

Winnebago County, WI Adopted Budget 2024



About Our Cover.....

Public Health



Public Health
Prevent. Promote. Protect.
Winnebago County, WI

The photos on the cover of the 2024 Adopted Budget Book are from the Public Health Department.

Winnebago County Public Health improves and protects community health and well-being, so everyone who lives, works and plays in Winnebago County has the opportunity to be healthy and thrive.

Healthy people are a result of healthy communities. While the healthcare industry treats people who are sick, Public Health aims to prevent people from getting sick or injured in the first place. We do this by working across sectors to improve vital community conditions that impact health, such as housing, education, access to healthcare, food security and transportation. Our goal is to work together with communities to create conditions where everyone has the opportunity to be healthy.

Winnebago County Public Health is comprised of six divisions. Current programs, services and areas of work include:

Administration

- Emergency preparedness
- Community health assessments
- Epidemiology
- Media relations
- Community health planning

Healthy Lifespan

- Wellness Plus classes
- Parent Resource Hours
- In-home nurse visits
- Older adult health

Community Health & Prevention

- Community health improvement strategies
- Safe and affordable housing
- Equitable transportation
- Overdose prevention, harm reduction and recovery support
- Engaging community members to address policy, systems and inequities
- Strengthening social connection & belonging

Communicable Disease

- Disease surveillance
- Vaccinations
- School surveillance reports
- Disease outbreak response

Environmental Health

- Childhood lead poisoning prevention
- Health hazard investigations
- Licensing for water wells, food establishments and lodging
- Pool and beach testing

Women, Infants & Children (WIC)

- Supplemental foods, health care referrals and nutrition education for low-income pregnant and postpartum women and children
- Breastfeeding support
- Healthy eating resources

Cover Photos:

First Row (l to r): Teaching Wellness Plus classes; Stocking the diaper bank for families in need

Second Row: Food truck inspection; Childhood lead screening; Observing Transit Equity Day with community partners; Car seat safety check; WIC staff teaching about healthy eating

Third Row: Group photo of Winnebago County Public Health Department staff; Community outreach at We Heart You event; Pool inspection

Fourth Row: Checking for lead paint as part of our Lead-Safe Homes Program; Wisconsin Well Woman Program outreach at Latino Fest; Providing childhood vaccines; Promoting healthy aging at the School for Seniors event; Accepting human milk donations for Mothers' Milk Bank of the Western Great Lakes

FISCAL YEAR 2024
ANNUAL BUDGET FOR THE
COUNTY OF WINNEBAGO

WINNEBAGO COUNTY BOARD OF SUPERVISORS

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TABLE OF CONTENTS

DESCRIPTION	PAGE	DESCRIPTION	PAGE
OVERVIEW		DIVISION OF PUBLIC SAFETY (cont.)	
Budget Message.....	5	Clerk of Courts.....	213
Mission Statement.....	11	Sheriff.....	226
Table of Organization.....	12	Jail Improvements Fund.....	241
Budget & Financial Policies.....	14	Medical Examiner.....	247
Information about Winnebago County.....	20	Emergency Management.....	255
Property Tax Rate Limits and Levy Limits.....	21	DIVISION OF TRANSPORTATION	
Significant Information.....	23	Summary by Division - Transportation.....	264
Fringe Benefit Components.....	24	Airport.....	265
Resolution to Adopt the 2022 Budget.....	25	Highway Fund.....	279
Summary of County Board Actions.....	26	County Road Maintenance.....	293
Budget Summary.....	31	DIVISION OF HEALTH & HUMAN SERVICES	
Appropriations.....	32	Summary by Division - Health & Human Services.....	297
Revenue and Expense Graphs.....	34	Public Health.....	298
Levy by Division Graph.....	38	Child Support.....	309
Financial Comparisons.....	39	Veterans' Services.....	317
County Tax Rate Info and Graphs.....	43	Human Services.....	325
Apportionment.....	47	Park View Health Center.....	343
Information About Fund Accounting.....	50	DIVISION OF EDUCATION, CULTURE, & RECREATION	
Fund Projections.....	51	RECREATION	
Revenue By Fund.....	52	Summary by Division - Education, Culture & Recreation.....	359
Revenue By Year.....	53	UWO-Fox Cities Campus.....	360
Expenditures By Fund.....	54	University Extension.....	365
Expenditures By Year.....	55	Parks.....	373
Revenue Projections.....	56	Boat Launch Program.....	384
Table of Organization Changes - Positions.....	62	DIVISION OF PLANNING & ENVIRONMENT	
Table of Organization Changes - Fiscal Impact.....	64	Summary by Division - Planning & Environment.....	392
Table of Organization - Classified Positions.....	66	Register of Deeds.....	393
Capital Outlay.....	81	Planning and Zoning.....	401
DIVISION OF ADMINISTRATION		Property Lister.....	412
Summary by Division - Administration.....	84	Land Records Modernization.....	417
County Executive.....	85	Land and Water Conservation.....	423
Corporation Counsel.....	92	NON-DIVISIONAL BUDGETS	
County Clerk.....	100	Summary by Division - Non-Divisional.....	433
Treasurer.....	116	County Board.....	434
Administration.....	124	Scholarship Program.....	441
General Services.....	131	Miscellaneous and Unclassified.....	444
Workers Compensation Fund.....	137	Miscellaneous Operating Grant Schedule.....	452
Prop & Liab Insurance Fund.....	143	Library Levy Request.....	453
Human Resources.....	149	DEBT SERVICE	
Self Funded Health Insurance Fund.....	157	Debt Service.....	454
Self Funded Dental Insurance Fund.....	163	CAPITAL PROJECTS	
Finance.....	167	Capital Projects.....	476
Information Technology.....	176	APPENDIX	
Technology Replacement.....	185	Demographic Statistics.....	479
Facilities.....	190	Spirit Fund Allocations Planning Document.....	480
DIVISION OF PUBLIC SAFETY		SOLID WASTE.....	482
Summary by Division - Public Safety.....	203	GLOSSARY.....	497
District Attorney.....	204	INDEX.....	502

Jon Doemel
County Executive



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Winnebago County
Office of the County Executive

The Wave of the Future

2024 Adopted Budget Message

“Coming together is a beginning. Keeping together is progress. Working together is success.”

~ **Henry Ford**

Founder, Ford Motor Company



Jon Doemel, County Executive

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

We will see another year of equalized property tax rate reduction in 2024, dropping down 39 cents to \$3.84. Departments were asked to submit a conservative budget, which included wages adjustments that were implemented in Q2 2023 as part of the wage study. In addition to wage adjustments that were put into effect in 2023, this budget includes a proposed 2% annual wage adjustment for all employees and a 2% merit increase for eligible employees. Our primary challenge is that we can only increase our operating levy by the percent of net new construction from the last complete calendar year (2022), which allows for a 1.23% increase, or \$739,491, over the 2023 budget.

2024 BUDGET HIGHLIGHTS

As stated above, the total equalized tax rate of \$3.84 is down 39 cents from 2023. This equalized tax rate is a blended rate that includes some services that do not apply to all municipalities in the County. These include Public Health, Property Lister, Bridge and Culvert Aid, and the Library tax.

Departments submitted their budgets with no limitations. This was a change from last year when departments were instructed to submit base budgets which met strict levy targets, generally allowing no increase in levy, and then to request any extra spending over their targets as add requests. The County Executive then approved budget add requests holistically when in the best interests of taxpayers. This year, departments were not given levy targets, and decisions were made after the budget meetings took place and adjustments to department's budget were made by the County Executive. I am grateful to the management team for the hard work and difficult decisions required to stay within the levy limit we are bound by while using a minimal amount of unassigned general fund balance.

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

EXPENDITURE CATEGORY:

Labor

The labor area of the budget accounts for a large portion of the increase in levy from 2023 to 2024.

Total county wages are projected to be \$73,126,619 for 2024, which is an increase of \$6,652,286, or 10.01%, from 2023. Much of this increase is the result of the wage study that was completed in 2023 which provided a large number of employees significant wage adjustments. The 2024 budget also includes a 2% annual wage adjustment for all regular employees and a 2% merit pay increases for those employees who qualify. Individual increases by employees will be determined based on performance evaluations as part of our merit pay program. New positions in the budget also account for some of the increase. The net changes to the table of organization in the 2024 budget are twenty-nine (29) additional full-time positions and a decrease of four (4) part-time positions. However, about 86% of the expected cost of these new positions is paid for through additional revenue produced as a result of those positions as well as other associated cost reductions. Including the changes proposed in this budget, there was a net zero increase or decrease in positions since the 2023 adopted budget. More details related to this can be found later in the overview section of this book.

Fringe benefits are projected to be \$29,968,012 for 2024, up \$1,747,512, or 6.19%, from 2023. FICA Medicare costs are increasing \$539,966, or 10.31%. This increase is due to the wage adjustments that occurred in 2023 in addition to the proposed 2% annual wage adjustment plus the 2% merit pay increase for 2024, as well as new positions. Health Insurance costs are up \$1,197,720, or 7.03% over 2023, which is mostly due to departments with vacant or new positions budgeted at full family coverage. There is a small (about 3.2%) increase in health insurance premium rates in 2024. This premium increase means that most employees with family coverage will pay about \$8 a month more, and most employees with single coverage will pay about \$3 more. The Workers Compensation costs charged to departments are increasing \$575,801, or 148.55% over 2023. These charges were substantially subsidized by fund balance in 2023, but the current balance now requires the 2024 department budgets to pay their full share of this cost. Wisconsin Retirement expense is increasing \$513,164, or 9.39% over 2023, which is affected by the state-required contribution increase from 6.8% to 6.9% for non-protective employees.

Travel

Travel expenditures are projected to be \$1,013,318, which is an increase of \$112,584, or 12.50% above 2023. The large increase is due to investing in our people and providing opportunities for career growth. Travel for training has resumed to a large extent since the pandemic. A large portion of the travel budget is associated with mileage reimbursements we give employees for using their personal vehicles for County business. Seminars and conferences are also a substantial part of travel and will continue to be attended locally or virtually in 2024 whenever possible. We must encourage our people to continue the education in their fields. We hope to find new ways for us to be more efficient and effective going forward. These measures should ensure our staff the ability to maintain professional licensures and certification standards as well as learning new ways to address old problems. As part of the 2024 budget, \$75,000 has been budgeted in the Administration department to provide leadership training to staff members and for instances where departments may wish to attend a conference, seminar, and other training related events outside of their department's yearly travel budget.

Capital Outlay

Capital outlay budget for 2024 is \$3,726,845, reflecting an increase of \$203,129, or 5.77% over 2023. A detailed list of capital expenditures is included in the Overview section of this book. These are capital items that do not qualify as capital improvement projects eligible for bonding.

Other Expenditures

Other expenditures are projected to be \$97,872,413 for 2024, which is an increase of \$4,003,081, or 4.27% above 2023. One reason for this large increase relates to the \$9.9M borrowing done in 2023. \$4.26M plus interest will be paid off from this new borrowing in 2024.

In addition, the Debt Service expenses increased by \$688,448, or 8.04% over 2023. This borrowing consists of \$9.9M for Highway's road projects and other facilities projects.

BY DIVISION:

Administration

The tax levy in this division is \$12,010,746, an increase of \$627,190, or 5.51%, over 2023. Corporation Counsel has an increase of \$95,164, which reflects transferring two full-time child support attorneys from Child Support to Corporation Counsel on the Table of Organization of Classified Positions, as well as adding one new attorney position. The transferred positions will allow for greater flexibility and coverage in legal services, while also producing a net increase in child support revenue from the state. The County Clerk-Elections cost center has an increase of \$79,615 and this pertains to holding 4 elections in 2024, where only 2 were held in 2023. The Administration department also has an increase of \$298,113, which includes \$75,000 for Leadership Training (that was formerly budgeted in Miscellaneous & Unclassified) and \$194,000 for Tyler Enterprise ERP maintenance and license costs (that was formerly budgeted in Finance & Human Resources). Information Technology has an increase of \$163,670 and the majority of it relates to labor based on the wage adjustments the department received based on the wage study results. \$1,053,117 has been applied from the Technology Replacement Fund because by 2025 we plan to move to a quasi-leasing model, where departments will pay a yearly assessment which more accurately reflects the total lifecycle cost of each item.

Public Safety

The tax levy in this division is \$28,820,856, an increase of \$1,680,931, or 6.19%, over 2023. Most of the increase is attributable to the Sheriff's Office, which has a levy increase of \$1,447,753, or 6.27%, over 2023. Roughly \$775,000 of this increase relates to wage adjustments that were implemented in Q2 2023 for Sheriff employees and increases in the WRS contributions for protective employees. About 114 deputies in the Sheriff's Office are represented by a union. Our collective bargaining agreement expires at the end of 2023, and we are currently in negotiations for 2024 and beyond. When negotiations are concluded and a new agreement is ratified, additional budget will have to be transferred from contingency funds to cover pay increases for 2024, which are not yet included in the department's budget.

Transportation

The tax levy in this division is \$2,312,950, a decrease of \$2,110,146, or 47.71% under 2023. This decrease relates to the \$3M borrowing for the Airport T-hangar project; the debt payoff in 2023 was \$2,521.107.

Health and Human Services

The tax levy in this division is \$21,794,891, a decrease of \$54,304, or 0.25%, under 2023. The Child Support levy decreased \$179,721 due to moving two full-time Child Support Attorney positions to the Corporation Counsel Table of Organization of Classified Positions. The Human Services is planning a significant expansion in services in several areas, some of which represent bringing services in-house which had previously been or which might have been provided by outside contract agencies. These services include Juvenile Shelter Care, Children's Long-Term Support (CLTS), Comprehensive Community Services (CCS) and the Homeless, Eviction, and Loss Prevention (HELP) Program. These major service improvements, which will have a direct impact on the community, require an increase in expense of almost \$4.7 million over the 2023 budget, but managers were able to find enough new revenue to keep the Human Services levy increase at only \$26,374, or about 0.15% over the 2023 levy, for which they deserve a lot of credit.

Education, Culture and Recreation

The tax levy in this division is \$2,282,391, an increase of \$62,050, or 2.79%, over 2023. This increase relates to a \$85,313 levy increase in Parks primarily due to wage adjustments for staff.

Planning and Environment

The tax levy in this division is \$1,400,011, an increase of \$238,158 or 20.50%, over 2023. This increase relates to Register of Deeds, Planning, Property Lister, and Land & Water Conservation. The largest contributor is the labor category due to the wage adjustments that were put into effect in Q2 2023.

Non-Divisional Budgets

This area shows a net surplus of \$4,729,464, an increase of \$1,666,690, or 54.42%, over 2023. Of this increase, approximately \$1,801,405 is due to unassigned general fund balance being applied to stay within levy limits. The 2024 budget includes \$1,000,000 in salary contingency, which will cover unknown labor overages, including wage increases expected when the collective bargaining agreement with the union representing sheriff's deputies is concluded. The budget under the Miscellaneous and Unclassified accounts is for all other items that don't fit into another specific department or category. Expenditures include the Library Tax, Bridge & Culvert Aid, Railroad Consortium, Regional Planning Commission, County Fair Association, Ambulance Service, Transportation Grant, and an interfund transfer to the Industrial Development Board.

Capital Projects

The 2023 borrowing for capital projects will be up to \$9,900,000. The borrowing will cover Highway road projects, other facilities projects, and projects at Park View Health Center and Airport. These are all projects which were approved by the Board earlier in 2023. Additional capital projects to be started in 2024 will be presented to the Board early in the year. There is no tax levy allocated to these projects other than debt service expense.

Debt Service

The 2024 net levy supported debt service is \$8,735,752 an increase of \$2,798,594 or 47.14%, over 2023. All County debt is paid off within 10 years or less. The Debt Service tax levy is decreasing by \$.02, or by 4.00%, under 2023. The County continues to keep outstanding debt low. Winnebago County's debt is 3.46% of the allowable debt limit.

Table of Organization

This budget (in total) versus last year's adopted budget has a net increase of twenty-eight (28) additional full-time positions and a reduction of six (6) part-time positions.

- Child Support eliminated one (1) full-time Assistant Child Support Attorney and one (1) full-time Child Support Attorney. These positions have been moved to the Corporation Counsel's office as one (1) full-time Assistant Corporation Counsel and one (1) full-time Associate Corporation Counsel.
- Clerk of Courts eliminated one (1) full-time Family Court Services Mediator and one (1) part-time position Administrative Associate II/III
- Corporation Counsel added one (1) full-time Assistant or Associate Corporation Counsel and eliminated one (1) full-time Administrative Associate II. The department also has one (1) full-time Assistant Corporation Counsel and one (1) full-time Associate Corporation Counsel that moved from the Child Support office.
- County Clerk added one (1) part-time Administration Associate III position.
- Finance added one (1) full-time Management Analyst position.
- Highway eliminated a net of three (3) full-time and two (2) part-time Bridgetender positions.
- Human Resources added one (1) full-time position Payroll and Benefits Specialist and eliminated one (1) part-time Administrative Associate II position.
- Human Services accounts for a net increase of twenty-eight (28) additional full-time positions.
- Land & Water Conservation added one (1) full-time Grant Soil Health Specialist position.
- Park View Health Center eliminated one (1) part-time Social Worker – Medical position.
- Public Health has a decrease of one (1) part-time position.
- Solid Waste added two (2) full-time Solid Waste Specialist positions and eliminated one (1) full-time Environmental Manager position and one (1) full-time Solid Waste Associate position.
- Veterans Services added one (1) part-time Administration Associate III position.

Detail of the changes can be seen on the "Table of Organization of Classified Positions" in the "Overview" section of this budget book. A schedule showing the fiscal impact of those changes also follows that section.

Levy Limits

Our operating levy for 2024 has been limited by State legislation. We can only increase our levy by the percent of net new construction from the last complete calendar year (2022), which allows for a 1.23% increase from the 2023 budget. We have applied \$4,800,948 of all fund reserves to the budget to stay within this operating levy limit. This includes unassigned general fund balance of \$1,801,418, as well as balances from several restricted funds.

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

CONCLUSION

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

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

Respectfully submitted,



Jon Doemel
Winnebago County Executive

WINNEBAGO COUNTY

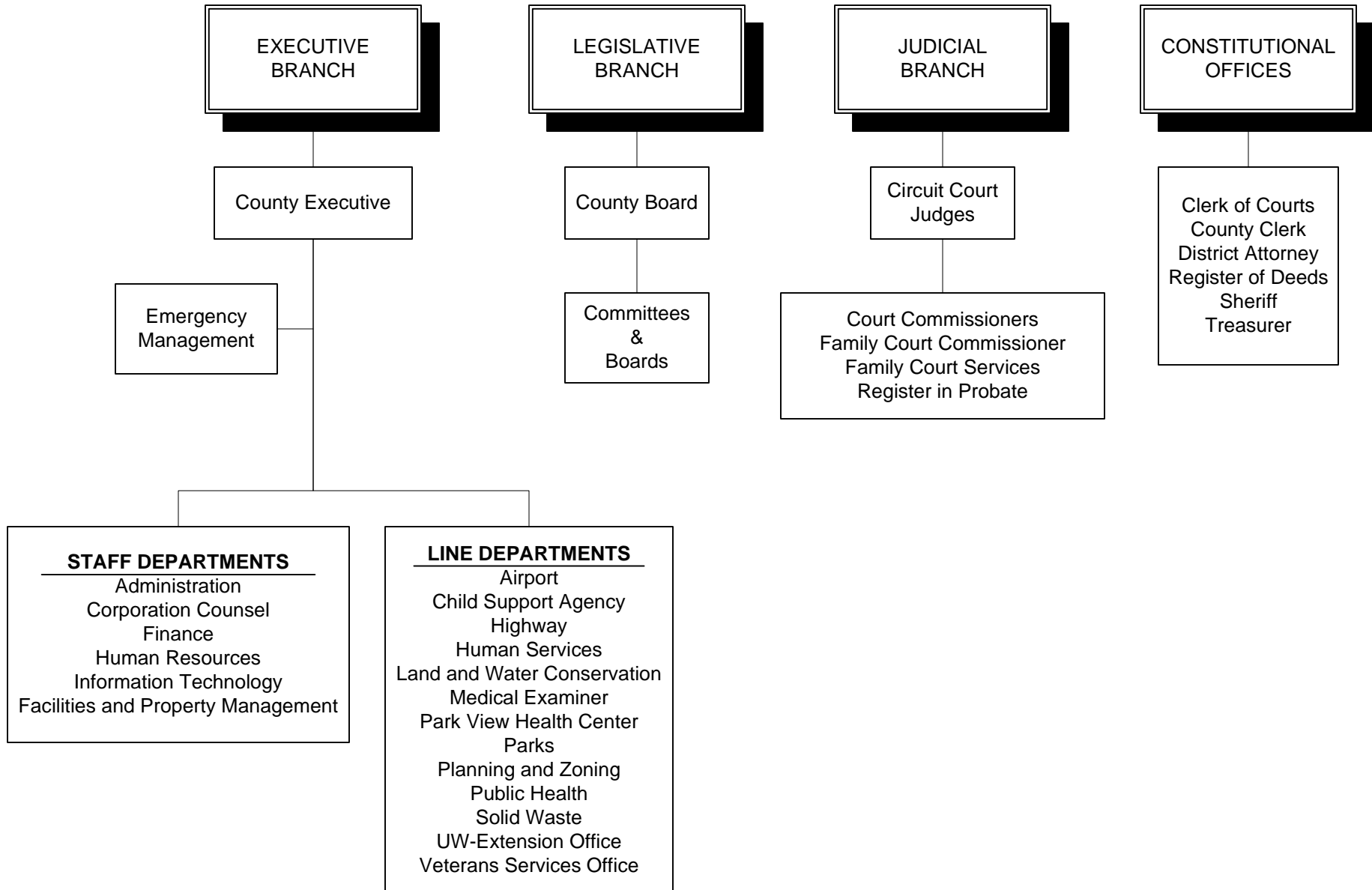
MISSION STATEMENT

The mission of Winnebago County is to economically and efficiently provide and manage delivery systems for diverse programs and services to meet basic human needs.

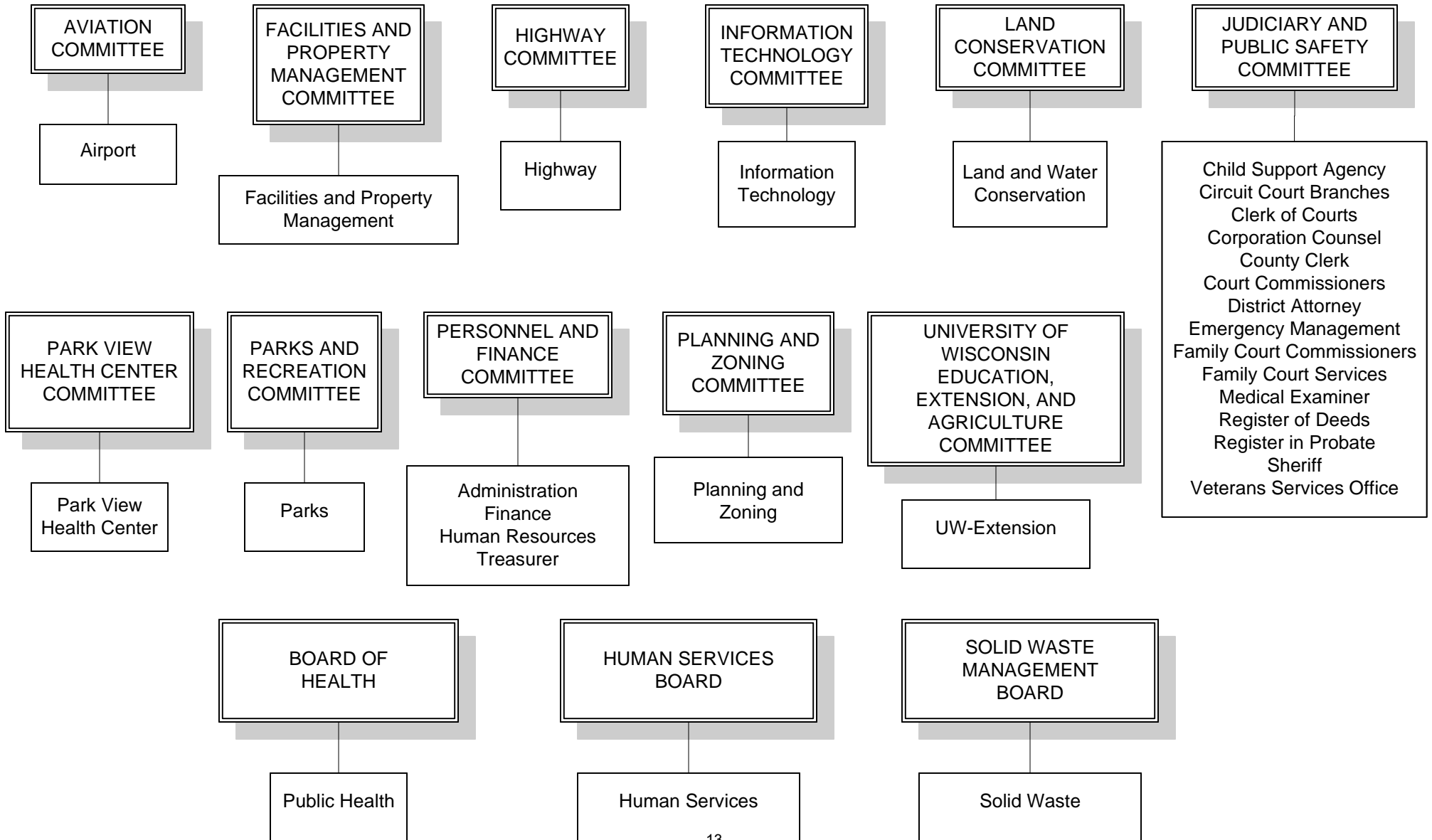
To carry out this mission, the following roles are required:

- **To serve as an agent for the Federal and State Government to fulfill mandated programs.**
- **To provide optional community services as determined by the County Board.**
- **To provide programs and services in the most cost-effective manner.**
- **To encourage citizens awareness, participation, and involvement in county government.**
- **To encourage cooperation among business, government, labor, and education to solve common problems.**
- **To utilize community resources as a vehicle for good government.**

WINNEBAGO COUNTY



COUNTY BOARD COMMITTEES AND BOARDS OF JURISDICTION



BUDGET AND FINANCIAL POLICIES

ORGANIZATION OF BUDGET DOCUMENT:

The Winnebago County Budget is organized to provide pertinent information regarding the County's administrative structure, programs, and related financial information. The County's financial accounting system is set up on a fund basis. The funds are described later. The budget document is divided into program areas as follows:

- Administration
- Public Safety
- Transportation
- Human Services
- Education, Culture and Recreation
- Planning and Environment
- Non-divisional
- Debt Service
- Capital Projects
- Solid Waste

<u>Dates</u>	<u>Event</u>
06/21/2023	Forms and Instructions made available for budget preparation
08/07/2023	Budget worksheets and all materials due from departments to Finance Department
08/21-09/11/2023	Executive holds meetings with departments to review budgets
09/27/2023	Finalized budget sent out for printing and assembly
10/16/2023	Budget delivered to County Board Supervisors
10/30-11/3/2023	County Board to deliberate on and adopt final budget

THE BUDGET PREPARATION PROCESS:

Preparation of the County budget document is delegated to the Finance Director by the County Executive. The budget process begins early in the year when the Finance Director reviews forms and procedures and recommends changes to the County Executive. Upon the Executives approval, budget forms and instructions are printed and distributed to department heads in the beginning of May.

BUDGET POLICIES:

REVENUES:

Revenues are budgeted by source. These include (a) taxes, (b) intergovernmental, (c) licenses, fines and permits, (d) public services, (e) Interfund and (f) other (which include interest income from investments).

Taxes:

The State of Wisconsin, with the Governor's approval has enacted property tax levy limits. These limits are described under the "Property Tax Rate Limits and Levy Limits" section of the budget book. The County relies heavily on property taxes as a revenue source (35.31% of the revenue budget).

Intergovernmental Revenues:

These represent grants, aides, and state and federal funding for programs and services. This revenue source is also relied on heavily to fund County programs (32.28% of the revenue budget).

Public Charges:

This source represents fees and charges made to users of certain government services. This revenue source makes up 6.94% of our revenue budget.

Licenses and Permits:

This is a small revenue source comprising 0.51% of the County revenue budget.

Interfund Revenues:

This category includes charges from one County department to another. It comprises 15.17% of total revenue.

Other Revenues:

This category includes State Shared Revenues, interest income, and other revenue sources that do not fit into the other categories. Most of the revenue in this category is from State Shared Revenues and interest income. This revenue source makes up 9.79% of the total revenue budget.

The projection is that the breakdown of revenue sources by percent will remain the same.

EXPENDITURES:

The County Board adopts the expense category totals of (1) Labor, (2) Travel, (3) Capital Outlay, and (4) Other operating expenses. The complete listing of each recommended line item is considered as substantiating detail used to arrive at the totals. Transfers can be made during the year between line items but not between categories unless rules established by the County Board are followed. The budget adjustment process is described in more detail later. The four categories are described in more detail below:

Labor: This category includes all costs of wages, per diem, and fringe benefits, which is 50.12% of the total expenditure budget. Fringe benefits include health insurance, life insurance, dental insurance, long-term disability insurance, retirement, Social Security/Medicare (FICA) and workers compensation insurance.

Travel: This category includes all costs for travel and training of County employees and elected officials. This includes registration and tuition, automobile allowance, vehicle lease, airfare, meals, lodging, and other incidental travel expenses. Jury, witness, and other non-employee travel expenses are included elsewhere. This makes up 0.49% of the expenditure budget.

Capital Outlay: This category includes all purchases of property, equipment and vehicles having a cost of \$5,000 or more and a useful life exceeding one year, which is 1.81% of the expenditure budget. In proprietary funds, these assets are depreciated over their estimated useful lives. In governmental funds these assets are expensed in the year of purchase. In general, capital items are budgeted as part of the operating budget with the exception of major capital expenditures and capital projects. A separate document (Capital Improvements Plan 5-Year Plan) is prepared as described later.

Other Operating: This category includes all other expenses not included above. It includes costs related to office supplies, operating expenses, repairs and maintenance, contractual services, rental expenses and fixed costs such as insurance and depreciation. This makes up 47.58% of the expenditure budget.

CAPITAL IMPROVEMENTS PLAN (Five Year Plan):

The County Executive submits a separate capital improvement plan to the County Board each year. This document lists major capital projects over a five-year period, describes recommendations as to funding the projects, recommends those projects that should be included in the current year bond issue and describes those projects in detail. It also provides detail as to the current outstanding indebtedness, briefly describes capital projects within the 5-year planning horizon and includes graphs and tables outlining the County's current debt service, future debt service, and current and future debt service property tax mill rates. This document is presented to the County Board at its January session and represents a planning tool for review of projects. The document is available for inspection in either the County Clerk's or Finance Director's offices and is also available on the internet at the Winnebago County Wisconsin web site.

Projects within the capital improvements plan are not approved as part of the annual operating budget but must be voted on individually, during the year after being reviewed by the County Board at a separate "presentation" session. The purpose of this separate approval process is to make sure projects are reviewed in more detail prior to approval. Once approved, they are included in the annual budget under the "Capital Projects" section and debt service is included in the "Debt Service" section.

DEBT SERVICE:

The County has followed a policy of not borrowing for periods of greater than 10 years. Our objective is to maintain level debt service payments each year while leaving room in later years to accommodate new debt.

THE BUDGET ADJUSTMENT PROCESS:

State statutes and County Board rules outline the procedures for obtaining budget adjustments after the budget has been adopted. They are briefly explained below:

Transfers between budget categories within a department's budget require the approval of the County Executive, Committee of Jurisdiction, Personnel & Finance Committee and County Board (only if the transfer is for more than \$40,000 or more than 10% of the department's total budget).

A department requesting to increase their total approved department appropriations must obtain approval from the County Executive, Committee of Jurisdiction, Personnel & Finance Committee, and County Board (only if the transfer is for more than \$40,000 or more than 10% of the department's total budget). These additional appropriations are typically requested from; (a) unanticipated revenues received, (b) the contingency fund, or (c) unassigned general fund balance.

BUDGETARY CONTROL:

The County does maintain an encumbrance accounting system. Department operating results are reviewed on a monthly basis for potential budget revenue shortfalls or expense overruns. Projected problems are brought to the attention of the applicable department head and appropriate actions are taken to remedy the situation. Projected budget overruns are resolved through adjustments as soon as possible. The County has not experienced any significant budget overrun problems.

FUNDS:

Agency funds, the General Fixed Asset Account Group and the General Long-Term Debt Account Group are funds that do not require annual County appropriations. Therefore, these funds are not included in the budget document. All other County funds are included. The fund types and descriptions are described below:

General Fund: Accounts for all financial resources except those required to be accounted for in another fund.

Special Revenue Fund: Account for the proceeds from special revenue sources that are legally restricted to expenditures for special purposes. Winnebago County has one special revenue fund: Human Services.

ARPA/Spirit Fund: Account for the funds Winnebago County received from American Rescue Plan Act (ARPA). These funds were received and reported through the US Department of Treasury lost revenue calculation and these funds are now being tracked in a special revenue fund for projects that are approved by the ARPA Strategy Committee. A schedule of this fund can be found in the Appendices tab.

Debt Service Fund: Account for the accumulation of resources for, and the payment of general long-term debt principal, interest and related costs.

Capital Project Fund: Account for financial resources to be used for the acquisition or construction of major capital facilities (other than general capital outlays and construction related to the proprietary funds) which are financed primarily through general obligation debt.

Proprietary Funds - Enterprise Type: Account for operations that are financed and operated in a manner similar to a private business enterprise - where intent of the County Board of Supervisors is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. Debt service on County debt issued to construct facilities relating to these operations is accounted for through the enterprise fund. County enterprise funds include: Park View Health Center, Highway, Airport and Solid Waste.

Proprietary Funds - Internal Service Type: Account for the financing of goods or services provided by one department or agency to other departments or agencies of the County, or to other governments, on a cost-reimbursement basis. County internal service funds include: Self Insurance and General Services Funds.

Agency Funds: Account for assets held by the County as an agent. Receipts and disbursements of these funds do not represent County activity; therefore, budgets are not applicable to them. Winnebago County agency funds include: Litigant Deposits, Family Support Fund, MEG Unit, Patient Funds – Park View Health Center, and Burial Trust Fund.

BASIS OF BUDGETING:

Basis of accounting refers to the point in time at which revenues and expenditures are recognized in the accounts and reported in the financial statements of the entity. Governmental units follow Governmental GAAP (Generally Accepted Accounting Principles) which are primarily established by the GASB (Governmental Accounting Standards Board). Winnebago County Budgets are prepared in accordance with these standards with the exception of capital outlay for proprietary funds as noted in #2 below:

1. The General Fund, Special Revenue Fund, Debt Service Funds, Capital Project Funds, and Agency Funds are considered governmental funds, and follow the modified accrual basis of accounting. This means that expenses are recorded in the period incurred and revenues are recorded when measurable and available to meet current year obligations. Generally, any revenue that is earned in the current fiscal year and will be received within 60 days (or 180 days if grant revenue) after the fiscal period ends would be recorded as current year revenue. The budgets for these funds are prepared using this same basis.

- a. Debt service funds budget principal and interest in the year paid. Interest is not budgeted nor reported on an accrual basis.
 - b. Capital outlay is budgeted in the year expended. Depreciation is not an expenditure of a capital project fund.
2. Proprietary funds include enterprise funds (such as Airport, Park View Health Center, Highway Department and Solid Waste) and internal service funds (such as General Services and Self-Insurance) follow the full accrual basis of accounting for financial reporting purposes. Under this basis of accounting, revenues are recognized and recorded when earned, regardless of when they are received. Expenditures are also recognized and recorded when incurred, regardless of when paid. Capital assets are expensed over their useful life through annual depreciation charges, not when purchased. Our budgetary basis is the same with the exception of capital outlay which is included as expenditure.
- a. Proprietary funds report depreciation on a GAAP basis. Depreciation is reversed out for the purpose of calculating the tax levy support where necessary in proprietary funds because it is a non-monetary expenditure.
 - b. Capital outlay is shown as an operating expenditure for budgetary purposes even though not for GAAP financial reporting purposes. This is a budgetary requirement of the County Board. Capital outlay is included in the tax levy support calculation for proprietary funds that require tax levy support.

FUND RESERVES - PRACTICES:

The County compares reserve balances against our reserve policies annually. In general, we strive to meet the following objectives:

1. The Special Revenue Fund only maintains sufficient fund balance to pay for carryovers and open invoices as of the end of the fiscal year. Tax levy dollars not needed to fund current year operations are not transferred to these funds but remain as part of general fund unassigned fund balance.
2. The General Fund unassigned fund balance policy sets a goal County. It is the goal of the County to achieve and maintain an unrestricted fund balance in the general fund equal to a target range of 16% - 20% of the governmental fund's (excluding capital and debt service funds) subsequent year's budgeted expenditures. The General Fund unassigned fund balance is projected to be around \$25.3 million at the end of 2023, which puts it above the target unassigned general fund balance.

INFORMATION ABOUT WINNEBAGO COUNTY

PROFILE

Located in East Central Wisconsin, bordered on the east by Lake Winnebago, Winnebago County anchors the southern half of the Fox River Valley -- one of the largest metropolitan areas in Wisconsin. The County is close to the urban centers of Chicago, Milwaukee, and Minneapolis-St. Paul, and is known for stability, progress, and growth.

Winnebago County is also known as the County of "big lakes". Five large lakes make up the majority of water area, ranging in size from Lake Winnebago (137,708 acres) to Little Lake Butte des Morts (1,306 acres). The Fox and Wolf are important rivers that provided early transportation and were an early power source for development of local industries. Abundant water resources have assisted the County in being ranked in the top eight industrial counties in the State.

These water resources also provide for excellent recreational activities. The lakes and rivers provide sailing and boating plus excellent fishing during both summer and winter. Ducks and geese provide local sport in the fall.

The County also hosts the Annual Experimental Aircraft Association Fly-In every July. In 2023, EAA celebrated its 70th Anniversary with attendance of roughly 677,000. In 2022, attendance was roughly 650,000, 2021 attendance was roughly 608,000, 2020 event was canceled due to COVID-19, and 2019 attendance was 642,000.

The County's economy is most noted for the stable industrialized base that centers on the paper industry. Kimberly-Clark Corporation began its operations here and remains as one of the largest paper product companies in the world. Other major business sectors include specialized trucks, woodworking, metal work and machine manufacturing.

Five major highways and Wittman Regional Airport make travel, shipping, and delivery to and from Winnebago County convenient and economical.

