

# Winnebago County, WI



## Adopted Budget 2023





## About Our Cover.....

### Employee Appreciation

*"Train people well enough so they can leave, treat them well enough so they don't want to." – Richard Branson*

The photos on the cover of the 2023 Adopted Budget Book are from the first (hopefully annual) Employee Appreciation Family Night held in the summer of 2022. This event was held for staff and their immediate family as a token of appreciation for their contribution to Winnebago County. The event included food, door prizes, basket raffles, bounce houses, outdoor games, and an ice cream truck. Employees were even given chances to put their name in a hat towards a pie in the face for a department head. A good time was had by all.

Our County Executive, Jon Doemel, values great leadership and great employees. It is vital to his time in office to give Winnebago County employees fair and equitable opportunities, compensation, and value.

In order to compensate Winnebago County employees competitively, a wage study was started in 2022 to allow every position to be evaluated against the current labor market. The outcome of this wage study could implement realignment of wages throughout the County, which is why \$2 million has been budgeted in the salary contingency fund to prepare for wage adjustments that are suggested from McGrath Consulting Group, the firm who is performing the wage study.

Another value Winnebago County leadership believes in is advancement and betterment. This budget includes an investment into leadership training and administration leadership has a vision for the future to include tuition reimbursement for staff. This is a new tool that is essential to allowing our current staff the opportunity for advancement. This will be developed and implemented in 2023.

Jon Doemel is very passionate about growing our current staff into leadership roles. Leadership training is another tool that Winnebago County implemented in 2021 and will continue those opportunities into 2023 and beyond.

*Top (l to r): Chad Casper, director of Land and Water Conservation, talks with County Executive Doemel and County Supervisor Chuck Farrey; the Oshkosh West Wildcat and Omro's Freddie the Fox entertain the child of Camera Wright, a dispatcher; Coroner/Medical Examiner Cheryl Brehmer and Joel Luepke, risk management, serve beer with 5<sup>th</sup> Ward Brewing of Oshkosh; Willie the Wolf and Freddie the Fox in a China Bull week stare down.*

*Middle: Shelly Schry, IT and key to the planning of the event, and her son; Child Support Director Julie Mabry and Treasurer Mary Krueger serve food; Joe Cleveland, a highway laborer, and Highway Commissioner Bob Doemel; Leah Ferguson from Child Support and Kelsey Scott from Park View Health Center hand out county coozies.*

*Bottom: Airport Director Jim Schell and IT Director Patty Francour after being pied; Renee Soroko, Human Services Deputy Director, checking IDs and selling tickets for the beer sampling; Land and Water Conservation's Andy Maracini's children with Pointer from the Wisconsin Herd; Supervisors Jeff Beem and Steve Binder assist County Executive Doemel at the grill.*

*The front cover was designed by Justin DeJager, Program and Marketing Coordinator at the Parks Department.*

**FISCAL YEAR 2023**

**ANNUAL BUDGET FOR THE**

**COUNTY OF WINNEBAGO**

**WINNEBAGO COUNTY BOARD OF SUPERVISORS**

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## TABLE OF CONTENTS

DESCRIPTION	PAGE	DESCRIPTION	PAGE
<b>OVERVIEW</b>		<b>DIVISION OF PUBLIC SAFETY (cont.)</b>	
Budget Message.....	5	Clerk of Courts.....	226
Mission Statement.....	11	Sheriff.....	240
Table of Organization.....	12	Jail Improvements Fund.....	258
Budget & Financial Policies.....	14	Medical Examiner.....	264
Information about Winnebago County.....	21	Emergency Management.....	274
Property Tax Rate Limits and Levy Limits.....	22	<b>DIVISION OF TRANSPORTATION</b>	
Significant Information.....	24	Summary by Division - Transportation.....	286
Fringe Benefit Components.....	25	Airport.....	287
Resolution to Adopt the 2022 Budget.....	26	Highway Fund.....	302
Summary of County Board Actions.....	27	County Road Maintenance.....	319
Budget Summary.....	28	<b>DIVISION OF HEALTH &amp; HUMAN SERVICES</b>	
Appropriations.....	29	Summary by Division - Health & Human Services.....	323
Revenue and Expense Graphs.....	31	Public Health.....	324
Levy by Division Graph.....	35	Child Support.....	340
Financial Comparisons.....	36	Veterans' Services.....	349
County Tax Rate Info and Graphs.....	40	Human Services.....	359
Apportionment.....	44	Park View Health Center.....	414
Information About Fund Accounting.....	47	<b>DIVISION OF EDUCATION, CULTURE, &amp; RECREATION</b>	
Fund Projections.....	48	Summary by Division - Education, Culture & Recreation.....	430
Revenue By Fund.....	49	UWO-Fox Cities Campus.....	431
Revenue By Year.....	50	University Extension.....	440
Expenditures By Fund.....	51	Parks.....	452
Expenditures By Year.....	52	Boat Launch Program.....	465
Revenue Projections.....	53	<b>DIVISION OF PLANNING &amp; ENVIRONMENT</b>	
Table of Organization Changes - Positions.....	59	Summary by Division - Planning & Environment.....	472
Table of Organization Changes - Fiscal Impact.....	61	Register of Deeds.....	473
Table of Organization - Classified Positions.....	63	Planning and Zoning.....	481
Capital Outlay.....	80	Property Lister.....	494
<b>DIVISION OF ADMINISTRATION</b>		Land Records Modernization.....	498
Summary by Division - Administration.....	83	Land and Water Conservation.....	504
County Executive.....	84	<b>NON-DIVISIONAL BUDGETS</b>	
Corporation Counsel.....	91	Summary by Division - Non-Divisional.....	516
County Clerk.....	101	County Board.....	517
Treasurer.....	118	Scholarship Program.....	526
Administration.....	127	Miscellaneous and Unclassified.....	528
General Services.....	134	Miscellaneous Operating Grant Schedule.....	537
Workers Compensation Fund.....	142	Library Levy Request.....	538
Prop & Liab Insurance Fund.....	148	<b>DEBT SERVICE</b>	
Human Resources.....	154	Debt Service.....	539
Self Funded Health Insurance Fund.....	164	<b>CAPITAL PROJECTS</b>	
Self Funded Dental Insurance Fund.....	170	Capital Projects.....	561
Finance.....	175	<b>APPENDIX</b>	
Information Technology.....	185	Demographic Statistics.....	564
Technology Replacement.....	195	<b>SOLID WASTE</b> .....	565
Facilities.....	200	<b>GLOSSARY</b> .....	584
<b>DIVISION OF PUBLIC SAFETY</b>		<b>INDEX</b> .....	588
Summary by Division - Public Safety.....	214		
District Attorney.....	215		

Jon Doemel  
County Executive



**Winnebago County**  
Office of the County Executive

*The Wave of the Future*

## **2023 Adopted Budget Message**

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Oshkosh, Wisconsin 54903-2808

Oshkosh (920) 232-3450  
Fox Cities (920) 727-2880  
Fax (920) 232-3429

**“No country, however rich, can afford the waste of its human resources.”**

**~ Franklin D. Roosevelt**

*32nd President of the United States*



***Jon Doemel, County Executive***

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

We will see another year of equalized property tax rate reduction in 2023, dropping down 43 cents to \$4.23. Departments were asked to submit a levy target at or under their 2022 levy request, while the proposed merit pool increase was based on a 4% average wage increase and WRS rates increasing from 6.5% to 6.8%. We can only increase our operating levy by the percent of net new construction from the last complete calendar year (2021), which allows for a 1.38% increase, or \$825,082, over the 2022 budget.

## **2023 BUDGET HIGHLIGHTS**

### **OVERALL:**

As stated above, the total equalized tax rate of \$4.23 is down 43 cents from 2022. 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 levy targets which were for the most part equal to the 2022 budget levy for the department, with no general increase and only a few adjustments for previously approved budget amendments which represent ongoing expenses. All departments met those initial levy targets. I am grateful to the management team for the hard work and difficult decisions required to meet this goal. Any additional expense requested by departments which exceeded those levy targets were specified separately on Budget Add Request forms. After all department base budgets were reviewed, I considered their Budget Add Requests from a County-wide holistic perspective, and was able to include many of them in the Executive budget.

In the Executive budget, I proposed to not use \$250,000 of allowable levy to provide relief to the taxpayers in Winnebago County, draw down the unassigned general fund balance, and have the ability to use unused levy carryforward funds in a future budget (within five years). A County Board Budget Amendment was presented during the budget sessions to use the full allowable levy amount, but did not pass.

In larger departments, we budget wage and fringe turnover savings to more accurately project labor costs. This is due to the fact that these departments have higher turnover, more retirements and the fringe benefits are budgeted at family coverage for vacant positions.

### **EXPENDITURE CATEGORY:**

#### ***Labor***

The labor area of the budget accounts for a large portion of the increase in levy from 2022 to 2023.

Total county wages are projected to be \$66,474,333 for 2023, which is an increase of \$1,823,759, or 2.82%, from 2022. Part of this increase is the result of average normal merit pay increases of 4.0% that have been included in this budget. Individual increases by employees 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 2023 budget are thirteen (13) additional full-time positions and two (2) part-time positions. Including the changes proposed in this budget, there will be a net increase of fourteen (14) full-time positions and no change in part-time positions since the 2022 adopted budget. More details related to this can be found later in the overview section of this book.

Fringe benefits are projected to be \$28,220,500 for 2023, up \$618,259, or 2.24%, from 2022. FICA Medicare costs are increasing \$227,022, or 4.53%. This increase is due to the 4.00% increase in wages for 2023 as well as new positions. Health Insurance costs are up \$422,773, or 2.54% over 2022, which is mostly due to departments with vacant or new positions budgeted at full family coverage. There is no increase in health insurance contribution rates by employees in 2023. Workers Compensation costs are decreasing \$218,187 or 36.02% under 2022. Wisconsin Retirement is increasing \$598,882, or 12.30% over 2022, which is affected by the state-required contribution increase from 6.5% to 6.8% of general employee wages.

The largest investment this year is in our people. With a shrinking workforce and an extremely competitive private sector we are at risk of losing employees at a high rate. We must find a way to become competitive or we will no longer have the ability to be selective. We must encourage the very best people to be our employees. We need to find a way to make Winnebago County a desirable employer that loyalty is deserved. Our people are by far our best and most precious asset. The wage study that was budgeted in 2022 will be completed in late 2022 or early 2023, and will give a better understanding of the County's deficiency of competitiveness in the labor market. In order to provide the ability to respond to recommendations of this wage study, a salary contingency fund of \$2,000,000 has been included in this budget. This is an increase over the 2022 salary contingency fund, which is \$1,567,111, of which \$786,250 was allocated for wage increases in the sheriff's office, and the remaining \$780,971 was reserved for other possible increases.

### ***Travel***

Travel expenditures are projected to be \$900,734, which is an increase of \$23,068, or 2.63% above 2022. 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 are also a substantial part of travel, and will continue to be attended locally or virtually in 2023 whenever possible. We must encourage our people to continue the education in their fields. We hope to find new ways for us to be more efficient and effective going forward. These measures should ensure our staff the ability to maintain professional licensures and certification standards as well as learning new ways to address old problems. As part of the 2023 budget, \$25,000 has been budgeted in the Miscellaneous & Unclassified account to allow staff to attend conferences, seminars, and other training related events outside of their department's yearly travel budget.

### ***Capital Outlay***

Capital outlay budget for 2022 is \$3,523,716, reflecting an increase of \$742,932, or 26.72% over 2022. A detailed list of capital expenditures is included in the "overview" section of this book. These are capital outlay items that either do not qualify as capital improvement projects eligible for bonding or it is the intent to use unassigned general fund balance to fund the project.

### ***Other Expenditures***

Other expenditures are projected to be \$93,869,332 for 2023, which is an increase of \$3,592,940, or 3.98% above 2022. One reason for this large increase relates to the \$6M borrowing done in 2022, \$4.3M plus interest will be paid off from this new borrowing in 2023.

In addition, the Debt Service expenses increased by \$260,520, or 3.14% over 2022. This borrowing consists of \$3M for Highway's road projects and \$3M for Airport Hangar project.

**BY DIVISION:*****Administration***

The tax levy in this division is \$11,383,556, a decrease of \$146,874, or 1.27%, under 2022. The Technology Replacement fund 2023 levy is \$743,840, down \$256,160 from \$1,000,000 in 2022, which included a \$115,091 fund balance use to increase their Technology Replacement Fund. A change in policy was made with the 2023 budget to not budget for fund balance applications for the intent to increase their fund balance, but instead draw from the unassigned general fund balance when the needs arise. There was also a significant decrease of \$108,223 in the Elections department for 2023, as there will be two elections in 2023 versus four in 2022. Facilities also saw a levy decrease of \$114,707 or 1.98% under 2022.

***Public Safety***

The tax levy in this division is \$27,139,925, an increase of \$796,669, or 3.02%, over 2022. Most of the increase is attributable to the Sheriff's Office, which has a levy increase of \$786,240, or 3.52%, over 2022. This increase is the result of the budget amendment presented and approved in the 2022 budget to add this amount to the salary contingency account to aid in the recruitment and retention of employees at the Sheriff's office. This increase to their operating levy relates to the pay increases that occurred due to this resolution.

***Transportation***

The tax levy in this division is \$4,423,096, an increase of \$2,205,722, or 99.47% over 2022. This increase relates to the \$3M borrowing for the Airport T-hangar project; the debt payoff for the first year is \$2,521,107.

***Health and Human Services***

The tax levy in this division is \$21,849,195, a decrease of \$67,803, or 0.31%, under 2022. This decrease is due in large part to the Human Services levy decreasing \$63,525. This is a very minimal decrease and it is spread out between the five divisions. The other changes were a decrease of \$19,673 for Public Health, a decrease of \$27,421 for Veterans' Services, and an increase of \$42,816 for Park View Health Center.

***Education, Culture and Recreation***

The tax levy in this division is \$2,220,341, an increase of \$69,048, or 3.21%, over 2021. This increase is related to UW-Extension adding a contracted Educator into their 2023 budget, an overall increase of \$104,784.

***Planning and Environment***

The tax levy in this division is \$1,161,853, an increase of \$81,496 or 7.54%, over 2022. Land and Water also added one full-time Watershed Specialist position in their Table of Organization for the 2022 budget, which allowed them to increase their levy by the amount of that position (\$87,967).



### ***Non-Divisional Budgets***

This area shows a net surplus of \$3,062,774, an increase of \$164,858, or 5.69%, over 2022. Of this increase, approximately \$3,996,893 is due to additional unassigned general fund balance being applied to stay within levy limits, which includes an increase of \$432,889 in the salary contingency reserve account. This account will cover unknown wage increases that are presented due to the wage study being completed at the end of 2022 or in the beginning of 2023. The budget under the Miscellaneous and 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.

An example of looking across budgets for shared outcomes is economic development. In 2023, the county's overall economic development investment is increasing; however, by just looking line-by-line and grant-by-grant it might not appear so. While we are proposing a decrease of Industrial Development Board funding to \$1 per person, we are also proposing an increase to the regional planning commission, improved GO Transit services, and other grants. Economic development spending is not exclusive to the IDB, and so the overall investment is increasing.

### ***Capital Projects***

The 2022 borrowing for capital projects will be \$6,000,000. The borrowing will cover \$3,000,000 for the Airport hangar project and \$3,000,000 towards the Highway county road projects. Other projects will be paid from the unassigned general fund balance. Each capital project must come before the county board twice for consideration and approval. There is no tax levy allocated to these projects other than debt service expense.

### ***Debt Service***

The 2023 net levy supported debt service is \$5,937,158 a decrease of \$1,930,842 or 24.54%, under 2022. All County debt is paid off within 10 years or less. The Debt Service tax levy is decreasing by \$.04, or by 7.41%, under 2022. The County continues to keep outstanding debt low. Winnebago County's debt is 3.14% of the allowable debt limit.

### ***Table of Organization***

This budget (in total) versus last year's adopted budget has a net increase of thirteen additional full-time positions and two part-time positions. A majority (9 FT and 3 PT) of the new positions result from bringing the Shelter Care program, previously a contracted service, in-house.

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 2023 has been limited by State legislation. We can only increase our levy by the percent of net new construction from the last complete calendar year (2021), which allows for a 1.38% increase from the 2022 budget. We have applied \$8,313,279 of all fund reserves to the budget to stay within this operating levy limit.

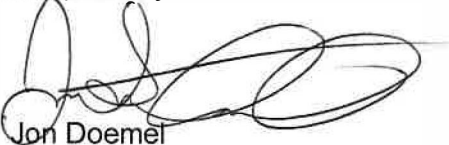
The Director of Administration and Acting Finance Director believes that this budget complies with the operating levy limit.

### **CONCLUSION**

Winnebago County's employees are by far its greatest resource. In this very challenging labor market, a majority of our department managers have identified staffing as their greatest challenge. We must continue to show our appreciation of the value our employees provide, both financially and through other means. Continued pressure from increasing labor and other expenses against the levy limit will inevitably force the County to seek alternative revenues or to abandon some services valued by this community at some point in the future. We will hold this off as long as we can. The total equalized tax rate has been reduced in recent years by finding efficiencies and by carefully managing County debt and fund balances.

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

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'Jon Doemel', is written over a circular stamp. The signature is fluid and cursive.

