

Fund Summary

WINNEBAGO COUNTY

Combined Statement of Revenue, Expenditure and Changes in Fund Balance

General Fund 100

For Month Ending June 2025

	Expect Use 50%					
	2025 Budget	YTD Actual	% Budget Used	Over/(Under) Budget	2024 YTD Actual	2023 YTD Actual
Revenue:						
Taxes	73,937,413	64,790,941	88%	(9,146,472)	67,755,884	66,120,490
Licenses	354,100	136,239	38%	(217,861)	130,416	111,960
Fines and Permits	729,200	337,549	46%	(391,651)	313,892	295,470
Interfund	327,170	161,456	49%	(165,714)	387,660	287,549
Charges for Services	4,065,289	2,101,019	52%	(1,964,270)	1,976,396	1,999,086
Intergovernmental	21,322,644	4,212,098	20%	(17,110,546)	3,083,035	3,006,530
Interest Income	3,886,000	1,627,195	42%	(2,258,805)	1,652,912	1,632,990
Misc. Rev (Non-departmental)	742,996	519,890	70%	(223,106)	430,135	718,399
Total Revenue	\$ 105,364,812	\$ 73,886,387	70%	(31,478,425)	\$ 75,730,330	\$ 74,172,474
Expenditures:						
Board	490,043	189,320	39%	(300,723)	140,771	129,124
Executive	436,880	190,876	44%	(246,004)	193,030	149,405
Clerk	511,632	298,939	58%	(212,693)	238,035	255,244
Treasurer	495,177	245,815	50%	(249,362)	211,730	209,691
Corporation Counsel	1,225,945	550,615	45%	(675,330)	531,435	375,195
Administration	719,737	405,270	56%	(314,467)	392,542	165,061
HR	1,262,767	559,150	44%	(703,617)	533,166	610,622
Finance	954,724	484,337	51%	(470,387)	416,827	482,399
IT	1,871,761	863,314	46%	(1,008,447)	1,936,609	1,567,903
Facilities	7,760,173	2,997,352	39%	(4,762,821)	2,611,763	3,405,924
Road Maintenance	3,508,699	2,209,655	63%	(1,299,044)	1,875,789	2,352,459
Child Support	1,952,834	862,761	44%	(1,090,073)	786,454	808,257
Public Health	8,202,342	3,442,819	42%	(4,759,523)	3,360,966	2,800,212
Veterans	721,030	334,463	46%	(386,567)	314,345	302,588
Scholarship Program	18,000	17,000	94%	(1,000)	13,000	7,500
UWO-Fox Cities Campus	210,412	135,577	64%	(74,835)	146,824	173,063
Uw Extension	756,668	195,299	26%	(561,369)	285,538	178,391
Parks	1,972,971	890,472	45%	(1,082,499)	921,753	793,691
Register of Deeds	681,955	312,254	46%	(369,701)	302,448	296,033
Land Records	410,288	239,367	58%	(170,921)	187,416	179,921
Land and Water	2,106,905	561,042	27%	(1,545,863)	523,249	450,768
Planning and Zoning	1,494,574	727,263	49%	(767,311)	689,622	638,547
District Attorney	2,240,906	1,039,713	46%	(1,201,193)	1,037,828	882,624
Medical Examiner	721,456	326,017	45%	(395,439)	310,804	273,504
Emergency Management	512,839	170,002	33%	(342,837)	159,510	175,416
Sheriff	31,220,082	14,966,469	48%	(16,253,613)	13,735,454	13,750,842
Clerk of Court	4,806,026	2,175,146	45%	(2,630,880)	2,142,686	2,148,357
Miscellaneous (Non-Departmental)	3,948,109	3,119,153	79%	(828,956)	3,002,992	2,374,243
Total Expenditure	\$ 81,214,935	\$ 38,509,461	47%	(42,705,474)	\$ 37,002,586	\$ 35,936,986
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER (USES)						
	24,149,877.00	35,376,926			38,727,744	38,235,488
OTHER FINANCING SOURCES:						
Operating Transfer in from...	2,207,114.00	1,103,557	50%		1,061,310	1,050,046
Operating Transfer out from...	29,107,189.00	14,553,595	50%		15,662,514	45,994,380
Total Other Financing Sources	(26,900,075.00)	(13,450,038)	50%		(14,601,204)	(44,944,334)
NET CHANGE IN FUND BALANCE	(2,750,198.00)	21,926,889			24,126,540	(6,708,846)
FUND BALANCE JANUARY 1, 2025	54,122,151	54,122,151				
UNRESERVED FUND BALANCE	\$ 51,371,953	\$ 76,049,040				