The County has a population of about 172,369. The majority of people reside in five urban areas ranging in population from over 66,986 in Oshkosh, the County seat, to the Village of Winneconne with 2,519 people. The County provides a variety of living options. One can live in a rural or urban setting or experience a river or lake setting.

The residents work hard, play hard, and are well educated. The County boasts excellent private and public schools, a four-year university, a two-year university, and a technical college.

PROPERTY TAX RATE LIMITS AND LEVY LIMITS

OPERATING LEVY RATE: Was limited to the 1992 (for taxes to be collected in 1993) operating mill rate. The Wisconsin legislature permanently eliminated this limit with the passage of the state biennial 2014/2015 budget.

DEBT SERVICE LEVY RATE: Was limited to the 1992 (for taxes to be collected in 1993) debt services mill rate. That limit was 31 cents per thousand of equalized value. Winnebago County's debt service levy has exceeded this limit through use of the allowable exception that such excess be approved by a 75% vote of the County Board. This rate limit remains in effect.

SPECIAL PURPOSE LEVIES: No limitations were placed on these rates. For Winnebago County this includes the levies for libraries, public health and culvert and bridge aid.

PROPERTY TAX LEVY LIMIT 2007

LEGISLATIVE HISTORY:

During the 2007 State Legislative session, the legislature with the Governor's approval enacted the following:

Section 66.0602 Local Levy Limits:

1. Except as provided in subs. (3), (4), and (5), no political subdivision may increase its levy in any year by a percentage that exceeds the political subdivision's valuation factor. The valuation factor is a percentage equal to the political subdivision's January 1 equalized value due to net new construction which is new construction less improvements removed between the previous year and the current year.
2. For the 2012 and subsequent years budgets, the State further restricted the levy by using the prior year actual levy as the base rather than the prior year levy limit.

3. Debt service continues to be exempt from the levy limit freeze for all debt issued prior to July 1, 2005. Debt issued after July 1, 2005 will also be exempt if certain conditions are met. One of those is that the governing body can approve the bond issue by a $\frac{3}{4}$ vote. Winnebago County has used this provision to exceed rate limits in the past and will likely continue to do so.
 4. Penalties will be imposed upon any governing body that exceeds these levy limits.
-

The Finance Director has reviewed the limits and believes that this budget complies with the tax levy limits.

SIGNIFICANT INFORMATION – 2024 BUDGET

Fund reserves are being applied to reduce the tax levy. All reserves are compared against our reserve policies annually. The application of reserves below is consistent with these policies.

General Fund - Unassigned Fund		
	To reduce the tax levy to meet the levy limit requirements.	\$ 1,801,418
General Fund - Assigned Fund		
	Technology Replacement Fund assigned fund balance - to remove the tax levy for the cost center	1,053,117
	Public Health assigned fund balance - to reduce the levy for the department	862,903
	Property Lister assigned fund balance - to reduce the levy for the department	34,987
General Fund - Restricted Fund		
	Scholarship Fund assigned fund balance	9,000
Airport Unrestricted Reserve		
	To reduce the levy for the facility	97,535
Park View Health Center Unrestricted Reserve		
	To reduce the levy for the facility	941,988
<i>Note regarding fund balances being applied:</i>		
Fund balances build up as departments close out the year and have surplus's. Often times these balance are applied in future years for purposes including: paying down debt, applying to capital projects to avoid borrowing, or returning the surplus's to taxpayers through applying them to subsequent budgets, as we are doing here.		

1. Total equalized value (as reduced by Tax Incremental Districts (TID)) in the County increased 12.56% from 2023. This consists of a 1.23% growth in new or improved property and 11.33% market valuation increase.
2. Total County wages are up \$6,652,286 or 10.01%, which includes changes in the Table of Organization of Classified Positions and wage adjustments that were put into place in Q2 2023. Department labor budgets includes a compensation schedule increase of 2.0%, which will be applied to the minimums and maximums of the compensation schedule and will also provide that same percentage increase to all regular employees whose pay is not yet at the maximum. In addition, department labor budgets allow for merit increases of 2.0% for those regular employees who qualify. Both of these increases will take effect on January 1, 2024.

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

<u>Employer Share of Fringe Benefits -</u>	2020 ACTUALS	2021 ACTUALS	2022 ACTUALS	2023 ADOPTED BUDGET	2024 ADOPTED BUDGET	2024 TO 2023 BUDGET CHANGE
FICA Medicare	4,356,325	4,492,356	4,476,634	5,237,835	5,777,801	539,966
Health Insurance	14,403,350	14,231,431	13,577,161	17,048,378	18,246,098	1,197,720
Dental Insurance	747,998	743,254	710,989	879,800	937,952	58,152
Workers Compensation	258,660	565,869	575,841	387,603	963,404	575,801
Unemployment Compensation	136,570	(70,244)	39,167	62,000	45,000	(17,000)
Wisconsin Retirement	4,634,729	4,718,308	4,658,958	5,466,568	5,979,732	513,164
Life / Long Term Disability	292,035	297,035	293,551	367,983	407,577	39,594
Fringe Turnover Savings	N/A	N/A	N/A	(1,229,667)	(2,389,552)	(1,159,885)
	24,829,667	24,978,009	24,332,301	28,220,500	29,968,012	1,747,512

Employee Share of Fringe Benefits -

Health Insurance	2,146,698	2,149,978	2,049,036
Wisconsin Retirement	3,694,075	3,700,263	3,594,668

1 276-102023

2
3 **RESOLUTION: Adopting the 2024 County Budget and Levying Property Taxes**

4
5 **TO THE WINNEBAGO COUNTY BOARD OF SUPERVISORS:**

6 **WHEREAS**, the Winnebago County Executive has submitted to the Board a proposed Winnebago County
7 Budget for 2024; and

8 **WHEREAS**, commencing on October 30, 2023, the Winnebago County Board held a public hearing on the
9 proposed budget, in conformance with section 65.90 of the Wisconsin Statutes; and

10 **WHEREAS**, the Board considers the proposed budget as amended by the Board following the public hearing
11 to be appropriate and in the best interests of the public;

12 **NOW, THEREFORE, BE IT RESOLVED** by the Winnebago County Board of Supervisors that the 2024 Annual
13 County Budget, as amended by the Board, a copy of which is incorporated herein by reference, be and the same is
14 hereby adopted.

15 **BE IT FURTHER RESOLVED** that the following property taxes are levied for 2023, to be collected in 2024:

16 (1) Upon the taxable property of Winnebago County the sum of \$8,735,752 for debt service, bonds, and
17 notes as legally required;

18 (2) Upon the taxable property of Winnebago County, excluding property in the cities of Appleton,
19 Menasha, Neenah, Omro, and Oshkosh and the Village of Winneconne, the sum of \$2,565,195 for libraries;

20 (3) Upon the taxable property of Winnebago County, excluding property in the cities of Appleton and
21 Menasha, the sum of \$1,861,304 for public health services;

22 (4) Upon the taxable property of Winnebago County, excluding property in the cities of Appleton,
23 Menasha, Neenah, Omro, and Oshkosh and the villages of Fox Crossing and Winneconne, the sum of \$60,000 for
24 bridge and culvert aid;

25 (5) Upon the taxable property of Winnebago County, excluding property in the cities of Appleton,
26 Menasha, Neenah, and Oshkosh, the sum of \$215,315 for property listing and data processing; and

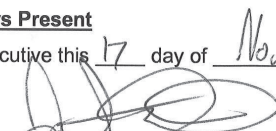
27 (6) Upon the taxable property of Winnebago County the sum of \$59,190,567 for all other services.

28
29
30 Respectfully submitted by:

31 **THOMAS EGAN, County Board Chairman**

32
33
34 Vote Required for Passage: **Majority of Members Present**

35 Approved by the Winnebago County Executive this 17 day of November, 2023.

36
37
38 
39 Jonathan D. Doemel
40 Winnebago County Executive

SUMMARY OF COUNTY BOARD ACTIONS

2024 BUDGET AMENDMENTS - UNASSIGNED GENERAL FUND ADJUSTMENTS

Department	Amendment #	Passed / Failed	Description	Approved Increase / (Decrease) in Expenditures	Unassigned General Fund Balance Applied / (Returned)	Unassigned General Fund Balance Applied	
All	Error Report	Passed	Workers Compensation adjustments	(137,100)	(137,100)	1,541,470	Executive Budget
Sheriff	Error Report	Passed	Remove Sheriff's Opioid Revenue & Expenditure	(177,500)	-	1,404,370	
N/A	276-102023-001	Passed	Appendix Section Entitled ARPA/SPIRIT FUND	-	-	1,404,370	
Planning & Zoning	276-102023-002	Passed	Remove \$168,792 from 53565 Operating Grants (Regional Planning)	(168,792)	(168,792)	1,235,578	
Misc & Unclass	276-102023-003	Passed	Add \$168,792 to 53565 Operating Grants (Regional Planning)	168,792	168,792	1,404,370	
Misc & Unclass	276-102023-004	Passed	Add \$20,000 to 53565 Operating Grants (Fair Association)	20,000	20,000	1,424,370	
Sheriff	276-102023-006	Passed	Add one (1) full-time Detective position (ICAC, Fraud, Trafficking)	151,480	151,480	1,575,850	
Sheriff	276-102023-007	Passed	Add one (1) full-time Detective position (drug related crime/community)	151,480	151,480	1,727,330	
County Executive	276-102023-010	Failed	Reduce \$14,987 from 51100 Regular Pay	-	-	1,727,330	
County Clerk	276-102023-011	Passed	Add one (1) part-time Administration Associate III position	35,131	35,131	1,762,461	
County Executive	276-102023-012	Passed	Reduce \$10,000 from 51101 Temporary Employees	(10,000)	(10,000)	1,752,461	
Veterans	276-102023-013	Passed	Add one (1) part-time Administration Associate III position	48,957	48,957	1,801,418	
Total				82,448	259,948	1,801,418	Adopted Budget
						259,948	Increase in FB

2024 BUDGET AMENDMENTS - PUBLIC HEALTH ASSIGNED FUND BALANCE

Department	Amendment #	Passed / Failed	Description	Approved Increase / (Decrease) in Expenditures	Public Health Assigned Fund Balance Applied / (Returned)	Public Health Fund Balance Applied	
Public Health	Error Report	Passed	Workers Compensation adjustments	(18,043)	(18,043)	925,000	Executive Budget
Public Health	276-102023-005	Failed	Remove \$21,164 from 51100 Regular Pay	-	-	906,957	
Public Health	276-102023-008	Passed	Eliminate one (1) full-time Deputy Director of Public Health position	(140,574)	(140,574)	766,383	
Public Health	276-102023-009	Passed	Reduce \$245,480 from 51100 Regular Pay	(245,480)	(245,480)	520,903	
Public Health	276-102023-014	Passed	Adding \$342,000 to 51100 Regular Pay	342,000	342,000	862,903	
Total				(62,097)	(62,097)	862,903	Adopted Budget
						(62,097)	Reduction in FB

2024 BUDGET AMENDMENTS - BOAT LAUNCH ASSIGNED FUND BALANCE

Department	Amendment #	Passed / Failed	Description	Approved Increase / (Decrease) in Expenditures	Boat Launch Assigned Fund Balance Applied / (Returned)	Public Health Fund Balance Applied	
Boat Launch	Error Report	Passed	Workers Compensation adjustments	(44)	(44)	125,877	Executive Budget
Total				(44)	(44)	125,833	Adopted Budget
						(44)	Reduction in FB

SUMMARY OF COUNTY BOARD ACTIONS

2024 BUDGET AMENDMENTS - PROPERTY LISTER ASSIGNED FUND BALANCE

Department	Amendment #	Passed / Failed	Description	Approved Increase / (Decrease) in Expenditures	Boat Launch Assigned Fund Balance Applied / (Returned)	Public Health Fund Balance Applied	
Boat Launch	Error Report	Passed	Workers Compensation adjustments	(13)	(13)	35,000	Executive Budget
			Total	<u>(13)</u>	<u>(13)</u>	<u>34,987</u>	Adopted Budget
						(13)	Reduction in FB

2024 BUDGET AMENDMENTS - AIRPORT

Department	Amendment #	Passed / Failed	Description	Approved Increase / (Decrease) in Expenditures	Airport Fund Balance Applied / (Returned)	Airport Fund Balance Applied	
Airport	Error Report	Passed	Workers Compensation adjustments	(5,408)	(5,408)	102,943	Executive Budget
			Total	<u>(5,408)</u>	<u>(5,408)</u>	<u>97,535</u>	Adopted Budget
						(5,408)	Reduction in FB

2024 BUDGET AMENDMENTS - SOLID WASTE

Department	Amendment #	Passed / Failed	Description	Approved Increase / (Decrease) in Expenditures	Solid Waste Fund Balance Applied / (Returned)	Solid Waste Fund Adjustments	
Solid Waste	Error Report	Passed	Workers Compensation adjustments	(4,101)	(4,101)	541,511	Executive Budget
			Total	<u>(4,101)</u>	<u>(4,101)</u>	<u>537,410</u>	Adopted Budget
						(4,101)	Reduction in Adj

2024 BUDGET AMENDMENTS - PARK VIEW HEALTH CENTER

Department	Amendment #	Passed / Failed	Description	Approved Increase / (Decrease) in Expenditures	Park View Fund Balance Applied / (Returned)	Park View Fund Balance Applied / (Returned)	
Center	Error Report	Passed	Workers Compensation adjustments	(58,012)	(58,012)	1,000,000	Executive Budget
			Total	<u>(58,012)</u>	<u>(58,012)</u>	<u>941,988</u>	Adopted Budget
						(58,012)	Reduction in FB

2024 BUDGET AMENDMENTS - HIGHWAY

Department	Amendment #	Passed / Failed	Description	Approved Increase / (Decrease) in Expenditures	Highway Fund Balance Applied / (Returned)	Highway Fund Surplus / (Deficit)	
Highway	Error Report	Passed	Workers Compensation adjustments	(25,375)	(25,375)	544,630	Executive Budget
			Total	<u>(25,375)</u>	<u>(25,375)</u>	<u>570,005</u>	Adopted Budget
						25,375	Increase in Surplus

SUMMARY OF COUNTY BOARD ACTIONS

2024 BUDGET AMENDMENTS - INTERNAL SERVICES FUNDS

Department	Amendment #	Passed / Failed	Description	Approved Increase / (Decrease) in Expenditures	Internal Services Fund Balance Applied / (Returned)	Internal Services Fund Surplus / (Deficit)	
						(80,433)	Executive Budget
General Services	Error Report	Passed	Workers Compensation adjustments	(3)	(3)	(80,430)	
			Total	<u>(3)</u>	<u>(3)</u>	<u>(80,430)</u>	Adopted Budget
						3	Decrease in Deficit
						(5,329)	Executive Budget
Workers Comp	Error Report	Passed	Workers Compensation adjustments	(4)	(4)	(5,325)	
			Total	<u>(4)</u>	<u>(4)</u>	<u>(5,325)</u>	Adopted Budget
						4	Decrease in Deficit
						18,786	Executive Budget
Property & Liab	Error Report	Passed	Workers Compensation adjustments	(2)	(2)	18,788	
			Total	<u>(2)</u>	<u>(2)</u>	<u>18,788</u>	Adopted Budget
						2	Increase in Surplus
						(615,726)	Executive Budget
Self-Funded Health	Error Report	Passed	Workers Compensation adjustments	(5)	(5)	(615,721)	
			Total	<u>(5)</u>	<u>(5)</u>	<u>(615,721)</u>	Adopted Budget
						5	Decrease in Deficit

**2024 WORKERS' COMPENSATION BUDGETS
ERROR CORRECTION**

DEPT/DIV/FUND	OBJ	DEPARTMENT	2024	2024	REDUCTION	Page #
			EXECUTIVE	CORRECTED		
001 Total	51203	County Board	150	140	(10)	428
004 Total	51203	County Executive	297	276	(21)	83
006 Total	51203	County Clerk	225	209	(16)	100 *
009 Total	51203	County Treasurer	254	236	(18)	115
010 Total	51203	Corporation Counsel	842	783	(59)	91
011 Total	51203	Administration	284	264	(20)	122
012 Total	51203	Human Resources	840	781	(59)	147
015 Total	51203	Finance	606	564	(42)	166
022 Total	51203	Information Technology	5,040	4,687	(353)	175
025 Total	51203	Facilities	50,818	39,638	(11,180)	190
050 Total	51203	Child Support	1,269	1,180	(89)	305
053 Total	51203	Public Health	82,015	63,972	(18,043)	296 *
059 Total	51203	Veterans' Service	473	440	(33)	313 *
064 Total	51203	UW Extension	1,788	1,663	(125)	360
065 Total	51203	Parks	16,641	12,980	(3,661)	369
070 Total	51203	Boat Launch	200	156	(44)	379
080 Total	51203	Register of Deeds	426	396	(30)	388
082 Total	51203	Land and Water Conservation	13,254	10,338	(2,916)	419
086 Total	51203	Planning & Zoning	2,337	2,174	(163)	397
089 Total	51203	Property Lister	183	170	(13)	404
101 Total	51203	District Attorney	4,304	4,003	(301)	203
105 Total	51203	Medical Examiner	4,155	3,490	(665)	245
107 Total	51203	Emergency Management	225	209	(16)	253
110 Total	51203	Sheriff	207,186	174,037	(33,149)	227 *
130 Total	51203	Clerk of Courts	7,853	7,304	(549)	214
200 Total	51203	Human Services	401,024	317,399	(83,625)	327
510 Total	51203	Airport	24,582	19,174	(5,408)	264
530 Total	51203	Park View Health Center	263,688	205,676	(58,012)	341
540 Total	51203	Highway	115,340	89,965	(25,375)	278
620 Total	51203	Administration (Gen Serv)	42	39	(3)	129
630 Total	51203	Workers' Compensation	63	59	(4)	135
640 Total	51203	Property & Liability	27	25	(2)	141
650 Total	51203	Health Insurance	73	68	(5)	155
Grand Total			1,206,504	962,495	(244,009)	

**These reductions only affect the workers compensation adjustment. The departments with a * include other changes to labor (positions added or eliminated) as a result of the County Board budget amendments. See those department sections for detailed changes.*

**2024 WORKERS' COMPENSATION BUDGETS
ERROR CORRECTION**

DEPT/DIV/FUND	OBJ	DEPARTMENT	2024	2024	REDUCTION	Page #
			EXECUTIVE	CORRECTED		
		Grand Total from previous page	1,206,504	962,495	(244,009)	
		Remove the following depts:				
		Public Health	82,015	63,972	(18,043)	
		Boat Launch	200	156	(44)	
		Property Lister	183	170	(13)	
		Airport	24,582	19,174	(5,408)	
		Park View Health Center	263,688	205,676	(58,012)	
		Highway	115,340	89,965	(25,375)	
		General Services	42	39	(3)	
		Workers Comp	63	59	(4)	
		Property & Liability Insurance	27	25	(2)	
		Self-Funded Health Insurance	73	68	(5)	
		Net Unassigned General Fund	720,291	583,191	(137,100)	

SOLID WASTE

ORG	OBJ	DEPARTMENT	2024	2024	REDUCTION	Page #
			EXECUTIVE	CORRECTED		
52801	51203	Solid Waste	2,186	1,705	(481)	476
52803	51203	Solid Waste	1,669	1,302	(367)	476
52805	51203	Solid Waste	327	255	(72)	476
52807	51203	Solid Waste	1,856	1,448	(408)	476
52809	51203	Solid Waste	32	25	(7)	476
52811	51203	Solid Waste	2,987	2,330	(657)	476
52813	51203	Solid Waste	6,204	4,839	(1,365)	476
52817	51203	Solid Waste	3,384	2,640	(744)	476
			18,645	14,544	(4,101)	

WINNEBAGO COUNTY 2024 BUDGET SUMMARY

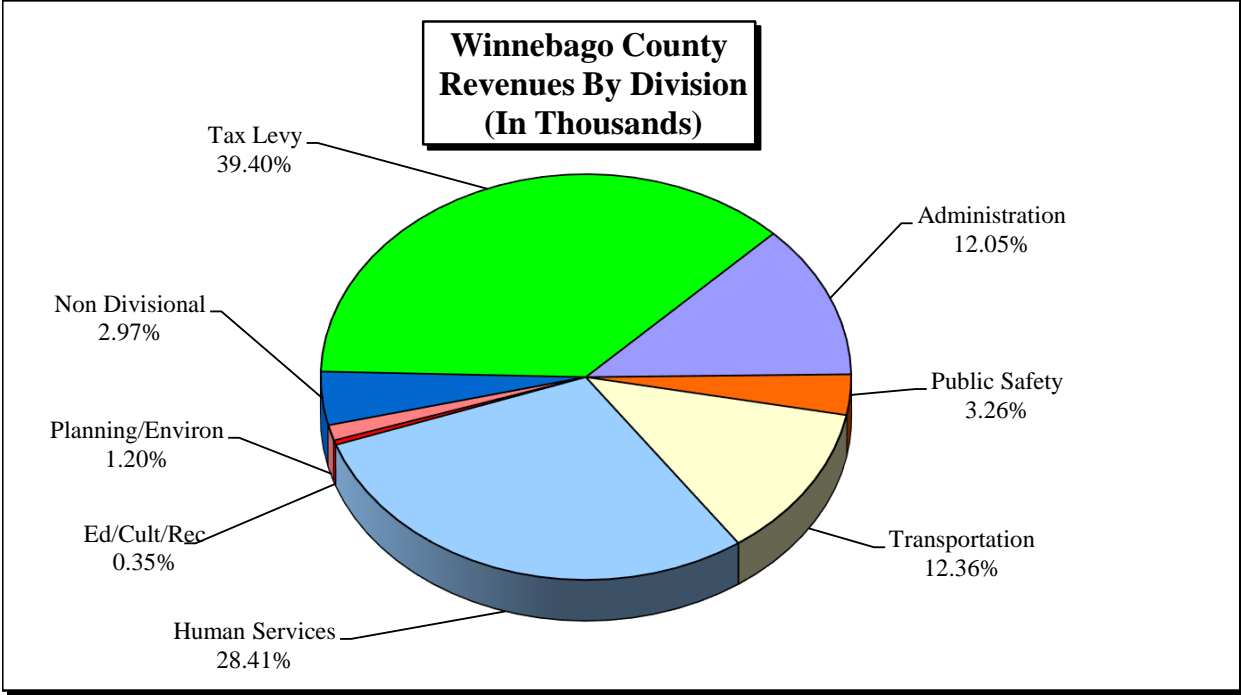
DIVISION:	<u>Revenue</u>	<u>Expense</u>	<u>Adjustments</u>	<u>Levy</u>
Administration	\$ 24,063,146	\$ 37,797,196	\$ (1,723,304)	\$ 12,010,746
Public Safety	6,324,690	35,217,836	(72,290)	28,820,856
Transportation	24,013,850	29,677,330	(3,350,530)	2,312,950
Health & Human Services	57,435,611	81,721,063	(2,490,561)	21,794,891
Education, Culture, & Recreation	731,133	3,139,357	(125,833)	2,282,391
Planning & Environment	2,419,472	3,989,177	(169,681)	1,400,024
Divisional Total	<u>\$ 114,987,902</u>	<u>\$ 191,541,959</u>	<u>\$ (7,932,199)</u>	<u>\$ 68,621,858</u>
 OTHER:				
Board of Supervisors	\$ -	\$ 377,814	\$ -	\$ 377,814
Scholarship Program	1,500	18,000	(9,000)	7,500
Unclassified	8,236,800	4,923,427	(1,801,418)	(5,114,791)
Debt Service	110,255	8,846,007	-	8,735,752
Other Total	<u>\$ 8,348,555</u>	<u>\$ 14,165,248</u>	<u>\$ (1,810,418)</u>	<u>\$ 4,006,275</u>
Grand Total	<u>\$ 123,336,457</u>	<u>\$ 205,707,207</u>	<u>\$ (9,742,617)</u>	<u>\$ 72,628,133</u>

2024 APPROPRIATIONS FOR WINNEBAGO COUNTY

Department	REVENUES					EXPENDITURES				
	2022 Actual	2023 Estimated	2023 Budget	2023 Revised	2024 Budget	2022 Actual	2023 Estimated	2023 Budget	2023 Revised	2024 Budget
ADMINISTRATION										
County Executive	6,000	7,000	7,000	7,000	7,000	288,296	376,520	352,408	358,408	397,786
Corporation Counsel	102,659	194,461	107,350	107,350	374,676	685,783	795,011	829,142	837,382	1,122,231
County Clerk	45,305	44,750	49,650	49,650	47,500	285,174	297,704	304,098	304,098	337,393
Elections	36,729	40,715	40,010	40,010	35,000	171,013	92,561	100,161	100,161	174,766
Dog License	7,710	6,190	6,190	6,190	7,000	7,710	6,190	6,190	6,190	7,000
Treasurer	1,112,651	940,820	920,825	920,825	1,022,820	420,984	427,565	443,620	443,620	446,407
Administration	-	8,000	8,000	8,200	7,250	83,904	314,809	338,733	338,733	636,096
General Services	364,728	324,186	386,800	386,800	319,750	355,607	347,277	381,228	381,228	400,180
Workers Compensation Fund	405,009	402,074	463,005	463,005	1,051,482	843,527	1,022,670	925,953	925,953	1,056,807
Property & Liability Insurance Fund	1,116,022	1,215,058	1,229,700	1,229,700	1,201,319	1,196,057	1,123,400	1,124,164	1,124,164	1,182,531
Human Resources	14,709	17,050	17,050	17,050	12,050	945,960	1,108,031	1,046,098	1,150,150	1,111,875
Self Funded Health Insurance	15,985,171	17,150,180	17,150,180	17,150,180	18,238,856	16,654,644	18,000,315	18,067,315	18,067,315	18,854,577
Self Funded Dental Insurance	791,505	867,427	864,427	864,427	895,334	815,816	853,804	853,804	853,804	882,833
Finance	47,100	44,000	44,000	44,000	47,500	806,113	930,727	890,476	925,276	922,490
Information Technology	92,259	96,695	93,695	93,695	96,929	1,825,178	2,071,063	2,055,663	2,055,663	2,172,567
Technology Replacement	221,551	231,674	191,950	191,950	438,776	721,565	994,595	935,790	1,024,595	1,491,893
Facilities & Property Management	150,066	148,950	155,924	155,924	259,904	5,357,350	7,383,268	6,995,238	8,527,288	6,599,764
	20,499,174	21,739,230	21,735,756	21,735,956	24,063,146	31,464,681	36,145,510	35,650,081	37,424,028	37,797,196
PUBLIC SAFETY										
District Attorney	358,641	864,737	591,197	867,237	798,775	1,811,630	2,138,916	1,899,506	2,216,716	2,241,293
Clerk of Courts & Courts	2,624,377	2,215,431	2,447,688	2,447,688	2,518,620	4,013,951	4,524,522	4,598,258	4,680,678	4,631,500
Sheriff	2,281,796	2,314,079	2,280,234	2,488,589	2,450,748	24,904,764	26,101,628	25,371,790	26,152,775	26,990,057
Jail Improvements	191,525	190,700	190,700	190,700	168,000	243,292	233,757	240,088	240,088	240,290
Medical Examiner	202,122	190,000	185,000	185,000	200,000	595,933	626,692	571,056	571,056	692,707
Emergency Management	188,265	185,000	178,692	197,279	188,547	357,327	463,525	441,626	477,070	421,989
	5,846,726	5,959,947	5,873,511	6,376,493	6,324,690	31,926,897	34,089,040	33,122,324	34,338,383	35,217,836
TRANSPORTATION										
Airport	22,485,292	1,227,400	1,194,217	1,194,217	1,357,004	3,279,938	3,380,415	3,359,243	3,364,164	5,152,065
Airport Debt	-	-	-	-	-	345,433	2,521,107	2,521,107	2,521,107	410,961
Highway Department	18,572,571	17,676,009	18,763,273	18,766,106	20,327,610	18,742,461	19,178,377	19,417,706	20,491,809	20,605,605
County Road Maintenance	2,126,436	2,349,510	2,340,000	2,340,000	2,329,236	3,061,379	3,519,463	3,519,463	3,519,463	3,508,699
	43,184,299	21,252,919	22,297,490	22,300,323	24,013,850	25,429,211	28,599,362	28,817,519	29,896,543	29,677,330

2024 APPROPRIATIONS FOR WINNEBAGO COUNTY

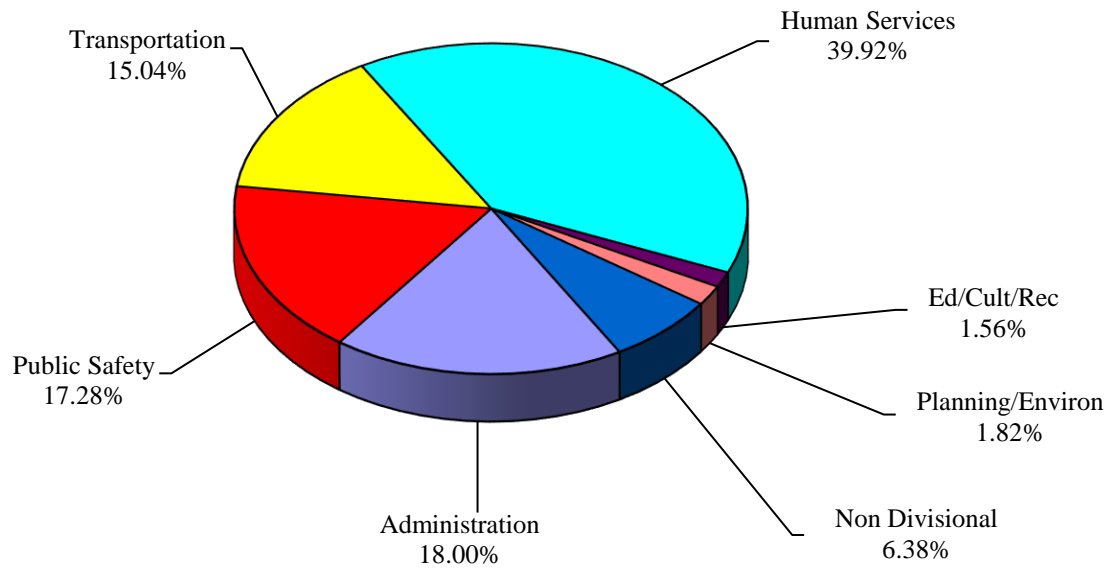
Department	REVENUES					EXPENDITURES				
	2022 Actual	2023 Estimated	2023 Budget	2023 Revised	2024 Budget	2022 Actual	2023 Estimated	2023 Budget	2023 Revised	2024 Budget
HEALTH & HUMAN SERVICES										
Public Health	3,708,407	3,845,709	4,006,452	4,230,494	5,394,553	5,503,134	6,234,384	6,649,245	6,859,778	8,118,760
Child Support	1,516,387	1,707,414	1,707,414	1,707,414	1,753,640	1,599,928	1,630,888	1,937,601	1,937,601	1,804,106
Veterans	16,082	17,300	17,300	17,300	40,053	555,755	596,986	604,439	604,439	743,712
Human Services	31,269,583	31,214,100	29,620,596	29,620,596	34,189,749	43,586,316	45,644,684	47,806,190	47,898,815	52,401,717
Park View Health Center	22,983,438	15,878,466	16,055,999	16,146,961	16,057,616	15,596,133	24,701,094	19,687,464	28,776,193	18,652,768
	59,493,897	52,662,989	51,407,761	51,722,765	57,435,611	66,841,266	78,808,036	76,684,939	86,076,826	81,721,063
EDUCATION, CULTURE, & RECREATION										
UWO-Fox Cities Campus	151,986	172,738	158,992	158,992	192,308	293,605	309,476	307,616	326,866	348,616
University Extension	56,950	61,472	46,126	46,126	62,581	552,828	671,313	749,548	751,441	735,056
Parks	422,123	363,842	325,173	337,673	363,244	1,669,095	1,857,721	1,823,468	1,892,157	1,816,852
Boat Landing	110,733	110,000	110,000	110,000	113,000	74,386	108,832	108,532	108,532	238,833
	741,792	708,052	640,291	652,791	731,133	2,589,914	2,947,342	2,989,164	3,078,996	3,139,357
PLANNING & ENVIRONMENTAL										
Register of Deeds	1,357,780	1,060,000	1,105,000	1,105,000	1,075,000	577,891	676,450	646,658	646,658	666,423
Planning	289,248	321,710	344,575	344,575	364,610	961,857	1,089,490	1,117,432	1,117,432	1,239,329
Property Lister	700	600	600	600	600	223,940	215,024	234,309	234,309	253,402
Land Records Modernization	232,603	279,000	255,500	255,500	224,444	217,263	357,434	359,262	359,262	359,138
Land & Water Conservation	404,370	444,921	454,739	483,559	754,818	940,724	1,263,571	1,133,778	1,284,105	1,470,885
	2,284,701	2,106,231	2,160,414	2,189,234	2,419,472	2,921,675	3,601,969	3,491,439	3,641,766	3,989,177
NON-DIVISIONAL BUDGETS										
County Board	-	-	-	-	-	233,073	276,152	292,772	292,772	377,814
Scholarship	(2,401)	-	700	700	1,500	9,000	9,000	9,000	9,000	18,000
Unclassified	28,675,254	9,404,814	5,242,617	8,054,114	8,236,800	16,372,288	24,612,720	3,318,483	36,591,181	2,298,232
Library Aid	-	-	-	-	-	2,381,414	2,515,481	2,515,481	2,515,481	2,565,195
Bridge & Culvert Aid	-	-	-	-	-	29,821	50,000	50,000	50,000	60,000
Debt Service	(499,940)	-	110,255	-	110,255	3,933,254	5,937,158	6,047,413	5,937,158	8,846,007
Depreciation adjustments	3,758,389	4,343,933	3,168,185	3,168,185	4,508,670	-	-	-	-	-
General Fund Balance applied	15,686,934	6,631,220	5,497,810	39,617,756	1,801,418	-	-	-	-	-
Other fund adjustments	4,053,562	2,067,407	3,801,475	12,981,467	3,432,529	-	-	-	-	-
Tax Levy	70,205,691	71,052,350	71,052,350	71,052,350	72,628,133	-	-	-	-	-
	121,877,489	93,499,724	88,873,392	134,874,572	90,719,305	22,958,850	33,400,511	12,233,149	45,395,592	14,165,248
	253,928,078	197,929,092	192,988,615	239,852,134	205,707,207	184,132,494	217,591,770	192,988,615	239,852,134	205,707,207



	<u>2023</u>	<u>2024</u>	<u>Change</u>	<u>Percent</u>
Administration	21,736	24,063	2,327	10.71
Public Safety	5,874	6,324	450	7.66
Transportation	22,298	24,014	1,716	7.70
Human Services	51,408	57,436	6,028	11.73
Ed/Cult/Rec	640	731	91	14.22
Planning/Environ	2,161	2,419	258	11.94
Non Divisional	5,353	8,349	2,996	55.97
Tax Levy	<u>71,052</u>	<u>72,628</u>	<u>1,576</u>	<u>2.22</u>
	180,522	195,964	15,442	8.55
Depreciation adjustments	3,168	4,509	1,341	42.33
General Fund Balance applied	5,498	1,801	(3,697)	(67.24)
Other Fund adjustments	<u>3,801</u>	<u>3,433</u>	<u>(368)</u>	<u>(9.68)</u>
	<u><u>192,989</u></u>	<u><u>205,707</u></u>	<u><u>12,718</u></u>	<u><u>6.59</u></u>

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

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

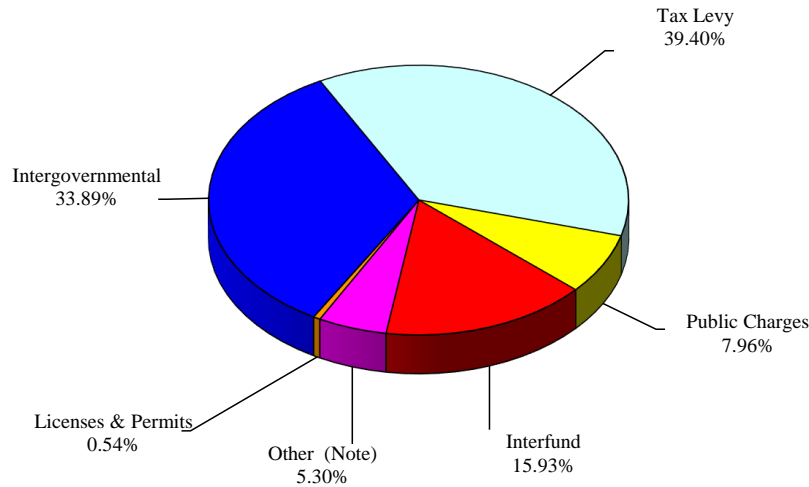


Human Services Exp breakdown	2024 (Thousands)
Public Health	\$ 8,119
Child Support	1,804
Veterans	744
Human Services	52,402
Park View	18,653
Total	\$ 81,722

	<u>2023</u>	<u>2024</u>	<u>Change</u>	<u>Percent</u>
Administration	35,650	37,797	2,147	6.02
Public Safety	33,122	35,218	2,096	6.33
Transportation	28,818	29,677	859	2.98
Human Services	76,685	81,722	5,037	6.57
Ed/Cult/Rec	2,989	3,139	150	5.02
Planning/Environ	3,492	3,989	497	14.23
Non Divisional	12,233	14,165	1,932	15.79
	<u>192,989</u>	<u>205,707</u>	<u>12,718</u>	<u>6.59</u>

* Note: Non Divisional includes County Board, Scholarship Program, Library pass through levy, Operating Grants and Debt Service

**Winnebago County
Where The Funds Come From
(In Thousands)**



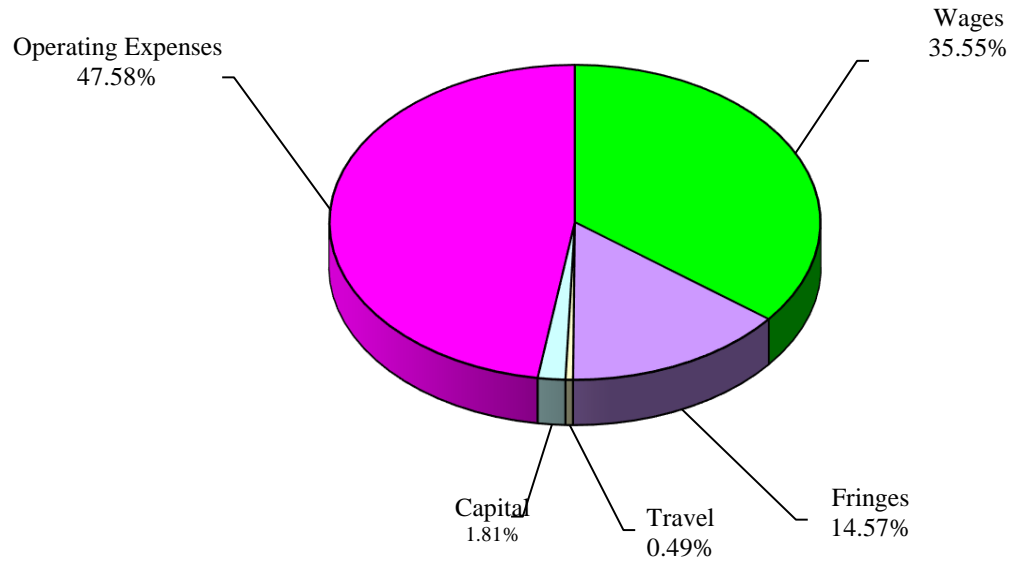
2024	
Intergov Revenue	(Thousands)
Basic County allocation	7,966
Youth aids	1,930
Childrens waiver revenue	3,395
Income maintenance	2,566
ADRC	1,989
Other Human Services	21,553
Medicaid	6,467
State shared revenue	5,527
Transportation aids	2,226
Hwy maint state	5,000
Hwy maint municipal	3,300
Other general	4,488
Total	66,407

	2023	2024	Change	Percent	% of Total Excluding Interfund
Intergovernmental	58,521	66,407	7,886	13.48	33.89%
Tax Levy	71,052	72,628	1,576	2.22	37.06%
Public Charges	14,348	14,276	(72)	(0.50)	7.29%
Interfund	28,457	31,212	2,755	9.68	15.93%
Other (Note)	7,067	10,386	3,319	46.96	5.30%
Licenses & Permits	1,077	1,055	(22)	(2.04)	0.54%
	<u>180,522</u>	<u>195,964</u>	<u>15,442</u>	<u>8.55</u>	<u>100.00%</u>
Depreciation adjustments	3,168	4,509	1,341	42.33	
General Fund Balance applied	5,498	1,801	(3,697)	(67.24)	
Other Fund adjustments	3,801	3,433	(368)	(9.68)	
	<u>192,989</u>	<u>205,707</u>	<u>12,718</u>	<u>6.59</u>	

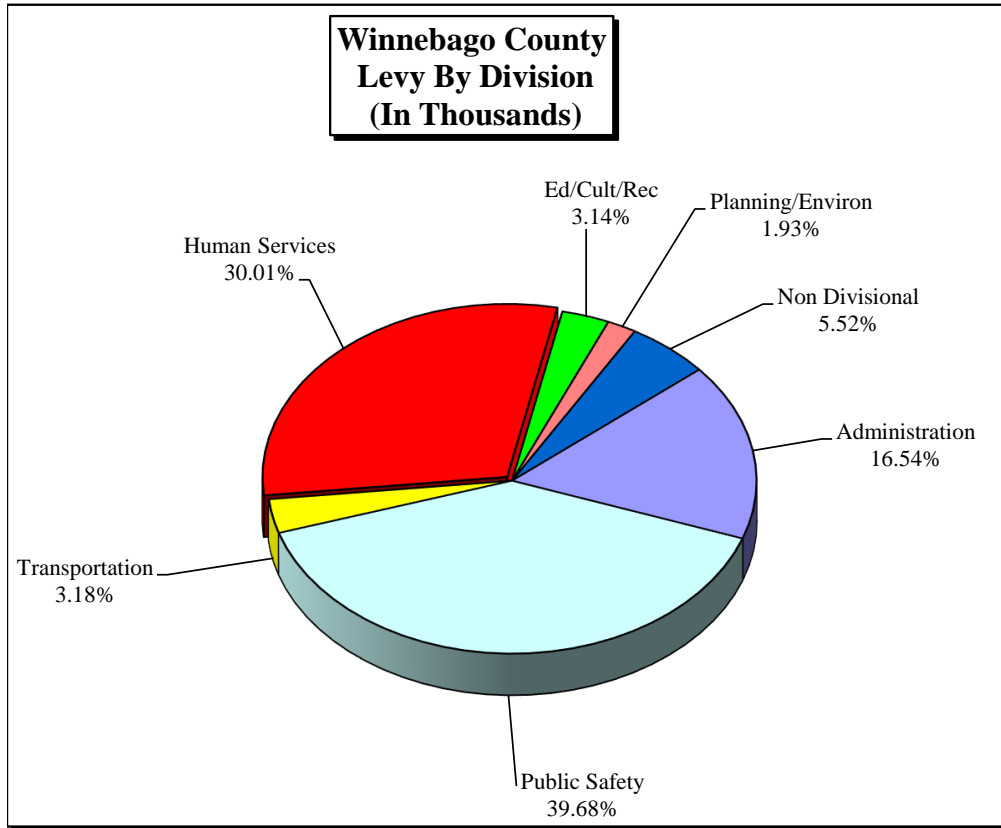
**Decrease to Fund Balances represent savings being used to reduce the tax levy.

