



Winnebago County, WI Executive Budget 2021



Window Visits



Sun-Catcher Crafting



Window Visits



Virtual Visits



Tree of Wisdom



Park View 15 News



"I promise to wear a mask... can I come back?"



Community Correspondence



Pet Visits at Windows



Silly Mask Contest



Special Treats



Televised Exercise

About Our Cover... Park View Health Center (PVHC)

Our cover photos showcase the COVID-19 pandemic and how it has been a time of great trial and perseverance at Park View Health Center. Life has been dramatically altered in a once-active residential facility. With COVID regulations having been put into effect since the beginning of March that restrict visitors and volunteers from entering the building and prevent residents from normal access outside their living spaces, PVHC staff have stepped up to not only provide extraordinary care in each of their fields, they have also increased their efforts in being available on a *social level*. It is only direct-care staff who residents have any regular face-to-face, social contact. Imagine that for a minute...*for over half a year now*, residents and staff have been functioning in this capacity.

For contact with families/friends, residents have: 1) closed-window visits (they speak via phone while at the residents' windows); 2) virtual visits through the use of tablets/phones; and 3) supervised outdoor visits with strict practices in place.

Staff have creatively kept residents engaged during COVID-19, as well. The use of closed circuit channel 15 has been providing substitute activities, such as: 1) church services streamed via local churches; 2) "Park View News," which has become a regular service on channel 15 as a means to share information with residents - all provided in an uplifting and, at times, "tongue in cheek" format (i.e., "*Elizabeth Manek*" and "*Tim Petoniak*" of PVHC 15 News!); 3) exercise classes; 4) "Park View Lotto," which has taken the place of the popular bingo times residents attended together in the Great Room; 5) virtual visits to national zoos, museums, oceans, astronomy lessons, and many more tours, all streamed into their own rooms; and 5) special music and sing-alongs performed by staff, rather than area musicians and entertainers who typically and regularly perform in the Great Room.

Fresh ideas in crafting such as making sun-catchers (see cover), additional pen pal programs, and neighborhood writing classes based on a photo or picture have been some of what makes up residents' days during COVID. During National Skilled Care Week in May, staff had a "decorated masks" contest (see cover), and Mismatched Clothes/Socks and Crazy Hair/Hat Days in order to liven up the neighborhoods. Activities staff created a "Tree of Wisdom" and residents wrote one-word insights on leaf cut-outs that hung on the ceiling above the trunk (see cover).

Food & Nutrition Services has become resourceful in providing extra goodie services to brighten residents' days while in safety precaution. Special treats are distributed such as smiley cookies (see cover), ice cream shakes, charcuterie/snack carts, etc. While these types of services aren't new, they've been "amped up" during COVID restrictions.

A loss felt by residents AND staff during the pandemic is seeing beloved "Figgy." Fig is Park View's "pet volunteer" who had been growing up before our eyes and hanging out with residents daily for several months until COVID hit and forced Fig's visits to halt abruptly. It's a loss felt by all of Park View, and one felt by Fig as well (see her photo on cover). Fig brought immense joy to everyone. It is uncertain when she will be able to return to her duties, as it is uncertain when there will be a lifting of regulations currently in place.

Of significant importance to staff and residents has been the incredible community support. From the moment we knew we were going to be dealing with something bigger than we've seen in a lifetime, there was an outpouring of crafting and sewing volunteers working diligently to make cloth masks for residents and staff. We stopped counting at over 1,800 handmade, cloth masks delivered; all have been distributed to residents and staff. Filters were donated from someone who had bulk filter materials at home and she cut each of them to fit in our cloth masks. Approximately six local businesses donated hand sanitizer at a time we could not order from our usual vendors as they had none for purchase, *even for a health care facility*. Winnebago Community Credit Union gave several large, colorful banners that have been a source of encouragement to staff each time they enter and exit the parking lots. Other vendors had elves who must have slipped in unnoticed and posted signs thanking our staff. MANY area restaurants donated meals to staff who have been taxed with long, stressful hours protecting and keeping our residents safe. PVHC families have been extremely generous in providing surprises for residents and staff to vivify their days. And the list goes on and on...

Through all the uncertainty of 2020, the dedicated staff of Park View Health Center remains focused and committed in doing what is essential for the protection of residents – all with the tenacity, spirit, and drive that proves that authentic individuals make up the Park View Team.

FISCAL YEAR 2021
ANNUAL BUDGET FOR THE
COUNTY OF WINNEBAGO

WINNEBAGO COUNTY BOARD OF SUPERVISORS

Shiloh Ramos, Chair

David Albrecht
Steven Binder
Alyssa R. Bolante
Thomas Borchart
Michael A. Brunn
Andy Buck
Brian Defferding
Thomas J. Egan
Paul Eisen

W. Thomas Ellis
Chuck Farrey
Jerry Finch
Maribeth Gabert
Julie A. Gordon
Ben Joas
Robert Keller
Thomas J. Konetzke
Kevin Konrad

Larry Lautenschlager
Steven Lenz
Susan Locke
Nicole Neuhoff
Michael Norton
Donald Nussbaum
Karen D. Powers
Shiloh Ramos
Joel Rasmussen

Koby Schellenger
Vicki S. Schorse
Tom Snider
Stephanie J. Spellman
VACANT
Robert J. Warnke
Bill Wingren
Rachel A. Youngquist
Doug Zellmer

TABLE OF CONTENTS

DESCRIPTION	PAGE	DESCRIPTION	PAGE
OVERVIEW		DIVISION OF PUBLIC SAFETY (cont.)	
Budget Message.....	5	Sheriff.....	240
Mission Statement.....	11	Jail Improvements Fund.....	258
Table of Organization.....	12	Coroner.....	263
Budget & Financial Policies.....	14	Emergency Management.....	276
Information about Winnebago County.....	21	DIVISION OF TRANSPORTATION	
Property Tax Rate Limits and Levy Limits.....	22	Summary by Division - Transportation.....	288
Significant Information.....	24	Airport.....	289
Fringe Benefit Components.....	25	Highway Fund.....	306
Budget Summary.....	26	County Road Maintenance.....	323
Appropriations.....	27	DIVISION OF HEALTH & HUMAN SERVICES	
Revenue and Expense Graphs.....	29	Summary by Division - Health & Human Services.....	327
Levy by Division Graph.....	33	Public Health.....	328
Financial Comparisons.....	34	Child Support.....	344
County Tax Rate Info and Graphs.....	38	Veterans Services.....	354
Apportionment.....	42	Human Services.....	365
Information About Fund Accounting.....	44	Park View Health Center.....	427
Fund Projections.....	45	DIVISION OF EDUCATION, CULTURE, & RECREATION	
Revenue By Fund.....	46	Summary by Division - Education, Culture & Recreation.....	446
Revenue By Year.....	47	UWO-Fox Cities Campus.....	447
Expenditures By Fund.....	48	University Extension.....	457
Expenditures By Year.....	49	Parks.....	470
Revenue Projections.....	50	Boat Launch Program.....	485
Table of Organization Changes - Positions.....	56	DIVISION OF PLANNING & ENVIRONMENT	
Table of Organization Changes - Fiscal Impact.....	58	Summary by Division - Planning & Environment.....	493
Table of Organization - Classified Positions.....	60	Register of Deeds.....	494
Capital Outlay.....	75	Planning and Zoning.....	505
DIVISION OF ADMINISTRATION		Property Lister.....	519
Summary by Division - Administration.....	79	Land Records Modernization.....	523
County Executive.....	80	Land and Water Conservation.....	529
Corporation Counsel.....	87	NON-DIVISIONAL BUDGETS	
County Clerk.....	97	Summary by Division - Non-Divisional.....	541
Treasurer.....	114	County Board.....	542
Human Resources.....	124	Scholarship Program.....	550
Workers Compensation Fund.....	137	Miscellaneous and Unclassified.....	552
Self Funded Health Insurance.....	143	Miscellaneous Operating Grant Schedule.....	559
Self Funded Dental Insurance.....	149	Library Levy Request.....	560
Prop & Liab Insurance Fund.....	153	DEBT SERVICE	
Finance.....	160	Debt Service.....	561
General Services.....	171	CAPITAL PROJECTS	
Information Systems.....	179	Capital Projects.....	584
Technology Replacement.....	191	APPENDIX	
Facilities.....	196	Demographic Statistics.....	587
DIVISION OF PUBLIC SAFETY		SOLID WASTE	588
Summary by Division - Public Safety.....	211	GLOSSARY	607
District Attorney.....	212	INDEX	611
Clerk of Courts.....	224		

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

2021 BUDGET MESSAGE

Executive Budget

“The test of our progress is not whether we add more to the abundance of those who have much; it is whether we provide enough for those who have too little.”

~ *Franklin D. Roosevelt*
32nd President of the United States



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 2021. Growth in net new construction was 1.455% restricting our ability to increase the operating tax levy. Departments were very responsible in preparing their 2021 budget requests and we are able to present a budget with a reduction in the equalized tax rate of 12-cents. This results in an equalized tax rate of \$4.95, the lowest in decades. While the impact on property tax will vary, the majority of homeowners should see stable or slightly declining County taxes on their property tax bill.

2021 BUDGET HIGHLIGHTS

OVERALL:

As stated above, the total equalized tax rate of \$4.95 is down 12-cents from 2020. 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, they did a very good job of meeting this objective. There are often additional State or Federal revenues to cover increases in costs where they appear in departments budgets.

The ongoing presence of the COVID-19 pandemic in the County has impacted the County's short-term priorities and the way business is conducted, but it has not had a significant impact on County finances.

REVIEW BY EXPENDITURE CATEGORY:

Labor

The labor area of the budget accounts for a large portion of the increase in levy from 2020 to 2021.

Total county wages are projected to increase \$938,043, or 1.52%, over 2020. Part of this increase is the result of average normal wage increases of 1.75% 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 2021 budget are five additional full-time positions and three part time positions. There has been a net increase of seven full time positions and a net decrease of one part time position that has occurred since the first of this year. More details related to this can be found later in the overview section of this book.

Fringe benefits are down \$33,626, or 0.12%, from 2020. FICA Medicare costs are increasing \$73,758, or 1.55%. Health Insurance costs are down \$379,542, or 2.32 % under 2020. There was no increase in health insurance for 2021, and the decrease can be attributed to a shift in employees' elections of coverage type. Workers Compensation costs are increasing \$328,150, or 126.86%, this is due to the self-funded Workers Compensation fund balance not being as strong this year, so approximately \$319,000 will be subsidized this in the 2021 budget for the workers compensation insurance costs to the departments, versus approximately \$492,000 that was subsidized in 2020.

Travel

Travel expenditures are projected to decrease \$79,009, or 8.66%, under 2020. We are continuing to hold these costs down to the minimum that allows our staff to maintain adequate training levels. A large portion of the travel budget is associated with mileage reimbursements we give employees for using their personal vehicles for County business. Seminars and conferences will continue to be attended locally or virtually in 2021 whenever possible. These measures should ensure our staff the ability to maintain professional licensures and certification standards. The decrease for 2021 is mostly related to COVID-19 and the shift to virtual meetings and training versus in-person. This is expected to continue into much of 2021.

Capital Outlay

Capital outlay budget for 2021 is \$2,920,659 reflecting an increase of \$564,640, or 23.97%, over 2020. A detailed list of capital expenditures is included in the “overview” section of this book. These are capital items that do not qualify as bonded capital projects.

Other Expenditures

Other operating expenditures are projected to increase by \$1,072,086, or 1.21%, over 2020. The highway department increased operating expenses by \$934,613, or 11.00% over 2020. This increase is mostly due to an additional \$660,000 needed for architect and engineering services needed for capital improvement projects on infrastructure. The remainder of the increases in the highway department is based on three-year averages of expenditures.

REVIEW BY DIVISION:

Administration

The tax levy in this division is \$11,045,804, an increase of \$80,485, or 0.73%, over 2020. This is attributable to a normal wage increase of 1.75% budgeted for 2021. There was also a significant decrease of \$112,428, or 62.44% in the Elections department for 2021, as there are only two (2) in fiscal year 2021 versus four (4) in fiscal year 2020.

Public Safety

The tax levy in this division is \$25,758,439, an increase of \$262,202, or 1.03%, over 2020. Most of the increase is attributable to the Sheriff's Office, which has a levy increase of \$150,581. This increase is the result of average normal wage increases of 1.75% that has been included in this budget. In addition, the Coroner has a levy increase of \$36,649, which is mainly due to the one-time purchase of a new vehicle for the department.

Transportation

The tax levy in this division is \$2,716,710, an increase of \$642,059, or 30.95%, over 2020. The majority of this is due to a \$569,000 increase in debt service for our airport due to borrowing for the new general aviation terminal project approved in 2020. The remainder of the increase is the result of average normal wage increases of 1.75% that has been included in this budget.

Health and Human Services

The tax levy in this division is \$22,104,410, a decrease of \$39,468, or 0.18%, under 2020. Park View Health Center's debt service decreased by \$178,000, which is due to the payoff of their main facility. In addition, Human Services has a levy increase of \$123,663. This increase is the result of average normal wage increases of 1.75% that has been included in this budget.

Education, Culture and Recreation

The tax levy in this division is \$2,083,665, an increase of \$4,289, or 0.21%, over 2020. This is a very modest increase. Departments have done an excellent job in holding their levies down.

Planning and Environment

The tax levy in this division is \$1,108,062, a decrease of \$36,035 or 3.15%, under 2020. Register of Deeds increased the amount that is returned to levy by \$62,464, or 15.52%. This is due to increases in volumes from on-line documents from Tapestry and Laredo prints. Planning and Zoning increased levy by \$13,512, or 1.77% over 2020, which is due to a decrease in County revenue from the State conducting half of the plan review for sanitation permits. Lastly, Land and Water Conservation increased levy by \$10,141, or 1.74% over 2020, this is due to an average normal wage increases of 1.75% that has been included in this budget.

Non-Divisional Budgets

This area shows a net surplus of \$2,622,217, a decrease of \$498,752, or 15.98%, under 2020. One reason for this decrease is that the bridge and culvert aids for 2021 increased by \$113,552, thus creating a higher expense. In addition, a decrease of \$260,000 for interest income on investments is being realized due to the rapid market decline caused by the COVID-19 pandemic. Lastly, \$245,000 less of the undesignated general fund balance will be applied to keep the levy under the allowable limit versus last year.

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 2020 borrowing for capital projects will be \$11,500,000. The larger projects to be funded in this bond issue include the road and bridge projects \$5,703,805, courthouse window replacement and elevator upgrade \$3,363,795, the airport's new general aviation terminal \$1,800,000 and a few other projects. Each capital project must come before the county board twice for consideration and approval.

Debt Service

The 2021 net levy supported debt service is \$8,018,000, a decrease of \$424,000 or 5.02% under 2020. All County debt is paid off within 10 years or less. The debt service tax levy is decreasing by \$.03, or by 4.62%, under 2020. 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) versus last year's adopted budget has a net increase of twelve additional full-time positions and two part time positions. Detail of the changes can be seen on the "Table of Organization of Classified Positions" in the "Overview" section of this budget book. A schedule showing the fiscal impact of those changes also follows that section.

Levy Limits

Our operating levy for 2021 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 (2019), which allows for a 1.455% increase in the 2021 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 \$4,910,000 of all fund reserves to the budget to stay within this operating levy limit.

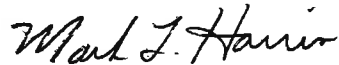
The Finance Director believes that this budget complies with the operating levy limit.