Fund Summary

WINNEBAGO COUNTY

Combined Statement of Revenue, Expenditure and Changes in Fund Balance

Human Services 200

For Month Ending June 2025

		Expect Use 50%				
	2025 Budget	YTD Actual	% Budget Used	Over/(Under) Budget	2024 YTD Actual	2023 YTD Actual
Revenue:						
Charges for Services	2,225,102	1,146,245	52%	(1,078,857)	827,104	1,063,673
Intergovernmental	34,332,815	8,550,279	25%	(25,782,536)	8,683,892	7,991,399
Misc. Rev	50,000	6,438	13%	(43,562)	-	3,809
Total Revenue	36,607,917	\$ 9,702,962	27%	(26,904,955)	\$ 9,510,996	\$ 9,058,881
Expenditures:						
Administrative Services	4,430,474	2,127,187	48%	(2,303,287)	1,750,853	1,836,241
Behavioral Health	18,007,695	7,916,411	44%	(10,091,284)	7,941,928	6,771,232
Long Term Support	13,627,593	4,945,221	36%	(8,682,372)	4,335,013	3,801,846
Economic Support	3,954,702	1,851,862	47%	(2,102,840)	1,856,616	1,828,233
Child Welfare	16,754,108	7,367,340	44%	(9,386,768)	6,976,300	6,868,255
Total Expenditure	56,774,572	\$ 24,208,022	43%	(32,566,550)	\$ 22,860,709	\$ 21,105,807
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER (USES)	(20,166,655)	(14,505,060)			(13,349,713)	(12,046,926)
OTHER FINANCING SOURCES:						
Operating Transfer in from...	17,143,648	8,098,324	47%		9,105,984	9,092,797
Operating Transfer out from...			0%		-	-
Total Other Financing Sources	17,143,648	\$ 8,098,324	47%		\$ 9,105,984	\$ 9,092,797
NET CHANGE IN FUND BALANCE	(3,023,007)	(6,406,736)			(4,243,729)	(2,954,129)
FUND BALANCE JANUARY 1, 2025	3,564,921	3,564,921				
UNRESERVED FUND BALANCE	541,914	\$ (2,841,815)				

Fund Summary

WINNEBAGO COUNTY

Combined Statement of Revenue, Expenditure and Changes in Fund Balance Proprietary Fund-Airport 510 For Month Ending June 2025

		Expect Use 50%					
		2025 Budget	YTD Actual	Percent Budget Used	Over/(Under) Budget	2024 YTD Actual	2023 YTD Actual
Revenue:							
Charges for Services:					-		
Rental Revenue	20,000	690	3%	(19,310)	1,144	-	
Landing Fees	4,000	-	0%	(4,000)	-	308	
Fuel Flowage Fee	95,000	17,021	18%	(77,979)	19,641	21,128	
Land Rental	715,447	444,619	62%	(270,828)	380,470	393,831	
Building Rental	402,800	196,373	49%	(206,427)	188,072	160,537	
Other Fees	49,000	888	2%	(48,112)	11,138	1,530	
Intergovernmental	5,000	3,750	75%	(1,250)	3,750	3,750	
Miscellaneous	10,200	9,786	96%	(414)	160	33,519	
Total Revenue	\$ 1,301,447	\$ 673,127	52%	(628,320)	\$ 604,375	\$ 614,603	
Expenditures:							
Personnel(Labor)	943,599.00	450,841	48%	(492,758)	391,107	423,120	
Travel	28,040.00	11,631	41%	(16,409)	8,766	18,244	
Contractual(Services)	876,328.00	313,289	36%	(563,039)	331,315	292,285	
Capital	-	-	0%	-	-	-	
Commodities(Supplies, Materials)	245,584.00	100,113	41%	(145,471)	90,812	112,102	
Debt	61,153.00	33,059	54%	(28,094)	37,886	78,768	
Depreciation	2,979,623.00	1,521,945	51%	(1,457,678)	1,412,457	1,430,193	
Other Financing Uses	-	-	0%	-	-	99,543	
Total Expenditure	\$ 5,134,327	\$ 2,430,878	47%	(2,703,449)	\$ 2,272,343	\$ 2,454,255	
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER (USES)							
	(3,832,880.00)	(1,757,751)			(1,667,968)	(1,839,652)	
OTHER FINANCING SOURCES:							
Operating Transfer in from...	1,268,264.00	634,132	50%		566,744	1,621,817	
Operating Transfer out from...	-	-			-	-	
Total Other Financing Sources	\$ 1,268,264	\$ 634,132	50%		\$ 566,744	\$ 1,621,817	
NET CHANGE IN FUND BALANCE	(2,564,616.00)	(1,123,619)			(1,101,224)	(217,835)	
<u>FUND BALANCE JANUARY 1, 2025</u>							
	46,514,581.00	46,514,581					
**UNRESERVED FUND BALANCE	\$ 43,949,965	\$ 45,390,962					