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

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



	<u>2023</u>	<u>2024</u>	<u>Change</u>	<u>Percent</u>
Wages	66,454	73,127	6,673	10.04
Fringes	28,241	29,968	1,727	6.12
Travel	901	1,013	112	12.43
Capital	3,524	3,727	203	5.76
Operating Expenses	93,869	97,872	4,003	4.26
	<u>192,989</u>	<u>205,707</u>	<u>12,718</u>	<u>6.59</u>



2024	
Human Services Levy (Thousands)	
Public Health	1,861
Child Support	51
Veterans	704
Human Services	18,212
Park View	967
Park View Debt	-
Total	21,795

2024	
Non Divisional Levy (Thousands)	
Debt Service	8,736
Library	2,565
Board	378
Scholarship	7
Bridge Culvert	60
Misc	(7,740)
Total	4,006

	2023	2024	Change	Percent
Administration	11,384	12,011	627	5.51
Public Safety	27,140	28,821	1,681	6.19
Transportation	4,423	2,313	(2,110)	(47.71)
Human Services	21,849	21,795	(54)	(0.25)
Ed/Cult/Rec	2,220	2,282	62	2.79
Planning/Environ	1,162	1,400	238	20.48
Non Divisional	2,874	4,006	1,132	39.39
	71,052	72,628	1,576	2.22

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

FINANCIAL COMPARISON - TOTAL

	<u>2023 Budget</u>	<u>2024 Budget</u>	<u>Increase/ (Decrease)</u>	<u>Percent Increase/ -Decrease</u>
Wages	\$ 66,474,333	\$ 73,126,619	\$ 6,652,286	10.01%
Fringe Benefits	28,220,500	29,968,012	1,747,512	6.19%
Travel & Meetings	900,734	1,013,318	112,584	12.50%
Capital Outlay	3,523,716	3,726,845	203,129	5.77%
Other operating expenses	<u>93,869,332</u>	<u>97,872,413</u>	<u>4,003,081</u>	<u>4.27%</u>
Total Expenditures	192,988,615	205,707,207	12,718,592	6.59%
Revenues	104,286,642	114,376,970	10,090,328	9.68%
Non operating revenues	<u>5,182,153</u>	<u>8,959,487</u>	<u>3,777,334</u>	<u>72.89%</u>
Levy before adjustments	83,519,820	82,370,750	(1,149,070)	-1.38%
Depreciation adjustments (Note 3)	(3,168,185)	(4,508,670)	(1,340,485)	42.31%
Fund balance adjustments (Note 2)	<u>(9,299,285)</u>	<u>(5,233,947)</u>	<u>4,065,338</u>	<u>-43.72%</u>
Levy	<u>71,052,350</u>	<u>72,628,133</u>	<u>1,575,783</u>	<u>2.22%</u>
Equalized value (TID Out)	<u>16,793,519,300</u>	<u>18,902,796,800</u>	<u>2,109,277,500</u>	<u>12.56%</u>
Tax Rate (Note 1)	\$ <u>4.23</u>	\$ <u>3.84</u>	\$ <u>(0.39)</u>	<u>-9.22%</u>

Note 1:

The total tax rate does not equal the sum of the individual rates because the rates are calculated based on different total property valuations. Some municipalities do not have the Library tax or Public Health tax so those rates are calculated without the non-chargeable municipalities. The above rate is a blended rate and only represents an estimate.

The 2024 tax mill rate is 39-cents lower than the 2023 rate based on equalized property values. The tax rate for operating expenses is \$3.11 per thousand dollars of equalized value.

Taxes are actually allocated to individual properties based on assessed valuation. The County experienced real growth in property value (from new construction) of about **1.23%**. **Existing property values increased by an average of 11.33%.**

It is not possible to determine the impact on individual property owners because of differences in assessment among municipalities in Winnebago County.

Note 2:

These are special purpose funds that must be applied to their designated purpose. An example is debt service funds. These funds must be applied to debt service if not used for capital projects.

Note 3:

Depreciation is backed out of the levy number for all enterprise funds (Airport, Park View and Highway).

FINANCIAL COMPARISON - OPERATING

	<u>2023 Budget</u>	<u>2024 Budget</u>	<u>Increase/ (Decrease)</u>	<u>Percent Increase/ -Decrease</u>
Wages	\$ 63,092,432	\$ 69,228,589	\$ 6,136,157.00	9.73%
Fringe Benefits	26,958,680	28,515,742	1,557,062	5.78%
Travel & Meetings	821,384	921,533	100,149	12.19%
Capital Outlay	3,488,716	3,726,845	238,129	6.83%
Other operating expenses	<u>80,609,848</u>	<u>83,060,173</u>	<u>2,450,325</u>	<u>3.04%</u>
Total Expenditures	174,971,060	185,452,882	10,481,822	5.99%
Revenues	100,280,090	108,982,817	8,702,727	8.68%
Non operating revenues	<u>5,071,398</u>	<u>8,848,232</u>	<u>3,776,834</u>	<u>74.47%</u>
Levy before adjustments	69,619,572	67,621,833	(1,997,739)	-2.87%
Depreciation adjustments	(3,168,185)	(4,508,670)	(1,340,485)	42.31%
Fund balance adjustments	<u>(8,472,875)</u>	<u>(4,336,057)</u>	<u>4,136,818</u>	<u>-48.82%</u>
Levy	<u>57,978,512</u>	<u>58,777,106</u>	<u>798,594</u>	<u>1.38%</u>
Equalized value (TID Out)	<u>16,793,519,300</u>	<u>18,902,796,800</u>	<u>2,109,277,500</u>	<u>12.56%</u>
Tax Rate	<u>\$ 3.45</u>	<u>\$ 3.11</u>	<u>\$ (0.34)</u>	<u>-9.86%</u>

FINANCIAL COMPARISON - DEBT SERVICE

	<u>2023 Budget</u>	<u>2024 Budget</u>	<u>Increase/ (Decrease)</u>	<u>Percent Increase/ -Decrease</u>
Wages	\$ -	\$ -	\$ -	0.00%
Fringe Benefits	-	-	-	0.00%
Travel & Meetings	-	-	-	0.00%
Capital Outlay	-	-	-	0.00%
Other operating expenses	<u>8,568,520</u>	<u>9,256,968</u>	<u>688,448</u>	<u>8.04%</u>
Total Expenditures	<u>8,568,520</u>	<u>9,256,968</u>	<u>688,448</u>	<u>8.04%</u>
Revenues	-	-	-	0.00%
Non operating revenues	<u>110,255</u>	<u>110,255</u>	<u>-</u>	<u>0.00%</u>
Levy before adjustments	8,458,265	9,146,713	688,448	8.14%
Depreciation adjustments	-	-	-	0.00%
Fund balance adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>
Levy	<u>8,458,265</u>	<u>9,146,713</u>	<u>688,448</u>	<u>8.14%</u>
Equalized value (TID Out)	<u>16,793,519,300</u>	<u>18,902,796,800</u>	<u>2,109,277,500</u>	<u>12.56%</u>
Tax Rate	<u>\$ 0.50</u>	<u>\$ 0.48</u>	<u>\$ (0.02)</u>	<u>-4.00%</u>

FINANCIAL COMPARISON - OTHER

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

	<u>2023 Budget</u>	<u>2024 Budget</u>	<u>Increase/ (Decrease)</u>	<u>Percent Increase/ -Decrease</u>
Wages	\$ 3,381,901	\$ 3,898,030	\$ 516,129	15.26%
Fringe Benefits	1,261,820	1,452,270	190,450	15.09%
Travel & Meetings	79,350	91,785	12,435	15.67%
Capital Outlay	35,000	-	(35,000)	0.00%
Other operating expenses	<u>4,690,964</u>	<u>5,555,272</u>	<u>864,308</u>	<u>18.43%</u>
Total Expenditures	9,449,035	10,997,357	1,548,322	16.39%
Revenues	4,006,552	5,394,153	1,387,601	34.63%
Non operating revenues	<u>500</u>	<u>1,000</u>	<u>500</u>	<u>0.00%</u>
Levy before adjustments	5,441,983	5,602,204	160,221	2.94%
Depreciation adjustments	-	-	-	0.00%
Fund balance adjustments	<u>(826,410)</u>	<u>(897,890)</u>	<u>(71,480)</u>	<u>8.65%</u>
Levy	<u>4,615,573</u>	<u>4,704,314</u>	<u>88,741</u>	<u>1.92%</u>

Note: A tax rate is not calculated for this section because each area (Libraries, Public Health, etc.) has a different formula for apportionment of these taxes. Calculating a blended rate would not be meaningful.

WINNEBAGO COUNTY, WISCONSIN INFORMATION ON COUNTY TAX RATES

Year	Equalized Value (000) (TID Out)	TAX LEVY				TAX RATE			
		Total	Operating	Debt Service	Note 2 Other	Equalized Rate	Operating	Debt Service	Note 3 Other
2015	11,396,366	65,494,165	55,330,678	6,508,000	3,655,487	5.75	4.86	0.57	NA
2016	11,583,546	65,062,977	53,211,905	7,904,000	3,947,072	5.62	4.59	0.68	NA
2017	11,798,033	65,906,930	53,887,127	8,026,000	3,993,803	5.59	4.57	0.68	NA
2018	12,315,791	67,285,709	54,313,978	8,558,000	4,413,731	5.46	4.41	0.69	NA
2019	12,969,909	68,169,992	55,030,041	8,677,000	4,462,951	5.26	4.24	0.67	NA
2020	13,655,711	69,224,589	55,769,156	8,897,000	4,558,433	5.07	4.08	0.65	NA
2021	14,197,530	70,213,271	56,691,956	8,864,000	4,657,315	4.95	3.99	0.62	NA
2022	15,082,216	70,209,792	57,649,579	8,197,000	4,501,180	4.66	3.82	0.54	NA
2023	16,793,519	71,052,350	57,978,512	8,458,265	4,615,573	4.23	3.45	0.50	NA
2024	18,902,797	72,628,133	58,777,106	9,146,713	4,704,314	3.84	3.11	0.48	NA

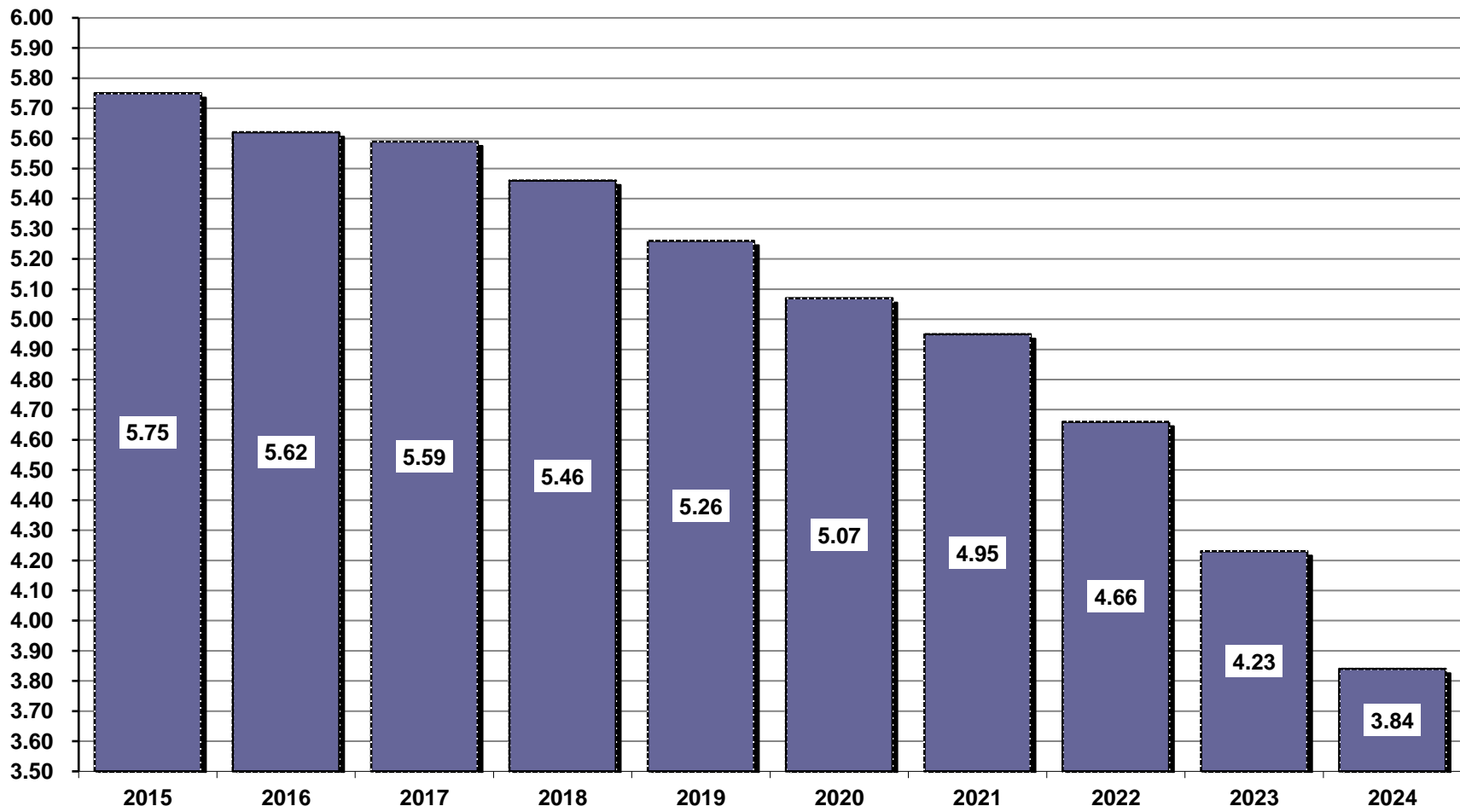
Note 1: Graphs for the above data are shown on the following pages.

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

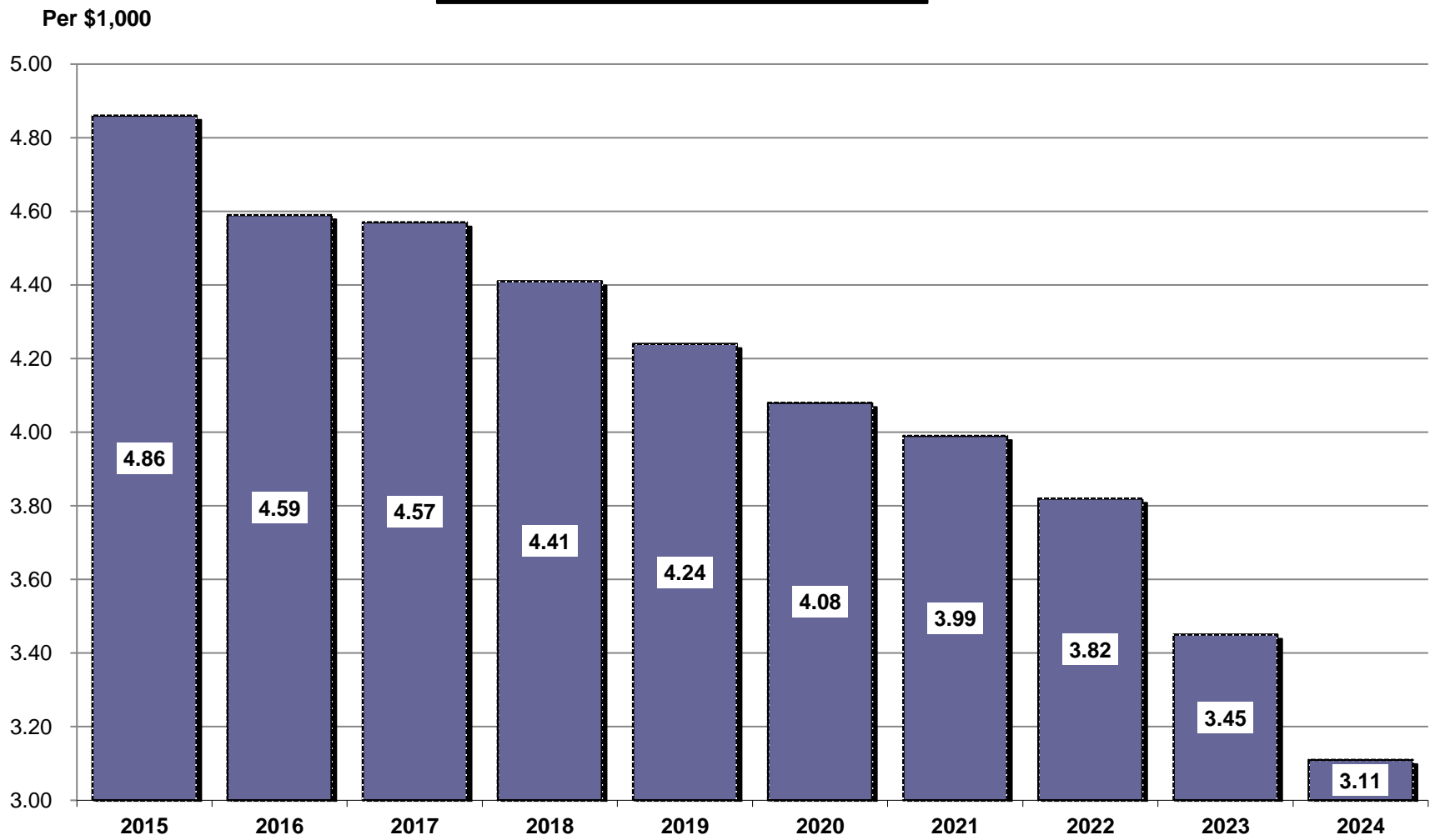
Note 3: A rate is not available for this area because each of the taxes that make up this area have a different apportionment basis.

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

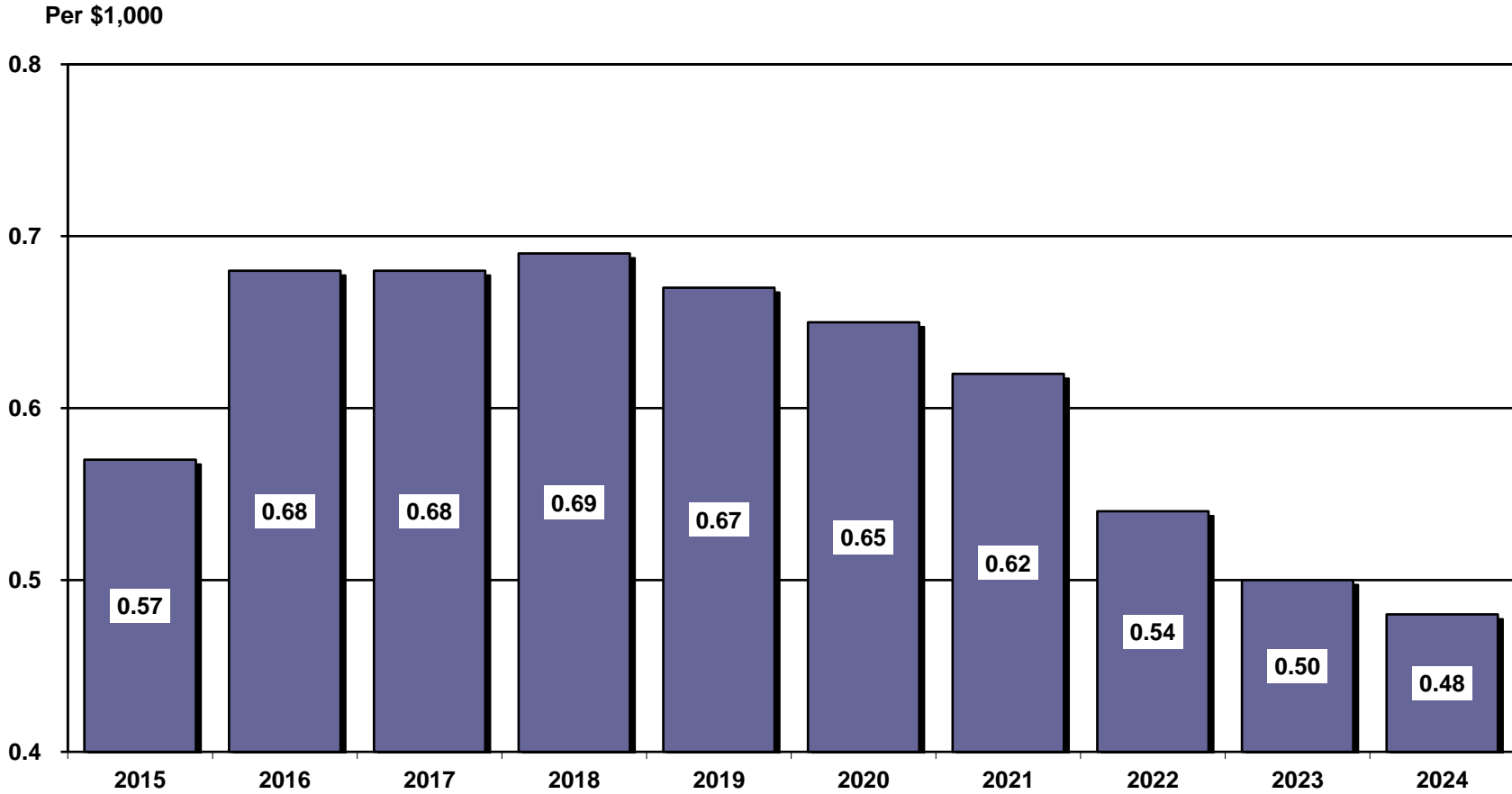
Per \$1,000



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



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



**WINNEBAGO COUNTY, WISCONSIN
 APPORTIONMENT OF TAXES AND SPECIAL CHARGES - 2024**

	Equalized Value (TID out)	Public Health	County Library Tax	Bridge & Culvert Aid	Property Lister	Total	All Other County Taxes	Charitable & Penal Charges	Total Other County Taxes	Tax Apportionment
Towns										
Algoma	1,018,843,800	107,683.53	300,558.25	9,760.14	23,605.69	441,607.61	3,670,377.10	(9,209.41)	3,661,167.69	4,102,775.30
Black Wolf	430,330,900	45,482.50	126,947.33	4,122.42	9,970.37	186,522.62	1,550,263.82	(3,889.80)	1,546,374.02	1,732,896.64
Clayton	762,210,400	80,559.48	224,851.57	7,301.71	17,659.71	330,372.47	2,745,857.22	(6,889.68)	2,738,967.54	3,069,340.01
Menasha	-	-	-	-	-	-	-	-	-	-
Neenah	652,187,300	68,930.93	192,394.83	6,247.72	15,110.58	282,684.06	2,349,499.83	(5,895.17)	2,343,604.66	2,626,288.72
Nekimi	211,750,300	22,380.30	62,466.20	2,028.49	4,906.06	91,781.05	762,828.86	(1,914.03)	760,914.83	852,695.88
Nepeuskun	94,721,500	10,011.30	27,942.78	907.40	2,194.61	41,056.09	341,233.49	(856.20)	340,377.29	381,433.38
Omro	366,359,600	38,721.25	108,075.84	3,509.60	8,488.22	158,794.91	1,319,807.70	(3,311.55)	1,316,496.15	1,475,291.06
Oshkosh	541,550,300	57,237.49	159,756.98	5,187.86	12,547.22	234,729.55	1,950,930.87	(4,895.12)	1,946,035.75	2,180,765.30
Poygan	285,929,800	30,220.47	84,349.10	2,739.11	6,624.73	123,933.41	1,030,059.95	(2,584.54)	1,027,475.41	1,151,408.82
Rushford	205,018,600	21,668.81	60,480.35	1,964.01	4,750.09	88,863.26	738,577.96	(1,853.18)	736,724.78	825,588.04
Utica	204,981,400	21,664.88	60,469.38	1,963.65	4,749.23	88,847.14	738,443.95	(1,852.84)	736,591.11	825,438.25
Vinland	344,990,400	36,462.70	101,771.94	3,304.89	7,993.11	149,532.64	1,242,825.31	(3,118.40)	1,239,706.91	1,389,239.55
Winchester	262,660,300	27,761.07	77,484.62	2,516.19	6,085.60	113,847.48	946,231.75	(2,374.21)	943,857.54	1,057,705.02
Winneconne	570,061,900	60,250.94	168,167.89	5,460.99	13,207.81	247,087.63	2,053,643.70	(5,152.84)	2,048,490.86	2,295,578.49
Wolf River	311,683,400	32,942.42	91,946.40	2,985.82	7,221.42	135,096.06	1,122,837.10	(2,817.33)	1,120,019.77	1,255,115.83
Total Towns	6,263,279,900	661,978.07	1,847,663.46	60,000.00	145,114.45	2,714,755.98	22,563,418.61	(56,614.30)	22,506,804.31	25,221,560.29
Villages										
Fox Crossing	2,432,315,700	257,076.11	717,531.54	-	56,354.52	1,030,962.17	8,762,398.97	(21,985.90)	8,740,413.07	9,771,375.24
Winneconne	307,203,000	32,468.87	-	-	7,117.61	39,586.48	1,106,696.49	(2,776.83)	1,103,919.66	1,143,506.14
Total Villages	2,739,518,700	289,544.98	717,531.54	-	63,472.13	1,070,548.65	9,869,095.46	(24,762.73)	9,844,332.73	10,914,881.38
Cities										
Appleton	80,419,900	-	-	-	-	-	289,712.08	(726.92)	288,985.16	288,985.16
Menasha	1,211,721,000	-	-	-	-	-	4,365,215.77	(10,952.85)	4,354,262.92	4,354,262.92
Neenah	2,853,204,900	301,560.70	-	-	-	301,560.70	10,278,649.14	(25,790.35)	10,252,858.79	10,554,419.49
Omro	290,405,300	30,693.49	-	-	6,728.42	37,421.91	1,046,182.90	(2,625.00)	1,043,557.90	1,080,979.81
Oshkosh	5,464,247,100	577,526.76	-	-	-	577,526.76	19,684,908.97	(49,391.78)	19,635,517.19	20,213,043.95
Total Cities	9,899,998,200	909,780.95	-	-	6,728.42	916,509.37	35,664,668.86	(89,486.90)	35,575,181.96	36,491,691.33
Total all taxing Districts	18,902,796,800	1,861,304.00	2,565,195.00	60,000.00	215,315.00	4,701,814.00	68,097,182.93	(170,863.93)	67,926,319.00	72,628,133.00

**WINNEBAGO COUNTY, WISCONSIN
APPORTIONMENT OF COUNTY TAXES - 2024**

	Equalized Value (TID out)	Public Health	County Library Tax	Bridge & Culvert Aid	Property Lister & Data Processing	All Other County Taxes	Tax Apportionment	2024 Tax Rate	2023 Tax Rate
Towns									
Algoma	1,018,843,800	107,683.53	300,558.25	9,760.14	23,605.69	3,661,167.69	4,102,775.30	4.027	4.436
Black Wolf	430,330,900	45,482.50	126,947.33	4,122.42	9,970.37	1,546,374.02	1,732,896.64	4.027	4.436
Clayton	762,210,400	80,559.48	224,851.57	7,301.71	17,659.71	2,738,967.54	3,069,340.01	4.027	4.436
Neenah	652,187,300	68,930.93	192,394.83	6,247.72	15,110.58	2,343,604.66	2,626,288.72	4.027	4.436
Nekimi	211,750,300	22,380.30	62,466.20	2,028.49	4,906.06	760,914.83	852,695.88	4.027	4.436
Nepeuskun	94,721,500	10,011.30	27,942.78	907.40	2,194.61	340,377.29	381,433.38	4.027	4.436
Omro	366,359,600	38,721.25	108,075.84	3,509.60	8,488.22	1,316,496.15	1,475,291.06	4.027	4.436
Oshkosh	541,550,300	57,237.49	159,756.98	5,187.86	12,547.22	1,946,035.75	2,180,765.30	4.027	4.436
Poygan	285,929,800	30,220.47	84,349.10	2,739.11	6,624.73	1,027,475.41	1,151,408.82	4.027	4.436
Rushford	205,018,600	21,668.81	60,480.35	1,964.01	4,750.09	736,724.78	825,588.04	4.027	4.436
Utica	204,981,400	21,664.88	60,469.38	1,963.65	4,749.23	736,591.11	825,438.25	4.027	4.436
Vinland	344,990,400	36,462.70	101,771.94	3,304.89	7,993.11	1,239,706.91	1,389,239.55	4.027	4.436
Winchester	262,660,300	27,761.07	77,484.62	2,516.19	6,085.60	943,857.54	1,057,705.02	4.027	4.436
Winneconne	570,061,900	60,250.94	168,167.89	5,460.99	13,207.81	2,048,490.86	2,295,578.49	4.027	4.436
Wolf River	311,683,400	32,942.42	91,946.40	2,985.82	7,221.42	1,120,019.77	1,255,115.83	4.027	4.436
Total Towns	6,263,279,900	661,978.07	1,847,663.46	60,000.00	145,114.45	22,506,804.31	25,221,560.29		
Villages									
Fox Crossing	2,432,315,700	257,076.11	717,531.54	-	56,354.52	8,740,413.07	9,771,375.24	4.017	4.427
Winneconne	307,203,000	32,468.87	-	-	7,117.61	1,103,919.66	1,143,506.14	3.722	4.099
Total Villages	2,739,518,700	289,544.98	717,531.54	-	63,472.13	9,844,332.73	10,914,881.38		
Cities									
Appleton	80,419,900	-	-	-	-	288,985.16	288,985.16	3.593	3.956
Menasha	1,211,721,000	-	-	-	-	4,354,262.92	4,354,262.92	3.593	3.956
Neenah	2,853,204,900	301,560.70	-	-	-	10,252,858.79	10,554,419.49	3.699	4.074
Omro	290,405,300	30,693.49	-	-	6,728.42	1,043,557.90	1,080,979.81	3.722	4.099
Oshkosh	5,464,247,100	577,526.76	-	-	-	19,635,517.19	20,213,043.95	3.699	4.074
Total Cities	9,899,998,200	909,780.95	-	-	6,728.42	35,575,181.96	36,491,691.33		
Total all taxing Districts	18,902,796,800	1,861,304.00	2,565,195.00	60,000.00	215,315.00	67,926,319.00	72,628,133.00		

**WINNEBAGO COUNTY, WISCONSIN
COMPARISON OF APPORTIONMENT**

	Tax Apportionment				Equalized Value (TID Out)			
	2024	2023	Increase/ (Decrease)	Percent	2024	2023	Increase/ (Decrease)	Percent
Towns								
Algoma	4,102,775.30	3,961,520.64	141,254.66	3.57	1,018,843,800	893,103,800	125,740,000	14.08
Black Wolf	1,732,896.64	1,689,605.56	43,291.08	2.56	430,330,900	380,912,600	49,418,300	12.97
Clayton	3,069,340.01	2,934,174.69	135,165.32	4.61	762,210,400	661,494,100	100,716,300	15.23
Neenah	2,626,288.72	2,584,306.16	41,982.56	1.62	652,187,300	582,618,100	69,569,200	11.94
Nekimi	852,695.88	869,579.58	(16,883.70)	(1.94)	211,750,300	196,042,100	15,708,200	8.01
Nepeuskun	381,433.38	371,425.02	10,008.36	2.69	94,721,500	83,735,800	10,985,700	13.12
Omro	1,475,291.06	1,455,009.65	20,281.41	1.39	366,359,600	328,024,200	38,335,400	11.69
Oshkosh	2,180,765.30	2,059,342.37	121,422.93	5.90	541,550,300	464,267,800	77,282,500	16.65
Poygan	1,151,408.82	1,070,564.14	80,844.68	7.55	285,929,800	241,353,000	44,576,800	18.47
Rushford	825,588.04	773,949.49	51,638.55	6.67	205,018,600	174,482,800	30,535,800	17.50
Utica	825,438.25	812,379.31	13,058.94	1.61	204,981,400	183,146,600	21,834,800	11.92
Vinland	1,389,239.55	1,443,928.00	(54,688.45)	(3.79)	344,990,400	325,525,900	19,464,500	5.98
Winchester	1,057,705.02	1,025,533.57	32,171.45	3.14	262,660,300	231,201,100	31,459,200	13.61
Winneconne	2,295,578.49	2,233,481.30	62,097.19	2.78	570,061,900	503,526,500	66,535,400	13.21
Wolf River	1,255,115.83	1,176,375.02	78,740.81	6.69	311,683,400	265,207,500	46,475,900	17.52
Total Towns	25,221,560.29	24,461,174.50	760,385.79	3.11	6,263,279,900	5,514,641,900	748,638,000	13.58
Villages								
Fox Crossing	9,771,375.24	9,560,541.30	210,833.94	2.21	2,432,315,700	2,159,788,000	272,527,700	12.62
Winneconne	1,143,506.14	1,068,242.91	75,263.23	7.05	307,203,000	260,621,000	46,582,000	17.87
Total Villages	10,914,881.38	10,628,784.21	286,097.17	2.69	2,739,518,700	2,420,409,000	319,109,700	13.18
Cities								
Appleton	288,985.16	308,811.27	(19,826.11)	(6.42)	80,419,900	78,057,600	2,362,300	3.03
Menasha	4,354,262.92	4,100,930.50	253,332.42	6.18	1,211,721,000	1,036,583,900	175,137,100	16.90
Neenah	10,554,419.49	10,009,538.82	544,880.67	5.44	2,853,204,900	2,457,093,800	396,111,100	16.12
Omro	1,080,979.81	1,042,100.53	38,879.28	3.73	290,405,300	254,243,000	36,162,300	14.22
Oshkosh	20,213,043.95	20,501,010.17	(287,966.22)	(1.40)	5,464,247,100	5,032,490,100	431,757,000	8.58
Total Cities	36,491,691.33	35,962,391.29	529,300.04	1.47	9,899,998,200	8,858,468,400	1,041,529,800	11.76
Total all taxing Districts	72,628,133.00	71,052,350.00	1,575,783.00	2.22	18,902,796,800	16,793,519,300	2,109,277,500	12.56

2024 Budget Information on a Fund Accounting Basis

The following pages show fund balance projections along with summaries of revenues and expenditures summarized on a fund basis. Revenues are also displayed by major revenue source and by fund.

