

City of Oshkosh Budget Analysis Topline Summary

The following budgetary analysis was conducted by the Whitburn Center for Governance and Policy Research at the University of Wisconsin Oshkosh on behalf of the Oshkosh Chamber of Commerce. The tables below give a broad overview of the detailed analysis in the main report.

Overall Revenue and Expenditure Trends (All Funds)

REVENUES	1990	2000	2010	2020	Pct. Change
Governmental Activities	\$29,245,285	\$46,953,665	\$64,516,939	\$51,630,603	76.5%
Business-Type Activities	\$10,437,598	\$24,260,737	\$42,075,991	\$81,671,187	682.5%
Total Revenues	\$39,682,883	\$71,214,402	\$106,592,930	\$133,301,790	235.9%
EXPENDITURES					
Governmental Activities	\$30,902,294	\$50,376,065	\$62,859,320	\$38,444,996	24.4%
Business-Type Activities	\$12,017,339	\$24,417,634	\$32,568,024	\$77,048,532	541.1%
Total Expenditures	\$42,919,633	\$74,793,699	\$95,427,344	\$115,493,528	169.1%

General Fund Expenditure Trends

GENERAL FUND	1990	2000	2010	2020	Pct. Change
General Government	\$2,132,086	\$4,301,908	\$5,924,400	\$6,299,500	195.5%
Public Safety	\$7,102,244	\$15,811,592	\$22,896,500	\$28,499,150	301.3%
Public Works	\$4,182,150	\$5,646,831	\$8,170,500	\$6,667,700	59.4%
Parks	\$876,495	\$1,288,538	\$1,769,300	\$2,254,800	157.3%
Community Development	\$1,059,069	\$1,577,413	\$1,725,800	\$1,974,800	86.5%
Dept of Transit	\$291,498	\$574,069	\$706,400	\$805,200	176.2%
Unclassified	\$4,467,379	\$684,600	\$518,100	\$1,335,400	-70.1%
Total	\$20,110,921	\$29,884,951	\$41,711,000	\$47,836,550	137.9%

2020 Debt Levels

General Obligation Debt	\$125,376,821
Revenue Bond Debt	\$201,292,020
Total	\$326,668,841

2020 Fund Balance and Cash/Investments (Note: Fund balances are not cash, under GAAP accounting fund balances represent the difference between a fund's assets and liabilities)

Fund	Balance	Cash/Investments
General Fund	\$14,388,567	\$15,071,658
Debt Service Fund	\$124,348	\$3,743,102
Enterprise Funds	\$227,275,851	\$59,966,546

Capital Project Funds	\$19,769,201.00	\$36,523,421
Special Revenue Funds	\$12,701,580.00	\$14,773,723
Total	\$274,259,547	\$130,078,450

City of Oshkosh Budget Analysis

The purpose of this report is to look at the long-term budget and staffing trends for the City of Oshkosh. All numbers were obtained from publicly available City of Oshkosh financial documents, including annual budgets, annual financial reports, and legislative documents.¹ Where indicated, financial numbers were adjusted for inflation using the U.S. Bureau of Labor Statistics Midwest Urban Consumer Price Index.²

There are four main parts of the report.

- 1) City budgetary trends over thirty years using data from 1990, 2000, 2010, and 2020.
- 2) Data on the rates and operations of the Oshkosh Stormwater Utility from its inception in 2003 to 2020.
- 3) The amount of property tax used to fund services that primarily benefit residential properties.
- 4) Conclusions and future ideas for consideration.

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¹ Documents were collected here: <https://www.ci.oshkosh.wi.us/BudgetFinancials/> and the Oshkosh Public Library.

² See:

https://data.bls.gov/pdq/SurveyOutputServlet?data_tool=dropmap&series_id=CUUR0200SA0,CUUS0200SA0.

Overall, the CPI increased by 87.4% between 1990 and 2020.

Context

While Oshkosh is a home rule city, meaning it has the power to create policies essential to its operations, local government finances in Wisconsin are impacted by state policies surrounding shared revenue and tax levy limits. The state shared revenue program refers to funding distributed to municipalities in the form of municipal aid. The current iteration of the state shared revenue formula can be traced to 1976. In concept, state shared revenue seeks to equalize local taxing capacity, meaning municipalities with high per-capita property values receive comparably more state aid and vice versa. However, the amount of aid distributed via the state municipal aid program was frozen in 2004, and then reduced in 2010 and 2012. As a result, current municipal aid payments are frozen at the 2012 level.

Oshkosh has shifted revenue sources away from state shared revenue and towards the property tax and user fees. However, state policy also places limits on these revenue sources. Since 2009, strict revenue limits have capped annual property tax levy increases to the percentage change in local equalized value due to new construction. Increases cannot be less than zero (i.e., a loss of equalized value does not require a tax cut). Municipalities may exceed revenue limits via a successful referendum (Oshkosh has not taken this step).

Wisconsin municipalities are allowed to charge user fees for government services. However, a 2013 change requires municipalities to reduce their tax levy when shifting services previously funded by the tax levy to user charges. Hence, user charges are primarily for new services or services historically funded by user charges.

There were several other major changes that impacted Oshkosh's finances over the past 30 years, including:

- Wisconsin 2011 Act 10 limited City of Oshkosh contributions to employee health and pension benefits. The result was a decrease in benefit expenses. Note that public safety employees were exempt from this change.
- Oshkosh's population has increased from 55,006 in 1990 to 66,816 in 2020.
- As will be explored in detail, Oshkosh created the Storm Water Utility in 2003, shifting this function from a service funded primarily via the tax levy to a service funded primarily via user charges.
- The City of Oshkosh merged its health department with Winnebago County in 2012.

Finally, note that changes in staff and reporting methods makes some direct comparisons impossible. Limitations are noted throughout the document, and when noted, numbers should be interpreted with caution. Nonetheless, we are confident the presented data give an accurate portrayal of Oshkosh’s budgetary trends.

Overall Trends

In this section we review city-wide budgetary trends. We begin with a global look at overall revenue and expenditure trends for the City of Oshkosh. The numbers displayed in Table 1 include all revenues and expenditures from all funds, including operations, debt service, and enterprise funds. As can be seen overall revenues have increased by 235.9%, while overall expenditures have increased by 169.1% since 2000.

Table 1: Revenue and Expenditure Trends: All Funds

REVENUES	1990	2000	2010	2020
Governmental Activities	\$29,245,285.00	\$46,953,665.00	\$64,516,939.00	\$51,630,603.00
Business-Type Activities	\$10,437,598.00	\$24,260,737.00	\$42,075,991.00	\$81,671,187.00
Total Revenues	\$39,682,883.00	\$71,214,402.00	\$106,592,930.00	\$133,301,790.00
EXPENDITURES				
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Business-Type Activities	\$12,017,339.00	\$24,417,634.00	\$32,568,024.00	\$77,048,532.00
Total Expenditures	\$42,919,633.00	\$74,793,699.00	\$95,427,344.00	\$115,493,528.00

Source: Oshkosh Comprehensive Annual Financial Reports

We next look at specific revenue sources. We first focus on the four major types of revenue that make up the vast majority of financial resources for city government operations:

- **Property Tax Levy:** The portion of the residential and commercial property tax sent to city government.
- **State Shared Revenue:** Funds collected statewide via income and sales tax that are redistributed to local governments for purposes of funding general operations.
- **Charges for Services:** Revenues collected from the user of a government service.
- **Licenses, Permits, Fines:** Revenues collected from the individual or business obtaining a license or permit, or paying a municipal fine.

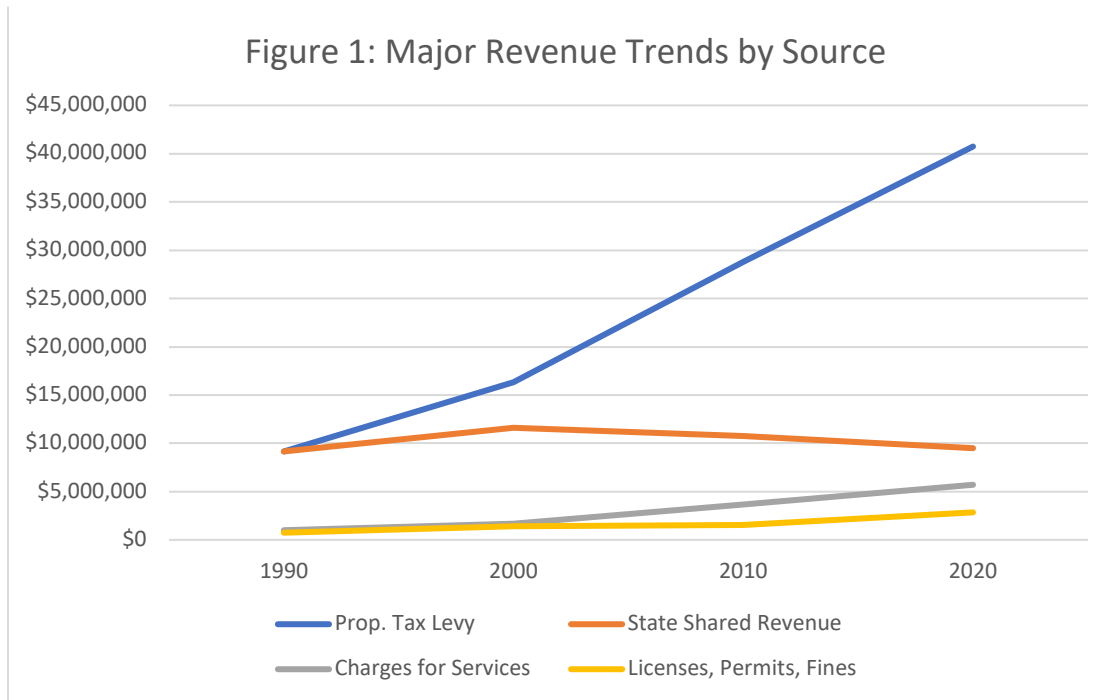


Table 2: Major Revenue Trends by Source

	1990	2000	2010	2020	Pct. Change
Prop. Tax Levy	\$9,158,354	\$16,325,304	\$28,786,800	\$40,737,400	344.8%
State Shared Revenue	\$9,160,000	\$11,610,053	\$10,779,700	\$9,690,700	5.8%
Charges for Services	\$1,003,000	\$1,708,800	\$3,683,100	\$5,704,050	468.7%
Licenses, Permits, Fines	\$745,650	\$1,439,000	\$1,568,400	\$2,850,300	282.3%