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

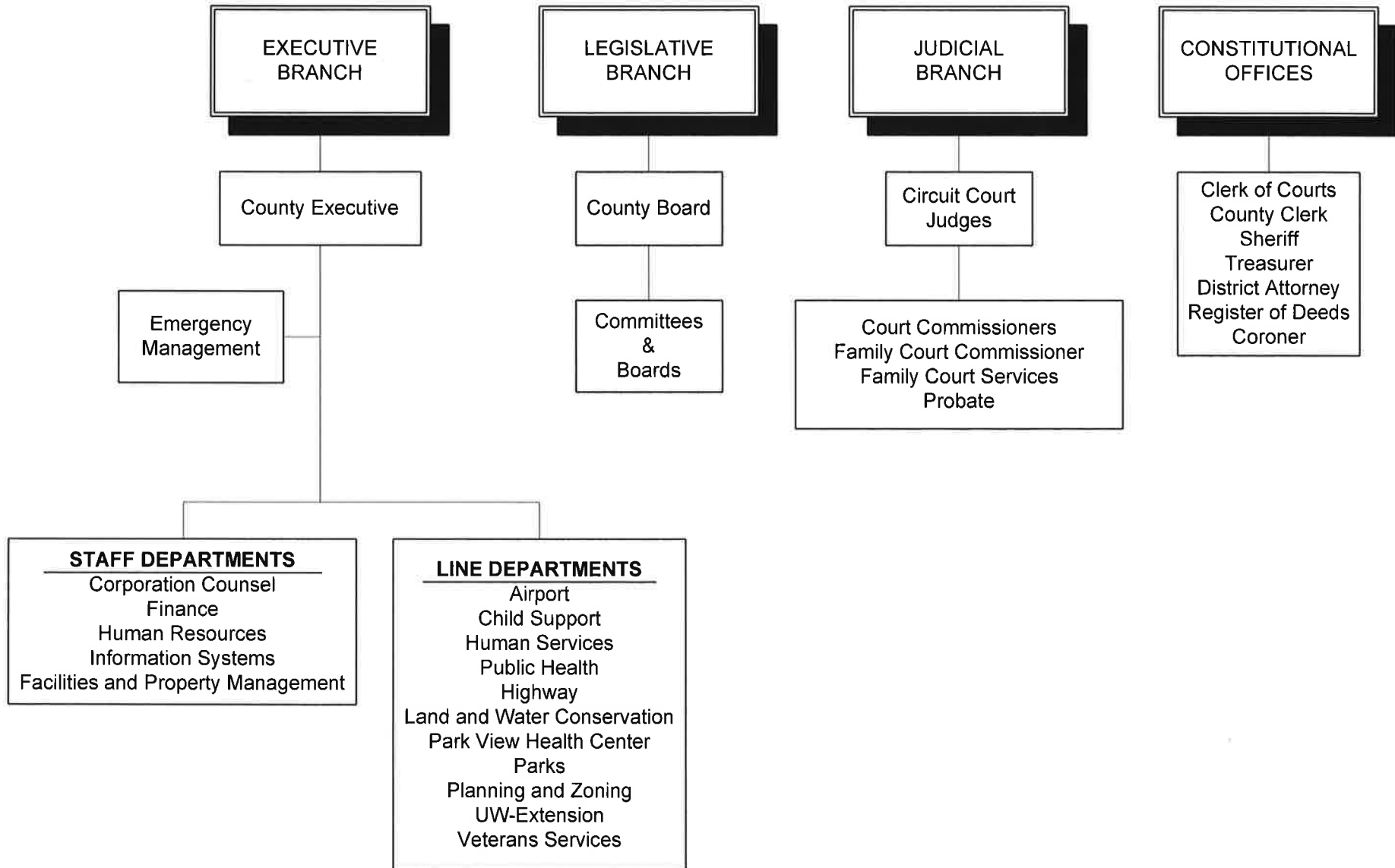
MISSION STATEMENT

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.

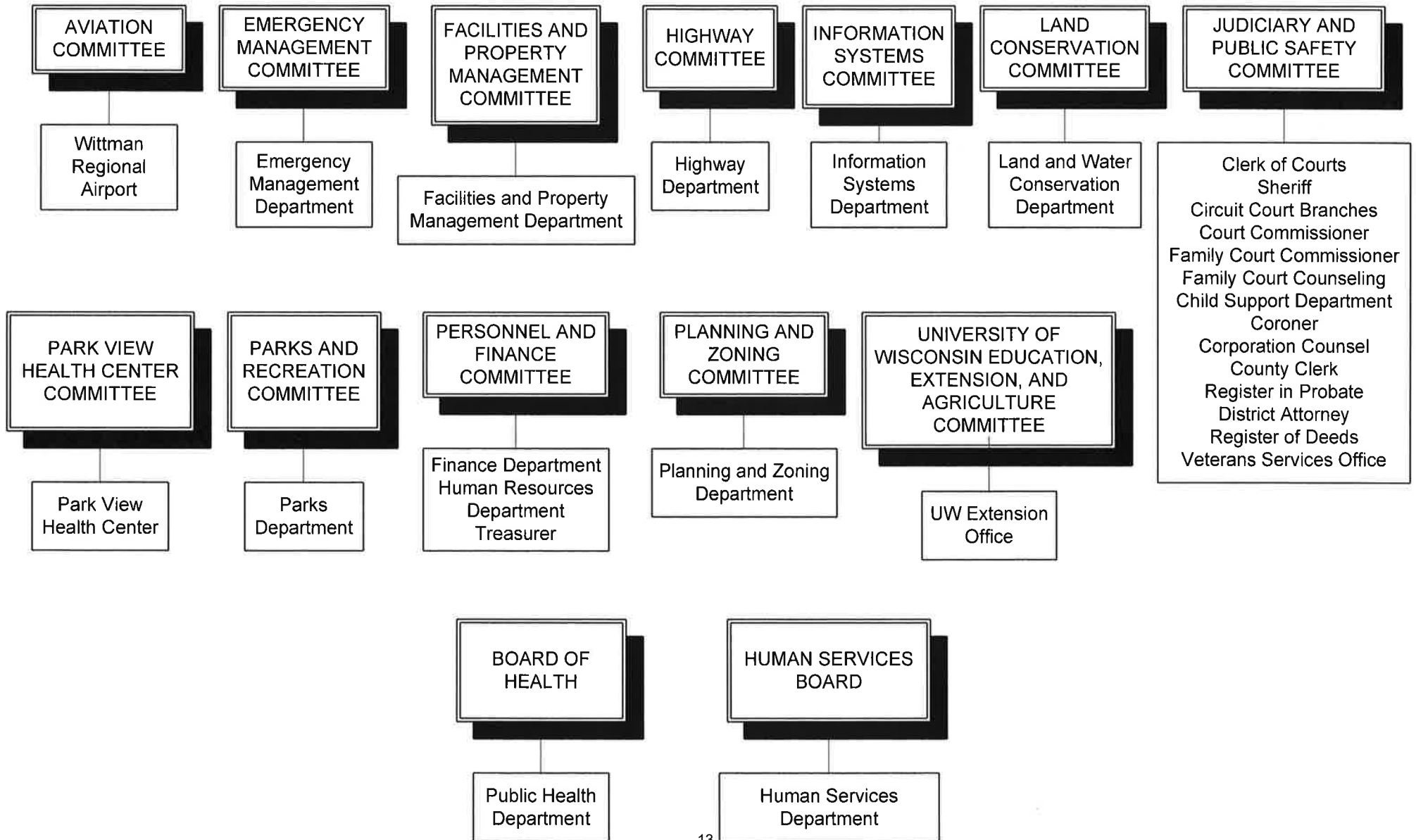
To carry out this mission, the following roles are required:

- **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
- Non-divisional
- Debt Service
- Capital Projects
- 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>
05/29/2020	Forms and Instructions made available for budget preparation
07/17-07/31/2020	Budget worksheets and all materials due from departments to Finance Department
08/03-08/28/2020	Executive holds meetings with departments to review budgets
09/18/2020	Finalized budget sent out for printing and assembly
10/12/2020	Budget delivered to County Board Supervisors
10/26-10/29/2020	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 31.3% 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 8.6% of our revenue budget.

Licenses and Permits:

This is a small revenue source comprising about 0.6% of the County revenue budget.

Interfund Revenues:

This category includes charges from one County department to another. It comprises about 15.6% 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 3.5% 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 improvement 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 County. It is the goal of the County to achieve and maintain an unrestricted fund balance in the general fund equal to a target range of 16% - 20% of the governmental fund's (excluding capital and debt service funds) subsequent year's budgeted expenditures. The General Fund Unreserved Fund Balance is projected to be around \$39.2 million at the end of 2020, 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, but due to COVID-19 was cancelled in 2020. In 2019, attendance was 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 170,580. The majority of people reside in five urban areas ranging in population from over 67,004 in Oshkosh, the County seat, to the Village of Winneconne with 2,484 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 – 2021 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.	\$ 1,500,000
General Fund - Designated Fund Reserves		
	Public Health Designated Fund Balance - to reduce the levy for the department	440,000
	Property Lister Designated Fund Balance - to reduce the levy for the department	20,000
Park View Health Center Unrestricted Reserve		
	To reduce the levy for the facility	2,950,000
<i>Note regarding fund balances being applied:</i>		
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 3.968% from 2020. This consists of a 1.455% growth in new or improved property and 2.513% market valuation increase.
2. Total County wages are up \$938,043 or 1.52%. The average pay increase budgeted for 2021 is 1.75%. 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 2021 based on regular wages is \$830,406.

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

<u>Employer Share of Fringe Benefits -</u>	2017 ACTUALS	2018 ACTUALS	2019 ACTUALS	2020 ADOPTED BUDGET	2021 EXECUTIVE BUDGET	2021 TO 2020 BUDGET CHANGE
FICA Medicare	3,985,908	4,130,806	4,258,540	4,749,039	4,822,797	73,758
Health Insurance	13,251,735	13,681,799	13,696,110	16,361,619	15,982,077	(379,542)
Dental Insurance	741,592	748,818	740,960	827,327	819,459	(7,868)
Workers Compensation	628,913	847,049	460,951	258,679	586,829	328,150
Unemployment Compensation	98,024	88,962	60,956	70,000	71,000	1,000
Wisconsin Retirement	4,251,273	4,375,656	4,374,660	4,820,054	4,815,330	(4,724)
Life / Long Term Disability	268,558	276,515	285,070	359,357	352,964	(6,393)
Fringe Turnover Savings	N/A	N/A	N/A	(304,318)	(342,325)	(38,007)
	23,226,002	24,149,605	23,877,246	27,141,757	27,108,131	(33,626)
 <u>Employee Share of Fringe Benefits -</u>						
Health Insurance	1,763,048	2,040,335	2,050,850	2,231,130	2,179,374	
Wisconsin Retirement	3,362,278	3,449,339	3,542,351	4,074,435	3,870,731	

WINNEBAGO COUNTY 2021 BUDGET SUMMARY

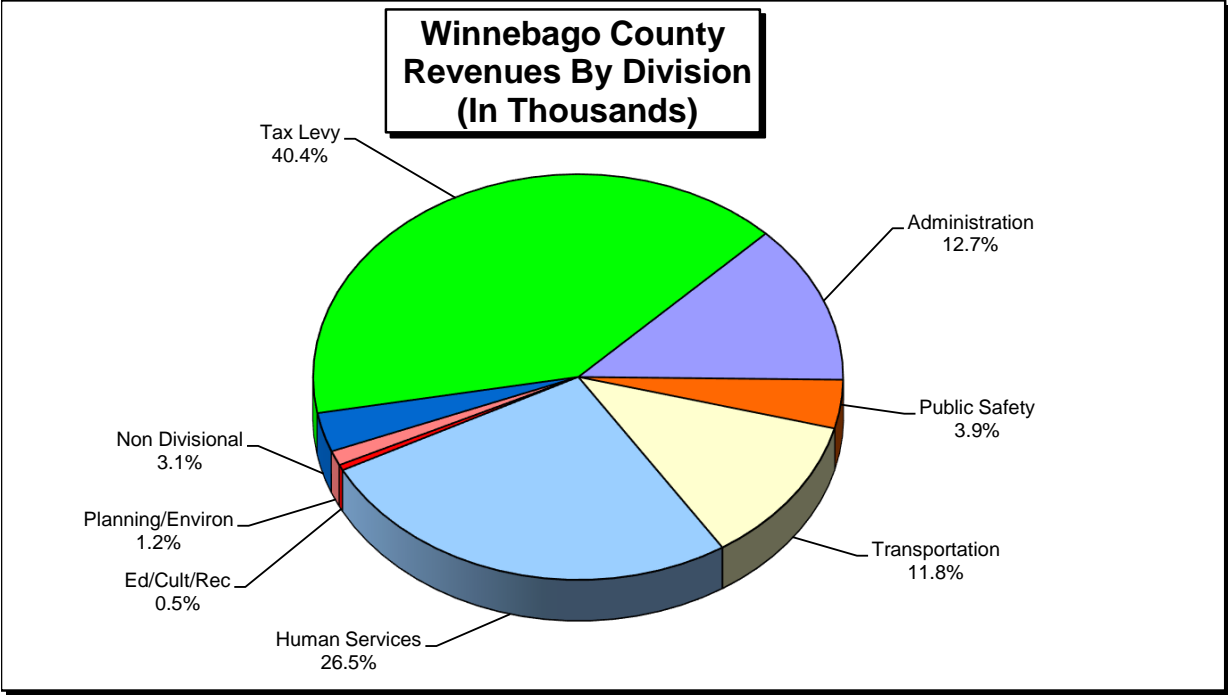
DIVISION:	<u>Revenue</u>	<u>Expense</u>	<u>Adjustments</u>	<u>Levy</u>
Administration	\$ 22,121,173	\$ 34,749,790	\$ (1,582,813)	\$ 11,045,804
Public Safety	6,735,464	32,515,899	(21,996)	25,758,439
Transportation	20,509,296	25,030,735	(1,804,729)	2,716,710
Health & Human Services	46,154,618	72,265,028	(4,006,000)	22,104,410
Education, Culture, & Recreation	783,067	3,050,027	(183,295)	2,083,665
Planning & Environment	2,031,631	3,159,210	(19,517)	1,108,062
Divisional Total	\$ <u>98,335,249</u>	\$ <u>170,770,689</u>	\$ <u>(7,618,350)</u>	\$ <u>64,817,090</u>
 OTHER:				
Board of Supervisors	\$ -	\$ 267,330	\$ -	\$ 267,330
Scholarship Program	650	9,000	650	9,000
Unclassified	5,321,650	3,923,103	(1,500,000)	(2,898,547)
Debt Service	111,000	8,129,000	-	8,018,000
Other Total	\$ <u>5,433,300</u>	\$ <u>12,328,433</u>	\$ <u>(1,499,350)</u>	\$ <u>5,395,783</u>
Grand Total	\$ <u>103,768,549</u>	\$ <u>183,099,122</u>	\$ <u>(9,117,700)</u>	\$ <u>70,212,873</u>

