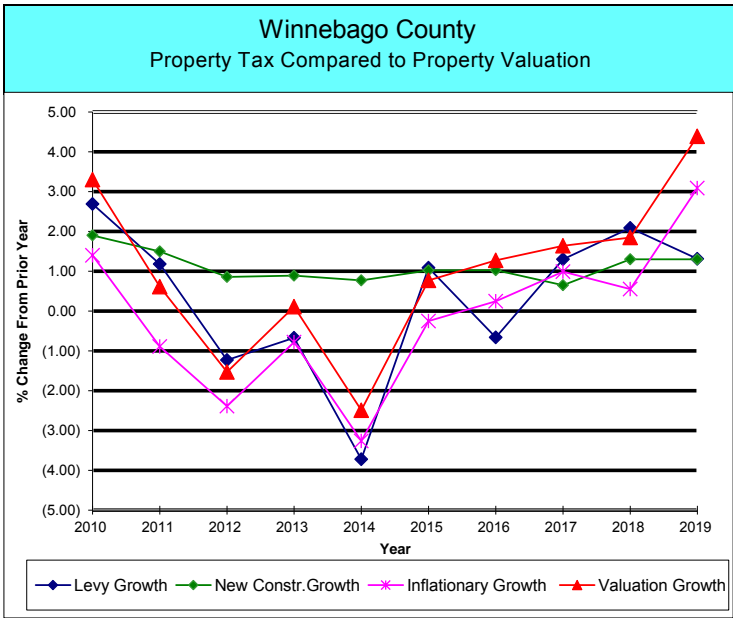


PROPERTY TAX REVENUES include taxes levied on real and personal property. The levy amount is the difference between the projected expenditures and revenues for all levy supported County operations. Starting in 2011 The County is limited to increasing property taxes by the increase in new construction. The rate of increase or decrease is tied directly to the increase in new construction.

←

2018 figure represents the actual levy.

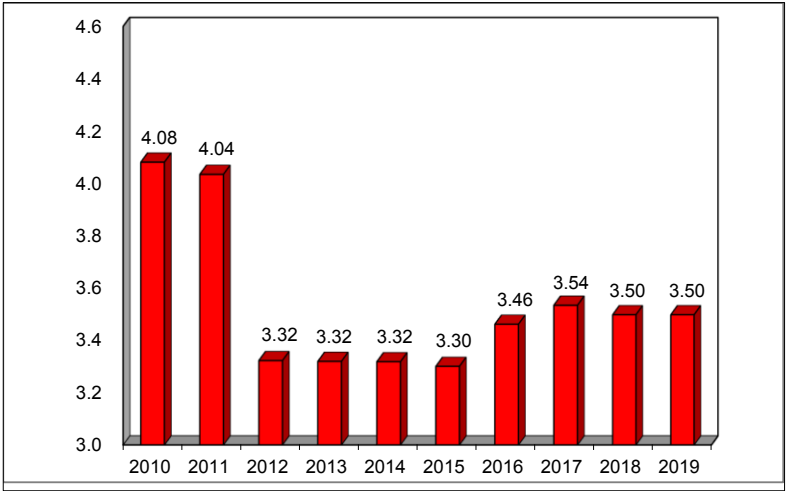
2019 figures are budgeted.



GROWTH IN TAX LEVY-This chart compares growth in the property tax levy to total growth in valuation. It further breaks down the valuation growth into construction/ improvements and inflationary growth. When the rate of increase in the tax levy is less than the increase due to new construction, the average taxpayer could expect to see a smaller county tax bill.

←

General Fund
State Shared Tax
 Amounts Stated in Millions of Dollars



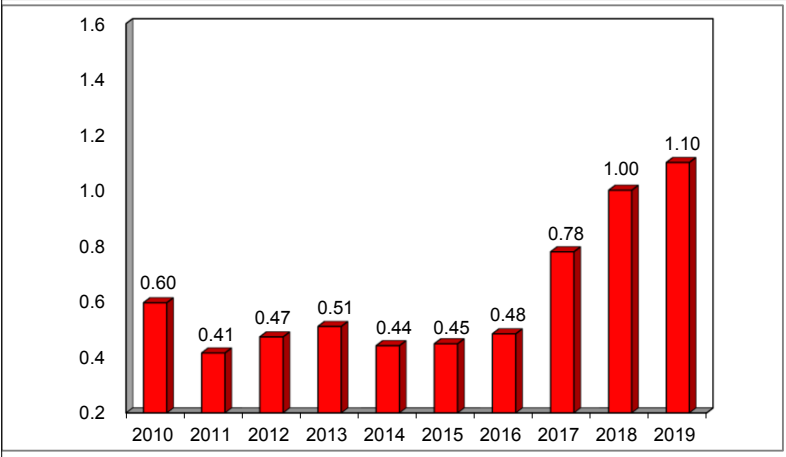
STATE SHARED TAX is distributed by the State based on a formula of spending effort and equalized values. Budget estimates are based on determinations by the State. The decrease from 2011 to 2012 is due to the state reducing our shared revenue payment by 25% or roughly \$743,000.

2018 figures are estimates.

2019 figures are budgeted.