Source: Oshkosh Annual Budgets

Overall, the City of Oshkosh has experienced a 193.9% overall increase in its four major sources of revenue between 1990 and 2020. Over the last 30 years major revenue sources have increased by an average of 6.5% annually. That increase corresponds with a 137.9% increase in the City’s operating budget, or, an average annual increase of 4.6%. As can be seen in Figure 1. The difference between the increase in major revenue sources and the increase in the operating budget is primarily a result of rising non-operations costs. There are clear patterns to the changing revenue sources for Oshkosh:

- State shared revenues increased by 5.8% between 1990 and 2020.
- Total funds collected via the local property tax increased by 344.8% between 1990 and 2020, or about 11.5% annually.
- User charges for services increased by 468.7% between 1990 and 2020, or about 15.6% annually.

- Funds collected via licenses, permits, and fines increased by 282.3% between 1990 and 2020, or about 9.4% annually.

The changes in revenue trends tells a story common to local governments across Wisconsin. First, overall revenues to local government have increased over the past thirty years. Second, state financial support for local government has remained flat, actually decreasing after 2000. Third, stagnant state shared revenue has been offset through increases in property tax revenue, user charges, and licenses, permits, and fees.

As can be seen in Table 3, Oshkosh’s population has also increased by 21.5% since 1990. Hence, some of the overall revenue increase can be attributed to serving more residents. However, taking population into account does not change the overall trend of stagnant state shared revenue, and increased pressure on user charges and the property tax.

Table 3: Major Revenue Trends Per-Capita

Per-Capita	1990	2000	2010	2020	Pct. Change
Prop. Tax Levy	\$166.50	\$259.48	\$435.62	\$609.70	266.2%
State Shared Revenue	\$166.53	\$184.53	\$163.12	\$142.60	-14.4%
Charges for Services	\$18.23	\$27.16	\$55.73	\$85.37	368.2%
Licenses, Permits, Fines	\$13.56	\$22.87	\$23.73	\$42.66	214.7%
Population	55,006	62,916	66,083	66,816	21.5%

Source: Oshkosh Annual Budgets

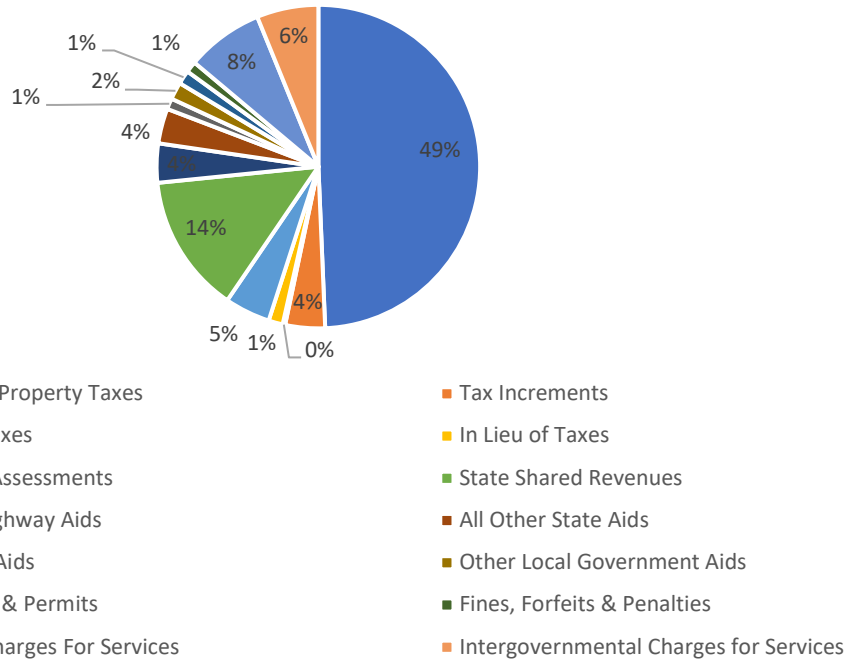
Table 4 displays more detailed revenue information collected from the Wisconsin Department of Revenue (DOR) Local Government Dashboard.³ The DOR data has the advantage of being standardized across all Wisconsin municipalities. However, data are only available from 2001 to 2019, and are not perfectly comparable to City data due to internal accounting systems that, at times, differ from state reporting requirements. As can be seen, Oshkosh does receive substantial amounts of Federal aid and State Highway aids. The distribution of all revenue sources in 2019 are displayed in Figure 2.

³ <https://www.revenue.wi.gov/Pages/RA/Local-Government-Dashboard.aspx>

Table 4: Overall Revenue Trends as Reported by the Wisconsin Department of Revenue

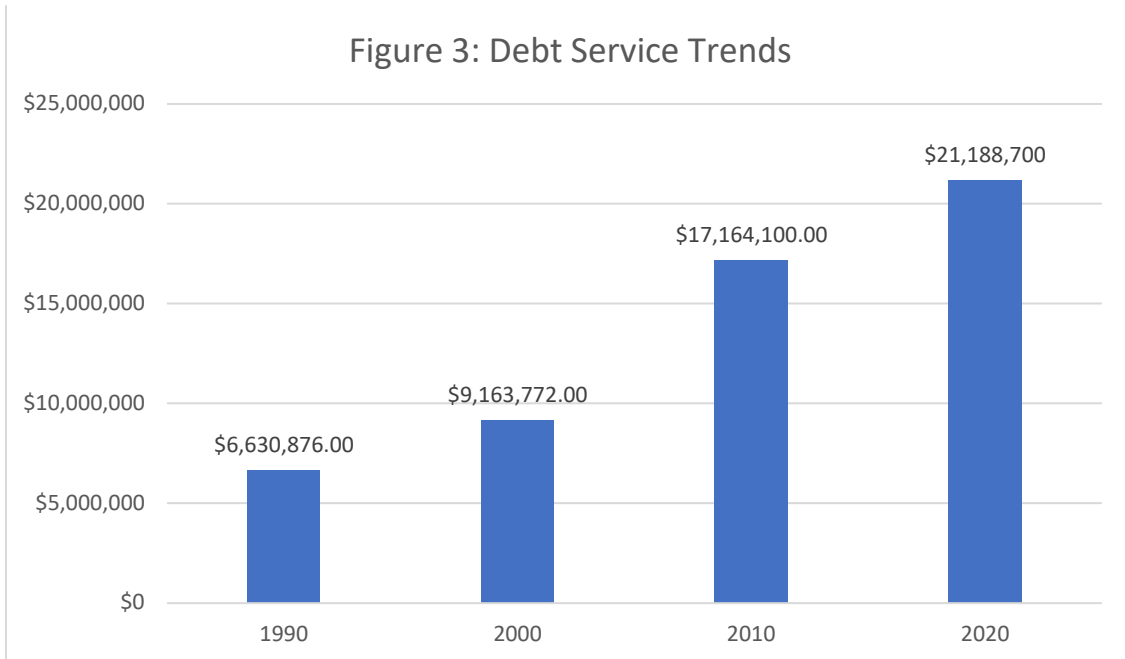
	2001	2009	2019	Pct. Change
General Property Taxes	\$18,448,783	\$27,885,366	\$40,035,073	117.0%
Tax Increments	\$2,403,461	\$6,329,402	\$3,223,502	34.1%
Other Taxes	\$179,834	\$273,551	\$202,612	12.7%
In Lieu of Taxes	\$768,718	\$1,053,943	\$1,155,019	50.3%
Special Assessments	\$1,629,507	\$1,222,004	\$3,691,961	126.6%
State Shared Revenues	\$12,617,761	\$12,297,404	\$11,263,460	-10.7%
State Highway Aids	\$2,921,919	\$3,084,114	\$3,172,704	8.6%
All Other State Aids	\$3,940,206	\$2,640,498	\$2,840,165	-27.9%
Federal Aids	\$1,632,340	\$871,376	\$884,618	-45.8%
Other Local Government Aids	\$791,323	\$777,490	\$1,403,700	77.4%
Licenses & Permits	\$1,514,185	\$1,832,876	\$1,119,321	-26.1%
Fines, Forfeits & Penalties	\$804,485	\$740,958	\$904,250	12.4%
Public Charges For Services	\$2,288,970	\$4,927,368	\$6,261,853	173.6%
Intergovernmental Charges for Services	\$2,969,956	\$3,440,020	\$5,004,218	68.5%
Total	\$52,911,448	\$67,376,370	\$81,162,456	53.4%

Figure 2: Distribution of All Revenue Sources for 2019



Why have Oshkosh’s main revenue sources increased by 193.9% while the operating budget increased by only 137.9%? As stated, the answer is increased non-operations expenses. A driver of those expenses, displayed in Figure 3, is a 219.5% increase in annual debt service expenditures. Debt service costs are annual expenses used to pay interest on loans taken to fund capital infrastructure projects.

