

Mark L. Harris
County Executive



Winnebago County
Office of the County Executive

The Wave of the Future

112 OTTER AVE, PO BOX 2808
OSHKOSH, WISCONSIN 54903-2808

OSHKOSH (920) 232-3450
FOX CITIES (920) 727-2880
FAX (920) 232-3429

2020 BUDGET MESSAGE

Adopted Budget

“A budget is telling your money where to go instead of wondering where it went.”

~ *Dave Ramsey*
Author and syndicated radio host



Mark L. Harris

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

We will see another year of equalized property tax rate reduction in 2020. Growth in net new construction was 1.37% restricting our ability to increase the tax levy. Departments were very responsible in preparing their 2020 budget requests and we are able to present a budget with a reduction in the equalized tax rate of 19-cents. This results in an equalized tax rate of \$5.07, the lowest equalized rate since 1998.

2020 BUDGET HIGHLIGHTS

OVERALL:

As stated above, the total equalized tax rate of \$5.07 is down 19-cents from 2019. 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 no 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 in 2018.

REVIEW BY EXPENDITURE CATEGORY:

Labor

The labor area of the budget accounts for a large portion of the increase in levy from 2019 to 2020.

Total county wages are projected to increase \$2,066,107, or 3.5%, over 2019. 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. New positions in the budget also account for some of the increase. The net changes to the table of organization in the 2020 budget are nine (9) additional full time positions and one (1) part time position. There has been a net decrease of two full time positions and a net increase of two 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 up \$1,115,626, or 4.3%, from 2019. FICA Medicare costs are increasing \$202,782, or 4.5%. Health Insurance costs are up \$1,033,058, or 6.7% over 2019, this is due to an overall health insurance increase of 6%, 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 \$201,834, or 43.8%, this is due to the fund balance being higher than our target this year, so we were able to provide a subsidy of approximately \$492,000 for the workers compensation insurance costs to the departments.

Travel

Travel expenditures are projected to increase \$57,264, or 6.7%, over 2019. 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 2020 whenever possible. These measures should ensure our staff the ability to maintain professional licensures and certification standards. The increase for 2020 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 2020 is \$2,356,019 reflecting a decrease of \$249,621, or 9.6%, under 2019. A detailed list of capital expenditures is included in the “overview” section of this book.

Other Expenditures

Other operating expenditures are projected to increase by \$1,726,587, or 2.0%, over 2019. County Road Maintenance increased by \$291,000 due to additional county road maintenance offset by increased transportation aid revenues. The District Attorney’s office increased by \$267,175 which are grant expenditures for the new Department of Justice grant received for the Comprehensive Opioid Abuse Site-based program, along with the extra expenses to set up the work area for the pilot Diversion Program. The County Clerk increased by \$103,000 due to the Elections department having four versus two elections in 2020. Department of Human Services increased by \$591,000 which are increased expenses related to efforts to remove children from the Long Term Support wait list and the addition of two contracted case managers; these expense increases are largely revenue offset. Lastly, there is a \$424,000 increase in debt expense for the enterprise funds which is largely due to the Airport Taxiway A (Alpha) reconstruction project.

REVIEW BY DIVISION:

Administration

The tax levy in this division is \$10,965,319, an increase of \$420,560, or 4.0%, over 2019. This is attributable to an increase of \$130,877 in the Elections department due to there being four versus two elections in 2020. In addition, Human Resources and Finance increased by \$69,995 and \$53,587 respectively for a new Risk Manager position to be added in 2020. There was a normal wage increase of 2.5% budgeted for 2020. There were other department increases that account for the remainder of the change.

Public Safety

The tax levy in this division is \$25,496,237, an increase of \$398,187, or 1.6%, over 2019. Most of the increase is attributable to the Sheriff's Office, which has a levy increase of \$463,573. This increase is due to a planned capital purchase for the replacement of a marine unit, and a new radio maintenance contract. In addition, the Clerk of Courts and Courts had a levy decrease of \$116,109, the main cause of this was due to a significant increase in collection of interest on money owed to the County by using the State Debt Collection (SDC).

Transportation

The tax levy in this division is \$2,074,651, an increase of \$180,344, or 9.5%, over 2019. The majority of this is due to a \$137,000 increase in debt service for our airport due to the Taxiway Alpha (A) reconstruction project approved in 2019. The remainder of the increase in levy is due to County Road Maintenance increasing by \$100,000 for snow removal.

Health and Human Services

The tax levy in this division is \$22,143,878, a decrease of \$595,146, or 2.6%, under 2019. The levy for the Child Support is up \$351,395. This is due to adjusting state revenues to be in line with the past three year's trends, as well as birth cost recovery fees declining. In addition, Park View Health Center's levy decreased by \$1,937,139, which is due in large part to \$3,000,000 of Park View's fund balance being applied for 2020, thus requiring less levy.

Education, Culture and Recreation

The tax levy in this division is \$2,079,376, an increase of \$22,722, or 1.1%, over 2019. This is a very modest increase. Departments have done an excellent job in holding their levies down. Parks increase of \$19,900 accounts for most of this and is due mostly to the 6.0% increase in health insurance premiums.

Planning and Environment

The tax levy in this division is \$1,144,097, an increase of \$20,597 or 1.8%, over 2019. This is also a very modest increase. The Register of Deeds has increased the amount that is returned to levy by almost \$16,000, this is due to increases in trends for transfer tax and an increase in remote subscriber fees. Planning has decreased their levy by \$10,431 due to the Private On-site Wastewater Treatment System (POWTS) plan approvals now being done in-house, so the County will retain the revenue instead of it going to the State of Wisconsin. The Property Lister had an increase of \$29,143 mostly due to a change in coverage for health insurance.

Non Divisional Budgets

This area shows a net surplus of \$3,120,969, a decrease of \$383,333, or 10.9%, under 2019. One reason for this decrease is that the bridge and culvert aids for 2020 decreased by \$64,000. In addition, an increase of \$480,000 for interest income on investments is being realized due to the stronger markets over the past two years. This is being offset by applying \$980,000 less of the undesignated general fund balance to keep the levy under the allowable limit.

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 2019 borrowing for capital projects will be \$9,575,000. The larger projects to be funded in this bond issue include the road and bridge projects \$5,695,000, mental health crisis facility \$1,392,000, courthouse window replacement and elevator upgrade \$972,300, the airport Taxiway A reconstruction \$475,000 and a few other projects. Each capital project must come before the county board twice for consideration and approval.

Debt Service

The 2020 net levy supported debt service is \$8,642,000, an increase of \$424,000 or 5.2% over 2019. The County is using \$200,000 of fund balance to reduce the debt service levy in 2020. All County debt is paid off within 10 years or less. The debt service tax levy is decreasing by \$.02, or by 3.0%, under 2019. 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 nine (9) additional full time positions and one (1) part time position. 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 2020 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 (2018), which allows for a 1.37% increase in the 2020 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 operating levy limits imposed by the State. We have applied \$5,463,702 of all fund reserves to the budget to stay within this operating levy limit.

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

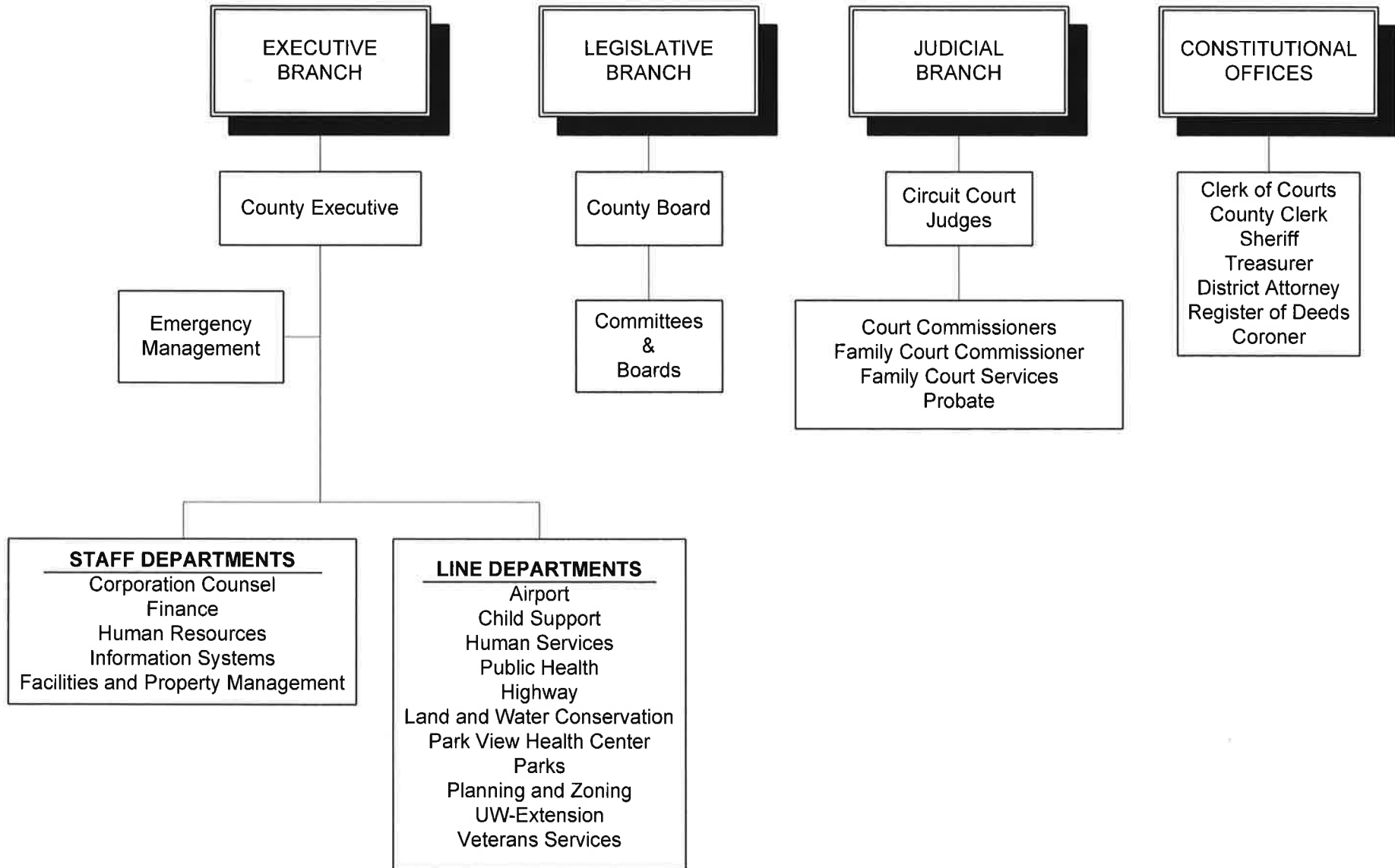
MISSION STATEMENT

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.

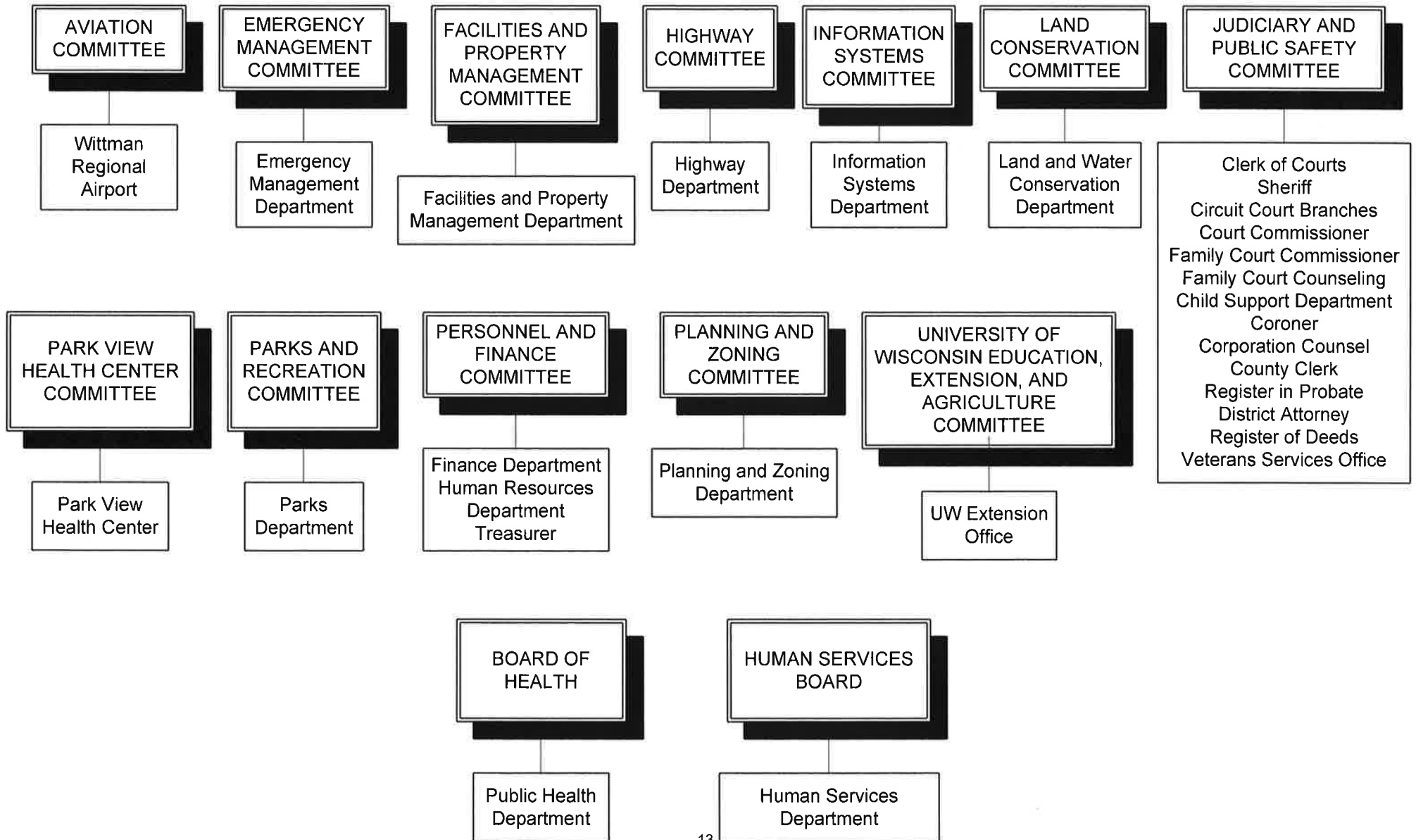
To carry out this mission, the following roles are required:

- **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
- Solid Waste

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 the beginning of May.

<u>Dates</u>	<u>Event</u>
05/03/2019	Forms and Instructions made available for budget preparation
07/19-08/02/2019	Budget worksheets and all materials due from departments to Finance Department
08/05-08/23/2019	Executive holds meetings with departments to review budgets
09/20/2019	Finalized budget sent out for printing and assembly
10/15/2019	Budget delivered to County Board Supervisors
10/28-10/31/2019	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 40.4% 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 31.9% 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 8.7% 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 14.8% 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 3.6% 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 Outlay, 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/Medicare (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 Outlay: 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 Plan 5-Year Plan) is prepared as described later.

Other Operating: 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 PLAN (Five Year Plan):

The County Executive submits a separate capital improvements plan 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 plan 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 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, Highway, Airport and Solid Waste.

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 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 are considered governmental funds, and 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, Park View Health Center, Highway Department and Solid Waste) and internal service funds (such as General Services and Self-Insurance) 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 \$28.0 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 a 2019 attendance of approximately 642,000.