FUND PROJECTIONS:

General fund balance is maintained at a level as defined by the General Fund policy adopted by Winnebago County Board. The purpose of this policy is to establish a key element of the financial stability of Winnebago County (County) by setting guidelines for the general fund balance. Fund balance is an important measure of economic stability. It is essential that the County maintain adequate levels of fund balance to mitigate financial risk that can occur from unforeseen revenue fluctuations, unanticipated expenditures, and similar circumstances. The fund balance provides cash flow liquidity for the general operations of the County. It is the goal of the County to achieve and maintain an unrestricted fund balance in the general fund equal to a target range of 16% - 20% of the governmental fund's (excluding capital and debt service funds) subsequent year's budgeted expenditures.

It is our practice to maintain minimal fund reserves in the other governmental type funds.

REVENUE SOURCES:

Property taxes and intergovernmental revenues continue to be the primary funding sources for County government. Intergovernmental revenues consist of state and federal grants that support various programs, many of them mandated (required) by those other governmental units. We have seen a trend where the state and federal government are cutting back their funding of their programs resulting in the County having to pick up more of the costs. Thus, the proportion of our revenues that come from the County property tax is rising in relation to the intergovernmental source. This trend, although small, can be seen on the revenue source chart that follows.

EXPENDITURES:

Expenditures are broken out by four categories in the budget that is adopted by the Winnebago County Board. All of the individual line items are shown in the budget for informational purposes to support the category totals. Wages and benefits (labor category) are the primary use of funds. The proportion of total labor is 50.12% of total expenditures. The four categories in the budget consist of the following:

1. Labor (wages and fringe)
2. Travel
3. Capital outlay
4. Other operating expenses, which include, but are not limited to, the following:

Office expenses	Publications, dues and subscriptions
Repairs and maintenance	Contracted services
Utilities	Insurance
Other general operating expenses	Debt service costs – for debt service funds and proprietary funds

**FUND PROJECTIONS
2022 Through 2024**

FUND	Fund Balance 12/31/2022	Estimated Surplus / (Deficit) 2023	Balance 12/31/2023	Revenues 2024	Tax Levy 2024	Expenses 2024	Note 1 Depreciation 2024	Note 2 General Fund Balance Applied 2024	Note 3 Other Fund Balances Applied 2024	Estimated Surplus / (Deficit) 2024	Total Fund Balance 12/31/2024
General Fund											
Assigned Fund Balance	10,909,280	(10,909,280)	-	-	-	-	-	-	-	-	-
Unassigned Fund Balance	51,528,731	(26,231,365)	25,297,366	23,246,609	41,492,813	(66,540,840)	-	1,801,418	-	-	23,495,948
Technology Replacement Fund	1,513,233	237,079	1,750,312	438,776	-	(1,491,893)	-	-	1,053,117	-	697,195
Public Health	2,416,973	(800,000)	1,616,973	5,394,553	1,861,304	(8,118,760)	-	-	862,903	-	754,070
Scholarship Fund	39,171	(8,300)	30,871	1,500	7,500	(18,000)	-	-	9,000	-	21,871
Boat Launch Fees	131,116	1,168	132,284	113,000	-	(238,833)	-	-	125,833	-	6,451
Land Records Modernization	524,758	(103,762)	420,996	224,444	-	(359,138)	-	-	134,694	-	286,302
Property Lister	164,630	(26,410)	138,220	600	217,815	(253,402)	-	-	34,987	-	103,233
Jail Improvements	178,635	(49,388)	129,247	168,000	-	(240,290)	-	-	72,290	-	56,957
TOTAL GENERAL FUND	67,406,526	(37,890,258)	29,516,268	29,587,482	43,579,432	(77,261,156)	-	1,801,418	2,292,824	-	25,422,026
Special Revenue											
Human Services	3,872,708	(3,872,708)	-	34,189,749	18,211,968	(52,401,717)	-	-	-	-	-
Proprietary Funds (Unrestricted)											
Airport	3,952,596	(3,240,982)	711,614	1,357,004	1,133,487	(5,563,026)	2,975,000	-	97,535	-	614,079
Parkview Health Center	12,751,302	(8,822,628)	3,928,674	16,057,616	967,494	(18,652,768)	685,670	-	941,988	-	2,986,686
Highway	4,062,699	(1,502,368)	2,560,331	20,327,610	-	(20,605,605)	848,000	-	-	570,005	3,130,336
General Services	247,442	(23,091)	224,351	319,750	-	(400,180)	-	-	-	(80,430)	143,921
Workers Compensation Insurance	2,242,013	(620,596)	1,621,417	1,051,482	-	(1,056,807)	-	-	-	(5,325)	1,616,092
Property & Liability Insurance	754,695	91,658	846,353	1,201,319	-	(1,182,531)	-	-	-	18,788	865,141
Self Funded Health Insurance	5,208,639	(850,135)	4,358,504	18,238,856	-	(18,854,577)	-	-	-	(615,721)	3,742,783
Self Funded Dental Insurance	723,153	13,623	736,776	895,334	-	(882,833)	-	-	-	12,501	749,277
TOTAL PROPRIETARY FUNDS	29,942,538	(14,954,519)	14,988,019	59,448,971	2,100,981	(67,198,327)	4,508,670	-	1,039,523	(100,182)	13,848,314
Other Funds (Equity)											
Debt Service	7,368,250	-	7,368,250	110,255	8,735,752	(8,846,007)	-	-	-	-	7,368,250
TOTALS	\$ 108,590,022	\$ (56,717,485)	\$ 51,872,537	\$ 123,336,457	\$ 72,628,133	\$ (205,707,207)	\$ 4,508,670	\$ 1,801,418	\$ 3,332,347	\$ (100,182)	\$ 46,638,590

Note 1:

The County levies for the proprietary funds based on funds needed or cash flow basis. As a result, depreciation is added back to determine the levy since it is not a cash flow item. Capital outlay and debt principal are also budgeted in the proprietary funds and funds are levied to cover these cash flow items.

Note 2:

General Fund unassigned fund balance of \$1,801,405 is being applied to the General Fund to meet the levy limit requirements, this is shown in the Miscellaneous & Unclassified cost center.

Note 3:

Other Fund balances applied that are not part of the unassigned general fund balance are: Public Health \$862,903, Scholarship \$9,000, Property Lister \$35,000, Airport \$97,535, and Park View Health Center \$941,988. These are being applied to meet the levy limit targets.

Note 4:

Available resources is a better measure of cash reserves available for appropriation. It backs out all non-cash equivalents such as inventory, undepreciated assets and accrued expenditures leaving the available cash.

**WINNEBAGO COUNTY
SOURCES OF REVENUE BY FUND**

	Funding Sources - 2024 Budget							2024 Adopted Budget	2023 Adopted Budget	Change-2023 Over/(Under) 2022	Percent
	Taxes	Inter-Governmental	Licenses, Fines, Permits	Public Charges	Interfund	Interest	Other				
General Fund	43,579,432	18,685,592	1,033,335	3,884,543	785,660	3,085,500	2,112,852	73,166,914	66,312,826	6,854,088	10.34
Human Services	18,211,968	30,786,217	-	2,052,894	-	-	1,350,638	52,401,717	47,806,190	4,595,527	9.61
Debt Service	8,735,752	-	-	-	-	-	110,255	8,846,007	6,047,413	2,798,594	46.28
Airport	1,133,487	62,000	-	1,289,804	-	-	5,200	2,490,491	4,437,850	(1,947,359)	-43.88
Park View Health Center	967,494	8,561,486	-	4,209,130	22,000	-	3,265,000	17,025,110	17,059,481	(34,371)	-0.20
Highway	-	8,310,000	21,922	688	11,875,000	50,000	70,000	20,327,610	18,763,273	1,564,337	8.34
General Services	-	2,000	-	1,500	310,250	6,000	-	319,750	386,800	(67,050)	-17.33
Workers Comp Insurance	-	-	-	-	951,482	100,000	-	1,051,482	463,005	588,477	127.10
Property & Liability Insurance	-	-	-	-	1,186,319	15,000	-	1,201,319	1,229,700	(28,381)	-2.31
Self Funded Health Insurance	-	-	-	2,705,828	15,333,028	200,000	-	18,238,856	17,150,180	1,088,676	6.35
Self Funded Dental Insurance	-	-	-	132,050	748,284	15,000	-	895,334	864,427	30,907	3.58
	72,628,133	66,407,295	1,055,257	14,276,437	31,212,023	3,471,500	6,913,945	195,964,590	180,521,145	15,443,445	8.55

**WINNEBAGO COUNTY
SOURCES OF REVENUE BY YEAR**

	Actual 2020	Actual 2021	Actual 2022	Adopted 2023	Adopted 2024	2024 Over/(Under) 2023	
						Amount	Percent
Taxes	70,978,269	70,549,975	70,205,691	71,052,350	72,628,133	1,575,783	2.22
Intergovernmental	63,571,828	57,817,121	58,753,337	58,521,019	66,407,295	7,886,276	13.48
Licenses, Fines, Permits	1,011,517	1,121,674	1,118,770	1,076,910	1,055,257	(21,653)	-2.01
Public Charges	14,352,020	13,912,508	13,115,336	14,347,497	14,276,437	(71,060)	-0.50
Interfund	25,132,518	25,711,573	27,665,927	28,456,766	31,212,023	2,755,257	9.68
Interest	3,867,567	218,358	(3,894,926)	2,058,500	3,471,500	1,413,000	68.64
Other	15,660,411	9,828,835	5,869,198	5,008,103	6,913,945	1,905,842	38.06
Total	194,574,131	179,160,045	172,833,335	180,521,145	195,964,590	15,443,445	8.55

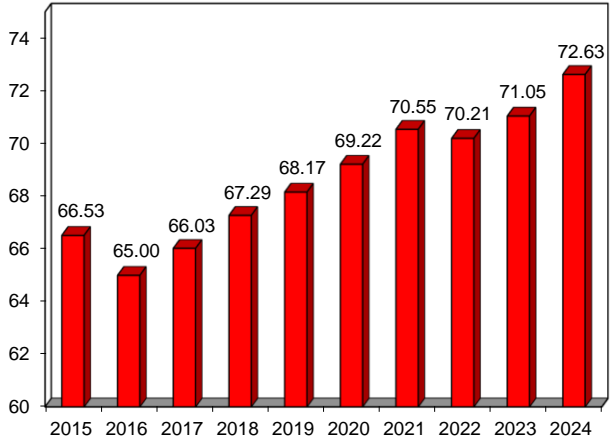
**WINNEBAGO COUNTY
EXPENDITURES BY FUND**

	Expenditure Type - 2024				2024 Adopted Budget	2023 Adopted Budget	Change 2024 Over/(Under) 2022	Percent
	Labor	Travel	Capital	Other Operating Expenses				
General Fund	48,459,512	488,790	1,446,720	26,866,134	77,261,156	72,797,028	4,464,128	6.13
Human Services	31,341,406	463,253	35,000	20,562,058	52,401,717	47,806,190	4,595,527	9.61
Debt Service Funds	-	-	-	8,846,007	8,846,007	6,047,413	2,798,594	46.28
Airport Fund	902,642	31,675	130,000	4,498,709	5,563,026	5,880,350	(317,324)	-5.40
Park View Health Center	14,382,032	20,500	10,000	4,240,236	18,652,768	19,687,464	(1,034,696)	-5.26
Highway Fund	7,745,252	8,300	2,105,125	10,746,928	20,605,605	19,417,706	1,187,899	6.12
General Services	67,032	-	-	333,148	400,180	381,228	18,952	4.97
Workers Compensation Insurance	76,566	800	-	979,441	1,056,807	925,953	130,854	14.13
Property & Liability Insurance	32,815	-	-	1,149,716	1,182,531	1,124,164	58,367	5.19
Self Funded Health Insurance	87,374	-	-	18,767,203	18,854,577	18,067,315	787,262	4.36
Self Funded Dental Insurance	-	-	-	882,833	882,833	853,804	29,029	3.40
	103,094,631	1,013,318	3,726,845	97,872,413	205,707,207	192,988,615	12,718,592	6.59

**WINNEBAGO COUNTY
EXPENDITURES BY YEAR**

	Actual 2020	Actual 2021	Actual 2022	Adopted 2022	Adopted 2023	Adopted 2024	2024 Over/(Under) 2023	
							Amount	Percent
Labor	84,807,843	84,489,146	83,606,477	92,252,815	94,694,833	103,094,631	8,399,798	8.87%
Travel	356,457	448,163	671,472	877,666	900,734	1,013,318	112,584	12.50%
Capital	2,817,039	2,812,969	2,394,335	2,780,784	3,523,716	3,726,845	203,129	5.76%
Other Operating	83,241,397	93,792,012	97,460,230	90,276,392	93,869,332	97,872,413	4,003,081	4.26%
	171,222,736	181,542,291	184,132,514	186,187,657	192,988,615	205,707,207	12,718,592	6.59%

Winnebago County
Property Tax Levy
 Amounts Stated in Millions of Dollars

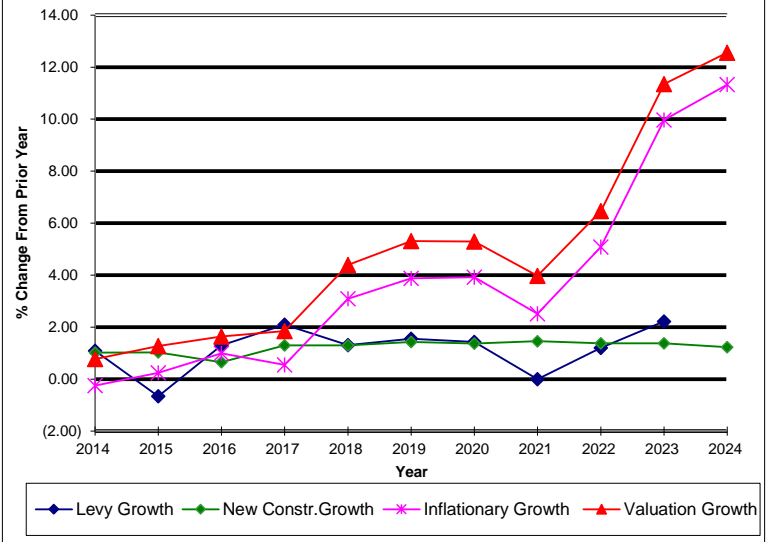


PROPERTY TAX REVENUES include taxes levied on real and personal property. The levy amount is the difference between the projected expenditures and revenues for all levy supported County operations. Continuing in 2013 the County is limited to increasing property taxes by the increase in new construction. The rate of increase or decrease is tied directly to the increase in new construction.

2022 and prior figure represents the actual property taxes levied.

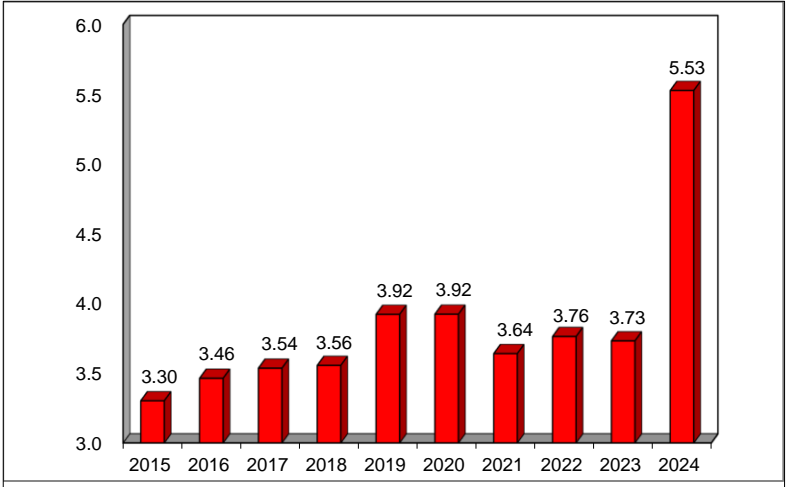
2023 and 2024 figures are budgeted tax levy amounts.

Winnebago County
Property Tax Compared to Property Valuation



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

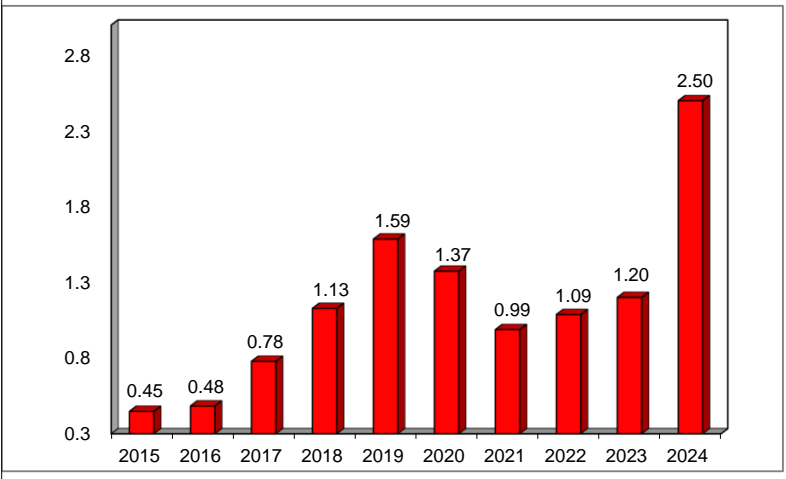
General Fund
State Shared Tax
Amounts Stated in Millions of Dollars



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

2023 figures are estimates.
2024 figures are budgeted.

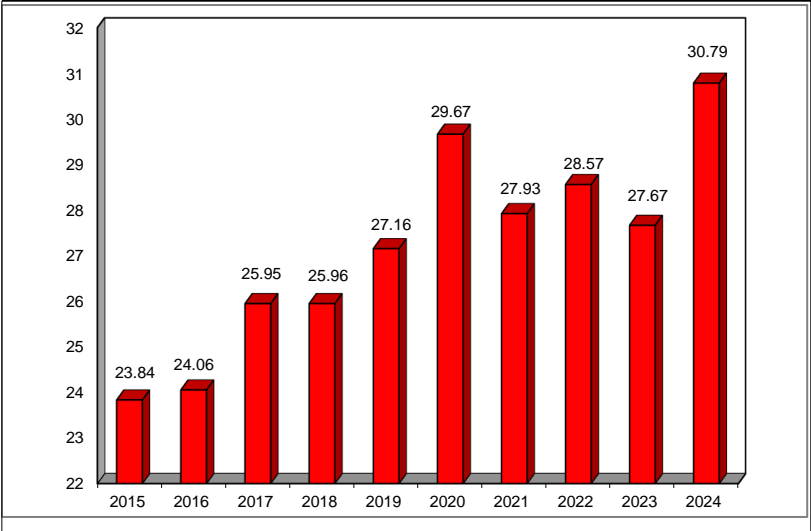
General Fund
Interest Income Investments
Amounts Stated in Millions of Dollars



INTEREST INCOME is the revenue earned on invested funds. Fluctuations are primarily the result of changes in the amount of funds available to invest and interest rates over the years. Estimates are based on anticipated market interest rates.

2023 figures are estimates.
2024 figures are budgeted.

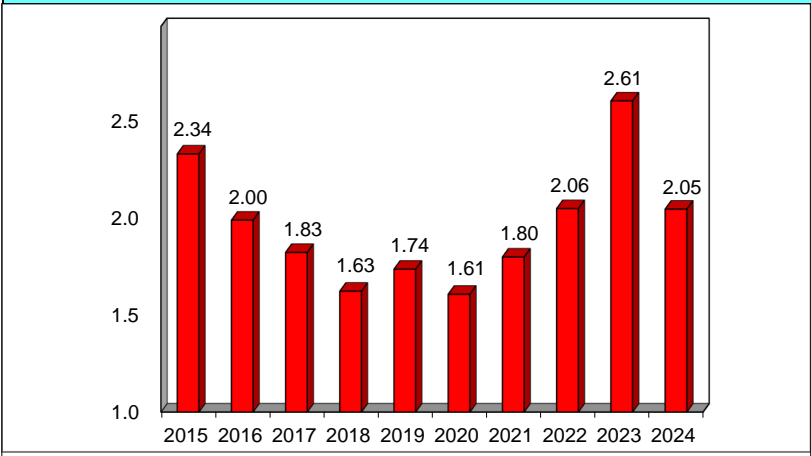
Human Services
Intergovernmental Revenues
Amounts Stated in Millions of Dollars



HUMAN SERVICES INTERGOVERNMENTAL REVENUES are revenues received from either the state or federal government in the form of grants and aids. Revenue estimates are based on an allocation from the state.

2023 figures are estimates.
2024 figures are budgeted.

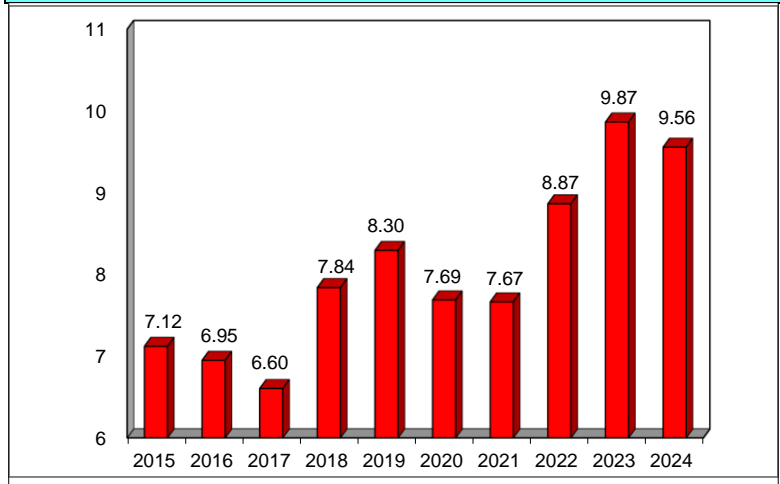
Human Services
Public Service Revenues
Amounts Stated in Millions of Dollars



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

2023 figures are estimates.
2024 figures are budgeted.

Park View Health Center
Title 19 & ITP
 Amounts Stated in Millions of Dollars

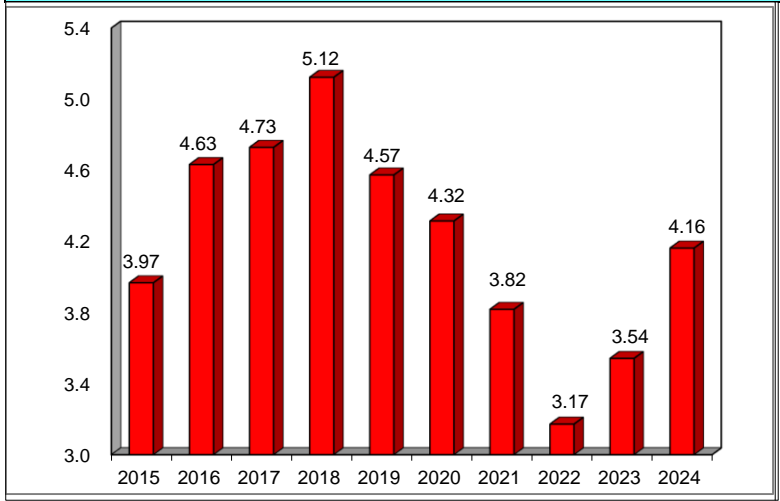


PARK VIEW HEALTH CENTER TITLE 19 MEDICAL ASSISTANCE revenue is based on a daily rate approved by the State. The decrease since 2015 is due to the number of medical assistance census going down and private pay census increasing. The spikes in 2018 and 2019 is due to one time payments for certified public expenditures for reduced patient days across the state. Starting in 2022 the medical assistance rate increased.

2023 figures are estimates.
 2024 figures are budgeted.



Park View Health Center
Private Pay
 Amounts Stated in Millions of Dollars

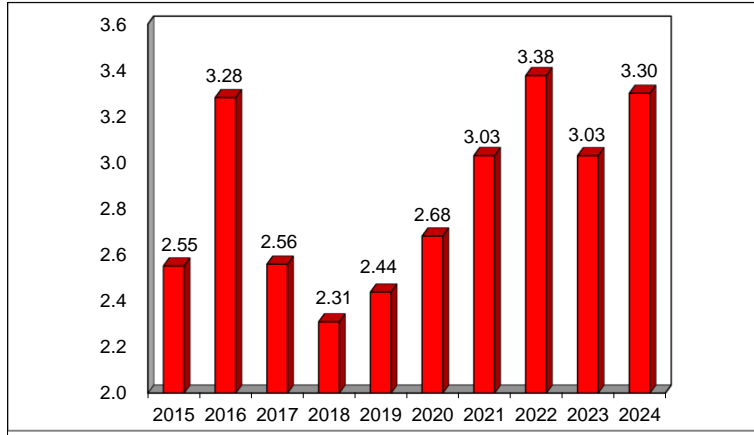


PARK VIEW HEALTH CENTER PRIVATE PAY revenue is derived from a daily rate which reflects actual operating expenses incurred for private pay residents. Fluctuations are caused by changes in the census and rate increases.

2023 figures are estimates.
 2024 figures are budgeted.



Highway
Local Government
Amounts Stated in Millions of Dollars

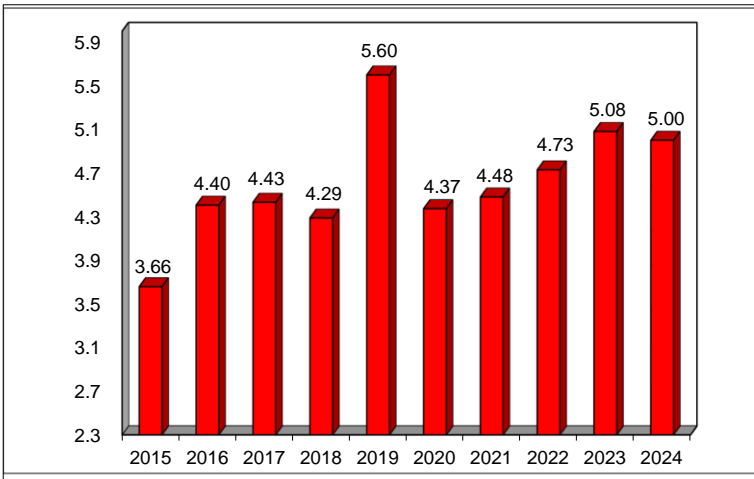


HIGHWAY- LOCAL GOVERNMENTAL REVENUES
The Highway Department does various maintenance and construction projects for local municipalities. The expenses incurred on these projects are fully reimbursed to the County by the municipality requesting the work.

2023 figures are estimates.
2024 figures are budgeted.



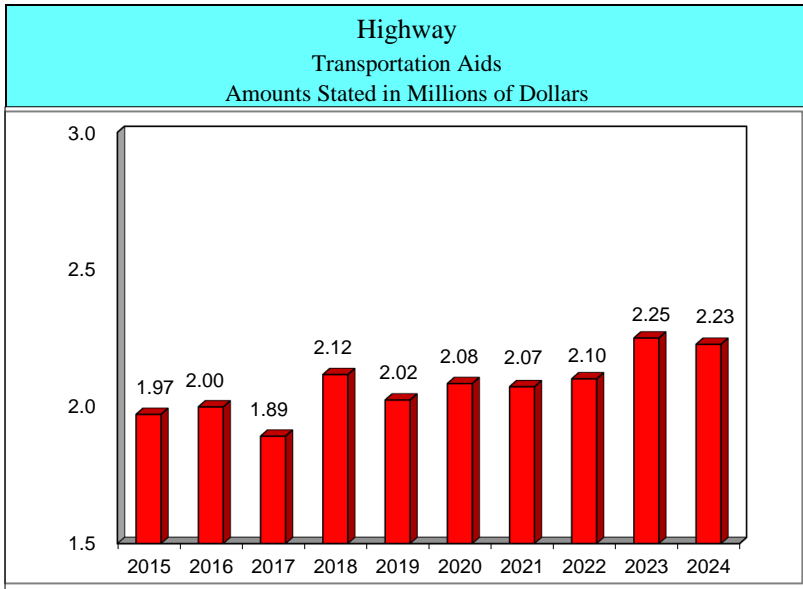
Highway
State Government
Amounts Stated in Millions of Dollars



HIGHWAY- STATE GOVERNMENTAL REVENUES
The Highway Department does various maintenance and construction projects for the State of Wisconsin. The expenses incurred on these projects are fully reimbursed to the County by the State.

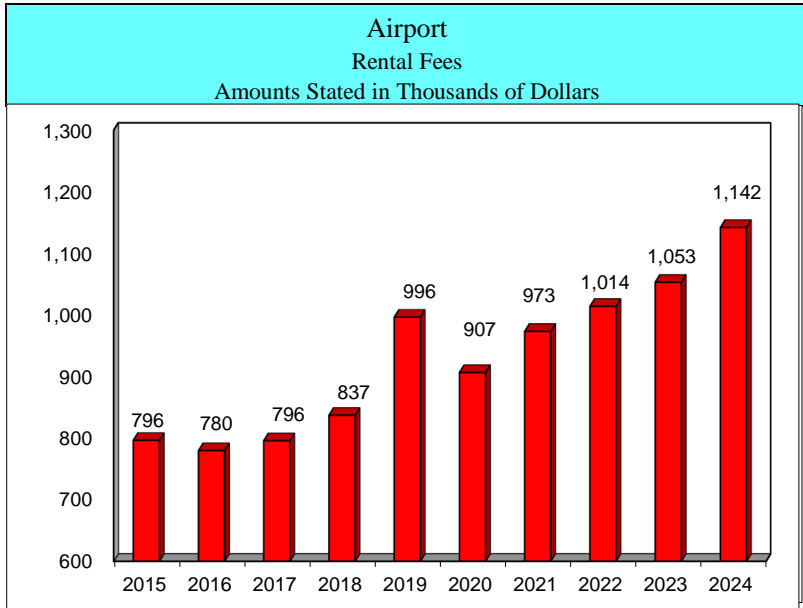
2023 figures are estimates.
2024 figures are budgeted.





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

2023 figures are estimates.
2024 figures are budgeted.



AIRPORT RENTAL FEES are generated from lease agreements. The increases are the result of new hanger and other building projects and increases in rental rates. The large decreases from 2012 to 2014 are the result of the US government decreasing the number of vehicles stored on airport land.

2023 figures are estimates.
2024 figures are budgeted.

CHANGES TO TABLE OF ORGANIZATION

Child Support	Eliminate one (1) Full-time Assistant Child Support Attorney position (moving to Corporation Counsel) Eliminate one (1) Full-time Child Support Attorney position (moving to Corporation Counsel)
Clerk of Courts	Eliminate one (1) Full-time Administrative Associate I position (Clerk of Courts) Eliminate two (2) Full-time and two (2) Part-time Administrative Associate II/III positions (Clerk of Courts) Add five (5) Full-time and one (1) Part-time Administrative Associate III positions (Clerk of Courts) Eliminate two (2) Administrative Associate II positions (Family Court Commissioner) Eliminate one (1) Administrative Associate II position (Family Court Services)
Corporation Counsel	Add one (1) Full-time Assistant Corporation Counsel position (moved from Child Support) Add one (1) Full-time Assistant/Associate Corporation Counsel position Add one (1) Full-time Associate Corporation Counsel position (moved from Child Support) Eliminate one (1) Full-time Administrative Associate III position
County Clerk	Add one (1) Part-time Administrative Associate III position
Finance	Add one (1) Full-time Management Analyst position
Highway	Eliminate three (3) Full-time and two (2) Part-time Bridgetender positions Add ten (10) Full-time Highway Operator I/II positions Eliminate ten (10) Full-time Highway Operator II positions
Human Resources	Eliminate (1) Part-time Administrative Associate III position Add one (1) Full-time Payroll and Benefits Specialist position
Human Services	<u>Administrative Services</u> Add one (1) Full-time Financial Associate II position <u>Behavioral Health</u> Add four (4) Full-time Case Manager positions Eliminate one (1) Full-time Case Manager Lead position Add three (3) CCS Case Specialist positions Add one (1) Full-time CSP Supervisor position Add one (1) Full-Time Intake Specialist position Add one (1) Full-time Mental Health Crisis Specialist position Eliminate one (1) Full-time Prevention Services coordinator position

Add four (4) Full-Time Psychotherapist/Qualified Therapist-In Training positions
Eliminate one (1) Part-time Psychotherapist/Qualified Therapist-In Training position
Add one (1) Full-time SUD Supervisor position
Eliminate three (3) Youth CCS Case Specialist positions

Child Welfare

Add one (1) Full-time Deputy Division Manager – Child Welfare position
Add one (1) Full-time and one (1) Part-time Youth Shelter Care Specialist position

Long Term Support

Add one (1) Full-time Program Supervisor position
Add one (1) Full-time Social Work Specialist Lead position
Add thirteen (13) Full-time Social Work Specialist positions

Land & Water **Add one (1) Full-time Grant Soil Health Specialist position**

Park View Health Center **Eliminate one (1) Full-time and one (1) Part-time RN/LPN position**
Add one (1) Full-time and one (1) Part-time RN Shift Supervisor position
Eliminate one (1) Part-time Social Worker – Medical position

Public Health **Add one (1) Full-time Accountant position**
Eliminate one (1) Full-time Accounting Associate position
Add three (3) Full-time Administrative Associate III positions
Add one (1) Full-time Community Health Worker position
Eliminate one (1) Full-time Health Programs Evaluator position
Eliminate three (3) Full-time Public Health Aide positions
Eliminate one (1) Full-time Public Health Nurse position
Add one (1) Full-time WIC Program Nutritionist position
Eliminate one (1) Part-time WIC Program Nutritionist position

Sheriff **Add two (2) Full-time Detective positions**

Solid Waste **Eliminate one (1) Full-time Environmental Manager position**
Eliminate two (2) Full-time Solid Waste Associate positions
Add one (1) Full-time Solid Waste Associate position
Add two (2) Full-time Solid Waste Specialist positions

Veteran Services **Add one (1) Part-time Administrative Associate III position**

Table of Organization Changes - Fiscal Summary

2024 Budget changes

Title	Department	Quant FT	Quant PT	Change in FTE	Wages	Fringe Benefits	Other Costs	Cost Reductions	Revenues Generated	Net Cost (Savings)
Administrative Associate I	Clerk of Courts	-1		(1.00)	(33,716)	(29,882)	-	-	-	(63,598)
Administrative Associate III	Clerk of Courts	3		3.00	114,777	66,927	-	-	-	181,704
Administrative Associate III	Clerk of Courts		1	0.53	28,695	22,927	-	-	-	51,622
Administrative Associate II/III	Clerk of Courts	-3		(3.00)	(109,278)	(66,096)	-	-	-	(175,374)
Administrative Associate II	Clerk of Courts		-1	(0.75)	(26,794)	(22,640)	-	-	-	(49,434)
Administrative Associate II/III	Clerk of Courts		-1	(0.53)	(27,321)	(22,719)	-	-	-	(50,040)
Assistant/Associate Corporation Counsel	Corporation Counsel	1		1.00	85,715	37,747	2,583	-	-	126,045
Administrative Associate III	Corporation Counsel	-1		(1.00)	(43,285)	(6,945)	-	-	-	(50,230)
Administrative Associate III	County Clerk		1	0.50	19,736	15,395	-	-	-	35,131
Management Analyst	Finance	1		1.00	73,687	36,001	-	-	-	109,688
Bridgetender	Highway	-3	-2	(4.00)	(80,037)	(107,544)	-	-	-	(187,581)
Payroll and Benefits Specialist	Human Resources	1		1.00	55,370	33,209	-	-	-	88,579
Administrative Associate III	Human Resources		-1	(0.40)	(16,123)	(2,453)	-	-	-	(18,576)
Mental Health Crisis Specialist	Human Services - BH	1		1.00	64,074	19,932	-	-	(100,000)	(15,994)
Financial Associate II	Human Services - AS	1		1.00	38,259	30,608	120	-	(68,987)	-
Intake Specialist	Human Services - BH	1		1.00	66,431	20,851	-	-	(78,000)	9,282
Youth Shelter Care Specialist	Human Services - CW	1		1.00	44,575	17,082	400	-	-	62,057
Youth Shelter Care Specialist	Human Services - CW		1	0.50	21,434	3,623	300	-	-	25,357
Program Supervisor	Human Services - LTS	1		1.00	73,547	37,212	1,200	-	-	111,959
Social Work Specialist	Human Services - LTS	12		12.00	709,488	244,392	226,457	-	(1,180,337)	-
Social Work Specialist	Human Services - LTS	1		1.00	59,124	20,366	3,773	-	(83,263)	-
Social Work Specialist - Lead	Human Services - LTS	1		1.00	68,134	36,577	3,983	-	(108,694)	-
SUD Supervisor	Human Services - BH	1		1.00	83,291	30,568	3,773	(59,632)	(58,000)	-
Deputy Division Manager - Child Welfare	Human Services - CW	1		1.00	91,620	37,015	3,773	(132,408)		-
Psychotherapist	Human Services - BH	1		1.00	83,745	15,632	-	-	(49,678)	49,699
Psychotherapist	Human Services - BH		-1	(0.50)	(37,877)	(6,519)	-	-	-	(44,396)
Case Manager Lead	Human Services - BH	-1		(1.00)	(72,602)	(30,617)	-	-	-	(103,219)
CSP Supervisor	Human Services - BH	1		1.00	83,291	30,568	-	(98,859)	-	15,000

Table of Organization Changes - Fiscal Summary

2024 Budget changes

Title	Department	Quant FT	Quant PT	Change in FTE	Wages	Fringe Benefits	Other Costs	Cost Reductions	Revenues Generated	Net Cost (Savings)
Case Manager	Human Services - BH	4		4.00	266,328	110,541	-	(283,650)	-	93,219
Psychotherapist	Human Services - BH	3		3.00	232,902	95,174	-	(258,076)	-	70,000
Prevention Services Coordinator	Human Services - BH	-1		(1.00)	(75,219)	(34,563)	-	-	-	(109,782)
Grant Soil Health Specialist	Land & Water Conservation	1		1.00	58,365	34,944	-	-	(93,309)	-
RN Shift Supervisor	Park View Health Center	1		1.00	91,000	40,033	-	-	-	131,033
RN Shift Supervisor	Park View Health Center		1	0.20	18,200	3,050	-	-	-	21,250
RN/LPN	Park View Health Center	-1		(1.00)	(72,000)	(36,864)	-	-	-	(108,864)
RN/LPN	Park View Health Center		-1	(0.20)	(14,400)	(2,416)	-	-	-	(16,816)
Social Worker - Medical	Park View Health Center		-1	(0.50)	(40,650)	(7,037)	-	-	-	(47,687)
Accountant	Public Health	1		1.00	59,509	33,837	-	-	-	93,346
Accounting Associate	Public Health	-1		(1.00)	(54,454)	(33,019)	-	-	-	(87,473)
Administrative Associate III	Public Health	3		3.00	130,380	63,327	-	-	-	193,707
Health Programs Evaluator	Public Health	-1		(1.00)	(61,866)	(35,492)	-	-	-	(97,358)
Public Health Aide	Public Health	-3		(3.00)	(123,509)	(62,168)	-	-	-	(185,677)
WIC Program Nutritionist	Public Health	1		1.00	56,668	34,359	-	-	-	91,027
WIC Program Nutritionist	Public Health		-1	(0.60)	(33,347)	(24,190)	-	-	-	(57,537)
Detective	Sheriff	2		2.00	174,126	96,568	32,266	-	-	302,960
Environmental Manager	Solid Waste	-1		(1.00)	(72,134)	(37,344)	-	-	-	(109,478)
Solid Waste Specialist	Solid Waste	2		2.00	85,098	65,850	2,000	-	-	152,948
Solid Waste Associate	Solid Waste	-2		(2.00)	(76,011)	(64,207)	-	-	-	(140,218)
Solid Waste Associate	Solid Waste	1		1.00	37,518	32,571	1,000	-	-	71,089
Administrative Associate III	Veterans Services		1	0.60	24,012	22,072	2,873	-	-	48,957
Total 2024 budget changes		29	-4	26.85	2,028,476	756,243	284,501	(832,625)	(1,820,268)	416,327

NOTES:

Title changes having no fiscal impact are excluded.

