

WINNEBAGO COUNTY

WISCONSIN

FINANCIAL HIGHLIGHTS

December 2023 - FINAL

WINNEBAGO COUNTY FINANCE DEPARTMENT

MEMORANDUM

TO: Jon Doemel, County Executive and the
Winnebago County Board of Supervisors

FROM: Carol Van Gruensven, Deputy Finance Director

DATE: October 28, 2024

SUBJECT: Financial Highlights – December 2023 / FINAL

The financials listed in this report are the final amounts submitted for the County's annual audit that is underway this week. Highlights of the December 2023 Winnebago County Financial Statements and other financial data are included below.

At the end of December, 100% of all revenues should be received and expenses incurred for the year on a pro-rata basis. Variances of a significant amount will be explained in each section.

GENERAL FUND

CASH:

The General Fund cash and investment balances at December 31, 2023, total \$45,059,954. Revenues collected for property tax payments as of the end of December totaled \$71.37 million. This represents 100.45% of the total property taxes to be collected this year.

REVENUES:

General Fund revenues recorded as of December 31, 2023, are 105% of the annual budget. A large portion of the property tax payments are received in the prior December. Many people pay then to get the property tax deduction on their tax returns. The rest of the taxes are paid in installments and are received by July 31st. After that they become delinquent. Delinquent taxes continue to be collected throughout the year. Revenue categories are as follows:

	2023	2022
Taxes	100% of budget	100% of budget
Intergovernmental Revenues	91% of budget	81% of budget
Licenses	81% of budget	103% of budget
Permits and Fines	90% of budget	104% of budget
Public Services	97% of budget	95% of budget
Inter Gov't Services	147% of budget	149% of budget
Inter Fund Revenues	95% of budget	95% of budget
Non-Operating Revenues	238% of budget	87% of budget

Intergovernmental Revenues: State Shared Revenue is received in two installments; July and the final payment in November. Transportation Aid is received in three installments: January, July and October.

NON-OPERATING REVENUES:

Investment Income based on earnings received is at 209% of budget. See Investment section later in the report for details.

EXPENSES:

Total expenses recorded as of December 31, 2023, are at 92% of the annual budget.

	2023	2022
Labor	98% of budget	94% of budget
Travel	74% of budget	60% of budget
Capital	56% of budget	54% of budget
Other Operating Expenses	84% of budget	79% of budget
Non-Operating Expenses	94% of budget	91% of budget

SUMMARY:

The General Fund shows a deficit at December 31, 2023, of \$19,379,125, which includes a \$3.2 million transfer in from the Human Services Fund. This deficit includes the \$24 million transfer of funds to the Spirit Fund.

HUMAN SERVICES

CASH:

The cash balance as of December 31, 2023, is \$3,786,759.

REVENUES:

Human Services revenues recorded as of December 31, 2023, are 100% of the annual budget. Revenue categories are as follows:

OPERATING	2023	2022
Intergovernmental Revenues	109% of budget	109% of budget
Public Service	128% of budget	126% of budget
Intergovernmental Services	546% of budget	670% of budget
Non-Operating Revenues	84% of budget	84% of budget

The Human Services Department relies heavily on state and federal grant monies to provide mandatory services to the residents of Winnebago County. The intergovernmental revenues budgeted for 2023 total \$26.9 million.

EXPENSES:

Total expenses recorded as of December 31, 2023, are at 99% of the annual budget. Expense categories are as follows:

	2023	2022
Labor	100% of budget	95% of budget
Travel	93% of budget	73% of budget
Capital	No budget	93% of budget
Other Operating Expenses	97% of budget	94% of budget

Budgeted other operating expenses include \$16.6 million for purchased social services.

SUMMARY:

The Human Services Fund shows a surplus at December 31, 2023, of \$405,632. Grant eligible expenses are incurred during the current month. Expenses are reported and reimbursed the following month. There is always a one-month lag time from when the expenses are incurred and when the grants reimburse the county for expenses. Approximately \$1.4 million is spent monthly for purchased social services. The operating tax levy transferred from the General Fund as of December 31, 2023, is \$14,985,594. The tax levy budgeted was \$18,185,594. \$3.2 million of this tax levy was transferred back to the General Fund from surpluses in the Human Services Fund.

AIRPORT

CASH:

The Airport Fund cash balance at December 31, 2023, totals \$1,848,354, which includes \$3 million from Airport Capital Project Fund.

REVENUES:

Airport revenues recorded as of December 31, 2023, are 100% of the annual budget.

	2023	2022
Intergovernmental Revenues	No budget	100% of budget
Public Service	98% of budget	105% of budget
Intergovernmental Services	100% of budget	100% of budget
Non-Operating Revenues	101% of budget	2,143% of budget

The primary sources of operating revenues at the Airport will come from the rental of land and buildings and airport landing fees and fuel flowage fees. Billings for rentals are processed prior to the beginning of each month with revenues being recorded in the current month.

EXPENSES:

Total expenses recorded as of December 31, 2023, are at 105% of the annual budget.

	2023	2022
Labor	103% of budget	85% of budget
Travel	92% of budget	104% of budget
Capital	37% of budget	89% of budget
Other Operating Expenses	100% of budget	99% of budget
Non-Operating Expenses	323% of budget	138% of budget

NON-OPERATING EXPENSES:

Debt payments make up the non-operating expenses for the Airport. \$2,416,438 is budgeted and \$2,416,438 has been incurred to date. The 2023A General Obligation Debt bond issue included \$3 million borrowing for the Airport T-Hangar project. The first-year payment for this bond issue was \$2.1 million.

SUMMARY:

The Airport Fund has a year-to-date deficit of \$605,914. A deficit of \$3,243,633 was budgeted for 2023.

SOLID WASTE FUND

CASH:

The Solid Waste Fund cash and investments at December 31, 2023, are \$39,294,954. Taxable bonds, money market investments, and cash make up this balance. Taxable bonds, money market investments, and cash make up this balance. Approximately, \$9.6 million has been set aside for Wisconsin Department of Natural Resources regulatory compliance relating to the Long-Term Care of the Sunnyview Sludge site and the Sunnyview Landfill.

REVENUE:

Solid Waste Fund revenues recorded as of December 31, 2023, are 143% of the annual budget. Revenue categories are as follows:

OPERATING	2023	2022
Intergovernmental Revenues	115% of budget	110% of budget
Public Service Revenues	115% of budget	112% of budget
Intergovernmental Services	149% of budget	95% of budget
Inter Fund Revenue	88% of budget	110% of budget
Non-Operating Revenues	551% of budget	-968% of budget

Intergovernmental revenues and services make up a very small portion of the Solid Waste Fund income.

NON-OPERATING REVENUES:

Investment Income is at 501% of budget. General Investing interest income is recorded at 328%. Investment activity for the landfill closure and long-term care trust statements are recorded at 346%. Miscellaneous revenues are at 886% of budget (this includes rental equipment, sale of property/equipment/scrap, and other miscellaneous revenues).

EXPENSES:

Total expenses recorded as of December 31, 2023, are at 91% of the annual budget.

	2023	2022
Labor	94% of budget	74% of budget
Travel	60% of budget	53% of budget
Capital	39% of budget	59% of budget
Other Operating Expenses	90% of budget	107% of budget
Non-Operating Expenses	100% of budget	0% of budget

Contractual services are billed and recorded a month or two following when the service was performed.

NON-OPERATING EXPENSES:

Loss on Disposition of Assets make up the non-operating expenses. \$0 was budgeted, but \$43,113 was incurred due to the disposal of three (3) assets: blacktop project at Recycling facility, blacktop project at Solid Waste, and a snowplow.

SUMMARY:

The Solid Fund has a year-to-date surplus of \$3,709,585. A surplus of \$1,498,225 was budgeted for 2023.

PARK VIEW

CASH:

The Park View cash and investment balance at December 31, 2023, is \$7,633,723, which includes \$1,349,493 from Park View Capital Project Fund.