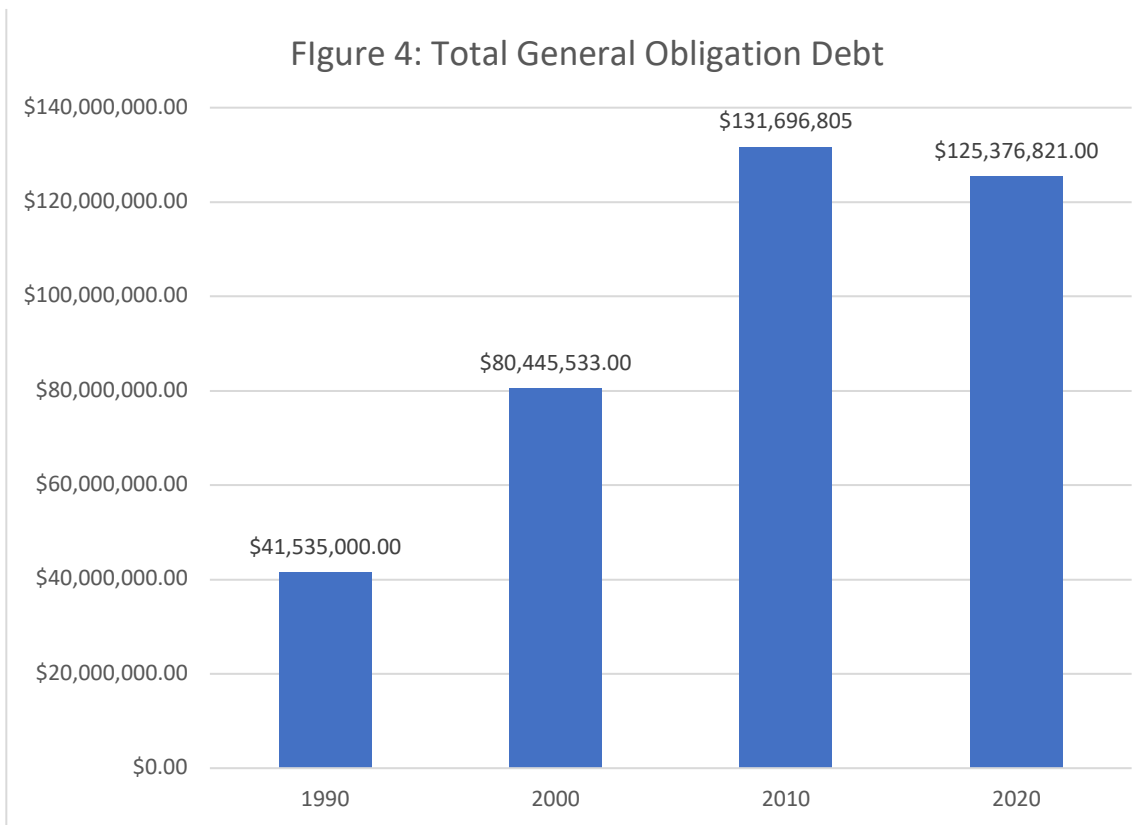
Figure 3: Debt Service Trends



Importantly, the increase in debt service is not, in and of itself, a sign of fiscal irresponsibility. It is common for local governments to take out debt for longer term projects that, similar to a home mortgage or car loan, are paid off over the useful life of the project. State statute limits municipal debt to 5 percent of the total taxable value of city property. As of 2020, Oshkosh's debt limit was \$223,012,205, meaning the City had used 54.9% of its allowable general obligation debt under state statute.⁴ In comparison, Appleton has used 23.6% of its allowable debt, Fond du Lac has used 54.5%, Beloit has used 56.3%, and Eau Claire has used 48.1%. The City projects their allowable debt limit to continue decreasing until at-least 2030, after hitting a high of 78.55% in 2014.⁵ Figure 4 displays macro-level general obligation debt trends, showing an increase between 1990 and 2010, and a decrease in 2020. In addition to general obligation debt, Oshkosh has \$201,292,020 in outstanding revenue bonds. These bonds are guaranteed by payments from the end user of services, like sewer and water, and are not guaranteed by the general taxpayer.

⁴ See: <https://www.revenue.wi.gov/Pages/Report/municipal-debt-margins.aspx>

⁵ See: https://www.ci.oshkosh.wi.us/BudgetFinancials/budgetWorkshops/08_19_2020/Budget_Workshop.pdf

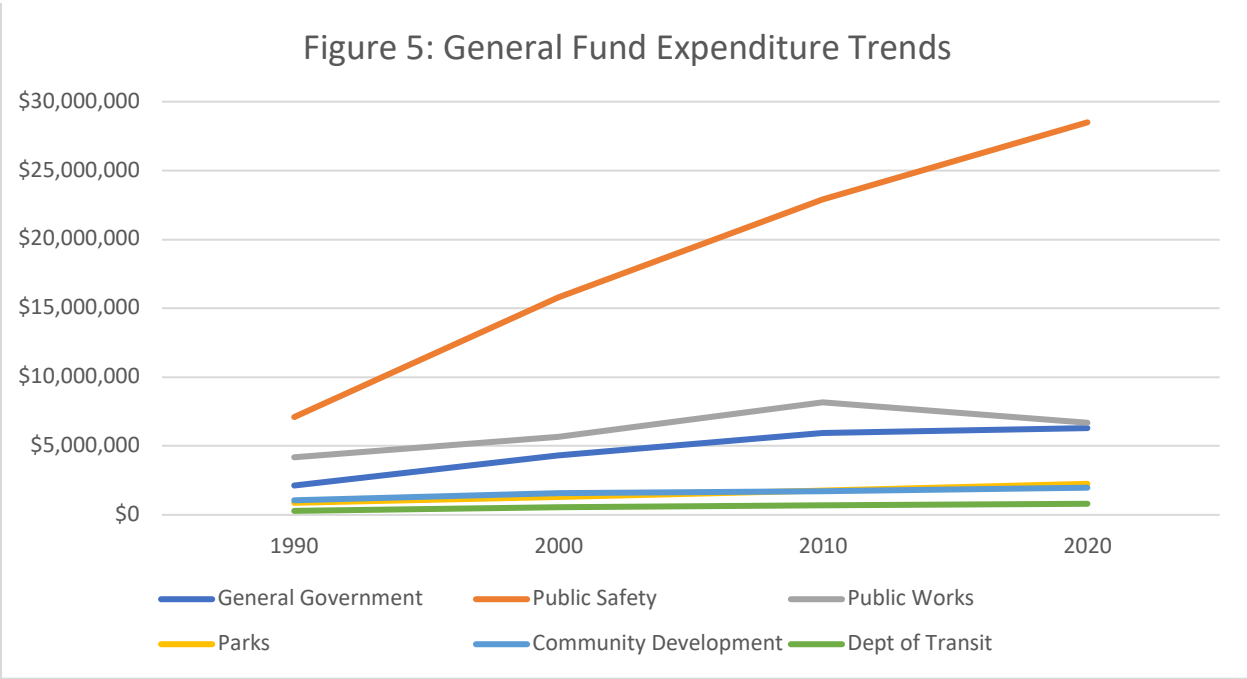


As noted, the City of Oshkosh operating budget increased by 137.9% between 1990 and 2020. Table 5 and Figure 5 illustrate the functional areas driving the overall increase in the operating budget. The largest increases are in public safety, which includes police and fire services. It is common for public safety to be a significant cost driver for local governments as they are universal services with large personnel and equipment costs. In the case of public safety, police staffing increased from 98 employees in 1990 to 131.36 in 2020, and fire and ambulance increased from 95 employees in 1990 to 109 employees in 2020. In contrast, the smallest increase has been in public works, in part due to positions shifting to utility funds.