2021 APPROPRIATIONS FOR WINNEBAGO COUNTY

Department	REVENUES					EXPENDITURES				
	2019	2020	2020	2020	2021	2019	2020	2020	2020	2021
Department	Actual	Estimated	Budget	Revised	Budget	Actual	Estimated	Budget	Revised	Budget
ADMINISTRATION										
County Executive	6,000	6,000	6,000	6,000	6,000	242,437	251,714	253,214	253,214	258,571
Corporation Counsel	79,319	60,600	76,100	76,100	116,600	566,426	659,845	630,181	645,744	697,644
County Clerk	40,636	33,540	47,540	47,540	59,050	262,504	265,232	263,944	265,632	270,159
Elections	32,986	20,000	20,000	20,000	23,000	60,055	211,669	200,071	200,071	90,643
Dog License	7,356	4,300	4,300	4,300	4,300	7,356	4,300	4,300	4,300	4,300
Treasurer	1,042,566	832,450	855,475	855,475	832,050	380,975	396,464	366,549	366,549	390,496
Human Resources	14,309	14,250	14,250	14,250	14,650	893,350	953,592	985,148	985,148	1,020,287
Workers Compensation Fund	619,054	310,443	316,302	316,302	630,371	1,084,166	853,979	808,521	813,288	949,188
Self Funded Health Insurance	17,451,802	17,749,873	17,729,873	17,729,873	17,859,877	17,057,886	16,745,441	17,728,627	17,733,394	18,750,915
Self Funded Dental Insurance	896,268	885,197	883,206	883,206	888,019	787,361	776,297	904,541	906,448	864,953
Property & Liability Insurance Fund	658,794	643,036	646,314	646,314	938,400	1,232,552	910,683	1,019,975	1,025,310	1,045,462
Finance	44,700	44,700	44,700	44,700	47,100	770,179	824,174	831,745	841,245	842,871
General Services	406,187	387,100	404,500	404,500	385,800	369,944	363,802	405,056	405,056	368,859
Information Systems	89,017	92,103	92,103	92,103	89,295	1,819,633	2,130,510	1,999,730	2,150,098	1,982,116
Technology Replacement	14,010	-	-	-	-	786,040	684,547	639,271	684,547	1,189,903
Facilities & Property Management	107,984	244,345	114,115	114,115	226,661	5,446,282	5,898,531	5,901,020	6,138,781	6,023,423
	21,510,988	21,327,937	21,254,778	21,254,778	22,121,173	31,767,146	31,930,780	32,941,893	33,418,825	34,749,790
PUBLIC SAFETY										
District Attorney	209,254	622,743	547,743	622,743	562,872	1,381,488	1,878,909	1,804,779	1,887,179	1,828,265
Clerk of Courts & Courts	3,352,063	2,273,838	2,313,838	2,313,838	2,326,838	4,074,989	4,385,766	4,456,977	4,472,056	4,498,308
Sheriff	3,322,032	2,852,214	3,409,369	3,484,377	3,371,573	23,187,599	23,816,269	24,976,655	25,052,803	25,089,440
Jail Improvements	257,355	155,000	155,000	155,000	160,700	267,709	166,956	166,956	166,956	182,696
Coroner	157,478	175,025	160,100	160,100	170,025	487,534	528,903	513,315	513,315	559,889
Emergency Management	144,912	168,456	143,456	168,456	143,456	318,993	833,637	350,517	835,517	357,301
	7,443,094	6,247,276	6,729,506	6,904,514	6,735,464	29,718,312	31,610,440	32,269,199	32,927,826	32,515,899
TRANSPORTATION										
Airport	1,127,738	983,700	1,100,303	1,100,303	1,087,687	3,406,377	3,633,162	3,515,684	3,675,346	3,192,934
Airport Debt	-	-	-	-	-	122,189	258,000	258,000	258,000	827,000
Highway Department	17,509,420	12,580,638	15,193,023	15,193,023	17,106,012	17,869,472	16,236,799	16,141,219	16,240,619	17,515,741
County Road Maintenance	2,142,068	2,293,495	2,293,495	2,293,495	2,315,597	2,859,982	3,260,573	3,472,958	3,472,958	3,495,060
	20,779,226	15,857,833	18,586,821	18,586,821	20,509,296	24,258,020	23,388,534	23,387,861	23,646,923	25,030,735

2021 APPROPRIATIONS FOR WINNEBAGO COUNTY

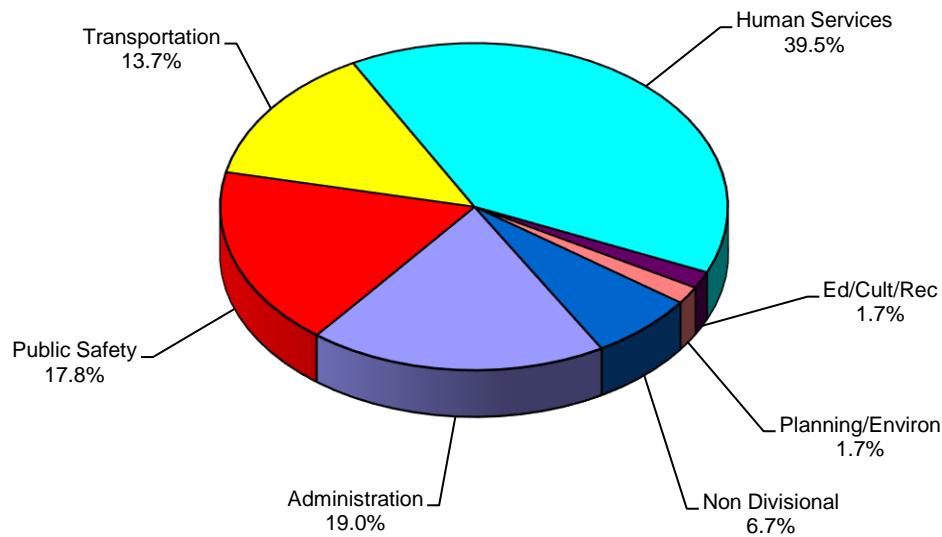
Department	REVENUES					EXPENDITURES				
	2019	2020	2020	2020	2021	2019	2020	2020	2020	2021
Department	Actual	Estimated	Budget	Revised	Budget	Actual	Estimated	Budget	Revised	Budget
HEALTH & HUMAN SERVICES										
Public Health	2,513,501	2,527,012	2,258,858	3,187,417	2,243,143	4,330,204	4,165,271	4,419,008	5,372,365	4,691,635
Child Support	1,520,040	1,522,000	1,532,000	1,532,000	1,528,000	1,692,623	1,828,049	1,828,265	1,828,265	1,841,233
Veterans	14,895	15,000	16,000	16,000	16,000	557,800	651,168	703,628	703,628	680,081
Human Services	28,949,027	30,030,790	27,935,313	28,997,016	27,048,465	44,586,442	44,517,256	46,488,526	47,403,787	45,554,162
Park View Health Center	16,178,678	15,871,063	15,203,536	15,203,536	15,319,010	18,857,292	19,868,968	19,374,337	20,484,992	19,478,917
Park View Health Center Debt	-	-	-	-	-	335,743	197,000	197,000	197,000	19,000
	49,176,141	49,965,865	46,945,707	48,935,969	46,154,618	70,360,104	71,227,712	73,010,764	75,990,037	72,265,028
EDUCATION, CULTURE, & RECREATION										
UWO-Fox Cities Campus	162,830	205,911	158,992	205,911	171,924	315,291	401,454	307,616	401,454	320,548
University Extension	62,298	40,101	39,500	39,500	44,500	606,837	666,960	661,505	698,862	663,274
Parks	351,533	223,342	427,130	530,286	335,143	1,920,907	1,936,976	1,735,877	2,077,978	1,651,410
Boat Landing	123,402	131,500	133,000	133,000	231,500	220,846	201,510	205,010	229,420	414,795
	700,063	600,854	758,622	908,697	783,067	3,063,881	3,206,900	2,910,008	3,407,714	3,050,027
PLANNING & ENVIRONMENT										
Register of Deeds	1,122,899	1,130,000	1,022,000	1,022,000	1,077,000	520,824	616,212	619,512	674,512	612,048
Planning	250,193	298,950	298,950	298,950	292,950	976,426	1,063,370	1,063,620	1,063,620	1,071,132
Property Lister	750	600	600	600	600	208,626	220,178	220,078	220,078	222,854
Land Records Modernization	232,217	251,600	251,600	251,600	245,000	194,282	255,387	249,687	261,604	244,517
Land & Water Conservation	283,343	563,856	524,748	664,477	416,081	779,093	1,311,306	1,107,185	1,414,227	1,008,659
	1,889,402	2,245,006	2,097,898	2,237,627	2,031,631	2,679,251	3,466,453	3,260,082	3,634,041	3,159,210
NON-DIVISIONAL BUDGETS										
County Board	-	-	-	-	-	248,629	215,741	303,196	303,196	267,330
Scholarship	1,476	800	700	700	650	7,500	9,000	9,000	9,000	9,000
Unclassified	6,567,403	5,471,733	5,463,150	5,463,150	5,321,650	3,806,696	1,071,709	1,426,180	1,581,796	1,476,534
Library Aid	-	-	-	-	-	2,213,392	2,303,805	2,303,805	2,303,805	2,288,017
Bridge & Culvert Aid	-	-	-	-	-	17,030	45,000	45,000	45,000	158,552
Debt Service	310,031	128,000	128,000	128,000	111,000	8,489,893	8,770,000	8,770,000	8,770,000	8,129,000
Depreciation adjustments	2,385,072	3,623,181	3,623,181	3,623,181	3,407,752	-	-	-	-	-
General Fund Balance applied	8,059,509	3,441,094	2,197,679	3,441,094	1,960,000	-	-	-	-	-
Other fund adjustments	3,239,768	4,346,346	3,626,357	5,329,043	3,749,948	-	-	-	-	-
Tax Levy	68,300,022	69,224,589	69,224,589	69,224,589	70,212,873	-	-	-	-	-
	88,863,281	86,235,743	84,263,656	87,209,757	84,763,873	14,783,140	12,415,255	12,857,181	13,012,797	12,328,433
	190,362,195	182,480,514	180,636,988	186,038,163	183,099,122	176,629,854	177,246,074	180,636,988	186,038,163	183,099,122



	<u>2020</u>	<u>2021</u>	<u>Change</u>	<u>Percent</u>
Administration	21,255	22,121	866	4.07
Public Safety	6,729	6,735	6	0.09
Transportation	18,587	20,509	1,922	10.34
Human Services	46,946	46,155	(791)	(1.69)
Ed/Cult/Rec	759	783	24	3.16
Planning/Environ	2,098	2,032	(66)	(3.15)
Non Divisional	5,591	5,433	(158)	(2.83)
Tax Levy	<u>69,225</u>	<u>70,213</u>	<u>988</u>	<u>1.43</u>
	171,190	173,981	2,791	1.63
Depreciation adjustments	3,623	3,408	(215)	(5.93)
General Fund Balance applied	2,198	1,960	(238)	(10.83)
Other Fund adjustments	<u>3,626</u>	<u>3,750</u>	<u>124</u>	<u>3.42</u>
	<u><u>180,637</u></u>	<u><u>183,099</u></u>	<u><u>2,462</u></u>	<u><u>1.36</u></u>

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

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

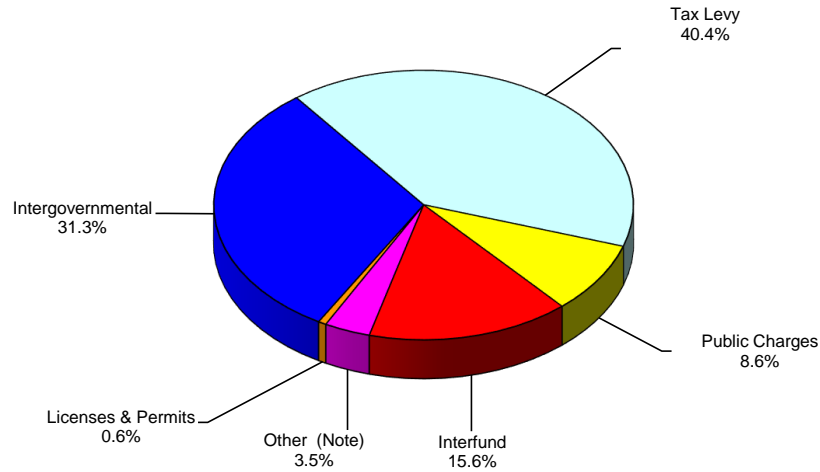


Human Services Exp breakdown	2021 (Thousands)
Public Health	\$ 4,692
Child Support	1,841
Veterans	680
Human Services	45,554
Park View	19,498
Total	\$ 72,265

	<u>2020</u>	<u>2021</u>	<u>Change</u>	<u>Percent</u>
Administration	32,942	34,750	1,808	5.49
Public Safety	32,269	32,516	247	0.77
Transportation	23,388	25,031	1,643	7.02
Human Services	73,011	72,265	(746)	(1.02)
Ed/Cult/Rec	2,910	3,050	140	4.81
Planning/Environ	3,260	3,159	(101)	(3.10)
Non Divisional	12,857	12,328	(529)	(4.11)
	<u>180,637</u>	<u>183,099</u>	<u>2,462</u>	<u>1.36</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)**



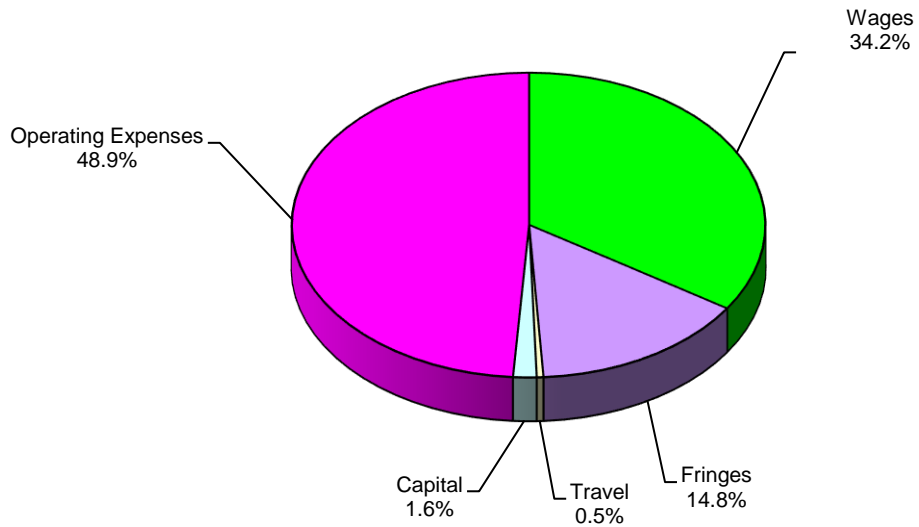
Intergov Revenue	2021 (Thousands)
Basic County allocation	7,790
Youth aids	1,730
Childrens waiver revenue	928
Income maintenance	2,300
ADRC	1,860
Other Human Services	17,140
Medicaid	5,179
State shared revenue	3,709
Transportation aids	2,250
Hwy maint state	5,000
Hwy maint municipal	2,500
Other general	4,080
Total	<u>54,466</u>

	2020	2021	Change	Percent	% of Total Excluding Interfund
Intergovernmental	54,528	54,466	(62)	(0.11)	31.3%
Tax Levy	69,225	70,213	988	1.43	40.4%
Public Charges	14,825	14,883	58	0.39	8.6%
Interfund	25,330	27,174	1,844	7.28	15.6%
Other (Note)	6,200	6,163	(37)	(0.60)	3.5%
Licenses & Permits	1,082	1,082	0	-	0.6%
	<u>171,190</u>	<u>173,981</u>	<u>2,791</u>	<u>1.63</u>	<u>100.0%</u>
Depreciation adjustments	3,623	3,408	(215)	(5.93)	
General Fund Balance applied	2,198	1,960	(238)	(10.83)	
Other Fund adjustments	<u>3,626</u>	<u>3,750</u>	<u>124</u>	<u>3.42</u>	
	<u>180,637</u>	<u>183,099</u>	<u>2,462</u>	<u>1.36</u>	

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

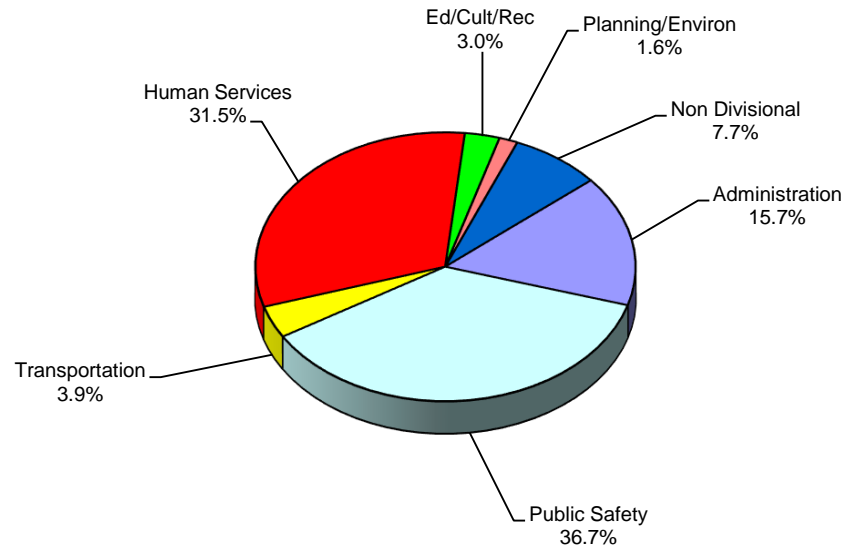
NOTE: " Other" category consists of other taxes, interest on investments, and other miscellaneous revenues such as rental, nonoperating grants, and sale of property and equipment.