Jon Doemel  
Winnebago County Executive

# **WINNEBAGO COUNTY**

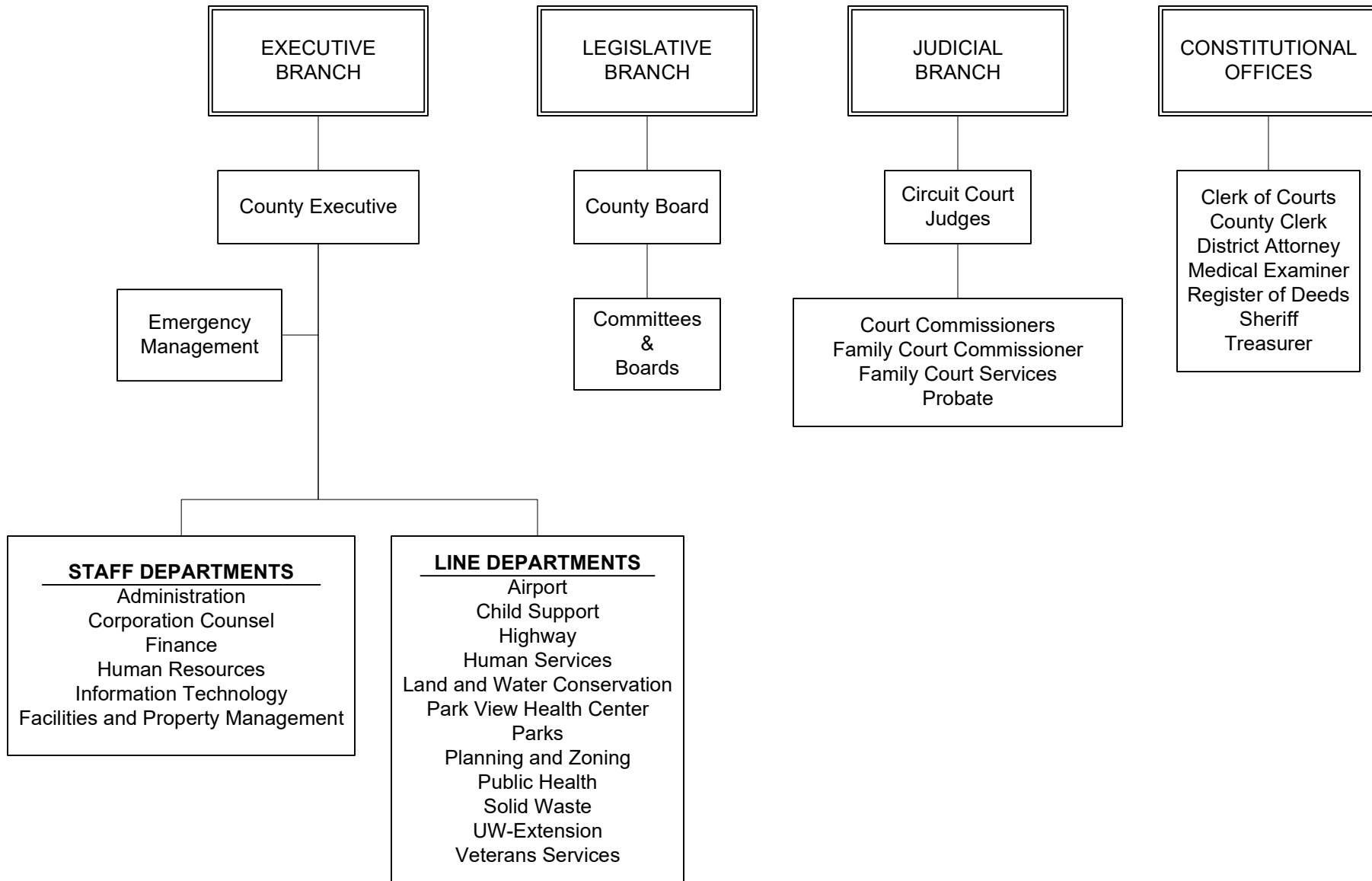
## **MISSION STATEMENT**

**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.**

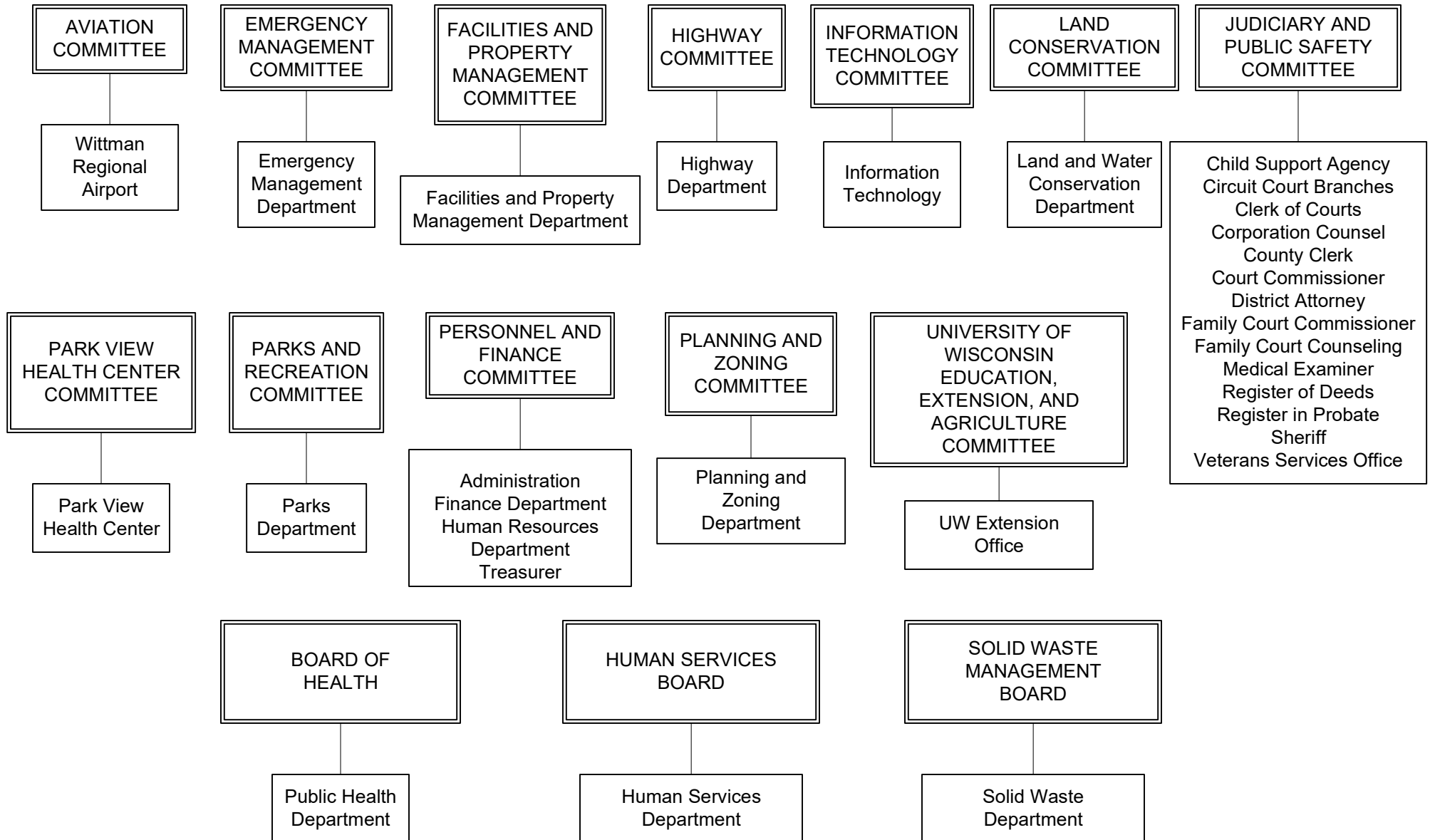
**To carry out this mission, the following roles are required:**

- **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>
05/17/2022	Forms and Instructions made available for budget preparation
07/29/2022	Budget worksheets and all materials due from departments to Finance Department
08/08-08/26/2022	Executive holds meetings with departments to review budgets
09/23/2022	Finalized budget sent out for printing and assembly
10/17/2022	Budget delivered to County Board Supervisors
10/31-11/4/2022	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 (39.36% 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 (32.42% of the revenue budget).

#### **Licenses and Permits:**

This is a small revenue source comprising 0.60% of the County revenue budget.

#### **Public Charges:**

This source represents fees and charges made to users of certain government services. This revenue source makes up 7.95% of our revenue budget.

#### **Interfund Revenues:**

This category includes charges from one County department to another. It comprises 15.76% 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 3.66% 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, which is 49.07% of the total expenditure budget. 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. This makes up 0.47% of the expenditure budget.

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, which is 1.82% of the expenditure budget. 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. This makes up 48.64% of the expenditure budget.

## **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) unassigned 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 unassigned fund balance.
- 2) The General Fund unassigned fund balance policy sets a goal County. It is the goal of the County to achieve and maintain an unassigned 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 Unassigned Fund Balance is projected to be around \$33.8 million at the end of 2022, which puts it above the target unassigned 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. Due to COVID-19, the event was cancelled in 2020. In 2021, attendance was approximately 608,000 as opposed to 642,000 in 2019. In 2022, attendance increased to 650,000.

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 172,542. The majority of people reside in five urban areas ranging in population from over 66,607 in Oshkosh, the County seat, to the Village of Winneconne with 2,576 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 LEVIES: No limitations were placed on these rates. For Winnebago County this includes the levies for libraries, public health and culvert and bridge aid.

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## 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 complies with the tax levy limits.**



# SIGNIFICANT INFORMATION – 2023 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		
	Corporation Counsel - one-time expenses (\$49,451 office management software & \$19,960 additional attorney assistance)	69,401
	Information Technology - one-time expense (consultant for document management)	50,000
	District Attorney - one-time expenses (\$5,000 for lights & siren for vehicle from Emergency Management and \$5,000 towards replacing tables and chairs)	10,000
	Emergency Management - one time expense (new vehicle)	49,500
	Parks - one-time expenses (\$95,000 for replacement mower and \$35,000 for Comprehensive Outdoor Recreation Plan)	130,000
	Land & Water Conservation Department - one-time expense (new vehicle)	39,000
	Facilities - one-time expenses (\$300,000 for county-wide building condition assessment study & \$853,016 for emergency use upgrades at the Parks Expo Center)	1,153,016
	To reduce the tax levy to meet the levy limit requirements.	\$ 3,996,893
	TOTAL Undesignated Fund Reserve General Fund Balance	\$ 5,497,810
General Fund - Designated Fund Reserves		
	Public Health Designated Fund Balance - to reduce the levy for the department	800,000
	Scholarship Fund Balance	8,300
	Property Lister Designated Fund Balance - to reduce the levy for the department	26,410
Park View Health Center Unrestricted Reserve		
	To reduce the levy for the facility	1,980,759
<b>Note regarding fund balances being applied:</b> 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 11.35% from 2022. This consists of a 1.38% growth in new or improved property and 9.97% market valuation increase.
2. Total County wages are up \$1,823,759 or 2.82%, which includes wage turnover savings budgeted in larger departments. The merit pay pool for 2023 based on regular wages is \$1,909,854. This represents an average merit increase of 4.0% for those employees who will be eligible for a merit increase.

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

<b>Employer Share of Fringe Benefits -</b>	<b>2019 ACTUALS</b>	<b>2020 ACTUALS</b>	<b>2021 ACTUALS</b>	<b>2022 ADOPTED BUDGET</b>	<b>2023 ADOPTED BUDGET</b>	<b>2023 TO 2022 BUDGET CHANGE</b>
FICA Medicare	4,258,540	4,356,325	4,492,356	5,010,813	5,237,835	227,022
Health Insurance	13,696,110	14,403,350	14,231,431	16,625,605	17,048,378	422,773
Dental Insurance	740,960	747,998	743,254	851,432	879,800	28,368
Workers Compensation	460,951	258,660	565,869	605,790	387,603	(218,187)
Unemployment Compensation	60,956	136,570	(70,244)	62,680	62,000	(680)
Wisconsin Retirement	4,374,660	4,634,729	4,718,308	4,867,686	5,466,568	598,882
Life / Long Term Disability	285,070	292,035	297,035	351,750	367,983	16,233
Fringe Turnover Savings	N/A	N/A	N/A	(773,515)	(1,229,667)	(456,152)
	<b>23,877,246</b>	<b>24,829,667</b>	<b>24,978,009</b>	<b>27,602,241</b>	<b>28,220,500</b>	<b>618,259</b>

**Employee Share of Fringe Benefits -**

Health Insurance	2,050,850	2,146,698	2,149,978
Wisconsin Retirement	3,542,351	3,694,075	3,700,263

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**2022 ANNUAL BUDGET SESSION TO ADOPT 2023 ANNUAL COUNTY BUDGET**

**126-102022**

**RESOLUTION: Adopt 2023 Annual Budget for Winnebago County**

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

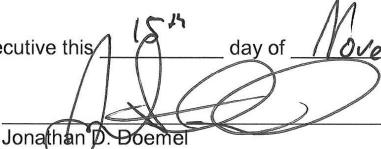
**BE IT RESOLVED** by the Winnebago County Board of Supervisors that the 2023 Annual County Budget, a copy of which is incorporated herein by reference, be and same is hereby adopted.

Submitted by:  
**PERSONNEL AND FINANCE COMMITTEE**

Vote Required for Passage:  
**Majority of Those Present**

**County Board Rule 4.5**

Approved by the Winnebago County Executive this 15<sup>th</sup> day of November, 2022.

  
Jonathan D. Doemel  
Winnebago County Executive

## 2023 ADOPTED BUDGET

### SUMMARY OF COUNTY BOARD ACTIONS

AMENDMENT #	DEPARTMENT	LINE ITEM	DETAIL	EXPENDITURES	REVENUES	UNASSIGNED GENERAL FUND BALANCE APPLIED (Note)	LEVY
			Levy per Executive Budget Book				71,052,350
<b>COUNTY BOARD ACTIONS:</b>							
126-102022-001	Facilities	Professional Services	County-wide building condition assessment study	300,000	-	(300,000)	71,052,350
126-102022-007	Public Health	Revenues & Expenses	Maternal Child Health Grant	100,000	(100,000)	-	71,052,350
126-102022-008	Public Health	Revenues & Expenses	Dept of Public Health Infrastructure Grant	82,000	(82,000)	-	71,052,350
126-102022-013	Facilities	Capital Outlay - Improvements	Expo Center emergency use upgrades	853,016	-	(853,016)	71,052,350
			Totals	1,335,016	(182,000)	(1,153,016)	71,052,350

**NOTE:** The County Board elected to reduce unassigned general fund balance for the two (2) Facilities project expenditure increases, no additional tax levy was used. The two (2) amendments that passed for Public Health relates to grants and the expenditures and revenues were both increased, no levy impact.

## WINNEBAGO COUNTY 2023 BUDGET SUMMARY

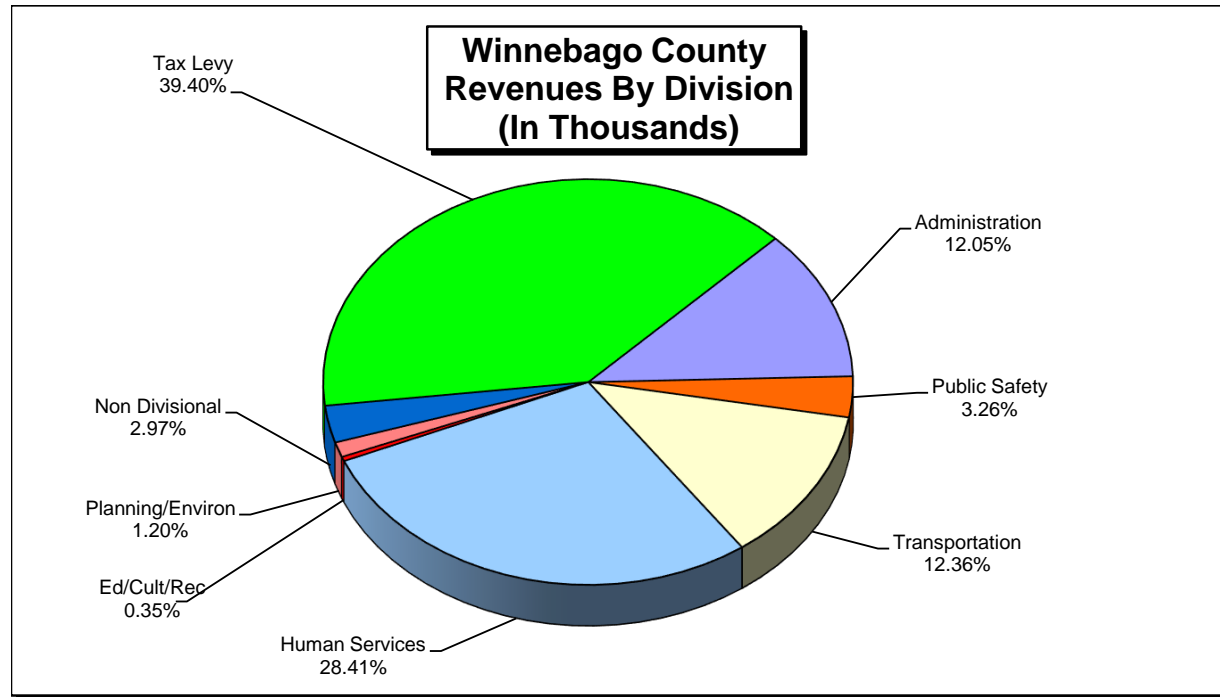
<b>DIVISION:</b>	<u>Revenue</u>	<u>Expense</u>	<u>Adjustments</u>	<u>Levy</u>
Administration	\$ 21,735,756	\$ 35,650,081	\$ (2,530,769)	\$ 11,383,556
Public Safety	5,873,511	33,122,324	(108,888)	27,139,925
Transportation	22,297,490	28,817,519	(2,096,933)	4,423,096
Health & Human Services	51,407,761	76,684,939	(3,427,983)	21,849,195
Education, Culture, & Recreation	640,291	2,989,164	(128,532)	2,220,341
Planning & Environment	2,160,414	3,491,439	(169,172)	1,161,853
<b>Divisional Total</b>	<b>\$ <u>104,115,223</u></b>	<b>\$ <u>180,755,466</u></b>	<b>\$ <u>(8,462,277)</u></b>	<b>\$ <u>68,177,966</u></b>
<b>OTHER:</b>				
Board of Supervisors	\$ -	\$ 292,772	\$ -	\$ 292,772
Scholarship Program	700	9,000	(8,300)	-
Unclassified	5,242,617	5,883,964	(3,996,893)	(3,355,546)
Debt Service	110,255	6,047,413	-	5,937,158
<b>Other Total</b>	<b>\$ <u>5,353,572</u></b>	<b>\$ <u>12,233,149</u></b>	<b>\$ <u>(4,005,193)</u></b>	<b>\$ <u>2,874,384</u></b>
<b>Grand Total</b>	<b>\$ <u>109,468,795</u></b>	<b>\$ <u>192,988,615</u></b>	<b>\$ <u>(12,467,470)</u></b>	<b>\$ <u>71,052,350</u></b>