Table 5: General Fund Expenditure Trends

GENERAL FUND	1990	2000	2010	2020	Pct. Change
General Government	\$2,132,086	\$4,301,908	\$5,924,400	\$6,299,500	195.5%
Public Safety	\$7,102,244	\$15,811,592	\$22,896,500	\$28,499,150	301.3%
Public Works	\$4,182,150	\$5,646,831	\$8,170,500	\$6,667,700	59.4%
Parks	\$876,495	\$1,288,538	\$1,769,300	\$2,254,800	157.3%
Community Development	\$1,059,069	\$1,577,413	\$1,725,800	\$1,974,800	86.5%
Dept of Transit	\$291,498	\$574,069	\$706,400	\$805,200	176.2%
Unclassified	\$4,467,379	\$684,600	\$518,100	\$1,335,400	-70.1%
Total	\$20,110,921	\$29,884,951	\$41,711,000	\$47,836,550	137.9%

Source: Oshkosh Annual Budgets



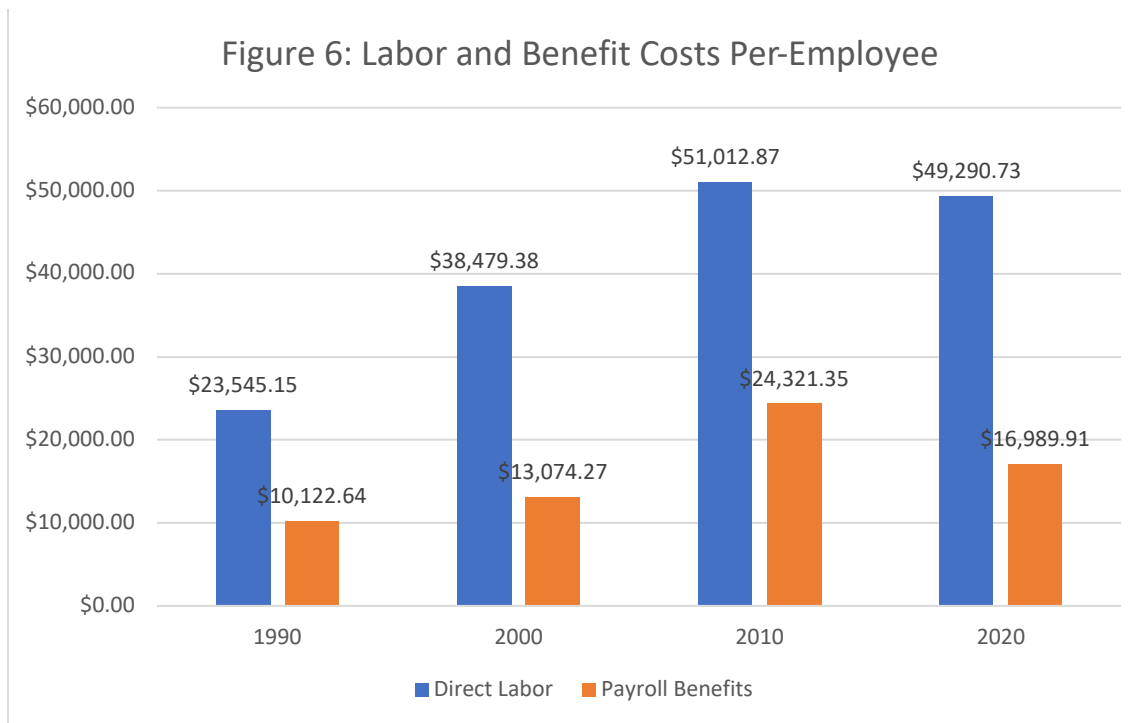
The City of Oshkosh has also experienced changing staffing and wage patterns since 1990. As can be seen in Table 6, overall direct labor costs, i.e., wages, have increased by 212.7% between 1990 and 2020. Payroll benefit costs have also increased by 150.7%. However, payroll benefit costs did change dramatically between 2010 and 2020 due to 2011 Wisconsin Act 10, which limited the City’s contribution to employee benefit costs (public safety employees excluded). The functional result of Act 10 was a reversal of upward trends in overall employee benefit costs. Nonetheless, health care costs in particular remain a major expense driver for the City of Oshkosh.

Table 6: Overall Wages and Benefit Trends

	1990	2000	2010	2020	Pct. Change
Direct Labor	\$9,465,149.00	\$22,005,588.00	\$28,466,200.00	\$29,598,100.00	212.7%
Direct Labor Per-Employee	\$23,545.15	\$38,479.38	\$51,012.87	\$49,290.73	109.3%
Payroll Benefits	\$4,069,300.00	\$7,476,912.00	\$13,571,800.00	\$10,202,100.00	150.7%
Payroll Benefits Per-Employee	\$10,122.64	\$13,074.27	\$24,321.35	\$16,989.91	67.8%
City Employees	402.00	571.88	558.02	600.48	49.4%

Source: Oshkosh Annual Budgets

The overall increase in labor costs is also, in part, a function of a growing city workforce. Adjusting total wages per-employee show that per-employee (by FTE) direct labor and payroll benefit costs have decreased since 2010. However, as mentioned, some of this decrease is due to state statutory changes limiting employer contributions to employee benefits, as well as turnover among higher paid senior level staff.



City of Oshkosh staffing trends are displayed in Table 7. The largest increases in staffing are in public safety, and the various special revenue fund utilities.

Table 7: City of Oshkosh Staffing Trends (FTE)

Employees	1990	2000	2010	2020	Change
Manager	2.00	2.00	2.00	2.00	0.00
Attorney	3.00	3.00	3.00	3.65	0.65
Personnel	3.00	3.50	5.00	6.00	3.00
Clerk	3.00	3.00	3.00	3.00	0.00
Collection/Finance	15.00	14.00	14.00	16.00	1.00
Assessor	5.00	6.00	6.00	5.80	0.80
Purchasing	3.00	2.50	3.00	3.00	0.00
Central Services	1.00	1.00	1.00	0.00	-1.00
IT/Central Services	2.00	7.00	7.00	7.40	5.40
City Hall/Facilities Maint.	3.00	3.00	4.00	5.80	2.80
Media Services	0.00	3.00	3.00	3.00	3.00
Safety	0.00	1.00	1.00	0.00	0.00
Police	91.00	116.00	116.00	131.36	40.36
Animal Control	2.00	0.00	0.00	0.00	-2.00
Fire	95.00	104.00	108.00	109.00	14.00
Health	5.00	6.00	6.00	0.00	-5.00
Laboratory	0.00	0.00	0.00	0.00	0.00
Nurses	3.00	3.00	3.00	0.00	-3.00

Welfare	0.00	0.00	0.00	0.00	0.00
Public Works Administration	2.00	3.00	3.00	3.00	1.00
Engineers	10.00	12.00	11.00	12.80	2.80
Streets	39.00	40.00	31.00	29.00	-10.00
Garage	7.00	7.00	8.00	10.00	3.00
Garbage	21.00	13.00	11.00	7.50	-13.50
Recycling	0.00	9.00	5.00	4.50	4.50
Parks	17.00	17.00	15.50	15.87	-1.13
Forestry	3.00	3.00	4.00	4.00	1.00
Golf	0.00	0.00	2.00	0.00	0.00
Cemetery	4.00	4.00	4.00	3.64	-0.36
Economic Development	0.00	0.00	0.00	5.00	5.00
Planning	6.00	7.00	9.50	9.00	3.00
Inspection Services	7.00	9.00	10.50	7.74	0.74
Weights and Measures	0.00	0.00	0.00	1.30	1.30
Healthy Neighborhoods Initiative	0.00	0.00	0.00	0.88	0.88
Traffic	6.00	7.00	0.00	0.00	-6.00
Electric	0.00	0.00	5.00	5.00	5.00
Sign	0.00	0.00	2.00	2.00	2.00
Safety and Workers Compensation	0.00	0.00	1.00	1.00	1.00
Library	35.70	38.88	32.50	39.30	3.60
Senior Services	0.00	4.00	5.00	7.07	7.07
Parks Revenue Facilities	0.00	0.00	0.50	0.36	0.36
Convention Center	0.00	0.00	0.00	1.00	1.00
Transit Utility	0.00	28.00	28.00	31.85	31.85
Parking Utility	0.00	3.00	1.00	1.00	1.00
Water Utility	0.00	31.50	32.85	38.02	38.02
Sewer Utility	0.00	33.50	32.67	36.92	36.92
Storm Water Utility	0.00	0.00	8.00	14.17	14.17
Housing	0.00	15.00	0.00	0.00	0.00
Museum	8.00	9.00	10.00	12.55	4.55
Total	402.00	571.88	558.02	600.48	+198.48

Source: Oshkosh Annual Budgets **Department Trends**

Overall budgetary trends tell a partial story of the financial trajectory of the City of Oshkosh. In this section we display department level:

- Expenditure trends
- Staffing trends

- Wage trends

Departments are grouped in the same functional areas as they are in the official City of Oshkosh budget. Department level trends reveal the changing nature of local government in Wisconsin. Highlights include:

- A major increase in Information Technology expenditures and staffing. The increase primarily occurred between 1990 and 2000 and has since leveled off.
- A major increase in Human Resource expenses. The increase primarily occurred between 2000 and 2010.
- More recent increases in maintenance costs.
- Increases in public safety staffing and expenditures.
- Increases in planning expenses and staffing, primarily between 1990 and 2000.
- Steady increases in the cost of municipal sewer, water, and storm water utilities.

Unless otherwise noted all department level numbers are from Oshkosh Annual Budgets.