^^ Of this \$45,484,273 is the net investment in Capital-leaving an unrestricted of 1,030,308

** Of this approximately \$42,504,650 is net investment in Capital-leaving an approximate unrestricted amount of \$1,445,315

<p>WINNEBAGO COUNTY</p> <p>Combined Statement of Revenue, Expenditure and Changes in Fund Balance</p> <p>Proprietary Fund-Solid Waste 520</p> <p>For Month Ending June 2025</p>

Expenditures:						
Personnel(Labor)	1,709,379.00	787,030	46%	(922,349)	689,518	638,959
Travel	17,565.00	3,910	22%	(13,655)	3,558	5,099
Contractual(Services)	9,208,234.00	3,346,488	36%	(5,861,746)	2,997,734	3,377,663
Capital	327,090.00	-	0%	(327,090)	-	-
Commodities(Supplies, Materials)	768,410.00	214,906	28%	(553,504)	228,996	233,418
Depreciation	1,007,900.00	438,319	43%	(569,581)	422,852	389,446
Total Expenditure	\$ 13,038,578	\$ 4,790,653	37%	(8,247,925)	\$ 4,342,658	\$ 4,644,585

(1,768,013)	429,290	454,834	726,387
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Operating Transfer in from...						
Operating Transfer out from...	120,000.00	101,618	85%		-	-
Total Other Financing Sources	\$ (120,000)	\$ (101,618)	85%		\$ -	\$ -

(1,888,013)	327,672	454,834	726,387
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44,111,990	44,111,990
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\$ 42,223,977 \$ 44,439,662

****** Of this approximately \$7,575,905 is the net investment in Capital-leaving an unrestricted of approximately \$34,648,072

Fund Summary

WINNEBAGO COUNTY

Combined Statement of Revenue, Expenditure and Changes in Fund Balance

Proprietary Fund-PVHC 530

For Month Ending June 2025

	Expect Use 50%			Over/(Under)		
	2025 Budget	YTD Actual	Percent Budget Used	Budget	2024 YTD Actual	2023 YTD Actual
Revenue:						
Interfund:	24,000	11,735	49%	(12,265)	13,526	10,030
Charges for Services	4,499,850	1,857,895	41%	(2,641,955)	2,046,860	1,847,034
Intergovernmental				-		
Medicaid Title 19	8,677,000	5,101,814	59%	(3,575,186)	3,731,556	3,255,401
WI Health Services	1,074,000	389,685	36%	(684,315)	423,818	375,317
Medicare Title 18	860,000	345,486	40%	(514,514)	185,939	172,392
Med Adv Rm Brd	1,796,000	475,494	26%	(1,320,506)	670,767	300,430
Other Grantor Agencies	5,000	8,500	170%	3,500	17,500	1,000
Miscellaneous	170,115	106,007	62%	(64,108)	261,581	1,748,552
Total Revenue	\$ 17,105,965	\$ 8,296,616	49%	(8,797,084)	\$ 7,351,547	7,710,156
Expenditures:						
Personnel(Labor)	15,196,175	6,249,610	41%	(8,946,565)	5,911,985	5,903,126
Travel	21,600	4,733	22%	(16,867)	8,754	4,279
Contractual(Services)	2,600,762	1,158,440	45%	(1,442,322)	1,061,148	761,306
Capital	-	-	0%	-	-	-
Commodities(Supplies, Materials)	1,983,429	844,083	43%	(1,139,346)	816,414	753,694
Depreciation	719,400	352,759	49%	(366,641)	349,465	315,113
Total Expenditure	\$ 20,521,366	\$ 8,609,625	42%	(11,911,741)	\$ 8,147,766	7,737,518
REVENUES AND OTHER SOURCES						
OVER (UNDER) EXPENDITURES						
AND OTHER (USES)	(3,415,401.00)	(313,009)			(796,219)	(27,362)
OTHER FINANCING SOURCES:						
Operating Transfer in from...	414,200.00	207,100	50%		492,851	532,241
Operating Transfer out from...	-	-				8,681,638
Total Other Financing Sources	\$ 414,200	\$ 207,100	50%		\$ 492,851	(8,149,397)
NET CHANGE IN FUND BALANCE	(3,001,201.00)	(105,909)			(303,368)	(8,176,759)
^^FUND BALANCE JANUARY 1, 2025	28,216,632	28,216,632				
**UNRESERVED FUND BALANCE	\$ 25,215,431	\$ 28,110,723				

