

Fund Summary

WINNEBAGO COUNTY

Combined Statement of Revenue, Expenditure and Changes in Fund Balance

General Fund 100

For Month Ending March 2025

	Expect Use 25%		% Budget Used	Over/(Under) Budget	2024 YTD Actual	2023 YTD Actual
	2025 Budget	YTD Actual				
Revenue:						
Taxes	73,937,413	60,346,442	82%	(13,590,971)	60,489,946	64,221,809
Licenses	354,100	43,481	12%	(310,619)	44,077	38,906
Fines and Permits	729,200	103,951	14%	(625,249)	95,474	94,626
Interfund	327,170	90,687	28%	(236,483)	202,328	151,133
Charges for Services	4,065,289	749,414	18%	(3,315,875)	665,160	701,168
Intergovernmental	21,322,644	1,125,691	5%	(20,196,953)	861,050	1,080,125
Interest Income	3,886,000	778,786	20%	(3,107,214)	748,145	636,751
Misc. Rev (Non-departmental)	742,996	436,752	59%	(306,244)	158,582	5,225,288
Total Revenue	\$ 105,364,812	\$ 63,675,204	60%	(41,689,608)	\$ 63,264,762	\$ 72,149,806

Expenditures:						
Board	490,043	96,085	20%	(393,958)	60,036	83,931
Executive	436,880	85,649	20%	(351,231)	92,398	71,995
Clerk	511,632	172,005	34%	(339,627)	138,477	160,973
Treasurer	495,177	95,226	19%	(399,951)	99,026	99,428
Corporation Counsel	1,225,945	235,891	19%	(990,054)	246,566	157,373
Administration	719,737	298,523	41%	(421,214)	225,776	66,661
HR	1,262,767	251,589	20%	(1,011,178)	243,658	357,118
Finance	954,724	217,997	23%	(736,727)	153,378	249,716
IT	1,871,761	400,028	21%	(1,471,733)	851,230	682,410
Facilities	7,760,173	1,364,861	18%	(6,395,312)	1,150,419	1,255,734
Road Maintenance	3,508,699	1,344,819	38%	(2,163,880)	1,015,914	1,272,658
Child Support	1,952,834	390,379	20%	(1,562,455)	348,486	374,433
Public Health	8,202,342	1,353,937	17%	(6,848,405)	1,534,826	1,242,499
Veterans	721,030	151,102	21%	(569,928)	121,590	132,449
Scholarship Program	18,000	8,000	44%	(10,000)	4,000	3,000
UWO-Fox Cities Campus	210,412	86,026	41%	(124,386)	74,986	83,492
Uw Extension	756,668	84,332	11%	(672,336)	92,527	86,781
Parks	1,972,971	344,584	17%	(1,628,387)	381,487	310,428
Register of Deeds	681,955	142,730	21%	(539,225)	133,821	144,643
Land Records	410,288	158,015	39%	(252,273)	171,255	168,783
Land and Water	2,106,905	245,551	12%	(1,861,354)	215,372	181,446
Planning and Zoning	1,494,574	334,439	22%	(1,160,135)	323,947	294,827
District Attorney	2,240,906	531,620	24%	(1,709,286)	440,668	410,811
Medical Examiner	721,456	159,491	22%	(561,965)	147,461	107,219
Emergency Management	512,839	79,870	16%	(432,969)	71,137	86,504
Sheriff	31,220,082	7,394,668	24%	(23,825,414)	6,810,693	7,140,796
Clerk of Court	4,806,026	947,346	20%	(3,858,680)	948,324	970,017
Miscellaneous (Non-Departmental)	3,948,109	3,124,961	79%	(823,148)	2,798,318	10,722,289
Total Expenditure	\$ 81,214,935	\$ 20,099,724	25%	(61,115,211)	\$ 18,895,775	\$ 26,918,414

REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER (USES)	24,149,877.00	43,575,480			44,368,987	45,231,392
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OTHER FINANCING SOURCES:						
Operating Transfer in from...	2,207,114.00	551,778	25%		530,655	537,523
Operating Transfer out from...	29,107,189.00	7,226,797	25%		7,784,205	7,604,990
Total Other Financing Sources	(26,900,075.00)	(6,675,019)	25%		(7,253,550)	(7,067,467)

NET CHANGE IN FUND BALANCE	(2,750,198.00)	36,900,461			37,115,437	38,163,925
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<u>FUND BALANCE JANUARY 1, 2025(Ending Projected-UnAudited Balance for 2024)</u>	54,122,124	54,122,124				
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UNRESERVED FUND BALANCE	\$ 51,371,926	\$ 91,022,585				
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Fund Summary