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



	<u>2020</u>	<u>2021</u>	<u>Change</u>	<u>Percent</u>
Wages	61,735	62,673	938	1.52
Fringes	27,142	27,108	(34)	(0.13)
Travel	913	834	(79)	(8.65)
Capital	2,356	2,921	565	23.98
Operating Expenses	<u>88,491</u>	<u>89,563</u>	<u>1,072</u>	<u>1.21</u>
	<u><u>180,637</u></u>	<u><u>183,099</u></u>	<u><u>2,462</u></u>	<u><u>1.36</u></u>

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



**2021
Human Services Levy (Thousands)**

Public Health	2,008
Child Support	313
Veterans	664
Human Services	18,506
Park View	594
Park View Debt	19
Total	22,104

**2021
Non Divisional Levy (Thousands)**

Debt Service	8,018
Library	2,288
Board	267
Scholarship	9
Misc	(5,186)
Total	5,396

	<u>2020</u>	<u>2021</u>	<u>Change</u>	<u>Percent</u>
Administration	10,965	11,046	81	0.74
Public Safety	25,496	25,758	262	1.03
Transportation	2,075	2,717	642	30.94
Human Services	22,144	22,104	(40)	(0.18)
Ed/Cult/Rec	2,080	2,084	4	0.19
Planning/Environ	1,144	1,108	(36)	(3.15)
Non Divisional	5,321	5,396	75	1.41
	<u>69,225</u>	<u>70,213</u>	<u>988</u>	<u>1.43</u>

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

FINANCIAL COMPARISON - TOTAL

	<u>2020 Budget</u>	<u>2021 Budget</u>	<u>Increase/ (Decrease)</u>	<u>Percent Increase/ -Decrease</u>
Wages	\$ 61,735,600	\$ 62,673,643	\$ 938,043	1.52%
Fringe Benefits	27,141,757	27,108,131	(33,626)	-0.12%
Travel & Meetings	912,677	833,668	(79,009)	-8.66%
Capital Outlay	2,356,019	2,920,659	564,640	23.97%
Other operating expenses	<u>88,490,935</u>	<u>89,563,021</u>	<u>1,072,086</u>	<u>1.21%</u>
Total Expenditures	180,636,988	183,099,122	2,462,134	1.36%
Revenues	96,953,615	98,787,076	1,833,461	1.89%
Non operating revenues	<u>5,011,567</u>	<u>4,981,473</u>	<u>(30,094)</u>	<u>-0.60%</u>
Levy before adjustments	78,671,806	79,330,573	658,767	0.84%
Depreciation adjustments (Note 3)	(3,623,181)	(3,407,752)	215,429	-5.95%
Fund balance adjustments (Note 2)	<u>(5,824,036)</u>	<u>(5,709,948)</u>	<u>114,088</u>	<u>-1.96%</u>
Levy	<u>69,224,589</u>	<u>70,212,873</u>	<u>988,284</u>	<u>1.43%</u>
Equalized value (TID Out)	<u>13,655,711,100</u>	<u>14,197,530,100</u>	<u>541,819,000</u>	<u>3.97%</u>
Tax Rate (Note 1)	\$ <u>5.07</u>	\$ <u>4.95</u>	\$ <u>(0.12)</u>	<u>-2.37%</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 2021 tax mill rate is 12-cents lower than the 2020 rate based on equalized property values. The tax rate for operating expenses is \$3.99 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 **1.455%**. **Existing property values increased by an average of 2.513%**.

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>2020 Budget</u>	<u>2021 Budget</u>	<u>Increase/ (Decrease)</u>	<u>Percent Increase/ -Decrease</u>
Wages	\$ 58,886,214	\$ 59,668,215	\$ 782,001	1.33%
Fringe Benefits	25,992,328	25,838,593	(153,735)	-0.59%
Travel & Meetings	842,327	769,318	(73,009)	-8.67%
Capital Outlay	2,356,019	2,920,659	564,640	23.97%
Other operating expenses	<u>76,347,209</u>	<u>77,566,279</u>	<u>1,219,070</u>	<u>1.60%</u>
Total Expenditures	164,424,097	166,763,064	2,338,967	1.42%
Revenues	94,706,157	96,555,333	1,849,176	1.95%
Non operating revenues	<u>4,871,567</u>	<u>4,858,473</u>	<u>(13,094)</u>	<u>-0.27%</u>
Levy before adjustments	64,846,373	65,349,258	502,885	0.78%
Depreciation adjustments	(3,623,181)	(3,407,752)	215,429	-5.95%
Fund balance adjustments	<u>(5,454,036)</u>	<u>(5,249,948)</u>	<u>204,088</u>	<u>-3.74%</u>
Levy	<u>55,769,156</u>	<u>56,691,558</u>	<u>922,402</u>	<u>1.65%</u>
Equalized value (TID Out)	<u>13,655,711,100</u>	<u>14,197,530,100</u>	<u>541,819,000</u>	<u>3.97%</u>
Tax Rate	\$ <u>4.08</u>	\$ <u>3.99</u>	\$ <u>(0.09)</u>	<u>-2.21%</u>

FINANCIAL COMPARISON - DEBT SERVICE

	<u>2020 Budget</u>	<u>2021 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>9,225,000</u>	<u>8,975,000</u>	<u>(250,000)</u>	<u>-2.71%</u>
Total Expenditures	<u>9,225,000</u>	<u>8,975,000</u>	<u>(250,000)</u>	<u>-2.71%</u>
Revenues	-	-	-	0.00%
Non operating revenues	<u>128,000</u>	<u>111,000</u>	<u>(17,000)</u>	<u>-13.28%</u>
Levy before adjustments	9,097,000	8,864,000	(233,000)	-2.56%
Depreciation adjustments	-	-	-	0.00%
Fund balance adjustments	<u>(200,000)</u>	<u>-</u>	<u>200,000</u>	<u>0.00%</u>
Levy	<u>8,897,000</u>	<u>8,864,000</u>	<u>(33,000)</u>	<u>-0.37%</u>
Equalized value (TID Out)	<u>13,655,711,100</u>	<u>14,197,530,100</u>	<u>541,819,000</u>	<u>3.97%</u>
Tax Rate	\$ <u>0.65</u>	\$ <u>0.62</u>	\$ <u>(0.03)</u>	<u>-4.62%</u>

FINANCIAL COMPARISON - OTHER

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

	<u>2020 Budget</u>	<u>2021 Budget</u>	<u>Increase/ (Decrease)</u>	<u>Percent Increase/ -Decrease</u>
Wages	\$ 2,849,386	\$ 3,005,428	\$ 156,042	0.00%
Fringe Benefits	1,149,429	1,269,538	120,109	0.00%
Travel & Meetings	70,350	64,350	(6,000)	0.00%
Capital Outlay	-	-	-	0.00%
Other operating expenses	<u>2,918,726</u>	<u>3,021,742</u>	<u>103,016</u>	<u>3.53%</u>
Total Expenditures	6,987,891	7,361,058	373,167	5.34%
Revenues	2,247,458	2,231,743	(15,715)	0.00%
Non operating revenues	<u>12,000</u>	<u>12,000</u>	<u>-</u>	<u>0.00%</u>
Levy before adjustments	4,728,433	5,117,315	388,882	8.22%
Depreciation adjustments	-	-	-	0.00%
Fund balance adjustments	<u>(170,000)</u>	<u>(460,000)</u>	<u>(290,000)</u>	<u>0.00%</u>
Levy	<u>4,558,433</u>	<u>4,657,315</u>	<u>98,882</u>	<u>2.17%</u>

Note: A tax rate is not calculated for this section because each area (Libraries, 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
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
2021	14,197,530	70,212,873	56,691,558	8,864,000	4,657,315	4.95	3.99	0.62	NA

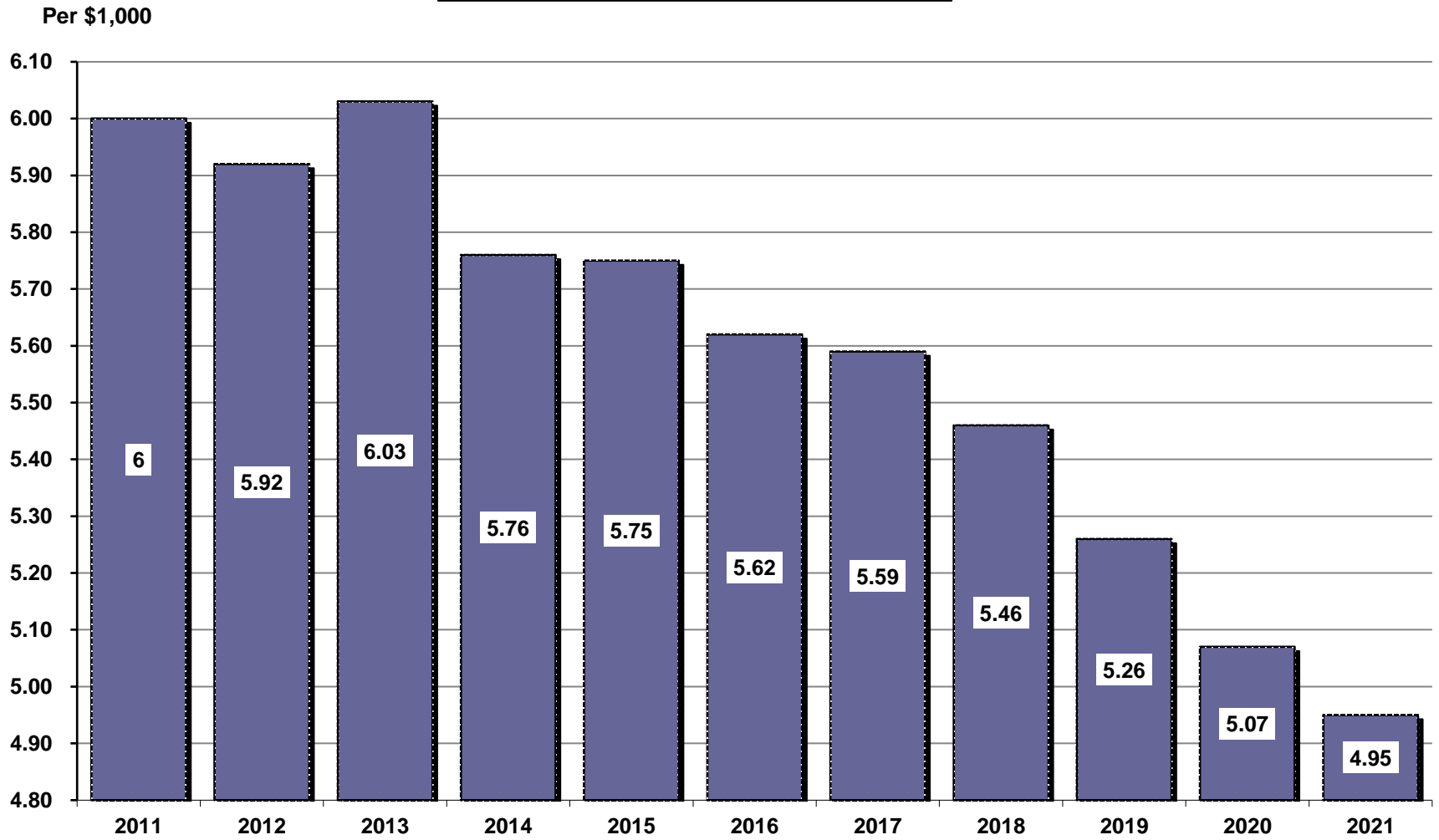
Note 1: Graphs for the above data are shown on the following pages.

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 have a different

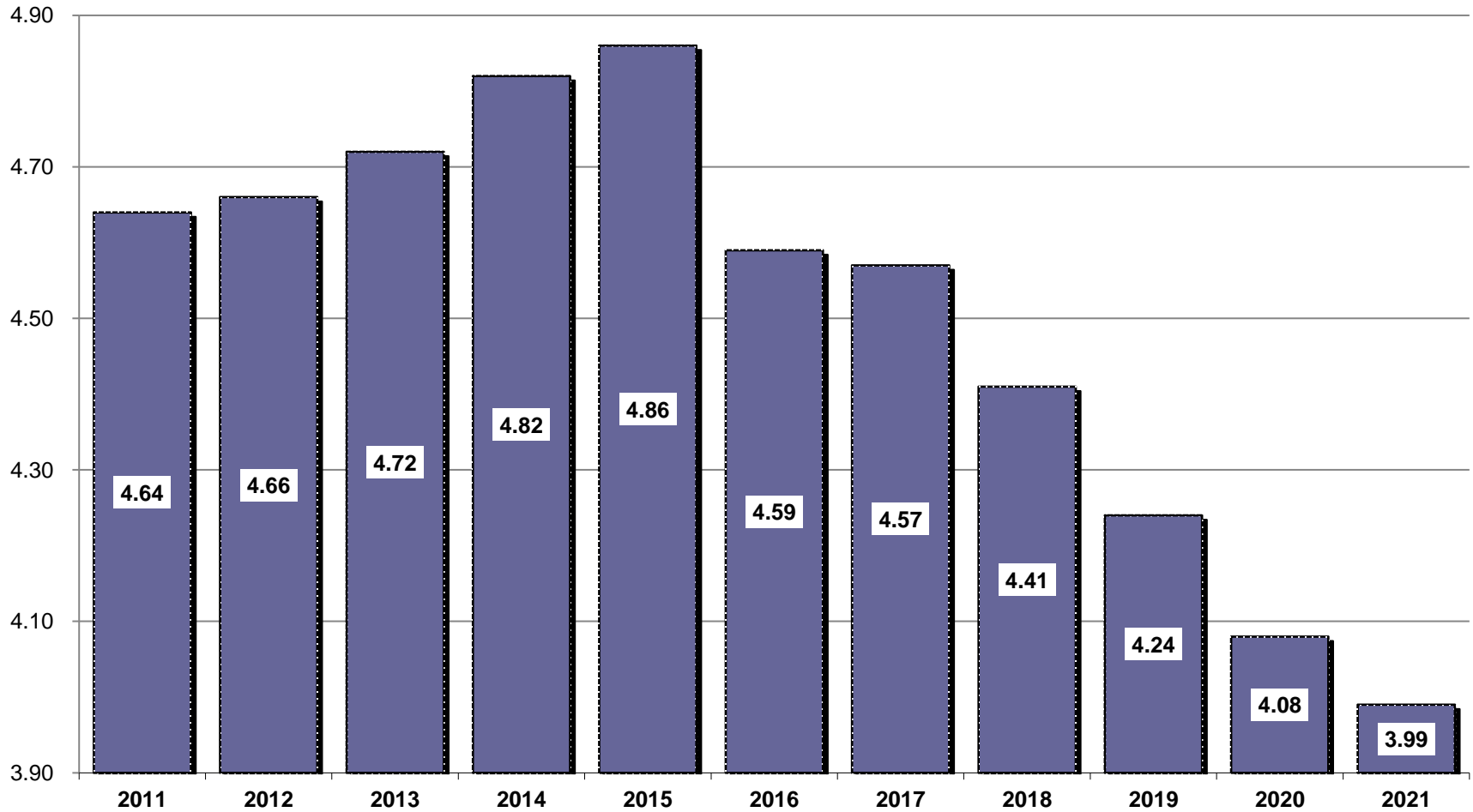
Note 3: apportionment basis.