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 170,025. The majority of people reside in five urban areas ranging in population from over 66,729 in Oshkosh, the County seat, to the Village of Winneconne with over 2,392 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 – 2020 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.	\$ 1,705,000
	Miscellaneous & Unclassified - Reach Counseling Grant	\$ 40,000
	Facilities - Capital Improvements project added to remodel basement of Orrin King Bldg for District Attorney's Diversion program	\$ 80,000
	District Attorney - Office Supplies, small equipment & small equipment technology needs for remodeling the basement of the Orrin King Bldg for Diversion program	\$ 31,500
	Human Services - Labor (wages/fringes) for two (2) positions needed for the District Attorney's Diversion Program	\$ 171,179
General Fund - Designated Fund Reserves		
	Public Health Designated Fund Balance - to reduce the levy for the department	150,000
	Property Lister Designated Fund Balance - to reduce the levy for the department	20,000
Debt Service Unrestricted Reserve		
	To reduce the levy for the fund	200,000
Airport Unrestricted Reserve		
	Deputy Airport Director new position request - labor (wages/fringes \$102,023) less reduction in expenses: Promotions (\$20,000 reduction) and Grounds maintenance (\$16,000 reduction)	66,023
Park View Health Center Unrestricted Reserve		
	To reduce the levy for the facility	3,000,000
Note regarding fund balances being applied:		
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.		

1. Total equalized value (as reduced by Tax Incremental Districts (TID)) in the County increased 5.29% from 2019. This consists of a 1.37% growth in new or improved property and 3.92% market valuation increase.
2. Total County wages are up \$2,066,107, or 3.46%. The average pay increase budgeted for 2020 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. The merit pay pool for 2020 based on regular wages is \$1,129,822.

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

<u>Employer Share of Fringe Benefits -</u>	2016 ACTUALS	2017 ACTUALS	2018 ACTUALS	2019 ADOPTED BUDGET	2020 ADOPTED BUDGET	2020 TO 2019 BUDGET CHANGE
FICA Medicare	3,892,982	3,985,908	4,130,806	4,546,257	4,749,039	202,782
Health Insurance	12,187,369	13,251,735	13,681,799	15,328,561	16,361,619	1,033,058
Dental Insurance	738,932	741,592	748,818	817,061	827,327	10,266
Workers Compensation	354,748	628,913	847,049	460,513	258,679	(201,834)
Unemployment Compensation	77,903	98,024	88,962	91,500	70,000	(21,500)
Wisconsin Retirement	3,950,155	4,251,273	4,375,656	4,459,006	4,820,054	361,048
Life / Long Term Disability	165,380	268,558	276,515	323,233	359,357	36,124
Fringe Turnover Savings	N/A	N/A	N/A	N/A	(304,318)	(304,318)
	21,367,470	23,226,002	24,149,605	26,026,131	27,141,757	1,115,626

In 2020, the County is budgeting a wage & fringe turnover savings in a separate budget line instead of offsetting the savings in each wage/fringe account. The difference of \$304,318 is the amount budgeted as fringe turnover savings for the following departments: Public Health, Human Services, and Park View Health Center. These departments see a normal amount of staff turnover and the savings from having vacant positions and new staff at lower wages is projected in these departments.

Employee Share of Fringe Benefits -

Health Insurance	1,562,670	1,763,048	2,040,335	2,090,258	2,231,130
Wisconsin Retirement	3,184,477	3,362,278	3,449,339	3,777,671	4,074,435

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31

2019 ANNUAL BUDGET SESSION

233-102019

RESOLUTION: Adopt 2020 Annual Budget

TO THE WINNEBAGO COUNTY BOARD OF SUPERVISORS:

BE IT RESOLVED by the Winnebago County Board of Supervisors that the 2020 Annual County Budget, a copy of which is incorporated herein by reference, be and same is hereby adopted.

Submitted by:

PERSONNEL AND FINANCE COMMITTEE

Vote Required for Passage:
Majority of Those Present

County Board Rule

Approved by the Winnebago County Executive this 7th day of

Mark L. Harris
Mark L Harris
Winnebago County Executive



Voting Results for R233-102019

Adopt 2020 Annual Budget

Submitted by:
FISCHNER & FINANCE COMMITTEE

Passed By Majority Vote

AYE: 30 NAY: 0 ABSTAIN: 0 ABSENT: 6

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

**2020 ADOPTED BUDGET
SUMMARY OF COUNTY BOARD ACTIONS**

DEPARTMENT	LINE ITEM	DETAIL	EXPENDITURES	REVENUES	GENERAL FUND BALANCE APPLIED (Note)	AIRPORT FUND BALANCE APPLIED (Note)	LEVY
		Levy per Executive Budget Book					69,224,589
COUNTY BOARD ACTIONS:							
Facilities	Capital - Improvements	Remodel Orrin King Basement for District Attorney Diversion Program	80,000	-	(80,000)	-	69,224,589
District Attorney	Other Operating	Office Supplies, Small Equipment and Small Equipment Technology for District Attorney Diversion Program	31,500	-	(31,500)	-	69,224,589
Human Services	Labor	Regular Pay & Fringe Benefits for 2 positions for District Attorney Diversion Program	171,179	-	(171,179)	-	69,224,589
Miscellaneous & Unclassified	Operating Grants	Grant to Reach Counseling Services	40,000	-	(40,000)	-	69,224,589
Airport	Labor	Regular Pay & Fringe Benefits for Deputy Airport Director	102,023	-	-	(102,023)	69,224,589
Airport	Other Operating	Reduce Promotions Airport & Grounds Maintenance accounts to use less Airport Fund Balance for new position	(36,000)	-	-	36,000	69,224,589
Totals			388,702	-	(322,679)	(66,023)	69,224,589

NOTE: The County Board elected to reduce fund balance for the expenditure increases, as no additional tax levy was available. Positive expenditures represent decreases to fund balance, negative expenditures represent increases to fund balance.

WINNEBAGO COUNTY 2020 BUDGET SUMMARY

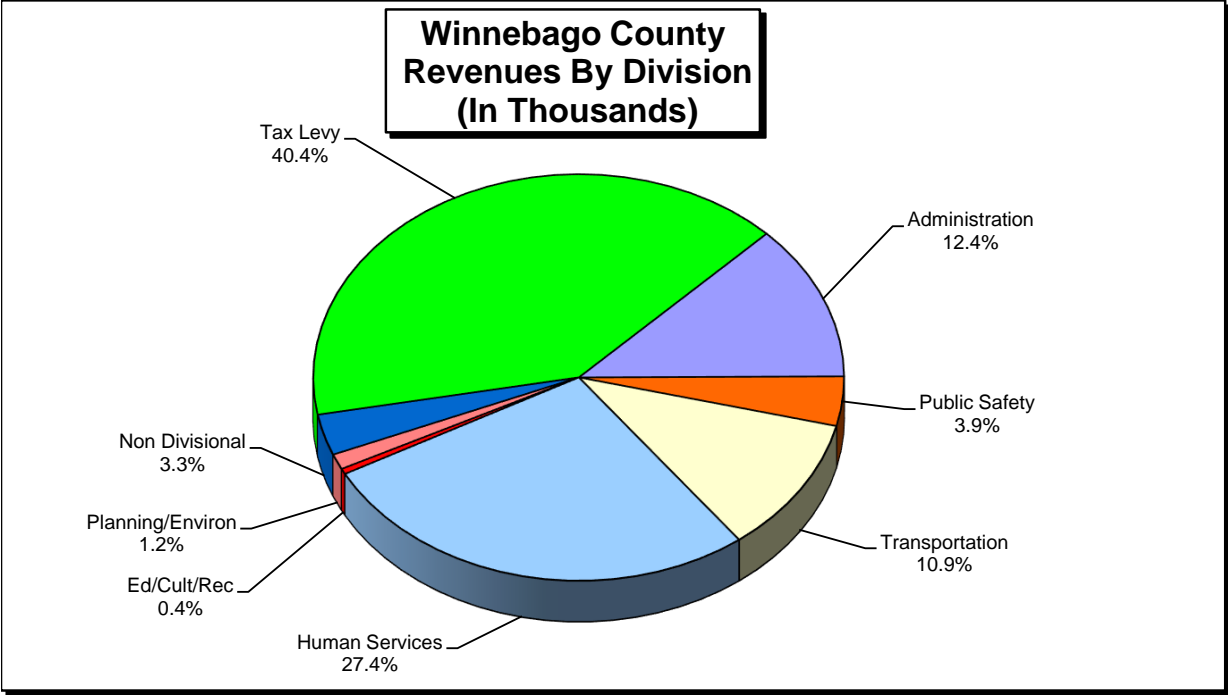
DIVISION:	<u>Revenue</u>	<u>Expense</u>	<u>Adjustments</u>	<u>Levy</u>
Administration	\$ 21,254,778	\$ 32,941,893	\$ (721,796)	\$ 10,965,319
Public Safety	6,729,506	32,269,199	(43,456)	25,496,237
Transportation	18,586,821	23,387,861	(2,726,389)	2,074,651
Health & Human Services	46,945,707	73,010,764	(3,921,179)	22,143,878
Education, Culture, & Recreation	758,622	2,910,008	(72,010)	2,079,376
Planning & Environment	2,097,898	3,260,082	(18,087)	1,144,097
Divisional Total	\$ <u>96,373,332</u>	\$ <u>167,779,807</u>	\$ <u>(7,502,917)</u>	\$ <u>63,903,558</u>
 OTHER:				
Board of Supervisors	\$ -	\$ 303,196	\$ -	\$ 303,196
Scholarship Program	700	9,000	700	9,000
Unclassified	5,463,150	3,774,985	(1,745,000)	(3,433,165)
Debt Service	128,000	8,770,000	(200,000)	8,442,000
Other Total	\$ <u>5,591,850</u>	\$ <u>12,857,181</u>	\$ <u>(1,944,300)</u>	\$ <u>5,321,031</u>
Grand Total	\$ <u>101,965,182</u>	\$ <u>180,636,988</u>	\$ <u>(9,447,217)</u>	\$ <u>69,224,589</u>

2020 APPROPRIATIONS FOR WINNEBAGO COUNTY

Department	REVENUES					EXPENDITURES				
	2018	2019	2019	2019	2020	2018	2019	2019	2019	2020
Department	Actual	Estimated	Budget	Revised	Budget	Actual	Estimated	Budget	Revised	Budget
ADMINISTRATION										
County Executive	6,000	6,000	6,000	6,000	6,000	244,440	249,453	249,663	249,663	253,214
Corporation Counsel	32,620	25,100	28,500	28,500	76,100	500,738	618,644	549,519	627,576	630,181
County Clerk	43,040	47,540	47,400	47,400	47,540	257,477	262,166	260,605	260,605	263,944
Elections	17,667	33,050	23,000	23,000	20,000	150,264	63,667	72,194	72,194	200,071
Dog License	4,595	4,300	4,300	4,300	4,300	4,595	4,300	4,300	4,300	4,300
Treasurer	1,053,735	867,480	871,480	871,480	855,475	348,662	365,832	375,857	398,993	366,549
Human Resources	16,589	14,250	14,250	14,250	14,250	878,463	915,153	915,153	918,656	985,148
Workers Compensation Fund	920,257	566,412	501,635	501,635	316,302	209,688	467,890	850,320	850,320	808,521
Self Funded Health Insurance	16,840,941	17,585,809	17,529,506	17,529,506	17,729,873	16,622,655	17,699,842	17,638,107	17,638,107	17,728,627
Self Funded Dental Insurance	892,380	870,864	861,922	861,922	883,206	830,909	858,406	856,922	856,922	904,541
Finance	35,208	44,700	44,700	44,700	44,700	748,118	773,093	778,158	781,661	831,745
General Services	428,317	414,200	454,800	454,800	404,500	399,288	396,658	436,959	436,959	405,056
Prop & Liab Insurance Fund	1,022,431	631,425	610,725	610,725	646,314	682,479	935,725	1,010,725	1,015,885	1,019,975
Information Systems	86,603	88,778	88,778	88,778	92,103	1,740,963	1,972,952	1,972,952	1,978,952	1,999,730
Technology Replacement	-	-	-	-	-	731,491	908,714	895,294	908,714	639,271
Facilities & Property Management	115,411	112,815	112,815	112,815	114,115	5,143,176	5,773,086	5,722,778	5,986,944	5,901,020
	21,515,794	21,312,723	21,199,811	21,199,811	21,254,778	29,493,406	32,265,581	32,589,506	32,986,451	32,941,893
PUBLIC SAFETY										
District Attorney	296,933	572,759	252,026	572,759	547,743	1,363,669	1,712,707	1,442,197	1,766,880	1,804,779
Clerk of Courts & Courts	2,380,042	2,470,555	1,926,672	1,926,672	2,313,838	4,190,171	4,234,180	4,185,920	4,231,378	4,456,977
Sheriff	2,627,610	3,161,548	2,922,189	2,982,189	3,409,369	22,818,815	24,259,964	24,025,902	24,359,315	24,976,655
Jail Improvements	164,050	238,678	200,704	200,704	155,000	151,288	342,449	352,033	352,033	166,956
Coroner	154,125	162,100	162,100	162,100	160,100	489,341	511,820	511,216	511,216	513,315
Emergency Management	145,895	171,434	171,434	171,434	143,456	326,604	371,243	371,243	821,243	350,517
	5,768,655	6,777,074	5,635,125	6,015,858	6,729,506	29,339,888	31,432,363	30,888,511	32,042,065	32,269,199
TRANSPORTATION										
Airport	965,818	958,740	958,740	958,740	1,100,303	3,213,434	3,317,559	3,207,706	3,340,535	3,515,684
Airport Debt	-	-	-	-	-	184,401	121,000	121,000	121,000	258,000
Highway Department	14,095,246	16,145,591	15,035,591	15,035,591	15,193,023	15,818,013	17,150,450	16,224,613	17,150,450	16,141,219
County Road Maintenance	2,162,002	2,098,000	2,098,000	2,098,000	2,293,495	2,423,764	3,326,890	3,181,890	3,181,890	3,472,958
	17,223,066	19,202,331	18,092,331	18,092,331	18,586,821	21,639,612	23,915,899	22,735,209	23,793,875	23,387,861