General Fund
Interest Income Investments
 Amounts Stated in Millions of Dollars

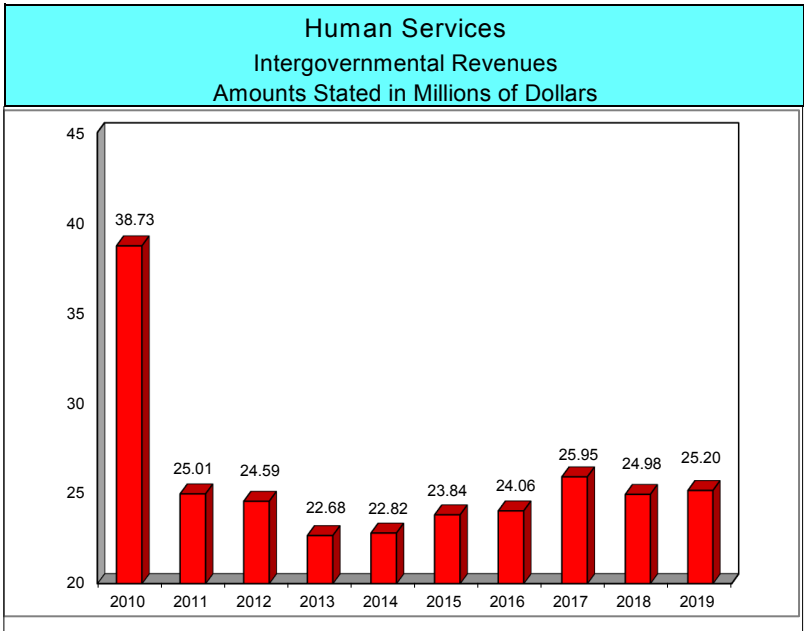


INTEREST INCOME is the revenue earned on invested funds. Fluctuations are primarily the result of changes in the amount of funds available to invest and interest rates over the years. Estimates are based on anticipated market interest rates.

2018 figures are estimates.

2019 figures are budgeted.

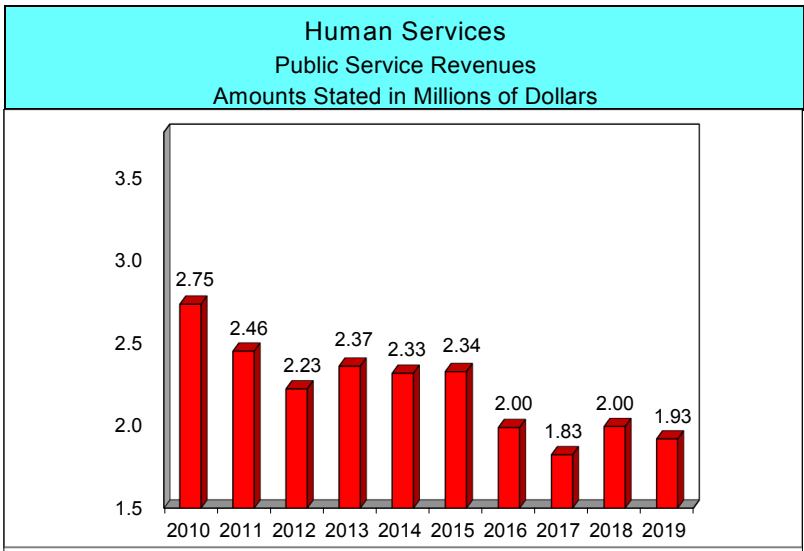




← HUMAN SERVICES INTERGOVERNMENTAL REVENUES are revenues received from either the state or federal government in the form of grants and aids. Revenue estimates are based on an allocation from the state. Family Care started to move from the County budget to a regional unit in 2009, and was completed by 2011.

2018 figures are estimates.

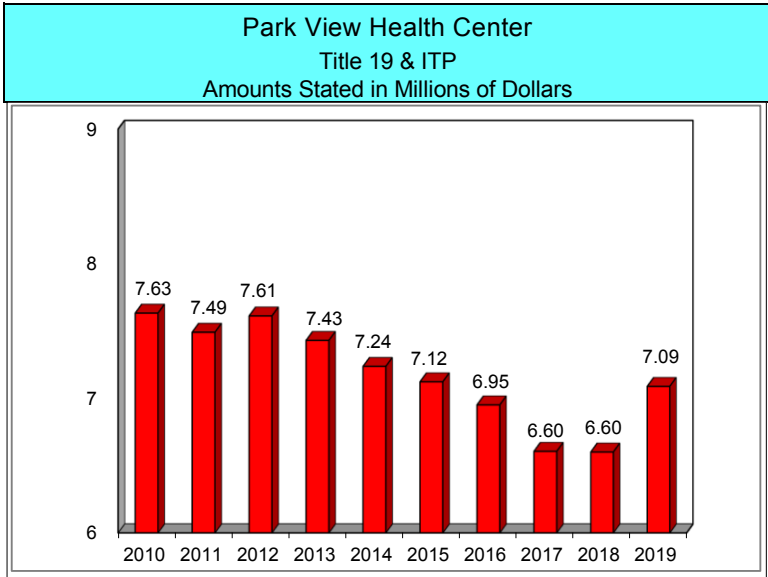
2019 figures are budgeted.



← HUMAN SERVICES PUBLIC SERVICE REVENUES include revenues received from individual and third party payers for services rendered by the County. Most of the reduction in the 2009 to 2011 time frame was due to the change to Family Care.

2018 figures are estimates.

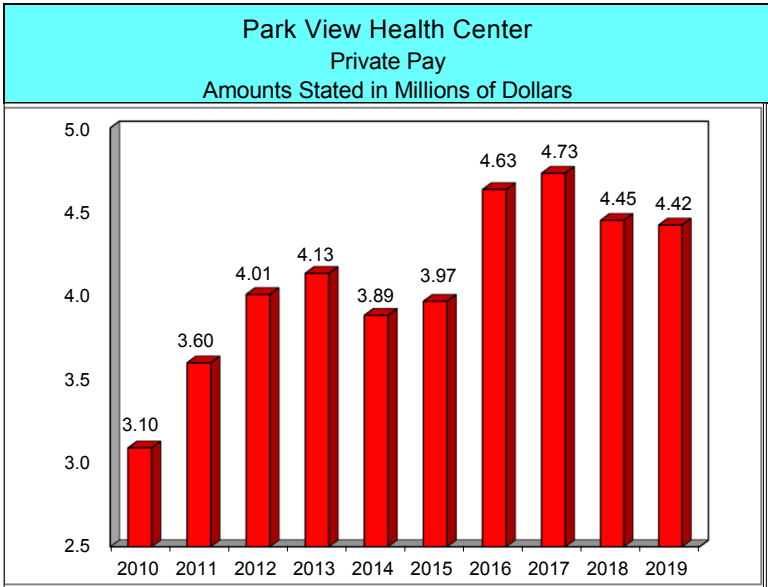
2019 figures are budgeted.