WINNEBAGO COUNTY

Combined Statement of Revenue, Expenditure and Changes in Fund Balance

Human Services 200

For Month Ending March 2025

	Expect Use 25%					
	2025 Budget	YTD Actual	% Budget Used	Over/(Under) Budget	2024 YTD Actual	2023 YTD Actual
Revenue:						
Charges for Services	2,225,102	470,672	21%	(1,754,430)	394,129	516,806
Intergovernmental	34,332,815	2,502,693	7%	(31,830,122)	2,457,618	2,008,060
Misc. Rev	50,000	2,720	5%	(47,280)	-	
Total Revenue	\$ 36,607,917	\$ 2,976,085	8%	(33,631,832)	\$ 2,851,747	\$ 2,524,866
Expenditures:						
Administrative Services	4,430,474.00	964,157	22%	(3,466,317)	829,689	1,597,332
Behavioral Health	18,007,695.00	3,391,622	19%	(14,616,073)	3,414,606	2,800,539
Long Term Support	13,627,593.00	2,226,662	16%	(11,400,931)	2,088,113	1,731,546
Economic Support	3,954,702.00	875,274	22%	(3,079,428)	865,941	865,928
Child Welfare	16,754,108.00	3,147,591	19%	(13,606,518)	2,822,001	2,943,615
Total Expenditure	\$ 56,774,572	\$ 10,605,306	19%	(46,169,266)	\$ 10,020,350	\$ 9,938,961
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER (USES)	(20,166,655.00)	(7,629,221)			(7,168,603)	(7,414,095)
OTHER FINANCING SOURCES:						
Operating Transfer in from...	17,143,648.00	4,049,162	24%		4,552,992	5,546,398
Operating Transfer out from...			0%		-	-
Total Other Financing Sources	\$ 17,143,648	\$ 4,049,162	24%		\$ 4,552,992	\$ 5,546,398
NET CHANGE IN FUND BALANCE	(3,023,007.00)	(3,580,059)			(2,615,611)	(1,867,697)
FUND BALANCE JANUARY 1, 2025(Ending Projected Un-Audited Balance for 2024)	3,564,896.00	3,564,896				
UNRESERVED FUND BALANCE	\$ 541,889	\$ (15,163)				

Fund Summary

WINNEBAGO COUNTY

Combined Statement of Revenue, Expenditure and Changes in Fund Balance

Proprietary Fund-Airport 510

For Month Ending March 2025

Expect Use 25%

	2025 Budget	YTD Actual	Percent Budget Used	Over/(Under) Budget	2024 YTD Actual	2023 YTD Actual
Revenue:						
Charges for Services:				-		
Rental Revenue	20,000	690	3%	(19,310)	764	-
Landing Fees	4,000	-	0%	(4,000)	-	54
Fuel Flowage Fee	95,000	6,351	7%	(88,649)	6,220	6,900
Land Rental	715,447	206,257	29%	(509,190)	199,730	207,604
Building Rental	402,800	99,788	25%	(303,012)	95,284	82,551
Other Fees	49,000	8	0%	(48,992)	3,735	125
Intergovernmental	5,000	2,500	50%	(2,500)	2,500	2,500
Miscellaneous	10,200	-	0%	(10,200)	-	200
Total Revenue	\$ 1,301,447	\$ 315,594	24%	(985,853)	\$ 308,233	\$ 299,934
Expenditures:						
Personnel(Labor)	943,599.00	204,564	22%	(739,035)	177,049	191,172
Travel	28,040.00	1,707	6%	(26,333)	1,914	2,576
Contractual(Services)	876,328.00	154,368	18%	(721,960)	113,058	109,745
Capital	-	-	0%	-	-	-
Commodities(Supplies, Materials)	245,584.00	49,993	20%	(195,591)	46,464	34,922
Debt	61,153.00	-	0%	(61,153)	-	-
Depreciation	2,979,623.00	-	0%	(2,979,623)	-	-
Total Expenditure	\$ 5,134,327	\$ 410,632	8%	(4,723,695)	\$ 338,485	\$ 338,415
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER (USES)						
	(3,832,880.00)	(95,038)			(30,252)	(38,481)
OTHER FINANCING SOURCES:						
Operating Transfer in from...	1,268,264.00	317,066	25%		283,372	810,908
Operating Transfer out from...	-	-			-	-
Total Other Financing Sources	\$ 1,268,264	\$ 317,066	25%		\$ 283,372	\$ 810,908
NET CHANGE IN FUND BALANCE	(2,564,616.00)	222,028			253,120	772,427
^^ FUND BALANCE JANUARY 1, 2025(Ending Projected Un-Audited Balance for 2024)						
	46,512,128.00	46,512,128				
**UNRESERVED FUND BALANCE	\$ 43,947,512	\$ 46,734,156				