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

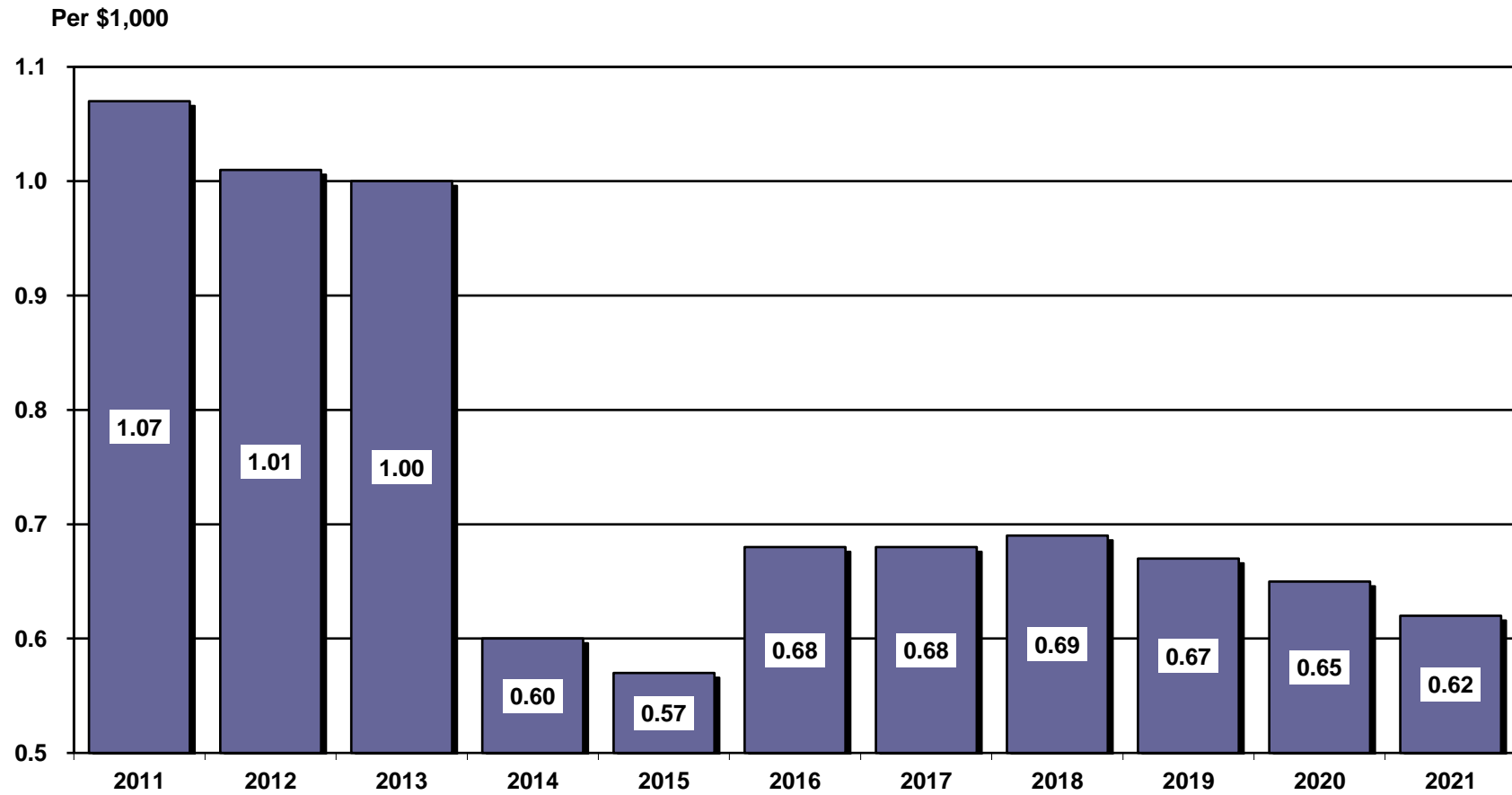


Winnebago County Recap of Operating Levy (Rate per \$1,000 of Valuation)

Per \$1,000



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



WINNEBAGO COUNTY, WISCONSIN
APPORTIONMENT OF COUNTY TAXES - 2021

	Equalized Value (TID out)	Public Health	County Library Tax	Bridge & Culvert Aid	Property Lister & Data Processing	All Other County Taxes	Tax Apportionment	2021 Tax Rate	2020 Tax Rate
Towns									
Algoma	732,428,500	111,119.40	261,680.01	25,399.06	21,513.53	3,381,997.00	3,801,709.00	5.191	5.309
Black Wolf	314,446,500	47,705.83	112,344.57	10,904.34	9,236.20	1,451,960.32	1,632,151.26	5.191	5.309
Clayton	569,112,500	86,342.13	203,330.92	19,735.61	16,716.47	2,627,883.49	2,954,008.62	5.191	5.309
Neenah	504,367,900	76,519.49	180,199.15	17,490.41	14,814.73	2,328,924.56	2,617,948.34	5.191	5.309
Nekimi	161,935,600	24,567.84	57,855.90	5,615.58	4,756.51	747,739.49	840,535.32	5.191	5.309
Nepeuskun	71,367,100	10,827.36	25,497.84	2,474.86	2,096.26	329,538.40	370,434.72	5.191	5.309
Omro	264,209,300	40,084.16	94,395.96	9,162.22	7,760.59	1,219,989.47	1,371,392.40	5.191	5.309
Oshkosh	380,786,200	57,770.46	136,046.23	13,204.86	11,184.78	1,758,284.64	1,976,490.97	5.191	5.309
Poygan	195,938,900	29,726.61	70,004.50	6,794.74	5,755.29	904,750.12	1,017,031.26	5.191	5.309
Rushford	143,047,800	21,702.30	51,107.72	4,960.59	4,201.72	660,524.86	742,497.19	5.191	5.309
Utica	153,848,600	23,340.93	54,966.60	5,335.14	4,518.97	710,397.67	798,559.31	5.191	5.309
Vinland	271,084,600	41,127.23	96,852.35	9,400.64	7,962.53	1,251,736.25	1,407,079.00	5.191	5.309
Winchester	192,014,200	29,131.17	68,602.30	6,658.64	5,640.01	886,627.77	996,659.89	5.191	5.309
Winneconne	402,079,600	61,000.96	143,653.87	13,943.27	11,810.23	1,856,607.16	2,087,015.49	5.191	5.309
Wolf River	215,470,100	32,689.76	76,982.55	7,472.04	6,328.98	994,935.66	1,118,408.99	5.191	5.309
Total Towns	4,572,137,400	693,655.63	1,633,520.47	158,552.00	134,296.80	21,111,896.86	23,731,921.76		
Villages									
Fox Crossing	1,831,901,200	277,924.42	654,496.53	-	53,808.19	8,458,824.79	9,445,053.93	5.156	5.299
Winneconne	219,135,600	33,245.86	-	-	6,436.64	1,011,861.15	1,051,543.65	4.799	4.924
Total Villages	2,051,036,800	311,170.28	654,496.53	-	60,244.83	9,470,685.94	10,496,597.58		
Cities									
Appleton	73,979,000	-	-	-	-	341,598.88	341,598.88	4.618	4.736
Menasha	884,847,700	-	-	-	-	4,085,794.40	4,085,794.40	4.618	4.736
Neenah	2,177,009,100	330,282.01	-	-	-	10,052,364.48	10,382,646.49	4.769	4.893
Omro	204,691,300	31,054.46	-	-	6,012.37	945,164.42	982,231.25	4.799	4.924
Oshkosh	4,233,828,800	642,329.62	-	-	-	19,549,753.02	20,192,082.64	4.769	4.893
Total Cities	7,574,355,900	1,003,666.09	-	-	6,012.37	34,974,675.20	35,984,353.66		
Total all taxing Districts	14,197,530,100	2,008,492.00	2,288,017.00	158,552.00	200,554.00	65,557,258.00	70,212,873.00		

**WINNEBAGO COUNTY, WISCONSIN
COMPARISON OF APPORTIONMENT**

	Tax Apportionment				Equalized Value (TID Out)			
	2021	2020	Increase/ (Decrease)	Percent	2021	2020	Increase/ (Decrease)	Percent
Towns								
Algoma	3,801,709.00	3,813,451.41	(11,742.41)	(0.31)	732,428,500	718,259,200	14,169,300.00	1.97
Black Wolf	1,632,151.26	1,654,072.73	(21,921.47)	(1.33)	314,446,500	311,542,700	2,903,800	0.93
Clayton	2,954,008.62	2,951,764.19	2,244.43	0.08	569,112,500	555,961,400	13,151,100	2.37
Neenah	2,617,948.34	2,537,434.62	80,513.72	3.17	504,367,900	477,922,900	26,445,000	5.53
Nekimi	840,535.32	814,948.96	25,586.36	3.14	161,935,600	153,494,700	8,440,900	5.50
Nepeuskun	370,434.72	358,335.09	12,099.63	3.38	71,367,100	67,492,000	3,875,100	5.74
Omro	1,371,392.40	1,309,180.26	62,212.14	4.75	264,209,300	246,582,600	17,626,700	7.15
Oshkosh	1,976,490.97	1,915,155.30	61,335.67	3.20	380,786,200	360,717,300	20,068,900	5.56
Poygan	1,017,031.26	955,580.02	61,451.24	6.43	195,938,900	179,982,400	15,956,500	8.87
Rushford	742,497.19	737,843.63	4,653.56	0.63	143,047,800	138,972,000	4,075,800	2.93
Utica	798,559.31	791,512.12	7,047.19	0.89	153,848,600	149,080,400	4,768,200	3.20
Vinland	1,407,079.00	1,360,572.67	46,506.33	3.42	271,084,600	256,262,300	14,822,300	5.78
Winchester	996,659.89	940,492.59	56,167.30	5.97	192,014,200	177,140,700	14,873,500	8.40
Winneconne	2,087,015.49	1,997,208.88	89,806.61	4.50	402,079,600	376,172,000	25,907,600	6.89
Wolf River	1,118,408.99	1,129,421.27	(11,012.28)	(0.98)	215,470,100	212,725,200	2,744,900	1.29
Total Towns	23,731,921.76	23,266,973.74	464,948.02	2.00	4,572,137,400	4,382,307,800	189,829,600	4.33
Villages								
Fox Crossing	9,445,053.93	9,307,667.64	137,386.29	1.48	1,831,901,200	1,756,485,700	75,415,500	4.29
Winneconne	1,051,543.65	992,918.39	58,625.26	5.90	219,135,600	201,659,300	17,476,300	8.67
Total Villages	10,496,597.58	10,300,586.03	196,011.55	1.90	2,051,036,800	1,958,145,000	92,891,800	4.74
Cities								
Appleton	341,598.88	355,658.47	(14,059.59)	(3.95)	73,979,000	75,103,300	(1,124,300)	(1.50)
Menasha	4,085,794.40	4,026,196.69	59,597.71	1.48	884,847,700	850,199,500	34,648,200	4.08
Neenah	10,382,646.49	10,557,558.22	(174,911.73)	(1.66)	2,177,009,100	2,157,469,200	19,539,900	0.91
Omro	982,231.25	973,044.20	9,187.05	0.94	204,691,300	197,622,900	7,068,400	3.58
Oshkosh	20,192,082.64	19,744,571.65	447,510.99	2.27	4,233,828,800	4,034,863,400	198,965,400	4.93
Total Cities	35,984,353.66	35,657,029.23	327,324.43	0.92	7,574,355,900	7,315,258,300	259,097,600	3.54
Total all taxing Districts	70,212,873.00	69,224,589.00	988,284.00	1.43	14,197,530,100	13,655,711,100	541,819,000	3.97

2021 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 by the General Fund policy adopted by Winnebago County Board. The purpose of this policy is to establish a key element of the financial stability of Winnebago County (County) by setting guidelines for the general fund balance. Fund balance is an important measure of economic stability. It is essential that the County maintain adequate levels of fund balance to mitigate financial risk that can occur from unforeseen revenue fluctuations, unanticipated expenditures, and similar circumstances. The fund balance provides cash flow liquidity for the general operations of the County. It is the goal of the County to achieve and maintain an unrestricted fund balance in the general fund equal to a target range of 16% - 20% of the governmental fund's (excluding capital and debt service funds) subsequent year's budgeted expenditures.

It is our practice to maintain minimal fund reserves in the 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:

Expenditures are broken out by four categories in the budget that is adopted by the Winnebago County Board. All of the individual line items are shown in the budget for informational purposes to support the category totals. Wages and benefits (labor category) are the primary use of funds. The proportion of total labor is 49% of total expenditures. The four categories in the budget consist of the following:

1. Labor (wages and fringe)
2. Travel
3. Capital outlay
4. 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
2019 Through 2021**

FUND	Fund Balance 12/31/19	Estimated Surplus / (Deficit) 2020	Balance 12/31/20	Revenues 2021	Tax Levy 2021	Expenses 2021	Note 1 Depreciation 2021	Note 2 General Fund Balance Applied	Note 3 Other Fund Balances Applied	Estimated Surplus / (Deficit) 2021	Total Fund Balance 12/31/21	Note 4 Available Resources 12/31/21
General Fund												
Designated Fund Balance	7,240,630	(7,240,630)	-	-	-	-	-	-	-	-	-	-
Undesignated Fund Balance	32,445,475	6,810,500	39,255,975	19,512,315	38,435,276	(59,447,591)	-	1,500,000	-	-	37,755,975	37,755,975
Technology Replacement Fund	496,108	(25,276)	470,832	-	884,000	(1,189,903)	-	-	-	(305,903)	164,929	164,929
Public Health	1,395,457	550,000	1,945,457	2,243,143	2,008,492	(4,691,635)	-	-	440,000	-	1,505,457	1,505,457
Scholarship Fund	41,318	800	42,118	650	9,000	(9,000)	-	-	-	650	42,768	42,768
Boat Launch Fees	195,224	(70,010)	125,214	231,500	-	(414,795)	-	-	-	(183,295)	(58,081)	(58,081)
Land Records Modernization	231,975	(3,787)	228,188	245,000	-	(244,517)	-	-	-	483	228,671	228,671
Property Lister	175,008	(20,000)	155,008	600	202,254	(222,854)	-	-	20,000	-	135,008	135,008
Jail Improvements	212,594	(11,956)	200,638	160,700	-	(182,696)	-	-	-	(21,996)	178,642	178,642
TOTAL GENERAL FUND	42,433,789	(10,359)	42,423,430	22,393,908	41,539,022	(66,402,991)	-	1,500,000	460,000	(510,061)	39,953,369	39,953,369
Special Revenue												
Human Services	66,560	45,000	111,560	27,048,465	18,505,697	(45,554,162)	-	-	-	-	111,560	111,560
Proprietary Funds (Unrestricted)												
Airport	2,942,149	(74,419)	2,867,730	1,087,687	1,537,247	(4,019,934)	1,395,000	-	-	-	2,867,730	2,867,730
Parkview Health Center	10,737,823	1,283,551	12,021,374	15,319,010	612,907	(19,497,917)	616,000	-	2,950,000	-	9,071,374	9,071,374
Highway	2,510,193	(2,345,150)	165,043	17,106,012	-	(17,515,741)	1,396,752	-	-	987,023	1,152,066	1,152,066
General Services	167,417	23,298	190,715	385,800	-	(368,859)	-	-	-	16,941	207,656	207,656
Workers Compensation Insurance	2,735,092	(543,536)	2,191,556	630,371	-	(949,188)	-	-	-	(318,817)	1,872,739	312,492
Property & Liability Insurance	1,135,147	(267,647)	867,500	938,400	-	(1,045,462)	-	-	-	(107,062)	760,438	427,387
Self Funded Health Insurance	2,908,123	1,004,432	3,912,555	17,859,877	-	(18,750,915)	-	-	-	(891,038)	3,021,517	1,476,574
Self Funded Dental Insurance	576,624	108,900	685,524	888,019	-	(864,953)	-	-	-	23,066	708,590	668,985
TOTAL PROPRIETARY FUNDS	23,712,568	(810,571)	22,901,997	54,215,176	2,150,154	(63,012,969)	3,407,752	-	2,950,000	(289,887)	19,662,110	16,184,264
Other Funds (Equity)												
Debt Service	1,122,965	(200,000)	922,965	111,000	8,018,000	(8,129,000)	-	-	-	-	922,965	922,965
TOTALS	\$ 67,335,882	\$ (975,930)	\$ 66,359,952	\$ 103,768,549	\$ 70,212,873	\$ (183,099,122)	\$ 3,407,752	\$ 1,500,000	\$ 3,410,000	\$ (799,948)	\$ 60,650,004	\$ 57,172,158