2020 APPROPRIATIONS FOR WINNEBAGO COUNTY

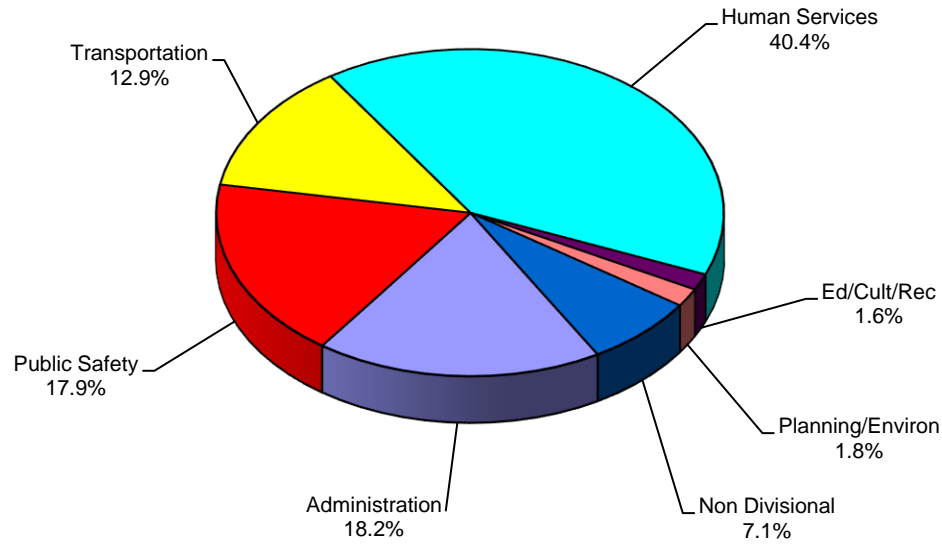
Department	REVENUES					EXPENDITURES				
	2018	2019	2019	2019	2020	2018	2019	2019	2019	2020
Department	Actual	Estimated	Budget	Revised	Budget	Actual	Estimated	Budget	Revised	Budget
HEALTH & HUMAN SERVICES										
Public Health	2,347,989	2,286,419	2,247,779	2,455,788	2,258,858	4,095,299	4,504,462	4,320,003	4,564,032	4,419,008
Child Support	1,534,574	1,380,000	1,861,145	1,861,145	1,532,000	1,679,800	1,810,592	1,806,015	1,807,782	1,828,265
Veterans	3,549	13,500	14,400	14,400	16,000	609,682	716,600	713,045	715,758	703,628
Human Services	27,609,807	27,776,488	27,138,889	27,138,889	27,935,313	43,300,495	44,140,851	45,381,347	45,433,524	46,488,526
Park View Health Center	16,135,736	14,651,600	14,677,189	14,677,189	15,203,536	17,561,873	18,265,035	18,567,328	18,580,241	19,374,337
Park View Health Center Debt	-	-	-	-	-	183,072	338,000	338,000	338,000	197,000
	47,631,655	46,108,007	45,939,402	46,147,411	46,945,707	67,430,221	69,775,540	71,125,738	71,439,337	73,010,764
EDUCATION, CULTURE, & RECREATION										
UWO-Fox Cities Campus	402,001	158,992	158,992	158,992	158,992	813,365	341,189	307,616	341,189	307,616
University Extension	36,003	59,746	39,500	39,500	39,500	515,347	705,961	658,683	702,183	661,505
Parks	301,530	517,880	375,880	517,880	427,130	1,856,519	2,324,889	1,664,727	2,313,840	1,735,877
Boat Landing	131,818	133,000	133,000	133,000	133,000	177,402	239,685	244,685	244,685	205,010
	871,352	869,618	707,372	849,372	758,622	3,362,633	3,611,724	2,875,711	3,601,897	2,910,008
PLANNING & ENVIRONMENT										
Register of Deeds	1,101,313	997,000	979,000	979,000	1,022,000	579,365	592,467	592,431	592,431	619,512
Planning	251,960	283,661	282,400	282,400	298,950	998,675	1,057,826	1,057,501	1,057,501	1,063,620
Property Lister	572	600	600	600	600	188,832	215,349	190,935	190,935	220,078
Land Records Modernization	248,538	261,100	261,100	261,100	251,600	168,987	251,386	251,386	251,386	249,687
Land & Water Conservation	261,840	484,777	379,816	484,777	524,748	823,007	1,164,657	944,449	1,164,657	1,107,185
	1,864,223	2,027,138	1,902,916	2,007,877	2,097,898	2,758,866	3,281,685	3,036,702	3,256,910	3,260,082
NON-DIVISIONAL BUDGETS										
County Board	-	-	-	-	-	251,756	313,251	310,251	313,251	303,196
Scholarship	654	600	600	600	700	7,000	9,000	9,000	9,000	9,000
Unclassified	4,861,703	5,369,127	4,903,150	4,903,150	5,463,150	905,006	1,220,328	1,682,005	1,492,909	1,426,180
Library Aid	-	-	-	-	-	2,192,470	2,255,229	2,213,392	2,255,229	2,303,805
Bridge & Culvert Aid	-	-	-	-	-	64,344	109,000	109,000	109,000	45,000
Debt Service	45,563	128,000	128,000	128,000	128,000	8,103,599	8,346,000	8,346,000	8,346,000	8,770,000
Depreciation adjustments	4,235,373	3,241,786	3,241,786	3,241,786	3,623,181	-	-	-	-	-
General Fund Balance applied	4,248,989	3,850,800	3,850,800	3,850,800	2,197,679	-	-	-	-	-
Other fund adjustments	3,621,026	2,149,740	2,149,740	5,038,936	3,626,357	-	-	-	-	-
Tax Levy	67,285,709	68,169,992	68,169,992	68,169,992	69,224,589	-	-	-	-	-
	84,299,017	82,910,045	82,444,068	85,333,264	84,263,656	11,524,175	12,252,808	12,669,648	12,525,389	12,857,181
	179,173,762	179,206,936	175,921,025	179,645,924	180,636,988	165,548,801	176,535,600	175,921,025	179,645,924	180,636,988



	<u>2019</u>	<u>2020</u>	<u>Change</u>	<u>Percent</u>
Administration	21,200	21,255	55	0.26
Public Safety	5,635	6,729	1,094	19.41
Transportation	18,092	18,587	495	2.74
Human Services	45,939	46,946	1,007	2.19
Ed/Cult/Rec	707	759	52	7.36
Planning/Environ	1,903	2,098	195	10.25
Non Divisional	5,032	5,591	559	11.11
Tax Levy	<u>68,170</u>	<u>69,225</u>	<u>1,055</u>	<u>1.55</u>
	166,678	171,190	4,512	2.71
Depreciation adjustments	3,242	3,623	381	11.75
General Fund Balance applied	3,851	2,198	(1,653)	(42.92)
Other Fund adjustments	<u>2,150</u>	<u>3,626</u>	<u>1,476</u>	<u>68.65</u>
	<u>175,921</u>	<u>180,637</u>	<u>4,716</u>	<u>2.68</u>

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

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

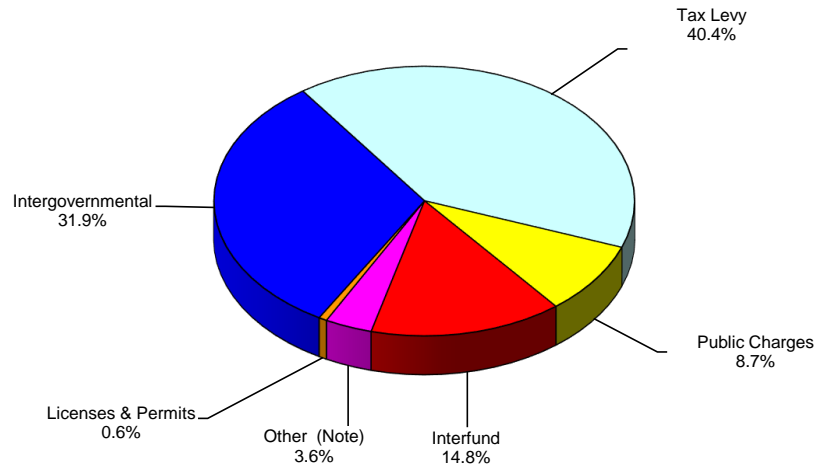


Human Services Exp breakdown	2020 (Thousands)
Public Health	\$ 4,419
Child Support	1,828
Veterans	704
Human Services	46,489
Park View	19,571
Total	\$ 73,011

	<u>2019</u>	<u>2020</u>	<u>Change</u>	<u>Percent</u>
Administration	32,589	32,942	353	1.08
Public Safety	30,888	32,269	1,381	4.47
Transportation	22,735	23,388	653	2.87
Human Services	71,126	73,011	1,885	2.65
Ed/Cult/Rec	2,876	2,910	34	1.18
Planning/Environ	3,037	3,260	223	7.34
Non Divisional	12,670	12,857	187	1.48
	<u>175,921</u>	<u>180,637</u>	<u>4,716</u>	<u>2.68</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)**



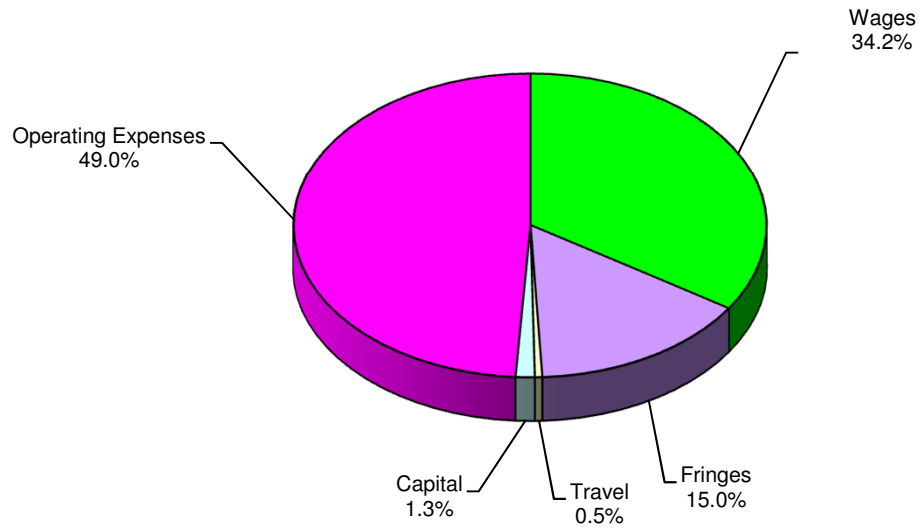
Intergov Revenue	2020 (Thousands)
Basic County allocation	6,900
Youth aids	1,730
Childrens waiver revenue	3,234
Income maintenance	2,248
ADRC	1,860
Other Human Services	16,782
Medicaid	5,150
State shared revenue	3,550
Transportation aids	2,250
Hwy maint state	4,300
Hwy maint municipal	2,500
Other general	4,024
Total	<u>54,528</u>

	2019	2020	Change	Percent	% of Total Excluding Interfund
Intergovernmental	52,267	54,528	2,261	4.33	31.9%
Tax Levy	68,170	69,225	1,055	1.55	40.4%
Public Charges	15,118	14,825	(293)	(1.94)	8.7%
Interfund	24,966	25,330	364	1.46	14.8%
Other (Note)	5,137	6,200	1,063	20.69	3.6%
Licenses & Permits	1,020	1,082	62	6.08	0.6%
	<u>166,678</u>	<u>171,190</u>	<u>4,512</u>	<u>2.71</u>	<u>100.0%</u>
Depreciation adjustments	3,242	3,623	381	11.75	
General Fund Balance applied	3,851	2,198	(1,653)	(42.92)	
Other Fund adjustments	<u>2,150</u>	<u>3,626</u>	<u>1,476</u>	<u>68.65</u>	
	<u>175,921</u>	<u>180,637</u>	<u>4,716</u>	<u>2.68</u>	

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

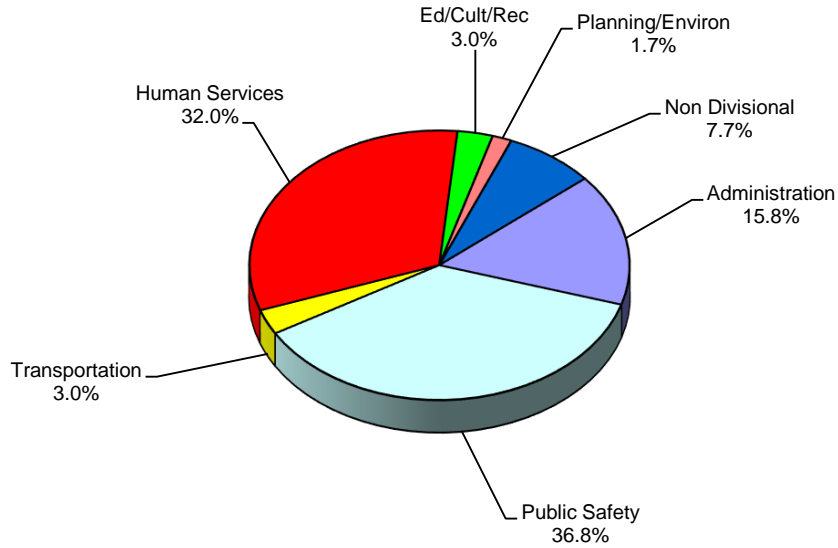
NOTE: " Other" category consists of other taxes, interest on investments, and other miscellaneous revenues such as rental, nonoperating grants, and sale of property and equipment.

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



	<u>2019</u>	<u>2020</u>	<u>Change</u>	<u>Percent</u>
Wages	59,670	61,735	2,065	3.46
Fringes	26,026	27,142	1,116	4.29
Travel	855	913	58	6.78
Capital	2,606	2,356	(250)	(9.59)
Operating Expenses	<u>86,764</u>	<u>88,491</u>	<u>1,727</u>	<u>1.99</u>
	<u><u>175,921</u></u>	<u><u>180,637</u></u>	<u><u>4,716</u></u>	<u><u>2.68</u></u>

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



**2020
Human Services Levy (Thousands)**

Public Health	2,010
Child Support	296
Veterans	688
Human Services	18,382
Park View	571
Park View Debt	197
Total	22,144

**2020
Non Divisional Levy (Thousands)**

Debt Service	8,442
Library	2,304
Board	303
Scholarship	9
Misc	(5,737)
Total	5,321

	<u>2019</u>	<u>2020</u>	<u>Change</u>	<u>Percent</u>
Administration	10,545	10,965	420	3.98
Public Safety	25,098	25,496	398	1.59
Transportation	1,894	2,075	181	9.56
Human Services	22,739	22,144	(595)	(2.62)
Ed/Cult/Rec	2,057	2,080	23	1.12
Planning/Environ	1,124	1,144	20	1.78
Non Divisional	4,713	5,321	608	12.90
	<u>68,170</u>	<u>69,225</u>	<u>1,055</u>	<u>1.55</u>

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

FINANCIAL COMPARISON - TOTAL

	<u>2019 Budget</u>	<u>2020 Budget</u>	<u>Increase/ (Decrease)</u>	<u>Percent Increase/ -Decrease</u>
Wages	\$ 59,669,493	\$ 61,735,600	\$ 2,066,107	3.46%
Fringe Benefits	26,026,131	27,141,757	1,115,626	4.29%
Travel & Meetings	855,413	912,677	57,264	6.69%
Capital Outlay	2,605,640	2,356,019	(249,621)	-9.58%
Other operating expenses	<u>86,764,348</u>	<u>88,490,935</u>	<u>1,726,587</u>	<u>1.99%</u>
Total Expenditures	175,921,025	180,636,988	4,715,963	2.68%
Revenues	94,544,545	96,953,615	2,409,070	2.55%
Non operating revenues	<u>3,964,162</u>	<u>5,011,567</u>	<u>1,047,405</u>	<u>26.42%</u>
Levy before adjustments	77,412,318	78,671,806	1,259,488	1.63%
Depreciation adjustments (Note 3)	(3,241,786)	(3,623,181)	(381,395)	11.77%
Fund balance adjustments (Note 2)	<u>(6,000,540)</u>	<u>(5,824,036)</u>	<u>176,504</u>	<u>-2.94%</u>
Levy	<u>68,169,992</u>	<u>69,224,589</u>	<u>1,054,597</u>	<u>1.55%</u>
Equalized value (TID Out)	<u>12,969,909,200</u>	<u>13,655,711,100</u>	<u>685,801,900</u>	<u>5.29%</u>
Tax Rate (Note 1)	<u>\$5.26</u>	<u>\$5.07</u>	<u>(\$0.19)</u>	<u>-3.61%</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 2020 tax mill rate is 19-cents lower than the 2019 rate based on equalized property values. The tax rate for operating expenses is \$4.08 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 **1.37%**. **Existing property values increased by an average of 3.92%**.