REVENUE:

Park View Health Center Fund revenues recorded as of December 31, 2023, are 95% of the annual budget. Revenue categories are as follows:

	2023	2022
Intergovernmental Revenues	99% of budget	95% of budget
Public Services Revenues	79% of budget	73% of budget
Intergovernmental Services	100% of budget	100% of budget
Inter Fund Revenue	102% of budget	45% of budget
Non-Operating Revenues	107% of budget	107% of budget

NON-OPERATING REVENUES:

Includes non-operating grant revenues, miscellaneous revenues, and the tax levy transferred in.

EXPENSES:

Total expenses recorded as of December 31, 2023, are at 88% of the annual budget. Expense categories are as follows:

	2023	2022
Labor	81% of budget	75% of budget
Travel	70% of budget	99% of budget
Capital	89% of budget	32% of budget
Other Operating Expenses	90% of budget	90% of budget
Non-Operating Expenses	100% of budget	No budget

NON-OPERATING EXPENSES:

Non-operating expenses is made up of Other Transfers Out, which includes the \$8,681,638 million transferred out of the Park View Health Center fund to the Spirit Fund.

SUMMARY:

Park View has a year-to-date deficit of \$8,819,616, which includes a \$8,681,638 transfer to the Spirit Fund. A deficit of \$1,003,482 was budgeted for 2023.

HIGHWAY

CASH:

The cash balance as of December 31, 2023, is \$4,903,468, which includes \$585,331 from the Highway Capital Project Fund.

REVENUES:

The Highway Fund revenues recorded as of December 31, 2023, are 89% of the annual budget. Revenue categories are as follows:

	2023	2022
Licenses	191% of budget	192% of budget
Public Services	272% of budget	611% of budget
Intergovernmental Services	106% of budget	108% of budget
Inter fund Revenues	75% of budget	112% of budget
Non-Operating Revenues	262% of budget	-94% of budget

Licenses and Public Service revenues are less than 1% of the total budget.

NON-OPERATING REVENUES:

Investment Income is at 480% of budget. Miscellaneous revenues are at 144% of budget (this includes sale of property/equipment/scrap, insurance recoveries and other miscellaneous revenues).

EXPENSES:

Total expenses recorded as of December 31, 2023, are at 90% of the annual budget. Expense categories are as follows:

	2023	2022
Labor	92% of budget	79% of budget
Travel	100% of budget	62% of budget
Capital	59% of budget	44% of budget
Other Operating Expenses	88% of budget	135% of budget
Non-Operating Expenses	95% of budget	96% of budget

NON-OPERATING EXPENSES:

Debt interest payments make up the non-operating expenses for the Highway Department. \$79,064 is budgeted and has been incurred to date.

SUMMARY:

The Highway Fund has a year-to-date surplus of \$650,378. A surplus of \$424,028 was budgeted for 2023.

GENERAL SERVICES

CASH:

The General Services cash balance as of December 31, 2023, is \$318,033.

REVENUES:

General Services revenues recorded as of December 31, 2023, are 102% of the annual budget.

	2023	2022
Public Service Revenue	180% of budget	131% of budget
Intergovernmental Services	111% of budget	111% of budget
Inter fund Revenues	99% of budget	100% of budget
Non-Operating Revenues	404% of budget	-597% of budget

Public Service and Intergovernmental revenues make up about 2% of the revenue in General Services.

NON-OPERATING REVENUES:

Investment Income is at 404% of budget.

EXPENSES:

Total expenses recorded as of December 31, 2023, are at 89% of annual budget. Expense categories are as follows:

	2023	2022
Labor	65% of budget	100% of budget
Other Operating Expenses	94% of budget	93% of budget

SUMMARY:

The General Services Fund has a year-to-date surplus of \$52,284. A surplus of \$5,572 was budgeted for 2023, which is used to increase the fund balance.

WORKERS COMPENSATION INSURANCE FUND

CASH:

The WCI Fund cash balance as of December 31, 2023, is \$3,053,172. This fund carries a larger cash balance to cover the unreported and unpaid claims for which Winnebago County will be liable in the future. These claims could require a large cash outlay. We also have a larger stop loss and aggregate set for this fund making it necessary to have more funds in reserve.

REVENUES:

WCI revenues recorded as of December 31, 2023, are 107% of the annual budget.

EXPENSES:

Total expenses recorded as of December 31, 2023, are at 148% of the annual budget. Expenses in the WCI Fund are primarily the result of paying worker's compensation claims and purchasing stop loss insurance coverage to protect the County in case of a major loss. Claim payments are currently at \$1,007,745. Claim payments are budgeted at \$556,348.

SUMMARY:

The Worker's Compensation Fund shows a deficit at December 31, 2023, of \$877,392. A deficit of \$462,948 was budgeted for 2023, which is covered by a reduction in fund balance.

PROPERTY AND LIABILITY INSURANCE FUND

CASH:

The Property and Liability Insurance Fund cash balance as of December 31, 2023, is \$1,170,343. This fund carries a larger cash balance to cover unexpected claims occurring in the future that the current year budget is not sufficient to support.

REVENUES:

The Property & Liability Insurance Fund revenues recorded as of December 31, 2023, are at 100% of the annual budget.

EXPENSES:

Total expenses recorded as of December 31, 2023, are at 96% of the annual budget. Expenses represent premiums expensed for the County's insurance policies and deductible payments. Property and liability insurance premium expenses recorded are \$1,026,731. Premiums are budgeted at \$808,200.

SUMMARY:

The Property and Liability Insurance Fund shows a surplus as of December 31, 2023, of \$149,876. A surplus of \$105,536 was budgeted for 2023, which is used to increase the fund balance.

SELF FUNDED HEALTH INSURANCE FUND

CASH:

The Self-Funded Health Insurance Fund cash balance as of December 31, 2023, is \$8,334,876.

REVENUES:

The Self-Funded Health Insurance Fund revenues recorded as of December 31, 2023, are 98% of the annual budget. The revenues are received from premiums paid by employees and Winnebago County on a monthly basis.

EXPENSES:

Total expenses recorded as of December 31, 2023, are at 91% of the annual budget. Expenses represent payments made for claims and administrative fees. Claim payments are currently at \$16,031,794. Claim payments are budgeted at \$15,452,519.

SUMMARY:

The Self-Funded Health Insurance Fund shows a surplus at December 31, 2023, of \$297,471. A deficit of \$917,135 was budgeted for 2023, which is covered by a reduction in fund balance.

SELF FUNDED DENTAL INSURANCE FUND

CASH:

The Self-Funded Dental Insurance Fund cash balance as of December 31, 2023, is \$870,549.

REVENUES:

The Self-Funded Dental Insurance Fund revenues recorded as of December 31, 2023, are 101% of the annual budget. The revenues are received from premiums paid by employees and Winnebago County on a monthly basis.

EXPENSES:

Total expenses recorded as of December 31, 2023, are at 97% of the annual budget. Expenses represent payments made for claims and administrative fees. Claim payments are currently at \$780,295. Claim payments are budgeted at \$802,642.

SUMMARY:

The Self-Funded Dental Insurance Fund shows a surplus at December 31, 2023, of \$39,782. A surplus of \$10,623 was budgeted for 2023, which is used to increase the fund balance.

CONTINGENCY FUND

The Contingency Fund of \$300,000 has a current balance as of December 31, 2023, of \$98,342. A schedule of transfers is attached.

The Salary Contingency Fund of \$2,000,000 has a current balance as of December 31, 2023, of \$354,003. This larger budget of salary contingency was due to the compensation plan update which included wage adjustments for many employees. Due to multiple factors in labor costs (staff turnover, benefit changes, retirements/payouts, etc.), the transfer of these funds were done at the end of the year when the labor numbers were final.

INVESTMENTS

The investment balance at market as of December 1, 2023, and December 31, 2022, are \$165,605,381 and \$124,989,491 respectively.