PARK VIEW HEALTH CENTER TITLE 19 MEDICAL ASSISTANCE revenue is based on a daily rate approved by the State. The downsizing of the facility in 2008 also had an impact on the dollars received. The decrease since 2012 is due to the number of medical assistance census is going down and private pay census increasing.

2018 figures are estimates.

2019 figures are budgeted.

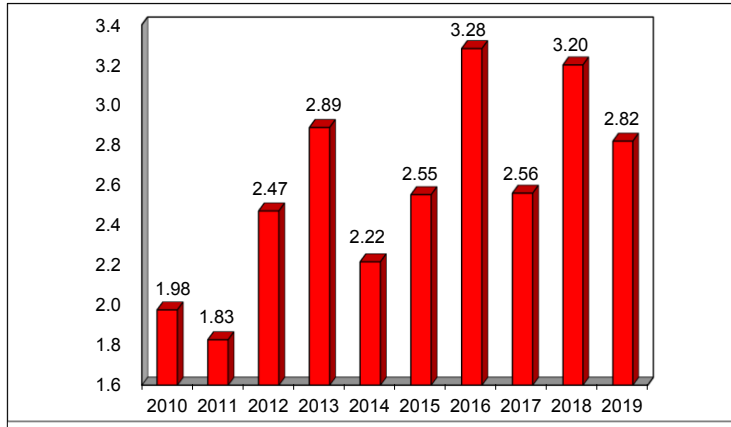


PARK VIEW HEALTH CENTER PRIVATE PAY revenue is derived from a daily rate which reflects actual operating expenses incurred for private pay residents. Fluctuations are caused by changes in the census and rate increases.

2018 figures are estimates.

2019 figures are budgeted.

Highway
Local Government
Amounts Stated in Millions of Dollars

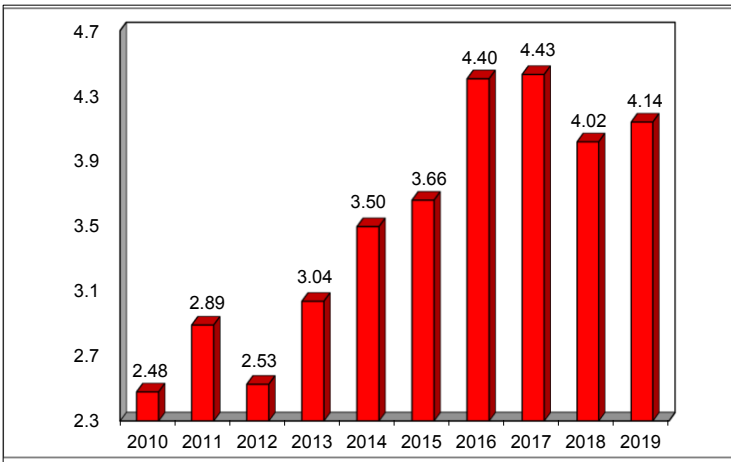


HIGHWAY- LOCAL GOVERNMENTAL REVENUES
The Highway Department does various maintenance and construction projects for local municipalities. The expenses incurred on these projects are fully reimbursed to the County by the municipality requesting the work.

2018 figures are estimates.

2019 figures are budgeted.

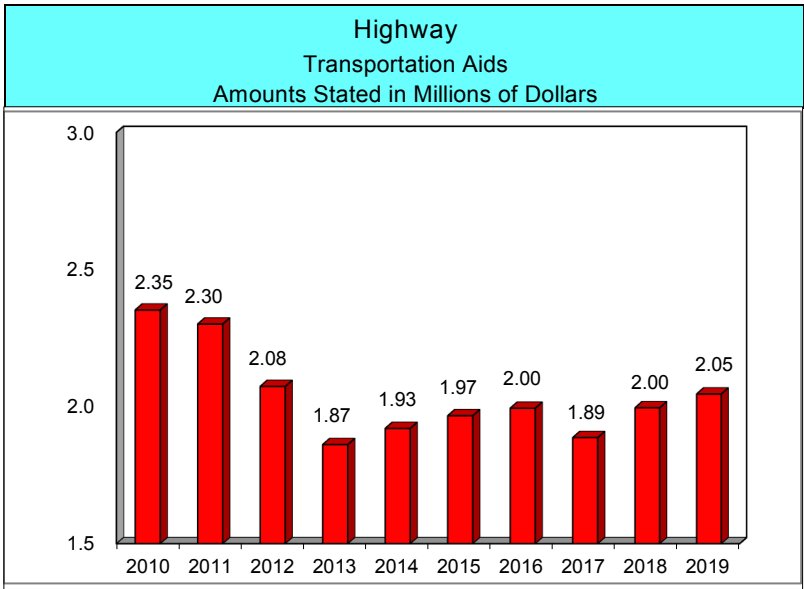
Highway
State Government
Amounts Stated in Millions of Dollars



HIGHWAY- STATE GOVERNMENTAL REVENUES
The Highway Department does various maintenance and construction projects for the State of Wisconsin. The expenses incurred on these projects are fully reimbursed to the County by the State.

2018 figures are estimates.