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>2019 Budget</u>	<u>2020 Budget</u>	<u>Increase/ (Decrease)</u>	<u>Percent Increase/ -Decrease</u>
Wages	\$ 56,911,549	\$ 58,886,214	\$ 1,974,665	3.47%
Fringe Benefits	24,901,797	25,992,328	1,090,531	4.38%
Travel & Meetings	782,763	842,327	59,564	7.61%
Capital Outlay	2,605,640	2,356,019	(249,621)	-9.58%
Other operating expenses	<u>75,080,946</u>	<u>76,347,209</u>	<u>1,266,263</u>	<u>1.69%</u>
Total Expenditures	160,282,695	164,424,097	4,141,402	2.58%
Revenues	92,306,566	94,706,157	2,399,591	2.60%
Non operating revenues	<u>3,825,762</u>	<u>4,871,567</u>	<u>1,045,805</u>	<u>27.34%</u>
Levy before adjustments	64,150,367	64,846,373	696,006	1.09%
Depreciation adjustments	(3,241,786)	(3,623,181)	(381,395)	11.77%
Fund balance adjustments	<u>(5,878,540)</u>	<u>(5,454,036)</u>	<u>424,504</u>	<u>-7.22%</u>
Levy	<u>55,030,041</u>	<u>55,769,156</u>	<u>739,115</u>	<u>1.34%</u>
Equalized value (TID Out)	<u>12,969,909,200</u>	<u>13,655,711,100</u>	<u>685,801,900</u>	<u>5.29%</u>
Tax Rate	<u>\$4.24</u>	<u>\$4.08</u>	<u>(\$0.16)</u>	<u>-3.77%</u>

FINANCIAL COMPARISON - DEBT SERVICE

	<u>2019 Budget</u>	<u>2020 Budget</u>	<u>Increase/ (Decrease)</u>	<u>Percent Increase/ -Decrease</u>
Wages	\$ -	\$ -	\$ -	0.00%
Fringe Benefits	-	-	-	0.00%
Travel & Meetings	-	-	-	0.00%
Capital Outlay	-	-	-	0.00%
Other operating expenses	<u>8,805,000</u>	<u>9,225,000</u>	<u>420,000</u>	<u>4.77%</u>
Total Expenditures	<u>8,805,000</u>	<u>9,225,000</u>	<u>420,000</u>	<u>4.77%</u>
Revenues	-	-	-	0.00%
Non operating revenues	<u>128,000</u>	<u>128,000</u>	<u>-</u>	<u>0.00%</u>
Levy before adjustments	8,677,000	9,097,000	420,000	4.84%
Depreciation adjustments	-	-	-	0.00%
Fund balance adjustments	<u>-</u>	<u>(200,000)</u>	<u>(200,000)</u>	<u>0.00%</u>
Levy	<u>8,677,000</u>	<u>8,897,000</u>	<u>220,000</u>	<u>2.54%</u>
Equalized value (TID Out)	<u>12,969,909,200</u>	<u>13,655,711,100</u>	<u>685,801,900</u>	<u>5.29%</u>
Tax Rate	<u>\$0.67</u>	<u>\$0.65</u>	<u>(\$0.02)</u>	<u>-2.99%</u>

FINANCIAL COMPARISON - OTHER

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

	<u>2019 Budget</u>	<u>2020 Budget</u>	<u>Increase/ (Decrease)</u>	<u>Percent Increase/ -Decrease</u>
Wages	\$ 2,757,944	\$ 2,849,386	\$ 91,442	0.00%
Fringe Benefits	1,124,334	1,149,429	25,095	0.00%
Travel & Meetings	72,650	70,350	(2,300)	0.00%
Capital Outlay	-	-	-	0.00%
Other operating expenses	<u>2,878,402</u>	<u>2,918,726</u>	<u>40,324</u>	<u>1.40%</u>
Total Expenditures	6,833,330	6,987,891	154,561	2.26%
Revenues	2,237,979	2,247,458	9,479	0.00%
Non operating revenues	<u>10,400</u>	<u>12,000</u>	<u>1,600</u>	<u>0.00%</u>
Levy before adjustments	4,584,951	4,728,433	143,482	3.13%
Depreciation adjustments	-	-	-	0.00%
Fund balance adjustments	<u>(122,000)</u>	<u>(170,000)</u>	<u>(48,000)</u>	<u>0.00%</u>
Levy	<u>4,462,951</u>	<u>4,558,433</u>	<u>95,482</u>	<u>2.14%</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
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
2020	13,655,711	69,224,589	55,769,156	8,897,000	4,558,433	5.07	4.08	0.65	NA

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

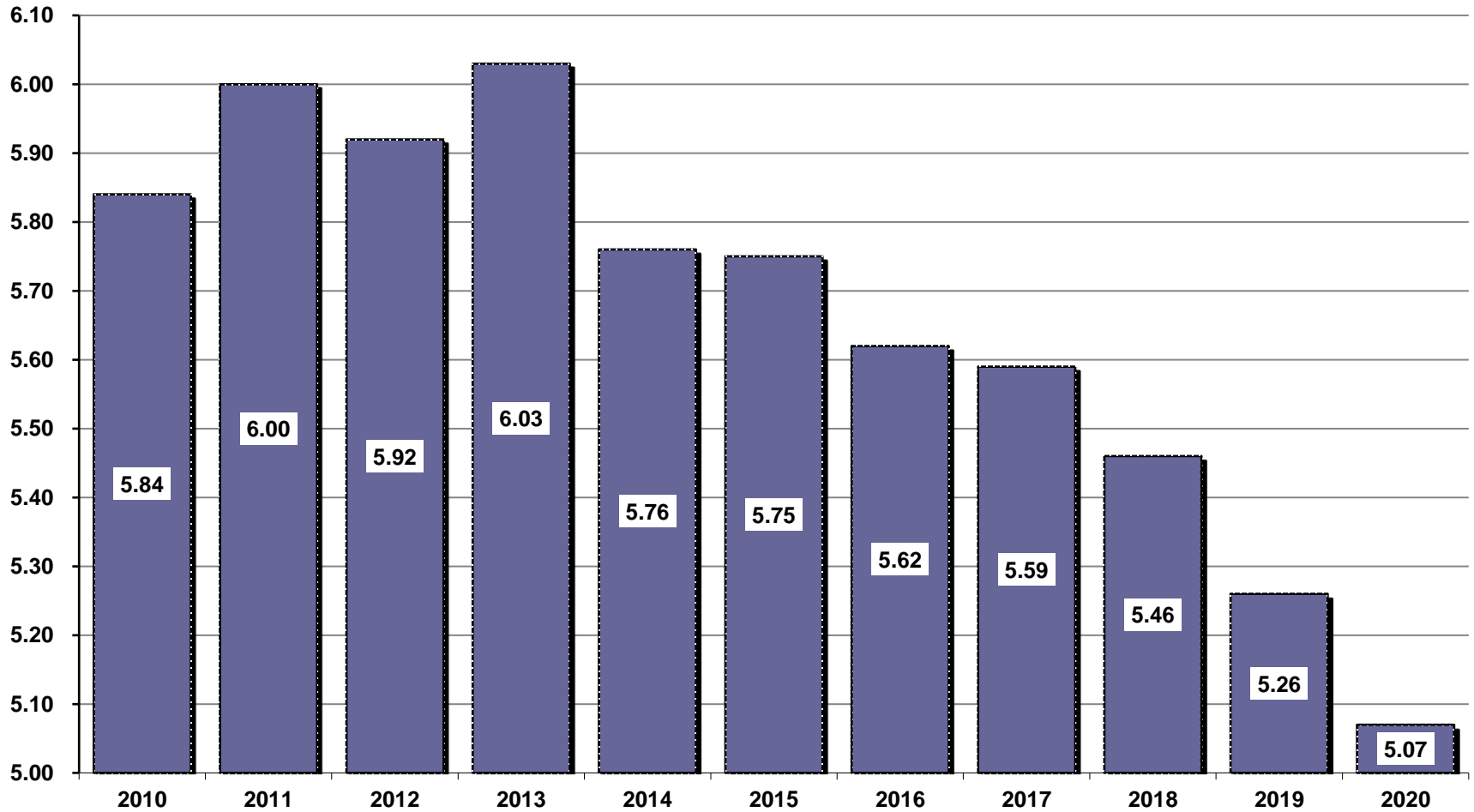
Note 2: Other consists of Library tax, Bridge and Culvert aid, Public Health and Property Lister.

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.

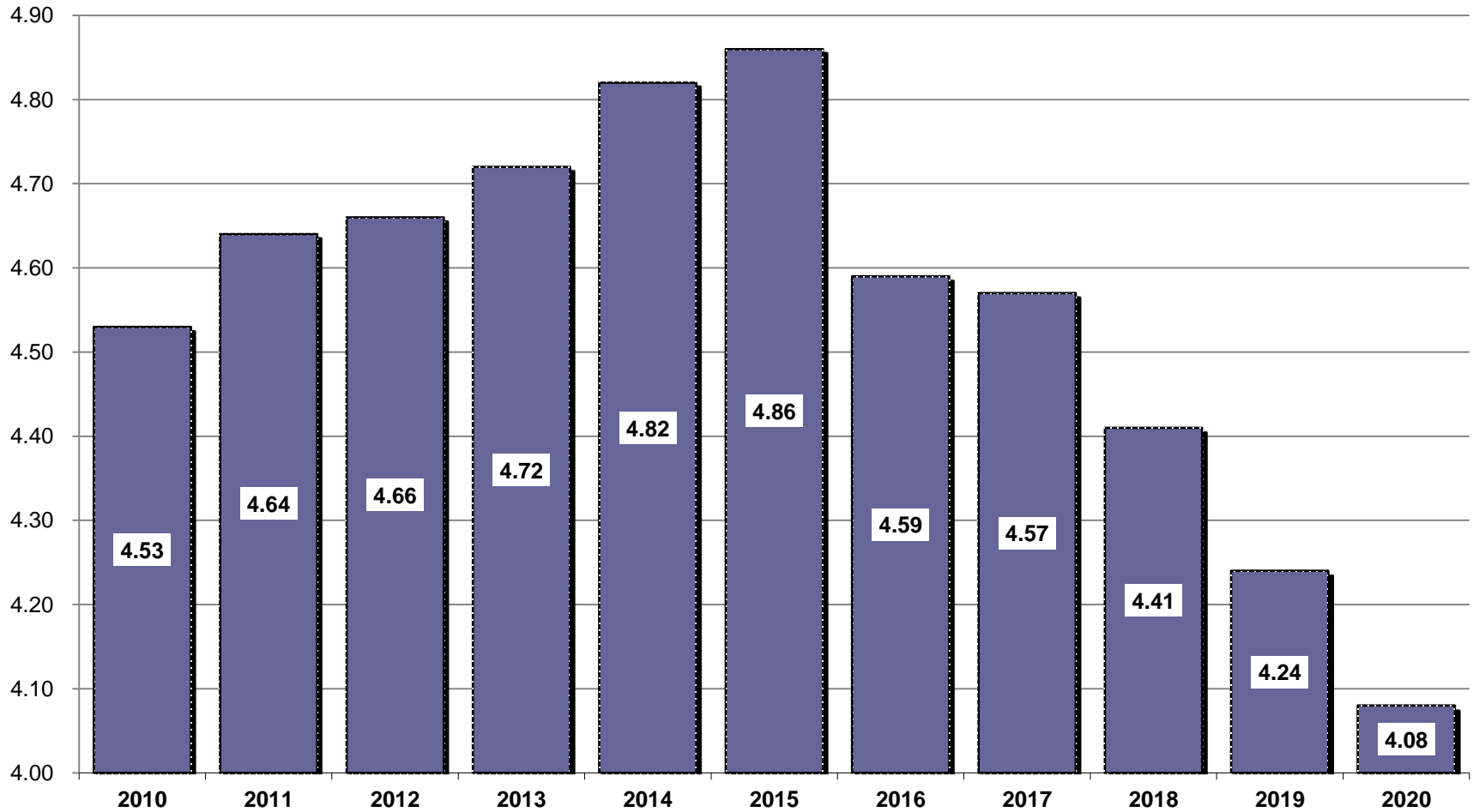
**Winnebago County
Recap of Total Tax Levy
(Rate per \$1,000 of Valuation)**