^^ Of this \$43,546,370 is the net investment in Capital-leaving an unrestricted of 2,965,758

** Of this approximately \$40,566,747-is net investment in Capital-leaving \$3,380,765 Unrestricted

Fund Summary

WINNEBAGO COUNTY

Combined Statement of Revenue, Expenditure and Changes in Fund Balance Proprietary Fund-Solid Waste 520 For Month Ending March 2025

Expect Use 25%

	2025 Budget	YTD Actual	Percent Budget Used	Over/(Under) Budget	2024 YTD Actual	2023 YTD Actual
Revenue:						
Charges for Services:				-		
Power Sales	400,000	49,611	12%	(350,389)	43,521	136,607
Landfill Fees	6,905,000	1,361,359	20%	(5,543,641)	1,347,651	1,273,698
Intergovernmental	2,654,065	189,410	7%	(2,464,655)	271,002	394,422
Interfund Revenue	65,000	12,771	20%	(52,229)	16,077	6,770
Interest Income	1,201,000	329,332	27%	(871,668)	277,140	232,025
Miscellaneous	45,500	4,192	9%	(41,308)	9,358	2,988
Total Revenue	\$ 11,270,565	\$ 1,946,675	17%	(9,323,890)	\$ 1,964,749	\$ 2,046,510
Expenditures:						
Personnel(Labor)	1,709,379.00	344,568	20%	(1,364,811)	325,726	286,757
Travel	17,565.00	2,985	17%	(14,580)	1,761	4,004
Contractual(Services)	9,208,234.00	963,322	10%	(8,244,912)	1,051,605	1,244,261
Capital	327,090.00	-	0%	(327,090)	-	-
Commodities(Supplies, Materials)	768,410.00	92,249	12%	(676,161)	104,880	117,045
Depreciation	1,007,900.00	-	0%	(1,007,900)	-	-
Total Expenditure	\$ 13,038,578	\$ 1,403,124	11%	(11,635,454)	\$ 1,483,972	\$ 1,652,067
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER (USES)	(1,768,013)	543,551			480,777	394,443
OTHER FINANCING SOURCES:						
Operating Transfer in from...						
Operating Transfer out from...	120,000.00	-	0%		-	-
Total Other Financing Sources	\$ (120,000)	\$ -	0%		\$ -	\$ -
NET CHANGE IN FUND BALANCE	(1,888,013)	543,551			480,777	394,443
^^FUND BALANCE JANUARY 1, 2025(Ending Projected Un-Audited Balance for 2024)	43,808,010	43,808,010				
** FUND BALANCE	\$ 41,919,997	\$ 44,351,561				

^^ Of this approximately \$7,205,582 is the net investment in Capital-leaving an unrestricted of 36,602,428