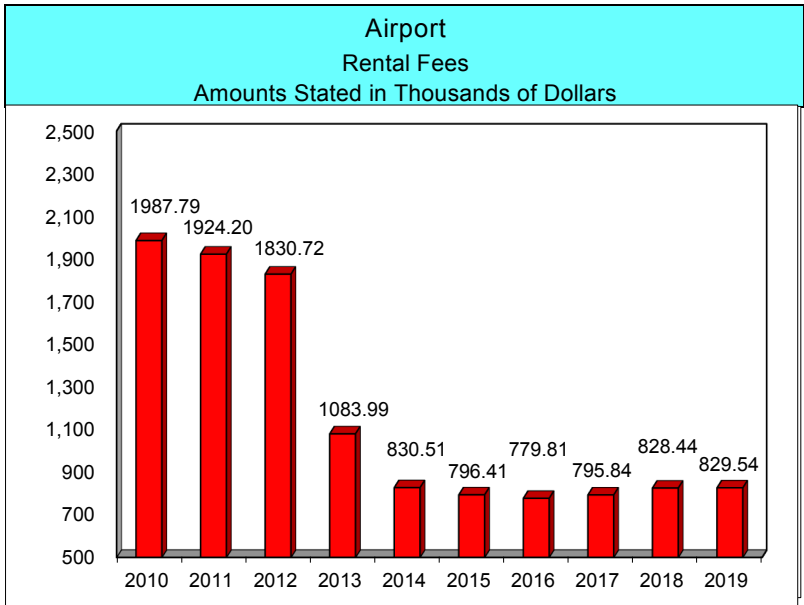
2019 figures are budgeted.



HIGHWAY- TRANSPORTATION AIDS are based on prior years expenditures incurred by the Highway and Sheriff Departments and on total county trunk highway miles.

2018 figures are estimates.

2019 figures are budgeted.



AIRPORT RENTAL FEES are generated from lease agreements. The increases are the result of new hanger and other building projects and increases in rental rates. The large decreases from 2012 to 2014 are the result of the US government decreasing the number of vehicles stored on airport land.

2018 figures are estimates.

2019 figures are budgeted.

CHANGES TO TABLE OF ORGANIZATION
2019 Budget Process
(The fiscal impact of these changes follows)

Circuit Courts	Eliminate one (1) Court Reporter
Clerk of Courts	Eliminate one (1) Administrative Associate III Add one (1) Administrative Associate IV
District Attorney	Eliminate one (1) Investigator
Highway	Eliminate one (1) Foreman Add two (2) Highway Maintenance Supervisor
Human Services	
Behavioral Health	Eliminate one (1) part-time Mental Health Crisis Specialist Eliminate one (1) part-time Peer Support Specialist
Child Welfare	Add one (1) Social Work Specialist
Economic Support	Add one (1) Economic Support Specialist - Lead Add one (1) Economic Support Specialist I/II
Long Term Support	Add one (1) ADRC Specialist
Public Health	Add one (1) Public Health Policy Coordinator Eliminate one (1) part-time Breastfeeding Peer Counselor Add one (1) full-time Breastfeeding Peer Counselor Eliminate one (1) full-time WI Well Woman Program Specialist Add one (1) part-time WI Well Woman Program Specialist
University Extension	Eliminate one (1) Educator – Family Living
Veterans Service	Add one (1) Veterans Benefits Specialist

Table of Organization Changes - Fiscal Summary

Title	Department	Quant FT	Quant PT	Change in FTE	Wages	Fringe Benefits	Other Costs	Cost Reductions	Revenues Generated	Net Cost (Savings)
<u>Changes Made as Part of 2019 Budget</u>										
Court Reporter	Circuit Courts	-1		-1.00	(44,899)	(30,564)				(75,463)
Administrative Associate III	Clerk of Courts	-1		-1.00	(33,872)	(28,925)				(62,797)
Administrative Associate V	Clerk of Courts	1		1.00	39,586	29,774				69,360
Investigator	District Attorney	-1		-1.00	(55,627)	(32,686)				(88,313)
Foreman	Highway	-1		-1.00	(53,477)	(32,366)				(85,843)
Highway Maintenance Supervisor	Highway	2		2.00	122,514	67,198	13,000			202,712
Mental Health Crisis Specialist	Human Services - BH		-1	-1.00	(27,135)	(16,246)				(43,381)
Peer Support Specialist	Human Services - BH		-1	1.00	(18,970)	(14,952)				(33,922)
Social Work Specialist	Human Services - CW	1		1.00	52,105	32,149		(57,500)		26,754
Economic Support Specialist - Lead	Human Services - ES	1		1.00	48,152	31,048	3,100		(34,488)	47,812
Economic Support Specialist	Human Services - ES	1		1.00	37,939	29,528	3,100		(29,512)	41,055
ADRC Specialist	Human Services - LTS	1		1.00	50,876	31,954		(62,611)		20,219
Public Health Policy Coordinator	Public Health	1		1.00	63,279	33,920				97,199
Breastfeeding Peer Counselor	Public Health	1	-1	0.40	16,116	7,295				23,411
WI Well Woman Program Specialist	Public Health	-1	1	-0.25	(12,092)	(7,770)				(19,862)
Educator - Family Living	University Extension	-1		-1.00	(53,363)	(9,018)	62,381			0
Veterans Benefits Specialist	Veterans Service	1		1.00	10,556	7,542				18,098
Total Changes 2017 Budget		4.00	-2.00	4.15	117,192	65,912	19,200	(120,111)	(64,000)	18,193
<u>Changes Made During 2018 Calendar Year</u>										
Administrative Associate I	Human Services - AD	-2		-2.00			(no budget changes were made)			0
Administrative Associate III	Human Services - AD	3		3.00			(no budget changes were made)			0
Administrative Associate IV	Human Services - AD	-1		-1.00			(no budget changes were made)			0
Case Manager - Safe Streets	Human Services - BH	-1		-1.00			(no budget changes were made)			0
AODA Counselor	Human Services - BH	1		1.00			(no budget changes were made)			0
Dementia Care Specialist	Human Services - LTS	1		1.00			(no budget changes were made)			0
Cyber Security Architect	Information Systems	1		1.00	43,068		2,380			45,448
Public Health Nurse	Public Health	-1		-1.00			(no budget changes were made)			0
Educator - Health	Public Health	1		1.00			(no budget changes were made)			0
Public Health Nurse	Public Health	1	-1	0.25			(no budget changes were made)			0
Corrections Officer	Sheriff	5	-5	2.50			(no budget changes were made)			0
Educator - Horticulture	University Extension	-1		-1.00			(no budget changes were made)			0
Total Changes Made During 2018 Calendar Year		7.00	-6.00	3.75	43,068	-	2,380		-	45,448
TOTAL OF ALL CHANGES SINCE 2018 BUDGET		11.00	-8.00	7.90	160,260	65,912	21,580	(120,111)	(64,000)	63,641