## 2023 APPROPRIATIONS FOR WINNEBAGO COUNTY

Department	REVENUES					EXPENDITURES				
	2021 Actual	2022 Estimated	2022 Budget	2022 Revised	2023 Budget	2021 Actual	2022 Estimated	2022 Budget	2022 Revised	2023 Budget
<b>ADMINISTRATION</b>										
County Executive	6,000	6,000	6,000	6,000	7,000	285,703	300,004	271,948	286,573	352,408
Corporation Counsel	152,342	101,750	99,400	99,400	107,350	659,217	768,845	751,880	771,130	829,142
County Clerk	39,762	45,150	47,400	47,400	49,650	271,941	280,369	278,719	278,719	304,098
Elections	50,490	38,680	30,680	30,680	40,010	99,095	192,714	199,054	199,054	100,161
Dog License	2,594	2,110	4,400	4,400	6,190	2,594	2,110	4,400	4,400	6,190
Treasurer	1,019,902	913,525	868,050	868,050	920,825	418,271	400,710	428,778	428,778	443,620
Administration	-	-	-	-	8,000	-	91,150	-	91,208	338,733
General Services	387,616	395,400	378,400	378,400	386,800	344,839	368,391	377,327	377,327	381,228
Workers Compensation Fund	556,046	663,698	678,698	678,698	463,005	255,570	1,017,869	997,242	1,002,869	925,953
Property & Liability Insurance Fund	920,730	1,190,360	1,189,360	1,189,360	1,229,700	933,637	1,102,401	1,081,111	1,100,044	1,124,164
Human Resources	14,604	15,105	15,050	15,050	17,050	983,174	1,083,019	1,096,550	1,114,353	1,046,098
Self Funded Health Insurance	17,145,854	17,677,923	17,672,923	17,672,923	17,150,180	16,623,811	18,346,749	18,341,121	18,346,749	18,067,315
Self Funded Dental Insurance	864,503	892,000	892,000	892,000	864,427	836,988	855,631	853,380	855,631	853,804
Finance	47,100	49,200	49,200	49,200	44,000	859,627	896,014	956,308	914,222	890,476
Information Technology	99,051	90,481	88,381	88,381	93,695	1,878,948	1,983,627	2,000,349	2,037,398	2,055,663
Technology Replacement	-	221,662	221,162	221,162	191,950	718,364	1,106,071	1,106,071	1,262,762	935,790
Facilities & Property Management	195,345	135,144	156,356	156,356	155,924	4,867,289	5,401,483	5,957,361	6,197,804	6,995,238
	<b>21,501,939</b>	<b>22,438,188</b>	<b>22,397,460</b>	<b>22,397,460</b>	<b>21,735,756</b>	<b>30,039,068</b>	<b>34,197,157</b>	<b>34,701,599</b>	<b>35,269,021</b>	<b>35,650,081</b>
<b>PUBLIC SAFETY</b>										
District Attorney	403,798	1,299,258	646,482	1,279,258	591,197	1,572,529	2,580,828	1,948,798	2,586,728	1,899,506
Clerk of Courts & Courts	2,815,146	2,438,688	2,430,788	2,430,788	2,447,688	3,999,961	4,553,471	4,581,483	4,629,275	4,598,258
Sheriff	2,913,571	2,147,342	2,335,044	2,562,237	2,280,234	23,621,817	25,628,728	24,640,360	25,687,844	25,371,790
Jail Improvements	141,011	140,700	160,700	160,700	190,700	128,262	273,166	177,508	282,146	240,088
Medical Examiner	184,675	185,010	170,000	170,000	185,000	521,589	576,914	556,061	556,061	571,056
Emergency Management	173,733	168,552	203,552	246,437	178,692	332,152	398,755	402,420	451,962	441,626
	<b>6,631,934</b>	<b>6,379,550</b>	<b>5,946,566</b>	<b>6,849,420</b>	<b>5,873,511</b>	<b>30,176,310</b>	<b>34,011,862</b>	<b>32,306,630</b>	<b>34,194,016</b>	<b>33,122,324</b>
<b>TRANSPORTATION</b>										
Airport	1,139,246	1,175,918	1,170,918	1,170,918	1,194,217	3,088,350	3,790,832	3,258,449	3,442,982	3,359,243
Airport Debt	-	-	-	-	-	862,148	329,000	329,000	329,000	2,521,107
Highway Department	16,188,437	17,053,500	16,989,404	16,989,404	18,763,273	15,792,683	18,851,591	17,662,929	18,099,294	19,417,706
County Road Maintenance	2,159,355	2,169,555	2,325,595	2,325,595	2,340,000	3,864,544	3,514,496	3,505,058	3,505,058	3,519,463
	<b>19,487,038</b>	<b>20,398,973</b>	<b>20,485,917</b>	<b>20,485,917</b>	<b>22,297,490</b>	<b>23,607,725</b>	<b>26,485,919</b>	<b>24,755,436</b>	<b>25,376,334</b>	<b>28,817,519</b>

## 2023 APPROPRIATIONS FOR WINNEBAGO COUNTY

Department	REVENUES					EXPENDITURES				
	2021 Actual	2022 Estimated	2022 Budget	2022 Revised	2023 Budget	2021 Actual	2022 Estimated	2022 Budget	2022 Revised	2023 Budget
<b>HEALTH &amp; HUMAN SERVICES</b>										
Public Health	3,540,768	3,807,674	3,556,761	4,342,725	4,006,452	5,696,692	5,224,462	6,219,227	7,035,253	6,649,245
Child Support	1,514,604	1,643,209	1,647,575	1,647,575	1,707,414	1,708,308	1,812,946	1,877,762	1,877,762	1,937,601
Veterans	15,695	17,300	17,300	17,300	17,300	624,344	580,613	631,860	631,860	604,439
Human Services	29,782,105	28,674,685	27,950,122	27,950,122	29,620,596	43,448,051	42,437,454	46,199,241	46,271,444	47,806,190
Park View Health Center	15,144,776	12,515,587	15,042,246	15,042,246	16,055,999	17,660,331	16,976,894	19,895,779	20,097,492	19,687,464
Park View Health Center Debt	-	-	-	-	-	37,033	-	-	-	-
	<b>49,997,948</b>	<b>46,658,455</b>	<b>48,214,004</b>	<b>48,999,968</b>	<b>51,407,761</b>	<b>69,174,759</b>	<b>67,032,369</b>	<b>74,823,869</b>	<b>75,913,811</b>	<b>76,684,939</b>
<b>EDUCATION, CULTURE, &amp; RECREATION</b>										
UWO-Fox Cities Campus	181,942	163,840	158,992	158,992	158,992	353,515	317,312	307,616	320,512	307,616
University Extension	32,589	54,038	74,500	74,500	46,126	573,541	630,372	708,862	721,269	749,548
Parks	454,050	315,572	313,243	317,064	325,173	2,028,957	1,758,130	1,681,550	1,794,014	1,823,468
Boat Landing	105,639	110,000	120,000	120,000	110,000	142,561	87,042	105,957	105,957	108,532
	<b>774,220</b>	<b>643,450</b>	<b>666,735</b>	<b>670,556</b>	<b>640,291</b>	<b>3,098,574</b>	<b>2,792,856</b>	<b>2,803,985</b>	<b>2,941,752</b>	<b>2,989,164</b>
<b>PLANNING &amp; ENVIRONMENT</b>										
Register of Deeds	1,598,980	1,085,000	1,085,000	1,085,000	1,105,000	564,276	632,623	632,923	632,923	646,658
Planning	309,686	302,370	302,125	302,125	344,575	981,678	1,032,997	1,074,987	1,074,987	1,117,432
Property Lister	579	600	600	600	600	216,841	227,900	227,900	227,900	234,309
Land Records Modernization	324,191	265,000	255,000	255,000	255,500	193,650	241,318	277,868	277,868	359,262
Land & Water Conservation	331,796	540,958	473,526	553,052	454,739	905,503	1,316,907	1,113,765	1,331,401	1,133,778
	<b>2,565,232</b>	<b>2,193,928</b>	<b>2,116,251</b>	<b>2,195,777</b>	<b>2,160,414</b>	<b>2,861,948</b>	<b>3,451,745</b>	<b>3,327,443</b>	<b>3,545,079</b>	<b>3,491,439</b>
<b>NON-DIVISIONAL BUDGETS</b>										
County Board	8	-	-	-	-	223,203	289,363	282,507	282,507	292,772
Scholarship	(220)	650	650	650	700	10,500	9,000	9,000	9,000	9,000
Unclassified	3,796,362	5,386,076	5,384,576	5,384,576	5,242,617	9,075,596	688,333	2,766,774	2,556,346	3,318,483
Library Aid	-	-	-	-	-	2,288,017	2,381,414	2,381,414	2,303,805	2,515,481
Bridge & Culvert Aid	-	-	-	-	-	65,167	45,000	50,000	45,000	50,000
Debt Service	(17,942)	90,000	111,000	111,000	110,255	10,921,424	7,979,000	7,979,000	7,979,000	6,047,413
Depreciation adjustments	2,967,963	3,460,142	3,460,142	3,460,142	3,168,185	-	-	-	-	-
General Fund Balance applied	12,049,000	5,596,851	3,141,002	5,596,851	5,497,810	-	-	-	-	-
Other fund adjustments	5,567,810	4,053,562	4,053,562	4,053,562	3,801,475	-	-	-	-	-
Tax Levy	70,549,975	70,209,792	70,209,792	70,209,792	71,052,350	-	-	-	-	-
	<b>94,912,956</b>	<b>88,797,073</b>	<b>86,360,724</b>	<b>88,816,573</b>	<b>88,873,392</b>	<b>22,583,907</b>	<b>11,392,110</b>	<b>13,468,695</b>	<b>13,175,658</b>	<b>12,233,149</b>
	<b>195,871,267</b>	<b>187,509,617</b>	<b>186,187,657</b>	<b>190,415,671</b>	<b>192,988,615</b>	<b>181,542,291</b>	<b>179,364,018</b>	<b>186,187,657</b>	<b>190,415,671</b>	<b>192,988,615</b>

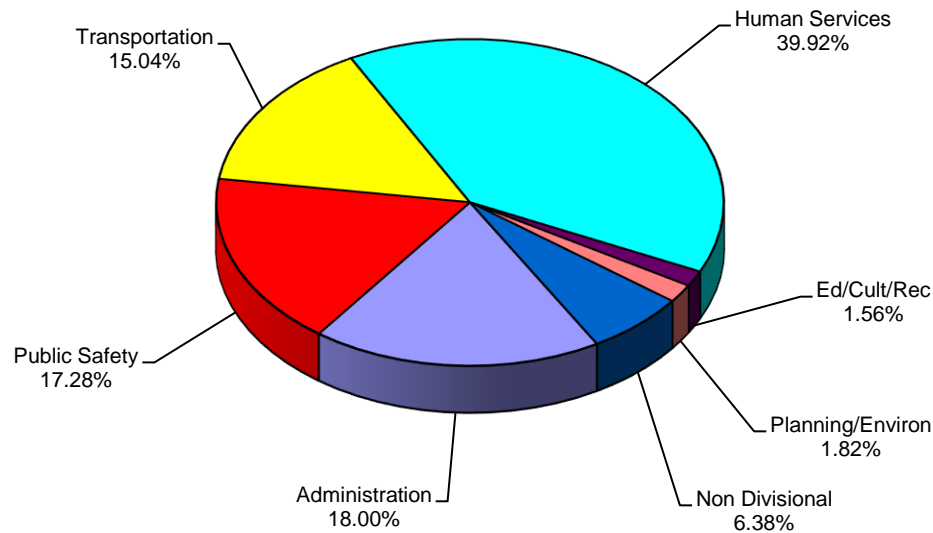


	2022	2023	Change	Percent
Administration	22,397	21,736	(661)	(2.95)
Public Safety	5,947	5,874	(73)	(1.23)
Transportation	20,486	22,298	1,812	8.85
Human Services	48,214	51,408	3,194	6.62
Ed/Cult/Rec	667	640	(27)	(4.05)
Planning/Environ	2,116	2,161	45	2.13
Non Divisional	5,496	5,353	(143)	(2.60)
Tax Levy	70,210	71,052	842	1.20
	175,533	180,522	4,989	2.84
Depreciation adjustments	3,460	3,168	(292)	(8.44)
General Fund Balance applied	3,141	5,498	2,357	75.04
Other Fund adjustments	4,054	3,801	(253)	(6.24)
	186,188	192,989	6,801	3.65

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



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

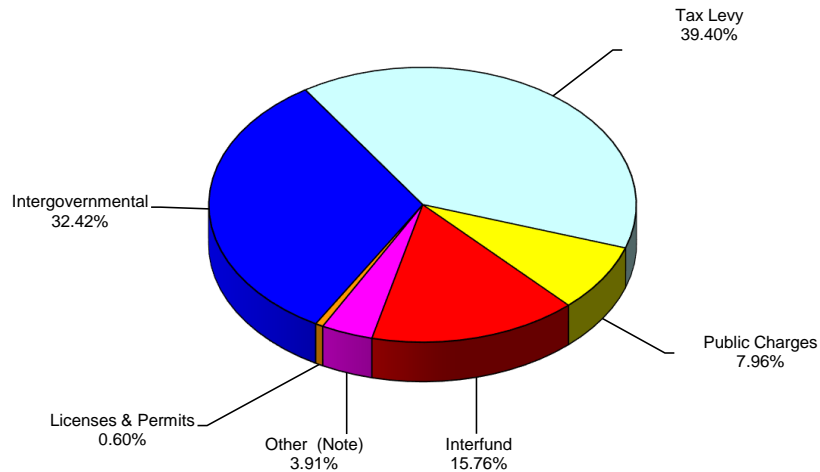


Human Services Exp breakdown	2023 (Thousands)
Public Health	\$ 6,649
Child Support	1,938
Veterans	604
Human Services	47,806
Park View	19,688
<b>Total</b>	<b>\$ 76,685</b>

	2022	2023	Change	Percent
Administration	34,702	35,650	948	2.73
Public Safety	32,307	33,122	815	2.52
Transportation	24,755	28,818	4,063	16.41
Human Services	74,824	76,685	1,861	2.49
Ed/Cult/Rec	2,804	2,989	185	6.60
Planning/Environ	3,327	3,492	165	4.96
Non Divisional	13,469	12,233	(1,236)	(9.18)
	<u>186,188</u>	<u>192,989</u>	<u>6,801</u>	<u>3.65</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)**



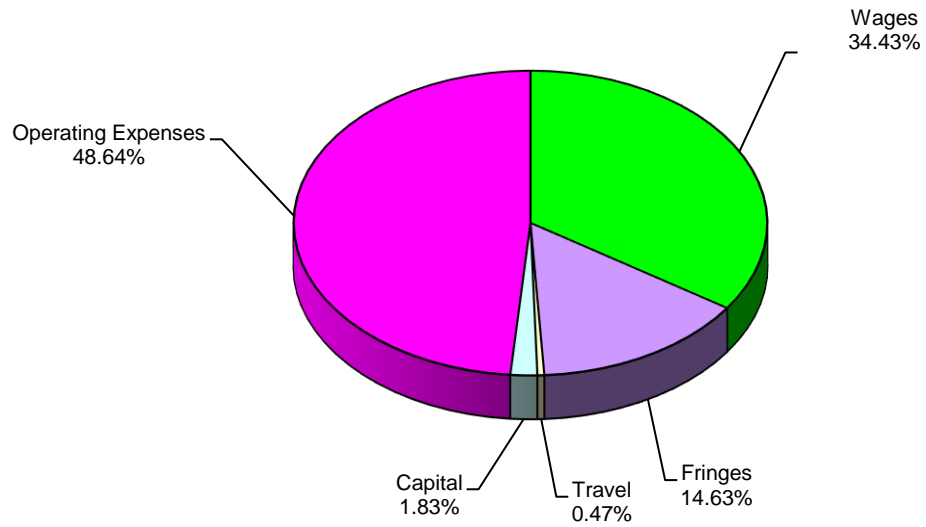
Intergov Revenue	2023 (Thousands)
Basic County allocation	7,825
Youth aids	1,730
Childrens waiver revenue	1,413
Income maintenance	2,300
ADRC	2,000
Other Human Services	19,932
Medicaid	6,133
State shared revenue	3,732
Transportation aids	2,245
Hwy maint state	5,150
Hwy maint municipal	2,800
Other general	3,261
<b>Total</b>	<b>58,521</b>

	2022	2023	Change	Percent	% of Total Excluding Interfund
Intergovernmental	56,398	58,521	2,123	3.76	32.42%
Tax Levy	70,210	71,052	842	1.20	39.36%
Public Charges	14,054	14,348	294	2.09	7.95%
Interfund	27,823	28,457	634	2.28	15.76%
Other (Note)	5,989	7,067	1,078	18.00	3.91%
Licenses & Permits	1,059	1,077	18	1.70	0.60%
	<u>175,533</u>	<u>180,522</u>	<u>4,989</u>	<u>2.84</u>	<u>100.00%</u>
Depreciation adjustments	3,460	3,168	(292)	(8.44)	
General Fund Balance applied	3,141	5,498	2,357	75.04	
Other Fund adjustments	<u>4,054</u>	<u>3,801</u>	<u>(253)</u>	<u>(6.24)</u>	
	<u>186,188</u>	<u>192,989</u>	<u>6,801</u>	<u>3.65</u>	

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

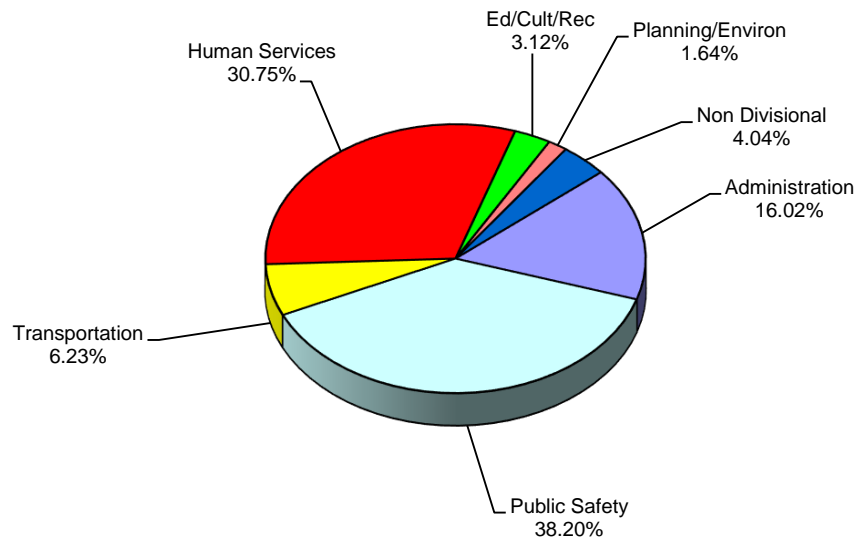
NOTE: " Other" category consists of other taxes, interest on investments, and other miscellaneous revenues such as rental, nonoperating grants, and sale of property and equipment.