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 \$1,500,000 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 \$440,000, Property Lister \$20,000 and Park View Health Center \$2,950,000. 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 - 2021 Budget							2021 Executive Budget	2020 Adopted Budget	Change-2021 Over/(Under) 2020	Percent
	Taxes	Inter- Governmental	Licenses, Fines, Permits	Public Charges	Interfund	Interest	Other				
General Fund	41,539,022	13,162,473	1,063,845	4,221,090	332,324	1,823,150	1,791,026	63,932,930	63,162,378	770,552	1.22
Human Services	18,505,697	25,416,465	-	1,564,900	-	-	67,100	45,554,162	46,317,347	(763,185)	-1.65
Debt Service	8,018,000	-	-	-	-	-	111,000	8,129,000	8,570,000	(441,000)	-5.15
Airport	1,537,247	5,000	-	1,079,987	-	-	2,700	2,624,934	1,995,491	629,443	31.54
Park View Health Center	612,907	8,354,325	-	4,838,080	25,550	-	2,101,055	15,931,917	15,971,337	(39,420)	-0.25
Highway	-	7,525,000	17,893	1,000	9,443,727	15,600	102,792	17,106,012	15,193,023	1,912,989	12.59
General Services	-	2,500	-	1,300	380,500	1,500	-	385,800	404,500	(18,700)	-4.62
Workers Comp Insurance	-	-	-	-	585,371	45,000	-	630,371	316,302	314,069	99.29
Property & Liability Insurance	-	-	-	-	923,400	15,000	-	938,400	646,314	292,086	45.19
Self Funded Health Insurance	-	-	-	3,046,519	14,733,358	80,000	-	17,859,877	17,729,873	130,004	0.73
Self Funded Dental Insurance	-	-	-	129,975	750,044	8,000	-	888,019	883,206	4,813	0.54
	70,212,873	54,465,763	1,081,738	14,882,851	27,174,274	1,988,250	4,175,673	173,981,422	171,189,771	2,791,651	1.63

**WINNEBAGO COUNTY
SOURCES OF REVENUE BY YEAR**

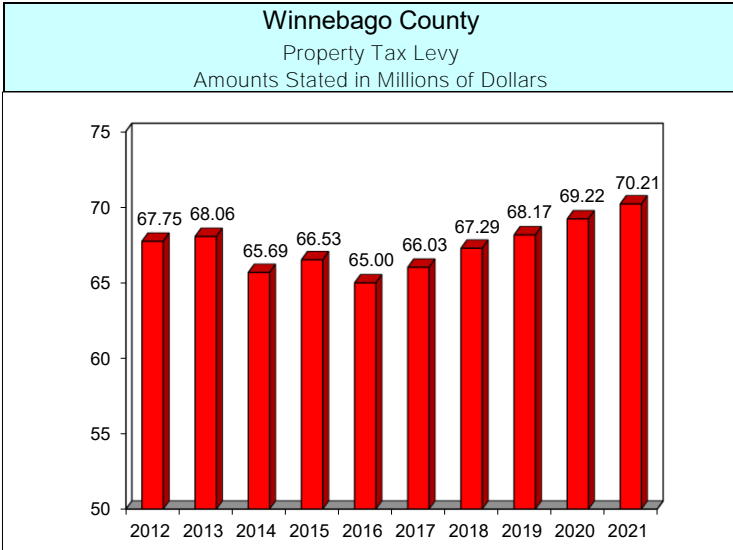
	Actual 2017	Actual 2018	Actual 2019	Adopted 2020	Executive 2021	2021 Over/(Under) 2020 Amount	Percent
Taxes	66,030,403	67,430,910	68,300,022	69,224,589	70,212,873	988,284	1.43
Intergovernmental	53,007,709	52,189,394	56,975,841	54,527,744	54,465,763	(61,981)	-0.11
Licenses, Fines, Permits	1,022,767	1,134,176	1,223,087	1,081,878	1,081,738	(140)	-0.01
Public Charges	14,341,922	15,088,886	14,516,219	14,825,546	14,882,851	57,305	0.39
Interfund	22,842,321	24,474,749	25,451,582	25,330,497	27,174,274	1,843,777	7.28
Interest	932,140	1,723,000	4,016,163	2,285,700	1,988,250	(297,450)	-13.01
Other	3,878,427	5,172,461	6,194,931	3,913,817	4,175,673	261,856	6.69
Total	162,055,689	167,213,576	176,677,845	171,189,771	173,981,422	2,791,651	1.63

**WINNEBAGO COUNTY
EXPENDITURES BY FUND**

	Expenditure Type - 2021				2021 Executive Budget	2020 Adopted Budget	Change 2021 Over/(Under) 2020	Percent
	Labor	Travel	Capital	Other Operating Expenses				
General Fund	43,381,434	347,438	1,693,159	20,980,960	66,402,991	65,025,502	1,377,489	2.12
Human Services	23,467,888	452,720	27,000	21,606,554	45,554,162	46,488,526	(934,364)	-2.01
Debt Service Funds	-	-	-	8,129,000	8,129,000	8,770,000	(641,000)	-7.31
Airport Fund	783,823	12,675	30,000	3,193,436	4,019,934	3,773,684	246,250	6.53
Park View Health Center	15,086,478	14,125	95,500	4,301,814	19,497,917	19,571,337	(73,420)	-0.38
Highway Fund	6,908,114	5,845	1,075,000	9,526,782	17,515,741	16,141,219	1,374,522	8.52
General Services	54,941	-	-	313,918	368,859	405,056	(36,197)	-8.94
Workers Compensation Insurance	68,667	800	-	879,721	949,188	808,521	140,667	17.40
Property & Liability Insurance	29,429	65	-	1,015,968	1,045,462	1,019,975	25,487	2.50
Self Funded Health Insurance	1,000	-	-	18,749,915	18,750,915	17,728,627	1,022,288	100.00
Self Funded Dental Insurance	-	-	-	864,953	864,953	904,541	(39,588)	-4.38
	89,781,774	833,668	2,920,659	89,563,021	183,099,122	180,636,988	2,462,134	1.36

**WINNEBAGO COUNTY
EXPENDITURES BY YEAR**

	Actual 2017	Actual 2018	Actual 2019	Adopted 2019	Adopted 2020	Executive 2021	2021 Over/(Under) 2020	
							Amount	Percent
Labor	78,711,599	80,953,146	83,853,682	85,695,624	88,877,357	89,781,774	904,417	1.02%
Travel	703,025	715,827	770,349	855,413	912,677	833,668	(79,009)	-8.66%
Capital	2,645,877	2,633,391	3,123,651	2,605,640	2,356,019	2,920,659	564,640	23.97%
Other Operating	79,099,927	81,246,437	88,882,173	86,764,348	88,490,935	89,563,021	1,072,086	1.21%
	161,160,428	165,548,801	176,629,854	175,921,025	180,636,988	183,099,122	2,462,134	1.36%

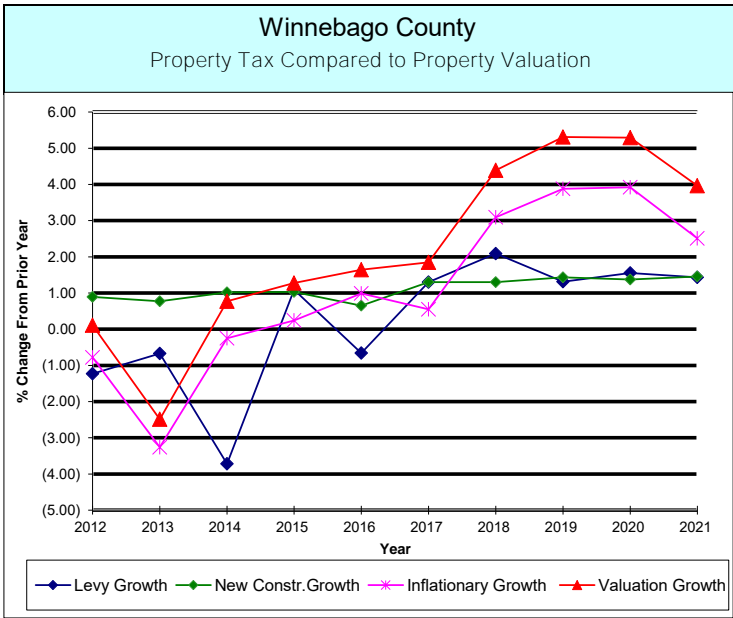


PROPERTY TAX REVENUES include taxes levied on real and personal property. The levy amount is the difference between the projected expenditures and revenues for all levy supported County operations. Continuing in 2012 the County is limited to increasing property taxes by the increase in new construction. The rate of increase or decrease is tied directly to the increase in new construction.

←

2020 figure represents the actual levy.

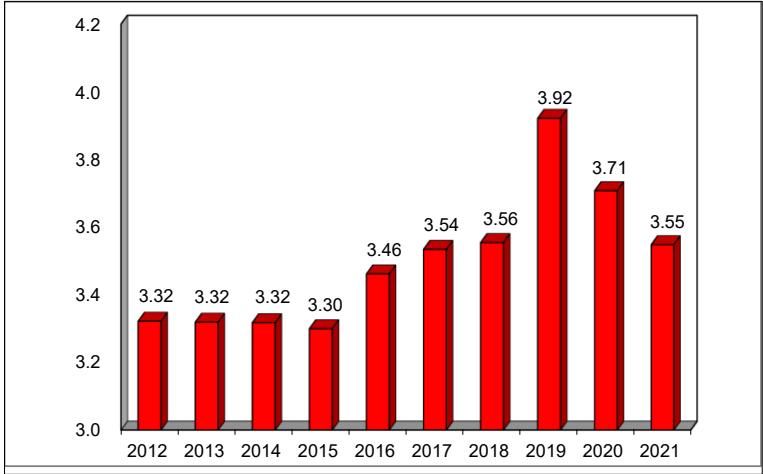
2021 figures are budgeted.



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



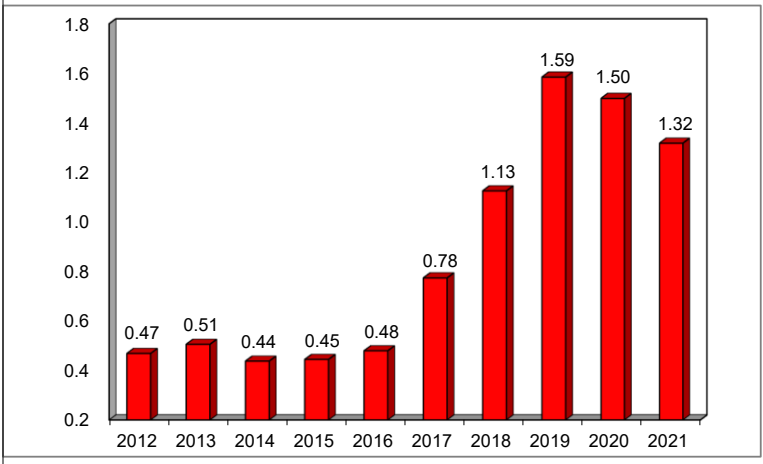
STATE SHARED TAX is distributed by the State based on a formula of spending effort and equalized values. Budget estimates are based on determinations by the State.

←

2020 figures are estimates.

2021 figures are budgeted.

General Fund
Interest Income Investments
Amounts Stated in Millions of Dollars

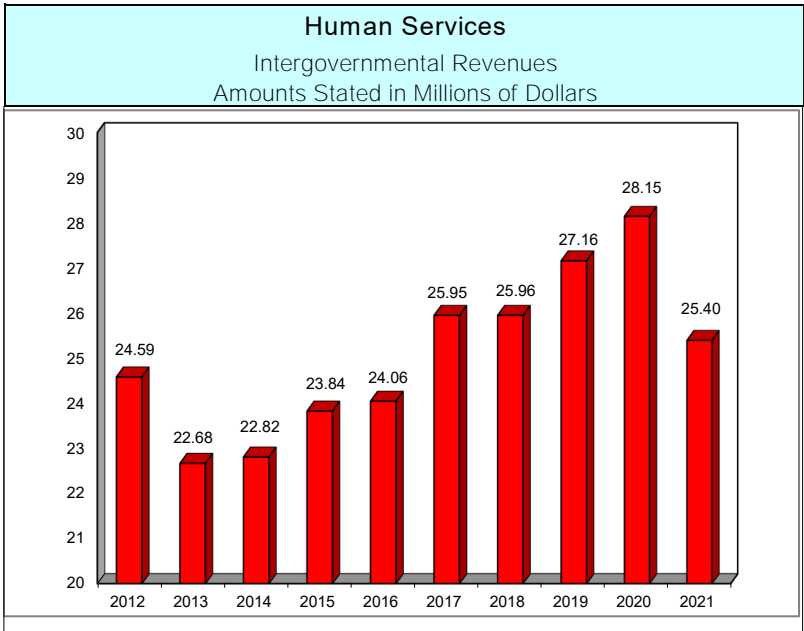


INTEREST INCOME is the revenue earned on invested funds. Fluctuations are primarily the result of changes in the amount of funds available to invest and interest rates over the years. Estimates are based on anticipated market interest rates.

←

2020 figures are estimates.

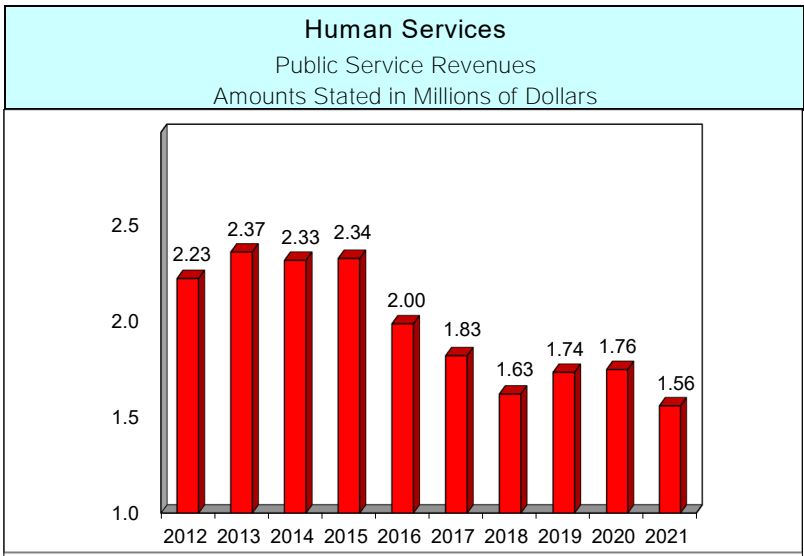
2021 figures are budgeted.



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.

2020 figures are estimates.