Annualized Data	2023	2022
Year to date interest earned	\$5,967,470	\$2,413,619
Estimated Return on investments	3.39%	2.71%
Current yield – return the portfolio is earning as of the date of this report	3.254%	2.418%

CONTINGENCY FUND

2023 BUDGET

Acct 1039-59502

As of..... 12/31/2023

DATE	DEPARTMENT	DESCRIPTION	USED	BALANCE 2023
01/01/23		Adopted budget		300,000
01/05/23	Parks - Expo	Replace tables & chairs at the Sunnyview Expo Center	15,000	285,000
01/05/23	Highway	Purchase P1 Player (monitor to display employee's daily tasks)	2,833	282,167
02/08/23	Finance / HR	MUNIS (ERP Financial Software) PACE Training for upgrade	15,000	267,167
02/28/23	Finance	Debt Book Software and services for GASB 87 Lease tracking	23,000	244,167
07/07/23	Parks - Expo	Netzer Property Removal	35,000	209,167
07/07/23	Human Resources	Payroll & Benefit Specialist Position - project	38,567	170,600
08/03/23	Sheriff	Evidence Trailer & Supplies	21,258	149,342
04/09/24	Medical Examiner	Budget overage in other operating expenses due to increase in overdose fatalities	51,000	98,342
		Balance	<u>\$ 201,658</u>	<u>\$ 98,342</u>

SALARY CONTINGENCY FUND
2023 BUDGET **Acct 1039-59503**
As of..... **12/31/2023**

DATE	DEPARTMEN T	DESCRIPTION	USED	BALANCE 2023
01/01/23		Adopted budget		2,000,000
12/31/23		Transfer to Information Technology	45,531	1,954,469
12/31/23		Transfer to Miscellaneous & Unclassified - Sick Leave Payouts	173,859	1,780,610
12/31/23		Transfer to Veterans'	24,723	1,755,887
12/31/23		Transfer to Parks	29,916	1,725,971
12/31/23		Transfer to Register of Deeds	11,795	1,714,176
12/31/23		Transfer to Land & Water Conservation	19,208	1,694,968
12/31/23		Transfer to Planning	17,149	1,677,819
12/31/23		Transfer to District Attorney	17,612	1,660,207
12/31/23		Transfer to Medical Examiner	13,937	1,646,270
12/31/23		Transfer to Emergency Management	8,686	1,637,584
12/31/23		Transfer to Sheriff	465,899	1,171,685
12/31/23		Transfer to Human Services	783,812	387,873
12/31/23		Transfer to Airport	28,382	359,491
12/31/23		Transfer to Workers Compensation	3,841	355,650
12/31/23		Transfer to Property & Liability Insurance	1,647	354,003
		Balance	<u>\$ 1,645,997</u>	<u>\$ 354,003</u>

2023 General Fund Balance Uses (Budgeted)		General Fund Unassigned	Jail Improvement Fund Balance	Public Health Fund Balance	Property Lister Fund Balance	Scholarship Fund Balance	Boat Launch Fund Balance	Technology Fund Balance	Land Records Fund Balance
12/31/2022	Audited balance	51,528,730.50	178,635.38	2,416,972.74	164,629.56	39,170.80	131,116.37	1,513,232.94	524,757.60
Adopted budget	Budgeted surplus (deficit)	-	(49,388.00)	-	-	-	1,468.00	-	(103,762.00)
Adopted budget	Fund balance applied to stay in levy limit	(5,497,810.00)	-	-	-	-	-	-	-
Adopted budget	Public Health fund balance used	-	-	(800,000.00)	-	-	-	-	-
Adopted budget	Scholarship fund balance used	-	-	-	-	(8,300.00)	-	-	-
Adopted budget	Property Lister fund balance used	-	-	-	(26,410.00)	-	-	-	-
January	Type I Carryovers	(108,060.20)	-	-	-	-	-	-	-
January	Type II Carryovers	(260,310.73)	-	-	-	-	-	-	-
January	Purchase Order Carryovers	(916,157.56)	-	-	-	-	-	-	-
January	Shelter Care Building Purchase	(1,000,000.00)	-	-	-	-	-	-	-
January	Neenah DHS Chiller Replacment - Capital Project #4135	(180,000.00)	-	-	-	-	-	-	-
March	CIP - Information Technology Capital Project #4517 Redundant Fiber Loop	(542,600.00)	-	-	-	-	-	-	-
March	Public Health NEW Mental Connection Suicide Prevention Coordinator grant	100,000.00	-	-	-	-	-	-	-
April	PVHC Water Heaters	(30,500.00)	-	-	-	-	-	-	-
April	Oshkosh Human Services Elevator Controls and Modifications	(48,000.00)	-	-	-	-	-	-	-
April	Transfer to Spirit Fund	(22,010,144.00)	-	-	-	-	-	-	-
July	Silvercrest Group Home building purchase & improvements	(340,000.00)	-	-	-	-	-	-	-
August	CIP - Highway Capital Project #4914 overages	(125,000.00)	-	-	-	-	-	-	-
August	Transfer to Spirit Fund	(2,811,496.73)	-	-	-	-	-	-	-
October	Public Health - LSHP grant (surplus grant indirect cost reimbursement)	6,900.00	-	-	-	-	-	-	-
December	Transfer to County Road Maintenance	(266,400.00)	-	-	-	-	-	-	-
		17,499,151.28	129,247.38	1,616,972.74	138,219.56	30,870.80	132,584.37	1,513,232.94	420,995.60
2023 General Fund Balance Uses (Actuals)		General Fund Unassigned	Jail Improvement Fund Balance	Public Health Fund Balance	Property Lister Fund Balance	Scholarship Fund Balance	Boat Launch Fund Balance	Technology Fund Balance	Land Records Fund Balance
	12/31/2023 Year-End Balance	51,528,730.50	178,635.38	2,416,972.74	164,629.56	39,170.80	131,116.37	1,513,232.94	524,757.60
	Surplus transfer back from DHS	3,200,000.00	-	-	-	-	-	-	-
	Surplus / (Deficit) of fund activity	(19,846,009.98)	9,617.00	(394,526.00)	9,562.00	(7,500.00)	46,620.00	(594,636.00)	19,630.00
		34,882,720.52	188,252.38	2,022,446.74	174,191.56	31,670.80	177,736.37	918,596.94	544,387.60
	In December 2022, \$22,010,144 was transferred into the General Fund from the ARPA fund after the ARPA Project and Expenditure (P&E) Report was filed for the lost revenue calculation. In April 2023, this amount was transferred out of the General Fund into the Spirit Fund to fund projects approved by the ARPA commission. In August 2023, the remaining \$2,811,496.73 was also transferred to the Spirit Fund.								
	This amount includes the \$24.8 million deficit from transferring funds from the General Fund. The rest of the deficits and surpluses from all County departments in the general fund make up the balance.								

Income Statement
Scholarship Program
1060
Since Inception thru 12/31/2023

<u>DESCRIPTION</u>	<u>2017 and Prior</u> <u>ACTUALS</u>	<u>2018</u> <u>ACTUALS</u>	<u>2019</u> <u>ACTUALS</u>	<u>2020</u> <u>ACTUALS</u>	<u>2021</u> <u>ACTUALS</u>	<u>2022</u> <u>ACTUALS</u>	<u>2023</u> <u>ACTUALS</u>	<u>TOTALS</u>
REVENUES								
Tax Levy	\$ 158,409	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ -	203,409
Donations	7,002	-	-	-	-	-	-	7,002
Interest on Investments	9,777	654	1,476	1,474	(220)	(2,401)	-	10,760
TOTAL REVENUES	175,188	9,654	10,476	10,474	8,780	6,599	-	221,171
EXPENSES								
Scholarships awarded	139,500	7,000	7,500	8,500	10,500	9,000	7,500	189,500
TOTAL EXPENSES	139,500	7,000	7,500	8,500	10,500	9,000	7,500	189,500
NET SURPLUS	35,688	2,654	2,976	1,974	(1,720)	(2,401)	(7,500)	31,671
Year End Fund Balance Reserved	\$ 35,688	38,342	41,318	43,292	41,572	39,171	31,671	31,671