TABLE OF ORGANIZATION OF CLASSIFIED POSITIONS 2024

	2023 Adopted Budget		Position Changes After 2023 Budget		Position Changes During 2024 Budget		2024 Adopted Budget	
	FT	PT	FT	PT	FT	PT	FT	PT
ADMINISTRATION								
Director of Administration	1						1	
Administrative Associate I	1						1	
Administrative Associate IV	0.5						0.5	
Contract & Procurement Manager	1						1	
Risk Manager	1						1	
TOTAL AUTHORIZED POSITIONS	4.5	0	0	0	0	0	4.5	0
AIRPORT								
Airport Director	1						1	
Deputy Airport Director	1						1	
Administrative Associate - Airport	1						1	
Maintenance & Operations Manager	1						1	
Maintenance Equipment Operator I	2						2	
Maintenance Equipment Operator II	2						2	
Mechanic	1						1	
TOTAL AUTHORIZED POSITIONS	9	0	0	0	0	0	9	0
CHILD SUPPORT								
Director of Child Support	1						1	
Administrative Associate I	4		-4					
Administrative Associate II	0		4				4	
Assistant Child Support Attorney	1				-1			
Child Support Attorney	1				-1			
Child Support Specialist	13						13	
Child Support Specialist - Lead	1						1	
Financial Associate II	3						3	
Office Supervisor	1						1	
TOTAL AUTHORIZED POSITIONS	25	0	0	0	-2	0	23	0

TABLE OF ORGANIZATION OF CLASSIFIED POSITIONS 2024

	2023 Adopted Budget		Position Changes After 2023 Budget		Position Changes During 2024 Budget		2024 Adopted Budget	
	FT	PT	FT	PT	FT	PT	FT	PT
CIRCUIT COURTS								
Court Commissioner	1						1	
Deputy Register in Probate	1						1	
Judicial Associate - Lead	0				6		6	
Register in Probate	1						1	
CLERK OF COURTS								
Clerk of Courts	1						1	
Accounting Supervisor	1						1	
Administrative Associate I	1				-1			
Administrative Associate II/III	2	2			-2	-2		
Administrative Associate III	7				5	1	12	1
Chief Deputy Clerk of Courts	1						1	
Court Assistant	9						9	
Court Record Coordinator	1						1	
Financial Associate II	1						1	
Judicial Associate - Lead	6				-6			
FAMILY COURT COMMISSIONER								
Family Court Commissioner	1						1	
Administrative Associate III	2				-2			
Court Commissioner	1						1	
FAMILY COURT SERVICES								
Family Court Services Manager	1						1	
Administrative Associate II	1				-1			
Family Court Case Specialist - Mediation Services			1				1	
Family Court Services Mediator	2		-1				1	
TOTAL AUTHORIZED POSITIONS - Clerk of Courts & Court Related								
	41	2	0	0	-1	-1	40	1

TABLE OF ORGANIZATION OF CLASSIFIED POSITIONS 2024

	2023 Adopted Budget		Position Changes After 2023 Budget		Position Changes During 2024 Budget		2024 Adopted Budget	
	FT	PT	FT	PT	FT	PT	FT	PT
CORPORATION COUNSEL								
Corporation Counsel	1						1	
Assistant Corporation Counsel	2				1		3	
Assistant/Associate Corporation Counsel					1		1	
Associate Corporation Counsel					1		1	
Administrative Associate III	1				-1			
Paralegal	3						3	
TOTAL AUTHORIZED POSITIONS	7	0	0	0	2	0	9	0
COUNTY CLERK								
County Clerk	1						1	
Deputy County Clerk	1						1	
Administrative Associate II		1						1
Administrative Associate III	1					1	1	1
TOTAL AUTHORIZED POSITIONS	3	1	0	0	0	1	3	2
COUNTY EXECUTIVE								
County Executive	1						1	
Assistant to the County Executive	1						1	
Administrative Associate IV	0.5						0.5	
TOTAL AUTHORIZED POSITIONS	2.5	0	0	0	0	0	2.5	0
DISTRICT ATTORNEY								
Administrative Associate III	1						1	
Administrative Associate V	1						1	
Crime Data Analyst	1						1	
Diversion Program Coordinator	1						1	
Investigator	1						1	
Legal Secretary	1						1	
Office Supervisor	1						1	

TABLE OF ORGANIZATION OF CLASSIFIED POSITIONS 2024

	2023 Adopted Budget		Position Changes After 2023 Budget		Position Changes During 2024 Budget		2024 Adopted Budget	
	FT	PT	FT	PT	FT	PT	FT	PT
DISTRICT ATTORNEY (cont.)								
Paralegal	4						4	
Risk Assessment Specialist	1						1	
Special Investigator	1						1	
Special Programs Coordinator	1						1	
Victim Witness Program Coordinator	1						1	
Victim Witness Specialist	3						3	
TOTAL AUTHORIZED POSITIONS	18	0	0	0	0	0	18	0
EMERGENCY MANAGEMENT								
Director of Emergency Management	1						1	
Deputy Director of Emergency Management	1						1	
Emergency Management Specialist		1						1
TOTAL AUTHORIZED POSITIONS	2	1	0	0	0	0	2	1
FACILITIES								
Director of Facilities	1						1	
Accounting Associate	1						1	
Administrative Associate I	1						1	
Carpenter	1						1	
Facilities Assistant	15						15	
Facilities Specialist	3						3	
Facilities Superintendent	2						2	
HVAC Specialist	2						2	
Maintenance Supervisor	2						2	
Maintenance Technician	7						7	
Master Electrician	2						2	
Painter	1						1	
Plumber	1						1	
TOTAL AUTHORIZED POSITIONS	39	0	0	0	0	0	39	0

TABLE OF ORGANIZATION OF CLASSIFIED POSITIONS 2024

	2023 Adopted Budget		Position Changes After 2023 Budget		Position Changes During 2024 Budget		2024 Adopted Budget	
	FT	PT	FT	PT	FT	PT	FT	PT
FINANCE								
Director of Finance	1						1	
Deputy Director of Finance	1						1	
Accountant	1						1	
Financial Analyst	1						1	
Financial Associate II	2						2	
Management Analyst					1		1	
TOTAL AUTHORIZED POSITIONS	6	0	0	0	1	0	7	0
HIGHWAY								
Highway Commissioner	1						1	
Administrative Associate IV	1						1	
Bridge and Engineering Manager	1						1	
Bridgetender	12	2			-3	-2	9	
Financial Associate I	1						1	
Foreman	4						4	
Highway Equipment Superintendent	1						1	
Highway Finance Manager	1						1	
Highway Maintenance Superintendent	2						2	
Highway Maintenance Supervisor	2						2	
Highway Operator I/II	41				10		51	
Highway Operator II	10				-10			
Mechanic	6						6	
Stockroom Coordinator	1						1	
Traffic Operations Supervisor	1						1	
TOTAL AUTHORIZED POSITIONS	85	2	0	0	-3	-2	82	0

TABLE OF ORGANIZATION OF CLASSIFIED POSITIONS 2024

	2023 Adopted Budget		Position Changes After 2023 Budget		Position Changes During 2024 Budget		2024 Adopted Budget	
	FT	PT	FT	PT	FT	PT	FT	PT
HUMAN RESOURCES								
Director of Human Resources	1						1	
Administrative Associate III		2				-1		1
Human Resource Advisor	1						1	
Human Resource Associate I	1						1	
Human Resource Associate II	1						1	
Human Resource Generalist	2						2	
Human Resource Manager	1						1	
Payroll and Benefits Manager	1						1	
Payroll and Benefits Specialist	1				1		2	
TOTAL AUTHORIZED POSITIONS	9	2	0	0	1	-1	10	1
HUMAN SERVICES-ADMINISTRATIVE SERVICES								
Director of Human Services	1						1	
Deputy Director of Human Services	1						1	
Division Manager - Administrative Services	1						1	
Accountant	1						1	
Accounting Associate	1						1	
Administrative Associate I	4						4	
Administrative Associate II	1						1	
Administrative Associate III	8	3					8	3
Administrative Associate IV	4						4	
Administrative Associate IV - Human Services	4						4	
Administrative Associate IV - SUD	2						2	
Financial Associate II	1	1			1		2	1
Financial Supervisor	1						1	
Office Supervisor	2						2	
Paralegal	1						1	
Special Projects Coordinator	1						1	
	34	4	0	0	1	0	35	4

TABLE OF ORGANIZATION OF CLASSIFIED POSITIONS 2024

	2023 Adopted Budget		Position Changes After 2023 Budget		Position Changes During 2024 Budget		2024 Adopted Budget	
	FT	PT	FT	PT	FT	PT	FT	PT
HUMAN SERVICES-BEHAVIORAL HEALTH SERVICES								
Division Manager - Behavioral Health	1						1	
Deputy Division Manager - Behavioral Health	1						1	
Administrative Associate II	1						1	
Advanced Practice Nurse Prescriber	1	1					1	1
Case Manager	18				4		22	
Case Manager - Justice Programs	4						4	
Case Manager - Lead	1				-1			
CCS Case Specialist	3				3		6	
CCS Lead Specialist	1						1	
CCS Supervisor	2						2	
Clinical Diversion Programs Supervisor	1						1	
Clinical Supervisor	1						1	
Crisis Center Specialist	8	3					8	3
Crisis Center Specialist - Lead	1						1	
Crisis Supervisor	2						2	
CSP Supervisor					1		1	
Drug Court Coordinator	1						1	
Intake Specialist					1		1	
LPN-Psychiatric Nurse	1						1	
Mental Health Crisis Specialist	4	4			1		5	4
Mental Health Technician	2	3					2	3
Mental Health Technician - Lead	1						1	
Peer Support Specialist	2	1					2	1
Prevention Services Coordinator	1				-1			
Psychiatric Nurse	2						2	
Psychotherapist/Qualified Therapist-In Training	14	1			4	-1	18	
Quality Assurance Specialist	1						1	
Staff Psychiatrist	2						2	
Substance Use Disorder Counselor	7						7	
Substance Use Disorder Supervisor					1		1	
Youth CCS Case Specialist	3				-3			
Youth Mental Health Supervisor	2						2	
	89	13	0	0	10	-1	99	12

TABLE OF ORGANIZATION OF CLASSIFIED POSITIONS 2024

	2023 Adopted Budget		Position Changes After 2023 Budget		Position Changes During 2024 Budget		2024 Adopted Budget	
	FT	PT	FT	PT	FT	PT	FT	PT
HUMAN SERVICES – CHILD WELFARE SERVICES								
Division Manager - Child Welfare	1						1	
Deputy Division Manager - Child Welfare					1		1	
Administrative Associate III	6	1					6	1
Case Aide	1						1	
Family Support Crisis Worker	2						2	
Home Consultant	8						8	
Juvenile Intake Specialist	2						2	
Juvenile Restitution Program Coordinator	1						1	
Program Supervisor	10						10	
Social Work Specialist	54						54	
Youth Care Advocate Specialist	3						3	
Youth Shelter Care Specialist	4	3			1	1	5	4
	<u>92</u>	<u>4</u>	<u>0</u>	<u>0</u>	<u>2</u>	<u>1</u>	<u>94</u>	<u>5</u>
HUMAN SERVICES – ECONOMIC SUPPORT								
Division Manager - Economic Support	1						1	
Administrative Associate I	2						2	
Economic Support Specialist - Lead	2						2	
Economic Support Specialist I / II	33	4					33	4
Economic Support Supervisor	1						1	
Problem Resolution Specialist	1						1	
Staff Development Specialist	1						1	
	<u>41</u>	<u>4</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>41</u>	<u>4</u>
HUMAN SERVICES – LONG TERM SUPPORT								
Division Manager - Long Term Support	1						1	
Administrative Associate III	2						2	
ADRC Specialist	11						11	
APS Specialist	4						4	
Dementia Care Specialist	1						1	
Disability Benefit Specialist	2						2	
Elder Benefit Specialist	2						2	

TABLE OF ORGANIZATION OF CLASSIFIED POSITIONS 2024

	2023 Adopted Budget		Position Changes After 2023 Budget		Position Changes During 2024 Budget		2024 Adopted Budget	
	FT	PT	FT	PT	FT	PT	FT	PT
HUMAN SERVICES – LONG TERM SUPPORT (cont.)								
Program Supervisor	3				1		4	
Social Work Specialist - Lead	1				1		2	
Social Work Specialist	7				13		20	
	<u>34</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>15</u>	<u>0</u>	<u>49</u>	<u>0</u>
TOTAL AUTHORIZED POSITIONS HUMAN SERVICES	<u>290</u>	<u>25</u>	<u>0</u>	<u>0</u>	<u>28</u>	<u>0</u>	<u>318</u>	<u>25</u>
INFORMATION TECHNOLOGY								
Director of Information Technology	1						1	
Cyber Security Architect	1						1	
Development Supervisor	1						1	
IT Accountant	1						1	
Network Administrator	1						1	
Network Technician	4						4	
Systems Analyst	3						3	
Systems Analyst - Lead	1						1	
Technical Support Supervisor	1						1	
User Support Specialist	3						3	
User Support Specialist - Lead	1						1	
	<u>18</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>18</u>	<u>0</u>
TOTAL AUTHORIZED POSITIONS	<u>18</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>18</u>	<u>0</u>
LAND & WATER CONSERVATION								
Director of Land and Water Conservation	1						1	
Administrative Associate IV	1						1	
Agronomist	1						1	
Conservation Technician	2						2	
GIS Specialist / Technician	1						1	
Grant Soil Health Specialist					1		1	
Resource Conservationist	1						1	
Watershed Specialist	1						1	
	<u>8</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1</u>	<u>0</u>	<u>9</u>	<u>0</u>
TOTAL AUTHORIZED POSITIONS	<u>8</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1</u>	<u>0</u>	<u>9</u>	<u>0</u>

TABLE OF ORGANIZATION OF CLASSIFIED POSITIONS 2024

	2023 Adopted Budget		Position Changes After 2023 Budget		Position Changes During 2024 Budget		2024 Adopted Budget	
	FT	PT	FT	PT	FT	PT	FT	PT
MEDICAL EXAMINER								
Medical Examiner	1						1	
Chief Deputy Medical Examiner	1						1	
Administrative Associate IV		1						1
Deputy Medical Examiner	1						1	
TOTAL AUTHORIZED POSITIONS	3	1	0	0	0	0	3	1
PARK VIEW HEALTH CENTER								
Nursing Home Administrator	1						1	
Accounting Associate	2						2	
Administrative Aide		1						1
Admissions Coordinator	1						1	
C.N.A. Coordinator	1						1	
C.N.A.	89	1					89	1
Clinical Dietitian	1						1	
Cook	3						3	
Custodian	11						11	
Director of Nursing	1						1	
Environmental Services Supervisor	1						1	
Financial Associate II	1						1	
Financial Services Manager	1						1	
Food and Nutrition Services Manager	1						1	
Food Service Assistant	12	1					12	1
Hospitality Aide	23						23	
Lead Cook	1						1	
Lead Food Service Assistant	1						1	
LPN - Unit Assistant	1						1	
Medical Records Associate	1						1	
Multi Media / Public Relations Coordinator	1						1	
Nursing Scheduler	1						1	
Painter		1						1
Purchasing Associate	1						1	

TABLE OF ORGANIZATION OF CLASSIFIED POSITIONS 2024

	2023 Adopted Budget		Position Changes After 2023 Budget		Position Changes During 2024 Budget		2024 Adopted Budget	
	FT	PT	FT	PT	FT	PT	FT	PT
PARK VIEW HEALTH CENTER (cont.)								
Restorative Aide	1						1	
RN Infection Prevention / Quality Assurance Supervisor	1						1	
RN / LPN	34	1			-1	-1	33	
RN Neighborhood Supervisor	4						4	
RN Shift Supervisor	3				1	1	4	1
Social Wellness Manager	1						1	
Social Worker - Medical	3	2				-1	3	1
Staff Development Coordinator	1						1	
Therapeutic Wellness Supervisor	1						1	
Therapeutic Wellness Specialist	8						8	
Transportation Aide	1						1	
Unit Assistant	3						3	
TOTAL AUTHORIZED POSITIONS	217	7	0	0	0	-1	217	6
PARKS								
Director of Parks and Expo Center	1						1	
Expo Manager	1						1	
Foreman	1						1	
Parks and Expo Grounds Manager	1						1	
Parks Caretaker	4	2					4	2
Program and Marketing Coordinator	1						1	
TOTAL AUTHORIZED POSITIONS	9	2	0	0	0	0	9	2
PLANNING & ZONING								
Director of Planning and Zoning	1						1	
Assistant Zoning Administrator	1						1	
Administrative Associate IV	1						1	
Code Enforcement Officer	1						1	
Erosion Control Technician	1						1	
GIS Administrator	1						1	

TABLE OF ORGANIZATION OF CLASSIFIED POSITIONS 2024

	2023 Adopted Budget		Position Changes After 2023 Budget		Position Changes During 2024 Budget		2024 Adopted Budget	
	FT	PT	FT	PT	FT	PT	FT	PT
PLANNING & ZONING (cont.)								
GIS Specialist	1						1	
GIS Specialist II	1						1	
Land Use Planner	1						1	
Real Property Listing Supervisor	1						1	
Tax Listing Associate	1						1	
Tax Listing Specialist	1						1	
Zoning Administrator	1						1	
Zoning Associate	1						1	
TOTAL AUTHORIZED POSITIONS	14	0	0	0	0	0	14	0
PUBLIC HEALTH								
Director of Public Health	1						1	
Accountant					1		1	
Accounting Associate	1				-1			
Administrative Associate III	1				3		4	
Community Health Strategist I / II	7	1	1				8	1
Community Health Worker					1		1	
Environmental Health Manager	1						1	
Environmental Health Specialist I / II	4						4	
Epidemiologist	1						1	
Harm Reduction Program Coordinator	1						1	
Health Programs Evaluator	1				-1			
Lead Abatement Project Coordinator	1						1	
Mental Health Project Coordinator	1						1	
Multimedia/Public Relations Coordinator	1						1	
Public Health Aide	3				-3			
Public Health Nurse	9	2	-1		-1		7	2
Public Health Planner	1						1	
Public Health Preparedness Specialist	1						1	
Public Health Supervisor	4						4	

TABLE OF ORGANIZATION OF CLASSIFIED POSITIONS 2024

	2023 Adopted Budget		Position Changes After 2023 Budget		Position Changes During 2024 Budget		2024 Adopted Budget	
	FT	PT	FT	PT	FT	PT	FT	PT
PUBLIC HEALTH (cont.)								
Suicide Prevention Project Coordinator	1						1	
WI Well Woman Program Specialist	1	1					1	1
WIC Breastfeeding Peer Counselor		1						1
WIC Program Manager	1						1	
WIC Program Nutritionist		4			1	-1	1	3
TOTAL AUTHORIZED POSITIONS	42	9	0	0	0	-1	42	8
REGISTER OF DEEDS								
Register of Deeds	1						1	
Records Associate	4						4	
Records Specialist	1						1	
Register of Deeds Supervisor	1						1	
TOTAL AUTHORIZED POSITIONS	7	0	0	0	0	0	7	0
SHERIFF								
Sheriff	1						1	
Chief Deputy Sheriff	1						1	
Accountant	1						1	
Booking Security Associate	11						11	
Captain	4						4	
Civil Process Associate	1						1	
Corrections Financial Associate	1						1	
Corrections Officer	56						56	
Detective	7				2		9	
Dispatcher	31						31	
Evidence and Records Administrator	1						1	
Financial Associate I	1						1	
GPS Coordinator	1						1	
Inmate Classification Associate	1						1	
Internet Crime Investigator	1		-1					
Lieutenant	16		1				17	

TABLE OF ORGANIZATION OF CLASSIFIED POSITIONS 2024

	2023 Adopted Budget		Position Changes After 2023 Budget		Position Changes During 2024 Budget		2024 Adopted Budget	
	FT	PT	FT	PT	FT	PT	FT	PT
SHERIFF (cont.)								
Police Officer	36						36	
Police Officer - Court Services	3						3	
Public Safety Application Administrator	2						2	
Records Administrative Supervisor	1						1	
Records and Transcription Associate	1						1	
Sergeant	12						12	
Traffic and Warrant Associate	1						1	
Warrant and Electronic Monitoring Associate	1						1	
Work Release Unit Supervisor	1						1	
TOTAL AUTHORIZED POSITIONS	193	0	0	0	2	0	195	0
SOLID WASTE MANAGEMENT								
Director of Solid Waste	1						1	
Education & Outreach Specialist	1						1	
Environmental Manager	1				-1			
Environmental Technician	2						2	
Equipment Operator I/II	5						5	
Office Supervisor	1						1	
Solid Waste Associate	2				-1		1	
Solid Waste Mechanical Technician I/II	2						2	
Solid Waste Operations Manager	1						1	
Solid Waste Specialist					2		2	
Solid Waste Supervisor	1						1	
TOTAL AUTHORIZED POSITIONS	17	0	0	0	0	0	17	0

TABLE OF ORGANIZATION OF CLASSIFIED POSITIONS 2024

	2023 Adopted Budget		Position Changes After 2023 Budget		Position Changes During 2024 Budget		2024 Adopted Budget	
	FT	PT	FT	PT	FT	PT	FT	PT
TREASURER								
County Treasurer	1						1	
Deputy County Treasurer	1						1	
Financial Associate I	1						1	
Financial Associate II	1						1	
TOTAL AUTHORIZED POSITIONS	4	0	0	0	0	0	4	0
UNIVERSITY EXTENSION								
Administrative Associate III	2						2	
Administrative Associate IV	1						1	
Educator - 4-H Youth and Science	1						1	
Grandparents Raising Grandchildren Coordinator		1						1
TOTAL AUTHORIZED POSITIONS	4	1	0	0	0	0	4	1
VETERANS SERVICE OFFICE								
Director of Veterans Services	1						1	
Administrative Associate III						1		1
Administrative Associate IV	1						1	
Veterans Benefits Specialist	4						4	
Veterans Services Supervisor	1						1	
TOTAL AUTHORIZED POSITIONS	7	0	0	0	0	1	7	1
GRAND GRAND TOTAL AUTHORIZED POSITIONS	1084	53	0	0	29	-4	1113	49

WINNEBAGO COUNTY CAPITAL OUTLAY - 2024

<u>Department</u>	<u>Description</u>	<u>Quantity</u>	<u>Unit Cost</u>	<u>Capital Outlay</u>
Technology Replacement Fund -				
	Palo Alto PA 3020	2	35,000	70,000
	Large Server	7	27,000	189,000
	Large Infrastructure Switch	6	21,000	126,000
		15		385,000
Facilities -				
	Replacement Vehicles	2	60,000	120,000
		2		120,000
Clerk of Courts -				
Branch 5 -	Video Conference Speaker Update	1	17,820	17,820
Court Commissioner -	Video Conference System	1	19,000	19,000
		2		36,820
Sheriff -				
Field Services -	Detective Squad & changeover	1	38,000	38,000
	Supervisor Squad & changeover	1	56,700	56,700
	Squad Cars & changeovers	5	54,000	270,000
	K9 Squad Car & changeover	1	55,200	55,200
911 -	Arbitrator / Evidence Server	1	13,000	13,000

WINNEBAGO COUNTY CAPITAL OUTLAY - 2024

<u>Department</u>	<u>Description</u>	<u>Quantity</u>	<u>Unit Cost</u>	<u>Capital Outlay</u>
	AT&T 1442 Connections	1	25,700	25,700
	Portable Radios for Additional Detectives	2	8,650	17,300
Jail -	Van	1	30,000	30,000
	Camera Server	1	34,000	34,000
	Programmable Logic Controller System	1	24,000	24,000
	Body Scanner	1	100,000	100,000
		<u>16</u>		<u>663,900</u>
Jail Improvements Fund -	Washer	1	21,500	21,500
	Dryer	1	9,500	9,500
	Body Scanner	1	30,000	30,000
		<u>3</u>		<u>61,000</u>
Airport -	Skid Steer	1	80,000	80,000
	Vehicle	1	50,000	50,000
		<u>2</u>		<u>130,000</u>
Highway -	Winter Equipment	1	935,625	935,625
	Dump Truck	1	489,000	489,000
	Skid Steer w/ Mill	1	188,000	188,000
	Mowing Equipment	1	200,000	200,000

**WINNEBAGO COUNTY
CAPITAL OUTLAY - 2024**

<u>Department</u>	<u>Description</u>	<u>Quantity</u>	<u>Unit Cost</u>	<u>Capital Outlay</u>
	Hot Box	1	60,000	60,000
	Foreman Truck	1	150,000	150,000
	Patrol Truck	1	75,000	75,000
	Construction Bucket	1	7,500	7,500
		<u>8</u>		<u>2,105,125</u>
Human Services -				
	Van	1	35,000	35,000
		<u>1</u>		<u>35,000</u>
Park View Health Center -				
	Bladder Scanner	1	10,000	10,000
		<u>1</u>		<u>10,000</u>
Parks -				
Admin -	Trail Groomer	1	25,000	25,000
	Landscape Trailer	1	10,000	10,000
Expo -	Sunnyview Expo Floor Scrubber	1	20,000	20,000
		<u>3</u>		<u>55,000</u>
Boat Landing -				
	Eureka Boat Landing Repairs	1	125,000	125,000
		<u>1</u>		<u>125,000</u>

SUMMARY BY DIVISION

	<u>Revenues</u>	<u>Expenses</u>	<u>Adjustments</u>	<u>Levy</u>
ADMINISTRATION				
County Executive	\$ 7,000	\$ 397,786	\$ -	\$ 390,786
Corporation Counsel	374,676	1,122,231	-	747,555
County Clerk	47,500	337,393	-	289,893
Elections	35,000	174,766	-	139,766
Dog License	7,000	7,000	-	-
Treasurer	1,022,820	446,407	-	(576,413)
Administration	7,250	636,096	-	628,846
General Services	319,750	400,180	(80,430)	-
Workers Compensation Fund	1,051,482	1,056,807	(5,325)	-
Property & Liability Insurance Fund	1,201,319	1,182,531	18,788	-
Human Resources	12,050	1,111,875	-	1,099,825
Self Funded Health Insurance	18,238,856	18,854,577	(615,721)	-
Self Funded Dental Insurance	895,334	882,833	12,501	-
Finance	47,500	922,490	-	874,990
Information Technology	96,929	2,172,567	-	2,075,638
Technology Replacement	438,776	1,491,893	(1,053,117)	-
Facilities	259,904	6,599,764	-	6,339,860
	<u>24,063,146</u>	<u>37,797,196</u>	<u>(1,723,304)</u>	<u>12,010,746</u>

COUNTY EXECUTIVE

General Fund – Department: 004
2024 BUDGET NARRATIVE

DEPARTMENT HEAD: Jon Doemel
LOCATION: Winnebago County Executive
David W. Albrecht Administration Building
112 Otter Avenue, Fourth Floor
Oshkosh, WI 54901

TELEPHONE: (920) 232-3450

Per Wisconsin State Statutes, the county executive is the chief elected official in the county and charged with all administration and operations functions not vested in other constitutional officers. The county executive appoints all department heads, boards, and commissions subject to confirmation of the board. The executive also signs all board ordinances and resolutions and executes contracts on behalf of the county.

PROGRAMS:

- Boards and Commissions Appointments
- Budget
- Business Recruitment
- Citizen Inquiry and Response
- Community Involvement
- County Board and Committee Support
- Economic Development
- Employee Support and Recognition
- Policy Advocacy
- Regional Coordination
- Strategic Planning and Organizational Management

SINCE THE LAST BUDGET:

The department worked to onboard a new administrative associate shared with the department of administration. The new staff assists with scheduling and other clerical work. The staff of the department also planned and executed the second employee family night at Sunnyview. The department also planned several outings for employees including Wisconsin Herd games, the Winnebago County Fair, Waterfest and other events. The department also participated in public events and parades in Fox Crossing, Winneconne, Omro, and Neenah.

LOOKING AHEAD TO 2024:

The department is requesting an increase to the employee recognition program to develop recognition for employees throughout their career. There have been numerous requests by employees to recognize years of service prior to retirement. Currently, the county only recognizes employees who serve more than twenty years and retire. The department will continue the implementation of programmatic, non-silo budgeting.

COUNTY BOARD CHANGES FROM EXECUTIVE BUDGET:

The County Executive's Adopted Budget reflects a \$21 reduction in the Worker's Compensation line in the fringe benefits of the labor category. An error was found in the calculation of these costs by the Administration Department after the Executive Budget was finalized. This was presented by the Finance Director as an Error Report. The County Board voted to pass the change.

Budget Amendment #276-102023-010 was presented to reduce \$14,987 from 51100 Regular Pay, it did not pass.

Budget Amendment #276-102023-012 was presented to reduce \$10,000 from 51101 Temporary Employees, this amendment did pass.

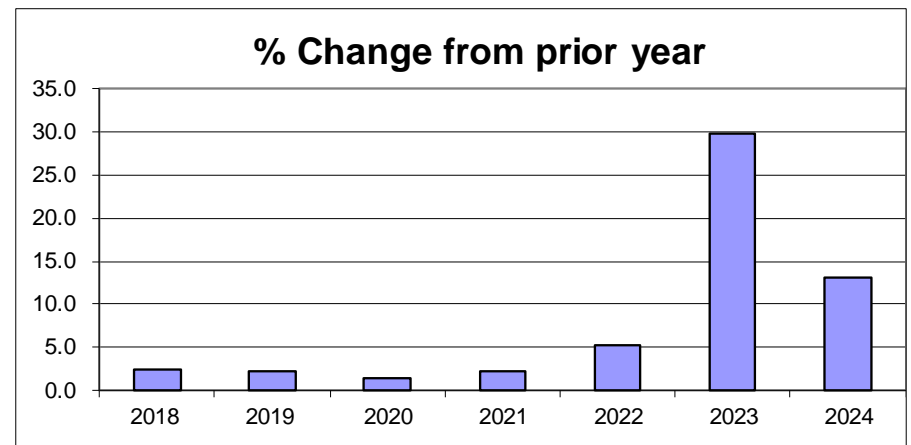
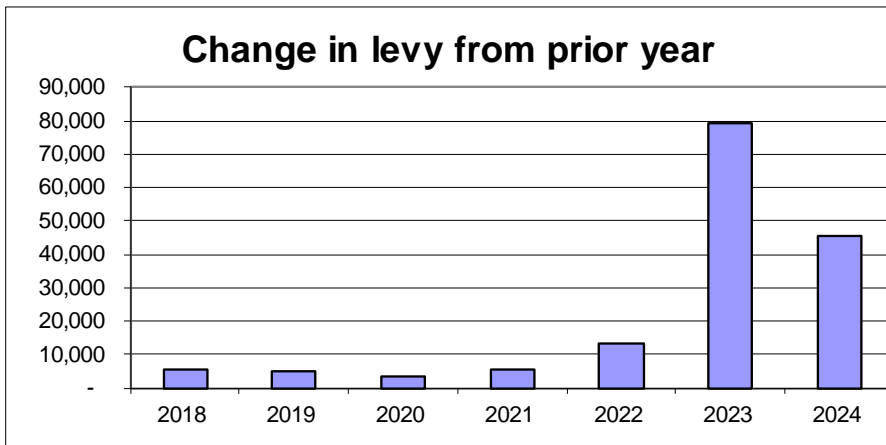
Their total reduction in levy from Executive request to Adopted budget is \$10,021.

DEPARTMENT STAFFING:

There is no change to the staffing table for 2024. The Table of Organization of Classified Positions can be found in the Overview section.

COUNTY LEVY:

The tax levy for 2024 is \$390,786 an increase of \$45,378 or 13.14% over 2023. A schedule of significant changes follows.



SIGNIFICANT CHANGES FROM 2023 ADOPTED - County Executive

Account	Amount	Description
Significant changes from 2023		
Tax Levy 2023	\$ 345,408	
Revenue Changes - impact on levy:		
None	-	
Expense Changes - impact on levy:		
Labor (Wages & Fringe Benefits)	27,092	Increase based on wage adjustments that were put into place in Q2 2023 from the recommendations of McGrath consulting on the County-wide wage study.
Spec Service Awards	13,556	Increase to allow for awards throughout personnel's career.
Other small changes	4,730	This is a combination of small increases and decreases to revenue and expense accounts.
Tax Levy 2024	\$ 390,786	

Financial Summary County Executive

Items	2023 6-Month Actual	2023 12-Month Estimate	2023 Adopted Budget	2023 Adjusted Budget	2024 Adopted Budget
Total Revenues	3,500	7,000	7,000	7,000	7,000
Labor	132,404	320,703	306,847	306,847	333,939
Travel	8,498	16,334	7,100	13,100	10,500
Capital	-	-	-	-	-
Other Expenditures	8,502	39,483	38,461	38,461	53,347
Total Expenditures	149,404	376,520	352,408	358,408	397,786
Levy			345,408		390,786

Winnebago County

Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Department - 004 - Executive											
Revenue											
Interfund Revenue:											
Professional Services	63002	6,000	6,000	6,000	7,000	7,000	7,000	7,000	7,000	7,000	0.00%
Interfund Revenue Subtotal:		6,000	6,000	6,000	7,000	7,000	7,000	7,000	7,000	7,000	0.00%
Total Operating Revenue:		6,000	6,000	6,000	7,000	7,000	7,000	7,000	7,000	7,000	0.00%
Revenue Total:		6,000	6,000	6,000	7,000	7,000	7,000	7,000	7,000	7,000	0.00%
Expense											
Wages:											
Regular Pay	51100	179,540	210,405	188,722	214,464	214,464	235,820	235,820	235,820	235,820	9.96%
Temporary Employees	51101	0	0	8,814	15,000	15,000	7,500	25,000	25,000	15,000	0.00%
Wages Subtotal:		179,540	210,405	197,536	229,464	229,464	243,320	260,820	260,820	250,820	9.31%
Fringes Benefits:											
FICA Medicare	51200	13,513	15,693	14,676	17,555	17,555	17,555	19,953	19,953	19,953	13.66%
Health Insurance	51201	34,623	33,956	30,329	41,786	41,786	41,786	43,124	43,124	43,124	3.20%
Dental Insurance	51202	2,174	1,805	1,435	1,979	1,979	1,979	2,060	2,060	2,060	4.09%
Workers Compensation	51203	105	248	132	167	167	167	297	297	276	65.27%
WI Retirement	51206	12,119	13,516	12,073	14,584	14,584	14,584	16,272	16,272	16,272	11.57%
Fringe Benefits Other	51207	1,693	787	1,065	1,312	1,312	1,312	1,434	1,434	1,434	9.30%
Fringes Benefits Subtotal:		64,228	66,004	59,711	77,383	77,383	77,383	83,140	83,140	83,119	7.41%
Total Labor:		243,768	276,409	257,246	306,847	306,847	320,703	343,960	343,960	333,939	8.83%

Winnebago County

Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Department - 004 - Executive											
Travel:											
Leadership Training	52000	0	0	0	0	6,000	5,500	0	0	0	0.00%
Registration Tuition	52001	0	700	2,806	2,100	2,100	3,200	3,600	3,600	3,600	71.43%
Automobile Allowance	52002	383	336	348	1,000	1,000	800	1,000	1,000	1,000	0.00%
Commercial Travel	52004	0	0	855	1,250	1,250	1,465	1,500	1,500	1,500	20.00%
Meals	52005	0	0	430	500	500	700	750	750	750	50.00%
Lodging	52006	129	0	2,852	2,250	2,250	4,000	3,200	3,200	3,200	42.22%
Other Travel Exp	52007	15	0	346	0	0	500	450	450	450	100.00%
Taxable Benefit	52008	0	0	0	0	0	169	0	0	0	0.00%
Travel Subtotal:		527	1,036	7,637	7,100	13,100	16,334	10,500	10,500	10,500	47.89%
Total Travel:		527	1,036	7,637	7,100	13,100	16,334	10,500	10,500	10,500	47.89%
Office:											
Office Supplies	53000	13	1,374	715	500	500	600	500	500	500	0.00%
Printing Supplies	53002	31	31	0	40	40	40	40	40	40	0.00%
Print Duplicate	53003	0	438	0	40	40	0	40	40	40	0.00%
Postage and Box Rent	53004	0	17	0	0	0	0	0	0	0	0.00%
Computer Software	53006	0	0	0	0	0	881	0	0	0	0.00%
Telephone	53008	362	620	679	840	840	840	1,000	1,000	1,000	19.05%
Print Duplicate	73003	236	161	144	400	400	300	400	400	400	0.00%
Postage and Box Rent	73004	35	122	88	200	200	400	200	200	200	0.00%
Computer Licensing Charge	73006	0	0	389	535	535	535	1,119	1,119	1,119	109.16%
Office Subtotal:		677	2,764	2,015	2,555	2,555	3,596	3,299	3,299	3,299	29.12%

Winnebago County

Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Department - 004 - Executive											
Operating:											
Subscriptions	53501	0	0	200	250	250	250	250	250	250	0.00%
Membership Dues	53502	373	384	584	2,200	2,200	900	2,200	2,200	2,200	0.00%
Food	53520	0	0	351	500	500	500	500	500	500	0.00%
Small Equipment	53522	0	268	0	0	0	0	0	0	0	0.00%
Motor Fuel	53548	0	0	134	0	0	0	0	0	0	0.00%
Spec Service Awards	53566	861	1,879	18,627	31,444	31,444	31,000	45,000	45,000	45,000	43.11%
Small Equipment Technology	53580	0	2,225	592	500	500	2,225	0	0	0	-100.00%
Operating Subtotal:		1,234	4,756	20,487	34,894	34,894	34,875	47,950	47,950	47,950	37.42%
Repairs & Maint:											
Technology Repair and Maintain	74029	66	66	66	116	116	116	132	132	132	13.79%
Repairs & Maint Subtotal:		66	66	66	116	116	116	132	132	132	13.79%
Insurance Expenses:											
Prop Liab Insurance	76000	480	672	845	896	896	896	1,966	1,966	1,966	119.42%
Insurance Expenses Subtotal:		480	672	845	896	896	896	1,966	1,966	1,966	119.42%
Total Other Operating:		2,457	8,258	23,413	38,461	38,461	39,483	53,347	53,347	53,347	38.70%
Expense Total:		246,752	285,703	288,296	352,408	358,408	376,520	407,807	407,807	397,786	12.88%
Executive Net/(Levy):		(240,752)	(279,703)	(282,296)	(345,408)	(351,408)	(369,520)	(400,807)	(400,807)	(390,786)	13.14%

CORPORATION COUNSEL

General Fund – Department: 010
2024 BUDGET NARRATIVE

DEPARTMENT HEAD: Mary Anne Mueller
LOCATION: Winnebago County Corporation Counsel
David W. Albrecht Administration Building
112 Otter Avenue, Third Floor
Oshkosh, WI 54901

TELEPHONE: (920) 236-4750
(920) 236-4753

The Office of the Corporation Counsel (OCC) provides legal counsel and representation to all Winnebago County Departments, Committees, Commissions, Boards, the Winnebago County Board of Supervisors, and the Winnebago County Executive.