** Of this approximately \$6,197,682 is the net investment in Capital-leaving an unrestricted of \$35,722,315

Fund Summary

WINNEBAGO COUNTY

Combined Statement of Revenue, Expenditure and Changes in Fund Balance

Proprietary Fund-PVHC 530

For Month Ending March 2025

	Expect Use 25%					
	2025 Budget	YTD Actual	Percent Budget Used	Over/(Under) Budget	2024 YTD Actual	2023 YTD Actual
Revenue:						
Interfund:	24,000	6,245	26%	(17,755)	6,190	4,850
Charges for Services	4,499,850	979,430	22%	(3,520,420)	1,040,908	902,028
Intergovernmental				-		
Medicaid Title 19	8,677,000	2,517,591	29%	(6,159,409)	1,952,660	1,605,776
WI Health Services	1,074,000	205,515	19%	(868,485)	233,221	178,277
Medicare Title 18	860,000	201,602	23%	(658,398)	39,049	100,916
Med Adv Rm Brd	1,796,000	182,701	10%	(1,613,299)	292,443	134,938
Other Grantor Agencies	5,000	7,000	140%	2,000	10,000	-
Miscellaneous	170,115	45,360	27%	(124,755)	221,322	876,546
Total Revenue	\$ 17,105,965	\$ 4,145,444	24%	(12,942,766)	\$ 3,795,793	3,803,331
Expenditures:						
Personnel(Labor)	15,196,175	2,959,923	19%	(12,236,252)	2,794,426	2,745,840
Travel	21,600	3,658	17%	(17,942)	5,341	1,262
Contractual(Services)	2,600,762	586,902	23%	(2,013,860)	414,000	300,209
Capital	-	-	0%	-	-	-
Commodities(Supplies, Materials)	1,983,429	408,849	21%	(1,574,580)	417,803	384,848
Depreciation	719,400	-	0%	(719,400)	-	-
Total Expenditure	\$ 20,521,366	\$ 3,959,332	19%	(16,562,034)	\$ 3,631,570	3,432,159
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER (USES)	(3,415,401.00)	186,112			164,223	371,172
OTHER FINANCING SOURCES:						
Operating Transfer in from...	414,200.00	103,550	25%		250,978	250,871
Operating Transfer out from...	-	-			-	-
Total Other Financing Sources	\$ 414,200	\$ 103,550	25%		\$ 250,978	250,871
NET CHANGE IN FUND BALANCE	(3,001,201.00)	289,662			415,201	622,043
^^FUND BALANCE JANUARY 1, 2025(Ending Projected Un- Audited Balance for 2024)	28,180,105	28,180,105				
**UNRESERVED FUND BALANCE	\$ 25,178,904	\$ 28,469,767				

^^ Of this approximately \$19,390,031 is the net investment in Capital-leaving an unrestricted of 8,790,074

** Of this approximately \$18,671,531s the net investment in Capital-leaving an unrestricted of \$6,507,373

Fund Summary

WINNEBAGO COUNTY

Combined Statement of Revenue, Expenditure and Changes in Fund Balance

Proprietary Fund-Highway 540

For Month Ending March 2025

Expect Use 25%						
	2025 Budget	YTD Actual	Percent Budget Used	Over/(Under) Budget	2024 YTD Actual	2023 YTD Actual
Revenue:						
Licenses	25,000	2,321	9%	(22,679)	3,305	7663
Interfund:				-		
Highway Services	12,000,002	1,631,889	14%	(10,368,113)	1,299,617	1357556
Hwy Maint Municipal	50,000	-	0%	(50,000)	-	0
Charges for Services	1,000	369	37%	(631)	648	445
Intergovernmental				-		
Hwy Maint. State	5,000,000	1,408,576	28%	(3,591,424)	1,310,236	1,591,512
Hwy Maint Municipal	3,499,999	530,425	15%	(2,969,574)	391,122	460,726
Hwy Conservation Dev.	8,000	1,151	14%	(6,849)	2,250	4,119
Interest Income	136,000	2,900	2%	(133,100)	26,948	24,342
Miscellaneous	75,000	14,812	20%	(60,188)	15,826	(63,167)
Total Revenue	\$ 20,795,001	\$ 3,592,443	17%	(6,761,766)	\$ 3,049,952	\$ 3,383,196
Expenditures:						
Personnel(Labor)	7,907,533	1,740,148	22%	(6,167,385)	1,644,785	1,785,566
Travel	10,900	5,646	52%	(5,254)	5,337	2,059
Contractual(Services)	2,196,455	310,654	14%	(1,885,801)	159,231	194,798
Capital	1,886,473	-	0%	(1,886,473)	-	-
Commodities(Supplies, Materials)	8,011,897	951,248	12%	(7,060,649)	819,214	939,603
Debt	5,551	-	0%	(5,551)	-	-
Depreciation	900,000	250,847	28%	(649,153)	223,262	202,504
Total Expenditure	\$ 20,918,809	\$ 3,258,543	16%	(17,660,266)	\$ 2,851,829	\$ 3,124,530
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER (USES)	(123,808)	333,900			198,123	258,666
OTHER FINANCING SOURCES:						
Operating Transfer in from...	-	-			-	2,833
Operating Transfer out from...	-	-			-	-
Total Other Financing Sources	\$ -	\$ -			\$ -	2,833
NET CHANGE IN FUND BALANCE	(123,808)	333,900			198,123	261,499
^^FUND BALANCE JANUARY 1, 2025(Ending Projected Un- Audited Balance for 2024)	17,509,018	17,509,018				
**UNRESERVED FUND BALANCE	\$ 17,385,210	\$ 17,842,918				

^^ Of this \$8,635,672 is the net investment in Capital-leaving an unrestricted of 8,873,346

** Of this approximately \$7,735,672 is the net investment in Capital-leaving an unrestricted of 9,649,538