General Government

Table 8: General Government Expenditure Trends

	1990	2000	2010	2020	Pct. Change
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City Council	\$25,885	\$36,231	\$51,000	\$60,800	134.9%
City Manager	\$88,082	\$159,261	\$251,700	\$293,800	233.6%
City Attorney	\$143,134	\$279,963	\$395,800	\$445,200	211.0%
HR	\$90,955	\$221,645	\$549,600	\$678,100	645.5%
City Clerk	\$90,929	\$156,131	\$226,900	\$295,500	225.0%
Elections	\$22,900	\$64,324	\$129,000	\$180,400	687.8%
Collections and Accounting	\$342,226	\$684,539	\$991,800	\$1,017,100	197.2%
Assessor*	\$136,347	\$299,580	\$541,100	\$548,900	302.6%
Purchasing	\$73,773	\$137,955	\$226,300	\$259,300	251.5%
Central Services**	\$92,582	\$147,788	\$154,800	N/A	N/A
IT	\$93,993	\$1,053,615	\$1,027,800	\$1,389,900	1378.7%
Insurance	\$699,640	\$704,040	\$559,900	\$653,900	-6.5%
City Hall Maint.	\$212,620	\$309,665	\$590,700	\$748,100	251.8%
Independent Audit	\$19,150	\$15,000	\$22,700	\$26,500	38.4%
Media Services	N/A	\$163,485	\$205,300	\$250,900	N/A
Total	\$2,132,216	\$4,433,222	\$5,924,400	\$6,848,400	221.2%

*Assessor office shifted to community development before the 2020 budget, **Merged with IT

Table 9: General Government Staffing Trends

	1990	2000	2010	2020	Change
City Council	7	7	7	7	0.00
City Manager	2	2	2	2	0.00
City Attorney	3	3	3	3.65	0.65
HR	3	3	5	6	3.00
City Clerk	3	3	3	3	0.00
Elections	N/A	0	0	1	1.00
Finance	15	14	13.8	12	-3.00
Assessor	8	6	6.8	5.8	-2.2
Purchasing	3	2.5	3	3	0.00
Central Services	1	1	1	0	-1.00
IT	2	7	7	8.4	6.40
Insurance	0	0	0	0	0.00
City Hall Maintenance	3	3	6.06	5.8	2.80
Independent Audit	0	0	0	0	0.00
Media Services	N/A	3	3.35	3	3.00
Total	50	54.5	61.01	60.65	10.65

Table 10: General Government Wage Trends

	1990	2000	2010	2020	
City Council	\$11,596	\$17,400	\$28,500	\$36,500	214.8%
City Manager	\$83,111	\$115,528	\$174,200	\$207,500	149.7%
City Attorney	\$121,680	\$192,118	\$233,200	\$326,400	168.2%
Personnel Services	\$81,770	\$148,937	\$295,800	\$437,800	435.4%
City Clerk	\$68,354	\$97,210	\$148,400	\$194,600	184.7%
Elections	\$15,000	\$45,242	\$96,600	\$141,300	842.0%
Collections and Accounting	\$325,181	\$503,707	\$647,200	\$717,700	120.7%
Assessor	\$122,717	\$217,350	\$315,843	\$326,600	166.1%
Purchasing	\$69,343	\$95,193	\$148,500	\$194,000	179.8%
Central Services*	\$14,725	\$21,465	\$27,600	N/A	N/A
IT	\$53,213	\$346,868	\$393,500	\$499,500	838.7%
Insurance	\$0	\$0	\$0	\$0	0%
City Hall Maint.	\$58,080	\$89,761	\$164,800	\$265,200	356.6%
Independent Audit	\$0	\$0	\$0	\$0	0%
Media Services	N/A	\$106,756	\$141,500	\$170,700	N/A
Total	\$1,024,770	\$1,997,535	\$2,815,643	\$3,517,800	243.3%

* Merged with IT prior to 2020 budget

Public Safety

Table 11: Public Safety Expenditure Trends

	1990	2000	2010	2020	Pct. Change
Police	\$3,268,671	\$7,866,970	\$11,284,400	\$14,114,950	331.8%
Animal Care	\$53,489	\$59,419	\$76,200	\$97,400	82.1%
Fire and Ambulance	\$3,270,549	\$7,098,089	\$10,782,100	\$13,525,200	313.5%
Hydrant Rental	\$416,000	\$650,000	\$650,000	\$650,000	56.3%
Aux. Police	\$83,835	\$124,514	\$4,600	\$5,900	-93.0%
Police and Fire Comms	\$9,700	\$12,600	\$15,600	\$20,200	108.2%
Crossing Guards	N/A	\$124,514	\$83,600	\$85,500	N/A
Total	\$7,102,244	\$15,936,106	\$22,896,500	\$28,499,150	301.27%

Table 12: Public Safety Staffing Trends

	1990	2000	2010	2020	Change
Police	98	125	130.07	131.36	33.36
Animal Care	2	0	0	0	-2.00
Fire and Ambulance	95	104	108	109	14.00
Hydrant Rental	0	0	0	0	0.00
Aux. Police	0	0	0	0	0.00
Police and Fire Comms	0	0	0	0	0.00
Crossing Guards	N/A	22	18	18	-4.00
Total	195	251	256.07	258.36	63.36

Table 13: Public Safety Wage Trends

	1990	2000	2010	2020	Pct. Change
Police	\$2,972,829	\$5,451,450	\$7,240,900	\$8,974,700	201.9%
Animal Care	\$44,709	\$0	\$0	\$0	N/A
Fire and Ambulance	\$3,080,099	\$5,063,849	\$7,107,600	\$8,961,900	191.0%
Hydrant Rental	\$0	\$0	\$0	\$0	0.0%
Aux. Police	\$79,735	\$102,633	N/A	N/A	N/A
Police and Fire Comms	N/A	N/A	N/A	N/A	N/A
Crossing Guards	N/A	\$102,633	\$76,800	\$79,300	N/A

Total	\$6,177,372	\$10,720,565	\$14,425,300	\$18,015,900	191.6%
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Public Works

Table 14: Public Works Expenditure Trends

	1990	2000	2010	2020	Pct. Change
Administration	\$76,556	\$218,464	\$359,400	\$403,200	426.7%
Engineering	\$281,596	\$766,593	\$1,175,600	\$1,341,900	376.5%
Streets	\$1,295,897	\$2,399,683	\$2,824,500	\$2,745,500	111.9%
Central Garage	\$601,807	\$1,073,186	\$1,912,800	\$2,177,100	261.8%
Street Lighting*	\$594,000	\$778,710	\$299,450	N/A	N/A
Garbage Collection**	\$1,332,394	\$1,188,905	\$1,898,200	\$1,390,900	4.4%
Recycling	\$0	\$1,267,202	\$785,817	\$1,030,800	N/A
Total	\$4,182,250	\$7,692,743	\$9,255,767	\$9,089,400	117.3%

*Street lighting shifted to a special revenue fund before the 2020 budget.

**Note, there are an estimated 27,965 households in the City of Oshkosh as of 2020.

Table 15: Public Works Staffing Trends

	1990	2000	2010	2020	Change
Administration	2	3	3	3	1.00
Engineering	10	12	11.81	12.8	2.80
Streets	39	40	31	29	-10.00
Central Garage	7	7	8	9	2.00
Street Lighting	0	0	0	N/A	0.00
Garbage Collection	21	13	11	7.5	-13.50
Recycling	0	9	5	4.5	4.50
Total	79	84	69.81	65.8	-13.2

Table 16: Public Works Wage Trends

	1990	2000	2010	2020	Pct. Change
Administration	\$73,996	\$162,826	\$249,700	\$304,600	311.6%
Engineering	\$272,106	\$566,270	\$706,100	\$865,600	218.1%
Streets	\$961,067	\$1,430,657	\$1,503,800	\$1,606,700	67.2%

Central Garage	\$180,945	\$281,384	\$396,300	\$562,100	210.6%
Street Lighting	\$0	\$0	\$0	N/A	N/A
Garbage Collection	\$513,344	\$464,151	\$517,300	\$359,100	-30.0%
Recycling	\$0	\$336,467	\$233,300	\$251,200	N/A
Total	\$2,001,458	\$3,241,755	\$3,606,500	\$3,949,300	97.3%

Parks

Table 17: Parks Expenditure Trends

	1990	2000	2010	2020	Pct. Change
Parks	\$619,263	\$1,096,468	\$1,490,600	\$1,887,800	204.8%
Forestry	\$84,667	\$163,709	\$278,700	\$367,000	333.5%
Total	\$703,930	\$1,260,177	\$1,769,300	\$2,254,800	220.3%

Table 18: Parks Staffing Trends

	1990	2000	2010	2020	Change
Parks	17	17	15.64	18.8	1.80
Forestry	3	3	4	4.28	1.28
Total	20	20	19.64	23.08	3.08

Table 19: Parks Wage Trends

	1990	2000	2010	2020	Pct. Change
Parks	\$432,183	\$671,333	\$771,000	\$1,038,000	140.2%
Forestry	\$71,442	\$112,278	\$187,800	\$229,200	220.8%
Total	\$503,625	\$783,611	\$958,800	\$1,267,200	151.62%

Community Development

Table 20: Community Development Expenditure Trends

	1990	2000	2010	2020	Pct. Change
Planning	\$178,629	\$438,520	\$847,600	\$760,600	325.8%
Inspection Services	\$221,084	\$528,522	\$878,200	\$851,400	285.1%
Committee on Aging	\$118,868	\$339,468	N/A	N/A	N/A
Housing Authority*	\$321,020	\$610,371	N/A	N/A	N/A
Health	\$131,887	N/A	N/A	N/A	N/A
Laboratory	\$8,639	N/A	N/A	N/A	N/A
Nurses	\$78,942	N/A	N/A	N/A	N/A
Economic Development	N/A	N/A	N/A	\$665,300	N/A
Total	\$1,059,069	\$1,916,881	\$1,725,800	\$2,277,300	115.0%

*Housing authority was shifted out of the City of Oshkosh before the 2010 budget

Table 21: Community Development Staffing Trends

	1990	2000	2010	2020	Change
Planning	6	7	9.9	9	3.00
Inspection Services	7	9	10.5	7.74	0.74
Committee on Aging	1	4	N/A	N/A	N/A
Housing Authority	11	15	N/A	N/A	N/A
Health	5	0	N/A	N/A	N/A
Laboratory	0	0	N/A	N/A	N/A
Nurses	3	0	N/A	N/A	N/A
Economic Development	N/A	N/A	N/A	5	N/A
Total	33	35	20.4	21.74	3.74