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



	2022	2023	Change	Percent
Wages	64,651	66,454	1,803	2.79
Fringes	27,602	28,241	639	2.32
Travel	878	901	23	2.62
Capital	2,781	3,524	743	26.72
Operating Expenses	90,276	93,869	3,593	3.98
	<u>186,188</u>	<u>192,989</u>	<u>6,801</u>	<u>3.65</u>

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



### 2023 Human Services Levy (Thousands)

Public Health	1,843
Child Support	230
Veterans	587
Human Services	18,186
Park View	1,003
Park View Debt	-
<b>Total</b>	<b>21,849</b>

### 2023 Non Divisional Levy (Thousands)

Debt Service	5,937
Library	2,565
Board	293
Scholarship	-
Misc	(5,921)
<b>Total</b>	<b>2,874</b>

	2022	2023	Change	Percent
Administration	11,531	11,384	(147)	(1.27)
Public Safety	26,343	27,140	797	3.03
Transportation	2,217	4,423	2,206	99.50
Human Services	21,917	21,849	(68)	(0.31)
Ed/Cult/Rec	2,151	2,220	69	3.21
Planning/Environ	1,080	1,162	82	7.59
Non Divisional	4,971	2,874	(2,097)	(42.18)
	<u>70,210</u>	<u>71,052</u>	<u>842</u>	<u>1.20</u>

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

## FINANCIAL COMPARISON - TOTAL

	<u>2022 Budget</u>	<u>2023 Budget</u>	<u>Increase/ (Decrease)</u>	<u>Percent Increase/ -Decrease</u>
Wages	\$ 64,650,574	\$ 66,474,333	\$ 1,823,759	2.82%
Fringe Benefits	27,602,241	28,220,500	618,259	2.24%
Travel & Meetings	877,666	900,734	23,068	2.63%
Capital Outlay	2,780,784	3,523,716	742,932	26.72%
Other operating expenses	<u>90,276,392</u>	<u>93,869,332</u>	<u>3,592,940</u>	<u>3.98%</u>
Total Expenditures	186,187,657	192,988,615	6,800,958	3.65%
Revenues	100,541,392	104,286,642	3,745,250	3.73%
Non operating revenues	<u>4,781,767</u>	<u>5,182,153</u>	<u>400,386</u>	<u>8.37%</u>
Levy before adjustments	80,864,498	83,519,820	2,655,322	3.28%
Depreciation adjustments <b>(Note 3)</b>	(3,460,142)	(3,168,185)	291,957	-8.44%
Fund balance adjustments <b>(Note 2)</b>	<u>(7,194,564)</u>	<u>(9,299,285)</u>	<u>(2,104,721)</u>	<u>29.25%</u>
Levy	<u>70,209,792</u>	<u>71,052,350</u>	<u>842,558</u>	<u>1.20%</u>
Equalized value (TID Out)	<u>15,082,216,100</u>	<u>16,793,519,300</u>	<u>1,711,303,200</u>	<u>11.35%</u>
Tax Rate <b>(Note 1)</b>	\$ <u>4.66</u>	\$ <u>4.23</u>	\$ <u>(0.43)</u>	<u>-9.23%</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 2023 tax mill rate is 43-cents lower than the 2022 rate based on equalized property values. The tax rate for operating expenses is \$3.45 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 **1.38%. Existing property values increased by an average of 9.97%.**

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>2022 Budget</u>	<u>2023 Budget</u>	<u>Increase/ (Decrease)</u>	<u>Percent Increase/ -Decrease</u>
Wages	\$ 61,022,876	\$ 63,092,432	\$ 2,069,556	3.39%
Fringe Benefits	26,140,224	26,958,680	818,456	3.13%
Travel & Meetings	813,316	821,384	8,068	0.99%
Capital Outlay	2,750,784	3,488,716	737,932	26.83%
Other operating expenses	<u>78,273,916</u>	<u>80,609,848</u>	<u>2,335,932</u>	<u>2.98%</u>
Total Expenditures	169,001,116	174,971,060	5,969,944	3.53%
Revenues	96,986,431	100,280,090	3,293,659	3.40%
Non operating revenues	<u>4,668,367</u>	<u>5,071,398</u>	<u>403,031</u>	<u>8.63%</u>
Levy before adjustments	67,346,318	69,619,572	2,273,254	3.38%
Depreciation adjustments	(3,460,142)	(3,168,185)	291,957	-8.44%
Fund balance adjustments	<u>(6,236,597)</u>	<u>(8,472,875)</u>	<u>(2,236,278)</u>	<u>35.86%</u>
Levy	<u>57,649,579</u>	<u>57,978,512</u>	<u>328,933</u>	<u>0.57%</u>
Equalized value (TID Out)	<u>15,082,216,100</u>	<u>16,793,519,300</u>	<u>1,711,303,200</u>	<u>11.35%</u>
Tax Rate	\$ <u>3.82</u>	\$ <u>3.45</u>	\$ <u>(0.37)</u>	<u>-9.69%</u>

## FINANCIAL COMPARISON - DEBT SERVICE

	<u>2022 Budget</u>	<u>2023 Budget</u>	<u>Increase/ (Decrease)</u>	<u>Percent Increase/ -Decrease</u>
Wages	\$ -	\$ -	\$ -	0.00%
Fringe Benefits	-	-	-	0.00%
Travel & Meetings	-	-	-	0.00%
Capital Outlay	-	-	-	0.00%
Other operating expenses	<u>8,308,000</u>	<u>8,568,520</u>	<u>260,520</u>	<u>3.14%</u>
Total Expenditures	<u>8,308,000</u>	<u>8,568,520</u>	<u>260,520</u>	<u>3.14%</u>
Revenues	-	-	-	0.00%
Non operating revenues	<u>111,000</u>	<u>110,255</u>	<u>(745)</u>	<u>-0.67%</u>
Levy before adjustments	8,197,000	8,458,265	261,265	3.19%
Depreciation adjustments	-	-	-	0.00%
Fund balance adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>
Levy	<u>8,197,000</u>	<u>8,458,265</u>	<u>261,265</u>	<u>3.19%</u>
Equalized value (TID Out)	<u>15,082,216,100</u>	<u>16,793,519,300</u>	<u>1,711,303,200</u>	<u>11.35%</u>
Tax Rate	\$ <u>0.54</u>	\$ <u>0.50</u>	\$ <u>(0.04)</u>	<u>-7.41%</u>

## FINANCIAL COMPARISON - OTHER

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

	<u>2022 Budget</u>	<u>2023 Budget</u>	<u>Increase/ (Decrease)</u>	<u>Percent Increase/ -Decrease</u>
Wages	\$ 3,627,698	\$ 3,381,901	\$ (245,797)	-6.78%
Fringe Benefits	1,462,017	1,261,820	(200,197)	-13.69%
Travel & Meetings	64,350	79,350	15,000	23.31%
Capital Outlay	30,000	35,000	5,000	0.00%
Other operating expenses	<u>3,694,476</u>	<u>4,690,964</u>	<u>996,488</u>	<u>26.97%</u>
Total Expenditures	8,878,541	9,449,035	570,494	6.43%
Revenues	3,554,961	4,006,552	451,591	12.70%
Non operating revenues	<u>2,400</u>	<u>500</u>	<u>(1,900)</u>	<u>0.00%</u>
Levy before adjustments	5,321,180	5,441,983	120,803	2.27%
Depreciation adjustments	-	-	-	0.00%
Fund balance adjustments	<u>(820,000)</u>	<u>(826,410)</u>	<u>(6,410)</u>	<u>0.78%</u>
Levy	<u>4,501,180</u>	<u>4,615,573</u>	<u>114,393</u>	<u>2.54%</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
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	70,213,271	56,691,956	8,864,000	4,657,315	4.95	3.99	0.62	NA
2022	15,082,216	70,209,792	57,649,579	8,197,000	4,501,180	4.66	3.82	0.54	NA
2023	16,793,519	71,052,350	57,978,512	8,458,265	4,615,573	4.23	3.45	0.50	NA

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

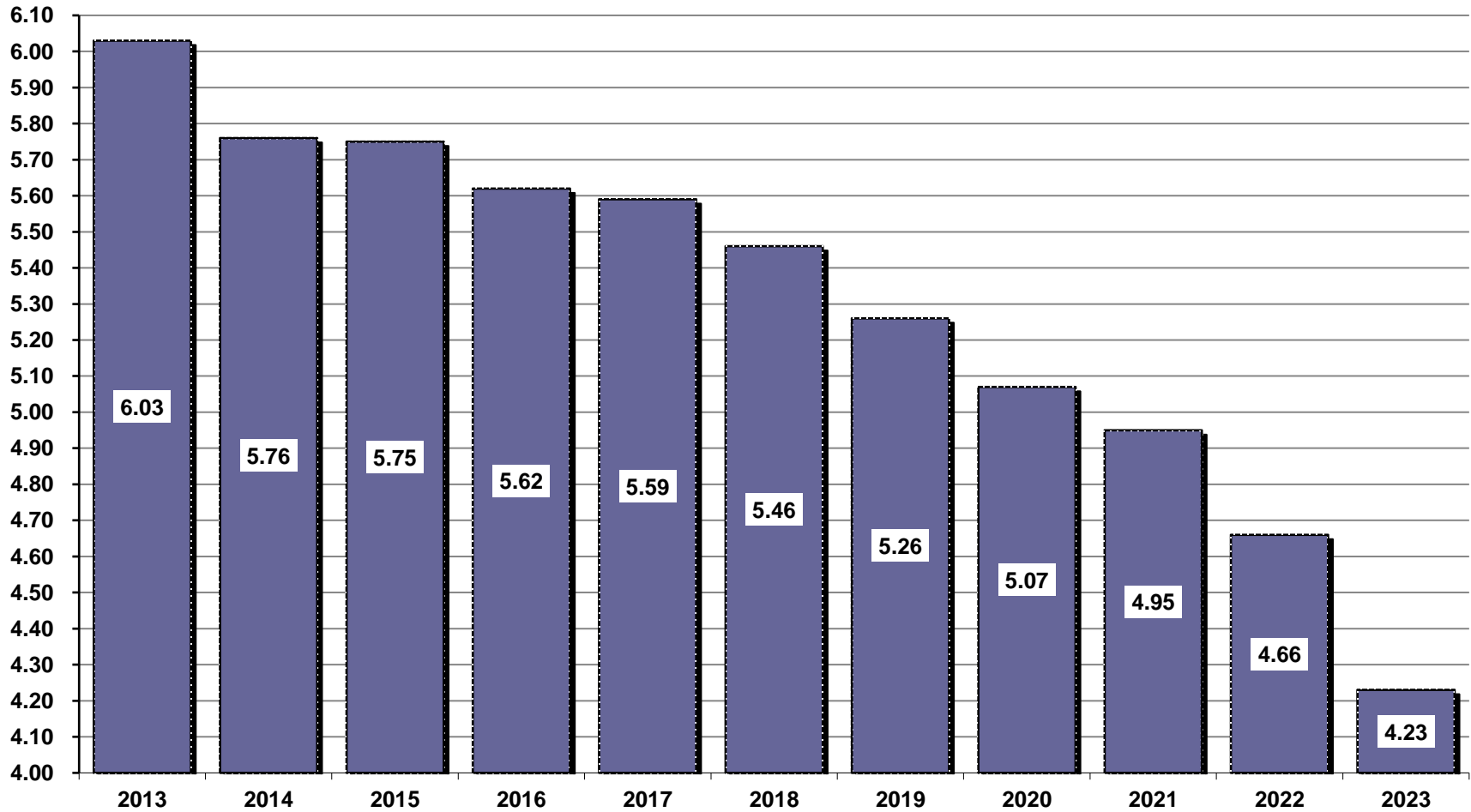
**Note 2:** Other consists of Library tax, Bridge and Culvert aid, Public Health and Property Lister.

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

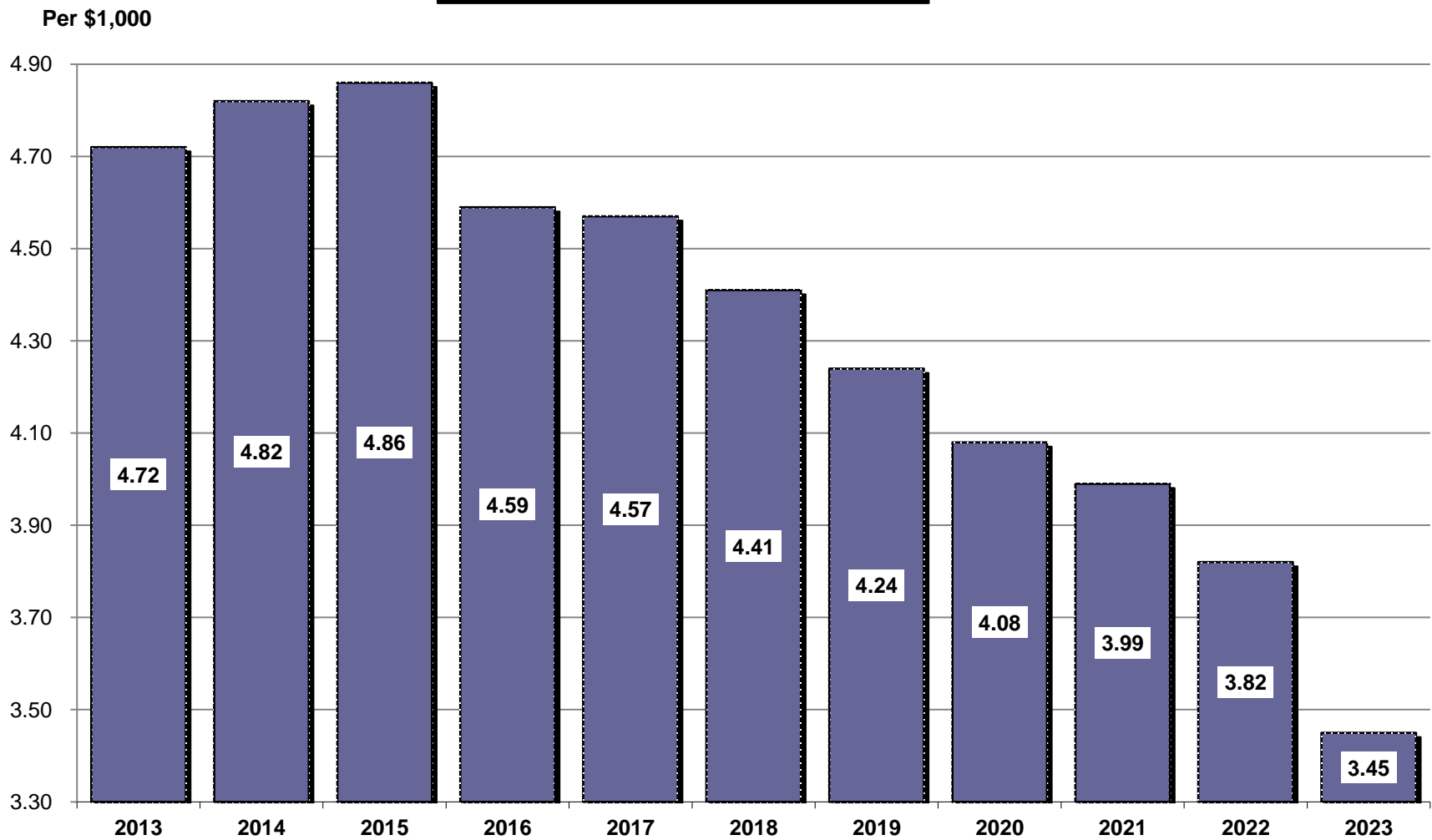
**Note 3:** apportionment basis.