DECEMBER 2023 BUDGET VS ACTUAL ANALYSIS

<i>County Board Department</i>	Original Budget	Revised Budget	Actuals	Remaining	% Attained
Revenues	-	-	-	-	0.00%
Labor	158,150	158,150	133,612	24,538	84.48%
Travel	67,500	67,500	46,432	21,068	68.79%
Capital	-	-	-	-	N/A
Other	67,122	67,122	45,015	22,107	67.06%
Expenses	292,772	292,772	225,059	67,713	76.87%
Net (Levy)	(292,772)				
<i>County Executive Department</i>	Original Budget	Revised Budget	Actuals	Remaining	% Attained
Revenues	7,000	7,000	7,000	-	100.00%
Labor	306,847	306,847	302,308	4,539	98.52%
Travel	7,100	13,100	12,719	381	97.09%
Capital	-	-	-	-	N/A
Other	38,461	38,461	35,153	3,308	91.40%
Expenses	352,408	358,408	350,180	8,228	97.70%
Net (Levy)	(345,408)				
<i>Treasurer Department</i>	Original Budget	Revised Budget	Actuals	Remaining	% Attained
Revenues	920,825	920,825	1,368,854	(448,029)	148.66%
Labor	331,711	331,711	329,656	2,055	99.38%
Travel	1,781	1,781	1,781	-	100.00%
Capital	-	-	-	-	N/A
Other	110,128	110,128	90,430	19,698	82.11%
Expenses	443,620	443,620	421,867	21,753	95.10%
Net (Levy)	477,205				
<i>Corporation Counsel Department</i>	Original Budget	Revised Budget	Actuals	Remaining	% Attained
Revenues	107,350	107,350	188,157	(80,807)	175.27%
Labor	695,178	695,178	677,113	18,065	97.40%
Travel	3,775	3,775	2,105	1,670	55.76%
Capital	-	-	-	-	N/A
Other	130,189	138,429	72,133	66,296	52.11%
Expenses	829,142	837,382	751,351	86,031	89.73%
Unassigned Fund Balance Applied	(69,401)				
Net (Levy)	(652,391)				

DECEMBER 2023 BUDGET VS ACTUAL ANALYSIS

	Original Budget	Revised Budget	Actuals	Remaining	% Attained
Administration Department					
Revenues	8,000	8,000	8,000	-	100.00%
Labor	325,216	325,216	312,299	12,917	96.03%
Travel	4,333	4,333	3,221	1,112	74.34%
Capital	-	-	-	-	N/A
Other	9,184	9,184	6,059	3,125	65.97%
Expenses	338,733	338,733	321,579	17,154	94.94%
Net (Levy)	(330,733)				
Human Resources Department					
Revenues	17,050	17,050	17,042	8	99.95%
Labor	896,030	932,048	885,490	46,558	95.00%
Travel	2,620	2,620	2,184	436	83.36%
Capital	-	-	-	-	N/A
Other	147,448	215,482	208,707	6,775	96.86%
Expenses	1,046,098	1,150,150	1,096,381	53,769	95.33%
Net (Levy)	(1,029,048)				
Finance Department					
Revenues	44,000	44,000	44,000	-	100.00%
Labor	629,814	629,814	592,978	36,836	94.15%
Travel	4,450	4,450	4,450	-	100.00%
Capital	-	-	-	-	N/A
Other	256,212	291,012	286,327	4,685	98.39%
Expenses	890,476	925,276	883,755	41,521	95.51%
Net (Levy)	(846,476)				
Information Technology Department					
Revenues	93,695	93,695	99,786	(6,091)	106.50%
Labor	1,732,033	1,777,564	1,777,564	-	100.00%
Travel	27,950	27,950	13,931	14,019	49.84%
Capital	-	-	-	-	N/A
Other	295,680	295,680	205,622	90,058	69.54%
Expenses	2,055,663	2,101,194	1,997,117	104,077	95.05%
Unassigned Fund Balance Applied	(50,000)				
Net (Levy)	(1,911,968)				

DECEMBER 2023 BUDGET VS ACTUAL ANALYSIS

DECEMBER 2023 BUDGET VS ACTUAL ANALYSIS					
Technology Replacement Fund Department	Original Budget	Revised Budget	Actuals	Remaining	% Attained
Revenues	191,950	191,950	253,326	(61,376)	131.97%
Labor	-	-	-	-	N/A
Travel	-	-	-	-	N/A
Capital	76,000	130,245	94,450	35,795	72.52%
Other	859,790	894,350	753,512	140,838	84.25%
Expenses	935,790	1,024,595	847,962	176,633	82.76%
Net (Levy)	(743,840)				
Miscellaneous & Unclassified Department	Original Budget	Revised Budget	Actuals	Remaining	% Attained
Revenues	5,242,617	5,242,617	11,119,938	(5,877,321)	212.11%
Labor	215,300	389,159	389,159	-	100.00%
Travel	50,000	50,000	39,510	10,490	79.02%
Capital	-	-	-	-	N/A
Other	5,618,664	30,339,265	29,729,908	609,357	97.99%
Expenses	5,883,964	30,778,424	30,158,577	619,847	97.99%
Balance Tax Levy	3,996,893				
Net (Levy)	3,355,546				
County Road Maintenance Department	Original Budget	Revised Budget	Actuals	Remaining	% Attained
Revenues	2,340,000	2,340,000	2,339,980	20	100.00%
Labor	-	-	-	-	N/A
Travel	-	-	-	-	N/A
Capital	-	-	-	-	N/A
Other	3,519,463	3,785,863	3,785,834	29	100.00%
Expenses	3,519,463	3,785,863	3,785,834	29	100.00%
Net (Levy)	(1,179,463)				
Child Support Department	Original Budget	Revised Budget	Actuals	Remaining	% Attained
Revenues	1,707,414	1,707,414	1,549,950	157,464	90.78%
Labor	1,828,790	1,828,790	1,549,933	278,857	84.75%
Travel	3,110	3,110	3,110	-	100.00%
Capital	-	-	-	-	N/A
Other	105,701	105,701	101,792	3,909	96.30%
Expenses	1,937,601	1,937,601	1,654,835	282,766	85.41%
Net (Levy)	(230,187)				

DECEMBER 2023 BUDGET VS ACTUAL ANALYSIS

DECEMBER 2023 BUDGET VS ACTUAL ANALYSIS					
<i>Veterans Services' Department</i>	Original Budget	Revised Budget	Actuals	Remaining	% Attained
Revenues	17,300	17,300	16,639	661	96.18%
Labor	530,370	555,093	555,093	-	100.00%
Travel	7,524	7,524	4,216	3,308	56.03%
Capital	-	-	-	-	N/A
Other	66,545	66,545	58,838	7,707	88.42%
Expenses	604,439	629,162	618,147	11,015	98.25%
Net (Levy)	(587,139)				
<i>Scholarship Fund Department</i>	Original Budget	Revised Budget	Actuals	Remaining	% Attained
Revenues	700	700	-	700	0.00%
Labor	-	-	-	-	N/A
Travel	-	-	-	-	N/A
Capital	-	-	-	-	N/A
Other	9,000	9,000	7,500	1,500	83.33%
Expenses	9,000	9,000	7,500	1,500	83.33%
Increase/(Decrease) fund balance	(8,300)				
Net (Levy)	-				
<i>UWO-Fox Cities Campus Department</i>	Original Budget	Revised Budget	Actuals	Remaining	% Attained
Revenues	158,992	158,992	175,402	(16,410)	110.32%
Labor	-	-	-	-	N/A
Travel	-	-	-	-	N/A
Capital	-	-	-	-	N/A
Other	307,616	326,866	323,084	3,782	98.84%
Expenses	307,616	326,866	323,084	3,782	98.84%
Net (Levy)	(148,624)				
<i>UW-Extension Department</i>	Original Budget	Revised Budget	Actuals	Remaining	% Attained
Revenues	46,126	46,126	68,961	(22,835)	149.51%
Labor	287,818	287,818	284,989	2,829	99.02%
Travel	17,681	17,681	4,834	12,847	27.34%
Capital	-	-	-	-	N/A
Other	444,049	445,942	337,443	108,499	75.67%
Expenses	749,548	751,441	627,266	124,175	83.48%
Net (Levy)	(703,422)				