Per \$1,000

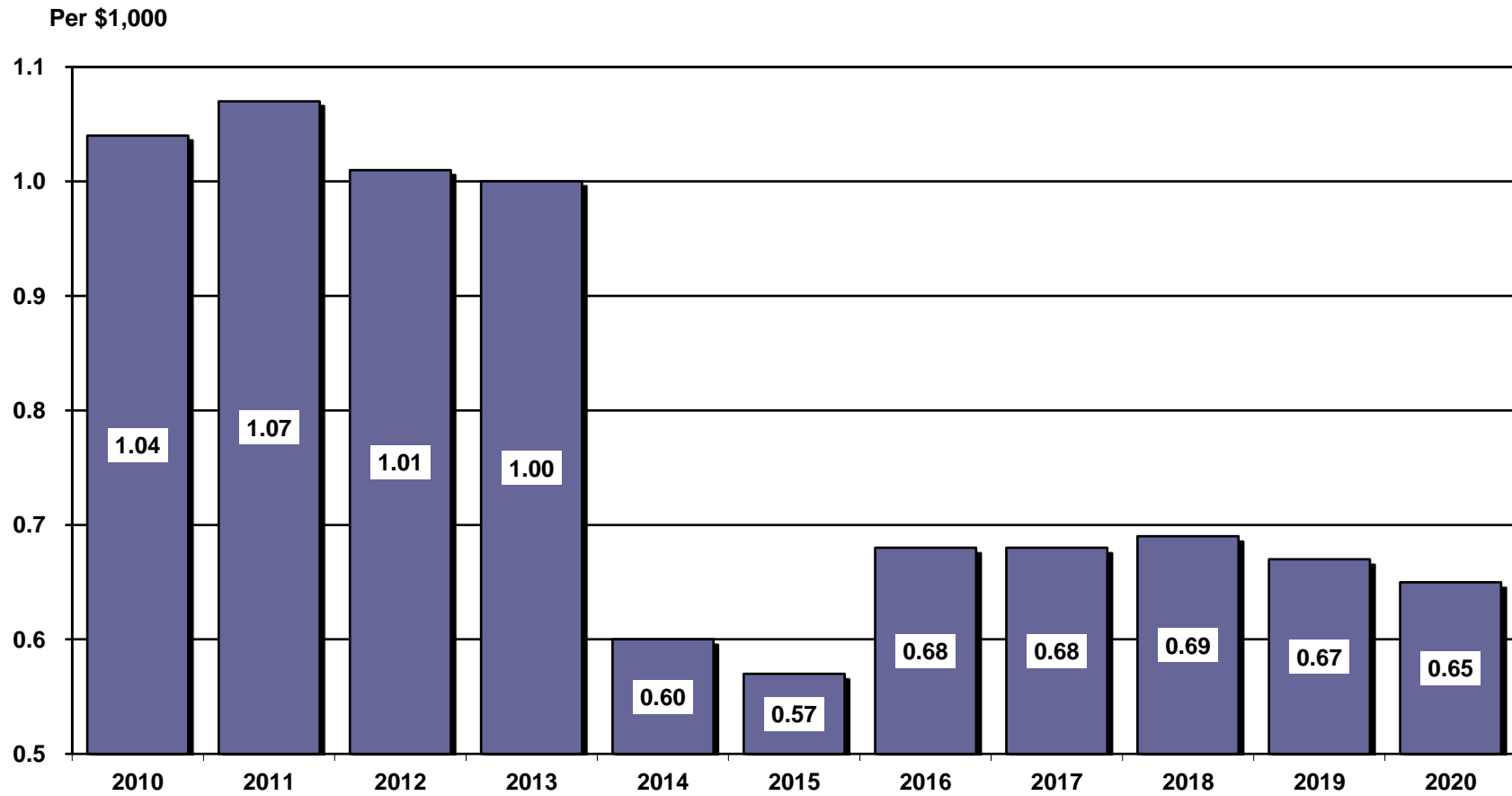


**Winnebago County
Recap of Operating Levy
(Rate per \$1,000 of Valuation)**

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 - 2020

	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	718,259,200	113,414.17	269,552.83	7,375.48	21,727.47	412,069.95	3,404,500.89	(3,119.43)	3,401,381.46	3,813,451.41
Black Wolf	311,542,700	49,193.05	116,917.70	3,199.10	9,424.22	178,734.07	1,476,691.70	(1,353.04)	1,475,338.66	1,654,072.73
Clayton	555,961,400	87,787.11	208,644.69	5,708.92	16,817.94	318,958.66	2,635,220.10	(2,414.57)	2,632,805.53	2,951,764.19
Neenah	477,922,900	75,464.72	179,357.91	4,907.58	14,457.26	274,187.47	2,265,322.79	(2,075.64)	2,263,247.15	2,537,434.62
Nekimi	153,494,700	24,237.04	57,604.46	1,576.17	4,643.24	88,060.91	727,554.68	(666.63)	726,888.05	814,948.96
Nepeuskun	67,492,000	10,657.09	25,328.82	693.05	2,041.65	38,720.61	319,907.60	(293.12)	319,614.48	358,335.09
Omro	246,582,600	38,935.75	92,539.07	2,532.05	7,459.17	141,466.04	1,168,785.14	(1,070.92)	1,167,714.22	1,309,180.26
Oshkosh	360,717,300	56,957.79	135,372.26	3,704.05	10,911.77	206,945.87	1,709,776.04	(1,566.61)	1,708,209.43	1,915,155.30
Poygan	179,982,400	28,419.48	67,544.93	1,848.16	5,444.50	103,257.07	853,104.62	(781.67)	852,322.95	955,580.02
Rushford	138,972,000	21,943.88	52,154.29	1,427.04	4,203.93	79,729.14	658,718.05	(603.56)	658,114.49	737,843.63
Utica	149,080,400	23,540.01	55,947.83	1,530.84	4,509.71	85,528.39	706,631.19	(647.46)	705,983.73	791,512.12
Vinland	256,262,300	40,464.19	96,171.73	2,631.45	7,751.98	147,019.35	1,214,666.28	(1,112.96)	1,213,553.32	1,360,572.67
Winchester	177,140,700	27,970.77	66,478.48	1,818.98	5,358.54	101,626.77	839,635.15	(769.33)	838,865.82	940,492.59
Winneconne	376,172,000	59,398.11	141,172.19	3,862.75	11,379.27	215,812.32	1,783,030.29	(1,633.73)	1,781,396.56	1,997,208.88
Wolf River	212,725,200	33,589.62	79,832.85	2,184.38	6,434.98	122,041.83	1,008,303.32	(923.88)	1,007,379.44	1,129,421.27
Total Towns	4,382,307,800	691,972.78	1,644,620.04	45,000.00	132,565.63	2,514,158.45	20,771,847.84	(19,032.55)	20,752,815.29	23,266,973.74
Villages										
Fox Crossing	1,756,485,700	277,351.65	659,184.96	-	53,134.01	989,670.62	8,325,625.52	(7,628.50)	8,317,997.02	9,307,667.64
Winneconne	201,659,300	31,842.30	-	-	6,100.23	37,942.53	955,851.68	(875.82)	954,975.86	992,918.39
Total Villages	1,958,145,000	309,193.95	659,184.96	-	59,234.24	1,027,613.15	9,281,477.20	(8,504.32)	9,272,972.88	10,300,586.03
Cities										
Appleton	75,103,300	-	-	-	-	-	355,984.65	(326.18)	355,658.47	355,658.47
Menasha	850,199,500	-	-	-	-	-	4,029,889.15	(3,692.46)	4,026,196.69	4,026,196.69
Neenah	2,157,469,200	340,667.53	-	-	-	340,667.53	10,226,260.68	(9,369.99)	10,216,890.69	10,557,558.22
Omro	197,622,900	31,204.94	-	-	5,978.13	37,183.07	936,719.42	(858.29)	935,861.13	973,044.20
Oshkosh	4,034,863,400	637,110.80	-	-	-	637,110.80	19,124,984.45	(17,523.60)	19,107,460.85	19,744,571.65
Total Cities	7,315,258,300	1,008,983.27	-	-	5,978.13	1,014,961.40	34,673,838.35	(31,770.52)	34,642,067.83	35,657,029.23
Total all taxing Districts	13,655,711,100	2,010,150.00	2,303,805.00	45,000.00	197,778.00	4,556,733.00	64,727,163.39	(59,307.39)	64,667,856.00	69,224,589.00

WINNEBAGO COUNTY, WISCONSIN
APPORTIONMENT OF COUNTY TAXES - 2020

	Equalized Value (TID out)	Public Health	County Library Tax	Bridge & Culvert Aid	Property Lister & Data Processing	All Other County Taxes	Tax Apportionment	2020 Tax Rate	2019 Tax Rate
Towns									
Algoma	718,259,200	113,414.17	269,552.83	7,375.48	21,727.47	3,401,381.46	3,813,451.41	5.309	5.512
Black Wolf	311,542,700	49,193.05	116,917.70	3,199.10	9,424.22	1,475,338.66	1,654,072.73	5.309	5.512
Clayton	555,961,400	87,787.11	208,644.69	5,708.92	16,817.94	2,632,805.53	2,951,764.19	5.309	5.512
Neenah	477,922,900	75,464.72	179,357.91	4,907.58	14,457.26	2,263,247.15	2,537,434.62	5.309	5.512
Nekimi	153,494,700	24,237.04	57,604.46	1,576.17	4,643.24	726,888.05	814,948.96	5.309	5.512
Nepeuskun	67,492,000	10,657.09	25,328.82	693.05	2,041.65	319,614.48	358,335.09	5.309	5.512
Omro	246,582,600	38,935.75	92,539.07	2,532.05	7,459.17	1,167,714.22	1,309,180.26	5.309	5.512
Oshkosh	360,717,300	56,957.79	135,372.26	3,704.05	10,911.77	1,708,209.43	1,915,155.30	5.309	5.512
Poygan	179,982,400	28,419.48	67,544.93	1,848.16	5,444.50	852,322.95	955,580.02	5.309	5.512
Rushford	138,972,000	21,943.88	52,154.29	1,427.04	4,203.93	658,114.49	737,843.63	5.309	5.512
Utica	149,080,400	23,540.01	55,947.83	1,530.84	4,509.71	705,983.73	791,512.12	5.309	5.512
Vinland	256,262,300	40,464.19	96,171.73	2,631.45	7,751.98	1,213,553.32	1,360,572.67	5.309	5.512
Winchester	177,140,700	27,970.77	66,478.48	1,818.98	5,358.54	838,865.82	940,492.59	5.309	5.512
Winneconne	376,172,000	59,398.11	141,172.19	3,862.75	11,379.27	1,781,396.56	1,997,208.88	5.309	5.512
Wolf River	212,725,200	33,589.62	79,832.85	2,184.38	6,434.98	1,007,379.44	1,129,421.27	5.309	5.512
Total Towns	4,382,307,800	691,972.78	1,644,620.04	45,000.00	132,565.63	20,752,815.29	23,266,973.74		
Villages									
Fox Crossing	1,756,485,700	277,351.65	659,184.96	-	53,134.01	8,317,997.02	9,307,667.64	5.299	5.486
Winneconne	201,659,300	31,842.30	-	-	6,100.23	954,975.86	992,918.39	4.924	5.103
Total Villages	1,958,145,000	309,193.95	659,184.96	-	59,234.24	9,272,972.88	10,300,586.03		
Cities									
Appleton	75,103,300	-	-	-	-	355,658.47	355,658.47	4.736	4.912
Menasha	850,199,500	-	-	-	-	4,026,196.69	4,026,196.69	4.736	4.912
Neenah	2,157,469,200	340,667.53	-	-	-	10,216,890.69	10,557,558.22	4.893	5.075
Omro	197,622,900	31,204.94	-	-	5,978.13	935,861.13	973,044.20	4.924	5.103
Oshkosh	4,034,863,400	637,110.80	-	-	-	19,107,460.85	19,744,571.65	4.893	5.075
Total Cities	7,315,258,300	1,008,983.27	-	-	5,978.13	34,642,067.83	35,657,029.23		
Total all taxing Districts	13,655,711,100	2,010,150.00	2,303,805.00	45,000.00	197,778.00	64,667,856.00	69,224,589.00		

**WINNEBAGO COUNTY, WISCONSIN
COMPARISON OF APPORTIONMENT**

	Tax Apportionment				Equalized Value (TID Out)			
	2020	2019	Increase/ (Decrease)	Percent	2020	2019	Increase/ (Decrease)	Percent
Towns								
Algoma	3,813,451.41	3,729,388.01	84,063.40	2.25	718,259,200	676,542,900	41,716,300.00	6.17
Black Wolf	1,654,072.73	1,670,302.13	(16,229.40)	(0.97)	311,542,700	303,007,100	8,535,600	2.82
Clayton	2,951,764.19	2,943,209.01	8,555.18	0.29	555,961,400	533,923,300	22,038,100	4.13
Neenah	2,537,434.62	2,416,306.62	121,128.00	5.01	477,922,900	438,338,700	39,584,200	9.03
Nekimi	814,948.96	834,063.19	(19,114.23)	(2.29)	153,494,700	151,306,200	2,188,500	1.45
Nepeuskun	358,335.09	366,765.48	(8,430.39)	(2.30)	67,492,000	66,534,400	957,600	1.44
Omro	1,309,180.26	1,305,629.15	3,551.11	0.27	246,582,600	236,852,300	9,730,300	4.11
Oshkosh	1,915,155.30	1,955,761.65	(40,606.35)	(2.08)	360,717,300	354,791,900	5,925,400	1.67
Poygan	955,580.02	956,529.30	(949.28)	(0.10)	179,982,400	173,522,600	6,459,800	3.72
Rushford	737,843.63	700,914.01	36,929.62	5.27	138,972,000	127,151,800	11,820,200	9.30
Utica	791,512.12	765,641.38	25,870.74	3.38	149,080,400	138,893,900	10,186,500	7.33
Vinland	1,360,572.67	1,345,266.75	15,305.92	1.14	256,262,300	244,042,900	12,219,400	5.01
Winchester	940,492.59	917,715.25	22,777.34	2.48	177,140,700	166,481,400	10,659,300	6.40
Winneconne	1,997,208.88	1,934,585.14	62,623.74	3.24	376,172,000	350,950,300	25,221,700	7.19
Wolf River	1,129,421.27	1,086,401.90	43,019.37	3.96	212,725,200	197,082,600	15,642,600	7.94
Total Towns	23,266,973.74	22,928,478.97	338,494.77	1.48	4,382,307,800	4,159,422,300	222,885,500	5.36
Villages								
Fox Crossing	9,307,667.64	8,835,618.24	472,049.40	5.34	1,756,485,700	1,610,513,000	145,972,700	9.06
Winneconne	992,918.39	989,763.15	3,155.24	0.32	201,659,300	193,972,100	7,687,200	3.96
Total Villages	10,300,586.03	9,825,381.39	475,204.64	4.84	1,958,145,000	1,804,485,100	153,659,900	8.52
Cities								
Appleton	355,658.47	332,114.33	23,544.14	7.09	75,103,300	67,611,000	7,492,300	11.08
Menasha	4,026,196.69	4,105,692.84	(79,496.15)	(1.94)	850,199,500	835,826,600	14,372,900	1.72
Neenah	10,557,558.22	10,062,440.24	495,117.98	4.92	2,157,469,200	1,982,584,500	174,884,700	8.82
Omro	973,044.20	989,943.28	(16,899.08)	(1.71)	197,622,900	194,007,400	3,615,500	1.86
Oshkosh	19,744,571.65	19,925,940.95	(181,369.30)	(0.91)	4,034,863,400	3,925,972,300	108,891,100	2.77
Total Cities	35,657,029.23	35,416,131.64	240,897.59	0.68	7,315,258,300	7,006,001,800	309,256,500	4.41
Total all taxing Districts	69,224,589.00	68,169,992.00	1,054,597.00	1.55	13,655,711,100	12,969,909,200	685,801,900	5.29

2020 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 49.2% 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:

- Labor (wages and fringe)
- 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
2018 Through 2020**

FUND	Fund Balance 12/31/18	Estimated Surplus / (Deficit) 2019	Balance 12/31/19	Revenues 2020	Tax Levy 2020	Expenses 2020	Note 1 Depreciation 2020	Note 2 General Fund Balance Applied	Note 3 Other Fund Balances Applied	Estimated Surplus / (Deficit) 2020	Total Fund Balance 12/31/20	Note 4 Available Resources 12/31/20
General Fund												
Designated Fund Balance	831,467	(831,467)	-	-	-	-	-	-	-	-	-	-
Undesignated Fund Balance	28,848,798	(469,119)	28,379,679	19,625,054	37,634,938	(59,116,492)	-	1,856,500	-	-	26,523,179	26,523,179
Technology Replacement Fund	383,335	(23,911)	359,424	-	884,000	(639,271)	-	-	-	244,729	604,153	604,153
Public Health	1,241,940	(102,000)	1,139,940	2,258,858	2,010,150	(4,419,008)	-	-	150,000	-	989,940	989,940
Scholarship Fund	38,342	600	38,942	700	9,000	(9,000)	-	-	-	700	39,642	39,642
Boat Launch Fees	292,668	(106,685)	185,983	133,000	-	(205,010)	-	-	-	(72,010)	113,973	113,973
Land Records Modernization	194,040	(9,714)	184,326	251,600	-	(249,687)	-	-	-	1,913	186,239	186,239
Property Lister	212,544	(44,414)	168,130	600	199,478	(220,078)	-	-	20,000	-	148,130	148,130
Jail Improvements	222,948	(103,771)	119,177	155,000	-	(166,956)	-	-	-	(11,956)	107,221	107,221
										-		
TOTAL GENERAL FUND	32,266,082	(1,690,481)	30,575,601	22,424,812	40,737,566	(65,025,502)	-	1,856,500	170,000	163,376	28,712,477	28,712,477
Special Revenue												
Human Services	32,406	(32,406)	-	27,935,313	18,382,034	(46,488,526)	-	171,179	-	(171,179)	-	-
Proprietary Funds (Unrestricted)												
Airport	393,650	(109,853)	283,797	1,100,303	895,188	(3,773,684)	1,712,170	-	66,023	(66,023)	151,751	151,751
Parkview Health Center	9,298,297	276,704	9,575,001	15,203,536	767,801	(19,571,337)	600,000	-	3,000,000	-	6,575,001	6,575,001
Highway	324,324	100,228	424,552	15,193,023	-	(16,141,219)	1,311,011	-	-	362,815	787,367	787,367
General Services	131,175	17,542	148,717	404,500	-	(405,056)	-	-	-	(556)	148,161	148,161
Workers Compensation Insurance	4,397,092	98,522	4,495,614	316,302	-	(808,521)	-	-	-	(492,219)	4,003,395	2,811,275
Property & Liability Insurance	2,023,279	(304,300)	1,718,979	646,314	-	(1,019,975)	-	-	-	(373,661)	1,345,318	1,031,119
Self Funded Health Insurance	4,028,868	709,967	4,738,835	17,729,873	-	(17,728,627)	-	-	-	1,246	4,740,081	3,230,186
Self Funded Dental Insurance	512,135	12,458	524,593	883,206	-	(904,541)	-	-	-	(21,335)	503,258	460,747
TOTAL PROPRIETARY FUNDS	21,108,820	801,268	21,910,088	51,477,057	1,662,989	(60,352,960)	3,623,181	-	3,066,023	(589,733)	18,254,332	15,195,607
Other Funds (Equity)												
Debt Service	746,751	(50,000)	696,751	128,000	8,442,000	(8,770,000)	-	-	200,000	-	496,751	496,751
TOTALS	54,154,059	(971,619)	53,182,440	101,965,182	69,224,589	(180,636,988)	3,623,181	2,027,679	3,436,023	(597,536)	47,463,560	44,404,835

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 of \$1,705,000 is being applied to the general fund to meet the levy limit requirements.