Title	Department	Quant FT	Quant PT	Change in FTE	Wages	Fringe Benefits	Other Costs	Cost Reductions	Revenues Generated	Net Cost (Savings)
<i>Unfilled Positions Dropped From TO During Year and Now Renewed</i>										
Environmental Technician	Solid Waste	1		1.00	<i>(There is no fiscal impact listed for this position as it was included in the 2018 budget.)</i>					
<i>Total Changes Dropped and Renewed</i>		1.00		1.00	-	-	-	-	-	-
NOTES:										
Title changes having no fiscal impact are excluded.										
Veterans Benefits Assistant change effective 10-1-2019										
No fiscal impact to change of PT Correctional Officers to FT because they are all budgeted at full-time hours										

TABLE OF ORGANIZATION OF CLASSIFIED POSITIONS

2019

	2018		Position Changes After 2018 Budget		Position Changes During 2019 Budget		2019 Classified	
	FT	PT	FT	PT	FT	PT	FT	PT
AIRPORT								
Airport Director	1						1	
Administrative Associate - Airport	1						1	
Maintenance & Operations Manager	1						1	
Maintenance Equipment Operator	4						4	
Mechanic	1						1	
TOTAL	8	0	0	0	0	0	8	0
CHILD SUPPORT								
Director of Child Support	1						1	
Administrative Aide	1						1	
Administrative Associate I	5						5	
Assistant Child Support Attorney	1						1	
Child Support Specialist	13						13	
Child Support Specialist - Lead	1						1	
Financial Associate II	3						3	
Office Supervisor	1						1	
TOTAL	26	0	0	0	0	0	26	0
CIRCUIT COURTS								
Court Commissioner	1						1	
Court Reporter	1				-1			
Deputy Register in Probate	1						1	
Register in Probate	1						1	
Administrative Associate III	1						1	
CLERK OF COURTS								
Clerk of Courts	1						1	
Accounting Supervisor	1						1	
Administrative Associate I	3	2					3	2
Administrative Associate III	6				-1		5	
Administrative Associate V					1		1	
Chief Deputy Clerk of Courts	1						1	
Court Assistant	9						9	
Court Record Associate	1						1	
Financial Associate II	1						1	
Judicial Associate - Lead	6						6	
Jury Clerk	1						1	

TABLE OF ORGANIZATION OF CLASSIFIED POSITIONS

2019

	2018		Position Changes After 2018 Budget		Position Changes During 2019 Budget		2019 Classified	
	FT	PT	FT	PT	FT	PT	FT	PT
FAMILY COURT COMMISSIONER								
Family Court Commissioner	1						1	
Court Commissioner	1						1	
Administrative Associate III	2						2	
FAMILY COURT SERVICES								
Family Court Services Manager	1						1	
Administrative Associate II	1						1	
Family Court Mediator	2						2	
TOTAL -Clerk of Courts & Related Depts.	43	2	0	0	-1	0	42	2
CORONER								
Coroner	1						1	
Administrative Associate - County Coroner		1						1
TOTAL	1	1	0	0	0	0	1	1
CORPORATION COUNSEL								
Corporation Counsel	1						1	
Assistant Corporation Counsel	1						1	
Paralegal	2						2	
TOTAL	4	0	0	0	0	0	4	0
COUNTY CLERK								
County Clerk	1						1	
Deputy County Clerk	1						1	
Administrative Associate II		1						1
Administrative Associate III	1						1	
TOTAL	3	1	0	0	0	0	3	1
COUNTY EXECUTIVE								
County Executive	1						1	
Executive Assistant	1						1	
TOTAL	2	0	0	0	0	0	2	0

TABLE OF ORGANIZATION OF CLASSIFIED POSITIONS

2019

	2018		Position Changes After 2018 Budget		Position Changes During 2019 Budget		2019 Classified	
	FT	PT	FT	PT	FT	PT	FT	PT
DISTRICT ATTORNEY								
Administrative Associate I	1						1	
Administrative Associate V	2						2	
Diversion Program Coordinator	1						1	
Investigator	2				-1		1	
Legal Secretary	2						2	
Office Supervisor	1						1	
Paralegal	4						4	
Risk Assessment Specialist	1						1	
Special Investigator	1						1	
Victim Witness Program Coordinator	1						1	
Victim Witness Specialist	2						2	
TOTAL	18	0	0	0	-1	0	17	0
EMERGENCY MANAGEMENT								
Director of Emergency Management	1						1	
Deputy Director of Emergency Management	1						1	
Emergency Management Associate		1						1
TOTAL	2	1	0	0	0	0	2	1
FACILITIES								
Director of Facilities	1						1	
Administrative Associate - Facilities	1						1	
Administrative Associate I	1						1	
Carpenter	1						1	
Custodian	5						5	
Electrician	2						2	
Facilities and Grounds Manager	1						1	
Facilities Assistant	10						10	
Facilities Specialist	3						3	
HVAC Specialist	2						2	
Maintenance Supervisor	3						3	
Custodian Supervisor								
Maintenance Technician	7						7	
Painter - Facilities	1						1	
Plumber	1						1	
TOTAL	39	0	0	0	0	0	39	0