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

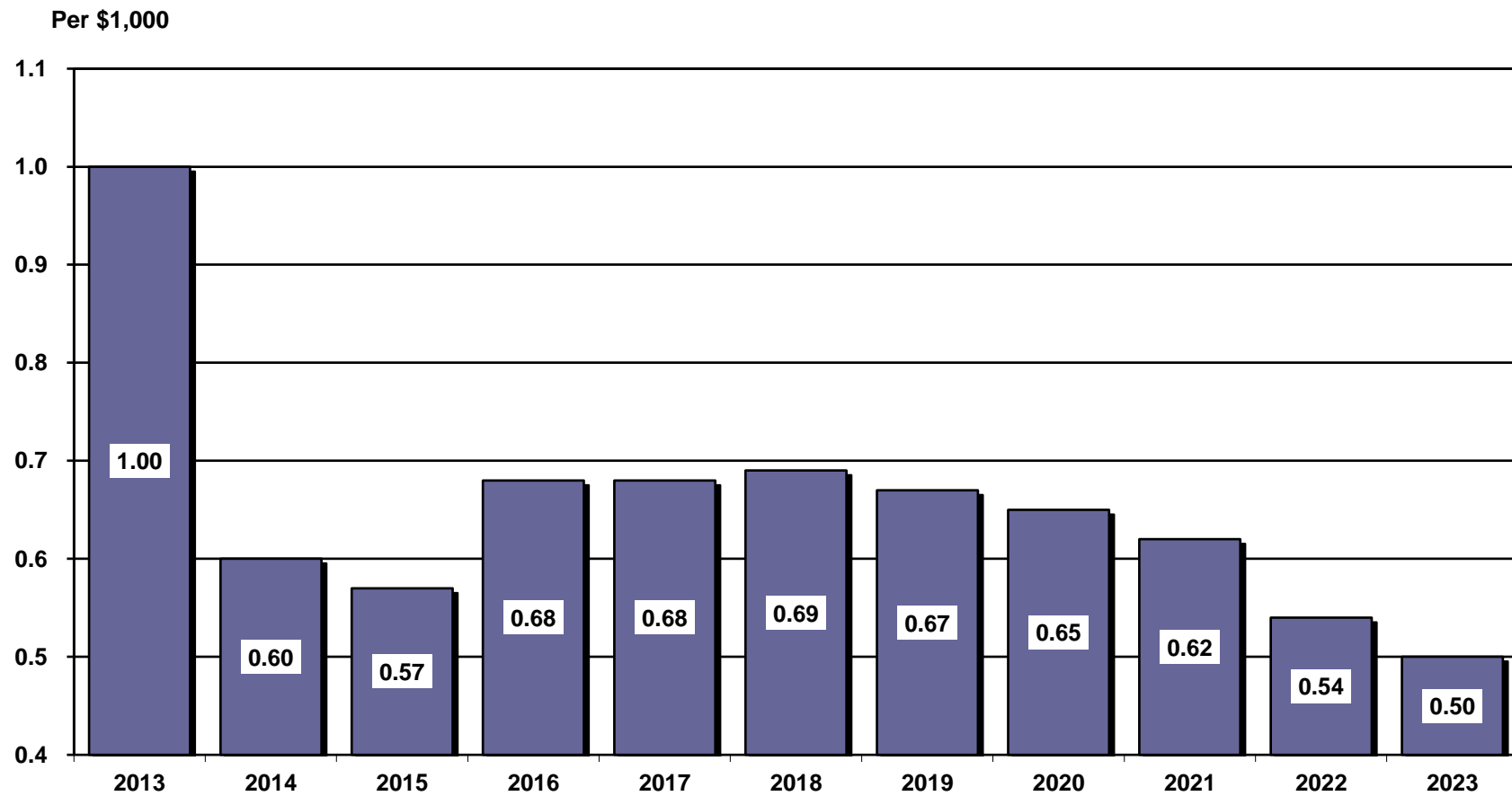
Per \$1,000



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



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



**WINNEBAGO COUNTY, WISCONSIN**  
**APPORTIONMENT OF TAXES AND SPECIAL CHARGES - 2023**

	Equalized Value (TID out)	Public Health	County Library Tax	Bridge & Culvert Aid	Property Lister	Total	All Other County Taxes	Charitable & Penal Charges	Total Other County Taxes	Tax Apportionment
<b>Towns</b>										
Algoma	893,103,800	104,969.60	292,736.49	8,097.55	22,422.09	428,225.73	3,537,737.37	(4,442.46)	3,533,294.91	3,961,520.64
Black Wolf	380,912,600	44,769.98	124,853.37	3,453.65	9,563.13	182,640.13	1,508,860.16	(1,894.73)	1,506,965.43	1,689,605.56
Clayton	661,494,100	77,747.70	216,820.78	5,997.62	16,607.36	317,173.46	2,620,291.62	(3,290.39)	2,617,001.23	2,934,174.69
Neenah	582,618,100	68,477.13	190,967.25	5,282.47	14,627.11	279,353.96	2,307,850.25	(2,898.05)	2,304,952.20	2,584,306.16
Nekimi	196,042,100	23,041.51	64,257.56	1,777.47	4,921.80	93,998.34	776,556.39	(975.15)	775,581.24	869,579.58
Nepeuskun	83,735,800	9,841.76	27,446.44	759.21	2,102.26	40,149.67	331,691.87	(416.52)	331,275.35	371,425.02
Omro	328,024,200	38,553.82	107,517.91	2,974.12	8,235.32	157,281.17	1,299,360.13	(1,631.65)	1,297,728.48	1,455,009.65
Oshkosh	464,267,800	54,567.01	152,175.06	4,209.41	11,655.83	222,607.31	1,839,044.41	(2,309.35)	1,836,735.06	2,059,342.37
Poygan	241,353,000	28,367.06	79,109.31	2,188.29	6,059.37	115,724.03	956,040.64	(1,200.53)	954,840.11	1,070,564.14
Rushford	174,482,800	20,507.57	57,190.98	1,582.00	4,380.54	83,661.09	691,156.31	(867.91)	690,288.40	773,949.49
Utica	183,146,600	21,525.86	60,030.75	1,660.55	4,598.05	87,815.21	725,475.10	(911.00)	724,564.10	812,379.31
Vinland	325,525,900	38,260.19	106,699.03	2,951.47	8,172.60	156,083.29	1,289,463.94	(1,619.23)	1,287,844.71	1,443,928.00
Winchester	231,201,100	27,173.87	75,781.78	2,096.25	5,804.49	110,856.39	915,827.22	(1,150.04)	914,677.18	1,025,533.57
Winneconne	503,526,500	59,181.22	165,043.05	4,565.36	12,641.45	241,431.08	1,994,554.85	(2,504.63)	1,992,050.22	2,233,481.30
Wolf River	265,207,500	31,170.76	86,928.21	2,404.58	6,658.25	127,161.80	1,050,532.41	(1,319.19)	1,049,213.22	1,176,375.02
<b>Total Towns</b>	<b>5,514,641,900</b>	<b>648,155.04</b>	<b>1,807,557.97</b>	<b>50,000.00</b>	<b>138,449.65</b>	<b>2,644,162.66</b>	<b>21,844,442.67</b>	<b>(27,430.83)</b>	<b>21,817,011.84</b>	<b>24,461,174.50</b>
<b>Villages</b>										
Fox Crossing	2,159,788,000	253,847.39	707,923.03	-	54,223.26	1,015,993.68	8,555,290.80	(10,743.18)	8,544,547.62	9,560,541.30
Winneconne	260,621,000	30,631.69	-	-	6,543.11	37,174.80	1,032,364.49	(1,296.38)	1,031,068.11	1,068,242.91
<b>Total Villages</b>	<b>2,420,409,000</b>	<b>284,479.08</b>	<b>707,923.03</b>	<b>-</b>	<b>60,766.37</b>	<b>1,053,168.48</b>	<b>9,587,655.29</b>	<b>(12,039.56)</b>	<b>9,575,615.73</b>	<b>10,628,784.21</b>
<b>Cities</b>										
Appleton	78,057,600	-	-	-	-	-	309,199.55	(388.28)	308,811.27	308,811.27
Menasha	1,036,583,900	-	-	-	-	-	4,106,086.66	(5,156.16)	4,100,930.50	4,100,930.50
Neenah	2,457,093,800	288,790.77	-	-	-	288,790.77	9,732,970.08	(12,222.03)	9,720,748.05	10,009,538.82
Omro	254,243,000	29,882.06	-	-	6,382.98	36,265.04	1,007,100.14	(1,264.65)	1,005,835.49	1,042,100.53
Oshkosh	5,032,490,100	591,486.05	-	-	-	591,486.05	19,934,556.65	(25,032.53)	19,909,524.12	20,501,010.17
<b>Total Cities</b>	<b>8,858,468,400</b>	<b>910,158.88</b>	<b>-</b>	<b>-</b>	<b>6,382.98</b>	<b>916,541.86</b>	<b>35,089,913.08</b>	<b>(44,063.65)</b>	<b>35,045,849.43</b>	<b>35,962,391.29</b>
<b>Total all taxing Districts</b>	<b>16,793,519,300</b>	<b>1,842,793.00</b>	<b>2,515,481.00</b>	<b>50,000.00</b>	<b>205,599.00</b>	<b>4,613,873.00</b>	<b>66,522,011.04</b>	<b>(83,534.04)</b>	<b>66,438,477.00</b>	<b>71,052,350.00</b>

**WINNEBAGO COUNTY, WISCONSIN**  
**APPORTIONMENT OF COUNTY TAXES - 2023**

	Equalized Value (TID out)	Public Health	County Library Tax	Bridge & Culvert Aid	Property Lister & Data Processing	All Other County Taxes	Tax Apportionment	2023 Tax Rate	2022 Tax Rate
<b>Towns</b>									
Algoma	893,103,800	104,969.60	292,736.49	8,097.55	22,422.09	3,533,294.91	3,961,520.64	4.436	4.880
Black Wolf	380,912,600	44,769.98	124,853.37	3,453.65	9,563.13	1,506,965.43	1,689,605.56	4.436	4.880
Clayton	661,494,100	77,747.70	216,820.78	5,997.62	16,607.36	2,617,001.23	2,934,174.69	4.436	4.880
Neenah	582,618,100	68,477.13	190,967.25	5,282.47	14,627.11	2,304,952.20	2,584,306.16	4.436	4.880
Nekimi	196,042,100	23,041.51	64,257.56	1,777.47	4,921.80	775,581.24	869,579.58	4.436	4.880
Nepeuskun	83,735,800	9,841.76	27,446.44	759.21	2,102.26	331,275.35	371,425.02	4.436	4.880
Omro	328,024,200	38,553.82	107,517.91	2,974.12	8,235.32	1,297,728.48	1,455,009.65	4.436	4.880
Oshkosh	464,267,800	54,567.01	152,175.06	4,209.41	11,655.83	1,836,735.06	2,059,342.37	4.436	4.880
Poygan	241,353,000	28,367.06	79,109.31	2,188.29	6,059.37	954,840.11	1,070,564.14	4.436	4.880
Rushford	174,482,800	20,507.57	57,190.98	1,582.00	4,380.54	690,288.40	773,949.49	4.436	4.880
Utica	183,146,600	21,525.86	60,030.75	1,660.55	4,598.05	724,564.10	812,379.31	4.436	4.880
Vinland	325,525,900	38,260.19	106,699.03	2,951.47	8,172.60	1,287,844.71	1,443,928.00	4.436	4.880
Winchester	231,201,100	27,173.87	75,781.78	2,096.25	5,804.49	914,677.18	1,025,533.57	4.436	4.880
Winneconne	503,526,500	59,181.22	165,043.05	4,565.36	12,641.45	1,992,050.22	2,233,481.30	4.436	4.880
Wolf River	265,207,500	31,170.76	86,928.21	2,404.58	6,658.25	1,049,213.22	1,176,375.02	4.436	4.880
<b>Total Towns</b>	<b>5,514,641,900</b>	<b>648,155.04</b>	<b>1,807,557.97</b>	<b>50,000.00</b>	<b>138,449.65</b>	<b>21,817,011.84</b>	<b>24,461,174.50</b>		
<b>Villages</b>									
Fox Crossing	2,159,788,000	253,847.39	707,923.03	-	54,223.26	8,544,547.62	9,560,541.30	4.427	4.870
Winneconne	260,621,000	30,631.69	-	-	6,543.11	1,031,068.11	1,068,242.91	4.099	4.518
<b>Total Villages</b>	<b>2,420,409,000</b>	<b>284,479.08</b>	<b>707,923.03</b>	<b>-</b>	<b>60,766.37</b>	<b>9,575,615.73</b>	<b>10,628,784.21</b>		
<b>Cities</b>									
Appleton	78,057,600	-	-	-	-	308,811.27	308,811.27	3.956	4.357
Menasha	1,036,583,900	-	-	-	-	4,100,930.50	4,100,930.50	3.956	4.357
Neenah	2,457,093,800	288,790.77	-	-	-	9,720,748.05	10,009,538.82	4.074	4.489
Omro	254,243,000	29,882.06	-	-	6,382.98	1,005,835.49	1,042,100.53	4.099	4.518
Oshkosh	5,032,490,100	591,486.05	-	-	-	19,909,524.12	20,501,010.17	4.074	4.489
<b>Total Cities</b>	<b>8,858,468,400</b>	<b>910,158.88</b>	<b>-</b>	<b>-</b>	<b>6,382.98</b>	<b>35,045,849.43</b>	<b>35,962,391.29</b>		
<b>Total all taxing Districts</b>	<b>16,793,519,300</b>	<b>1,842,793.00</b>	<b>2,515,481.00</b>	<b>50,000.00</b>	<b>205,599.00</b>	<b>66,438,477.00</b>	<b>71,052,350.00</b>		

**WINNEBAGO COUNTY, WISCONSIN**  
**COMPARISON OF APPORTIONMENT**

	Tax Apportionment				Equalized Value (TID Out)			
	2023	2022	Increase/ (Decrease)	Percent	2023	2022	Increase/ (Decrease)	Percent
<b>Towns</b>								
Algoma	3,961,520.64	3,847,277.29	114,243.35	2.97	893,103,800	788,364,500	104,739,300	13.29
Black Wolf	1,689,605.56	1,642,731.08	46,874.48	2.85	380,912,600	336,620,100	44,292,500	13.16
Clayton	2,934,174.69	2,936,522.23	(2,347.54)	(0.08)	661,494,100	601,737,200	59,756,900	9.93
Neenah	2,584,306.16	2,485,073.87	99,232.29	3.99	582,618,100	509,228,700	73,389,400	14.41
Nekimi	869,579.58	846,474.27	23,105.31	2.73	196,042,100	173,455,200	22,586,900	13.02
Nepeuskun	371,425.02	360,963.96	10,461.06	2.90	83,735,800	73,966,900	9,768,900	13.21
Omro	1,455,009.65	1,384,220.38	70,789.27	5.11	328,024,200	283,647,400	44,376,800	15.65
Oshkosh	2,059,342.37	1,993,467.39	65,874.98	3.30	464,267,800	408,491,200	55,776,600	13.65
Poygan	1,070,564.14	1,019,535.84	51,028.30	5.01	241,353,000	208,918,100	32,434,900	15.53
Rushford	773,949.49	738,515.30	35,434.19	4.80	174,482,800	151,332,800	23,150,000	15.30
Utica	812,379.31	793,115.04	19,264.27	2.43	183,146,600	162,521,100	20,625,500	12.69
Vinland	1,443,928.00	1,399,350.08	44,577.92	3.19	325,525,900	286,747,700	38,778,200	13.52
Winchester	1,025,533.57	963,285.67	62,247.90	6.46	231,201,100	197,391,600	33,809,500	17.13
Winneconne	2,233,481.30	2,167,404.96	66,076.34	3.05	503,526,500	444,133,600	59,392,900	13.37
Wolf River	1,176,375.02	1,111,602.34	64,772.68	5.83	265,207,500	227,783,900	37,423,600	16.43
<b>Total Towns</b>	<b>24,461,174.50</b>	<b>23,689,539.70</b>	<b>771,634.80</b>	<b>3.26</b>	<b>5,514,641,900</b>	<b>4,854,340,000</b>	<b>660,301,900</b>	<b>13.60</b>
<b>Villages</b>								
Fox Crossing	9,560,541.30	9,297,064.68	263,476.62	2.83	2,159,788,000	1,909,136,700	250,651,300	13.13
Winneconne	1,068,242.91	1,046,673.50	21,569.41	2.06	260,621,000	231,684,100	28,936,900	12.49
<b>Total Villages</b>	<b>10,628,784.21</b>	<b>10,343,738.18</b>	<b>285,046.03</b>	<b>2.76</b>	<b>2,420,409,000</b>	<b>2,140,820,800</b>	<b>279,588,200</b>	<b>13.06</b>
<b>Cities</b>								
Appleton	308,811.27	338,147.07	(29,335.80)	(8.68)	78,057,600	77,613,500	444,100	0.57
Menasha	4,100,930.50	4,068,125.85	32,804.65	0.81	1,036,583,900	933,740,100	102,843,800	11.01
Neenah	10,009,538.82	10,303,614.40	(294,075.58)	(2.85)	2,457,093,800	2,295,215,500	161,878,300	7.05
Omro	1,042,100.53	983,872.39	58,228.14	5.92	254,243,000	217,782,900	36,460,100	16.74
Oshkosh	20,501,010.17	20,482,754.41	18,255.76	0.09	5,032,490,100	4,562,703,300	469,786,800	10.30
<b>Total Cities</b>	<b>35,962,391.29</b>	<b>36,176,514.12</b>	<b>(214,122.83)</b>	<b>(0.59)</b>	<b>8,858,468,400</b>	<b>8,087,055,300</b>	<b>771,413,100</b>	<b>9.54</b>
<b>Total all taxing Districts</b>	<b>71,052,350.00</b>	<b>70,209,792.00</b>	<b>842,558.00</b>	<b>1.20</b>	<b>16,793,519,300</b>	<b>15,082,216,100</b>	<b>1,711,303,200</b>	<b>11.35</b>

## 2023 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 49.38% 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, which include, but are not limited to, the following:

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**  
**2021 Through 2023**

FUND	Fund Balance 12/31/2021	Estimated Surplus / (Deficit) 2022	Balance 12/31/2022	Revenues 2023	Tax Levy 2023	Expenses 2023	Note 1 Depreciation 2023	Note 2 General Fund Balance Applied 2023	Note 3 Other Fund Balances Applied 2023	Estimated Surplus / (Deficit) 2023	Total Fund Balance 12/31/2023
<b>General Fund</b>											
Designated Fund Balance	8,446,762	(8,446,762)	-	-	-	-	-	-	-	-	-
Undesignated Fund Balance	41,096,558	(7,246,965)	33,849,593	18,874,441	39,888,551	(64,260,802)	-	5,497,810	-	-	28,351,783
Technology Replacement Fund	1,013,248	115,591	1,128,839	191,950	743,840	(935,790)	-	-	-	-	1,128,839
Public Health	2,357,981	(800,000)	1,557,981	4,006,452	1,842,793	(6,649,245)	-	-	800,000	-	757,981
Scholarship Fund	41,572	650	42,222	700	-	(9,000)	-	-	8,300	-	33,922
Boat Launch Fees	94,770	22,958	117,728	110,000	-	(108,532)	-	-	-	1,468	119,196
Land Records Modernization	509,418	23,682	533,100	255,500	-	(359,262)	-	-	-	(103,762)	429,338
Property Lister	148,689	(20,000)	128,689	600	207,299	(234,309)	-	-	26,410	-	102,279
Jail Improvements	230,402	(132,466)	97,936	190,700	-	(240,088)	-	-	-	(49,388)	48,548
										-	
<b>TOTAL GENERAL FUND</b>	<b>53,939,400</b>	<b>(16,483,312)</b>	<b>37,456,088</b>	<b>23,630,343</b>	<b>42,682,483</b>	<b>(72,797,028)</b>	<b>-</b>	<b>5,497,810</b>	<b>834,710</b>	<b>(151,682)</b>	<b>30,971,886</b>
<b>Special Revenue</b>											
Human Services	1,429,216	(1,429,216)	-	29,620,596	18,185,594	(47,806,190)	-	-	-	-	-
<b>Proprietary Funds (Unrestricted)</b>											
Airport	1,636,415	(1,236,294)	400,121	1,194,217	3,243,633	(5,880,350)	1,442,500	-	-	-	400,121
Parkview Health Center	4,507,210	(3,814,083)	693,127	16,055,999	1,003,482	(19,687,464)	647,224	-	1,980,759	-	(1,287,632)
Highway	2,857,185	99,169	2,956,354	18,763,273	-	(19,417,706)	1,078,461	-	-	424,028	3,380,382
General Services	238,319	27,094	265,413	386,800	-	(381,228)	-	-	-	5,572	270,985
Workers Compensation Insurance	2,674,905	(354,171)	2,320,734	463,005	-	(925,953)	-	-	-	(462,948)	1,857,786
Property & Liability Insurance	765,797	87,959	853,756	1,229,700	-	(1,124,164)	-	-	-	105,536	959,292
Self Funded Health Insurance	5,872,484	(668,826)	5,203,658	17,150,180	-	(18,067,315)	-	-	-	(917,135)	4,286,523
Self Funded Dental Insurance	745,212	36,369	781,581	864,427	-	(853,804)	-	-	-	10,623	792,204
<b>TOTAL PROPRIETARY FUNDS</b>	<b>19,297,527</b>	<b>(5,822,783)</b>	<b>13,474,744</b>	<b>56,107,601</b>	<b>4,247,115</b>	<b>(66,337,984)</b>	<b>3,168,185</b>	<b>-</b>	<b>1,980,759</b>	<b>(834,324)</b>	<b>10,659,661</b>
<b>Other Funds (Equity)</b>											
Debt Service	3,813,647	(21,000)	3,792,647	110,255	5,937,158	(6,047,413)	-	-	-	-	3,792,647
<b>TOTALS</b>	<b>\$ 78,479,790</b>	<b>\$ (23,756,311)</b>	<b>\$54,723,479</b>	<b>\$ 109,468,795</b>	<b>\$71,052,350</b>	<b>\$ (192,988,615)</b>	<b>\$3,168,185</b>	<b>\$5,497,810</b>	<b>\$2,815,469</b>	<b>\$ (986,006)</b>	<b>\$45,424,194</b>

**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 \$5,497,810 is being applied to the General Fund to meet the levy limit requirements, which includes the following one-time expenses for: Corporation Counsel (\$69,401), Information Technology (\$50,000), District Attorney (\$10,000), Emergency Management (\$49,500), Parks (\$130,000), Land & Water Conservation (\$39,000), & Facilities (\$1,153,016). The remaining amount of \$3,996,893 can be found offsetting in the Miscellaneous & Unclassified account.