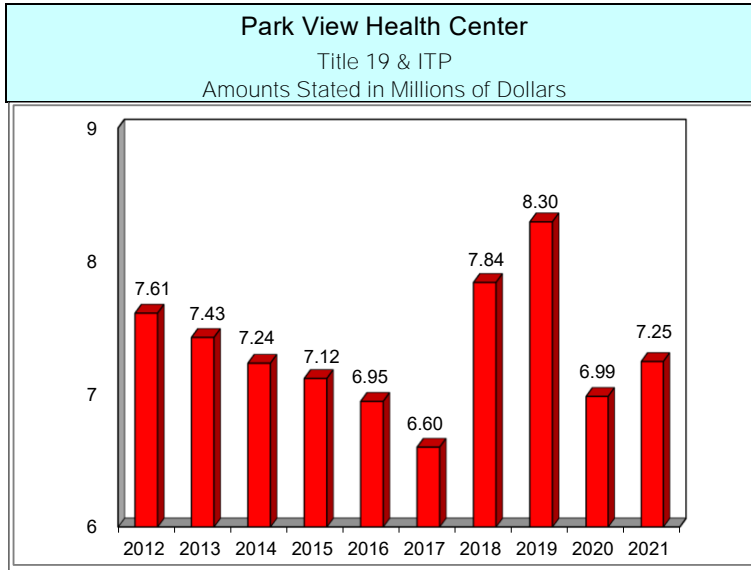
2021 figures are budgeted.



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

2020 figures are estimates.

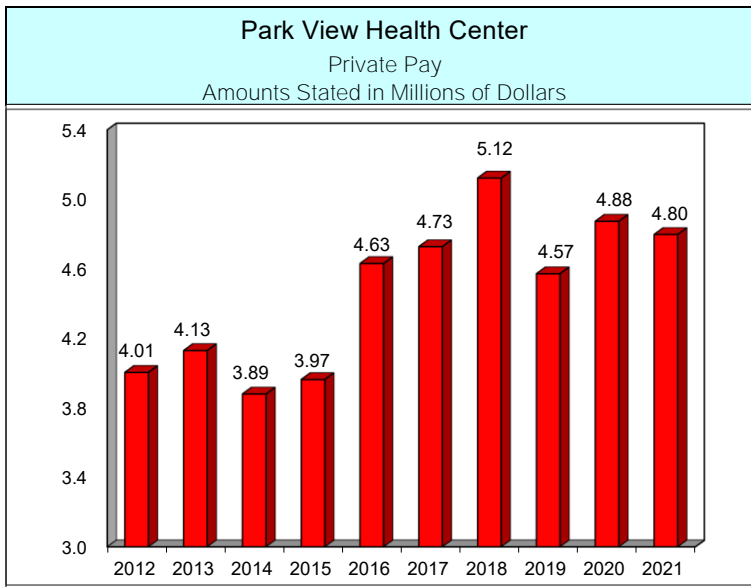
2021 figures are budgeted.



PARK VIEW HEALTH CENTER TITLE 19 MEDICAL ASSISTANCE revenue is based on a daily rate approved by the State. The decrease since 2012 is due to the number of medical assistance census going down and private pay census increasing. The spikes in 2018 and 2019 is due to one time payments for certified public expenditures for reduced patient days across the state.

2020 figures are estimates.

2021 figures are budgeted.

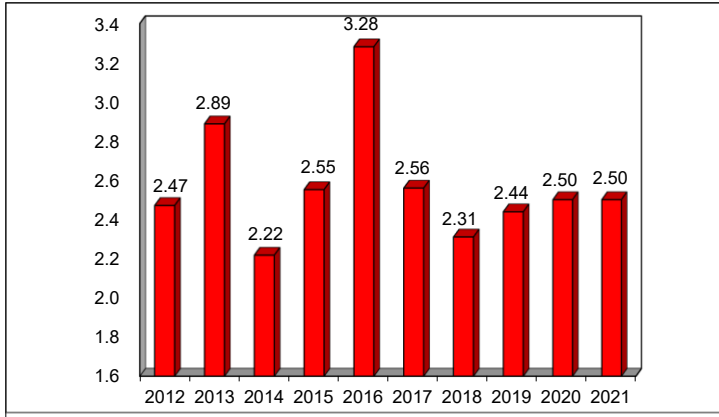


PARK VIEW HEALTH CENTER PRIVATE PAY revenue is derived from a daily rate which reflects actual operating expenses incurred for private pay residents. Fluctuations are caused by changes in the census and rate increases.

2020 figures are estimates.

2021 figures are budgeted.

Highway
Local Government
Amounts Stated in Millions of Dollars

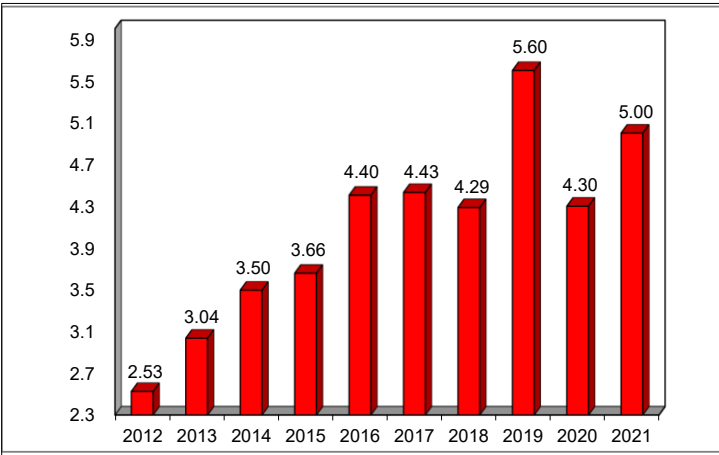


HIGHWAY- LOCAL GOVERNMENTAL REVENUES
The Highway Department does various maintenance and construction projects for local municipalities. The expenses incurred on these projects are fully reimbursed to the County by the municipality requesting the work.

2020 figures are estimates.

2021 figures are budgeted.

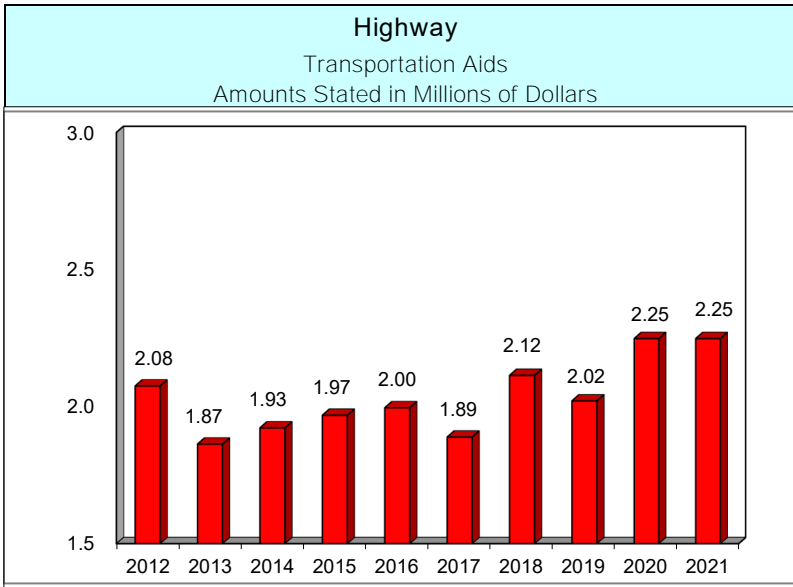
Highway
State Government
Amounts Stated in Millions of Dollars



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.

2020 figures are estimates.

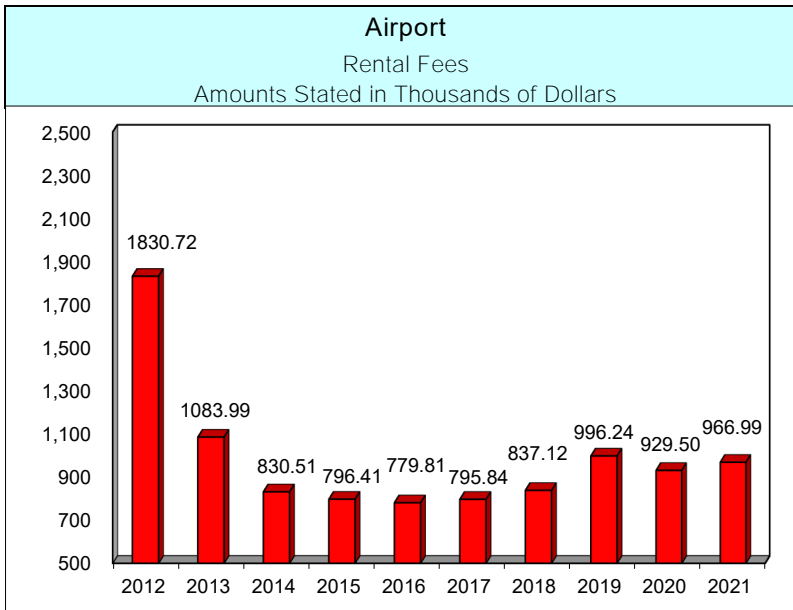
2021 figures are budgeted.



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

2020 figures are estimates.

2021 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 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.

2020 figures are estimates.

2021 figures are budgeted.

CHANGES TO TABLE OF ORGANIZATION

Airport –	Remove one (1) Full-time Forman position and add one (1) Full-time Maintenance Equipment Operator position
Child Support -	Eliminate one (1) Full-time Paralegal position Add one (1) Full-time Child Support Attorney position
Clerk of Courts –	Change title of one (1) Full-time Jury Clerk position to one (1) Full-time Administrative Associate III position Change title of one (1) Full-time Court Record Associate position to one (1) Full-time Court Record Coordinator position
Coroner –	Change one (1) Chief Deputy Coroner position (unclassified) to one (1) regular Full-time position Change one (1) Deputy Coroner position (unclassified) to one (1) regular Part-time position
Corporation Counsel -	Add one (1) Part-time Administrative Associate III position
District Attorney -	Change title of one (1) Full-time Legal Secretary position to one (1) Full-time Administrative Associate V position Add one (1) Full-time Victim Witness Specialist position
Facilities –	Eliminate one (1) Full-time Administrative Associate– Facilities position and replace with one (1) Full-time Accounting Associate position Eliminate one (1) Full-time Facilities and Ground Manger position and one (1) Full-time Maintenance Supervisor position and replace with two (2) Full-time Facilities Superintendent positions
Human Resources -	Add one (1) Part-time Administrative Associate III position
Human Services -	<u>Administrative Services</u> Add one (1) Full-time Administrative IV position <u>Behavioral Health Services</u> Eliminate one (1) Full-time Crisis Intervention Manager position Add one (1) Full-time Crisis Center Specialist-Lead position, one (1) Full-time Crisis Prevention Specialist position, one (1) Full-time Psychotherapist position, and one (1) Full-time Youth CCS Case Specialist position <u>Child Welfare Services</u> Add one (1) Full-time Home Consultant position & one (1) Full-time Social Worker Specialist position
Park View Health Center –	Eliminate two (2) Full-time C.N.A. positions Eliminate one (1) Part-time Housekeeping Supervisor position Eliminate one (1) Part-time Medical Director position (will be a contracted position) Add one (1) Full-time C.N.A. Coordinator position Add one (1) Full-time Environmental Services Supervisor position Add one (1) Full-time Restorative Aide position

- Parks -** Change title from one (1) Full-time Program Manager position to one (1) Full-time Expo Manager position
- Public Health -**
Add one (1) Full-time Community Health Strategist position
Add one (1) Full-time Epidemiologist position
Add one (1) Full-time Lead Abatement Project Coordinator position
Add one (1) Full-time Suicide Prevention Project Coordinator position
- Sheriff's Office -**
Eliminate one (1) Full-time Records and Transcription Associate position & three (3) Full-time Corrections Officer positions
Add three (3) Full-time Police Officer-Court Services positions
- UW-Extension –**
Add one (1) Part-time Grandparents Raising Grandchildren Coordinator position

Table of Organization Changes - Fiscal Summary

2021 Budget changes

Title	Department	Quant FT	Quant PT	Change in FTE	Wages	Fringe Benefits	Other Costs	Cost Reductions	Revenues Generated	Net Cost (Savings)
Maintenance Equipment Operator	Airport	1		1.00	45,011	31,480				76,491
Foreman	Airport	-1		(1.00)	(51,958)	(32,625)				(84,583)
Chief Deputy Coroner	Coroner	1		1.00	62,000	19,123		(85,142)		(4,019)
Deputy Coroner	Coroner		1	0.50	28,000	7,184		(57,529)		(22,345)
Administrative Associate III	Corporation Counsel		1	0.50	18,335	14,771				33,106
Victim Witness Specialist	District Attorney	1		1.00	42,848	30,623	290			73,761
Facilities and Grounds Manager	Facilities	-1		(1.00)	(76,207)	(36,398)				(112,605)
Maintenance Supervisor	Facilities	-1		(1.00)	(62,270)	(19,412)				(81,682)
Facilities Superintendent	Facilities	2		2.00	141,423	56,071				197,494
Administrative Associate III	Human Resources		1	0.43	14,668	1,225				15,893
Administrative Associate IV	Human Services - AD	1		1.00	34,457	15,128	300			49,885
Crisis Prevention Specialist	Human Services - BH	1		1.00	55,099	32,964			(73,436)	14,627
Youth CCS Case Specialist	Human Services - BH	1		1.00	51,786	32,606	2,350		(101,000)	(14,258)
Medical Director	Park View Health Center		-1	(0.20)	(53,833)	(4,472)				(58,305)
Epidemiologist	Public Health	1		1.00	64,228	34,449	2,400			101,077
Records and Transcription Associate	Sheriff	-1		(1.00)	(40,273)	(6,000)				(46,273)
Grandparents Raising Grandchildren Coordinator	UW Extension		1	0.14	4,936	384				5,320
<i>Total 2021 budget changes</i>		5	3	6.37	278,250	177,101	5,340	(142,671)	(174,436)	143,584

Table of Organization Changes - Fiscal Summary

2020 Calendar year changes

Title	Department	Quant FT	Quant PT	Change in FTE	Wages	Fringe Benefits	Other Costs	Cost Reductions	Revenues Generated	Net Cost (Savings)
Child Support Attorney	Child Support	1		1.00	69,600	28,900				98,500
Paralegal	Child Support	-1		(1.00)	(46,222)	(25,369)				(71,591)
Accounting Associate	Facilities	1		1.00	49,499	25,862				75,361
Administrative Associate - Facilities	Facilities	-1		(1.00)	(47,148)	(25,506)				(72,654)
Crisis Center Specialist - Lead	Human Services - BH	1		1.00	51,966	32,454				84,420
Crisis Intervention Manager	Human Services - BH	-1		(1.00)	(81,434)	(36,700)				(118,134)
Psychotherapist	Human Services - BH	1		1.00	64,228	34,449				98,677
Home Consultant	Human Services - CW	1		1.00	40,170	15,599				55,769
Social Work Specialist	Human Services - CW	1		1.00	51,656	32,405				84,061
CNA Coordinator	Park View Health Center	1		1.00	43,597	16,157				59,754
CNA	Park View Health Center	-1		(1.00)	(31,346)	(29,100)				(60,446)
Environmental Services Supervisor	Park View Health Center	1		1.00	50,357	26,579				76,936
Housekeeping Supervisor	Park View Health Center		-1	(0.80)	(47,670)	(16,258)				(63,928)
Community Health Strategist	Public Health	1		1.00	52,875	8,602				61,477
Lead Abatement Project Coordinator	Public Health	1		1.00	59,411	33,666				93,077
Suicide Prevention Project Coordinator	Public Health	1		1.00	59,411	33,874				93,285
Total 2020 calendar year changes		7	-1	6.20	338,950	155,614				494,564
<i>Total 2021 budget changes</i>		5	3	6.37	278,250	177,101	5,340	(142,671)	(174,436)	143,584
<i>Total 2020 calendar year changes</i>		7	-1	6.20	338,950	155,614				494,564
GRAND TOTAL		12	2	12.57	617,200	332,715	5,340	(142,671)	(174,436)	638,148

NOTES:

Title changes having no fiscal impact are excluded.