^^ Of this approximately \$19,458,999 is the net investment in Capital-leaving an unrestricted of 8,757,633

** Of this approximately \$18,739,599 is the net investment in Capital-leaving an unrestricted of \$6,475,832

Fund Summary

WINNEBAGO COUNTY Combined Statement of Revenue, Expenditure and Changes in Fund Balance Proprietary Fund-Highway 540 For Month Ending June 2025

		Expect Use 50%		Over/(Under)	2024 YTD	
	2025 Budget	YTD Actual	Percent Budget Used	Budget	Actual	2023 YTD Actual
Revenue:						
Licenses	25,000	7,646	31%	(17,354)	11,010	10993
Interfund:				-		
Highway Services	12,000,002	3,754,189	31%	(8,245,813)	3,598,540	2886659
Hwy Maint Municipal	50,000	-	0%	(50,000)	30,291	0
Charges for Services	1,000	471	47%	(529)	906	28,759
Intergovernmental				-		
Hwy Maint. State	5,000,000	2,277,658	46%	(2,722,342)	2,271,298	2,860,670
Hwy Maint Municipal	3,499,999	820,690	23%	(2,679,309)	1,180,731	1,191,182
Hwy Conservation Dev.	8,000	1,151	14%	(6,849)	2,630	4,650
Interest Income	136,000	10,280	8%	(125,720)	54,603	54,798
Miscellaneous	75,000	29,879	40%	(45,121)	50,495	(33,835)
Total Revenue	\$ 20,795,001	\$ 6,901,964	33%	(5,579,870)	\$ 7,200,504	\$ 7,003,876
Expenditures:						
Personnel(Labor)	7,907,533	3,463,401	44%	(4,444,132)	3,325,395	4,048,521
Travel	10,900	6,559	60%	(4,341)	6,439	7,129
Contractual(Services)	2,196,455	509,870	23%	(1,686,585)	462,690	470,366
Capital	1,886,473		0%	(1,886,473)		
Commodities(Supplies, Materials)	8,011,897	2,231,484	28%	(5,780,413)	2,494,884	2,426,848
Debt	5,551	3,231	58%	(2,320)	4,113	4,986
Depreciation	900,000	518,180	58%	(381,820)	461,323	413,355
Total Expenditure	\$ 20,918,809	\$ 6,732,725	32%	(14,186,084)	\$ 6,754,844	\$ 7,371,205
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER (USES)						
	(123,808)	169,239			445,660	(367,329)
OTHER FINANCING SOURCES:						
Operating Transfer in from...	-	459,500			-	2,833
Operating Transfer out from...	-	355,846			-	-
Total Other Financing Sources	\$ -	\$ 103,654			\$ -	2,833
NET CHANGE IN FUND BALANCE	(123,808)	272,893			445,660	(364,496)
^^FUND BALANCE JANUARY 1, 2025						
	17,530,038	17,530,038				
**UNRESERVED FUND BALANCE	\$ 17,406,230	\$ 17,802,931				

^^ Of this \$11,845,384 is the net investment in Capital-leaving an unrestricted of approximately \$5,684,65.

** Of this approximately \$10,945,384 is the net investment in Capital-leaving an unrestricted of \$6,460,846