**Note 3:**

Other Fund balances applied that are not part of the Undesignated General Fund balance are: Public Health \$800,000, Scholarship \$8,300, Property Lister \$26,410 and Park View Health Center \$1,980,759. 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 - 2023 Budget							2023 Adopted Budget	2022 Adopted Budget	Change-2023 Over/(Under) 2022	Percent
	Taxes	Inter- Governmental	Licenses, Fines, Permits	Public Charges	Interfund	Interest	Other				
General Fund	42,682,483	14,293,132	1,059,910	4,043,674	560,697	1,823,700	1,849,230	66,312,826	65,342,184	970,642	1.49
Human Services	18,185,594	26,943,396	-	1,781,200	-	-	896,000	47,806,190	46,199,241	1,606,949	3.48
Debt Service	5,937,158	-	-	-	-	-	110,255	6,047,413	7,979,000	(1,931,587)	-24.21
Airport	3,243,633	5,000	-	1,186,517	-	-	2,700	4,437,850	2,208,829	2,229,021	100.91
Park View Health Center	1,003,482	9,304,141	-	4,647,865	20,075	-	2,083,918	17,059,481	16,002,912	1,056,569	6.60
Highway	-	7,973,550	17,000	3,000	10,668,723	35,000	66,000	18,763,273	16,989,404	1,773,869	10.44
General Services	-	1,800	-	600	381,600	2,800	-	386,800	378,400	8,400	2.22
Workers Comp Insurance	-	-	-	-	393,005	70,000	-	463,005	678,698	(215,693)	-31.78
Property & Liability Insurance	-	-	-	-	1,219,700	10,000	-	1,229,700	1,189,360	40,340	3.39
Self Funded Health Insurance	-	-	-	2,556,777	14,488,403	105,000	-	17,150,180	17,672,923	(522,743)	-2.96
Self Funded Dental Insurance	-	-	-	127,864	724,563	12,000	-	864,427	892,000	(27,573)	-3.09
	71,052,350	58,521,019	1,076,910	14,347,497	28,456,766	2,058,500	5,008,103	180,521,145	175,532,951	4,988,194	2.84

**WINNEBAGO COUNTY**  
**SOURCES OF REVENUE BY YEAR**

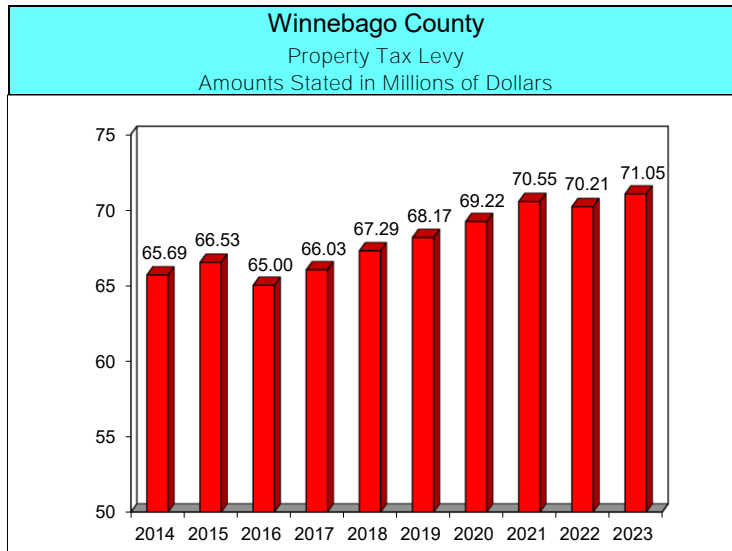
	<b>Actual 2019</b>	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Adopted 2022</b>	<b>Adopted 2023</b>	<b>2023 Over/(Under) 2022 Amount</b>	<b>Percent</b>
Taxes	68,300,022	70,978,269	70,549,975	70,209,792	71,052,350	842,558	1.20
Intergovernmental	56,975,841	63,571,828	57,817,121	56,398,483	58,521,019	2,122,536	3.76
Licenses, Fines, Permits	1,223,087	1,011,517	1,121,674	1,058,720	1,076,910	18,190	1.72
Public Charges	14,516,219	14,352,020	13,912,508	14,054,228	14,347,497	293,269	2.09
Interfund	25,451,582	25,132,518	25,711,573	27,822,511	28,456,766	634,255	2.28
Interest	4,016,163	3,867,567	218,358	1,916,150	2,058,500	142,350	7.43
Other	6,194,931	15,660,411	9,828,835	4,073,067	5,008,103	935,036	22.96
<b>Total</b>	<b>176,677,845</b>	<b>194,574,131</b>	<b>179,160,045</b>	<b>175,532,951</b>	<b>180,521,145</b>	<b>4,988,194</b>	<b>2.84</b>

**WINNEBAGO COUNTY  
EXPENDITURES BY FUND**

	<b>Expenditure Type - 2023</b>				<b>2023 Adopted Budget</b>	<b>2022 Adopted Budget</b>	<b>Change 2023 Over/(Under) 2022</b>	<b>Percent</b>
	<b>Labor</b>	<b>Travel</b>	<b>Capital</b>	<b>Other Operating Expenses</b>				
General Fund	44,684,219	437,086	1,916,716	25,759,007	72,797,028	69,213,078	3,583,950	5.18
Human Services	26,216,246	406,117	-	21,183,827	47,806,190	46,199,241	1,606,949	3.48
Debt Service Funds	-	-	-	6,047,413	6,047,413	7,979,000	(1,931,587)	-24.21
Airport Fund	820,450	29,560	92,000	4,938,340	5,880,350	3,587,449	2,292,901	63.91
Park View Health Center	15,271,445	20,771	-	4,395,248	19,687,464	19,895,779	(208,315)	-1.05
Highway Fund	7,458,065	6,600	1,515,000	10,438,041	19,417,706	17,662,929	1,754,777	9.93
General Services	58,031	-	-	323,197	381,228	377,327	3,901	1.03
Workers Compensation Insurance	68,505	600	-	856,848	925,953	997,242	(71,289)	-7.15
Property & Liability Insurance	29,359	-	-	1,094,805	1,124,164	1,081,111	43,053	3.98
Self Funded Health Insurance	88,513	-	-	17,978,802	18,067,315	18,341,121	(273,806)	-1.49
Self Funded Dental Insurance	-	-	-	853,804	853,804	853,380	424	0.05
	94,694,833	900,734	3,523,716	93,869,332	192,988,615	186,187,657	6,800,958	3.65

**WINNEBAGO COUNTY  
EXPENDITURES BY YEAR**

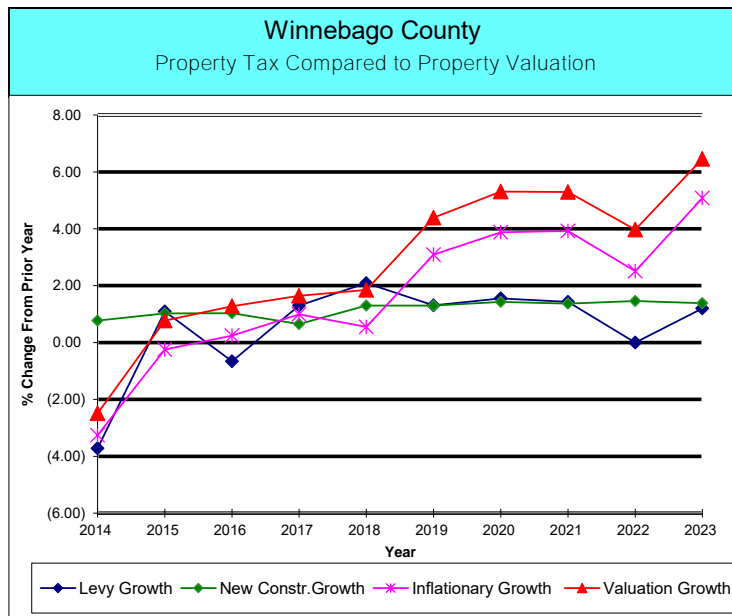
	<b>Actual 2019</b>	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Adopted 2021</b>	<b>Adopted 2022</b>	<b>Adopted 2023</b>	<b>2023 Over/(Under) 2022</b>	
							<b>Amount</b>	<b>Percent</b>
Labor	83,853,682	84,807,843	84,489,146	89,781,774	92,252,815	94,694,833	2,442,018	2.65%
Travel	770,349	356,457	448,163	833,668	877,666	900,734	23,068	2.63%
Capital	3,123,651	2,817,039	2,812,969	2,970,659	2,780,784	3,523,716	742,932	26.72%
Other Operating	88,882,173	83,241,397	93,792,012	95,543,021	90,276,392	93,869,332	3,592,940	3.98%
	176,629,854	171,222,736	181,542,291	189,129,122	186,187,657	192,988,615	6,800,958	3.65%



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 2013 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.

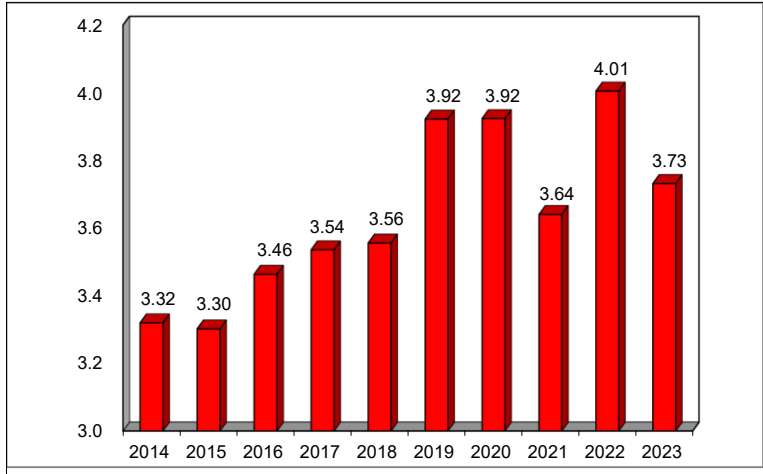
2021 and prior figure represents the actual property taxes levied.

2022 and 2023 figures are budgeted tax levy amounts.



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

**General Fund**  
State Shared Tax  
Amounts Stated in Millions of Dollars

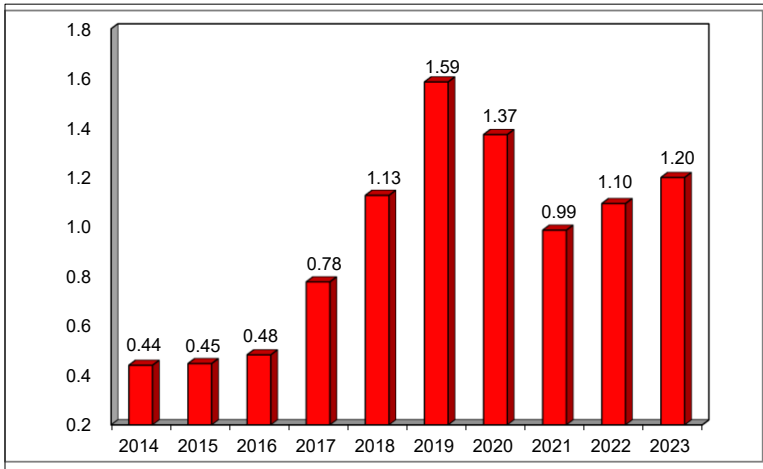


STATE SHARED TAX is distributed by the State based on a formula of spending effort and equalized values. Budget estimates are based on determinations by the State.

2022 figures are estimates.

2023 figures are budgeted.

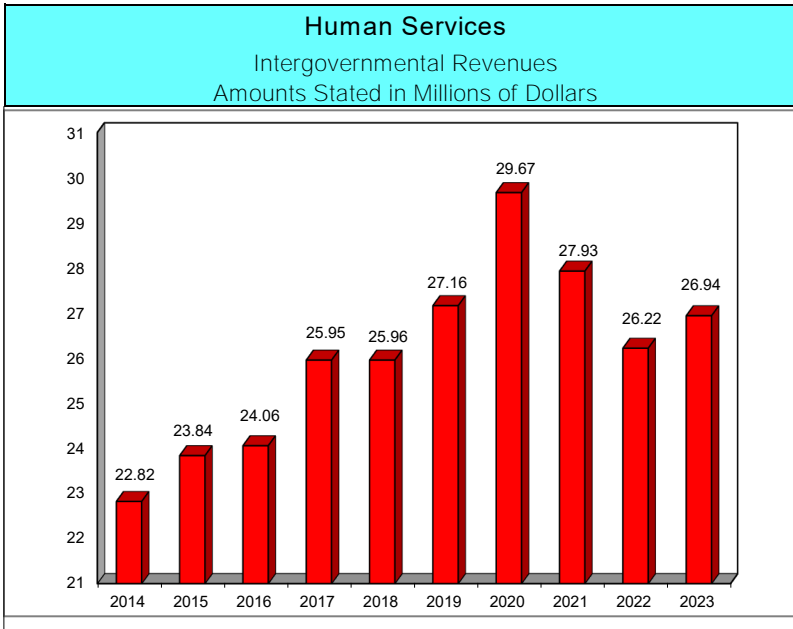
**General Fund**  
Interest Income Investments  
Amounts Stated in Millions of Dollars



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.

2022 figures are estimates.

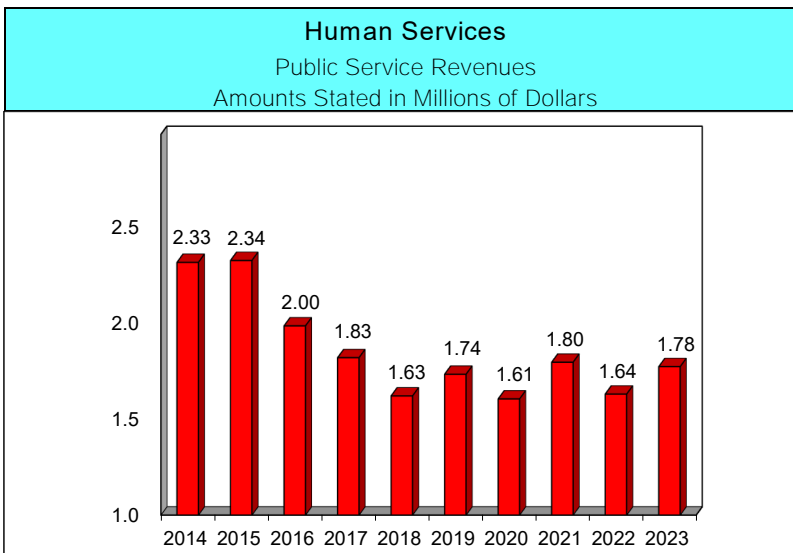
2023 figures are budgeted.



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.

2022 figures are estimates.

2023 figures are budgeted.

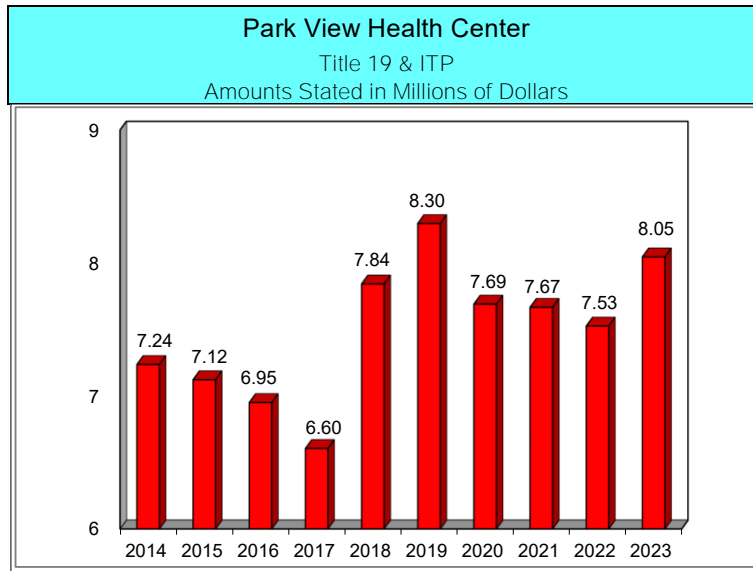


HUMAN SERVICES PUBLIC SERVICE REVENUES include revenues received from individual and third party payers for services rendered by the County.