DECEMBER 2023 BUDGET VS ACTUAL ANALYSIS

	Original Budget	Revised Budget	Actuals	Remaining	% Attained
Boat Landing Department					
Revenues	110,000	110,000	112,647	(2,647)	102.41%
Labor	12,042	12,042	10,677	1,365	88.66%
Travel	-	-	-	-	N/A
Capital	-	-	-	-	N/A
Other	96,490	96,490	55,350	41,140	57.36%
Expenses	108,532	108,532	66,027	42,505	60.84%
Net Surplus (Deficit)	1,468				
Register of Deeds Department					
Revenues	1,105,000	1,105,000	1,125,501	(20,501)	101.86%
Labor	512,231	524,026	524,026	-	100.00%
Travel	4,350	4,350	3,231	1,119	74.28%
Capital	-	-	-	-	N/A
Other	130,077	130,077	81,921	48,156	62.98%
Expenses	646,658	658,453	609,178	49,275	92.52%
Net (Levy)	458,342				
Land Records Modernization Department					
Revenues	255,500	255,500	239,816	15,684	93.86%
Labor	-	-	-	-	N/A
Travel	8,000	8,000	6,061	1,939	75.76%
Capital	12,000	12,000	10,922	1,078	91.02%
Other	339,262	339,262	203,203	136,059	59.90%
Expenses	359,262	359,262	220,186	139,076	61.29%
Net Surplus (Deficit)	(103,762)				
Land & Water Conservation Department					
Revenues	454,739	483,559	348,296	135,263	72.03%
Labor	696,794	716,002	716,001	1	100.00%
Travel	6,300	6,300	3,672	2,628	58.29%
Capital	39,000	39,000	38,996	4	99.99%
Other	391,684	542,011	251,530	290,481	46.41%
Expenses	1,133,778	1,303,313	1,010,199	293,114	77.51%
Unassigned Fund Balance Applied	(39,000)				
Net (Levy)	(640,039)				

DECEMBER 2023 BUDGET VS ACTUAL ANALYSIS

<i>Property Lister Department</i>	Original Budget	Revised Budget	Actuals	Remaining	% Attained
Revenues	600	600	576	24	96.00%
Labor	226,735	226,735	192,640	34,095	84.96%
Travel	150	150	-	150	0.00%
Capital	-	-	-	-	N/A
Other	7,424	7,424	5,673	1,751	76.41%
Expenses	234,309	234,309	198,313	35,996	84.64%
Designated Fund Balance Applied	(26,410)				
Net (Levy)	(207,299)				
<i>District Attorney Department</i>	Original Budget	Revised Budget	Actuals	Remaining	% Attained
Revenues	591,197	867,237	713,732	153,505	82.30%
Labor	1,453,346	1,470,958	1,470,958	-	100.00%
Travel	13,868	22,408	15,435	6,973	68.88%
Capital	-	-	-	-	N/A
Other	432,292	740,962	427,571	313,391	57.70%
Expenses	1,899,506	2,234,328	1,913,964	320,364	85.66%
Unassigned Fund Balance Applied	(10,000)				
Net (Levy)	(1,298,309)				
<i>Medical Examiner Department</i>	Original Budget	Revised Budget	Actuals	Remaining	% Attained
Revenues	185,000	185,000	219,846	(34,846)	118.84%
Labor	325,419	339,356	339,356	-	100.00%
Travel	3,700	3,700	2,778	922	75.08%
Capital	-	-	-	-	N/A
Other	241,937	292,937	292,567	370	99.87%
Expenses	571,056	635,993	634,701	1,292	99.80%
Net (Levy)	(386,056)				
<i>Emergency Management Department</i>	Original Budget	Revised Budget	Actuals	Remaining	% Attained
Revenues	178,692	197,279	189,815	7,464	96.22%
Labor	245,817	254,503	254,502	1	100.00%
Travel	6,250	6,250	4,345	1,905	69.52%
Capital	49,500	49,500	48,837	663	98.66%
Other	140,059	175,503	102,627	72,876	58.48%
Expenses	441,626	485,756	410,311	75,445	84.47%
Unassigned Fund Balance Applied	(49,500)				
Net (Levy)	(213,434)				

DECEMBER 2023 BUDGET VS ACTUAL ANALYSIS

<i>Jail Improvements Fund Org</i>	Original Budget	Revised Budget	Actuals	Remaining	% Attained
Revenues	190,700	190,700	191,615	(915)	100.48%
Labor	-	-	-	-	N/A
Travel	-	-	-	-	N/A
Capital	55,000	55,000	45,896	9,104	83.45%
Other	185,088	185,088	136,102	48,986	73.53%
Expenses	240,088	240,088	181,998	58,090	75.80%
Designated Fund Balance Applied	(49,388)				
Net Surplus (Deficit)	-				
<i>County Clerk Division</i>	Original Budget	Revised Budget	Actuals	Remaining	% Attained
Revenues	95,850	95,850	79,053	16,797	82.48%
Labor	292,352	292,352	283,113	9,239	96.84%
Travel	1,550	1,550	1,348	202	86.97%
Capital	-	-	-	-	N/A
Other	116,547	116,547	112,563	3,984	96.58%
Expenses	410,449	410,449	397,024	13,425	96.73%
Net (Levy)	(314,599)				
<i>Facilities & Property Management Division</i>	Original Budget	Revised Budget	Actuals	Remaining	% Attained
Revenues	155,924	155,924	168,821	(12,897)	108.27%
Labor	3,097,355	3,097,355	2,742,275	355,080	88.54%
Travel	11,475	11,475	4,876	6,599	42.49%
Capital	988,016	2,334,654	988,590	1,346,064	42.34%
Other	2,898,392	3,083,804	2,644,470	439,334	85.75%
Expenses	6,995,238	8,527,288	6,380,211	2,147,077	74.82%
Unassigned Fund Balance Applied	(1,153,016)				
Net (Levy)	(5,686,298)				
<i>Public Health Division</i>	Original Budget	Revised Budget	Actuals	Remaining	% Attained
Revenues	4,006,452	4,652,094	1,842,793	2,809,301	39.61%
Labor	4,416,986	4,426,561	4,418,268	8,293	99.81%
Travel	79,200	83,289	71,523	11,766	85.87%
Capital	35,000	59,650	24,650	35,000	41.32%
Other	2,118,059	2,704,978	1,357,969	1,347,009	50.20%
Expenses	6,649,245	7,274,478	5,872,410	1,402,068	80.73%
Designated Fund Balance Applied	(800,000)				
Net (Levy)	(1,842,793)				

DECEMBER 2023 BUDGET VS ACTUAL ANALYSIS

	Original Budget	Revised Budget	Actuals	Remaining	% Attained
Parks Division					
Revenues	325,173	337,673	465,822	(128,149)	137.95%
Labor	936,565	966,481	966,481	-	100.00%
Travel	4,175	4,175	3,064	1,111	73.39%
Capital	145,000	145,950	145,929	21	99.99%
Other	737,728	805,467	771,761	33,706	95.82%
Expenses	1,823,468	1,922,073	1,887,235	34,838	98.19%
Unassigned Fund Balance Applied	(130,000)				
Net (Levy)	(1,368,295)				
Planning Division					
Revenues	344,575	344,575	274,979	69,596	79.80%
Labor	1,069,897	1,087,046	1,087,045	1	100.00%
Travel	2,725	2,725	1,577	1,148	57.87%
Capital	-	-	-	-	N/A
Other	44,810	44,810	33,684	11,126	75.17%
Expenses	1,117,432	1,134,581	1,122,306	12,275	98.92%
Net (Levy)	(772,857)				
Sheriff Division					
Revenues	2,280,234	2,488,589	2,351,450	137,139	94.49%
Labor	20,081,365	20,577,264	20,577,264	-	100.00%
Travel	81,455	141,216	117,194	24,022	82.99%
Capital	397,200	945,253	717,766	227,487	75.93%
Other	4,811,770	4,954,941	4,466,911	488,030	90.15%
Expenses	25,371,790	26,618,674	25,879,135	739,539	97.22%
Net (Levy)	(23,091,556)				
Clerk of Courts Division					
Revenues	2,447,688	2,447,688	2,351,858	95,830	96.08%
Labor	3,380,058	3,380,058	3,244,622	135,436	95.99%
Travel	16,064	16,064	8,799	7,265	54.77%
Capital	120,000	184,330	114,289	70,041	62.00%
Other	1,082,136	1,100,226	1,084,077	16,149	98.53%
Expenses	4,598,258	4,680,678	4,451,787	228,891	95.11%
Net (Levy)	(2,150,570)				