PROGRAMS:

- 980 Placements
- Children in Need of Protection or Service
- Contract Preparation and Review
- County Board and Committee Support
- Guardianships
- In-Rem Tax Foreclosures
- Industrial Development Board
- Legal Counsel
- Legislative Development and Enactment
- Mental Health Commitments
- Ordinance Violations
- Protective Placements, Emergency Protective Placements
- Termination of Parental Rights

SINCE THE LAST BUDGET:

OCC has undertaken and monitored projects/initiatives such as American Rescue Plan Act (ARPA), Neighborhood Investment Fund Grant (NIFG), Opioid Settlement, Sawyer Creek, 980 Housing, Solid Waste Horizontal Groundwater litigation, Recodification, and reducing OCC's paper footprint. The need to provide quality legal training to Winnebago County departments and legal partners has become a focus, including training mental health workers in the Department of Human Services.

LOOKING AHEAD TO 2024:

The Office of the Corporation Counsel (OCC) is requesting an additional Assistant Corporation Counsel position in the 2024 budget to meet increased demand of mental health related litigation, legal counseling, and training. OCC has seen an increased demand for legal counsel, research, crafting legislation and attendance at County Board, Committee, Commission, and Task Force meetings to serve the County Executive, County Board and its supervisors, and Department Heads. An additional full-time attorney will increase the opportunities to raise revenue for Winnebago County and increase attorney time available to develop and deliver quality legal training to Winnebago County departments and legal partners. To assist in the funding of the new attorney, a current Administrative Associate III position is eliminated.

COUNTY EXECUTIVE CHANGES FROM DEPARTMENT REQUEST:

The county executive is proposing moving two child support attorneys to the OCC. This will allow for more flexibility for attorney support. More importantly, the move will allow for cross training which will lead to better attorney development and retention. It is estimated that with child support legal functions under the OCC will add state revenue.

COUNTY BOARD CHANGES FROM EXECUTIVE BUDGET:

The Corporation Counsel's Adopted Budget reflects a \$59 reduction in the Worker's Compensation line in the fringe benefits of the labor category. An error was found in the calculation of these costs by the Administration Department after the Executive Budget was finalized. This was presented by the Finance Director as an Error Report. The County Board voted to pass the change. No other budget amendments were presented.

DEPARTMENT STAFFING:

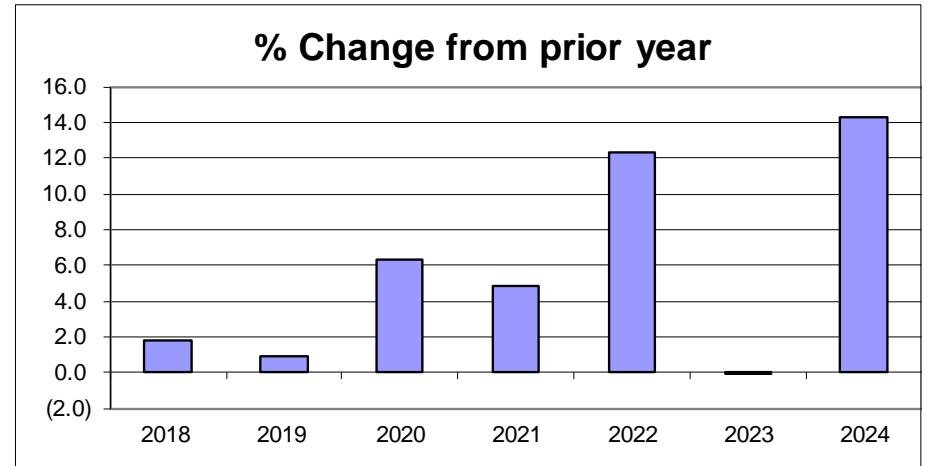
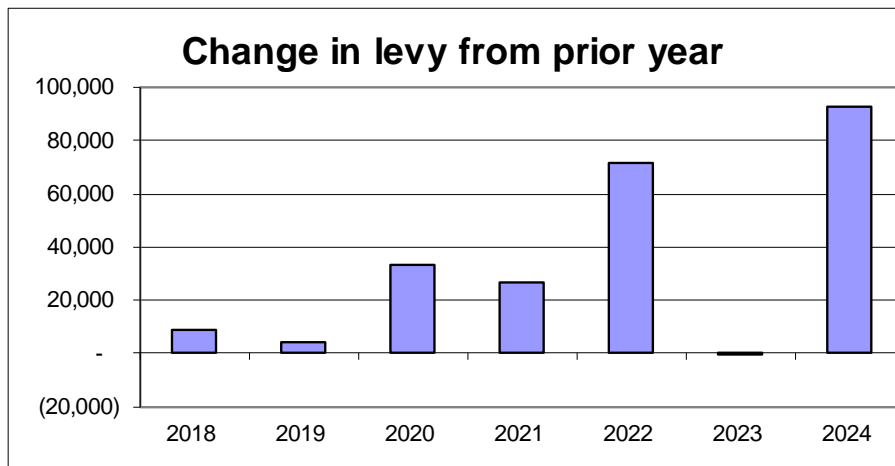
The net number of total full time equivalent employees will remain the same for the county.

The changes to the Table of Organization of Classified Positions can be found in the Overview section. For the 2024 budget, one (1) full-time Assistant/Associate Corporation Counsel position will be added to the Table of Organization of Classified Positions. One (1) full-time Administrative Associate III will be eliminated from the Table of Organization of Classified Positions.

The 2024 budget also includes transferring of two positions from Child Support to Corporation Counsel. One (1) full-time Assistant Child Support Attorney position and one (1) full-time Child Support Attorney position will move to the Corporation Counsel office as one (1) full-time Assistant Corporation Counsel position and one (1) full-time Associate Corporation Counsel.

COUNTY LEVY:

The 2024 tax levy is \$747,555, an increase of \$95,164 or 14.59% over 2023. A schedule of significant changes follows.



SIGNIFICANT CHANGES FROM 2023 ADOPTED - Corporation Counsel

Account	Amount	Description
Significant changes from 2023		
Tax Levy 2023	\$ 652,391	
Revenue Changes - impact on levy:		
WI Children & Families	(184,576)	Increase for case work the Corporation Counsel will be performing that will be eligible for a cost share from Child Support funding.
Other Fees	(15,000)	Increase for additional cases for guardianships with the addition of an additional Assistant Corporation Counsel position, along with the two positions that are moving from Child Support.
Cost Share Municipalities	(68,000)	Increase in revenue received from the State of Wisconsin for the mental commitment cases. Based on the amount of cases the Corporation Counsel is handling, this revenue is set to increase in 2024.
Expense Changes - impact on levy:		
Labor (Wages & Fringe Benefits)	344,161	Increase based on wage adjustments that were put into place in Q2 2023 from the recommendations of McGrath consulting on the County-wide wage study. The department is also adding one (1) full-time Assistant Corporation Counsel position and eliminating one (1) full-time Administrative Associate III. The 2024 budget also includes transferring of two positions from Child Support to Corporation Counsel. One (1) full-time Assistant Child Support Attorney position and one (1) full-time Child Support Attorney position will move to the Corporation Counsel office as one (1) full-time Assistant Corporation Counsel position and one (1) full-time Associate Corporation Counsel.
Computer Software	(37,224)	Decrease based on 2023 budget including a one-time purchase of office management software (which was purchased using unassigned general fund balance).
Legal Services	(14,690)	Decrease based on 2023 budget including additional attorney assistance for coverage for staff attorneys during appellate litigation, special long term projects like recodification and office automation, vacation/sick time (which was funded using unassigned general fund balance). The new Assistant Corporation Counsel position requested will take the place of this expense and assist the department in handling their workload.
Unassigned general fund balance applied	69,401	The 2023 budget included unassigned general fund balance being applied to offset the one-time office management software and additional legal services needed (no unassigned general fund balance will be applied to the Corporation Counsel budget in 2024).
Other small changes	1,092	This is a combination of small increases and decreases to revenue and expense accounts.
Tax Levy 2024	\$ 747,555	

Financial Summary Corporation Counsel

<u>Items</u>	<u>2023 6-Month Actual</u>	<u>2023 12-Month Estimate</u>	<u>2023 Adopted Budget</u>	<u>2023 Adjusted Budget</u>	<u>2024 Adopted Budget</u>
Total Revenues	15,919	194,461	107,350	107,350	374,676
Labor	335,946	702,678	695,178	695,178	1,039,339
Travel	701	3,200	3,775	3,775	6,483
Capital	-	-	-	-	-
Other Expenditures	38,548	89,133	130,189	138,429	76,409
Total Expenditures	375,195	795,011	829,142	837,382	1,122,231
Levy Before Fund Balance Adjustment			721,792		747,555
Unassigned General Fund Balance Applied			(69,401)		-
Net Levy After Fund Balance Adjustment			652,391		747,555

Winnebago County

Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Department - 010 - Corporation Counsel											
Revenue											
Intergov Rev:											
WI Dept of Administration	42002	9,077	0	0	0	0	0	0	0	0	0.00%
WI Children and Families	42005	0	0	0	0	0	0	0	184,576	184,576	100.00%
Intergov Rev Subtotal:		9,077	0	0	0	0	0	0	184,576	184,576	100.00%
Public Services:											
Other Fees	45002	9,384	6,351	3,870	5,000	5,000	15,000	10,000	20,000	20,000	300.00%
Service Fees	45074	0	145	255	350	350	100	100	100	100	-71.43%
Public Services Subtotal:		9,384	6,496	4,125	5,350	5,350	15,100	10,100	20,100	20,100	275.70%
Intergov Services:											
Cost Share Municipalities	43016	34,371	130,846	83,534	82,000	82,000	159,361	125,000	150,000	150,000	82.93%
Intergov Services Subtotal:		34,371	130,846	83,534	82,000	82,000	159,361	125,000	150,000	150,000	82.93%
Interfund Revenue:											
Legal Services	65086	14,508	15,000	15,000	20,000	20,000	20,000	20,000	20,000	20,000	0.00%
Interfund Revenue Subtotal:		14,508	15,000	15,000	20,000	20,000	20,000	20,000	20,000	20,000	0.00%
Total Operating Revenue:		67,340	152,342	102,659	107,350	107,350	194,461	155,100	374,676	374,676	249.02%
Revenue Total:		67,340	152,342	102,659	107,350	107,350	194,461	155,100	374,676	374,676	249.02%

Winnebago County

Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Department - 010 - Corporation Counsel											
Expense											
Wages:											
Regular Pay	51100	431,893	453,255	440,075	488,628	488,628	496,128	614,821	738,192	738,192	51.07%
Overtime	51105	3,309	2,844	4,996	7,500	7,500	7,500	7,500	7,500	7,500	0.00%
Wages Subtotal:		435,203	456,100	445,071	496,128	496,128	503,628	622,321	745,692	745,692	50.30%
Fringes Benefits:											
FICA Medicare	51200	31,697	33,570	32,531	37,955	37,955	37,955	47,033	56,471	56,471	48.78%
Health Insurance	51201	93,378	90,607	106,574	116,691	116,691	116,691	130,435	171,937	171,937	47.34%
Dental Insurance	51202	5,693	5,610	6,607	6,870	6,870	6,870	6,748	8,664	8,664	26.11%
Workers Compensation	51203	246	552	299	362	362	362	701	842	783	116.30%
WI Retirement	51206	28,534	29,292	28,486	33,736	33,736	33,736	42,422	50,935	50,935	50.98%
Fringe Benefits Other	51207	2,940	3,006	3,180	3,436	3,436	3,436	4,166	4,857	4,857	41.36%
Fringes Benefits Subtotal:		162,489	162,638	177,677	199,050	199,050	199,050	231,505	293,706	293,647	47.52%
Total Labor:		597,692	618,737	622,748	695,178	695,178	702,678	853,826	1,039,398	1,039,339	49.51%
Travel:											
Registration Tuition	52001	318	290	165	1,000	1,000	1,000	2,500	3,240	3,240	224.00%
Automobile Allowance	52002	321	595	404	1,500	1,500	1,000	1,500	1,500	1,500	0.00%
Meals	52005	61	119	27	300	300	300	300	500	500	66.67%
Lodging	52006	82	869	245	750	750	750	800	1,168	1,168	55.73%
Other Travel Exp	52007	51	0	0	75	75	50	75	75	75	0.00%
Taxable Benefit	52008	55	0	82	150	150	100	100	0	0	-100.00%
Travel Subtotal:		889	1,873	922	3,775	3,775	3,200	5,275	6,483	6,483	71.74%
Total Travel:		889	1,873	922	3,775	3,775	3,200	5,275	6,483	6,483	71.74%

Winnebago County

Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Department - 010 - Corporation Counsel											
Office:											
Office Supplies	53000	1,738	1,999	1,224	2,500	2,500	2,000	1,500	1,700	1,700	-32.00%
Stationery and Forms	53001	625	717	0	600	600	600	600	600	600	0.00%
Printing Supplies	53002	1,723	2,158	1,155	2,200	2,200	1,800	2,000	2,000	2,000	-9.09%
Postage and Box Rent	53004	226	372	71	300	300	200	250	250	250	-16.67%
Computer Supplies	53005	332	0	0	100	100	25	25	25	25	-75.00%
Computer Software	53006	0	0	736	49,851	49,851	30,000	12,000	12,627	12,627	-74.67%
Telephone	53008	999	1,118	748	1,250	1,250	1,700	2,000	1,415	1,415	13.20%
Print Duplicate	73003	9,804	11,382	9,366	10,000	10,000	5,000	6,000	6,000	6,000	-40.00%
Postage and Box Rent	73004	2,289	2,019	1,728	2,000	2,000	1,500	1,500	1,500	1,500	-25.00%
Computer Licensing Charge	73006	0	0	1,361	1,361	1,361	1,361	3,000	3,746	3,746	175.24%
Office Subtotal:		17,736	19,765	16,389	70,162	70,162	44,186	28,875	29,863	29,863	-57.44%
Operating:											
Subscriptions	53501	323	3,012	3,408	4,400	4,400	4,400	5,000	5,000	5,000	13.64%
Membership Dues	53502	1,725	1,626	1,634	1,850	1,850	1,850	2,500	3,750	3,750	102.70%
Publish Legal Notices	53503	0	49	104	200	200	0	0	0	0	-100.00%
Food	53520	14	0	0	50	50	50	100	100	100	100.00%
Small Equipment	53522	12	6,828	388	1,500	1,500	1,500	1,000	1,000	1,000	-33.33%
Legal Fees	53530	516	1,376	775	1,500	1,500	500	1,000	1,000	1,000	-33.33%
Other Operating Supplies	53533	285	0	20	0	0	0	0	0	0	0.00%
Witness Expense	53535	0	0	0	1,000	1,000	1,000	1,000	1,000	1,000	0.00%
Operating Licenses Fees	53553	40	100	50	50	50	60	60	60	60	20.00%
Small Equipment Technology	53580	9,160	0	0	0	0	0	1,625	0	0	0.00%
Legal Fees	73041	165	199	0	0	0	0	0	0	0	0.00%
Operating Subtotal:		12,239	13,190	6,379	10,550	10,550	9,360	12,285	11,910	11,910	12.89%

Winnebago County

Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Department - 010 - Corporation Counsel											
Repairs & Maint:											
Maintenance Equipment	54022	129	0	0	0	0	0	0	0	0	0.00%
Technology Repair and Maintain	74029	264	264	297	297	297	297	330	330	330	11.11%
Repairs & Maint Subtotal:		393	264	297	297	297	297	330	330	330	11.11%
Contractual Services:											
Legal Services	55001	0	2,557	35,045	44,690	52,930	30,000	30,000	30,000	30,000	-32.87%
Transcription Services	55009	1,017	1,195	1,633	2,000	2,000	2,000	2,000	2,000	2,000	0.00%
Professional Service	55014	151	0	0	0	0	0	0	0	0	0.00%
Other Contract Serv	55030	39	65	196	200	200	1,000	200	200	200	0.00%
Contractual Services Subtotal:		1,207	3,816	36,874	46,890	55,130	33,000	32,200	32,200	32,200	-31.33%
Insurance Expenses:											
Prop Liab Insurance	56000	60	0	0	0	0	0	0	0	0	0.00%
Prop Liab Insurance	76000	1,080	1,572	2,174	2,290	2,290	2,290	2,106	2,106	2,106	-8.03%
Insurance Expenses Subtotal:		1,140	1,572	2,174	2,290	2,290	2,290	2,106	2,106	2,106	-8.03%
Total Other Operating:		32,715	38,607	62,113	130,189	138,429	89,133	75,796	76,409	76,409	-41.31%
Expense Total:		631,295	659,217	685,783	829,142	837,382	795,011	934,897	1,122,290	1,122,231	35.35%
Corporation Counsel Net/(Levy):		(563,955)	(506,875)	(583,124)	(721,792)	(730,032)	(600,550)	(779,797)	(747,614)	(747,555)	3.57%
Unassigned General Fund Balance Applied:		0	0	0	69,401	69,401	0	0	0	0	-100.00%
Corporation Counsel Net/(Levy):		(563,955)	(506,875)	(583,124)	(652,391)	(660,631)	(600,550)	(779,797)	(747,614)	(747,555)	14.59%

COUNTY CLERK

General Fund – Departments: 006-008
2024 BUDGET NARRATIVE

DEPARTMENT HEAD: Julie A. Barthels
LOCATION: Winnebago County Clerk
David W. Albrecht Administration Building
112 Otter Avenue, First Floor
Oshkosh, WI 54901

TELEPHONE: (920) 232-3430

The County Clerk's office is responsible for all Elections, issuing marriage licenses, and providing staff support for the County Board.

PROGRAMS:

- Agenda Management
- County Board and Committee Support
- Dog Licenses
- Election Administration
- Marriage License
- Notary Public Services
- Publications
- Records Management
- Records Requests

SINCE THE LAST BUDGET:

In February of 2023, Julie Barthels was sworn in to replace Sue Ertmer as County Clerk. Work permits for minors are no longer part of our budget, the State of Wisconsin took them over by providing on-line services. The County Clerk's office acquired a printer from the General Services Department to allow us to print County Board packets and Committee packets at a higher rate of speed. The Clerk's office has made this printer available to other Departments for higher quantity jobs.

LOOKING AHEAD TO 2024:

The office will work with other departments to implement agenda software, which will increase transparency of agenda items while considerably reducing the time it takes to post agendas.

Elections will see a large increase due to four elections in 2024:

1. February 20, 2024 – Spring Primary
2. April 2, 2024 – Spring & Presidential Preference Election
3. August 13, 2024 – Partisan Primary
4. November 4, 2024 – General Election (Presidential)

The number of ballots that are ordered for each election has been increasing due to higher voter turnouts, ordering close to 80 - 100% of the number of registered voters per election. The 2024 budget is higher to be prepared for any surprises that might arise.

The Dog License Fund will remain the same, but a small increase in expense budget to allow for any unexpected dog bites in the County. The fund is fully reimbursed by the municipalities so there is no levy to this fund.

COUNTY EXECUTIVE CHANGES FROM DEPARTMENT REQUEST:

The county executive is not proposing any changes to County Clerk Barthel's recommended budget.

COUNTY BOARD CHANGES FROM EXECUTIVE BUDGET:

The County Clerk's Adopted Budget reflects a \$16 reduction in the Worker's Compensation line in the fringe benefits of the labor category. An error was found in the calculation of these costs by the Administration Department after the Executive Budget was finalized. This was presented by the Finance Director as an Error Report. The County Board voted to pass the change.

Budget amendment #276-10202023-011 to add one (1) part-time Administrative Associate III position to the Table of Organization of Classified Positions was presented and passed, the overall increase to the labor category for this position is \$35,131.

The Worker's Compensation line change from \$225 to \$231, an increase of \$6, includes the \$16 reduction as mentioned above as well as a \$22 increase for the new position.

Their total addition in levy from Executive request to Adopted budget is \$35,115.

DEPARTMENT STAFFING:

The changes to the Table of Organization of Classified Positions can be found in the Overview section. For the 2024 budget, one (1) part-time Administration Associate III position will be added to the Table of Organization of Classified Positions. This position was added by County Board budget amendment #276-10202023-011.

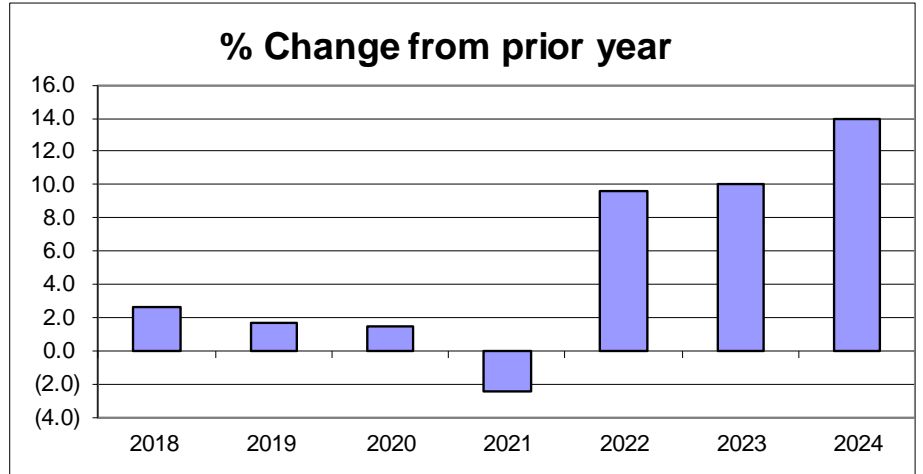
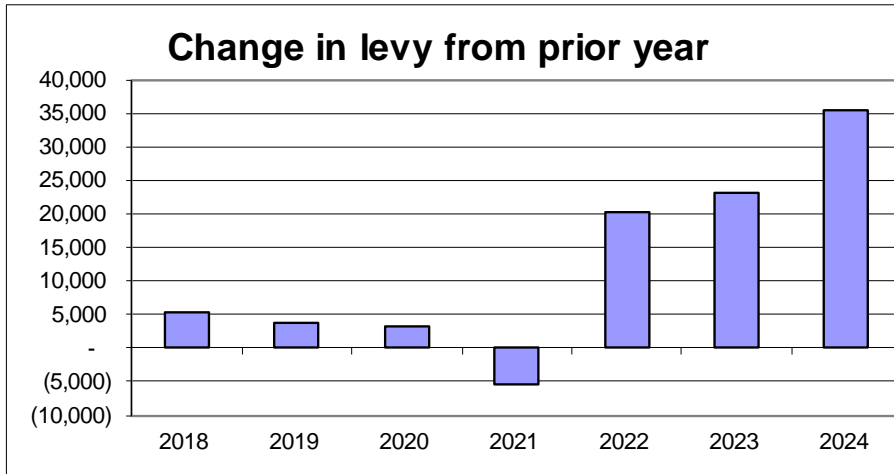
COUNTY LEVY:

County Clerk is split into two sections, one for Clerk office operations and one for Elections. This is being done because the Elections section will go up or down depending on how many and the types of elections are handled in the year. If the two sections were combined the results for the department would be difficult to compare between years.

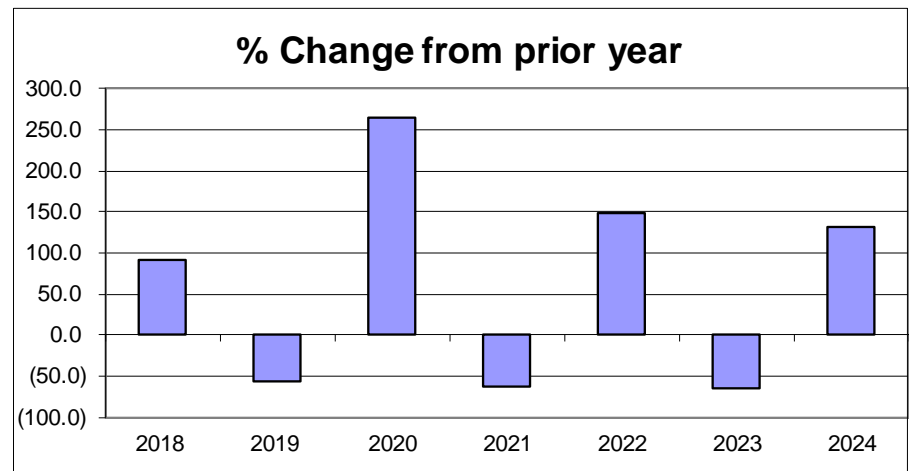
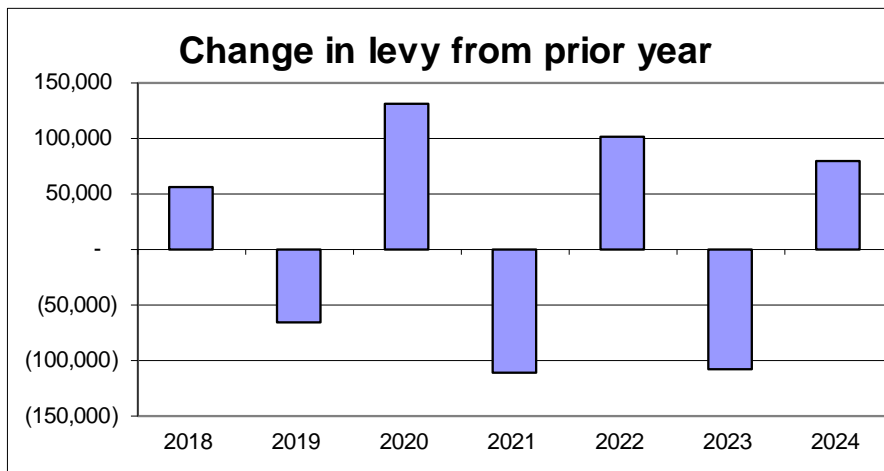
The tax levy for Clerk for 2024 is \$289,893 an increase of \$35,445 or 13.93% over 2023. A schedule of significant changes follows.

The tax levy for Elections for 2024 is \$139,766, an increase of \$79,615 or 132.36% over 2023. The increase is based on having four elections (spring primary, spring general, partisan primary, fall general) in 2024, while only two elections (spring primary, spring general) were held in 2023. A schedule of significant changes follows.

This graph shows the County Clerk office operational budget:



This graph shows the County Clerk election data:



SIGNIFICANT CHANGES FROM 2023 ADOPTED - County Clerk & Elections

Account	Amount			Description
	Clerk	Elections	Dog Licenses	
Significant changes from 2023				
Tax Levy 2023	\$ 254,448	\$ 60,151	\$ -	
Revenue Changes - impact on levy:				
None	-	-	-	
Expense Changes - impact on levy:				
Labor	31,943	-	-	Increase based on wage adjustments that were put into place in Q2 2023 from the recommendations of McGrath consulting on the County-wide wage study. The department is also adding one (1) part-time Administration Associate III position.
Print Duplicate	-	51,500	-	Increase due to four elections in 2024, while there were only two in 2023.
Data Processing	-	21,000	-	Increase due to four elections in 2024, while there were only two in 2023.
Other small changes	3,502	7,115	-	This is a combination of small increases and decreases to revenue and expense accounts.
Tax Levy 2024	\$ 289,893	\$ 139,766	\$ -	

Financial Summary County Clerk

<u>Items</u>	<u>2023 6-Month Actual</u>	<u>2023 12-Month Estimate</u>	<u>2023 Adopted Budget</u>	<u>2023 Adjusted Budget</u>	<u>2024 Adopted Budget</u>
Total Revenues	15,962	44,750	49,650	49,650	47,500
Labor	142,963	285,843	291,852	291,852	323,795
Travel	1,200	1,201	1,300	1,300	1,550
Capital	-	-	-	-	-
Other Expenditures	5,825	10,660	10,946	10,946	12,048
Total Expenditures	149,988	297,704	304,098	304,098	337,393
Levy			254,448		289,893

Winnebago County
Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Department - 006 - Clerk											
Revenue											
Licenses:											
Marriage Licenses	44000	31,800	36,360	41,895	45,000	45,000	42,750	45,000	45,000	45,000	0.00%
Marriage License Waiver	44001	2,200	2,425	2,285	3,000	3,000	2,000	2,500	2,500	2,500	-16.67%
Work Permits	44004	180	758	873	1,500	1,500	0	0	0	0	-100.00%
Domestic Partnership	44011	0	70	0	0	0	0	0	0	0	0.00%
Licenses Subtotal:		34,180	39,613	45,053	49,500	49,500	44,750	47,500	47,500	47,500	-4.04%
Public Services:											
Other Fees	45002	12	33	54	150	150	0	0	0	0	-100.00%
Forms Copies Etc	45003	155	100	57	0	0	0	0	0	0	0.00%
Telephone	45009	2	4	1	0	0	0	0	0	0	0.00%
Mail Service Revenue	45015	16	3	0	0	0	0	0	0	0	0.00%
Public Services Subtotal:		185	140	112	150	150	0	0	0	0	-100.00%
Total Operating Revenue:		34,365	39,752	45,165	49,650	49,650	44,750	47,500	47,500	47,500	-4.33%
Misc Revenues:											
Material Sales	48105	53	10	140	0	0	0	0	0	0	0.00%
Misc Revenues Subtotal:		53	10	140	0	0	0	0	0	0	0.00%
Total Non-Operating Revenue:		53	10	140	0	0	0	0	0	0	0.00%
Revenue Total:		34,417	39,762	45,305	49,650	49,650	44,750	47,500	47,500	47,500	-4.33%

Winnebago County

Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Department - 006 - Clerk											
Expense											
Wages:											
Regular Pay	51100	178,291	185,308	190,954	194,548	194,548	197,000	194,287	194,287	213,788	9.89%
Overtime	51105	1,333	685	1,340	1,000	1,000	2,500	1,220	1,220	1,220	22.00%
Comp Time	51108	0	1,686	1,753	900	900	1,500	1,295	1,295	1,530	70.00%
Wages Subtotal:		179,624	187,679	194,048	196,448	196,448	201,000	196,802	196,802	216,538	10.23%
Fringes Benefits:											
FICA Medicare	51200	12,896	13,468	13,756	15,029	15,029	15,000	15,056	15,056	16,566	10.23%
Health Insurance	51201	43,278	44,465	47,736	61,874	61,874	52,000	58,063	58,063	69,887	12.95%
Dental Insurance	51202	2,522	2,595	2,696	3,435	3,435	3,200	3,586	3,586	4,154	20.93%
Workers Compensation	51203	104	229	130	143	143	143	225	225	231	61.54%
WI Retirement	51206	11,056	12,089	12,606	13,358	13,358	13,200	13,579	13,579	14,941	11.85%
Fringe Benefits Other	51207	1,491	1,536	1,615	1,565	1,565	1,300	1,369	1,369	1,478	-5.56%
Fringes Benefits Subtotal:		71,348	74,382	78,540	95,404	95,404	84,843	91,878	91,878	107,257	12.42%
Total Labor:		250,972	262,061	272,588	291,852	291,852	285,843	288,680	288,680	323,795	10.94%
Travel:											
Registration Tuition	52001	0	125	280	250	250	250	250	250	250	0.00%
Automobile Allowance	52002	0	254	389	350	350	0	200	200	200	-42.86%
Meals	52005	0	24	69	100	100	21	100	100	100	0.00%
Lodging	52006	218	431	767	600	600	930	1,000	1,000	1,000	66.67%
Other Travel Exp	52007	40	7	0	0	0	0	0	0	0	0.00%
Travel Subtotal:		258	842	1,505	1,300	1,300	1,201	1,550	1,550	1,550	19.23%
Total Travel:		258	842	1,505	1,300	1,300	1,201	1,550	1,550	1,550	19.23%

Winnebago County

Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Department - 006 - Clerk											
Capital Outlay:											
Equipment	58004	1,688	0	0	0	0	0	0	0	0	0.00%
Capital Outlay Subtotal:		1,688	0	0	0	0	0	0	0	0	0.00%
Total Capital:		1,688	0	0	0	0	0	0	0	0	0.00%
Office:											
Office Supplies	53000	1,054	1,338	991	1,000	1,000	1,200	1,300	1,300	1,300	30.00%
Stationery and Forms	53001	0	0	0	50	50	75	100	100	100	100.00%
Printing Supplies	53002	258	353	332	100	100	600	1,000	1,000	1,000	900.00%
Print Duplicate	53003	0	81	0	0	0	0	0	0	0	0.00%
Postage and Box Rent	53004	8	31	0	0	0	0	0	0	0	0.00%
Computer Software	53006	0	0	0	150	150	315	300	300	300	100.00%
Telephone	53008	1,907	1,108	959	1,100	1,100	1,370	1,400	1,400	1,400	27.27%
Print Duplicate	73003	2,948	3,204	3,959	3,400	3,400	2,630	3,400	3,400	3,400	0.00%
Postage and Box Rent	73004	421	912	372	600	600	306	600	600	600	0.00%
Computer Licensing Charge	73006	0	0	1,758	1,217	1,217	1,217	1,492	1,492	1,492	22.60%
Office Subtotal:		6,596	7,026	8,371	7,617	7,617	7,713	9,592	9,592	9,592	25.93%
Operating:											
Subscriptions	53501	44	182	120	200	200	120	200	200	200	0.00%
Membership Dues	53502	125	125	125	125	125	125	125	125	125	0.00%
Food	53520	0	29	0	0	0	0	0	0	0	0.00%
Small Equipment	53522	0	0	0	500	500	300	500	500	500	0.00%
Other Operating Supplies	53533	56	15	179	0	0	50	100	100	100	100.00%

Winnebago County

Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Department - 006 - Clerk											
Interpreter Fees	53537	120	0	0	200	200	0	200	200	200	0.00%
Operating Licenses Fees	53553	20	0	40	0	0	0	0	0	0	0.00%
Small Equipment Technology	53580	344	0	0	0	0	0	0	0	0	0.00%
Operating Subtotal:		709	351	463	1,025	1,025	595	1,125	1,125	1,125	9.76%
Repairs & Maint:											
Technology Repair and Maintain	74029	462	462	462	462	462	462	462	462	462	0.00%
Repairs & Maint Subtotal:		462	462	462	462	462	462	462	462	462	0.00%
Contractual Services:											
Data Processing	55013	1,125	0	0	0	0	0	0	0	0	0.00%
Professional Service	55014	0	179	0	0	0	0	0	0	0	0.00%
Administration Fee	55037	0	0	0	0	0	48	0	0	0	0.00%
Contractual Services Subtotal:		1,125	179	0	0	0	48	0	0	0	0.00%
Insurance Expenses:											
Prop Liab Insurance	56000	30	0	60	0	0	0	0	0	0	0.00%
Prop Liab Insurance	76000	708	1,020	1,725	1,842	1,842	1,842	869	869	869	-52.82%
Insurance Expenses Subtotal:		738	1,020	1,785	1,842	1,842	1,842	869	869	869	-52.82%
Total Other Operating:		9,630	9,038	11,081	10,946	10,946	10,660	12,048	12,048	12,048	10.07%
Expense Total:		262,547	271,941	285,174	304,098	304,098	297,704	302,278	302,278	337,393	10.95%
Clerk Net/(Levy):		(228,130)	(232,179)	(239,869)	(254,448)	(254,448)	(252,954)	(254,778)	(254,778)	(289,893)	13.93%

Financial Summary Elections

<u>Items</u>	<u>2023 6-Month Actual</u>	<u>2023 12-Month Estimate</u>	<u>2023 Adopted Budget</u>	<u>2023 Adjusted Budget</u>	<u>2024 Adopted Budget</u>
Total Revenues	8,010	40,715	40,010	40,010	35,000
Labor	300	300	500	500	750
Travel	105	105	250	250	500
Capital	-	-	-	-	-
Other Expenditures	87,739	92,156	99,411	99,411	173,516
Total Expenditures	88,144	92,561	100,161	100,161	174,766
Levy			60,151		139,766

Winnebago County

Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Department - 007 - Elections											
Revenue											
Intergov Rev:											
Other Grantor Agencies	42019	32,863	22,363	10,680	8,010	8,010	8,010	0	0	0	-100.00%
Intergov Rev Subtotal:		32,863	22,363	10,680	8,010	8,010	8,010	0	0	0	-100.00%
Public Services:											
Forms Copies Etc	45003	0	354	0	0	0	0	0	0	0	0.00%
Mail Service Revenue	45015	0	14	0	0	0	0	0	0	0	0.00%
Public Services Subtotal:		0	368	0	0	0	0	0	0	0	0.00%
Intergov Services:											
Other Fees	43001	18,990	27,758	26,049	32,000	32,000	32,705	35,000	35,000	35,000	9.38%
Intergov Services Subtotal:		18,990	27,758	26,049	32,000	32,000	32,705	35,000	35,000	35,000	9.38%
Total Operating Revenue:		51,853	50,490	36,729	40,010	40,010	40,715	35,000	35,000	35,000	-12.52%
Revenue Total:		51,853	50,490	36,729	40,010	40,010	40,715	35,000	35,000	35,000	-12.52%
Expense											
Wages:											
Other Per Diem	51107	930	540	890	500	500	300	750	750	750	50.00%
Wages Subtotal:		930	540	890	500	500	300	750	750	750	50.00%
Total Labor:		930	540	890	500	500	300	750	750	750	50.00%