Table 22: Community Development Wage Trends

	1990	2000	2010	2020	Pct. Change
Planning	\$170,490	\$319,211	\$604,900	\$543,900	219.0%
Inspection Services	\$201,638	\$370,805	\$578,000	\$514,900	155.4%
Committee on Aging	\$47,404	\$217,202	N/A	N/A	N/A
Housing Authority	\$218,684	\$432,163	N/A	N/A	N/A
Health	\$122,112	N/A	N/A	N/A	N/A
Laboratory	N/A	N/A	N/A	N/A	N/A
Nurses	\$75,397	N/A	N/A	N/A	N/A
Economic Development	N/A	N/A	N/A	\$392,900	N/A
Total	\$835,725	\$1,339,381	\$1,182,900	\$1,451,700	73.7%

Other Major Funds

Table 23: Expenditure Trends

	1990	2000	2010	2020	Pct. Change
Transit utility	\$1,627,825	\$2,938,547	\$4,854,400	\$5,219,400	220.6%
Library	\$1,290,290	\$2,967,335	\$3,558,700	\$3,814,700	195.6%
Museum	\$337,526	\$684,251	\$1,007,100	\$1,233,800	265.5%
Convention and Tourism	\$278,186	\$0	\$1,124,400	\$1,517,500	445.5%
Parking utility	\$126,309	\$156,684	\$206,800	\$268,400	112.5%
Water utility	\$2,389,121	\$4,381,392	\$11,470,500	\$14,069,800	488.9%
Sewer utility	\$2,832,555	\$4,518,899	\$8,906,300	\$13,399,500	373.1%
Storm water utility	N/A	N/A	\$3,694,600	\$8,027,900	N/A
Workman's Comp	\$40,000	\$17,000	\$388,900	\$534,400	1236.0%
Cemetery	N/A	\$281,780	\$411,400	\$406,900	N/A
Grand Opera House	N/A	\$30,271	\$66,400	\$37,400	N/A
Leach Amphitheatre	N/A	N/A	\$61,500	\$111,100	N/A
Pollock Pool	N/A	N/A	\$303,800	\$425,500	N/A
Total	\$8,921,812	\$15,976,159	\$36,054,800	\$49,066,300	450.0%

Note: Other major fund increases amount to 15% annually between 1990 and 2020.

Table 24: Staffing Trends

	1990	2000	2010	2020	Change
Transit utility	33	28	29.8	31.85	-1.15
Library	45.21	48.43	40.11	39.55	-5.66
Museum	8	9	11.96	12.55	4.55
Convention and Tourism	6	0	0	1	-5
Parking utility	3	3	1.5	1	-2
Water utility	27	31	32.85	38.01	11.01
Sewer utility	31	31	33	37.06	6.06
Storm water utility	N/A	N/A	7.33	14.89	N/A
Workman's Comp	N/A	N/A	1	1	N/A
Cemetery	N/A	4	4.6	3.64	N/A
Grand Opera House	N/A	0	0	0	N/A
Leach Amphitheatre	N/A	N/A	0.62	0.42	N/A
Pollock Pool	N/A	N/A	2	4.8	N/A
Total	153.21	154.43	164.77	185.77	32.56

Table 25: Wage Trends

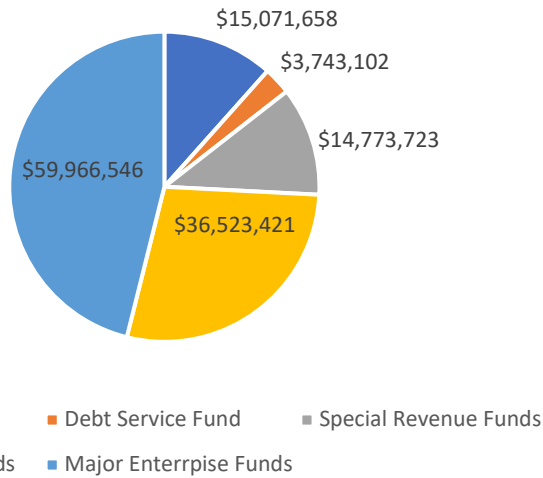
	1990	2000	2010	2020	Pct. Change
Transit utility	\$917,000	\$948,744	\$1,523,800	\$784,100	-14.5%
Library	\$910,500	\$1,492,668	\$1,753,600	\$2,157,900	137.0%
Museum	\$213,031	\$420,437	\$503,000	\$764,800	259.0%
Convention and Tourism	\$112,869	N/A	\$0	\$60,100	-46.8%
Parking utility	\$71,189	\$107,513	\$47,700	\$34,300	-51.8%
Water utility	\$609,157	\$1,738,187	\$1,627,700	\$2,373,900	289.7%
Sewer utility	\$811,444	\$1,820,988	\$1,642,700	\$2,317,400	185.6%
Storm water utility	N/A	N/A	\$1,135,500	\$961,900	N/A
Workman's Comp	N/A	N/A	\$55,000	\$75,700	N/A
Cemetery	N/A	\$186,762	\$220,300	\$243,700	N/A
Grand Opera House	N/A	N/A	\$0	\$0	N/A
Leach Amphitheatre	N/A	N/A	\$12,000	\$14,700	N/A
Pollock Pool	N/A	N/A	\$35,000	\$56,400	N/A
Total	\$3,645,190	\$6,715,299	\$8,556,300	\$9,844,900	170.1%

Fund Balances and Cash and Investments

In this section we display fund balances (Note fund balances represent a snapshot) and cash/investment numbers for the end of the 2020 fiscal year as reported in the 2021 City of Oshkosh Comprehensive Annual Report. Note, under General Accepted Accounting Principles (GAAP):

- A government fund balance refers to the net position of funds, i.e., the difference between assets and liabilities.
- Cash and investments are specific assets in each fund. Note that it is possible for a fund's cash and investment amount to be higher than the fund balance because fund balance takes into account all assets and liabilities. Cash/investment numbers are displayed graphically in Figure 7.

Figure 7: City of Oshkosh Cash and Investments by Fund
Total: \$130,078,450



Tables 26 and 27 show fund balances and cash and investments in the General, Debt Service, and Special Revenue Funds.

Table 26: Fund Balances/Cash and Investments

	Fund Balance	Unassigned Fund Balance*	Cash and Investments
General Fund	\$17,195,689	\$16,931,202	\$15,071,658
Debt Service	\$124,348	\$0	\$3,743,102

*Unassigned fund balance refers to assets available for any purpose. The general fund is the only fund with a positive unassigned fund balance.

Table 27: Fund Balances/Cash and Investments

Fund	Fund Balance	Cash and Investments
Committee on Aging	\$114,282	\$222,898
Business Improvement District	\$77,494	\$90,215
Recycling	\$1,737,018	\$1,740,666
Street Lighting	\$186,210	\$607,246
Library	\$532,702	\$1,306,739
Museum	\$878,443	\$1,091,542
Cemetery	\$29,192	\$126,290

Community Development Block Grant	\$70,209	\$0
Local Revolving Loan Program	\$1,258,051	\$1,258,051
Senior Center Revolving Loans	\$123,261	\$123,292
Bicycle	\$0	\$0
Police Special	\$182,761	\$182,761
Police Asset Forfeiture	\$0	\$0
Federal Police Asset Forfeiture	\$0	\$0
EMS Fire Grant	\$270,729	\$265,202
Historical Marker	\$0	\$0
Community Development Special	\$114,998	\$145,918
Parks Revenue Facilities	\$390,738	\$390,684
Leach Amphitheatre	\$40,207	\$44,496
Public Works Special	-\$77,913	\$0
Garbage Disposal	\$129,024	\$663,160
Pollock Water Park	\$81,952	\$103,336
Healthy Neighborhood Initiative	\$4,121,373	\$3,913,182
Rental Inspections	\$30,841	\$38,946
Special Events	-\$6,800	\$0
Park Improvement and Acquisition	\$2,416,808	\$2,459,099
Total	\$12,701,580	\$14,773,723

Table 28 lists fund balances and cash and investments for Capital Project Funds, including all TIF districts.

Table 28: Fund Balances/Cash and Investments

Capital Project Funds	Fund Balance	Cash and Investments
Street Tree	\$7,020	\$0
Equipment	\$10,713,945	\$11,263,884

Special Assessment Improvement	\$5,234,518	\$6,795,684
Contract Control	\$3,861,808	\$6,902,142
TIF #8	\$46,001	\$46,001
TIF #10	\$39,659	\$44,097
TIF #11	\$52,120	\$55,640
TIF #12	\$791,913	\$832,088
TIF #13	\$122,406	\$239,067
TIF #14	\$829,835	\$996,674
TIF #15	\$2,705,171	\$2,771,112
TIF #16	\$516,801	\$559,444
TIF #17	\$507,590	\$88,936
TIF #18	-\$1,406,957	\$168,174
TIF #19	\$75,400	\$503,503
TIF #20	\$3,319,829	\$3,331,318
TIF #21	-\$404,332	\$143,628
TIF #23	-\$1,017,878	\$0
TIF #24	\$45,202	\$138,982
TIF #25	-\$1,758,767	\$81,457
TIF #26	-\$2,364,929	\$0
TIF #27	-\$1,813,403	\$62,160
TIF #28	\$2,943	\$18,211
TIF #29	-\$95	\$4,311
TIF #30	\$5,840	\$20,947
TIF #31	-\$88,396	\$159,708
TIF #32	\$1,430	\$5,830
TIF #33	\$67,659	\$156,473
TIF #34	\$734,959	\$1,077,289
TIF #35	-\$1,064,919	\$36,881
TIF #36	\$2,479	\$2,479
TIF #37	-\$16,801	\$8,206
TIF #38	\$12,150	\$95
TIF #39	\$9,000	\$9,000
Total	\$19,769,201	\$36,523,421

Table 29 displays detailed information on the condition of Oshkosh's enterprise funds.