DECEMBER 2023 BUDGET VS ACTUAL ANALYSIS

	Original Budget	Revised Budget	Actuals	Remaining	% Attained
Human Services Fund					
Revenues	29,620,596	30,404,408	33,378,427	(2,974,019)	109.78%
Labor	26,216,246	27,000,058	27,000,057	1	100.00%
Travel	406,117	406,117	375,872	30,245	92.55%
Capital	-	-	-	-	N/A
Other	21,183,827	21,276,452	20,582,460	693,992	96.74%
Expenses	47,806,190	48,682,627	47,958,389	724,238	98.51%
Net (Levy)	(18,185,594)				
Airport Fund					
Revenues	1,194,217	1,222,599	1,228,954	(6,355)	100.52%
Labor	820,450	848,832	873,060	(24,228)	102.85%
Travel	29,560	29,560	27,316	2,244	92.41%
Capital	92,000	92,000	34,400	57,600	37.39%
Close to Assets	(92,000)	(92,000)	(34,400)	(57,600)	37.39%
Other	2,417,233	3,831,204	3,839,624	(8,420)	100.22%
Non-Operating (Debt principal & interest)	2,521,107	2,521,107	2,754,939	(233,832)	109.27%
Close to Debt (principal only)	(2,416,438)	(2,416,438)	(2,416,438)	-	100.00%
Expenses	3,371,912	4,814,265	5,078,501	(264,236)	105.49%
Back out depreciation	(1,442,500)				
Net (Levy)	(735,195)				
Solid Waste Fund					
Revenues	10,327,900	10,327,900	14,802,813	(4,474,913)	143.33%
Labor	1,482,477	1,482,477	1,390,172	92,305	93.77%
Travel	12,060	12,060	7,216	4,844	59.83%
Capital	2,259,000	2,259,000	870,956	1,388,044	38.55%
Close to Assets	(2,259,000)	(2,259,000)	(870,956)	(1,388,044)	38.55%
Other	10,731,588	10,741,531	9,695,840	1,045,691	90.26%
Expenses	12,226,125	12,236,068	11,093,228	1,142,840	90.66%
Liability-Sunnyview Sludge	(100,000)				
Liability-Sunnyview Co-Disposal	(300,000)				
Net Surplus (Deficit)	(1,498,225)				

DECEMBER 2023 BUDGET VS ACTUAL ANALYSIS

	Original Budget	Revised Budget	Actuals	Remaining	% Attained
Park View Health Center Fund					
Revenues	16,055,999	16,146,961	15,287,852	859,109	94.68%
Labor	15,271,445	15,271,445	12,404,937	2,866,508	81.23%
Travel	20,771	20,771	14,483	6,288	69.73%
Capital	-	340,007	302,743	37,264	89.04%
Close to Assets	-	(340,007)	(302,743)	(37,264)	89.04%
Other	4,395,248	4,462,332	4,009,893	452,439	89.86%
Non-Operating	-	8,681,638	8,681,638	-	100.00%
Non-Operating (Debt principal & interest)	-	-	-	-	N/A
Close to Debt (principal only)	-	-	-	-	N/A
Expenses	19,687,464	28,436,186	25,110,951	3,325,235	88.31%
Back out depreciation	(647,224)				
Decrease fund balance	(1,980,759)				
Net (Levy)	(1,003,482)				
Highway Fund					
Revenues	18,763,273	18,766,106	16,764,134	2,001,972	89.33%
Labor	7,458,065	7,458,065	6,881,566	576,499	92.27%
Travel	6,600	6,600	6,600	-	100.00%
Capital	1,515,000	2,479,358	1,459,530	1,019,828	58.87%
Close to Assets	-	(2,479,358)	(1,459,530)	(1,019,828)	58.87%
Other	10,358,548	10,468,293	9,216,920	1,251,373	88.05%
Non-Operating (Debt principal & interest)	79,493	79,493	79,064	429	99.46%
Close to Debt (principal only)	-	(70,393)	(70,393)	-	100.00%
Expenses	19,417,706	17,942,058	16,113,757	1,828,301	89.81%
Back out depreciation	(1,078,461)				
Net Surplus (Deficit)	424,028				
General Services Fund					
Revenues	386,800	386,800	392,944	(6,144)	101.59%
Labor	58,031	58,031	37,953	20,078	65.40%
Travel	-	-	-	-	N/A
Capital	-	-	-	-	N/A
Other	323,197	323,197	302,707	20,490	93.66%
Expenses	381,228	381,228	340,660	40,568	89.36%
Net Surplus (Deficit)	5,572				

DECEMBER 2023 BUDGET VS ACTUAL ANALYSIS

	Original Budget	Revised Budget	Actuals	Remaining	% Attained
Workers Compensation Fund					
Revenues	463,005	466,846	500,140	(33,294)	107.13%
Labor	68,505	72,346	72,345	1	100.00%
Travel	600	600	497	103	82.83%
Capital	-	-	-	-	N/A
Other	856,848	856,848	1,304,689	(447,841)	152.27%
Expenses	925,953	929,794	1,377,531	(447,737)	148.15%
Net Surplus (Deficit)	(462,948)				
Property & Liability Insurance Fund					
Revenues	1,229,700	1,231,347	1,233,488	(2,141)	100.17%
Labor	29,359	31,006	31,006	-	100.00%
Travel	-	-	-	-	N/A
Capital	-	-	-	-	N/A
Other	1,094,805	1,094,805	1,052,607	42,198	96.15%
Expenses	1,124,164	1,125,811	1,083,613	42,198	96.25%
Net Surplus (Deficit)	105,536				
Self Funded Health Insurance Fund					
Revenues	17,150,180	17,150,180	16,768,356	381,824	97.77%
Labor	88,513	88,513	82,784	5,729	100.00%
Travel	-	-	-	-	N/A
Capital	-	-	-	-	N/A
Other	17,978,802	17,978,802	16,388,101	1,590,701	91.15%
Expenses	18,067,315	18,067,315	16,470,885	1,596,430	91.16%
Net Surplus (Deficit)	(917,135)				
Self Funded Dental Insurance Fund					
Revenues	864,427	864,427	870,028	(5,601)	100.65%
Labor	-	-	-	-	N/A
Travel	-	-	-	-	N/A
Capital	-	-	-	-	N/A
Other	853,804	853,804	830,246	23,558	97.24%
Expenses	853,804	853,804	830,246	23,558	97.24%
Net Surplus (Deficit)	10,623				