Winnebago County

Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Department - 007 - Elections											
Travel:											
Automobile Allowance	52002	561	424	281	250	250	105	500	500	500	100.00%
Meals	52005	78	77	0	0	0	0	0	0	0	0.00%
Lodging	52006	204	0	0	0	0	0	0	0	0	0.00%
Other Travel Exp	52007	36	5	0	0	0	0	0	0	0	0.00%
Taxable Benefit	52008	10	0	0	0	0	0	0	0	0	0.00%
Travel Subtotal:		889	507	281	250	250	105	500	500	500	100.00%
Total Travel:		889	507	281	250	250	105	500	500	500	100.00%
Capital Outlay:											
Equipment Technology	58003	0	0	5,000	0	0	0	0	0	0	0.00%
Equipment	58004	17,745	0	0	0	0	0	0	0	0	0.00%
Capital Outlay Subtotal:		17,745	0	5,000	0	0	0	0	0	0	0.00%
Total Capital:		17,745	0	5,000	0	0	0	0	0	0	0.00%
Office:											
Office Supplies	53000	2,008	30	1,615	750	750	1,300	1,500	1,500	1,500	100.00%
Stationery and Forms	53001	561	222	1,469	250	250	250	250	250	250	0.00%
Printing Supplies	53002	0	0	108	0	0	0	0	0	0	0.00%
Print Duplicate	53003	106,883	36,536	81,401	48,500	48,500	38,327	100,000	100,000	100,000	106.19%
Postage and Box Rent	53004	127	14	16	0	0	0	0	0	0	0.00%
Telephone	53008	6,075	2,138	3,375	1,600	1,600	1,100	3,200	3,200	3,200	100.00%
Print Duplicate	73003	0	0	70	0	0	0	0	0	0	0.00%
Office Subtotal:		115,653	38,940	88,054	51,100	51,100	40,977	104,950	104,950	104,950	105.38%

Winnebago County

Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Department - 007 - Elections											
Operating:											
Subscriptions	53501	3,570	10,680	10,680	8,010	8,010	8,010	0	0	0	-100.00%
Publish Legal Notices	53503	10,555	4,026	4,452	5,000	5,000	8,400	12,000	12,000	12,000	140.00%
Food	53520	426	42	323	250	250	0	250	250	250	0.00%
Other Operating Supplies	53533	513	0	478	500	500	100	500	500	500	0.00%
Operating Licenses Fees	53553	13,899	13,899	13,899	14,316	14,316	13,899	14,316	14,316	14,316	0.00%
Small Equipment Technology	53580	11,547	11,683	4,826	0	0	0	0	0	0	0.00%
Operating Subtotal:		40,510	40,331	34,659	28,076	28,076	30,409	27,066	27,066	27,066	-3.60%
Repairs & Maint:											
Equipment Repairs	54029	235	235	235	235	235	470	500	500	500	112.77%
Repairs & Maint Subtotal:		235	235	235	235	235	470	500	500	500	112.77%
Contractual Services:											
Data Processing	55013	32,286	18,542	39,761	20,000	20,000	20,300	41,000	41,000	41,000	105.00%
Other Contract Serv	55030	0	0	2,133	0	0	0	0	0	0	0.00%
Contractual Services Subtotal:		32,286	18,542	41,894	20,000	20,000	20,300	41,000	41,000	41,000	105.00%
Total Other Operating:		188,685	98,048	164,842	99,411	99,411	92,156	173,516	173,516	173,516	74.54%
Expense Total:		208,249	99,095	171,013	100,161	100,161	92,561	174,766	174,766	174,766	74.49%
Elections Net/(Levy):		(156,396)	(48,605)	(134,284)	(60,151)	(60,151)	(51,846)	(139,766)	(139,766)	(139,766)	132.36%

Financial Summary Dog License Fund

<u>Items</u>	<u>2023 7-Month Actual</u>	<u>2023 12-Month Estimate</u>	<u>2023 Adopted Budget</u>	<u>2023 Adjusted Budget</u>	<u>2024 Adopted Budget</u>
Total Revenues	-	6,190	6,190	6,190	7,000
Labor	-	-	-	-	-
Travel	-	-	-	-	-
Capital	-	-	-	-	-
Other Expenditures	3,213	6,190	6,190	6,190	7,000
Total Expenditures	3,213	6,190	6,190	6,190	7,000
Levy			-		-

Winnebago County

Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Department - 008 - Dog licenses											
Revenue											
Licenses:											
Dog License	44002	4,404	2,594	7,710	6,190	6,190	6,190	7,000	7,000	7,000	13.09%
Licenses Subtotal:		4,404	2,594	7,710	6,190	6,190	6,190	7,000	7,000	7,000	13.09%
Total Operating Revenue:		4,404	2,594	7,710	6,190	6,190	6,190	7,000	7,000	7,000	13.09%
Revenue Total:		4,404	2,594	7,710	6,190	6,190	6,190	7,000	7,000	7,000	13.09%
Expense											
Office:											
Office Supplies	53000	1,444	0	1,557	1,600	1,600	1,600	2,500	2,500	2,500	56.25%
Office Subtotal:		1,444	0	1,557	1,600	1,600	1,600	2,500	2,500	2,500	56.25%
Operating:											
Publish Legal Notices	53503	700	340	553	700	700	700	1,000	1,000	1,000	42.86%
Other Operating Supplies	53533	0	1,444	0	0	0	0	0	0	0	0.00%
Operating Subtotal:		700	1,784	553	700	700	700	1,000	1,000	1,000	42.86%
Contractual Services:											
Other Contract Serv	55030	2,260	810	5,600	3,890	3,890	3,890	3,500	3,500	3,500	-10.03%
Contractual Services Subtotal:		2,260	810	5,600	3,890	3,890	3,890	3,500	3,500	3,500	-10.03%
Total Other Operating:		4,404	2,594	7,710	6,190	6,190	6,190	7,000	7,000	7,000	13.09%
Expense Total:		4,404	2,594	7,710	6,190	6,190	6,190	7,000	7,000	7,000	13.09%
Dog licenses Net/(Levy):		0	0	0	0	0	0	0	0	0	0.00%

**COUNTY CLERK
PROGRAM BUDGETS**

NAME	ORG	LABOR	TRAVEL & MEETINGS	CAPITAL	OTHER EXPENSES	TOTAL EXPENSES	REVENUES	TOTALS BY YEAR			ANNUAL PERCENT INCREASES	
								2024 ADOPTED	2023 ADOPTED	2022 ADOPTED	2024 OVER 2023	2023 OVER 2022
County Clerk	1006	323,795	1,550	-	12,048	337,393	47,500	289,893	254,448	231,319	13.93	10.00
Elections	1007	750	500	-	173,516	174,766	35,000	139,766	60,151	168,374	132.36	(64.28)
Dog License Fund	1008	-	-	-	7,000	7,000	7,000	-	-	-	-	-
Grand Totals		<u>324,545</u>	<u>2,050</u>	<u>-</u>	<u>192,564</u>	<u>519,159</u>	<u>89,500</u>	<u>429,659</u>	<u>314,599</u>	<u>399,693</u>	<u>36.57</u>	<u>(21.29)</u>

TREASURER

General Fund – Department: 009
2024 BUDGET NARRATIVE

DEPARTMENT HEAD: Amber Hoppa
LOCATION: Winnebago County Treasurer
David W. Albrecht Administration Building
112 Otter Avenue, First Floor
Oshkosh, WI 54901

TELEPHONE: (920) 232-3420

The County Treasurer receives and disburses all County funds, settles with the taxing jurisdictions and the state for all tax collections, collects postponed and delinquent taxes, and forecloses and sells properties when delinquent taxes are not paid. In 2024 the department will be purchasing label makers and headsets for staff to be able to better balance high call volumes with our task loads. The label makers will help to increase efficiency and save on cost on procedures within our current foreclosure process.

PROGRAMS:

- County Board and Committee Support
- Delinquent Real Estate Tax Administration
- General Administration
- Property Tax Administration
- Reporting

SINCE THE LAST BUDGET:

County Treasurer Mary Krueger retired effective April 3, 2023, and Amber Hoppa became the new County Treasurer on April 4, 2023. Tax bill text and email notifications were also implemented in April 2023.

LOOKING AHEAD TO 2024:

The largest change from the 2023 budget is in interest income, which is increasing due to higher rates expected on bank balances.

COUNTY EXECUTIVE CHANGES FROM DEPARTMENT REQUEST:

The county executive is not proposing any changes to Treasurer Hoppa's recommended budget.

COUNTY BOARD CHANGES FROM EXECUTIVE BUDGET:

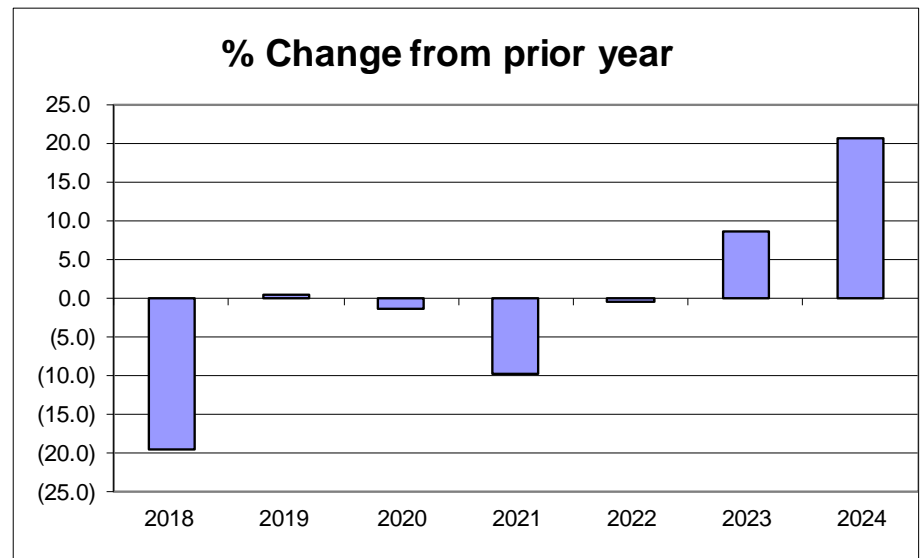
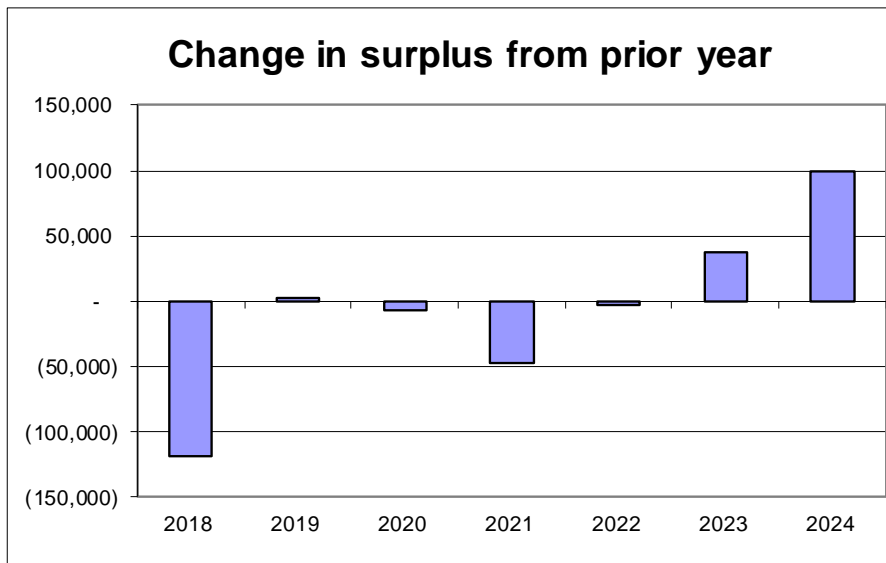
The Treasurer's Adopted Budget reflects a \$18 reduction in the Worker's Compensation line in the fringe benefits of the labor category. An error was found in the calculation of these costs by the Administration Department after the Executive Budget was finalized. This was presented by the Finance Director as an Error Report. The County Board voted to pass the change. No other budget amendments were presented.

DEPARTMENT STAFFING:

There is no change to the staffing table for 2024. The Table of Organization of Classified Positions can be found in the Overview section.

COUNTY LEVY:

The Treasurer's office has more revenues than expenditures. As such, there is no tax levy for this operation. The excess of revenues over expenditures for 2024 is projected to be \$576,413, which is an increase of \$99,208 or 20.79% over 2023. This surplus is used to reduce the overall tax levy for the County. A schedule of significant changes follows.



SIGNIFICANT CHANGES FROM 2023 ADOPTED - Treasurer

Account	Amount	Description
Significant changes from 2023		
Tax Levy 2023	\$ (477,205)	
Revenue Changes - impact on levy:		
Interest on Taxes	25,000	Decrease based on three year average in actual interest received.
Interest on Banking	(124,000)	Increase due to rising interest rates.
Expense Changes - impact on levy:		
None	-	
Other small changes	(208)	This is a combination of small increases and decreases to revenue and expense accounts.
Tax Levy 2024	\$ (576,413)	

Financial Summary Treasurer

Items	2023 6-Month Actual	2023 12-Month Estimate	2023 Adopted Budget	2023 Adjusted Budget	2024 Adopted Budget
Total Revenues	654,202	940,820	920,825	920,825	1,022,820
Labor	168,493	329,337	331,711	331,711	333,522
Travel	1,155	1,924	1,781	1,781	2,100
Capital	-	-	-	-	-
Other Expenditures	40,043	96,304	110,128	110,128	110,785
Total Expenditures	209,691	427,565	443,620	443,620	446,407
Levy			(477,205)		(576,413)

Winnebago County

Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Department - 009 - Treasurer											
Revenue											
Taxes:											
Interest on Taxes	41002	878,657	877,908	752,531	800,000	800,000	700,000	775,000	775,000	775,000	-3.13%
Taxes Subtotal:		878,657	877,908	752,531	800,000	800,000	700,000	775,000	775,000	775,000	-3.13%
Intergov Rev:											
WI Dept of Administration	42002	72	0	0	0	0	0	0	0	0	0.00%
Intergov Rev Subtotal:		72	0	0	0	0	0	0	0	0	0.00%
Public Services:											
Other Fees	45002	20,038	36,834	19,713	20,000	20,000	18,000	20,000	20,000	20,000	0.00%
Forms Copies Etc	45003	39	34	17	25	25	20	20	20	20	-20.00%
Search Notice Fees	45008	6,000	23,400	16,100	16,000	16,000	14,000	15,000	15,000	15,000	-6.25%
Public Services Subtotal:		26,078	60,268	35,830	36,025	36,025	32,020	35,020	35,020	35,020	-2.79%
Interfund Revenue:											
Professional Services	63002	8,400	9,000	9,000	8,000	8,000	8,000	12,000	12,000	12,000	50.00%
Interfund Revenue Subtotal:		8,400	9,000	9,000	8,000	8,000	8,000	12,000	12,000	12,000	50.00%
Total Operating Revenue:		913,207	947,176	797,360	844,025	844,025	740,020	822,020	822,020	822,020	-2.61%

Winnebago County

Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Department - 009 - Treasurer											
Misc Revenues:											
Interest on Banking	48006	0	0	0	76,000	76,000	200,000	100,000	200,000	200,000	163.16%
Sale Of Tax Deeds Gain Loss	48103	(18,342)	71,685	188,570	0	0	0	0	0	0	0.00%
Other Miscellaneous Revenues	48109	1,506	1,040	126,720	800	800	800	800	800	800	0.00%
Misc Revenues Subtotal:		(16,836)	72,725	315,290	76,800	76,800	200,800	100,800	200,800	200,800	161.46%
Total Non-Operating Revenue:		(16,836)	72,725	315,290	76,800	76,800	200,800	100,800	200,800	200,800	161.46%
Revenue Total:		896,371	1,019,902	1,112,651	920,825	920,825	940,820	922,820	1,022,820	1,022,820	11.08%
Expense											
Wages:											
Regular Pay	51100	200,753	208,992	212,276	219,117	219,117	222,867	221,830	221,830	221,830	1.24%
Comp Time	51108	0	0	0	0	0	24	0	0	0	0.00%
Wages Subtotal:		200,753	208,992	212,276	219,117	219,117	222,891	221,830	221,830	221,830	1.24%
Fringes Benefits:											
FICA Medicare	51200	14,162	14,982	15,231	16,763	16,763	16,218	16,971	16,971	16,971	1.24%
Health Insurance	51201	66,969	74,838	74,838	74,817	74,817	70,453	74,145	74,145	74,145	-0.90%
Dental Insurance	51202	3,352	4,349	4,349	4,348	4,348	3,675	3,764	3,764	3,764	-13.43%
Workers Compensation	51203	117	256	142	160	160	156	254	254	236	47.50%
WI Retirement	51206	13,562	14,107	13,789	14,900	14,900	14,561	15,307	15,307	15,307	2.73%
Fringe Benefits Other	51207	1,552	1,595	1,640	1,606	1,606	1,383	1,269	1,269	1,269	-20.98%
Fringes Benefits Subtotal:		99,715	110,127	109,989	112,594	112,594	106,446	111,710	111,710	111,692	-0.80%
Total Labor:		300,468	319,119	322,265	331,711	331,711	329,337	333,540	333,540	333,522	0.55%

Winnebago County

Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Department - 009 - Treasurer											
Travel:											
Registration Tuition	52001	75	125	250	425	425	425	375	550	550	29.41%
Automobile Allowance	52002	95	0	385	366	366	500	400	450	450	22.95%
Lodging	52006	218	96	378	990	990	999	900	1,100	1,100	11.11%
Other Travel Exp	52007	30	0	0	0	0	0	0	0	0	0.00%
Travel Subtotal:		418	221	1,013	1,781	1,781	1,924	1,675	2,100	2,100	17.91%
Total Travel:		418	221	1,013	1,781	1,781	1,924	1,675	2,100	2,100	17.91%
Office:											
Office Supplies	53000	422	324	355	500	500	600	500	500	500	0.00%
Stationery and Forms	53001	2,426	2,689	2,071	3,000	3,000	3,000	3,000	3,000	3,000	0.00%
Printing Supplies	53002	248	859	689	800	800	800	800	800	800	0.00%
Postage and Box Rent	53004	1,596	3,430	2,647	3,500	3,500	3,977	4,500	4,500	4,500	28.57%
Computer Supplies	53005	0	45	103	0	0	0	0	0	0	0.00%
Telephone	53008	532	805	313	600	600	600	1,200	1,200	1,200	100.00%
Print Duplicate	73003	1,876	1,771	1,848	2,000	2,000	2,000	2,000	2,000	2,000	0.00%
Postage and Box Rent	73004	11,271	9,920	11,224	11,000	11,000	5,900	11,000	11,000	11,000	0.00%
Computer Licensing Charge	73006	0	0	1,217	1,217	1,217	1,217	1,492	1,492	1,492	22.60%
Office Subtotal:		18,370	19,843	20,467	22,617	22,617	18,094	24,492	24,492	24,492	8.29%
Operating:											
Membership Dues	53502	100	100	100	100	100	0	100	100	100	0.00%
Publish Legal Notices	53503	0	10,250	6,784	12,500	12,500	12,000	12,000	12,000	12,000	-4.00%
Food	53520	0	0	0	0	0	49	0	0	0	0.00%
Small Equipment	53522	0	187	1,294	0	0	1,220	400	400	400	100.00%
Legal Fees	53530	225	165	148	250	250	250	200	200	200	-20.00%

Winnebago County

Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Department - 009 - Treasurer											
Tax Deed Expense	53531	9,566	17,669	7,387	15,000	15,000	12,000	15,000	15,000	15,000	0.00%
Operating Licenses Fees	53553	40	0	40	0	0	0	60	60	60	100.00%
Other Miscellaneous	53568	13	32	39	50	50	80	75	75	75	50.00%
Small Equipment Technology	53580	72	0	0	0	0	0	0	0	0	0.00%
Operating Subtotal:		10,015	28,403	15,792	27,900	27,900	25,599	27,835	27,835	27,835	-0.23%
Repairs & Maint:											
Technology Repair and Maintain	74029	429	429	429	396	396	396	396	396	396	0.00%
Repairs & Maint Subtotal:		429	429	429	396	396	396	396	396	396	0.00%
Contractual Services:											
Accounting Auditing	55012	31,096	40,477	54,352	52,000	52,000	50,000	50,000	50,000	50,000	-3.85%
Professional Service	55014	924	1,323	819	1,200	1,200	1,200	1,200	1,200	1,200	0.00%
Abstractor Services	55018	0	6,145	4,805	5,000	5,000	0	5,500	5,500	5,500	10.00%
Other Contract Services	75030	60	30	30	0	0	0	0	0	0	0.00%
Contractual Services Subtotal:		32,080	47,975	60,006	58,200	58,200	51,200	56,700	56,700	56,700	-2.58%
Insurance Expenses:											
Prop Liab Insurance	56000	60	0	60	0	0	0	90	90	90	100.00%
Prop Liab Insurance	76000	1,620	2,280	952	1,015	1,015	1,015	1,272	1,272	1,272	25.32%
Insurance Expenses Subtotal:		1,680	2,280	1,012	1,015	1,015	1,015	1,362	1,362	1,362	34.19%
Total Other Operating:		62,574	98,931	97,706	110,128	110,128	96,304	110,785	110,785	110,785	0.60%
Expense Total:		363,460	418,271	420,984	443,620	443,620	427,565	446,000	446,425	446,407	0.63%
Treasurer Net/(Levy):		532,911	601,631	691,666	477,205	477,205	513,255	476,820	576,395	576,413	20.79%

ADMINISTRATION

General Fund – Department: 011
2024 BUDGET NARRATIVE

DEPARTMENT HEAD: Michael J. Collard
LOCATION: Winnebago County Department of Administration
David W. Albrecht Administration Building
112 Otter Avenue, Fourth Floor
Oshkosh, WI 54901

TELEPHONE: (920) 232-3443

Pursuant to Wisconsin State Statute 59.52(1)(b), the Department of Administration was created in 2022. The department provides internal service functions including purchasing and risk management. The director oversees and assists in the coordination and project management of human resources, information technology, and finance.

PROGRAMS:

- Bids and Proposals
- Contract Administration
- Coordination of Administrative Functions
- County Board and Committee Support
- General Purchasing
- Mail
- Photocopiers
- Printing
- Property and Liability Insurance
- Safety
- Workers' Compensation

SINCE THE LAST BUDGET:

The 2023 budget was the first to include the department. The purchasing and general services division saw complete turnover and worked toward review of county practices in an effort to save resources. Risk management was moved from human resources to the department and a part time administrative assistant was added, which is helping to decrease time to complete claims and free the risk manager for more training. Lastly, in 2023, the department assisted in board-approved reform to our compensation and benefits plan.

LOOKING AHEAD TO 2024:

After a significant upgrade in 2023 to our financial and human resources software, the department will coordinate better training and use of the software purchase. The department is planning increased training and an analysis of the use of the modules currently paid for. The analysis will review workflows and assist in a more electronic process within the finance and human resources department.

COUNTY EXECUTIVE CHANGES FROM DEPARTMENT REQUEST:

The county executive proposed a small increase in training for the Enterprise Resource Planning software (formerly called Munis).

COUNTY BOARD CHANGES FROM EXECUTIVE BUDGET:

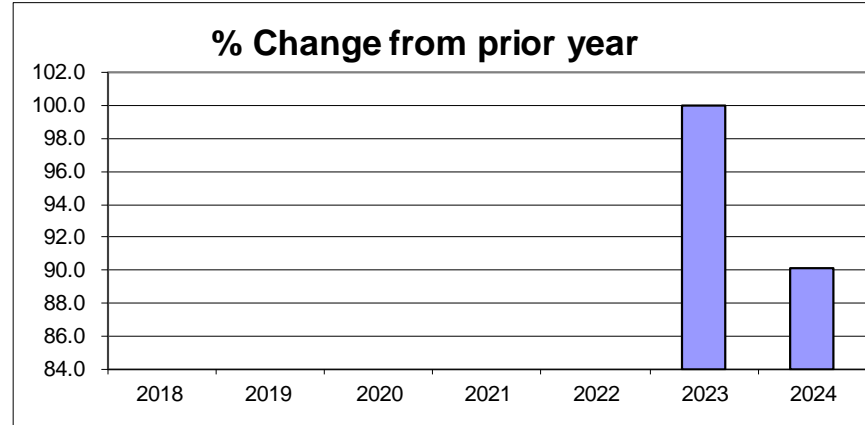
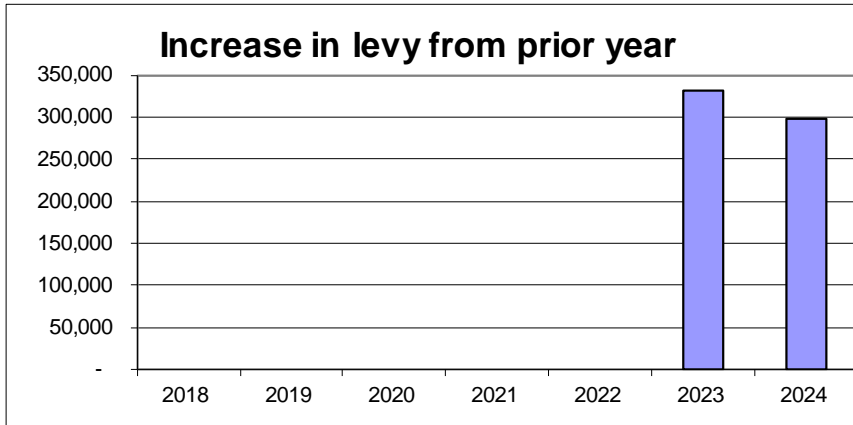
The Administration's Adopted Budget reflects a \$20 reduction in the Worker's Compensation line in the fringe benefits of the labor category. An error was found in the calculation of these costs by the Administration Department after the Executive Budget was finalized. This was presented by the Finance Director as an Error Report. The County Board voted to pass the change. No other budget amendments were presented.

DEPARTMENT STAFFING:

There is no change to the staffing table for 2024. The Table of Organization of Classified Positions can be found in the Overview section.

COUNTY LEVY:

The tax levy for 2024 is \$628,846 an increase of \$298,113 or 90.14% over 2023. In 2024, some charges are being moved to the Administration budget from other departments. Leadership Training is moving from Unclassified with an increase of \$25,000, and the county's Enterprise Resource Planning software, which tracks finances and human resources, is moving from those departments to Administration. There is an increase for analysis and training to increase efficiency and use of the software. A schedule of significant changes follows.



SIGNIFICANT CHANGES FROM 2023 ADOPTED - Administration

Account	Amount	Description
Significant changes from 2023		
Tax Levy 2023	\$ 330,733	
Revenue Changes - impact on levy:		
None	-	
Expense Changes - impact on levy:		
Leadership Training	75,000	Increase due to moving this expense from Miscellaneous & Unclassified budget in 2023. These expenses will cover Leadership online learning for department heads, deputy directors, and other staff as well as department travel that was not planned for within their 2024 department request.
Data Processing	194,000	This expense is for Tyler Technologies Enterprise ERP support. This software is used by Finance, Human Resources and Information Technology. In prior years, the software support expenses were found in the Finance and Human Resources budget. Since, the Department of Administration directly oversees this department, it was determined the best area to budget these expenses were in the Administration department.
Professional Services	18,000	This expense is for Tyler Technologies Enterprise ERP PACE (Planned Annual Continuing Education) service. This service provides 15 days of Tyler support training for Finance & Human Resources to receive hands-on training specific to how they are using the software. This will be the second year for PACE and we will be eligible for an investment analysis, a service Tyler provides that evaluates how we use the software to make recommendations on improving processes or any new modules/functions that we are not aware of and would be beneficial to purchase.
Other small changes	11,113	This is a combination of small increases and decreases to revenue and expense accounts.
Tax Levy 2024	\$ 628,846	

Financial Summary Administration

<u>Items</u>	<u>2023 6-Month Actual</u>	<u>2023 12-Month Estimate</u>	<u>2023 Adopted Budget</u>	<u>2023 Adjusted Budget</u>	<u>2024 Adopted Budget</u>
Total Revenues	4,000	8,000	8,000	8,000	7,250
Labor	158,826	304,915	325,216	325,216	338,091
Travel	1,959	3,683	4,333	4,333	79,780
Capital	-	-	-	-	-
Other Expenditures	4,276	6,211	9,184	9,184	218,225
Total Expenditures	165,061	314,809	338,733	338,733	636,096
Levy			330,733		628,846

Winnebago County

Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Department - 011 - Department of Administration											
Revenue											
Interfund Revenue:											
Professional Services	63002	0	0	0	8,000	8,000	8,000	7,250	7,250	7,250	-9.38%
Interfund Revenue Subtotal:		0	0	0	8,000	8,000	8,000	7,250	7,250	7,250	-9.38%
Total Operating Revenue:		0	0	0	8,000	8,000	8,000	7,250	7,250	7,250	-9.38%
Revenue Total:		0	0	0	8,000	8,000	8,000	7,250	7,250	7,250	-9.38%
Expense											
Wages:											
Regular Pay	51100	0	0	61,002	248,039	248,039	235,000	249,041	249,041	249,041	0.40%
Wages Subtotal:		0	0	61,002	248,039	248,039	235,000	249,041	249,041	249,041	0.40%
Fringes Benefits:											
FICA Medicare	51200	0	0	4,619	18,976	18,976	18,000	19,051	19,051	19,051	0.40%
Health Insurance	51201	0	0	10,035	37,475	37,475	33,000	47,534	47,534	47,534	26.84%
Dental Insurance	51202	0	0	453	1,979	1,979	1,400	2,840	2,840	2,840	43.51%
Workers Compensation	51203	0	0	41	180	180	165	284	284	264	46.67%
WI Retirement	51206	0	0	3,965	16,455	16,455	15,250	17,184	17,184	17,184	4.43%
Fringe Benefits Other	51207	0	0	743	2,112	2,112	2,100	2,177	2,177	2,177	3.08%
Fringes Benefits Subtotal:		0	0	19,856	77,177	77,177	69,915	89,070	89,070	89,050	15.38%
Total Labor:		0	0	80,858	325,216	325,216	304,915	338,111	338,111	338,091	3.96%

Winnebago County

Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Department - 011 - Department of Administration											
Travel:											
Leadership Training	52000	0	0	0	0	0	0	75,000	75,000	75,000	100.00%
Registration Tuition	52001	0	0	0	1,580	1,580	1,100	3,025	3,025	3,025	91.46%
Automobile Allowance	52002	0	0	63	375	375	200	375	375	375	0.00%
Commercial Travel	52004	0	0	0	500	500	563	0	0	0	-100.00%
Meals	52005	0	0	0	210	210	155	0	0	0	-100.00%
Lodging	52006	0	0	0	1,668	1,668	1,665	1,380	1,380	1,380	-17.27%
Travel Subtotal:		0	0	63	4,333	4,333	3,683	79,780	79,780	79,780	1,741.22%
Total Travel:											
		0	0	63	4,333	4,333	3,683	79,780	79,780	79,780	1,741.22%
Office:											
Office Supplies	53000	0	0	0	300	300	200	500	500	500	66.67%
Stationery and Forms	53001	0	0	0	100	100	100	100	100	100	0.00%
Printing Supplies	53002	0	0	0	0	0	42	0	0	0	0.00%
Computer Supplies	53005	0	0	30	0	0	0	0	0	0	0.00%
Computer Software	53006	0	0	739	3,765	3,765	632	1,000	1,000	1,000	-73.44%
Telephone	53008	0	0	600	300	300	2,500	300	300	300	0.00%
Print Duplicate	73003	0	0	0	10	10	10	0	0	0	-100.00%
Postage and Box Rent	73004	0	0	0	40	40	130	150	150	150	275.00%
Computer Licensing Charge	73006	0	0	0	390	390	390	1,865	1,865	1,865	378.21%
Office Subtotal:		0	0	1,369	4,905	4,905	4,004	3,915	3,915	3,915	-20.18%

Winnebago County

Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Department - 011 - Department of Administration											
Operating:											
Membership Dues	53502	0	0	0	100	100	113	125	125	125	25.00%
Publish Legal Notices	53503	0	0	0	1,700	1,700	1,200	1,700	1,700	1,700	0.00%
Small Equipment Technology	53580	0	0	1,615	1,985	1,985	0	0	0	0	-100.00%
Operating Subtotal:		0	0	1,615	3,785	3,785	1,313	1,825	1,825	1,825	-51.78%
Repairs & Maint:											
Technology Repair and Maintain	74029	0	0	0	149	149	149	198	198	198	32.89%
Repairs & Maint Subtotal:		0	0	0	149	149	149	198	198	198	32.89%
Contractual Services:											
Data Processing	55013	0	0	0	0	0	0	194,000	194,000	194,000	100.00%
Professional Service	55014	0	0	0	0	0	400	15,000	18,000	18,000	100.00%
Contractual Services Subtotal:		0	0	0	0	0	400	209,000	212,000	212,000	100.00%
Insurance Expenses:											
Prop Liab Insurance	76000	0	0	0	345	345	345	287	287	287	-16.81%
Insurance Expenses Subtotal:		0	0	0	345	345	345	287	287	287	-16.81%
Total Other Operating:		0	0	2,984	9,184	9,184	6,211	215,225	218,225	218,225	2,276.14%
Expense Total:		0	0	83,904	338,733	338,733	314,809	633,116	636,116	636,096	87.79%
Department of Administration Net/(Levy):		0	0	(83,904)	(330,733)	(330,733)	(306,809)	(625,866)	(628,866)	(628,846)	90.14%

GENERAL SERVICES

Internal Service Fund 620
2024 BUDGET NARRATIVE

FUND MANAGEMENT:

The county Department of Administration is responsible for overseeing the activity of this fund.

There is no direct tax levy for this function. The fund charges county departments for printing and mail services, which are reflected in the expense budgets of other departments.

SINCE THE LAST BUDGET:

The long-time county employee who had been providing most of these services has retired and has been replaced. To provide more timely printing, one of our high-speed printers has been moved to the county clerk's office in the administration building.

LOOKING AHEAD TO 2024:

Additional changes are being considered to further streamline printing and mail services, which may involve moving the rest of the print shop to the administration building. Outsourcing additional printing is being considered. Our five-year copier contract expires in 2024, and negotiating a new agreement will be a major focus.

COUNTY BOARD CHANGES FROM EXECUTIVE BUDGET:

The General Services' Adopted Budget reflects a \$3 reduction in the Worker's Compensation line in the fringe benefits of the labor category. An error was found in the calculation of these costs by the Administration Department after the Executive Budget was finalized. This was presented by the Finance Director as an Error Report. The County Board voted to pass the change. No other budget amendments were presented.

FUND BALANCE:

The 2024 budget calls for a deficit in this fund of \$80,430.

A fund balance roll-forward schedule can be viewed in the Overview section of the budget book. It is listed as Fund Projections in the table of contents.