2022 figures are estimates.

2023 figures are budgeted.

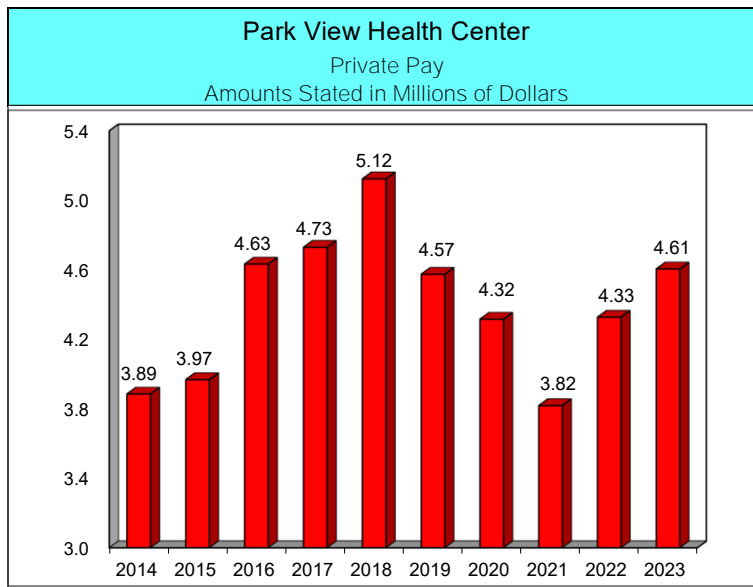




PARK VIEW HEALTH CENTER TITLE 19 MEDICAL ASSISTANCE revenue is based on a daily rate approved by the State. The decrease since 2012 is due to the number of medical assistance census going down and private pay census increasing. The spikes in 2018 and 2019 is due to one time payments for certified public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

2022 figures are estimates.

2023 figures are budgeted.



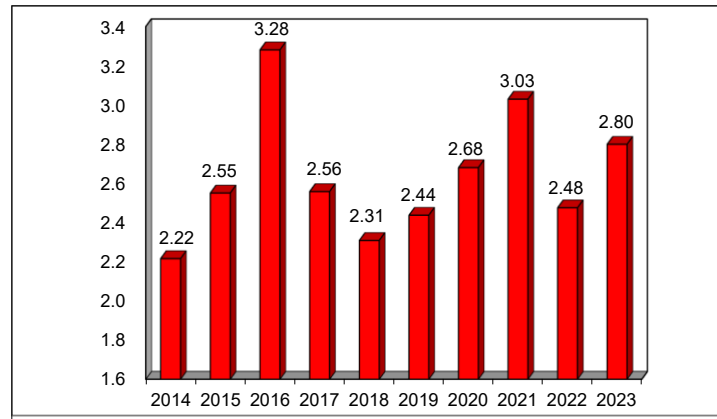
PARK VIEW HEALTH CENTER PRIVATE PAY revenue is derived from a daily rate which reflects actual operating expenses incurred for private pay residents. Fluctuations are caused by changes in the census and rate increases.

2022 figures are estimates.

2023 figures are budgeted.

### Highway

Local Government  
Amounts Stated in Millions of Dollars



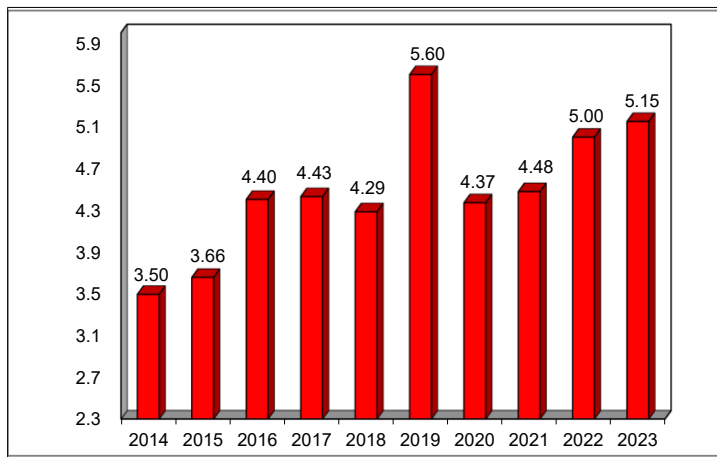
**HIGHWAY- LOCAL GOVERNMENTAL REVENUES**  
The Highway Department does various maintenance and construction projects for local municipalities. The expenses incurred on these projects are fully reimbursed to the County by the municipality requesting the work.

2022 figures are estimates.

2023 figures are budgeted.

### Highway

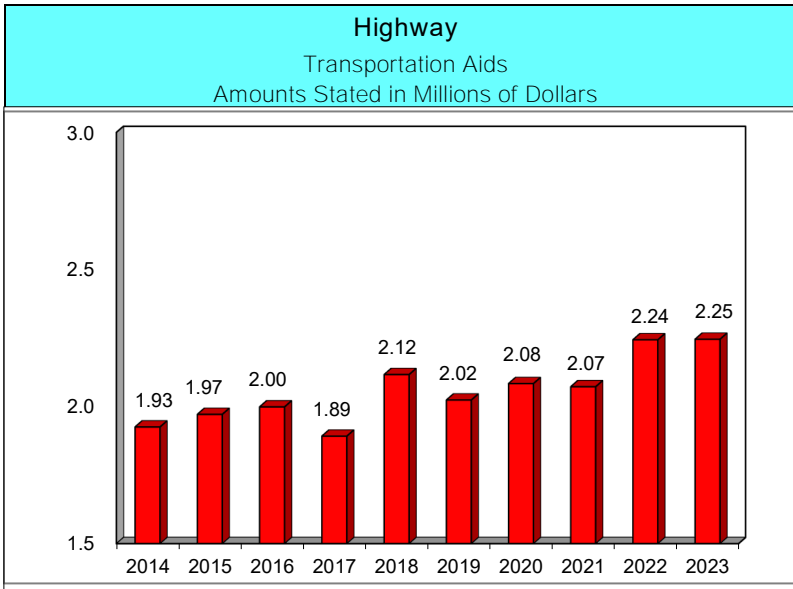
State Government  
Amounts Stated in Millions of Dollars



**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.

2022 figures are estimates.

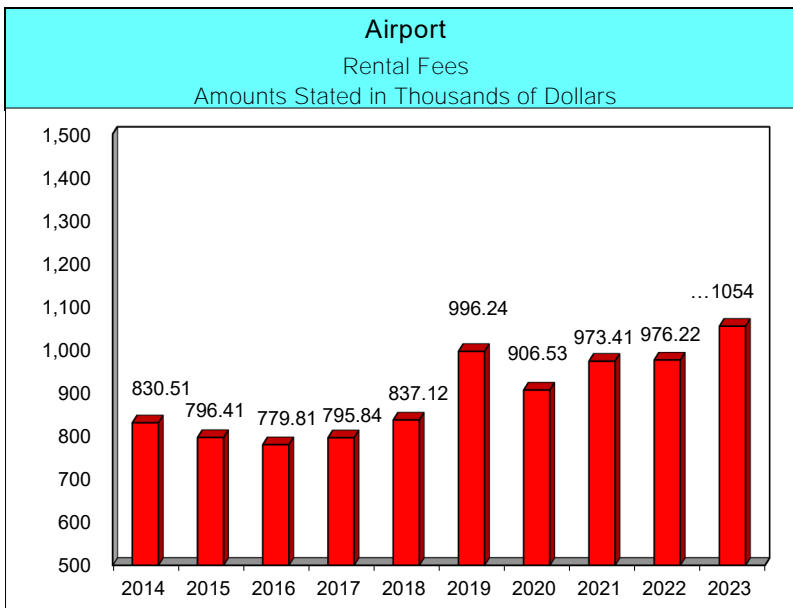
2023 figures are budgeted.



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

2022 figures are estimates.

2023 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.

2022 figures are estimates.

2023 figures are budgeted.

## CHANGES TO TABLE OF ORGANIZATION

<b>Administration</b>	<b>Add one (1) Part-time Administrative Associate IV position (position to be shared with County Executive, will be a Full-time position) Eliminate one (1) Purchasing Manager position Add one (1) Contract and Procurement Manager position</b>
<b>Airport</b>	<b>Eliminate two (2) Maintenance Equipment Operator positions Add two (2) Maintenance Equipment Operator II positions</b>
<b>Child Support</b>	<b>Eliminate one (1) Full-time Administrative Aide position</b>
<b>Clerk of Courts</b>	<b>Eliminate one (1) Full-time Administrative Associate V position</b>
<b>County Executive</b>	<b>Add one (1) Part-time Administrative Associate IV position (position to be shared with Administration, will be a Full-time position)</b>
<b>Highway</b>	<b>Eliminate one (1) Full-time Administrative Associate III Add one (1) Full-time Administrative Associate IV Eliminate one (1) Full-time Office Supervisor Add one (1) Full-time Highway Finance Manager</b>
<b>Human Resources</b>	<b>Add one (1) Full-time Human Resource Generalist</b>
<b>Human Services</b>	<b><u>Administrative Services</u> Add one (1) Full-time Administrative Associate II position Add one (1) Full-time Administrative Associate III position Add one (1) Full-time Administrative Associate IV position  <u>Behavioral Health</u> Eliminate one (1) Case Manager – Safe Streets position Add one (1) Full-Time Case Manager Justice Programs Add one (1) Full-time Drug Court Coordinator Eliminate one (1) Full-time Psychotherapist position Add one (1) Full-Time Quality Assurance Specialist Eliminate one (1) Full-time Crisis Prevention Specialist position</b>

**Child Welfare**

**Add one (1) Full-time Program Supervisor position (for Shelter Care)**

**Add one (1) Full-time Social Work Specialist (for Shelter Care)**

**Add four (4) Full-time Shelter Care Specialist positions**

**Add three (3) Part-time Shelter Care Specialist positions**

**Add three (3) Full-time Care Advocate Specialist positions**

**Long Term Support**

**Add one (1) Full-time ADRC Specialist position**

**Add one (1) Full-time Social Work Specialist Lead position**

**Medical Examiner      Replace one (1) Part-time Deputy Medical Examiner with one (1) Full-Time Deputy Medical Examiner**

**Park View                Eliminate one (1) Activity Specialist – Lead position**  
**Health Center        Add one (1) Therapeutic Wellness Supervisor**

**Planning & Zoning    Eliminate one (1) Code Enforcement Officer position**  
**Add one (1) Assistant Zoning Administrator position**

**Public Health           Eliminate one (1) Full-time WIC Lead position**  
**Add one (1) Full-time WIC Program Manager**  
**Eliminate one (1) Policy and Equity Coordinator position**  
**Add one (1) HARM Reduction Program Coordinator**

**Sheriff's Office        Eliminate three (3) Full-time Booking Security Associate positions**

**Solid Waste             Eliminate one (1) Full-time Foreman**  
**Add one (1) Full-time Solid Waste Supervisor**  
**Add one (1) Full-time Equipment Operator**

## Table of Organization Changes - Fiscal Summary

### *2023 Budget changes*

Title	Department	Quant FT	Quant PT	Change in FTE	Wages	Fringe Benefits	Other Costs	Cost Reductions	Revenues Generated	Net Cost (Savings)
Administrative Associate IV	Administration / Co Exec	1		1.00	45,012	30,790				75,802
Purchasing Manager	Administration	-1		(1.00)	(79,036)	(20,986)				(100,022)
Contract and Procurement Manager	Administration	1		1.00	86,940	22,178				109,118
Maintenance Equipment Operator	Airport	-2		(2.00)	(95,472)	(62,402)				(157,874)
Maintenance Equipment Operator II	Airport	2		2.00	105,040	63,844				168,884
Administrative Aide	Child Support	-1		(1.00)	(28,431)	(28,289)				(56,720)
Administrative Associate V	Clerk of Courts	-1		(1.00)	(42,198)	(30,365)				(72,563)
Administrative Associate III	Highway	-1		(1.00)	(49,567)	(25,716)				(75,283)
Administrative Associate IV	Highway	1		1.00	52,104	26,091				78,195
Office Supervisor	Highway	-1		(1.00)	(73,692)	(29,503)				(103,195)
Highway Finance Manager	Highway	1		1.00	77,377	30,058				107,435
Human Resource Generalist	Human Resources	1		1.00	55,103	32,312	3,432			90,847
Administrative Associate II	Human Services - AD	1		1.00	35,065	23,571				58,636
Administrative Associate III	Human Services - AD	1		1.00	36,465	29,643				66,108
Administrative Associate IV	Human Services - AD	1		1.00	38,649	29,714				68,363
Case Manager - Safe Streets	Human Services - BH	-1		(1.00)	(70,076)	(34,360)				(104,436)
Case Manager Justice Programs	Human Services - BH	1		1.00	58,433	33,042				91,475
Drug Court Coordinator	Human Services - BH	1		1.00	73,960	34,934				108,894
Psychotherapist	Human Services - BH	-1		(1.00)	(67,496)	(34,647)				(102,143)
Quality Assurance Specialist	Human Services - BH	1		1.00	59,776	32,128	3,600			95,504
Crisis Prevention Specialist	Human Services - BH	-1		(1.00)	(55,099)	(32,964)				(88,063)
Program Supervisor	Human Services - CW	1		1.00	80,017	36,382				116,399
Social Work Specialist	Human Services - CW	1		1.00	54,797	32,480				87,277
Shelter Care Specialist	Human Services - CW	4	3	5.40	206,809	145,840				352,649
Care Advocate Specialist	Human Services - CW	3		3.00	133,380	92,640				226,020
ADRC Specialist	Human Services - LTS	1		1.00	54,795	32,480	500			87,775

## Table of Organization Changes - Fiscal Summary

### *2023 Budget changes*

Title	Department	Quant FT	Quant PT	Change in FTE	Wages	Fringe Benefits	Other Costs	Cost Reductions	Revenues Generated	Net Cost (Savings)
Social Work Specialist Lead	Human Services - LTS	1		1.00	59,776	31,948				91,724
Deputy Medical Examiner	Medical Examiner		-1	(0.80)	(48,063)	(29,026)				(77,089)
Deputy Medical Examiner	Medical Examiner	1		1.00	60,078	33,280				93,358
Activity Specialist - Lead	Park View Health Center	-1		(1.00)	(52,708)	(17,378)				(70,086)
Therapeutic Wellness Supervisor	Park View Health Center	1		1.00	56,680	18,004				74,684
Code Enforcement Officer	Planning and Zoning	-1		(1.00)	(56,432)	(17,576)				(74,008)
Assistant Zoning Administrator	Planning and Zoning	1		1.00	61,344	18,318				79,662
WIC Lead	Public Health	-1		(1.00)	(68,292)	(10,771)				(79,063)
WIC Program Manager	Public Health	1		1.00	74,125	11,693				85,818
Policy and Equity Coordinator	Public Health	-1		(1.00)	(67,496)	(34,647)				(102,143)
HARM Reduction Program Coordinator	Public Health	1		1.00	48,651	31,339	2,480			82,470
Booking Security Associate	Sheriff	-3		(3.00)	(137,883)	(92,748)				(230,631)
Foreman	Solid Waste	-1		(1.00)	(55,817)	(17,866)				(73,683)
Solid Waste Supervisor	Solid Waste	1		1.00	62,639	18,941				81,580
Equipment Operator	Solid Waste	1		1.00	48,889	31,703				80,592
<b>Total 2023 budget changes</b>		<b>13</b>	<b>2</b>	<b>13.60</b>	<b>678,146</b>	<b>404,109</b>	<b>10,012</b>	<b>-</b>	<b>-</b>	<b>1,092,267</b>

#### NOTES:

Title changes having no fiscal impact are excluded.

# TABLE OF ORGANIZATION OF CLASSIFIED POSITIONS 2023

	2022 Adopted Budget		Position Changes After 2022 Budget		Position Changes During 2023 Budget		2023 Executive Budget	
	FT	PT	FT	PT	FT	PT	FT	PT
<b>ADMINISTRATION</b>								
Director of Administration			1				1	
Administrative Associate I			1				1	
Administrative Associate IV					0.5		0.5	
Contract & Procurement Manager					1		1	
Purchasing Manager			1		-1			
Risk Manager			1				1	
<b>TOTAL</b>	0	0	4	0	0.5	0	4.5	0
<b>AIRPORT</b>								
Airport Director	1						1	
Deputy Airport Director	1						1	
Administrative Associate - Airport	1						1	
Maintenance & Operations Manager	1						1	
Maintenance Equipment Operator I	4				-2		2	
Maintenance Equipment Operator II					2		2	
Mechanic	1						1	
<b>TOTAL</b>	9	0	0	0	0	0	9	0



# TABLE OF ORGANIZATION OF CLASSIFIED POSITIONS 2023

	2022 Adopted Budget		Position Changes After 2022 Budget		Position Changes During 2023 Budget		2023 Executive Budget	
	FT	PT	FT	PT	FT	PT	FT	PT
<b>CHILD SUPPORT</b>								
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	
<b>TOTAL</b>	<b>26</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-1</b>	<b>0</b>	<b>25</b>	<b>0</b>
<b>CIRCUIT COURTS</b>								
Court Commissioner	1						1	
Deputy Register in Probate	1						1	
Register in Probate	1						1	
<b>CLERK OF COURTS</b>								
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	7						7	
Administrative Associate V	1				-1			
Chief Deputy Clerk of Courts	1						1	
Court Assistant	9						9	
Court Record Coordinator	1						1	
Financial Associate II	1						1	
Judicial Associate - Lead	6						6	

# TABLE OF ORGANIZATION OF CLASSIFIED POSITIONS 2023

	2022 Adopted Budget		Position Changes After 2022 Budget		Position Changes During 2023 Budget		2023 Executive Budget	
	FT	PT	FT	PT	FT	PT	FT	PT
<b>FAMILY COURT COMMISSIONER</b>								
Family Court Commissioner	1						1	
Court Commissioner	1						1	
Administrative Associate III	2						2	
<b>FAMILY COURT SERVICES</b>								
Family Court Services Manager	1						1	
Administrative Associate II	1						1	
Family Court Services Mediator	2						2	
<b>TOTAL -Clerk of Courts &amp; Related Depts.</b>	<u>42</u>	<u>2</u>	<u>0</u>	<u>0</u>	<u>-1</u>	<u>0</u>	<u>41</u>	<u>2</u>
<b>CORPORATION COUNSEL</b>								
Corporation Counsel	1						1	
Assistant Corporation Counsel	2						2	
Paralegal	3						3	
Administrative Associate III	1						1	
<b>TOTAL</b>	<u>7</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>7</u>	<u>0</u>
<b>COUNTY CLERK</b>								
County Clerk	1						1	
Deputy County Clerk	1						1	
Administrative Associate II		1						1
Administrative Associate III	1						1	
<b>TOTAL</b>	<u>3</u>	<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3</u>	<u>1</u>