Capital Project Status Report

As of 12.31.2023

Project	Project #	Resolution #	Approved & First Funded	Authorized Budget	Actual Spent Since Inception	Remaining Funds Available	Status & Completion Timeline	Dept	Project Status	Finance Status
Sheriff Evidence Storage & Morgue	4008	152-042021	April 2021	3,276,750	88,250	3,188,500	The original budget was approved at \$305,500. \$1,542,580 was added to the project budget in 2022, to include a morgue. Design and bid document have been completed. Driveway access is being reviewed as facility will house larger vehicles, such as trucks. Construction to start in 2024 and planned completion 2024.	Facilities	Open	Open
980 Residential Facility	4009	66-062022	May 2022	2,136,854	266,313	1,870,541	The original budget was approved at \$1,068,427. Design and bid documents are completed. City has approved the permit. Construction to start by end of summer. Planned completion 2023.	Facilities	Open	Open
District Attorney Remodel	4131	155-042021	April 2021	220,000	202,260	17,740	The original budget was approved at \$190,000. \$30,000 additional funding was transferred from the Courthouse Elevator project that was completed in 2021. The work on this project is complete .	Facilities	Closed	Closed
Orrin King Roof	4132	154-042021	April 2021	227,000	149,090	77,910	The original budget was approved at \$227,000. This project is now complete and has come in under budget. Completed in 2023.	Facilities	Closed	Closed
USDA Remodel @ Coughlin	4134	68-062022	May 2022	519,800	29,986	489,814	The original budget was approved at \$259,900. Negotiations with the USDA are ongoing. Project will not proceed without a signed lease. The USDA will be responsible for repaying costs overtime. To be completed by 2023 pending USDA approval.	Facilities	Open	Open
Neenah DHS AC Chiller Replacement	4135	138-112022	January 2023	180,000	77,913	102,087	The original budget was approved at \$180,000. Contract has been signed with contractor. Spring of 2024.	Facilities	Open	Open
Courthouse 4th floor ceiling repair	4136	194-022023	February 2023	155,000	-	155,000	The original budget was approved at \$155,000. Project to be completed in 2024.	Facilities	Open	Open
Coughlin Boiler Replacement	4137	194-022023	February 2023	10,000	-	10,000	The original budget was approved at \$10,000. Design work ongoing. Needs additional funds. Planned completion 2024.	Facilities	Open	Open
Courthouse Fall Protection	4138	194-022023	February 2023	125,000	-	125,000	The original budget was approved at \$125,000. Design work completed and ready to submit for bids. Planned completion 2024.	Facilities	Open	Open
Facilities Masonry Projects	4139	194-022023	February 2023	162,000	-	162,000	The original budget was approved at \$162,000. Replaced by Highway building project.	Facilities	Open	Open
Neenah DHS Boiler Replacement	4140	194-022023	February 2023	10,000	-	10,000	The original budget was approved at \$10,000. Needs additional funds. Planned completion 2024.	Facilities	Open	Open
Facilities Roof Replacement Program	4141	194-022023	February 2023	275,624	18,638	256,987	The original budget was approved at \$275,624. Initial money spent for design work. Revisiting cost and project plan. 2023 plan was Neenah Human Services.	Facilities	Open	Open
DHS Elevator Repairs	4142	187-022023	February 2023	278,000	235,405	42,595	The original budget was approved at \$230,000. Budget amendment 218-042023 added 48,000. Planned completion 2023.	Facilities	Open	Open
UWO-FCC Child Care Center	4316	225-102019	October 2019	673,424	474,623	198,801	The original budget was approved at \$534,600. Budget transfer for additional fund of \$69,412. Project is complete.	UWO-FCC	Closed	Open
Expo Campus Improvements	4318	140-032021	March 2020	1,789,933	1,763,018	26,915	The original budget was approved at \$1,636,200. Additional funding was needed of \$153,733. Project to be completed in 2023.	Parks	Closed	Open
Grundman Boat Landing Improvements	4319	276-022022	February 2022	2,709,688	1,953,439	756,249	The original budget was approved at \$185,000 for improvements and renovations. In September 2022, \$1,791,500 was added to this project for the construction phase of the project. Boat launch is closed and work has begun. Will be completed in 2024.	Parks	Open	Open
UWO-FCC Science Room Fume Hoods	4320	295-032022	March 2022	19,580	19,580	-	The original budget was approved at \$19,580 for the feasibility study addressing design of necessary system improvements. Fume hoods need to be retested as original test may have been suspect. Replacement should not be needed.	UWO-FCC	Closed	Closed
UWO-FCC Student Dev/Food Service	4321	42-042022	April 2022	341,400	-	341,400	The original budget was approved at \$341,400 to perform design and engineering services of the Food Service and Student Development areas of UWO-Fox Cities Campus. Half of this cost is funded by the General Fund - undesignated fund balance, the other half of the cost will be paid by Outagamie County. Design release was put on hold by the Trustees (WC & OC).	UWO-FCC	Open	Open
Community Parks Parking Lot Improv	4322	49-052022	May 2022	1,500,000	751,234	748,766	The original budget was approved at \$750,000. This project is ongoing and will finish in 2023.	Parks	Open	Open

Capital Project Status Report

As of 12.31.2023

Project	Project #	Resolution #	Approved & First Funded	Authorized Budget	Actual Spent Since Inception	Remaining Funds Available	Status & Completion Timeline	Dept	Project Status	Finance Status
Parks Expo Equine Complex Improv	4323	55-052022	April 2022	254,000	120,511	133,489	The original budget was approved at \$127,000 for the Sunnyview Expo LED lights, blacktop repair and gutter installation. The asphalt and LED lights are complete. Gutters will be installed in 2023. The Equine Complex repairs were presented in the Capital Improvement Plan 2022-2026 for \$190,000. Roughly \$63,000 for insulation work at the complex will be presented later in the year. This project should be completed in 2024.	Parks	Open	Open
UWO-FCC Barlow Planetarium	4324	115-102022	October 2022	167,000	-	167,000	The original budget was approved at \$12,000 for the Barlow Planetarium renovation feasibility study. Resolution 194-022023 approved \$155,000. 50% of the cost is reimbursed by Outagamie County.	UWO-FCC	Open	Open
UWO-FCC Blacktop Repairs	4325	116-102022	October 2022	120,000	74,735	45,265	The original budget was approved at \$80,000 for the main entrance and parking lot repairs. Work has been completed by the Winnebago County Highway Department.	UWO-FCC	Closed	Closed
UWO-FCC Parking Lots Maintenance	4326	117-102022	October 2022	64,500	29,938	34,562	The original budget was approved at \$43,000 for crack fill, seal coat, and re-stripe the area in front of the UW-Platteville Engineering Building and the two North parking lots of the campus. 50% of the cost is reimbursed by Outagamie County.	UWO-FCC	Open	Open
Waukau Creek Dam Repairs	4327	194-022023	February 2023	230,000	28,560	201,440	The original budget was approved at \$230,000. Project is ongoing will close in 2024 or 2025	Parks	Open	Open
UWO-FCC HVAC Controls Replacement	4328	194-022023	February 2023	88,330	32,595	55,735	The original budget was approved at \$88,330. 50% of the cost is reimbursed by Outagamie County.	UWO-FCC	Open	Open
UWO-FCC Library Roof Replacement	4329	194-022023	February 2023	350,000	-	350,000	The original budget was approved at \$350,000. 50% of the cost is reimbursed by Outagamie County.	UWO-FCC	Open	Open
UWO-FCC Science Wing Windows	4330	194-022023	February 2023	464,100	-	464,100	The original budget was approved at \$464,100. 50% of the cost is reimbursed by Outagamie County.	UWO-FCC	Open	Open
Redundant Fiber Loop	4517	73-062022 & 173-012023	June 2022	830,000	69,511	760,489	The original budget was approved at \$75,000 for engineering work which was completed. In February 2023, \$755,000 was approved in the CIP. Starting in 2023 and Completing in 2024.	Information Technology	Open	Open
Jail Cameras / Wiring	4518	194-022023	February 2023	350,000	-	350,000	The original budget was approved at \$350,000. Project is starting in December 2023 and to be completed in 2024.	Sheriff	Open	Open
Dispatch Console Workstation	4519	194-022023	February 2023	260,000	241,343	18,657	The original budget was approved at \$260,000. Should be completed in 2024.	Sheriff	Open	Open
CTH AP Road Diet	4720	49-052022	May 2022	150,000	10,037	139,963	The original budget was approved at \$150,000. This project is in the design phase.	Highway	Open	Open
CTH CB - CTH JJ Roundabout	4738	268-012020	January 2020	2,300,000	2,437,629	(137,629)	The original budget was approved at \$300,000. The project was awarded \$1,000,000.00 in MLS funding which will be applied toward construction. This is a joint project between the county and the City of Neenah.	Highway	Open	Open
CTH F (Omro to CTH D)	4762	194-022023	February 2023	1,626,818	789,553	837,265	The original budget was approved at \$1,626,818. Planned completion 2023.	Highway	Open	Open
CTH FF and Zoar Road	4782	49-052022	May 2022	100,000	-	100,000	The original budget was approved at \$100,000. This project is in the design phase.	Highway	Open	Open
CTH I - Ripple Ave to Waukau Ave	4803	114-012021	January 2021	400,000	25,318	374,682	The original budget was approved at \$400,000. This project is in the design phase. Planned for 2025.	Highway	Open	Open
CTH II - CTH CB to Clayton Ave	4817	114-012021	January 2021	665,000	83,166	581,834	The original budget was approved at \$665,000. This project is delayed to 2024 due to work that the Neenah High School construction needs to complete in the same area. Planned completion 2024.	Highway		
CTH II (USH 45 to N County Line)	4825	194-022023	February 2023	2,337,026	2,037,553	299,473	County funding of \$1,886,385 and additional outside funding of \$450,641 for total 2023 spend of \$2,337,026. To be completed by 2023.	Highway	Open	Open
CTH JJ (CTH CB to STH 76)	4830	194-022023	February 2023	929,600	539,559	390,041	The original budget was approved at \$929,600. To be completed in 2023.	Highway	Open	Open
CTH P - STH 47 to Midway Rd	4885	114-012021	January 2021	930,000	50,910	879,091	The original budget was approved at \$780,000. An Additional \$150,000 approved from resolution 194-022023 This project is in early concept design phase.	Highway	Open	Open