TABLE OF ORGANIZATION OF CLASSIFIED POSITIONS

2019

	2018		Position Changes After 2018 Budget		Position Changes During 2019 Budget		2019 Classified	
	FT	PT	FT	PT	FT	PT	FT	PT
FINANCE								
Director of Finance	1						1	
Assistant Finance Director	1						1	
Accounting Supervisor	1						1	
Financial Associate II	2						2	
Purchasing Manager	1						1	
TOTAL	6	0	0	0	0	0	6	0
GENERAL SERVICES								
Administrative Associate I	1						1	
TOTAL	1	0	0	0	0	0	1	0
HIGHWAY								
Highway Commissioner	1						1	
Administrative Associate III	1						1	
Bridge and Engineering Manager	1						1	
Bridgetender	15	2					15	2
Equipment Operator I	38						38	
Equipment Operator II	9						9	
Financial Associate I	1						1	
Foreman	5				-1		4	
Highway Equipment Superintendent	1						1	
Highway Maintenance Superintendent	2						2	
Highway Maintenance Supervisor	0				2		2	
Mechanic	6						6	
Office Supervisor	1						1	
Stockroom Coordinator	1						1	
Traffic Operations Supervisor	1						1	
TOTAL	83	2	0	0	1	0	84	2

TABLE OF ORGANIZATION OF CLASSIFIED POSITIONS

2019

	2018		Position Changes After 2018 Budget		Position Changes During 2019 Budget		2019 Classified	
	FT	PT	FT	PT	FT	PT	FT	PT
HUMAN RESOURCES								
Director of Human Resources	1						1	
Administrative Associate III		2						2
Human Resource Advisor	1						1	
Human Resource Associate I	1						1	
Human Resource Associate II	1						1	
Human Resource Generalist	1						1	
Human Resource Manager	1						1	
Payroll and Benefits Manager	1						1	
Payroll and Benefits Specialist	1						1	
TOTAL	8	2	0	0	0	0	8	2
HUMAN SERVICES-ADMINISTRATIVE SERVICES								
Director of Human Services	1						1	
Deputy Director of Human Services	1						1	
Accountant	2						2	
Administrative Associate - Human Services	3	1					3	1
Administrative Associate I	6		-2				4	
Administrative Associate III	9	3	3				12	3
Administrative Associate IV	4		-1				3	
Administrative Associate IV - AODA	2						2	
Financial Associate II	2	1					2	1
Financial Supervisor	1						1	
Office Supervisor	2						2	
Special Projects Coordinator	1						1	
Transcriptionist Associate	3	2					3	2

TABLE OF ORGANIZATION OF CLASSIFIED POSITIONS

2019

	2018		Position Changes After 2018 Budget		Position Changes During 2019 Budget		2019 Classified		
	FT	PT	FT	PT	FT	PT	FT	PT	
	HUMAN SERVICES-BEHAVIORAL HEALTH SERVICES								
Division Manager Behavioral Health	1							1	
Adult AODA Supervisor	1							1	
Advanced Practice Nurse Prescriber	1	1						1	1
AODA Counselor	5		1					6	
Case Manager - CSP	6							6	
Case Manager - Justice Programs	1							1	
Case Manager - Team Services	10							10	
Case Manager-Safe Streets	2		-1					1	
Chief Psychologist-Clinical Manager	1							1	
Crisis Intervention Manager	1							1	
CSP/CCS Supervisor	2							2	
Family Services Therapist	4	1			-4	-1			
Family Support Crisis Worker	2							2	
Intensive In-Home Case Specialist	3							3	
Intensive In-Home Therapist	3				-3				
LPN-Psychiatric Nurse	1							1	
Mental Health Crisis Specialist	4	5				-1		4	4
Mental Health Technician	3	1						3	1
Mental Health Technician - Lead	1							1	
Peer Support Specialist	1	2				-1		1	1
Prevention Services Coordinator	1							1	
Program Specialist	8	3						8	3
Psychiatric Nurse	2							2	
Psychotherapist	6	1			7	1		13	2
Resident Counselor – Summit House	1							1	
Resident Program Counselor	2							2	
Staff Psychiatrist	2							2	
Summit House & Toward Tomorrow Supervisor	1							1	
Youth CCS Case Specialist	3							3	
Youth Mental Health Supervisor	2							2	

TABLE OF ORGANIZATION OF CLASSIFIED POSITIONS

2019

	2018		Position Changes After 2018 Budget		Position Changes During 2019 Budget		2019 Classified	
	FT	PT	FT	PT	FT	PT	FT	PT
HUMAN SERVICES – CHILD WELFARE SERVICES								
Division Manager-Child Welfare	1						1	
Case Aide	2						2	
Home Consultant	7						7	
Juvenile Intake Specialist	2						2	
Juvenile Restitution Program Coordinator	1						1	
Program Supervisor	9						9	
Social Work Specialist	50				1		51	
HUMAN SERVICES – ECONOMIC SUPPORT								
Division Manager - Economic Support	1						1	
Administrative Associate I	2						2	
Economic Support Specialist - Lead	1				1		2	
Economic Support Specialist I / II	32	4			1		33	4
Economic Support Supervisor	1						1	
Problem Resolution Specialist	1						1	
Staff Development Specialist	1						1	
HUMAN SERVICES – LONG TERM SUPPORT								
Division Manager - Long Term Support	1						1	
ADRC Specialist	9				1		10	
APS Specialist	4						4	
Dementia Care Specialist			1				1	
Disability Benefit Specialist	2						2	
Elder Benefit Specialist	2						2	
Program Supervisor	3						3	
Social Work Specialist	7						7	
TOTAL HUMAN SERVICES	257	25	1	0	4	-2	262	23