Note 3:

Other Fund balances applied that are not part of the Undesignated General Fund balance are: Public Health \$150,000, Property Lister \$20,000, Park View Health Center \$3,000,000 and the Debt Service Fund \$200,000. These are being applied to meet the levy limit targets.

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 - 2020 Budget							2020 Adopted Budget	2019 Adopted Budget	Change-2020 Over/(Under) 2019	Percent
	Taxes	Inter- Governmental	Licenses, Fines, Permits	Public Charges	Interfund	Interest	Other				
General Fund	40,737,566	12,962,651	1,062,985	4,263,893	310,406	2,082,700	1,742,177	63,162,378	59,573,688	3,588,690	6.02
Human Services	18,382,034	26,334,063	-	1,596,750	-	-	4,500	46,317,347	45,381,347	936,000	2.06
Debt Service	8,442,000	-	-	-	-	-	128,000	8,570,000	8,346,000	224,000	2.68
Airport	895,188	5,000	-	1,092,103	-	-	3,200	1,995,491	1,769,157	226,334	12.79
Park View Health Center	767,801	8,397,830	-	4,832,346	25,550	-	1,947,810	15,971,337	16,614,328	(642,991)	-3.87
Highway	-	6,825,000	18,893	-	8,245,000	16,000	88,130	15,193,023	15,035,591	157,432	1.05
General Services	-	3,200	-	1,800	397,500	2,000	-	404,500	454,800	(50,300)	-11.06
Workers Comp Insurance	-	-	-	-	261,302	55,000	-	316,302	501,635	(185,333)	-36.95
Property & Liability Insurance	-	-	-	-	626,314	20,000	-	646,314	610,725	35,589	5.83
Self Funded Health Insurance	-	-	-	2,909,645	14,720,228	100,000	-	17,729,873	17,529,506	200,367	1.14
Self Funded Dental Insurance	-	-	-	129,009	744,197	10,000	-	883,206	861,922	21,284	2.47
	69,224,589	54,527,744	1,081,878	14,825,546	25,330,497	2,285,700	3,913,817	171,189,771	166,678,699	4,511,072	2.71

**WINNEBAGO COUNTY
SOURCES OF REVENUE BY YEAR**

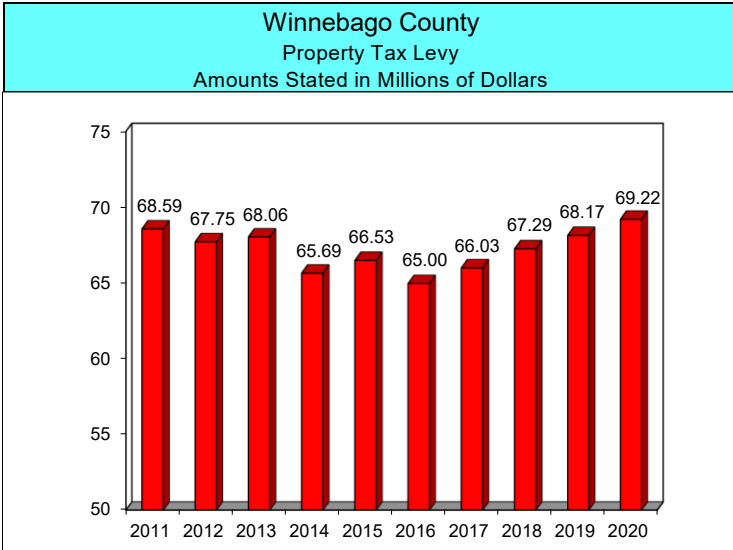
	Actual 2016	Actual 2017	Actual 2018	Adopted 2019	Adopted 2020	2020 Over/(Under) 2019 Amount	2019 Percent
Taxes	65,004,848	66,030,403	67,430,910	68,169,992	69,224,589	1,054,597	1.55
Intergovernmental	51,157,489	53,007,709	52,189,394	52,268,260	54,527,744	2,259,484	4.32
Licenses, Fines, Permits	950,364	1,022,767	1,134,176	1,019,549	1,081,878	62,329	6.11
Public Charges	12,121,100	14,341,922	15,088,886	15,117,611	14,825,546	(292,065)	-1.93
Interfund	8,113,413	22,842,321	24,474,749	24,966,175	25,330,497	364,322	1.46
Interest	359,579	932,140	1,723,000	1,351,200	2,285,700	934,500	69.16
Other	7,071,489	3,878,427	5,172,461	3,785,912	3,913,817	127,905	3.38
Total	144,778,281	162,055,689	167,213,577	166,678,699	171,189,771	4,511,072	2.71

**WINNEBAGO COUNTY
EXPENDITURES BY FUND**

	Expenditure Type - 2020				2020 Adopted Budget	2019 Adopted Budget	Change 2020 Over/(Under) 2019	Percent
	Labor	Travel	Capital	Other Operating Expenses				
General Fund	43,083,231	403,266	1,234,794	20,304,211	65,025,502	62,941,998	2,083,504	3.3
Human Services	23,107,480	484,651	25,000	22,871,395	46,488,526	45,381,347	1,107,179	2.4
Debt Service Funds	-	-	-	8,770,000	8,770,000	8,346,000	424,000	5.1
Airport Fund	776,099	4,875	40,725	2,951,985	3,773,684	3,328,706	444,978	13.4
Park View Health Center	15,096,449	13,625	85,500	4,375,763	19,571,337	18,905,328	666,009	3.5
Highway Fund	6,668,655	5,395	970,000	8,497,169	16,141,219	16,224,613	(83,394)	-0.5
General Services	54,265	-	-	350,791	405,056	436,959	(31,903)	-7.3
Workers Compensation Insurance	63,825	800	-	743,896	808,521	850,320	(41,799)	-4.9
Property & Liability Insurance	27,353	65	-	992,557	1,019,975	1,010,725	9,250	0.9
Self Funded Health Insurance	-	-	-	17,728,627	17,728,627	17,638,107	90,520	100.0
Self Funded Dental Insurance	-	-	-	904,541	904,541	856,922	47,619	5.6
	88,877,357	912,677	2,356,019	88,490,935	180,636,988	175,921,025	4,715,963	2.7

**WINNEBAGO COUNTY
EXPENDITURES BY YEAR**

	Actual 2016	Actual 2017	Actual 2018	Adopted 2018	Adopted 2019	Adopted 2020	2020 Over/(Under) 2019	
							Amount	Percent
Labor	75,775,243	78,711,599	80,953,146	84,378,861	85,695,624	88,877,357	3,181,733	3.7%
Travel	678,758	703,025	715,827	820,853	855,413	912,677	57,264	6.7%
Capital	2,525,744	2,645,877	2,633,391	3,836,720	2,605,640	2,356,019	(249,621)	-9.6%
Other Operating	94,267,171	79,099,927	81,246,437	87,373,836	86,764,348	88,490,935	1,726,587	2.0%
	173,246,917	161,160,428	165,548,801	176,410,270	175,921,025	180,636,988	4,715,963	2.7%

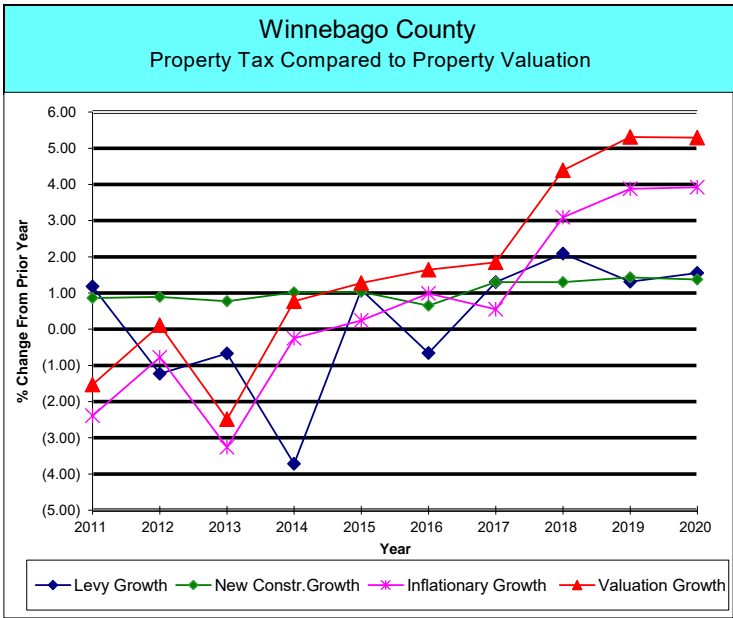


PROPERTY TAX REVENUES include taxes levied on real and personal property. The levy amount is the difference between the projected expenditures and revenues for all levy supported County operations. Starting in 2011 The County is limited to increasing property taxes by the increase in new construction.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

←

2019 figure represents the actual levy.

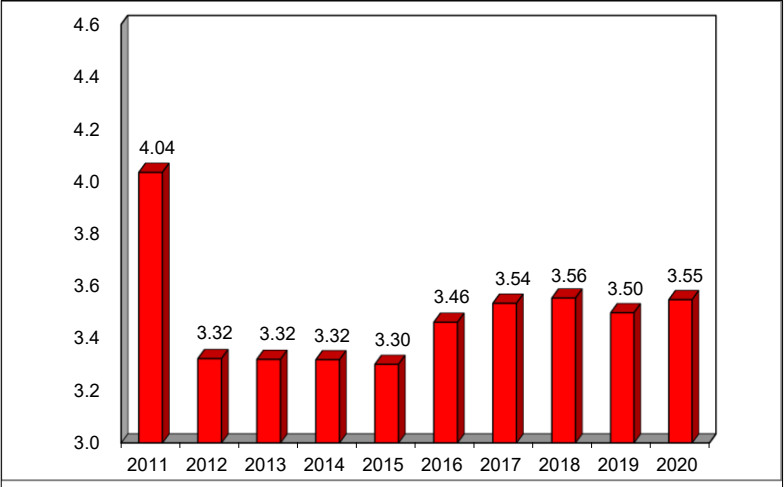
2020 figures are budgeted.



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 then 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

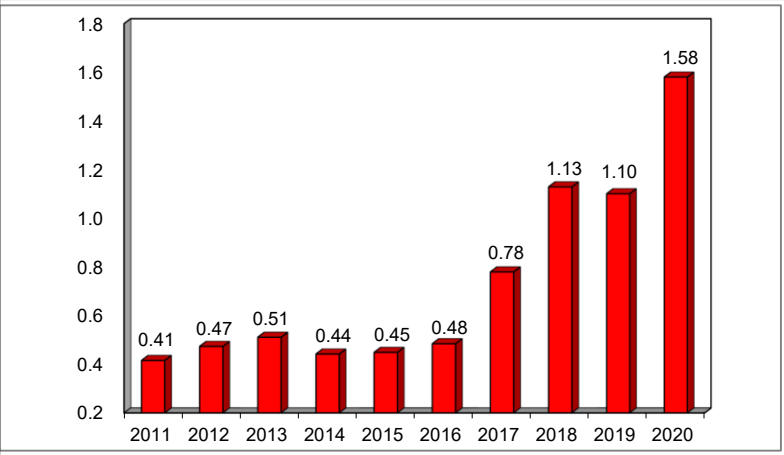


STATE SHARED TAX is distributed by the State based on a formula of spending effort and equalized values. Budget estimates are based on determinations by the State. The decrease from 2011 to 2012 is due to the state reducing our shared revenue payment by 25% or roughly \$743,000.

2019 figures are estimates.

2020 figures are budgeted.

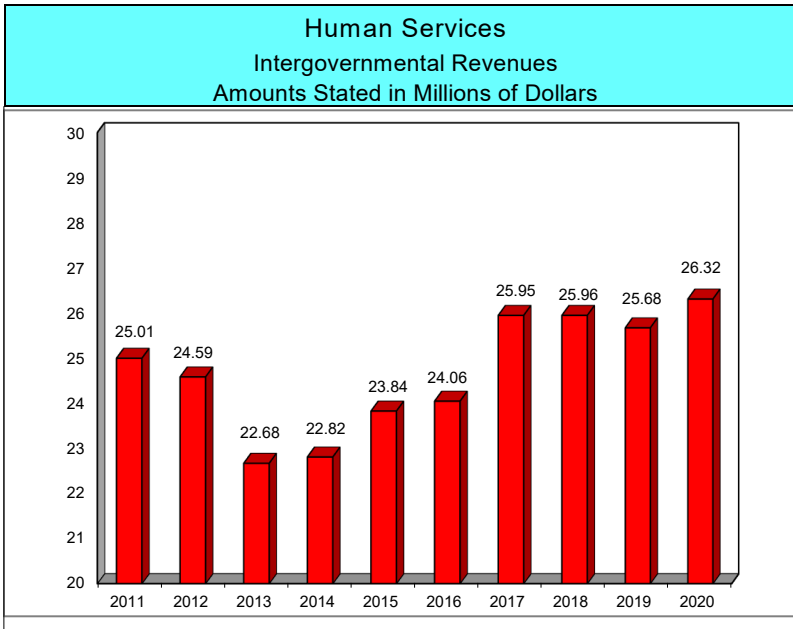
General Fund
Interest Income Investments
 Amounts Stated in Millions of Dollars



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.

2019 figures are estimates.

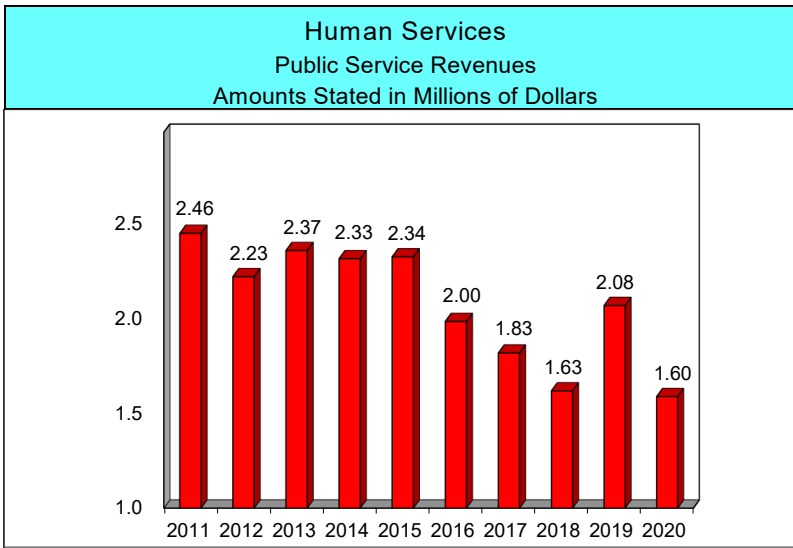
2020 figures are budgeted.