Capital Project Status Report

As of 12.31.2023

Project	Project #	Resolution #	Approved & First Funded	Authorized Budget	Actual Spent Since Inception	Remaining Funds Available	Status & Completion Timeline	Dept	Project Status	Finance Status
CTH T - Convert Pioneer Rd to CTH T	4914	114-012021	January 2021	2,066,098	1,890,878	175,219	The original budget was approved at \$100,000 in January 2021. An additional \$1,000,000 was added in May 2022 and the project is in the construction phase. Resolution 255-081023 passed to move money from Courthouse Masonry project underspend (\$406,617) & not moving forward with Human Services building (\$276,000) & Highway building(\$109,600) projects. And also \$125,000 general fund total \$917,217. Radtke Construction??	Highway	Open	Open
CTH T - CTH II to Grandview Rd	4916	268-012020	January 2020	1,075,000	767,829	307,171	The original budget was approved at \$275,000. A Budget Transfer for an additional \$500,000. This project is in the construction phase. Radtke Project ???	Highway	Open	Open
T-Hangar Facilities (20)	5013	70-062022	June 2022	4,300,000	2,355,143	1,944,857	Project originally started as a capital outlay project and is transitioning to the capital project of which \$1.3M is grant assistance provided by the Wisconsin Bureau of Aeronautics (BOA). To be completed in 2024.	Airport	Open	Open
Taxiway A Design Final 23/24 / 5014	5014	194-022023	February 2023	300,000	-	300,000	The original budget was approved at \$300,000. Starting in 2024 and planning to complete 2024.	Airport	Open	Open
Airport Plow Truck	5015	194-022023	February 2023	140,000	-	140,000	The original budget was approved at \$140,000. Will be completed early 2024.	Airport	Open	Open
PVHC Ancillary Building	5054	285-032020	March 2020	1,349,000	1,139,351	209,649	The original budget was approved in February 2020 for \$50,000 to set up the design work. In June 2020, \$699,000 was added to the project. Bids were received on 9/8/2021 and were over the project budget. Additional funding of \$600,000 was approved in November 2021. This project will completed early 2024.	PVHC	Open	Open
PVHC Fire Alarm Replacement	5055	194-022023	February 2023	113,640	-	113,640	The original budget was approved at \$113,640. Bids are being prepared and released fall of 2023. Scope of the project is changing. To be completed in 2024.	PVHC	Open	Open
Highway Building Upgrades	5075	50-052022	May 2022	900,000	65,156	834,844	The original budget was approved at \$300,000. This project is in construction phase. An additional \$600,000 was added to this project from resolution 194-022023. To be completed 2024.	Highway	Open	Open
Spirit Funds										
Priority Based Budgeting	6000	168-012023	April 2023	175,000	105,000	70,000	The original budget was approved at \$175,000.	Executive	Open	Open
Motorola APX Series Radios	6001	169-012023	April 2023	2,725,000	2,208,842	516,158	The original budget was approved at \$2,725,000. Should be completed in 2024.	Sheriff	Open	Open
Expo Emergency Generator Project	6002	170-012023	April 2023	925,000	97,745	827,255	The original budget was approved at \$925,000. To be completed in 2024.	Parks	Open	Open
Facilities Condition Assessment	6003	172-012023	April 2023	300,000	275,001	25,000	The original budget was approved at \$300,000. Completed in 2023.	Facilities	Open	Open
Municipal Improvement Fund	6004	203-032023	April 2023	3,045,000	2,610,000	435,000	The original budget was approved at \$3,045,000.		Open	Open
LWCD Spirit Projects	6005	202-032023	April 2023	3,030,300	6,449	3,023,851	The original budget was approved at \$3,030,300.	LWCD	Open	Open
Improve Virtual Capabilities	6006	232-052023	May 2023	150,000	-	150,000	The original budget was approved at \$150,000.	Executive	Open	Open
Automated Pay Station Boat Landings	6007	174-012023	Sept 2023	120,000	13,736	106,264	The original budget was approved at \$120,000. Will be completed in 2024.	Parks	Open	Open
Sheriff DS Workstations Renovations	6008	284-112023	Dec 2023	314,600	3,795	310,805	The original budget was approved at \$314,600.			
Gov't Identified Community Projects	6009	See Breakdown Below	See Breakdown Below	1,250,000	250,000	1,000,000				
Gov't Identified Community Projects / Fire Association	6010	281-112023		2,100,000	-	2,100,000	The original budget was approved at \$2,100,000.		Open	Open

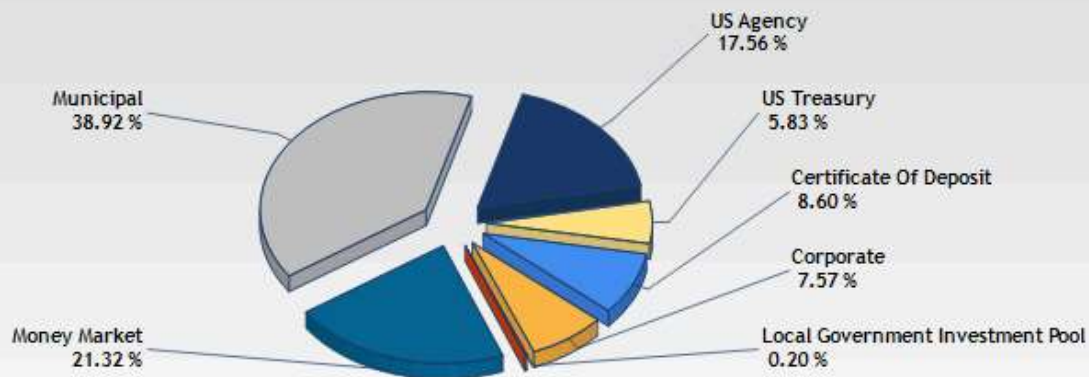
Total 51,605,065 24,389,593 27,215,471

Government Identified Community Projects (6009)

Omro Community Center	275-102023	Oct 2023	250,000	250,000	-	The original budget was approved at 250k.		Open	Open
Christine Ann Center	281-112023	Nov 2023	500,000	500,000	-	The original budget was approved at 500k.		Open	Open
St Vincent De Paul	281-112023	Nov 2023	500,000		500,000	The original budget was approved at 500k.		Open	Open

Winnebago County
 Distribution
 Group By: Security Sector
 Average By: Face Amount/Shares
 Portfolio / Report Group: All Portfolios
 As of: 12/31/2023

Portfolio Holdings Distribution by Security Sector



Security Sector	Face Amount/Shares	YTM @ Cost	Cost Value	Days To Maturity	% of Portfolio	Market Value	Book Value	Duration To Maturity
Certificate Of Deposit	14,763,600.00	4.732	14,763,600.00	667	8.60	14,798,710.00	14,763,600.00	1.70
Corporate	13,000,000.00	2.703	13,459,530.00	1,183	7.57	12,567,270.00	13,049,749.41	3.04
Local Government Investment Pool	340,321.11	5.380	340,321.11	1	0.20	340,321.11	340,321.11	0.00
Money Market	36,599,842.26	5.223	36,599,842.26	1	21.32	36,503,117.95	36,599,842.26	0.00
Municipal	66,800,000.00	1.852	67,734,354.15	1,078	38.92	62,643,089.85	67,386,048.16	2.83
US Agency	30,145,000.00	3.178	29,275,414.89	1,344	17.56	28,694,502.30	29,346,989.23	
US Treasury	10,000,000.00	4.068	9,971,430.00	2,203	5.83	10,058,370.00	9,970,618.77	5.37
TOTAL / AVERAGE	171,648,763.37	3.252	172,144,492.41	931	100	165,605,381.21	171,457,168.94	