Table 29: Enterprise Fund Balances and Cash and Investments

Enterprise Fund Balance	
Grand Opera House	\$36,506.00

Parking Ramp Improvements	\$323,609.00
Parking Utility	\$3,456,327.00
Transit Utility	\$7,323,865.00
Industrial Park Land Enterprise Fund	\$3,478,973.00
Water Utility Fund	\$75,790,694.00
Sewer Utility Fund	\$75,696,488.00
Stormwater Utility Fund	\$60,192,677.00
Weights and Measures Fund	\$31,300.00
Inspection Services Fund	\$945,412.00
Total	\$227,275,851.00
Major Enterprise Fund Cash and Investments	
Transit Utility	\$2,151,576.00
Water Utility Fund	\$18,121,815.00
Sewer Utility Fund	\$20,199,627.00
Stormwater Utility Fund	\$17,192,653.00
Other (Non-Major) Funds	\$2,300,875.00
Total	\$59,966,546.00

Oshkosh Stormwater Utility

In November 2002 the Oshkosh Common Council established a Stormwater Utility under the supervision of the Director of Public Works. The initial authority for the new utility was detailed in the enabling ordinance:

The city, acting through the stormwater utility, may without limitation due to enumeration, acquire, construct, lease, own, operate, maintain, extend, expand, replace, clean, dredge, repair, conduct, manage and finance such facilities, operations and activities, as are deemed by the city to be proper and reasonably necessary for a system of storm and surface water management. These facilities may include, without limitation due to enumeration, surface and underground drainage facilities, sewers, watercourses, retaining walls, ponds, streets, roads, ditches and such other facilities as will support a stormwater management system.

The ordinance gave the Common Council broad authority to establish the equivalent run off unit charge (ERU) for all customers. The authority to create a stormwater utility exists in state statute, and notably this type of utility is not subject to rate setting regulation by the state Public Service Commission (PSC). In essence, this means that the City of Oshkosh set up a new user charge funded service to manage storm water in the City of Oshkosh. Though the enabling ordinance did give the Common Council broad authority to set rates, it also prevented the City from subsidizing other services with profits made through the Stormwater Utility, stating:

Any excess of revenues over expenditures in a year will be retained by the Fund for subsequent years' needs.

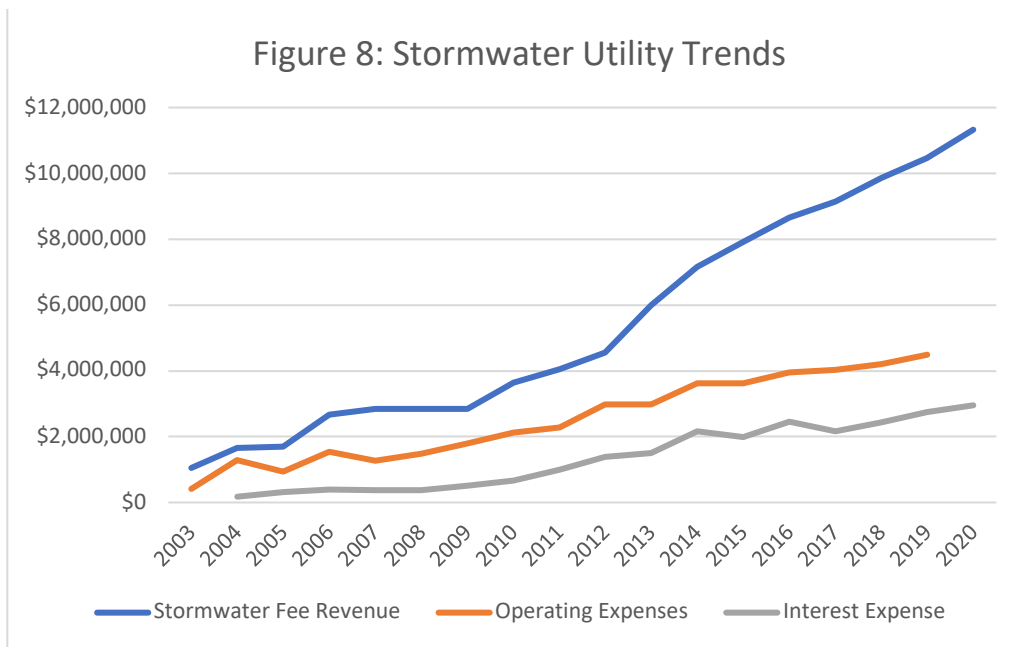
As such, the City of Oshkosh Stormwater Utility Fund, as of 2020, had a Cash/Investment Fund balance of \$17,192,653. Note, the 2020 Oshkosh operating budget reports a Stormwater Utility Fund balance of \$60,192,677, but that numbers refers to total net position, which includes investments in capital assets and other restricted and unrestricted assets.

Table 30 and Figure 8 display the fiscal trends for the Stormwater Utility since its inception in 2003. Revenue collected via the storm water fee has increased steadily over time, with an uptick in the annual rate of increase since 2012. Operating expenses have also increased steadily, however, operating expenses have been lower than overall revenues. Part of the reason for the differential between operating expenses and revenues are the significant and increasing interest expenses used to pay back debt on projects to improve Oshkosh's storm water infrastructure. The Stormwater Utility accounts for \$79,445,000 in revenue bond debt in 2020.

Table 30: Stormwater Utility Revenue, Expenses, and Interest Trends

Year	Stormwater Fee Revenue	Operating Expenses	Interest Expense	Fee Revenues-All Expenses
2003	\$1,049,640.00	\$412,550.00	N/A	N/A
2004	\$1,662,947.00	\$1,293,821.00	\$175,793.00	\$193,333.00
2005	\$1,694,863.00	\$945,885.00	\$321,141.00	\$427,837.00
2006	\$2,662,200.00	\$1,530,994.00	\$387,267.00	\$743,939.00
2007	\$2,834,236.00	\$1,259,039.00	\$378,133.00	\$1,197,064.00
2008	\$2,834,000.00	\$1,484,400.00	\$365,178.00	\$984,422.00
2009	\$2,835,000.00	\$1,790,700.00	\$506,514.00	\$537,786.00
2010	\$3,650,000.00	\$2,133,100.00	\$668,166.00	\$848,734.00
2011	\$4,054,000.00	\$2,285,200.00	\$996,237.00	\$772,563.00
2012	\$4,548,142.00	\$2,987,384.00	\$1,376,500.00	\$184,258.00
2013	\$6,002,023.00	\$2,987,384.00	\$1,501,810.00	\$1,512,829.00
2014	\$7,160,034.00	\$3,626,784.00	\$2,171,960.00	\$1,361,290.00
2015	\$7,918,252.00	\$3,618,255.00	\$1,981,560.00	\$2,318,437.00
2016	\$8,666,284.00	\$3,950,304.00	\$2,460,524.00	\$2,255,456.00
2017	\$9,135,761.00	\$4,022,062.00	\$2,158,000.00	\$2,955,699.00
2018	\$9,867,156.48	\$4,197,500.00	\$2,443,200.00	\$3,226,456.48
2019	\$10,462,400.00	\$4,489,800.00	\$2,752,600.00	\$3,220,000.00
2020	\$11,327,100.00	N/A	\$2,953,000.00	N/A
Total	\$98,364,038.48	\$43,015,162.00	\$23,597,583.00	\$31,751,293.48

Source: Oshkosh Annual Budgets and Comprehensive Annual Financial Reports

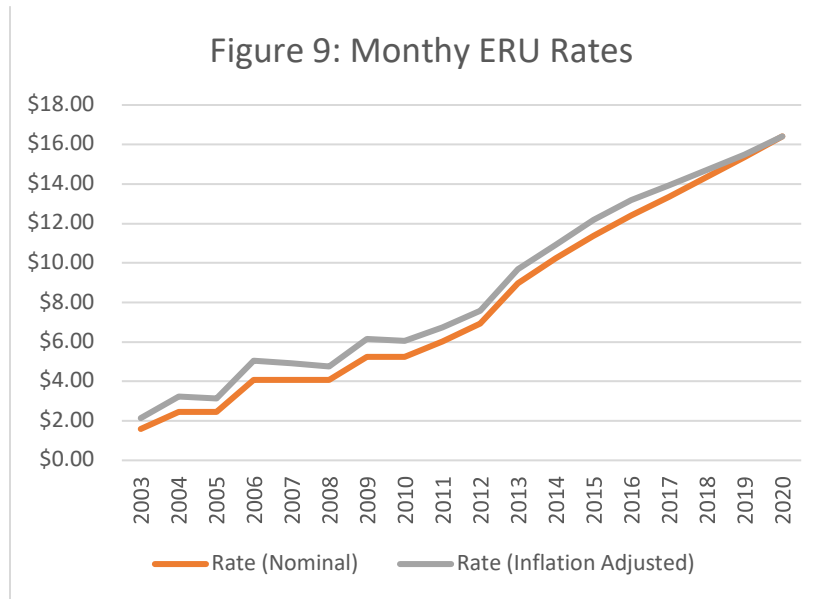


The increase in stormwater revenues is directly related to increased user fees. As can be seen in Table 31, the monthly ERU rate increased by 932.1% between 2003 and 2020 (That corresponds to a 55% annual increase on average). Figure 8 demonstrates that monthly fees have increased at a greater pace after 2010.