# TABLE OF ORGANIZATION OF CLASSIFIED POSITIONS 2023

	2022 Adopted Budget		Position Changes After 2022 Budget		Position Changes During 2023 Budget		2023 Executive Budget	
	FT	PT	FT	PT	FT	PT	FT	PT
<b>COUNTY EXECUTIVE</b>								
County Executive	1						1	
Executive Assistant	1						1	
Administrative Associate IV					0.5		0.5	
<b>TOTAL</b>	<u>2</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.5</u>	<u>0</u>	<u>2.5</u>	<u>0</u>
<b>DISTRICT ATTORNEY</b>								
Administrative Associate I	1		-1					
Administrative Associate III			1				1	
Administrative Associate V	2				-1		1	
Crime Data Analyst	1						1	
Diversion Program Coordinator	1						1	
Investigator	1						1	
Legal Secretary	1						1	
Office Supervisor	1						1	
Paralegal	4						4	
Risk Assessment Specialist	1						1	
Special Investigator	1						1	
Special Program Coordinator					1		1	
Victim Witness Program Coordinator	1						1	
Victim Witness Specialist	3						3	
<b>TOTAL</b>	<u>18</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>18</u>	<u>0</u>
<b>EMERGENCY MANAGEMENT</b>								
Director of Emergency Management	1						1	
Deputy Director of Emergency Management	1						1	
Emergency Management Specialist		1						1
<b>TOTAL</b>	<u>2</u>	<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2</u>	<u>1</u>

# TABLE OF ORGANIZATION OF CLASSIFIED POSITIONS 2023

	2022 Adopted Budget		Position Changes After 2022 Budget		Position Changes During 2023 Budget		2023 Executive Budget	
	FT	PT	FT	PT	FT	PT	FT	PT
<b>FACILITIES</b>								
Director of Facilities	1						1	
Accounting Associate	1						1	
Administrative Associate I	1						1	
Carpenter	1						1	
Custodian	5		-5					
Electrician	2						2	
Facilities Assistant	10		5				15	
Facilities Specialist	3						3	
Facilities Superintendent	2						2	
HVAC Specialist	2						2	
Maintenance Supervisor	2						2	
Maintenance Technician	7						7	
Painter - Facilities	1						1	
Plumber	1						1	
<b>TOTAL</b>	39	0	0	0	0	0	39	0
<b>FINANCE</b>								
Director of Finance	1						1	
Assistant Finance Director	1						1	
Accountant	1						1	
Budget Manager	1				-1			
Financial Analyst					1		1	
Financial Associate II	2						2	
Purchasing Manager	1		-1					
<b>TOTAL</b>	7	0	-1	0	0	0	6	0

# TABLE OF ORGANIZATION OF CLASSIFIED POSITIONS 2023

	2022 Adopted Budget		Position Changes After 2022 Budget		Position Changes During 2023 Budget		2023 Executive Budget	
	FT	PT	FT	PT	FT	PT	FT	PT
<b>GENERAL SERVICES</b>								
Administrative Associate I	1		-1					
<b>TOTAL</b>	1	0	-1	0	0	0	0	0
<b>HIGHWAY</b>								
Highway Commissioner	1						1	
Administrative Associate III	1				-1			
Administrative Associate IV					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 Finance Manager					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	
<b>TOTAL</b>	85	2	0	0	0	0	85	2

# TABLE OF ORGANIZATION OF CLASSIFIED POSITIONS 2023

	2022 Adopted Budget		Position Changes After 2022 Budget		Position Changes During 2023 Budget		2023 Executive Budget	
	FT	PT	FT	PT	FT	PT	FT	PT
<b>HUMAN RESOURCES</b>								
Director of Human Resources	1						1	
Administrative Associate III		2						2
Human Resource Advisor	1						1	
Human Resource Associate I	1						1	
Human Resource Associate II	1						1	
Human Resource Generalist	1				1		2	
Human Resource Manager	1						1	
Payroll and Benefits Manager	1						1	
Payroll and Benefits Specialist	1						1	
Risk Manager	1		-1					
<b>TOTAL</b>	<b>9</b>	<b>2</b>	<b>-1</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>9</b>	<b>2</b>
<b>HUMAN SERVICES-ADMINISTRATIVE SERVICES</b>								
Director of Human Services	1						1	
Deputy Director of Human Services	1						1	
Division Manager - Administrative Services	1						1	
Accountant	1						1	
Accounting Associate	1						1	
Administrative Associate - Human Services	3	1	1	-1			4	
Administrative Associate I	4						4	
Administrative Associate II					1		1	
Administrative Associate III	4	1			4	2	8	3
Administrative Associate IV	3				1		4	
Administrative Associate IV - SUD	2						2	
Financial Associate II	1	1					1	1
Financial Supervisor	1						1	
Office Supervisor	2						2	
Paralegal	1						1	
Special Projects Coordinator	1						1	
Transcriptionist Associate	3	2			-3	-2		

# TABLE OF ORGANIZATION OF CLASSIFIED POSITIONS 2023

	2022 Adopted Budget		Position Changes After 2022 Budget		Position Changes During 2023 Budget		2023 Executive Budget	
	FT	PT	FT	PT	FT	PT	FT	PT
<b>HUMAN SERVICES-BEHAVIORAL HEALTH SERVICES</b>								
Division Manager Behavioral Health	1						1	
Deputy Division Manager Behavioral Health	1						1	
Administrative Associate II	1						1	
Advanced Practice Nurse Prescriber	1	1					1	1
Case Manager	15				3		18	
Case Manager - Justice Programs	3				1		4	
Case Manager - Lead	1						1	
Case Manager - Safe Streets	1				-1			
Clinical Diversion Programs Supervisor	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 Prevention Specialist	1				-1			
CSP/CCS Supervisor	2						2	
Drug Court Coordinator					1		1	
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	2	1					2	1
Prevention Services Coordinator	1						1	
Psychiatric Nurse	2						2	
Psychotherapist	15	1			-1		14	1
Quality Assurance Specialist					1		1	
Staff Psychiatrist	2						2	
Substance Use Disorder Counselor	7						7	
Youth CCS Case Specialist	3						3	
Youth CCS Lead Specialist	1						1	
Youth Mental Health Supervisor	2						2	

# TABLE OF ORGANIZATION OF CLASSIFIED POSITIONS 2023

	2022 Adopted Budget		Position Changes After 2022 Budget		Position Changes During 2023 Budget		2023 Executive Budget	
	FT	PT	FT	PT	FT	PT	FT	PT
<b>HUMAN SERVICES – CHILD WELFARE SERVICES</b>								
Division Manager-Child Welfare	1						1	
Administrative Associate III	6	2		-1			6	1
Care Advocate Specialist					3		3	
Case Aide	1						1	
Family Support Crisis Worker	2						2	
Home Consultant	8						8	
Juvenile Intake Specialist	2						2	
Juvenile Restitution Program Coordinator	1						1	
Program Supervisor	9				1		10	
Shelter Care Specialist					4	3	4	3
Social Work Specialist	53				1		54	
<b>HUMAN SERVICES – ECONOMIC SUPPORT</b>								
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	
<b>HUMAN SERVICES – LONG TERM SUPPORT</b>								
Division Manager - Long Term Support	1						1	
Administrative Associate III	2						2	
ADRC Specialist	10				1		11	
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 - Lead					1		1	
Social Work Specialist	7						7	
<b>TOTAL HUMAN SERVICES</b>	<b>275</b>	<b>24</b>	<b>1</b>	<b>-2</b>	<b>14</b>	<b>3</b>	<b>290</b>	<b>25</b>



# TABLE OF ORGANIZATION OF CLASSIFIED POSITIONS 2023

	2022 Adopted Budget		Position Changes After 2022 Budget		Position Changes During 2023 Budget		2023 Executive Budget	
	FT	PT	FT	PT	FT	PT	FT	PT
<b>INFORMATION TECHNOLOGY</b>								
Director of Information Technology	1						1	
Cyber Security Architect	1						1	
Development Supervisor	1						1	
IT Accountant	1						1	
Network Administrator	1						1	
Network Technician	4						4	
Systems Analyst	3						3	
Systems Analyst - Lead	1						1	
Technical Support Supervisor	1						1	
User Support Specialist	3						3	
User Support Specialist - Lead	1						1	
<b>TOTAL</b>	18	0	0	0	0	0	18	0
<b>LAND &amp; WATER CONSERVATION</b>								
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	
Watershed Specialist	1						1	
<b>TOTAL</b>	8	0	0	0	0	0	8	0

# TABLE OF ORGANIZATION OF CLASSIFIED POSITIONS 2023

	2022 Adopted Budget		Position Changes After 2022 Budget		Position Changes During 2023 Budget		2023 Executive Budget	
	FT	PT	FT	PT	FT	PT	FT	PT
<b>MEDICAL EXAMINER</b>								
Medical Examiner	1						1	
Chief Deputy Medical Examiner	1						1	
Deputy Medical Examiner		1			1	-1	1	
Administrative Associate - Medical Examiner		1						1
<b>TOTAL</b>	2	2	0	0	1	-1	3	1
<b>PARK VIEW HEALTH CENTER</b>								
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.	95	1	-6				89	1
Clinical Dietitian	1						1	
Cook	3						3	
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	12	1					12	1
Hospitality Aide	17		6				23	
Lead Cook	1						1	
Lead Food Service Assistant	1						1	
LPN - Unit Assistant	1						1	

# TABLE OF ORGANIZATION OF CLASSIFIED POSITIONS 2023

	2022 Adopted Budget		Position Changes After 2022 Budget		Position Changes During 2023 Budget		2023 Executive Budget	
	FT	PT	FT	PT	FT	PT	FT	PT
<b>PARK VIEW HEALTH CENTER (cont.)</b>								
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	
Therapeutic Wellness Supervisor					1		1	
Therapeutic Wellness Specialist					8		8	
Transportation Aide	1						1	
Unit Assistant	3						3	
<b>TOTAL</b>	<b>217</b>	<b>7</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>217</b>	<b>7</b>
<b>PARKS</b>								
Director of Parks and Expo Center	1						1	
Expo Manager	1						1	
Parks and Expo Grounds Manager	1						1	
Parks Caretaker	4	2					4	2
Parks Maintenance Foreman	1						1	
Program and Marketing Coordinator	1						1	
<b>TOTAL</b>	<b>9</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9</b>	<b>2</b>

# TABLE OF ORGANIZATION OF CLASSIFIED POSITIONS 2023

	2022 Adopted Budget		Position Changes After 2022 Budget		Position Changes During 2023 Budget		2023 Executive Budget	
	FT	PT	FT	PT	FT	PT	FT	PT
<b>PLANNING &amp; ZONING</b>								
Director of Planning and Zoning	1						1	
Assistant Zoning Administrator					1		1	
Administrative Associate - Planning	1						1	
Code Enforcement Officer	2				-1		1	
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	
<b>TOTAL</b>	14	0	0	0	0	0	14	0
<b>PUBLIC HEALTH</b>								
Director of Public Health	1						1	
Accounting Associate	1						1	
Administrative Associate III	1						1	
Communications Specialist	1						1	
Community Health Strategist	7	1					7	1
Environmental Health Manager	1						1	
Environmental Health Specialist I / II	4						4	
Epidemiologist	1						1	
HARM Reduction Program Coordinator					1		1	
Health Programs Evaluator	1						1	
Lead Abatement Project Coordinator	1						1	
Mental Health Project Coordinator	1						1	

# TABLE OF ORGANIZATION OF CLASSIFIED POSITIONS 2023

	2022 Adopted Budget		Position Changes After 2022 Budget		Position Changes During 2023 Budget		2023 Executive Budget	
	FT	PT	FT	PT	FT	PT	FT	PT
<b>PUBLIC HEALTH (cont.)</b>								
Policy and Equity Coordinator	1				-1			
Public Health Aide	3						3	
Public Health Nurse	9	2					9	2
Public Health Planner	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 - Lead	1				-1			
WIC Program Nutritionist		4						4
<b>TOTAL</b>	42	9	0	0	0	0	42	9
<b>REGISTER OF DEEDS</b>								
Register of Deeds	1						1	
Register of Deeds Supervisor	1						1	
Records Associate	4						4	
Records Specialist	1						1	
<b>TOTAL</b>	7	0	0	0	0	0	7	0

# TABLE OF ORGANIZATION OF CLASSIFIED POSITIONS 2023

	2022 Adopted Budget		Position Changes After 2022 Budget		Position Changes During 2023 Budget		2023 Executive Budget	
	FT	PT	FT	PT	FT	PT	FT	PT
<b>SHERIFF</b>								
Sheriff	1						1	
Chief Deputy Sheriff	1						1	
Accountant	1						1	
Booking Security Associate	14				-3		11	
Captain	4						4	
Civil Process Associate	1						1	
Corrections Financial Associate	2		-1				1	
Corrections Officer	56						56	
Detective	7						7	
Dispatcher	31						31	
Evidence and Records Supervisor	1						1	
Financial Associate I	1						1	
GPS Coordinator	1						1	
Inmate Classification Associate	1						1	
Internet Crime Investigator	1						1	
Lieutenant	15		1				16	
Police Officer	37		-1				36	
Police Officer - Court Services	3						3	
Public Safety Application Administrator	2						2	
Records Administrative Supervisor	1						1	
Records and Transcription Associate	1						1	
Sergeant	12						12	
Traffic and Warrant Associate	1						1	
Warrant and Electronic Monitoring Associate	1						1	
Work Release Unit Supervisor	1						1	
<b>TOTAL</b>	197	0	-1	0	-3	0	193	0

# TABLE OF ORGANIZATION OF CLASSIFIED POSITIONS 2023

	2022 Adopted Budget		Position Changes After 2022 Budget		Position Changes During 2023 Budget		2023 Executive Budget	
	FT	PT	FT	PT	FT	PT	FT	PT
<b>SOLID WASTE MANAGEMENT</b>								
Director of Solid Waste	1						1	
Communications & Program Development Specialist	1						1	
Environmental Manager	1						1	
Environmental Technician	2						2	
Equipment Operator	4				1		5	
Foreman	1				-1			
Office Supervisor	1						1	
Solid Waste Associate	2						2	
Solid Waste Mechanical Technician	2						2	
Solid Waste Operations Manager	1						1	
Solid Waste Supervisor					1		1	
<b>TOTAL</b>	<u>16</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1</u>	<u>0</u>	<u>17</u>	<u>0</u>
<b>TREASURER</b>								
County Treasurer	1						1	
Deputy County Treasurer	1						1	
Financial Associate I	1						1	
Financial Associate II	1						1	
<b>TOTAL</b>	<u>4</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>4</u>	<u>0</u>
<b>UNIVERSITY EXTENSION</b>								
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
<b>TOTAL</b>	<u>4</u>	<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>4</u>	<u>1</u>

# TABLE OF ORGANIZATION OF CLASSIFIED POSITIONS 2023

	2022 Adopted Budget		Position Changes After 2022 Budget		Position Changes During 2023 Budget		2023 Executive Budget	
	FT	PT	FT	PT	FT	PT	FT	PT
<b>VETERANS SERVICE OFFICE</b>								
Director of Veterans' Services	1						1	
Administrative Associate IV - Veterans	1						1	
Veterans Benefits Specialist	4						4	
Veterans Services Supervisor	1						1	
<b>TOTAL</b>	7	0	0	0	0	0	7	0
<b>GRAND TOTAL</b>	1070	53	1	-2	13	2	1084	53



# WINNEBAGO COUNTY CAPITAL OUTLAY - 2023

Department	Description	Quantity	Unit Cost	Capital Outlay
Technology Replacement Fund -				
	Large Server	2	27,000	54,000
	Medium Storage	2	11,000	22,000
		4		76,000
Facilities -				
	Expo Center Emergency Use upgrades	1	853,016	853,016
	Replacement Vehicles	2	60,000	120,000
	Replacement Genie Lift	1	15,000	15,000
		4		988,016
Clerk of Courts -				
Branch 6 -	Video Conference System Replacement	1	90,000	90,000
Court Commissioner -	CODEC Upgrade	1	30,000	30,000
		2		120,000
Sheriff -				
Patrol -	Server	1	11,000	11,000
	Squad Vehicles & Changeover	6	50,500	303,000
	K9 Squad Vehicle & Changeover	1	51,700	51,700
Detective -	Vehicle & Changeover	1	31,500	31,500
		9		397,200

# WINNEBAGO COUNTY CAPITAL OUTLAY - 2023

<u>Department</u>	<u>Description</u>	<u>Quantity</u>	<u>Unit Cost</u>	<u>Capital Outlay</u>
Jail Improvements Fund -				
	Inmate kitchen stoves (2)	2	27,500	55,000
		2		55,000
Emergency Management -				
	Vehicle	1	49,500	49,500
		1		49,500
Airport -				
	Tower Chiller Replacement	1	70,000	70,000
	Snow pusher for front end loader	1	22,000	22,000
		2		92,000
Highway -				
	Air Compressor	1	30,000	30,000
	Power Broom	1	100,000	100,000
	Single Axle Trailers (2)	2	10,000	20,000
	Tandem Axle Trailers (2)	2	20,000	40,000
	Roller from Door County	1	85,000	85,000
	Tri Axle Trucks w/ Winter Equipment (2)	2	310,000	620,000
	Tar Kettle	1	75,000	75,000
	Mower	1	45,000	45,000
	Gradall	1	500,000	500,000
		12		1,515,000

# WINNEBAGO COUNTY CAPITAL OUTLAY - 2023

Department	Description	Quantity	Unit Cost	Capital Outlay
Public Health -				
	Vehicle	1	35,000	35,000
		1		35,000
Parks -				
Admin -	Vehicle	1	50,000	50,000
	Replacement Mower	1	95,000	95,000
		2		145,000
Land Records Modernization -				
	Large Format Plotter/Scanner	1	12,000	12,000
		1		12,000
Land & Water Conservation -				
	Vehicle	1	39,000	39,000
		1		39,000
		40		3,523,716