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 finished it's move from the County budget to a regional unit in 2011.

2019 figures are estimates.

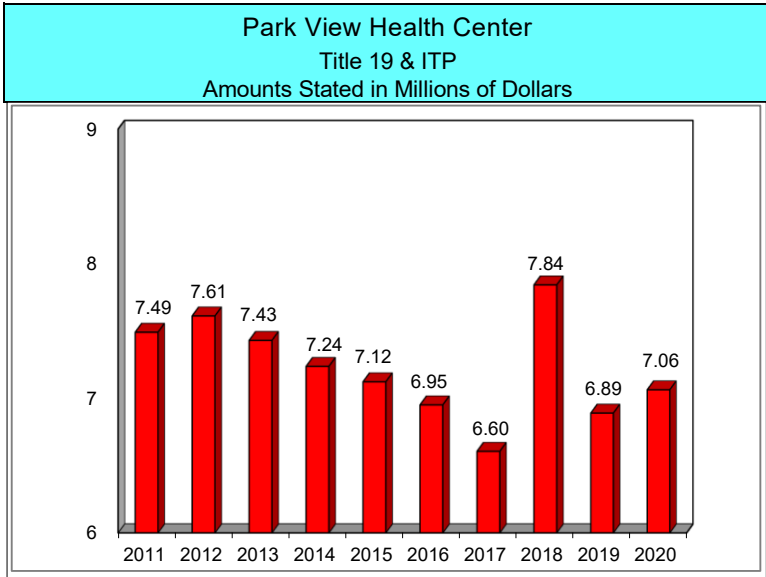
2020 figures are budgeted.



HUMAN SERVICES PUBLIC SERVICE REVENUES include revenues received from individual and third party payers for services rendered by the County.

2019 figures are estimates.

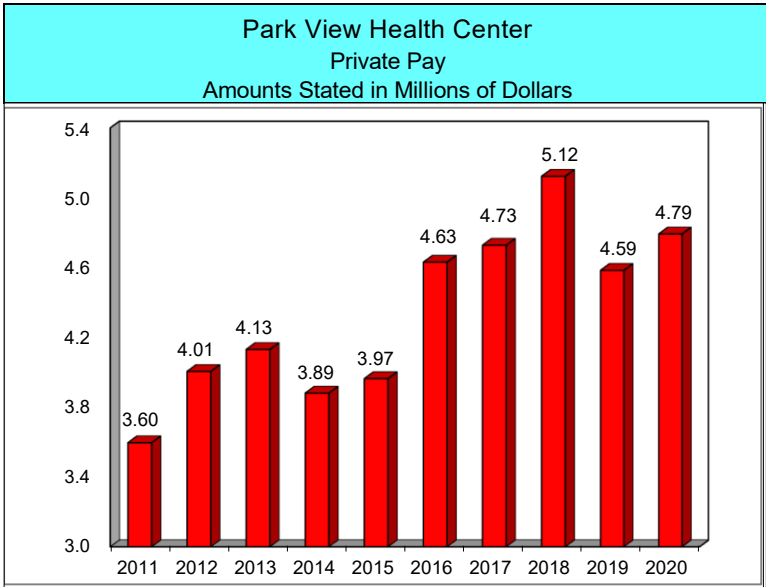
2020 figures are budgeted.



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.

2019 figures are estimates.

2020 figures are budgeted.

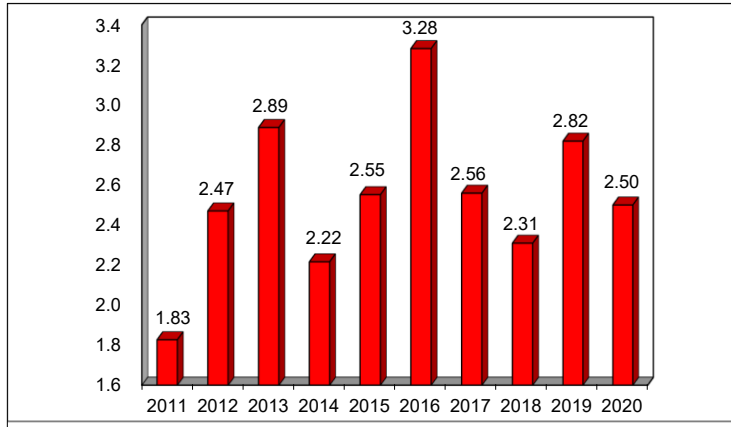


PARK VIEW HEALTH CENTER PRIVATE PAY revenue is derived from a daily rate which reflects actual operating expenses incurred for private pay residents. Fluctuations are caused by changes in the census and rate increases.

2019 figures are estimates.

2020 figures are budgeted.

Highway
Local Government
Amounts Stated in Millions of Dollars

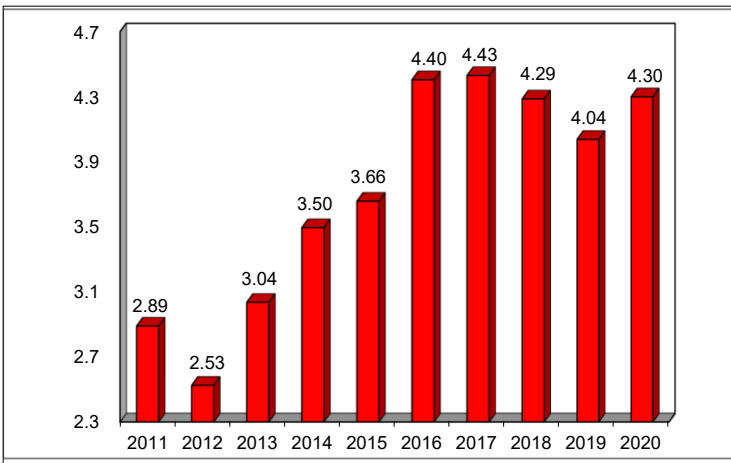


HIGHWAY- LOCAL GOVERNMENTAL REVENUES
The Highway Department does various maintenance and construction projects for local municipalities. The expenses incurred on these projects are fully reimbursed to the County by the municipality requesting the work.

2019 figures are estimates.

2020 figures are budgeted.

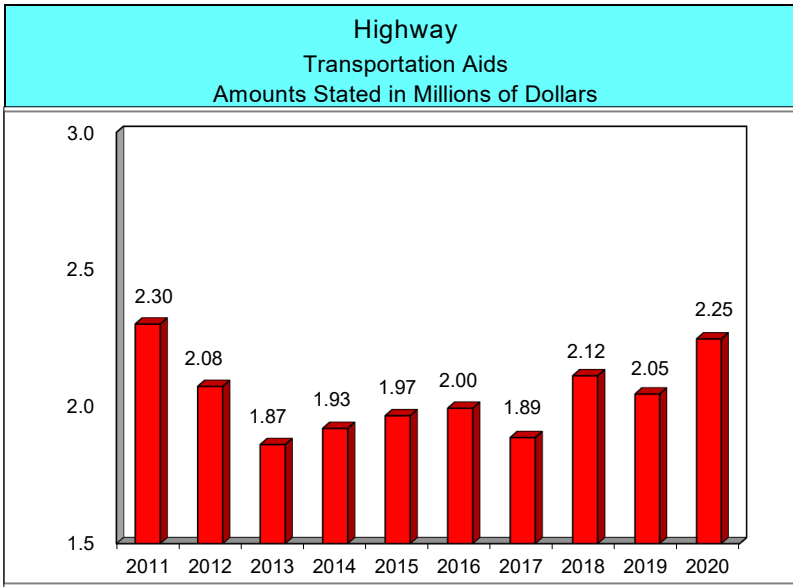
Highway
State Government
Amounts Stated in Millions of Dollars



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.

2019 figures are estimates.

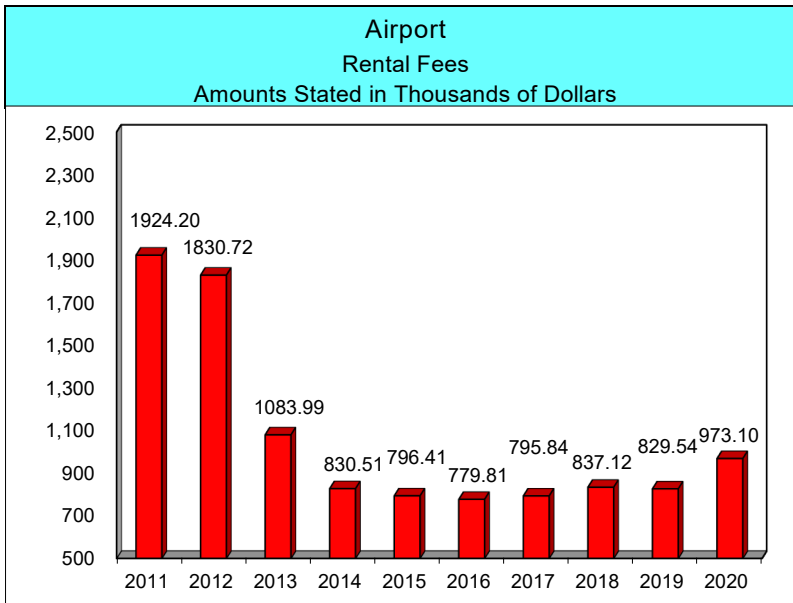
2020 figures are budgeted.



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

2019 figures are estimates.

2020 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.

2019 figures are estimates.

2020 figures are budgeted.

**CHANGES TO TABLE OF ORGANIZATION
2020 Budget Process**

Airport -	Add (1) Full-time Airport Deputy Director Add (1) Full-time Foreman Eliminate (1) Full-time Maintenance Equipment Operator
Child Support -	Add (1) Full-time Paralegal Eliminate (1) Full-time Administrative Associate I
Clerk of Courts -	Change Title - Family Court Mediator to Family Court Services Mediator Change Title - Admin. Associate I to Admin. Associate II/III (for 2 Full-time and 2 Part-time)
Highway Department -	Add (1) Full-time Equipment Operator II Add (3) Full-time Equipment Operator I
Human Resources -	Add (1) Full-time Risk Manager Eliminate (1) Part-time Admin. Assoc. III
Human Services - BH –	Add (1) Full-time Youth CCS-Lead Eliminate (1) Full-time Youth CCS Case Specialist Change Title - Summit House & Toward Tomorrow Supervisor to Crisis Center Supervisor Add (1) Full-time Crisis Center Supervisor Change Title - Resident Counselor-Summit House and Resident Program Counselor to Mental Health Crisis Specialist-Residential (3 total positions as before)
Park View Health Center -	Add (1) Part-time Social Worker-Medical Make (1) Part-time (.9 FTE) Custodian Full-time
Parks -	Add (2) Full-time Parks Caretakers
Public Health -	Add (1) Full-time Public Health Supervisor Eliminate (1) vacant Full-time Admin Assoc. III
Register of Deeds -	Change Title - Records Associate to Records Specialist
Sheriff's Office -	Change Title - Crime Analyst to Internet Crime Investigator Add (1) Full-time Public Safety Application Associate

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)
<i>Changes Made as Part of 2020 Budget</i>										
Deputy Airport Director	Airport	1		1	67,440	34,583				102,023
Maintenance Equipment Operator	Airport	-1		-1.00	(53,250)	(26,745)				(79,995)
Foreman	Airport	1		1.00	55,894	27,159	-	-	-	83,053
Child Support	Administrative Associate I	-1		-1.00						-
Child Support	Paralegal	1		1.00						-
Administrative Associate I	Clerk of Courts	-2	-2	-3.00	(105,965)	(69,693)	-	-	-	(175,658)
Administrative Associate II/III	Clerk of Courts	2	2	3.00	115,100	70,934				186,034
Equipment Operator I	Highway	3		3.00	135,033	93,057			(71,512)	156,578
Equipment Operator II	Highway	1		1.00	49,504	31,721			(34,198)	47,027
Administrative Associate III	Human Resources		-1	-0.33	(9,294)	(15,789)				(25,083)
Risk Manager	Human Resources	1		1.00	48,299	20,473				68,772
Crisis Center Supervisor	Human Services - BH	1		1.00	65,008	34,137	4,300		(15,000)	88,445
Youth CCS Case Specialist	Human Services - BH	-1		-1.00	(56,825)	(32,748)				(89,573)
Youth CCS Lead Specialist	Human Services - BH	1		1.00	59,663	33,304				92,967
Parks Caretaker	Parks	2		2.00	100,372	63,638	-	(32,002)		132,008
Custodian	Park View Health Center	1	-1	0.10	2,991	461				3,452
Social Worker - Medical	Park View Health Center		1	0.50	27,550	16,297	959			44,806
Administrative Associate III	Public Health	-1		-1.00	(36,670)	(29,645)				(66,315)
Public Health Supervisor	Public Health	1		1.00	72,592	34,931				107,523
Records Associate	Register of Deeds	-1		-1.00	(33,480)	(14,039)				(47,519)
Records Specialist	Register of Deeds	1		1.00	35,154	14,358				49,512
Public Safety Application Associate	Sheriff	1		1.00	55,099	32,297				87,396
Total Changes 2020 Budget		11.00	-1.00	10.27	594,215	318,691	5,259	(32,002)	(120,710)	765,453

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)
<i>Changes Made During 2019 Calendar Year</i>										
Assistant Corporation Counsel	Corporation Counsel	1		1.00	72,592	34,931				107,523
Paralegal	Corporation Counsel	1		1.00	40,170	30,049				70,219
Administrative Associate V	District Attorney	-1		-1.00	(44,559)	(15,774)				(60,333)
Crime Data Analyst	District Attorney	1		1.00	49,504	16,519				66,023
Bridgetender	Highway	-3		-3.00	(123,000)				123,000	0
Chief Psychologist-Clinical Manager	Human Services - BH	-1		-1.00	(95,519)	(15,893)				(111,412)
Clinic Supervisor	Human Services - BH	1		1.00	80,681	13,667				94,348
Mental Health Technician	Human Services - BH	-1	2	0.00	-	-				0
Psychotherapist	Human Services - BH	1	-1	0.50	32,115	17,009				49,124
Case Aide	Human Services - CW	-1		-1.00	(65,228)	(37,078)				(102,306)
Social Work Specialist	Human Services - CW	1		1.00	51,656	32,056				83,712
Nurse Aide	Park View Health Center	-16		-16.00						0
Hospitality Aide	Park View Health Center	16		16.00						0
Public Health Nurse	Public Health	-1		-1.00	(58,806)	(18,219)				(77,025)
Community Health Strategist	Public Health	1		1.00	52,478	17,143				69,621
Administrative Associate-Public Health	Public Health	-1		-1.00	(47,245)	(29,933)				(77,178)
Accounting Associate	Public Health	1		1.00	48,886	31,362				80,248
Records and Transcription Associate	Sheriff	-1		-1.00	(34,379)	(29,109)				(63,488)
Total Changes Made During 2019 Calendar Year		-2.00	1.00	-1.50	(40,654)	46,730				129,076
TOTAL OF ALL CHANGES SINCE 2019 BUDGET										
		9.00	0.00	8.77	553,561	365,421	5,259	(32,002)	(120,710)	894,529
NOTES:										
Title changes having no fiscal impact are excluded.										
Savings resulting from change from Nurse Aide to Hospitality Aide positions cannot be accurately calculated at this time.										