TABLE OF ORGANIZATION OF CLASSIFIED POSITIONS

2019

	2018		Position Changes After 2018 Budget		Position Changes During 2019 Budget		2019 Classified	
	FT	PT	FT	PT	FT	PT	FT	PT
INFORMATION SYSTEMS								
Director of Information Systems	1						1	
Cyber Security Architect			1				1	
Development Supervisor	1						1	
IS Accountant	1						1	
Network Administrator	1						1	
Network Technician	3						3	
Systems Analyst	3						3	
Systems Analyst - Lead	1						1	
Technical Support Supervisor	1						1	
Telecommunications Specialist	1						1	
User Support Specialist	3						3	
User Support Specialist - Lead	1						1	
TOTAL	17	0	1	0	0	0	18	0
LAND & WATER CONSERVATION								
Director of Land and Water Conservation	1						1	
Administrative Associate - LWCD	1						1	
Agronomist	1						1	
Conservation Technician	2						2	
GIS Specialist / Technician	1						1	
Resource Conservationist	1						1	
TOTAL	7	0	0	0	0	0	7	0
PARKS								
Director of Parks and Expo Center	1						1	
Administrative Associate - Parks	1						1	
Parks Caretaker	2	2					2	2
Parks Maintenance Supervisor	1						1	
Parks Manager	1						1	
Program Manager	1						1	
TOTAL	7	2	0	0	0	0	7	2

TABLE OF ORGANIZATION OF CLASSIFIED POSITIONS

2019

	2018		Position Changes After 2018 Budget		Position Changes During 2019 Budget		2019 Classified	
	FT	PT	FT	PT	FT	PT	FT	PT
PARK VIEW HEALTH CENTER								
Administrator	1						1	
Accounting Associate	2						2	
Activity Specialist	8						8	
Activity Specialist - Lead	1						1	
Administrative Aide		1						1
Administrative Coordinator	1						1	
Admissions Coordinator	1						1	
Clinical Dietitian	1						1	
Cook	3	1					3	1
Custodian	10	1					10	1
Director of Nursing	1						1	
Financial Associate II	1						1	
Financial Services Manager	1						1	
Food and Nutrition Services Manager	1						1	
Food Service Assistant	13	1					13	1
Food Service Supervisor	1						1	
Housekeeping Supervisor		1						1
LPN - Unit Assistant	1						1	
Medical Director		1						1
Medical Records Associate	1						1	
Nurse Aide	114	1					114	1
Nursing Scheduler	1						1	
Painter		1						1
Purchasing Associate	1						1	
RN Quality Assurance Supervisor	1						1	
Registered Nurse / LPN	34	1					34	1
RN Neighborhood Supervisor	4						4	
RN Shift Supervisor	3						3	
Social Wellness Manager	1						1	
Social Worker - Medical	3	1					3	1
Staff Development Coordinator	1						1	
Transportation Aide	1						1	
Unit Assistant	3						3	
TOTAL	215	10	0	0	0	0	215	10

TABLE OF ORGANIZATION OF CLASSIFIED POSITIONS

2019

	2018		Position Changes After 2018 Budget		Position Changes During 2019 Budget		2019 Classified	
	FT	PT	FT	PT	FT	PT	FT	PT
PLANNING & ZONING								
Director of Planning and Zoning	1						1	
Administrative Associate - Planning	1						1	
Code Enforcement Officer	2						2	
Erosion Control Technician	1						1	
GIS Specialist I	1						1	
GIS Specialist II	1						1	
GIS Systems Analyst/Administrator	1						1	
Land Use Planner	1						1	
Real Property Listing Supervisor	1						1	
Tax Listing Associate	1						1	
Tax Listing Specialist	1						1	
Zoning Administrator	1						1	
Zoning Associate	1						1	
TOTAL	14	0	0	0	0	0	14	0
PUBLIC HEALTH								
Director of Public Health	1						1	
Administrative Associate - Public Health	1						1	
Administrative Associate III	2						2	
Communications Specialist	1						1	
Community Health Strategist	4		1				5	
Environmental Health Manager	1						1	
Environmental Health Specialist I / II	4						4	
Health Programs Evaluator	1						1	
Mental Health Project Coordinator	1						1	
Public Health Aide	2	1					2	1
Public Health Nurse	10	3		-1			10	2
Public Health Planner	1						1	
Public Health Policy Coordinator					1		1	
Public Health Preparedness Specialist	1						1	
Public Health Supervisor	3						3	
WI Well Woman Program Specialist	2				-1	1	1	1
WIC Breastfeeding Peer Counselor		1			1	-1	1	
WIC Program Manager	1						1	
WIC Program Nutritionist		4						4
TOTAL	36	9	1	-1	1	0	38	8

TABLE OF ORGANIZATION OF CLASSIFIED POSITIONS

2019

	2018		Position Changes After 2018 Budget		Position Changes During 2019 Budget		2019 Classified	
	FT	PT	FT	PT	FT	PT	FT	PT
REGISTER OF DEEDS								
Register of Deeds	1						1	
Register of Deeds Supervisor	1						1	
Records Associate	5						5	
TOTAL	7	0	0	0	0	0	7	0
SHERIFF								
Sheriff	1						1	
Chief Deputy Sheriff	1						1	
Accountant	1						1	
Booking Security Associate	14						14	
Captain	4						4	
Civil Process Associate	1						1	
Corporal	6						6	
Corrections Financial Associate	2						2	
Corrections Officer	57	10	5	-5			62	5
Crime Analyst	1						1	
Detective	7						7	
Dispatcher	31						31	
Evidence and Records Supervisor	1						1	
Financial Associate I	1						1	
GPS Coordinator	1						1	
Inmate Classification Associate	2						2	
Lieutenant	15						15	
Police Officer	37						37	
Public Safety Application Administrator	1						1	
Public Safety Records Associate	1						1	
Records Administrative Supervisor	1						1	
Records and Transcription Associate	3						3	
Sergeant	6						6	
Traffic and Warrant Associate	1						1	
Warrant and Electronic Monitoring Associate	1						1	
Work Release Unit Supervisor	1						1	
TOTAL	198	10	5	-5	0	0	203	5