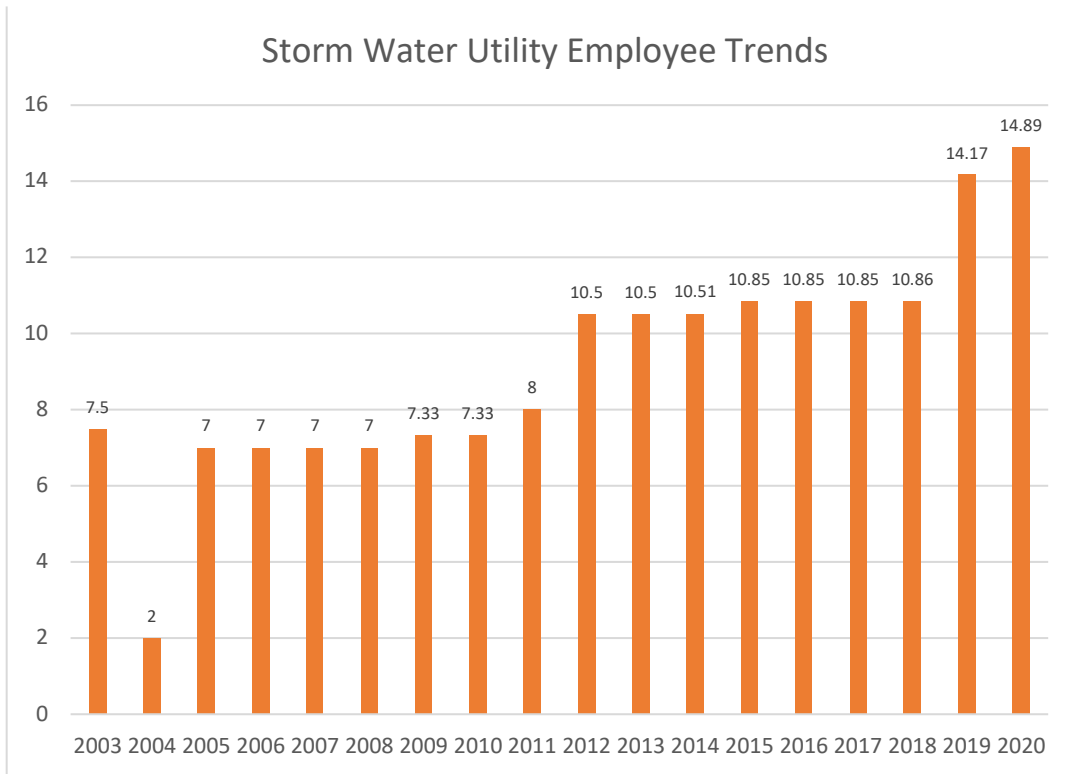
Table 31: ERU Rate Trends

Year	Monthly Rate (Nominal)	Monthly Rate (Inflation Adjusted)	Annual Rate (Nominal)	Annual Rate (Inflation Adjusted)
2003	\$1.59	\$2.14	\$19.08	\$25.68
2004	\$2.46	\$3.23	\$29.52	\$38.76
2005	\$2.46	\$3.13	\$29.52	\$37.56
2006	\$4.07	\$5.06	\$48.84	\$60.72
2007	\$4.07	\$4.93	\$48.84	\$59.16
2008	\$4.07	\$4.76	\$48.84	\$57.12
2009	\$5.24	\$6.16	\$62.88	\$73.92
2010	\$5.24	\$6.05	\$62.88	\$72.60
2011	\$6.03	\$6.74	\$72.36	\$80.88
2012	\$6.93	\$7.59	\$83.16	\$91.08
2013	\$8.97	\$9.69	\$107.64	\$116.28
2014	\$10.24	\$10.90	\$122.88	\$130.80
2015	\$11.38	\$12.18	\$136.56	\$146.16
2016	\$12.41	\$13.17	\$148.92	\$158.04
2017	\$13.34	\$13.93	\$160.08	\$167.16
2018	\$14.34	\$14.69	\$172.08	\$176.28

2019	\$15.34	\$15.49	\$184.08	\$185.88
2020	\$16.41	\$16.41	\$196.92	\$196.92



One cost driver for the storm water utility is people. Figure 9 displays staffing trends since its inception. Two specific points in time are worth further exploration, 2011 to 2012, and 2018 to 2019.



As detailed in Table 32, the stormwater utility increased its staffing by 2.5 between 2011 and 2012. That increase is attributable to the addition of two more Equipment Operators, but also the allocation of partial time to a GIS Administrator and Secretary.

Table 32: Specific Position Trends, 2011 - 2012

	2011	2012
Civil Engineer II	1	1
Civil Engineer I	1.67	1.67
C.E.T. Draftsperson	1	1
Engineering Specialist/C.E.T. Draftsperson	1	1
Equipment Operator II	3	5
Account Clerk II	0.33	0.33
GIS Administrator	N/A	0.2
Secretary I	N/A	0.3
Total	8	10.5

The allocation of storm water utility funds to partial positions serving other departments increased in 2019. As can be seen in Table 33, the storm water utility added 3.31 position in 2019. Those positions were all partial positions.

Table 33: Specific Position Trends, 2018- 2019

Position	2018	2019
Civil Engineering Supervisor	1	0.5
Civil Engineer	1.34	1.34
Senior/Principal Civil Engineer	1	1
Civil Engineer Technician	1.34	1.34
Utility Locator	0.34	0.34
Lead Equipment Operator	5	5
Account Clerk II	0.34	0.33
GIS Administrator	0.2	0.2
Office Assistant	0.3	0.3
Construction Management Supervisor	N/A	0.3
Eng Division Mgr/City Eng	N/A	0.2
Financial Utility Manager (1/3)	N/A	0.33
Account Clerk II (1/3)	N/A	0.33
Account Clerk II (1/3)	N/A	0.33

Account Clerk I / II (1/3)	N/A	0.33
PW Street Supervisor (3/4)	N/A	0.75
Office Assistant (1/4)	N/A	0.25
Director of Finance (1/4)	N/A	0.25
Account Clerk II (1/10)	N/A	0.1
Account Clerk II (1/5)	N/A	0.2
Asst Dir of Pub Wks/Utl Gen Mgr	N/A	0.25
Director of Public Works (1/5)	N/A	0.2
Total	10.86	14.17

Taxpayer Funded Services that Serve Primarily Residents

The final part of this analysis is a snapshot of services funded by all property taxpayers that primarily serve residents. Table 34 demonstrates that about 16% of the total tax levy goes directly to fund things like the library, museum, garbage collection, and GO Transit, that do not directly serve businesses. In addition, certain services in the general fund arguably serve primarily residential customers. Overall, 43.2% of the general fund is funded through the property tax levy. Assuming 43.2% of department specific revenues are attributable to the tax levy, 2.4% of the property tax levy funds parks and forestry, two general fund services that are primarily targeted towards residents (see Table 35). Adding parks and forestry to the special fund services listed in Table 28 adds up to 18.4% of the total general levy going to functions primarily serving residents and/or quality of life initiatives.

Table 34: Service that Primarily Serve Residents: 2020

Service	Total Revenues	Tax Revenue	Pct. of Tax Levy
Garbage collection and disposal	\$1,398,400	\$1,350,300	3.3%
Museum	\$1,140,200	\$970,000	2.4%
Senior Services	\$654,700	\$327,400	0.8%
Cemetery	\$1,140,200	\$300,000	0.7%
Library	\$3,660,400	\$2,772,700	6.8%
Leach Amphitheatre	\$55,100	\$14,000	0.0%
Pollock Water Park	\$64,000	\$64,000	0.2%
Rental Inspections	\$27,100	\$25,000	0.1%
Grand Opera House	\$27,000	\$2,000	0.0%
GO Transit	\$4,995,700	\$809,500	2.0%
Total	\$13,162,800	\$6,634,900	16%

Table 35: General Fund Services that Primarily Serve Residents: 2020

Service	Total	Tax Revenue Portion	Pct. Total Levy
Parks	\$1,886,300.00	\$815,276.15	2.0%
Forestry	\$367,000.00	\$158,620.76	0.4%
Total	\$2,253,300.00	\$973,896.91	2.4%

Conclusions and Actionable Items

Conclusions

The presented data tell a nuanced story. Part of the shifts in revenue sources, primarily the increased reliance on the property tax, is a result of state policy choices. Other trends like debt, the establishment of the Stormwater Utility, and staffing changes are primarily a result of local management decisions. The goal of this analysis is for stakeholders to be able to get an unbiased

look at Oshkosh budgetary trends so that they may draw their own conclusions. That said, there are several specific recommendations that could enhance future analyses:

- The Stormwater Utility is a point of interest for Oshkosh residents and business. More detail in the budget document on the process of ERU setting, the goals of the fund balance, and the alignment of staff time with the portion of their position funded through the Stormwater Utility would enable better understanding of the Stormwater Utility.
- While the emphasis on the general fund is understandable, a clearer global summary of all revenue sources and expenditures would further enable the public to engage with the budget document.
- A clearer presentation of personnel costs broken down by salary, and benefits by type, would bring greater clarity to an area in which there is great public interest.
- Continued attention should be paid to ensuring year-to-year comparability of financial and staffing information. Where comparisons are not possible, detail should be provided.
- Greater detail on the purpose and meaning of fund balances in the budget document would proactively address potential questions about their presence.