TABLE OF ORGANIZATION OF CLASSIFIED POSITIONS 2020

	2019		Position Changes After 2019 Budget		Position Changes During 2020 Budget		2020 Classified	
	FT	PT	FT	PT	FT	PT	FT	PT
AIRPORT								
Airport Director	1						1	
Deputy Airport Director					1		1	
Administrative Associate - Airport	1						1	
Foreman					1		1	
Maintenance & Operations Manager	1						1	
Maintenance Equipment Operator	4				-1		3	
Mechanic	1						1	
TOTAL	8	0	0	0	1	0	9	0
CHILD SUPPORT								
Director of Child Support	1						1	
Administrative Aide	1						1	
Administrative Associate I	5				-1		4	
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	
Paralegal					1		1	
TOTAL	26	0	0	0	0	0	26	0
CIRCUIT COURTS								
Court Commissioner	1						1	
Deputy Register in Probate	1						1	
Register in Probate	1						1	
Administrative Associate III	1						1	

TABLE OF ORGANIZATION OF CLASSIFIED POSITIONS 2020

	2019		Position Changes After 2019 Budget		Position Changes During 2020 Budget		2020 Classified	
	FT	PT	FT	PT	FT	PT	FT	PT
CLERK OF COURTS								
Clerk of Courts	1						1	
Accounting Supervisor	1						1	
Administrative Associate I	3	2			-2	-2	1	
Administrative Associate II/III					2	2	2	2
Administrative Associate III	5						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	
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 Services Mediator	2						2	
TOTAL -Clerk of Courts & Related Depts.	42	2	0	0	0	0	42	2
CORONER								
Coroner	1						1	
Administrative Associate - County Coroner		1						1
TOTAL	1	1	0	0	0	0	1	1

TABLE OF ORGANIZATION OF CLASSIFIED POSITIONS 2020

	2019		Position Changes After 2019 Budget		Position Changes During 2020 Budget		2020 Classified	
	FT	PT	FT	PT	FT	PT	FT	PT
CORPORATION COUNSEL								
Corporation Counsel	1						1	
Assistant Corporation Counsel	1		1				2	
Paralegal	2		1				3	
TOTAL	4	0	2	0	0	0	6	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
DISTRICT ATTORNEY								
Administrative Associate I	1						1	
Administrative Associate V	2		-1				1	
Crime Data Analyst			1				1	
Diversion Program Coordinator	1						1	
Investigator	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	17	0	0	0	0	0	17	0

TABLE OF ORGANIZATION OF CLASSIFIED POSITIONS 2020

	2019		Position Changes After 2019 Budget		Position Changes During 2020 Budget		2020 Classified	
	FT	PT	FT	PT	FT	PT	FT	PT
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	
Maintenance Technician	7						7	
Painter - Facilities	1						1	
Plumber	1						1	
TOTAL	39	0	0	0	0	0	39	0
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

TABLE OF ORGANIZATION OF CLASSIFIED POSITIONS 2020

	2019		Position Changes After 2019 Budget		Position Changes During 2020 Budget		2020 Classified	
	FT	PT	FT	PT	FT	PT	FT	PT
GENERAL SERVICES								
Administrative Associate I	1						1	
TOTAL	<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1</u>	<u>0</u>
HIGHWAY								
Highway Commissioner	1						1	
Administrative Associate III	1						1	
Bridge and Engineering Manager	1						1	
Bridgetender	15	2	-3				12	2
Equipment Operator I	38				3		41	
Equipment Operator II	9				1		10	
Financial Associate I	1						1	
Foreman	4						4	
Highway Equipment Superintendent	1						1	
Highway Maintenance Superintendent	2						2	
Highway Maintenance Supervisor	2						2	
Mechanic	6						6	
Office Supervisor	1						1	
Stockroom Coordinator	1						1	
Traffic Operations Supervisor	1						1	
TOTAL	<u>84</u>	<u>2</u>	<u>-3</u>	<u>0</u>	<u>4</u>	<u>0</u>	<u>85</u>	<u>2</u>
HUMAN RESOURCES								
Director of Human Resources	1						1	
Administrative Associate III		2				-1		1
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	
Risk Manager					1		1	
TOTAL	<u>8</u>	<u>2</u>	<u>0</u>	<u>0</u>	<u>1</u>	<u>-1</u>	<u>9</u>	<u>1</u>

TABLE OF ORGANIZATION OF CLASSIFIED POSITIONS 2020

	2019		Position Changes After 2019 Budget		Position Changes During 2020 Budget		2020 Classified	
	FT	PT	FT	PT	FT	PT	FT	PT
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	4						4	
Administrative Associate III	12	3					12	3
Administrative Associate IV	3						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
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	6						6	
Case Manager - CSP	6						6	
Case Manager - Justice Programs	1						1	
Case Manager - Team Services	10						10	
Case Manager-Safe Streets	1						1	
Chief Psychologist-Clinical Manager	1		-1					
Clinic Supervisor			1				1	
Crisis Center Supervisor					2		2	
Crisis Intervention Manager	1						1	
CSP/CCS Supervisor	2						2	
Family Support Crisis Worker	2						2	
Intensive In-Home Case Specialist	3						3	
LPN-Psychiatric Nurse	1						1	
Mental Health Crisis Specialist	4	4					4	4
Mental Health Crisis Specialist-Residential					3		3	

TABLE OF ORGANIZATION OF CLASSIFIED POSITIONS 2020

	2019		Position Changes After 2019 Budget		Position Changes During 2020 Budget		2020 Classified	
	FT	PT	FT	PT	FT	PT	FT	PT
HUMAN SERVICES-BEHAVIORAL HEALTH SERVICES (cont.)								
Mental Health Technician	3	1	-1	2			2	3
Mental Health Technician - Lead	1						1	
Peer Support Specialist	1	1					1	1
Prevention Services Coordinator	1						1	
Program Specialist	8	3					8	3
Psychiatric Nurse	2						2	
Psychotherapist	13	2	1	-1			14	1
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				-1		2	
Youth CCS Lead Specialist					1		1	
Youth Mental Health Supervisor	2						2	
HUMAN SERVICES – CHILD WELFARE SERVICES								
Division Manager-Child Welfare	1						1	
Case Aide	2		-1				1	
Home Consultant	7						7	
Juvenile Intake Specialist	2						2	
Juvenile Restitution Program Coordinator	1						1	
Program Supervisor	9						9	
Social Work Specialist	51		1				52	
HUMAN SERVICES – ECONOMIC SUPPORT								
Division Manager - Economic Support	1						1	
Administrative Associate I	2						2	
Economic Support Specialist - Lead	2						2	
Economic Support Specialist I / II	33	4					33	4
Economic Support Supervisor	1						1	
Problem Resolution Specialist	1						1	
Staff Development Specialist	1						1	

TABLE OF ORGANIZATION OF CLASSIFIED POSITIONS 2020

	2019		Position Changes After 2019 Budget		Position Changes During 2020 Budget		2020 Classified	
	FT	PT	FT	PT	FT	PT	FT	PT
HUMAN SERVICES – LONG TERM SUPPORT								
Division Manager - Long Term Support	1						1	
ADRC Specialist	10						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	262	23	0	1	1	0	263	24
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	18	0	0	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

TABLE OF ORGANIZATION OF CLASSIFIED POSITIONS 2020

	2019		Position Changes After 2019 Budget		Position Changes During 2020 Budget		2020 Classified	
	FT	PT	FT	PT	FT	PT	FT	PT
PARKS								
Director of Parks and Expo Center	1						1	
Administrative Associate - Parks	1						1	
Parks Caretaker	2	2			2		4	2
Parks Maintenance Supervisor	1						1	
Parks Manager	1						1	
Program Manager	1						1	
TOTAL	7	2	0	0	2	0	9	2
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			1	-1	11	
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	
Hospitality Aide			16				16	
Housekeeping Supervisor		1						1
LPN - Unit Assistant	1						1	
Medical Director		1						1
Medical Records Associate	1						1	
Nurse Aide	114	1	-16				98	1
Nursing Scheduler	1						1	

TABLE OF ORGANIZATION OF CLASSIFIED POSITIONS 2020

	2019		Position Changes After 2019 Budget		Position Changes During 2020 Budget		2020 Classified	
	FT	PT	FT	PT	FT	PT	FT	PT
PARK VIEW HEALTH CENTER (cont.)								
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				1	3	2
Staff Development Coordinator	1						1	
Transportation Aide	1						1	
Unit Assistant	3						3	
TOTAL	215	10	0	0	1	0	216	10
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 Administrator	1						1	
GIS Specialist I	1						1	
GIS Specialist II	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

TABLE OF ORGANIZATION OF CLASSIFIED POSITIONS 2020

	2019		Position Changes After 2019 Budget		Position Changes During 2020 Budget		2020 Classified	
	FT	PT	FT	PT	FT	PT	FT	PT
PUBLIC HEALTH								
Director of Public Health	1						1	
Accounting Associate			1				1	
Administrative Associate - Public Health	1		-1					
Administrative Associate III	2				-1		1	
Communications Specialist	1						1	
Community Health Strategist	5		1	1 *			6	1
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	2	-1				9	2
Public Health Planner	1						1	
Public Health Policy Coordinator	1						1	
Public Health Preparedness Specialist	1						1	
Public Health Supervisor	3				1		4	
WI Well Woman Program Specialist	1	1					1	1
WIC Breastfeeding Peer Counselor	1						1	
WIC Program Manager	1						1	
WIC Program Nutritionist		4						4
TOTAL	38	8	0	1	0	0	38	9
<i>*Part-time Community Health Strategist added on the Board floor during 2019 budget process - was not added to this table for 2019 Adopted positions.</i>								
REGISTER OF DEEDS								
Register of Deeds	1						1	
Register of Deeds Supervisor	1						1	
Records Associate	5				-1		4	
Records Specialist					1		1	
TOTAL	7	0	0	0	0	0	7	0

TABLE OF ORGANIZATION OF CLASSIFIED POSITIONS 2020

	2019		Position Changes After 2019 Budget		Position Changes During 2020 Budget		2020 Classified	
	FT	PT	FT	PT	FT	PT	FT	PT
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	62	5					62	5
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	
Internet Crime Investigator	1						1	
Lieutenant	15						15	
Police Officer	37						37	
Public Safety Application Administrator	1						1	
Public Safety Application Associate					1		1	
Public Safety Records Associate	1						1	
Records Administrative Supervisor	1						1	
Records and Transcription Associate	3		-1				2	
Sergeant	6						6	
Traffic and Warrant Associate	1						1	
Warrant and Electronic Monitoring Associate	1						1	
Work Release Unit Supervisor	1						1	
TOTAL	203	5	-1	0	1	0	203	5

TABLE OF ORGANIZATION OF CLASSIFIED POSITIONS 2020

	2019		Position Changes After 2019 Budget		Position Changes During 2020 Budget		2020 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	
TOTAL	4	0	0	0	0	0	4	0
VETERANS SERVICE OFFICE								
Director of Veterans' Services	1						1	
Administrative Associate IV - Veterans	1						1	
Veterans Benefits Specialist	5						5	
Veterans Services Supervisor	1						1	
TOTAL	8	0	0	0	0	0	8	0
GRAND TOTAL	1030	57	-2	2	11	-1	1039	58

**WINNEBAGO COUNTY
CAPITAL OUTLAY - 2020**

<u>Department</u>	<u>Description</u>	<u>Quantity</u>	<u>Unit Cost</u>	<u>Capital Outlay</u>
Information Systems -				
	New car or van	1	23,600	23,600
		<u>1</u>		<u>23,600</u>
Technology				
Replacement -	Average Server	4	11,000	44,000
	Large Server	1	21,000	21,000
	EMC / Storage / SAN	1	28,000	28,000
		<u>6</u>		<u>93,000</u>
Facilities -				
	Emergency Light Tower	1	13,000	13,000
	Toro Snow Blower Attachment	1	6,000	6,000
	Replacement Van	2	30,500	61,000
	Emergency Portable Generator	1	37,000	37,000
	Remodel Orrin King Basement for DA Diversion Program	1	80,000	80,000
		<u>6</u>		<u>197,000</u>
UWO-Fox Cities Campus -				
	Maintenance Shed Repair	1	30,000	30,000
	Lucia Baehman Theatre Light Upgrades	1	10,000	10,000
	Geology Storage Closet Conversion to Office	1	10,000	10,000
		<u>3</u>		<u>50,000</u>

**WINNEBAGO COUNTY
CAPITAL OUTLAY - 2020**

<u>Department</u>	<u>Description</u>	<u>Quantity</u>	<u>Unit Cost</u>	<u>Capital Outlay</u>
Parks -				
Admin -	Top Dresser for soccer & rugby field turf improvement	1	14,000	14,000
Admin -	1 Ton Dump Truck	1	52,000	52,000
Recreation Trails -	Dog Park Fence & Signage	1	40,000	40,000
		<u>3</u>		<u>106,000</u>
Register of Deeds -				
	Fiche Scanner / Reader	1	7,500	7,500
		<u>1</u>		<u>7,500</u>
Sheriff -				
Patrol -	Utility SUV	8	48,937	391,496
Patrol -	Supervisor Vehicle	1	49,198	49,198
Detective -	Detective Squad	1	26,000	26,000
Boat Patrol -	Marine Patrol Boat	1	175,000	175,000
Jail -	Polycom Video Conferencing Cameras	2	8,000	16,000
		<u>2</u>		<u>657,694</u>
Clerk of Courts -				
Clerk of Courts -	Microfilm Reader and Writer	1	10,000	10,000
Branch 5 -	Audio & Video Replacement	1	80,000	80,000
Family Court Comm -	Digital Audio Recording Equipment	1	10,000	10,000
		<u>3</u>		<u>100,000</u>
Human Services -				
	Van	1	25,000	25,000
		<u>1</u>		<u>25,000</u>

**WINNEBAGO COUNTY
CAPITAL OUTLAY - 2020**

<u>Department</u>	<u>Description</u>	<u>Quantity</u>	<u>Unit Cost</u>	<u>Capital Outlay</u>
Airport -	Eco-foam kit for CFR 314 Truck	1	25,725	25,725
	Used plow truck	1	15,000	15,000
		<u>2</u>		<u>40,725</u>
Park View				
Health Center -	Porch screen - 2nd floor porches	7	4,000	28,000
	Recessed Scissor Dock Lift	1	22,000	22,000
	Combi Oven/Steamer	1	17,000	17,000
	Volaro HD450 Bariatric Full Body Lift with scale	1	7,500	7,500
	Volar PA600HD Bariatric Sit to Stand Aid	2	5,500	11,000
		<u>12</u>		<u>85,500</u>
Highway -				
	Epoxy 1/2 Shop Floor	1	140,000	140,000
	Tri-axle Dump / Plow Truck	1	310,000	310,000
	Skid Steer	1	70,000	70,000
	Front End Loader	1	200,000	200,000
	Patrol Truck	1	75,000	75,000
	Superintendent Truck	1	45,000	45,000
	Skid Steer Cold Planer	1	25,000	25,000
	Surveying GPS	1	15,000	15,000
	Discbine Mower	2	20,000	40,000
	Major equipment repairs	1	50,000	50,000
		<u>11</u>		<u>970,000</u>
		<u>50</u>		<u>2,356,019</u>