TABLE OF ORGANIZATION OF CLASSIFIED POSITIONS

2019

	2018		Position Changes After 2018 Budget		Position Changes During 2019 Budget		2019 Classified	
	FT	PT	FT	PT	FT	PT	FT	PT
TREASURER								
County Treasurer	1						1	
Deputy County Treasurer	1						1	
Financial Associate I	1						1	
Financial Associate II	1						1	
TOTAL	4	0	0	0	0	0	4	0
UNIVERSITY EXTENSION								
Administrative Associate - UW Extension	1						1	
Administrative Associate III	2						2	
Educator - 4-H Youth and Science	1						1	
Educator - Family Living	1				-1			
Horticulture Educator	1		-1					
TOTAL	6	0	-1	0	-1	0	4	0
VETERANS SERVICE OFFICE								
Director of Veterans' Services	1						1	
Administrative Associate IV - Veterans	1						1	
Veterans Benefits Specialist*	4				1		5	
Veterans Services Supervisor	1						1	
TOTAL	7	0	0	0	1	0	8	0
GRAND TOTAL	1019	65	7	-6	4	-2	1030	57

**WINNEBAGO COUNTY
CAPITAL OUTLAY - 2019**

<u>Department</u>	<u>Description</u>	<u>Quantity</u>	<u>Unit Cost</u>	<u>Capital Outlay</u>
Technology				
Replacement -	Average Server	7	10,000	70,000
	Large Server	2	20,000	40,000
	EMC / SAN	1	28,000	28,000
	Large Router	2	8,000	16,000
	VPN Controller	1	10,000	10,000
	Palo Alto	2	35,000	70,000
		<u>15</u>		<u>234,000</u>
Facilities -				
	Replacement vehicle	1	35,000	35,000
	Additional supervisor vehicle	1	35,000	35,000
	Snowblower attachment for Toro mower	1	6,000	6,000
	Welding fume hood	1	5,500	5,500
		<u>4</u>		<u>81,500</u>
UW Fox Valley -				
	Library Lighting Improvements	1	5,000	5,000
	Engineering Building Upgrades	1	10,000	10,000
	Planetarium HVAC Replacement	1	19,000	19,000
	Administration / Student Affairs HVAC system repairs	1	18,000	18,000
	Tennis Court Fence removal / Maintenance & Engineering fence installation	1	8,000	8,000
		<u>5</u>		<u>60,000</u>

**WINNEBAGO COUNTY
CAPITAL OUTLAY - 2019**

<u>Department</u>	<u>Description</u>	<u>Quantity</u>	<u>Unit Cost</u>	<u>Capital Outlay</u>
Parks -				
Admin	1 ton 4x4 w/ Tool Box & Power Stake Deck	1	55,000	55,000
	Mower w/ 10' Deck	1	64,000	64,000
	3/4 ton Full Size Truck w/ Standard Bed	1	30,000	30,000
Recreation Trails	Asylum Point Park Clear Span Bridge	1	40,000	40,000
Expo	Heavy Duty Cover for Stadium Pull - Track	1	40,000	40,000
		<u>5</u>		<u>229,000</u>
Boat Landings -				
	Replace fishing wharfs at Asylum Landing w/ removable seasonal dock/pier	1	12,000	12,000
		<u>1</u>		<u>12,000</u>
District Attorney -				
	2019 Jeep Grand Cherokee	1	30,188	30,188
		<u>1</u>		<u>30,188</u>
Sheriff -				
Patrol -	Utility SUV Squads w/ changeovers & accessories	6	38,277	229,662
	Squad Video Cameras	9	5,600	50,400
		<u>15</u>		<u>280,062</u>
Sheriff -				
Detective -	Squad w/ changeover	1	25,590	25,590
		<u>1</u>		<u>25,590</u>

**WINNEBAGO COUNTY
CAPITAL OUTLAY - 2019**

<u>Department</u>	<u>Description</u>	<u>Quantity</u>	<u>Unit Cost</u>	<u>Capital Outlay</u>
Sheriff -				
911 Center	Bi-Directional Amplifier	1	46,000	46,000
	Radio System Quantar Upgrade	1	45,000	45,000
	Communications Center Network Cable Upgrade	1	8,000	8,000
		<u>3</u>		<u>99,000</u>
Sheriff -				
Jail -	Video Camera Upgrade	1	90,000	90,000
		<u>1</u>		<u>90,000</u>
Jail Improvements				
Fund -	Dishwasher	1	190,000	190,000
		<u>1</u>		<u>190,000</u>
Human Services -				
	Dodge Caravan	1	24,000	24,000
		<u>1</u>		<u>24,000</u>
Airport -				
	Repair Cracked Sealing Pavement	1	8,000	8,000
	Replace Fire Alarm Control Panel	1	5,300	5,300
		<u>2</u>		<u>13,300</u>

WINNEBAGO COUNTY CAPITAL OUTLAY - 2019

<u>Department</u>	<u>Description</u>	<u>Quantity</u>	<u>Unit Cost</u>	<u>Capital Outlay</u>
Park View				
Health Center -	Resident Garden Area Sidewalk removal & replacement	1	30,000	30,000
	Install Stove Hood Fans on resident neighborhoods	8	13,750	110,000
	Bariatric Full Body Lift w/ Scale	2	7,500	15,000
	Bariatric Sit to Stand Lift	1	5,500	5,500
		<u>12</u>		<u>160,500</u>
Highway -				
	Salt Shed Overhead Door	1	16,000	16,000
	Overhead Crane updates	1	20,000	20,000
	Epoxy 1/2 of Truck Parking	1	135,000	135,000
	Brine Tank	1	7,500	7,500
	Shop Cameras	1	20,000	20,000
	Wheeled Excavator	1	275,000	275,000
	Min Excavator	1	150,000	150,000
	Tri-axle Dump/Plow Truck	1	270,000	270,000
	Superintendent Trucks	2	45,000	90,000
	Concrete Hammer	1	12,000	12,000
	Concrete Drill	1	11,000	11,000
	Dust Collector - Drill	1	5,000	5,000
	Brush Cutter Excavator	1	50,000	50,000
	Compactor Excavator	1	15,000	15,000
		<u>15</u>		<u>1,076,500</u>
		<u>80</u>		<u>2,605,640</u>