TABLE OF ORGANIZATION OF CLASSIFIED POSITIONS 2021

	2020 Adopted Budget		Position Changes After 2020 Budget		Position Changes During 2021 Budget		2021 Executive Budget	
	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	3				1		4	
Mechanic	1						1	
TOTAL	9	0	0	0	0	0	9	0
CHILD SUPPORT								
Director of Child Support	1						1	
Administrative Aide	1						1	
Administrative Associate I	4						4	
Assistant Child Support Attorney	1						1	
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 2021

	2020 Adopted Budget		Position Changes After 2020 Budget		Position Changes During 2021 Budget		2021 Executive Budget	
	FT	PT	FT	PT	FT	PT	FT	PT
CLERK OF COURTS								
Clerk of Courts	1						1	
Accounting Supervisor	1						1	
Administrative Associate I	1						1	
Administrative Associate II/III	2	2					2	2
Administrative Associate III	5				1		6	
Administrative Associate V	1						1	
Chief Deputy Clerk of Courts	1						1	
Court Assistant	9						9	
Court Record Associate	1				-1			
Court Record Coordinator					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

TABLE OF ORGANIZATION OF CLASSIFIED POSITIONS 2021

	2020 Adopted Budget		Position Changes After 2020 Budget		Position Changes During 2021 Budget		2021 Executive Budget	
	FT	PT	FT	PT	FT	PT	FT	PT
CORONER								
Coroner	1						1	
Chief Deputy Coroner					1		1	
Deputy Coroner						1		1
Administrative Associate - County Coroner		1						1
TOTAL	1	1	0	0	1	1	2	2
CORPORATION COUNSEL								
Corporation Counsel	1						1	
Assistant Corporation Counsel	2						2	
Paralegal	3						3	
Administrative Associate III						1		1
TOTAL	6	0	0	0	0	1	6	1
COUNTY CLERK								
County Clerk	1						1	
Deputy County Clerk	1						1	
Administrative Associate II				1				1
Administrative Associate III	1						1	
TOTAL	3	1	0	0	0	0	3	1
COUNTY EXECUTIVE								
County Executive	1						1	
Executive Assistant	1						1	
TOTAL	2	0	0	0	0	0	2	0

TABLE OF ORGANIZATION OF CLASSIFIED POSITIONS 2021

	2020 Adopted Budget		Position Changes After 2020 Budget		Position Changes During 2021 Budget		2021 Executive Budget	
	FT	PT	FT	PT	FT	PT	FT	PT
DISTRICT ATTORNEY								
Administrative Associate I	1						1	
Administrative Associate V	1				1		2	
Crime Data Analyst	1						1	
Diversion Program Coordinator	1						1	
Investigator	1						1	
Legal Secretary	2				-1		1	
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				1		3	
TOTAL	17	0	0	0	1	0	18	0
EMERGENCY MANAGEMENT								
Director of Emergency Management	1						1	
Deputy Director of Emergency Management	1						1	
Emergency Management Associate		1						1
TOTAL	2	1	0	0	0	0	2	1

TABLE OF ORGANIZATION OF CLASSIFIED POSITIONS 2021

	2020 Adopted Budget		Position Changes After 2020 Budget		Position Changes During 2021 Budget		2021 Executive Budget	
	FT	PT	FT	PT	FT	PT	FT	PT
FACILITIES								
Director of Facilities	1						1	
Accounting Associate			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	
Facilities Superintendent					2		2	
HVAC Specialist	2						2	
Maintenance Supervisor	3				-1		2	
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
GENERAL SERVICES								
Administrative Associate I	1						1	
TOTAL	1	0	0	0	0	0	1	0

TABLE OF ORGANIZATION OF CLASSIFIED POSITIONS 2021

	2020 Adopted Budget		Position Changes After 2020 Budget		Position Changes During 2021 Budget		2021 Executive Budget	
	FT	PT	FT	PT	FT	PT	FT	PT
HIGHWAY								
Highway Commissioner	1						1	
Administrative Associate III	1						1	
Bridge and Engineering Manager	1						1	
Bridgetender	12	2					12	2
Equipment Operator I	41						41	
Equipment Operator II	10						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	85	2	0	0	0	0	85	2
HUMAN RESOURCES								
Director of Human Resources	1						1	
Administrative Associate III		1				1		2
Human Resource Advisor	1						1	
Human Resource Associate I	1						1	
Human Resource Associate II	1						1	
Human Resource Generalist	1						1	
Human Resource Manager	1						1	
Payroll and Benefits Manager	1						1	
Payroll and Benefits Specialist	1						1	
Risk Manager	1						1	
TOTAL	9	1	0	0	0	1	9	2

TABLE OF ORGANIZATION OF CLASSIFIED POSITIONS 2021

	2020 Adopted Budget		Position Changes After 2020 Budget		Position Changes During 2021 Budget		2021 Executive Budget	
	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				1		4	
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	
Clinical Supervisor	1						1	
Crisis Center Professional	3						3	
Crisis Center Specialist	8	3					8	3
Crisis Center Specialist-Lead			1				1	
Crisis Center Supervisor	2						2	
Crisis Intervention Manager	1		-1					
Crisis Prevention Specialist					1		1	
CSP/CCS Supervisor	2						2	

TABLE OF ORGANIZATION OF CLASSIFIED POSITIONS 2021

	2020 Adopted Budget		Position Changes After 2020 Budget		Position Changes During 2021 Budget		2021 Executive Budget	
	FT	PT	FT	PT	FT	PT	FT	PT
HUMAN SERVICES-BEHAVIORAL HEALTH SERVICES (cont.)								
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 Technician	2	3					2	3
Mental Health Technician - Lead	1						1	
Peer Support Specialist	1	1					1	1
Prevention Services Coordinator	1						1	
Psychiatric Nurse	2						2	
Psychotherapist	14	1	1				15	1
Staff Psychiatrist	2						2	
Youth CCS Case Specialist	2					1	3	
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	1						1	
Home Consultant	7			1			8	
Juvenile Intake Specialist	2						2	
Juvenile Restitution Program Coordinator	1						1	
Program Supervisor	9						9	
Social Work Specialist	52			1			53	
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 2021

	2020 Adopted Budget		Position Changes After 2020 Budget		Position Changes During 2021 Budget		2021 Executive Budget	
	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	263	24	3	0	3	0	269	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

TABLE OF ORGANIZATION OF CLASSIFIED POSITIONS 2021

	2020 Adopted Budget		Position Changes After 2020 Budget		Position Changes During 2021 Budget		2021 Executive Budget	
	FT	PT	FT	PT	FT	PT	FT	PT
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
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	
C.N.A. Coordinator			1				1	
C.N.A.	98	1	-1		-1		96	1
Clinical Dietitian	1						1	
Cook	3	1					3	1
Custodian	11						11	
Director of Nursing	1						1	
Environmental Services Supervisor			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				

TABLE OF ORGANIZATION OF CLASSIFIED POSITIONS 2021

	2020 Adopted Budget		Position Changes After 2020 Budget		Position Changes During 2021 Budget		2021 Executive Budget	
	FT	PT	FT	PT	FT	PT	FT	PT
PARK VIEW HEALTH CENTER (cont.)								
LPN - Unit Assistant	1						1	
Medical Director		1				-1		
Medical Records Associate	1						1	
Nursing Scheduler	1						1	
Painter		1						1
Purchasing Associate	1						1	
RN Quality Assurance Supervisor	1						1	
Registered Nurse / LPN	34	1					34	1
Restorative Aide					1		1	
RN Neighborhood Supervisor	4						4	
RN Shift Supervisor	3						3	
Social Wellness Manager	1						1	
Social Worker - Medical	3	2					3	2
Staff Development Coordinator	1						1	
Transportation Aide	1						1	
Unit Assistant	3						3	
TOTAL	216	10	1	-1	0	-1	217	8
PARKS								
Director of Parks and Expo Center	1						1	
Administrative Associate - Parks	1						1	
Expo Manager					1		1	
Parks Caretaker	4	2					4	2
Parks Maintenance Supervisor	1						1	
Parks Manager	1						1	
Program Manager	1				-1			
TOTAL	9	2	0	0	0	0	9	2

TABLE OF ORGANIZATION OF CLASSIFIED POSITIONS 2021

	2020 Adopted Budget		Position Changes After 2020 Budget		Position Changes During 2021 Budget		2021 Executive Budget	
	FT	PT	FT	PT	FT	PT	FT	PT
PLANNING & ZONING								
Director of Planning and Zoning	1						1	
Administrative Associate - Planning	1						1	
Code Enforcement Officer	2						2	
Erosion Control Technician	1						1	
GIS 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
PUBLIC HEALTH								
Director of Public Health	1						1	
Accounting Associate	1						1	
Administrative Associate III	1						1	
Communications Specialist	1						1	
Community Health Strategist	6	1	1				7	1
Environmental Health Manager	1						1	
Environmental Health Specialist I / II	4						4	
Epidemiologist						1	1	
Health Programs Evaluator	1						1	
Lead Abatement Project Coordinator			1				1	
Mental Health Project Coordinator	1						1	
Public Health Aide	2	1					2	1
Public Health Nurse	9	2					9	2
Public Health Planner	1						1	

TABLE OF ORGANIZATION OF CLASSIFIED POSITIONS 2021

	2020 Adopted Budget		Position Changes After 2020 Budget		Position Changes During 2021 Budget		2021 Executive Budget	
	FT	PT	FT	PT	FT	PT	FT	PT
PUBLIC HEALTH (cont.)								
Public Health Policy Coordinator	1						1	
Public Health Preparedness Specialist	1						1	
Public Health Supervisor	4						4	
Suicide Prevention Project Coordinator			1				1	
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	9	3	0	1	0	42	9
REGISTER OF DEEDS								
Register of Deeds	1						1	
Register of Deeds Supervisor	1						1	
Records Associate	4						4	
Records Specialist	1						1	
TOTAL	7	0	0	0	0	0	7	0
SHERIFF								
Sheriff	1						1	
Chief Deputy Sheriff	1						1	
Accountant	1						1	
Booking Security Associate	14						14	
Captain	4						4	
Civil Process Associate	1						1	
Corporal	6						6	
Corrections Financial Associate	2						2	
Corrections Officer	62	5			-3		59	5
Detective	7						7	
Dispatcher	31						31	

TABLE OF ORGANIZATION OF CLASSIFIED POSITIONS 2021

	2020 Adopted Budget		Position Changes After 2020 Budget		Position Changes During 2021 Budget		2021 Executive Budget	
	FT	PT	FT	PT	FT	PT	FT	PT
SHERIFF (cont.)								
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	
Police Officer - Court Services					3		3	
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	2				-1		1	
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	0	0	-1	0	202	5
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

TABLE OF ORGANIZATION OF CLASSIFIED POSITIONS 2021

	2020 Adopted Budget		Position Changes After 2020 Budget		Position Changes During 2021 Budget		2021 Executive Budget	
	FT	PT	FT	PT	FT	PT	FT	PT
UNIVERSITY EXTENSION								
Administrative Associate - UW Extension	1						1	
Administrative Associate III	2						2	
Educator - 4-H Youth and Science	1						1	
Grandparents Raising Grandchildren Coordinator						1		1
TOTAL	<u>4</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1</u>	<u>4</u>	<u>1</u>
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	<u>8</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>8</u>	<u>0</u>
GRAND TOTAL	<u>1039</u>	<u>58</u>	<u>7</u>	<u>-1</u>	<u>5</u>	<u>3</u>	<u>1051</u>	<u>60</u>

**WINNEBAGO COUNTY
CAPITAL OUTLAY - 2021**

<u>Department</u>	<u>Description</u>	<u>Quantity</u>	<u>Unit Cost</u>	<u>Capital Outlay</u>
Technology Replacement -				
	Average Server	7	13,000	91,000
	Large Server	11	23,000	253,000
	EMC	1	28,000	28,000
	Small Storage	4	10,000	40,000
	EMC / Data Domain	1	60,000	60,000
		<u>24</u>		<u>472,000</u>
Facilities -				
	Large Plotter / Scanner	1	6,500	6,500
	MP2 Upgrade to EAM	1	55,000	55,000
	UTV	1	12,000	12,000
	Floor burnisher	1	11,000	11,000
	Replacement cab and chassis for Grounds truck	1	40,000	40,000
	Replacement van and equipment	1	35,000	35,000
		<u>6</u>		<u>159,500</u>
Clerk of Courts -				
Branch 3 -	Video Conferencing Equipment	1	80,000	80,000
	Portable Video Conferencing Equipment	1	20,000	20,000
		<u>2</u>		<u>100,000</u>

**WINNEBAGO COUNTY
CAPITAL OUTLAY - 2021**

<u>Department</u>	<u>Description</u>	<u>Quantity</u>	<u>Unit Cost</u>	<u>Capital Outlay</u>
Sheriff -				
Patrol -	Patrol Vehicles	5	54,674	273,370
	Supervisor Patrol Vehicle	1	51,539	51,539
	K9	1	20,000	20,000
Detective -	Detective Vehicle	1	26,525	26,525
	Voice to Transcription Project	1	50,000	50,000
911 -	Tower Base Radio Replacement	1	34,000	34,000
Boat Patrol -	Boat Trailer	1	5,500	5,500
Training -	ATV Trailer	1	6,725	6,725
Jail -	Surveillance Cameras and Cabling	4	3,000	12,000
	Body Camera Project (30 cameras w/ docks & license)	1	44,000	44,000
	Body Camera Storage Server	1	16,000	16,000
		18		539,659
Coroner -				
	Vehicle - Chevy Equinox or equivalent	1	30,000	30,000
		1		30,000
Airport -				
	Tower Window Panel Replacement	1	30,000	30,000
		1		30,000

**WINNEBAGO COUNTY
CAPITAL OUTLAY - 2021**

<u>Department</u>	<u>Description</u>	<u>Quantity</u>	<u>Unit Cost</u>	<u>Capital Outlay</u>
Highway -	Epoxy Floor	1	80,000	80,000
	Overhead Door Loops - Auto Open	3	5,000	15,000
	Tri Axle Dump / Plow Truck	1	340,000	340,000
	5yd Single Axle Dump / Plow Truck (replaces #006)	1	250,000	250,000
	Superintendent Trucks (replaces #355A & #101A)	2	40,000	80,000
	Tow Plow	1	160,000	160,000
	Crash Trailer	1	65,000	65,000
	Snow push plow for skid steer	1	5,000	5,000
	Survey equipment	1	30,000	30,000
	Unforeseen building & equipment needs	1	50,000	50,000
		<u>13</u>		<u>1,075,000</u>
Human Services -	Vehicle	1	27,000	27,000
		<u>1</u>		<u>27,000</u>
Park View				
Health Center -	Replace 4 Neighborhood Dining Room Floors	4	21,000	84,000
	Volaro sit to stand lift - 500 lb capacity	1	5,400	5,400
	Volaro full body lift with scale - 450 lb capacity	1	6,100	6,100
		<u>6</u>		<u>95,500</u>

WINNEBAGO COUNTY CAPITAL OUTLAY - 2021

<u>Department</u>	<u>Description</u>	<u>Quantity</u>	<u>Unit Cost</u>	<u>Capital Outlay</u>
UWO-Fox Cities Campus -				
	Geology Lab Flooring Replacement	1	20,205	20,205
	Repair south wall/windows on science wing	1	11,795	11,795
	Card Access Upgrades	1	18,000	18,000
		<u>3</u>		<u>50,000</u>
Parks -				
Admin -	Track Skid Steer	1	55,000	55,000
	Bobcat Toolcat	1	45,000	45,000
Exhibition Site -	Expo Building Roof recovering	1	42,000	42,000
		<u>3</u>		<u>142,000</u>
Boat Landing -				
	Grundman Boat Landing Parking Lot Improvements	1	200,000	200,000
		<u>1</u>		<u>200,000</u>
		<u>79</u>		<u>2,920,659</u>