SIGNIFICANT CHANGES FROM 2023 ADOPTED - General Services

Significant changes from 2023	Surplus / (Deficit)	
2023 Budgeted Surplus (Deficit)	\$ 5,572	
Significant changes to revenues:		
Account	Incr/(Decr)	Description
Forms Copies Etc.	(53,000)	Decrease based on trend of less printing being done throughout the County.
Mail Service Revenue	(15,000)	Decrease based on trend of less mailings throughout the County.
Total revenue changes	(68,000)	
Significant changes to expenses:		
Account	Incr/(Decr)	Description
Health Insurance	15,426	Increase based on a long standing employee retiring who only had single coverage. The newly hired staff enrolled in family plan health insurance.
Professional Services	23,000	Increase based on hiring a consultant to assist with renegotiation of copier contract. If engaged, the consultant will be paid a percentage of savings, so this expense would decrease the net cost to the county.
Other small changes	(20,424)	This is a combination of small increases and decreases to revenue and expense accounts.
Total expense changes	18,002	
2024 Budgeted Surplus (Deficit)	\$ (80,430)	

Financial Summary General Services

<u>Items</u>	<u>2023 6-Month Actual</u>	<u>2023 12-Month Estimate</u>	<u>2023 Adopted Budget</u>	<u>2023 Adjusted Budget</u>	<u>2024 Adopted Budget</u>
Total Revenues	134,635	324,186	386,800	386,800	319,750
Labor	28,965	50,741	58,031	58,031	67,032
Travel	-	-	-	-	-
Capital	-	-	-	-	-
Other Expenditures	112,085	296,536	323,197	323,197	333,148
Total Expenditures	141,050	347,277	381,228	381,228	400,180
(Surplus) / Deficit before adjustments			(5,572)		80,430
Increase / (Decrease) fund balance			5,572		(80,430)
Net (Surplus) / Deficit after adjustments			-		-

Winnebago County

Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Fund - 620 - General Services											
Revenue											
Public Services:											
Offset Revenue	45013	721	544	1,049	600	600	1,502	1,500	1,500	1,500	150.00%
Public Services Subtotal:		721	544	1,049	600	600	1,502	1,500	1,500	1,500	150.00%
Intergov Services:											
Mail Service Revenue	43003	1,537	1,968	2,222	1,800	1,800	0	0	0	0	-100.00%
Imaging Revenue	43004	0	0	0	0	0	1,988	2,000	2,000	2,000	100.00%
Intergov Services Subtotal:		1,537	1,968	2,222	1,800	1,800	1,988	2,000	2,000	2,000	11.11%
Interfund Revenue:											
Forms Copies Etc	65003	184,526	199,023	195,370	198,000	198,000	146,127	145,000	145,000	145,000	-26.77%
Photocopy Revenue	65014	33,641	25,691	22,110	23,000	23,000	21,429	20,000	20,000	20,000	-13.04%
Mail Service Revenue	65015	163,257	160,914	155,422	160,000	160,000	145,767	145,000	145,000	145,000	-9.38%
DP Services	65085	504	504	504	600	600	600	250	250	250	-58.33%
Interfund Revenue Subtotal:		381,928	386,132	373,405	381,600	381,600	313,923	310,250	310,250	310,250	-18.70%
Total Operating Revenue:		384,187	388,644	376,676	384,000	384,000	317,413	313,750	313,750	313,750	-18.29%
Interest:											
Interest Investments	48000	3,374	2,716	3,484	2,800	2,800	6,773	6,000	6,000	6,000	114.29%
Investment Mark to Market	48002	2,814	(3,744)	(15,432)	0	0	0	0	0	0	0.00%
Interest Subtotal:		6,188	(1,028)	(11,948)	2,800	2,800	6,773	6,000	6,000	6,000	114.29%
Total Non-Operating Revenue:		6,188	(1,028)	(11,948)	2,800	2,800	6,773	6,000	6,000	6,000	114.29%
Revenue Total:		390,375	387,616	364,728	386,800	386,800	324,186	319,750	319,750	319,750	-17.33%

Winnebago County

Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Fund - 620 - General Services											
Expense											
Wages:											
Regular Pay	51100	39,886	40,617	41,324	42,979	42,979	40,902	36,670	36,670	36,670	-14.68%
Wages Subtotal:		39,886	40,617	41,324	42,979	42,979	40,902	36,670	36,670	36,670	-14.68%
Fringes Benefits:											
FICA Medicare	51200	2,920	2,975	3,029	3,288	3,288	3,068	2,805	2,805	2,805	-14.69%
Health Insurance	51201	8,221	8,221	8,221	8,221	8,221	4,173	23,647	23,647	23,647	187.64%
Dental Insurance	51202	348	348	348	348	348	267	1,136	1,136	1,136	226.44%
Workers Compensation	51203	23	50	28	31	31	24	42	42	39	25.81%
Compensated Absences Expense	51205	271	(68)	175	0	0	0	0	0	0	0.00%
WI Retirement	51206	2,696	2,742	2,686	2,923	2,923	2,178	2,530	2,530	2,530	-13.45%
Fringe Benefits Other	51207	238	244	256	241	241	129	205	205	205	-14.94%
GASB OPEB Adjustment	51214	(3,358)	(14,036)	0	0	0	0	0	0	0	0.00%
Fringes Benefits Subtotal:		11,360	476	14,743	15,052	15,052	9,839	30,365	30,365	30,362	101.71%
Total Labor:		51,246	41,093	56,067	58,031	58,031	50,741	67,035	67,035	67,032	15.51%
Office:											
Office Supplies	53000	231	166	190	250	250	158	250	250	250	0.00%
Printing Supplies	53002	2,717	4,059	3,592	6,000	6,000	6,662	6,000	6,000	6,000	0.00%
Postage and Box Rent	53004	131,318	130,767	128,116	138,000	138,000	121,808	130,000	130,000	130,000	-5.80%
Telephone	53008	94	96	76	150	150	69	100	100	100	-33.33%
Computer Licensing Charge	73006	0	0	195	195	195	195	373	373	373	91.28%
Office Subtotal:		134,360	135,087	132,169	144,595	144,595	128,892	136,723	136,723	136,723	-5.44%

Winnebago County

Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Fund - 620 - General Services											
Operating:											
Small Equipment	53522	4,397	0	0	0	0	0	0	0	0	0.00%
Equipment Rental	53551	118,595	122,703	123,729	130,000	130,000	125,480	125,000	125,000	125,000	-3.85%
Operating Subtotal:		122,992	122,703	123,729	130,000	130,000	125,480	125,000	125,000	125,000	-3.85%
Repairs & Maint:											
Maintenance Equipment	54022	262	262	262	280	280	270	280	280	280	0.00%
Technology Repair and Maintain	74029	33	33	33	33	33	33	33	33	33	0.00%
Repairs & Maint Subtotal:		295	295	295	313	313	303	313	313	313	0.00%
Contractual Services:											
Other Contract Serv	55030	45,498	44,652	42,143	47,000	47,000	40,572	40,000	70,000	100,000	48.94%
Contractual Services Subtotal:		45,498	44,652	42,143	47,000	47,000	40,572	40,000	70,000	100,000	48.94%
Insurance Expenses:											
Prop Liab Insurance	76000	840	1,008	1,204	1,289	1,289	1,289	1,112	1,112	1,112	-13.73%
Insurance Expenses Subtotal:		840	1,008	1,204	1,289	1,289	1,289	1,112	1,112	1,112	-13.73%
Total Other Operating:		303,985	303,746	299,540	323,197	323,197	296,536	303,148	333,148	333,148	3.08%
Expense Total:		355,231	344,839	355,607	381,228	381,228	347,277	370,183	400,183	400,180	4.97%
General Services Surplus / (Deficit):		35,144	42,777	9,121	5,572	5,572	(23,091)	(50,433)	(80,433)	(80,430)	-1,543.47%

NOTE: A deficit will result in a draw down of fund balance. A surplus will increase the ending fund balance.

WORKERS COMPENSATION INSURANCE

Internal Service Fund 630
2024 BUDGET NARRATIVE

FUND MANAGEMENT:

The county Department of Administration is responsible for overseeing the activity of this fund.

There is no direct tax levy for this function. The county is self-insured for workers' compensation claims. The fund charges county departments premiums, which in turn are reflected in the labor expense for each department. The county uses a third-party administrator to manage workers' compensation claims, which are paid from this fund. The county purchases stop-loss insurance to cover very large claims. In addition to claims, the fund pays for administrative costs, some employee safety expenses, and stop-loss premiums.

The budgeted expense for the workers' compensation fund is based on a projection of expected claims, which is based on a four-year weighted average of actual claims trended forward, and an estimate of administrative costs. The total projected needs are then converted to premiums for various categories of employees based on state-published premium rates, to which an experience factor is applied to reach the desired total.

SINCE THE LAST BUDGET:

No significant changes to the program. Our claims experience has increased over the past year and a half.

LOOKING AHEAD TO 2024:

No significant changes are anticipated.

COUNTY BOARD CHANGES FROM EXECUTIVE BUDGET:

The Workers Compensation Insurance's Adopted Budget reflects a \$4 reduction in the Worker's Compensation line in the fringe benefits of the labor category. An error was found in the calculation of these costs by the Administration Department after the Executive Budget was finalized. This was presented by the Finance Director as an Error Report. The County Board voted to pass the change. No other budget amendments were presented.

FUND BALANCE:

In preparing the 2023 budget, the balance in this fund was higher than needed, so the premiums charged to departments was subsidized, with a budgeted deficit planned to reduce the fund balance by \$462,948. Our claims experience year to date has been higher than expected, so the currently projected reduction of fund balance by the end of 2023 is \$620,596.

We are not able to subsidize premiums with fund balance usage in 2024. This factor along with higher recent claims expenses and a change in the state premiums for some categories of employee as resulted in substantial increases in workers' compensation expenses for most departments in the 2024 budget. The 2024 budget for this fund calls for a near break-even budget, with a planned fund balance usage of \$5,325.

A fund balance roll-forward schedule can be viewed in the Overview section of the budget book. It is listed as Fund Projections in the table of contents.

SIGNIFICANT CHANGES FROM 2023 ADOPTED - Workers Compensation Insurance

Significant changes from 2023	Surplus / (Deficit)	
2023 Budgeted Surplus (Deficit)	\$ (462,948)	
Significant changes to revenues:		
Account	Incr/(Decr)	Description
Insurance Charges	551,477	Increase related to projected increase in claim payments and the offsetting allocation to each department for these charges based on applying less fund from 2023 to 2024. In 2023, \$462,948 of fund balance was applied to lower department costs. In 2024, only \$5,325 will be applied.
Interest Investments	30,000	Increase based on general investing rates increasing in 2023 and are projected to stay steady in 2024.
Total revenue changes	581,477	
Significant changes to expenses:		
Account	Incr/(Decr)	Description
Administration Fee	18,000	Increase based on anticipated increase of administration fees in 2024.
Claim Payments	105,564	Increase based on anticipated claim payments for 2024.
Other small changes	290	This is a combination of small increases and decreases to revenue and expense accounts.
Total expense changes	123,854	
2024 Budgeted Surplus (Deficit)	\$ (5,325)	

Financial Summary Workers Compensation Insurance

<u>Items</u>	<u>2023 6-Month Actual</u>	<u>2023 12-Month Estimate</u>	<u>2023 Adopted Budget</u>	<u>2023 Adjusted Budget</u>	<u>2024 Adopted Budget</u>
Total Revenues	223,140	402,074	463,005	463,005	1,051,482
Labor	35,570	66,488	68,505	68,505	76,566
Travel	259	256	600	600	800
Capital	-	-	-	-	-
Other Expenditures	573,144	955,926	856,848	856,848	979,441
Total Expenditures	608,973	1,022,670	925,953	925,953	1,056,807
(Surplus) / Deficit before adjustments			462,948		5,325
Increase / (Decrease) fund balance			(462,948)		(5,325)
Net (Surplus) / Deficit after adjustments			-		-

Winnebago County

Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Fund - 630 - Workers Compensation Insurance (WCI)											
Revenue											
Interfund Revenue:											
Insurance Charges	63001	262,620	574,178	583,335	393,005	393,005	328,308	944,482	944,482	944,482	140.32%
Professional Services	63002	0	0	0	0	0	0	7,000	7,000	7,000	100.00%
Interfund Revenue Subtotal:		262,620	574,178	583,335	393,005	393,005	328,308	951,482	951,482	951,482	142.10%
Total Operating Revenue:		262,620	574,178	583,335	393,005	393,005	328,308	951,482	951,482	951,482	142.10%
Interest:											
Interest Investments	48000	75,368	47,658	52,015	70,000	70,000	73,766	100,000	100,000	100,000	42.86%
Investment Mark to Market	48002	62,841	(65,791)	(230,342)	0	0	0	0	0	0	0.00%
Interest Subtotal:		138,209	(18,132)	(178,326)	70,000	70,000	73,766	100,000	100,000	100,000	42.86%
Total Non-Operating Revenue:		138,209	(18,132)	(178,326)	70,000	70,000	73,766	100,000	100,000	100,000	42.86%
Revenue Total:		400,829	556,046	405,009	463,005	463,005	402,074	1,051,482	1,051,482	1,051,482	127.10%
Expense											
Wages:											
Regular Pay	51100	35,060	45,061	46,483	48,342	48,342	46,708	54,916	54,916	54,916	13.60%
Wages Subtotal:		35,060	45,061	46,483	48,342	48,342	46,708	54,916	54,916	54,916	13.60%

Winnebago County

Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Fund - 630 - Workers Compensation Insurance (WCI)											
Fringes Benefits:											
FICA Medicare	51200	2,554	3,226	3,335	3,698	3,698	3,440	4,201	4,201	4,201	13.60%
Health Insurance	51201	8,719	12,125	12,124	12,111	12,111	12,110	12,498	12,498	12,498	3.20%
Dental Insurance	51202	476	761	761	761	761	762	795	795	795	4.47%
Workers Compensation	51203	20	56	31	35	35	34	63	63	59	68.57%
WI Retirement	51206	2,367	3,041	3,021	3,287	3,287	3,176	3,789	3,789	3,789	15.27%
Fringe Benefits Other	51207	95	192	237	271	271	258	308	308	308	13.65%
Fringes Benefits Subtotal:		14,230	19,401	19,510	20,163	20,163	19,780	21,654	21,654	21,650	7.37%
Total Labor:		49,290	64,462	65,993	68,505	68,505	66,488	76,570	76,570	76,566	11.77%
Travel:											
Registration Tuition	52001	25	0	0	200	200	0	200	200	200	0.00%
Automobile Allowance	52002	136	453	641	400	400	256	600	600	600	50.00%
Travel Subtotal:		161	453	641	600	600	256	800	800	800	33.33%
Total Travel:		161	453	641	600	600	256	800	800	800	33.33%
Office:											
Print Duplicate	53003	0	0	0	100	100	100	100	100	100	0.00%
Postage and Box Rent	53004	0	0	9	0	0	0	0	0	0	0.00%
Office Subtotal:		0	0	9	100	100	100	100	100	100	0.00%

Winnebago County

Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Fund - 630 - Workers Compensation Insurance (WCI)											
Operating:											
Subscriptions	53501	0	10	595	500	500	595	600	600	600	20.00%
Membership Dues	53502	0	0	100	0	0	0	100	100	100	100.00%
Small Equipment	53522	0	112	0	2,100	2,100	1,000	2,100	2,100	2,100	0.00%
Medical Supplies	53524	104	0	0	800	800	800	800	800	800	0.00%
Operating Subtotal:		104	122	695	3,400	3,400	2,395	3,600	3,600	3,600	5.88%
Contractual Services:											
Medical and Dental	55000	2,146	2,891	2,848	5,000	5,000	248	5,000	5,000	5,000	0.00%
Legal Services	55001	25,762	32,538	22,096	30,000	30,000	20,000	35,000	35,000	35,000	16.67%
Professional Service	55014	7,213	0	7,412	12,000	12,000	5,000	12,276	12,829	12,829	6.91%
Management Services	55020	30,964	30,968	34,500	38,000	38,000	36,000	40,000	40,000	40,000	5.26%
Administration Fee	55037	47,468	15,102	110,793	42,000	42,000	39,893	60,000	60,000	60,000	42.86%
Contractual Services Subtotal:		113,553	81,500	177,649	127,000	127,000	101,141	152,276	152,829	152,829	20.34%
Insurance Expenses:											
Stop Loss Insurance Premium	56001	87,514	118,553	144,678	170,000	170,000	166,888	161,000	161,000	161,000	-5.29%
Claim Payments	56002	515,449	(22)	477,378	556,348	556,348	685,402	661,912	661,912	661,912	18.97%
Insurance Recoveries	56003	(5,438)	(9,497)	(23,517)	0	0	0	0	0	0	0.00%
Insurance Expenses Subtotal:		597,525	109,034	598,540	726,348	726,348	852,290	822,912	822,912	822,912	13.29%
Total Other Operating:		711,182	190,655	776,893	856,848	856,848	955,926	978,888	979,441	979,441	14.31%
Expense Total:		760,633	255,570	843,527	925,953	925,953	1,022,670	1,056,258	1,056,811	1,056,807	14.13%
WCI Surplus / (Deficit):		(359,804)	300,476	(438,518)	(462,948)	(462,948)	(620,596)	(4,776)	(5,329)	(5,325)	-98.85%

NOTE: A deficit will result in a draw down of fund balance. A surplus will increase the ending fund balance.

PROPERTY & LIABILITY INSURANCE

Internal Service Fund 640
2024 BUDGET NARRATIVE

FUND MANAGEMENT:

The county Department of Administration is responsible for overseeing the activity of this fund.

There is no direct tax levy for this function. The expected premiums for various coverages, as well as amounts needed to cover self-insured retentions in certain areas, are allocated among the departments, appearing as expenses in other department budgets and revenue to this fund.

Winnebago County along with the majority of other Wisconsin counties participates in Wisconsin County Mutual Insurance Corporation (WCMIC), a risk-sharing pool, for its liability insurance. Premiums are paid to WCMIC annually, there is a \$100,000 deductible per incident with a policy limit of \$10,000,000 per occurrence. This insurance covers general liability, personal injury liability, automobile liability, law enforcement liability and public official errors and omission liability.

Insurance is purchased from various outside insurance agencies to cover things such as buildings, contents, mobile equipment, certain motor vehicles, builders risk, comprehensive liability, errors and omissions and other coverages.

SINCE THE LAST BUDGET:

No significant changes to the program.

LOOKING AHEAD TO 2024:

No significant changes are anticipated.

COUNTY BOARD CHANGES FROM EXECUTIVE BUDGET:

The Property & Liability Insurance's Adopted Budget reflects a \$2 reduction in the Worker's Compensation line in the fringe benefits of the labor category. An error was found in the calculation of these costs by the Administration Department after the Executive Budget was finalized. This was presented by the Finance Director as an Error Report. The County Board voted to pass the change. No other budget amendments were presented.

FUND BALANCE:

The 2024 budget for this fund calls for a near break-even budget, with a planned fund balance increase of \$18,788.

A fund balance roll-forward schedule can be viewed in the Overview section of the budget book. It is listed as Fund Projections in the table of contents.

SIGNIFICANT CHANGES FROM 2023 ADOPTED - Property & Liability Insurance

Significant changes from 2023	Surplus / (Deficit)	
2023 Budgeted Surplus (Deficit)	\$ 105,536	
Significant changes to revenues:		
Account	Incr/(Decr)	Description
Insurance Charges	(33,381)	Decrease based on allocated amounts charged to departments based on anticipated claims.
Total revenue changes	(33,381)	
Significant changes to expenses:		
Account	Incr/(Decr)	Description
Prop Liab Ins	166,391	Increase based on anticipated claim payments for 2024.
Claim Payments	(118,000)	Decrease based on anticipated claim payments for 2024.
Other small changes	4,976	This is a combination of small increases and decreases to revenue and expense accounts.
Total expense changes	53,367	
2024 Budgeted Surplus (Deficit)	\$ 18,788	

Financial Summary Property & Liability Insurance

<u>Items</u>	<u>2023 6-Month Actual</u>	<u>2023 12-Month Estimate</u>	<u>2023 Adopted Budget</u>	<u>2023 Adjusted Budget</u>	<u>2024 Adopted Budget</u>
Total Revenues	609,442	1,215,058	1,229,700	1,229,700	1,201,319
Labor	15,244	30,246	29,359	29,359	32,815
Travel	-	-	-	-	-
Capital	-	-	-	-	-
Other Expenditures	969,712	1,093,154	1,094,805	1,094,805	1,149,716
Total Expenditures	984,956	1,123,400	1,124,164	1,124,164	1,182,531
(Surplus) / Deficit before adjustments			(105,536)		(18,788)
Increase / (Decrease) fund balance			105,536		18,788
Net (Surplus) / Deficit after adjustments			-		-

Winnebago County

Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Fund - 640 - Property & Liability Insurance (P & L Ins)											
Revenue											
Interfund Revenue:											
Insurance Charges	63001	621,012	923,400	1,186,708	1,219,700	1,219,700	1,202,201	1,186,319	1,186,319	1,186,319	-2.74%
Interfund Revenue Subtotal:		621,012	923,400	1,186,708	1,219,700	1,219,700	1,202,201	1,186,319	1,186,319	1,186,319	-2.74%
Total Operating Revenue:		621,012	923,400	1,186,708	1,219,700	1,219,700	1,202,201	1,186,319	1,186,319	1,186,319	-2.74%
Interest:											
Interest Investments	48000	16,588	7,984	9,047	10,000	10,000	12,857	15,000	15,000	15,000	50.00%
Investment Mark to Market	48002	13,017	(10,654)	(43,520)	0	0	0	0	0	0	0.00%
Interest Subtotal:		29,605	(2,670)	(34,473)	10,000	10,000	12,857	15,000	15,000	15,000	50.00%
Misc Revenues:											
Other Miscellaneous Revenues	48109	0	0	13,787	0	0	0	0	0	0	0.00%
Misc Revenues Subtotal:		0	0	13,787	0	0	0	0	0	0	0.00%
Total Non-Operating Revenue:		29,605	(2,670)	(20,686)	10,000	10,000	12,857	15,000	15,000	15,000	50.00%
Revenue Total:		650,617	920,730	1,166,022	1,229,700	1,229,700	1,215,058	1,201,319	1,201,319	1,201,319	-2.31%

Winnebago County

Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Fund - 640 - Property & Liability Insurance (P & L Ins)											
Expense											
Wages:											
Regular Pay	51100	19,112	19,312	19,921	20,718	20,718	21,542	23,536	23,536	23,536	13.60%
Wages Subtotal:		19,112	19,312	19,921	20,718	20,718	21,542	23,536	23,536	23,536	13.60%
Fringes Benefits:											
FICA Medicare	51200	1,400	1,383	1,429	1,585	1,585	1,592	1,801	1,801	1,801	13.63%
Health Insurance	51201	4,406	5,196	5,196	5,190	5,190	5,190	5,356	5,356	5,356	3.20%
Dental Insurance	51202	236	326	326	326	326	326	341	341	341	4.60%
Workers Compensation	51203	11	24	13	15	15	17	27	27	25	66.67%
WI Retirement	51206	1,290	1,304	1,295	1,409	1,409	1,466	1,624	1,624	1,624	15.26%
Fringe Benefits Other	51207	57	82	102	116	116	113	132	132	132	13.79%
Fringes Benefits Subtotal:		7,400	8,314	8,362	8,641	8,641	8,704	9,281	9,281	9,279	7.38%
Total Labor:		26,512	27,626	28,283	29,359	29,359	30,246	32,817	32,817	32,815	11.77%
Operating:											
Membership Dues	53502	100	0	125	0	0	125	125	125	125	100.00%
Legal Fees	53530	0	95	0	0	0	0	0	0	0	0.00%
Operating Subtotal:		100	95	125	0	0	125	125	125	125	100.00%

Winnebago County

Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Fund - 640 - Property & Liability Insurance (P & L Ins)											
Insurance Expenses:											
Prop Liab Insurance	56000	777,700	839,737	896,117	808,200	808,200	953,379	974,591	974,591	974,591	20.59%
Claim Payments	56002	271,355	144,554	296,201	323,000	323,000	147,198	205,000	205,000	205,000	-36.53%
Insurance Recoveries	56003	(83,933)	(81,734)	(28,017)	(40,000)	(40,000)	(11,153)	(30,000)	(30,000)	(30,000)	-25.00%
Prop Liab Insurance	76000	1,728	3,360	3,348	3,605	3,605	3,605	0	0	0	-100.00%
Insurance Expenses Subtotal:		966,850	905,917	1,167,649	1,094,805	1,094,805	1,093,029	1,149,591	1,149,591	1,149,591	5.00%
Total Other Operating:		966,950	906,011	1,167,774	1,094,805	1,094,805	1,093,154	1,149,716	1,149,716	1,149,716	5.02%
Expense Total:		993,462	933,637	1,196,057	1,124,164	1,124,164	1,123,400	1,182,533	1,182,533	1,182,531	5.19%
P & L Ins Surplus / (Deficit):		(342,845)	(12,908)	(30,035)	105,536	105,536	91,658	18,786	18,786	18,788	-82.20%

NOTE: A deficit will result in a draw down of fund balance. A surplus will increase the ending fund balance.

HUMAN RESOURCES

General Fund – Department: 012
2024 BUDGET NARRATIVE

DEPARTMENT HEAD: Mark Habeck
LOCATION: Winnebago County Human Resources
David W. Albrecht Administration Building
112 Otter Avenue, Fourth Floor
Oshkosh, WI 54901

TELEPHONE: (920) 232-3460

PROGRAMS:

- Classification and Compensation Management
- County Board and Committee Support
- Employee Benefits Administration
- Employee Development
- Employee Recruitment
- Employee Services
- Labor Relations Negotiations
- Payroll Processing

SINCE THE LAST BUDGET:

Human Resources coordinated a county-wide compensation study and implemented recommendations including aligning the county's compensation schedule more closely with the market, adjusting employee pay to address long-standing in-range compression issues, and streamlining the merit pay policy regarding annual pay raises. Prioritizing recruitment and retention strategies will continue. The department will be adding an additional Payroll and Benefits Specialist position into the 2024 budget which will increase both capacity and resiliency to the critical function of processing all the various payrolls.

LOOKING AHEAD TO 2024:

The department is requesting the permanent addition an additional Payroll and Benefits Specialist position into the 2024 budget which will increase both capacity and resiliency to the critical function of processing all the various payrolls. The department will work with finance and administration on a review of our human resources software to become more electronic and improve both our employee application and onboarding process. We will also be implementing a new paid time off benefit policy subject to board approval.

COUNTY EXECUTIVE CHANGES FROM DEPARTMENT REQUEST:

The county executive removed a part-time position and funding for a temporary intern position in order to fund the additional full time Payroll and Benefits Specialist.

COUNTY BOARD CHANGES FROM EXECUTIVE BUDGET:

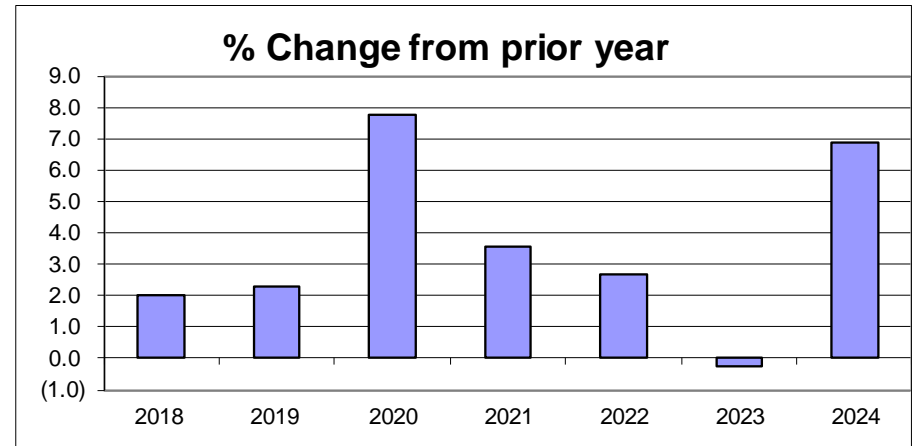
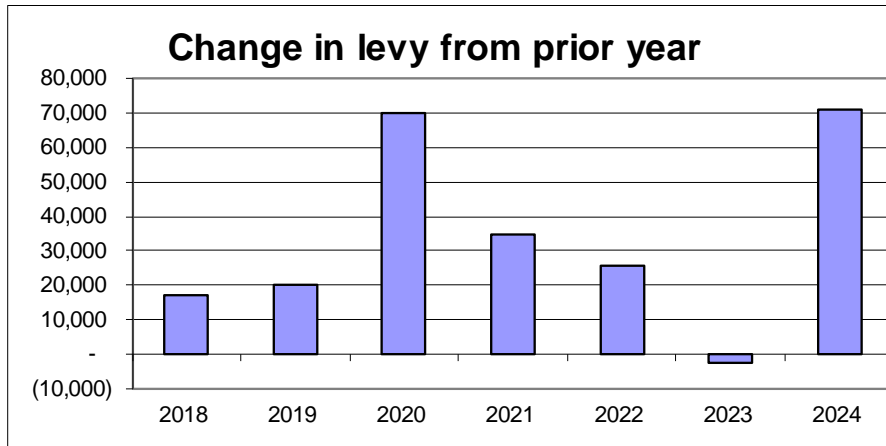
The Human Resources' Adopted Budget reflects a \$59 reduction in the Worker's Compensation line in the fringe benefits of the labor category. An error was found in the calculation of these costs by the Administration Department after the Executive Budget was finalized. This was presented by the Finance Director as an Error Report. The County Board voted to pass the change. No other budget amendments were presented.

DEPARTMENT STAFFING:

The changes to the Table of Organization of Classified Positions can be found in the Overview section. For the 2024 budget, one (1) full-time Payroll and Benefits Specialist position will be added to the Table of Organization of Classified Positions and one (1) part-time Administrative Associate III will be eliminated from the Table of Organization of Classified Positions.

COUNTY LEVY:

The tax levy for 2024 is \$1,099,825, an increase of \$70,777 or 6.88% over 2023. A schedule of significant changes follows. Some county levy is transferred to the Department of Administration to fund the human resources and financial software.



SIGNIFICANT CHANGES FROM 2023 ADOPTED - Human Resources

Account	Amount	Description
Significant changes from 2023		
Tax Levy 2023	\$ 1,029,048	
Revenue Changes - impact on levy:		
None	-	
Expense Changes - impact on levy:		
Labor (Wages & Fringe Benefits)	118,990	Increase based on wage adjustments that were put into place in Q2 2023 from the recommendations of McGrath consulting on the County-wide wage study. The department is also adding one (1) full-time Payroll and Benefits Specialist position.
Data Processing	(57,500)	Decrease based on moving the Tyler Technologies Enterprise ERP software expenses to the Department of Administration. The software is used by Finance, Human Resources and Information Technology and the expenses include licensing and support of the software.
Other small changes	9,287	This is a combination of small increases and decreases to revenue and expense accounts.
Tax Levy 2024	\$ 1,099,825	

Financial Summary Human Resources

<u>Items</u>	<u>2023 6-Month Actual</u>	<u>2023 12-Month Estimate</u>	<u>2023 Adopted Budget</u>	<u>2023 Adjusted Budget</u>	<u>2024 Adopted Budget</u>
Total Revenues	8,532	17,050	17,050	17,050	12,050
Labor	466,847	896,608	896,030	932,048	1,015,020
Travel	1,516	2,620	2,620	2,620	3,000
Capital	-	-	-	-	-
Other Expenditures	142,259	210,803	147,448	215,482	93,855
Total Expenditures	610,622	1,110,031	1,046,098	1,150,150	1,111,875
Levy			1,029,048		1,099,825

Winnebago County

Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Department - 012 - Human Resources											
Revenue											
Intergov Rev:											
WI Dept of Administration	42002	1,115	0	0	0	0	0	0	0	0	0.00%
Intergov Rev Subtotal:		1,115	0	0	0	0	0	0	0	0	0.00%
Public Services:											
Forms Copies Etc	45003	36	0	105	50	50	50	50	50	50	0.00%
Public Services Subtotal:		36	0	105	50	50	50	50	50	50	0.00%
Interfund Revenue:											
Professional Services	63002	14,196	14,604	14,604	17,000	17,000	17,000	12,000	12,000	12,000	-29.41%
Interfund Revenue Subtotal:		14,196	14,604	14,604	17,000	17,000	17,000	12,000	12,000	12,000	-29.41%
Total Operating Revenue:		15,347	14,604	14,709	17,050	17,050	17,050	12,050	12,050	12,050	-29.33%
Revenue Total:		15,347	14,604	14,709	17,050	17,050	17,050	12,050	12,050	12,050	-29.33%
Expense											
Wages:											
Regular Pay	51100	573,688	618,027	593,667	634,288	634,288	657,456	752,875	736,752	736,752	16.15%
Temporary Employees	51101	10,407	312	0	0	23,873	0	7,680	0	0	0.00%
Overtime	51105	0	0	442	0	0	5,000	0	0	0	0.00%
Wages Subtotal:		584,094	618,339	594,109	634,288	658,161	662,456	760,555	736,752	736,752	16.15%

Winnebago County

Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Department - 012 - Human Resources											
Fringes Benefits:											
FICA Medicare	51200	41,849	45,077	43,531	48,520	50,347	49,829	58,181	56,360	56,360	16.16%
Health Insurance	51201	148,412	150,770	125,637	158,715	166,871	127,370	158,642	158,642	158,642	-0.05%
Dental Insurance	51202	8,015	8,237	7,303	8,596	8,959	6,091	7,409	7,409	7,409	-13.81%
Workers Compensation	51203	337	761	394	463	481	637	867	840	781	68.68%
WI Retirement	51206	38,743	40,837	37,726	41,777	43,401	44,427	51,949	50,837	50,837	21.69%
Fringe Benefits Other	51207	4,046	4,320	3,487	3,671	3,828	3,798	4,329	4,239	4,239	15.47%
Fringes Benefits Subtotal:		241,401	250,001	218,078	261,742	273,887	232,152	281,377	278,327	278,268	6.31%
Total Labor:											
		825,495	868,340	812,187	896,030	932,048	894,608	1,041,932	1,015,079	1,015,020	13.28%
Travel:											
Registration Tuition	52001	475	800	300	750	750	750	750	750	750	0.00%
Automobile Allowance	52002	50	30	574	900	900	900	900	900	900	0.00%
Meals	52005	0	0	9	50	50	50	100	100	100	100.00%
Lodging	52006	492	360	356	920	920	920	1,250	1,250	1,250	35.87%
Other Travel Exp	52007	30	0	0	0	0	0	0	0	0	0.00%
Travel Subtotal:		1,047	1,190	1,238	2,620	2,620	2,620	3,000	3,000	3,000	14.50%
Total Travel:											
		1,047	1,190	1,238	2,620	2,620	2,620	3,000	3,000	3,000	14.50%

Winnebago County

Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Department - 012 - Human Resources											
Office:											
Office Supplies	53000	1,584	1,658	1,951	2,200	2,200	2,200	2,200	2,200	2,200	0.00%
Stationery and Forms	53001	2,010	1,651	2,349	2,000	2,000	2,000	2,000	2,000	2,000	0.00%
Printing Supplies	53002	1,231	1,409	877	1,500	1,500	1,500	1,500	1,500	1,500	0.00%
Postage and Box Rent	53004	118	23	150	150	150	200	200	200	200	33.33%
Computer Supplies	53005	0	0	0	0	0	30	50	50	50	100.00%
Computer Software	53006	1,803	0	73	800	1,359	954	800	800	800	0.00%
Telephone	53008	1,644	1,520	1,405	2,020	2,475	2,156	2,200	2,200	2,200	8.91%
Print Duplicate	73003	10,276	8,977	9,770	10,000	10,000	10,000	10,000	10,000	10,000	0.00%
Postage and Box Rent	73004	5,023	5,439	5,735	5,600	5,600	5,600	5,600	5,600	5,600	0.00%
Computer Licensing Charge	73006	0	0	2,533	2,090	2,090	2,090	4,476	4,476	4,476	114.16%
Office Subtotal:		23,689	20,676	24,842	26,360	27,374	26,730	29,026	29,026	29,026	10.11%
Operating:											
Advertising	53500	5,548	8,693	7,101	11,000	11,000	11,000	11,000	11,000	11,000	0.00%
Subscriptions	53501	231	649	459	500	500	500	500	500	500	0.00%
Membership Dues	53502	174	391	260	400	400	400	400	400	400	0.00%
Small Equipment	53522	0	0	0	400	400	400	400	400	400	0.00%
Medical Supplies	53524	0	0	1,853	1,100	1,100	1,100	1,100	1,100	1,100	0.00%
Small Equipment Technology	53580	2,952	0	0	3,279	4,814	3,279	0	0	0	-100.00%
Operating Subtotal:		8,905	9,733	9,673	16,679	18,214	16,679	13,400	13,400	13,400	-19.66%
Repairs & Maint:											
Equipment Repairs	54029	43	0	0	250	250	0	250	250	250	0.00%
Technology Repair and Maintain	74029	495	495	528	561	561	561	594	594	594	5.88%
Repairs & Maint Subtotal:		538	495	528	811	811	561	844	844	844	4.07%

Winnebago County

Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Department - 012 - Human Resources											
Contractual Services:											
Medical and Dental	55000	2,704	2,862	2,426	3,500	3,500	3,800	3,500	3,500	3,500	0.00%
Data Processing	55013	49,482	51,801	54,192	57,500	57,500	57,500	0	0	0	-100.00%
Professional Service	55014	27,160	25,605	37,632	39,184	104,669	102,119	44,184	44,184	44,184	12.76%
Contractual Services Subtotal:		79,346	80,268	94,250	100,184	165,669	163,419	47,684	47,684	47,684	-52.40%
Insurance Expenses:											
Prop Liab Insurance	56000	50	0	0	0	0	0	0	0	0	0.00%
Prop Liab Insurance	76000	1,692	2,472	3,243	3,414	3,414	3,414	2,901	2,901	2,901	-15.03%
Insurance Expenses Subtotal:		1,742	2,472	3,243	3,414	3,414	3,414	2,901	2,901	2,901	-15.03%
Total Other Operating:		114,220	113,644	132,535	147,448	215,482	210,803	93,855	93,855	93,855	-36.35%
Expense Total:		940,762	983,174	945,960	1,046,098	1,150,150	1,108,031	1,138,787	1,111,934	1,111,875	6.29%
Human Resources Net/(Levy):		(925,415)	(968,570)	(931,252)	(1,029,048)	(1,133,100)	(1,090,981)	(1,126,737)	(1,099,884)	(1,099,825)	6.88%

SELF FUNDED HEALTH INSURANCE

Internal Service Fund 650
2024 BUDGET NARRATIVE

FUND MANAGEMENT:

The county Human Resources Department is responsible for overseeing the activity of this fund.

There is no direct tax levy for this function. The fund charges county departments premiums, which in turn are reflected in the labor expense for each department. Employees also pay a share of the premiums, which are shown as revenue to this fund. The county uses a third-party administrator to manage health claims, which are paid from this fund. The county purchases stop-loss insurance to cover very large claims. In addition to claims, the fund pays for administrative costs, direct costs to operate the Three Waves Clinic and Health Center (shared with the Oshkosh Area School District and the City of Oshkosh), and stop-loss premiums.

The county uses the services of a health benefits consultant, who annually obtains competitive proposals for stop-loss coverage and provides a market survey of options which we use to make the most cost-effective decisions for the program.

SINCE THE LAST BUDGET:

In the past year the county has transitioned to a new provider for our Health Risk Assessment program.

LOOKING AHEAD TO 2024:

Expansion of the Three Waves Clinic and Health Center, which provides health services at no cost to health plan members, is being considered in order to provide a wider range of services. Some modest changes to the prescription drug benefit will be implemented in order to better control drug costs.

Due to continued increase in health care costs generally, a small increase in health premiums will be in effect for 2024. This is the first health premium increase since 2020.

COUNTY BOARD CHANGES FROM EXECUTIVE BUDGET:

The Self Funded Health Insurance Adopted Budget reflects a \$5 reduction in the Worker's Compensation line in the fringe benefits of the labor category. An error was found in the calculation of these costs by the Administration Department after the Executive Budget was finalized. This was presented by the Finance Director as an Error Report. The County Board voted to pass the change. No other budget amendments were presented.

FUND BALANCE:

The fund balance is higher than it needs to be, so \$615,721 of the balance in this fund is being applied to moderate the premium increase.

A fund balance roll-forward schedule can be viewed in the Overview section of the budget book. It is listed as Fund Projections in the table of contents.

SIGNIFICANT CHANGES FROM 2023 ADOPTED - Self Funded Health Insurance

Significant changes from 2023	Surplus / (Deficit)	
2023 Budgeted Surplus (Deficit)	\$ (917,135)	
Significant changes to revenues:		
Account	Incr/(Decr)	Description
Insurance Charges	149,051	Increase in revenue from insurance premiums based on trend.
Insurance Charges - interfund	844,625	Increase in revenue from insurance premiums based on trend.
Interest Investments	95,000	Increase in anticipated revenue from investment income based on rising interest rates.
Total revenue changes	1,088,676	
Significant changes to expenses:		
Account	Incr/(Decr)	Description
Clinic Expense	160,002	Increase based on greater usage of the clinic by employees.
Health Risk Assessments	(25,000)	Decrease based on using a new provider next year, with resulted in a cost savings.
Stop Loss Insurance Premium	65,916	Increase in expense of stop loss insurance premiums based on trend.
Claim Payments	554,070	Increase in expense of claims based on trend.
Other small changes	32,274	This is a combination of small increases and decreases to revenue and expense accounts.
Total expense changes	787,262	
2024 Budgeted Surplus (Deficit)	\$ (615,721)	

Financial Summary Self Funded Health Insurance

<u>Items</u>	<u>2023 6-Month Actual</u>	<u>2023 12-Month Estimate</u>	<u>2023 Adopted Budget</u>	<u>2023 Adjusted Budget</u>	<u>2024 Adopted Budget</u>
Total Revenues	8,633,757	17,150,180	17,150,180	17,150,180	18,238,856
Labor	40,576	88,513	88,513	88,513	87,374
Travel	-	-	-	-	-
Capital	-	-	-	-	-
Other Expenditures	8,643,055	17,911,802	17,978,802	17,978,802	18,767,203
Total Expenditures	8,683,631	18,000,315	18,067,315	18,067,315	18,854,577
(Surplus) / Deficit before adjustments			917,135		615,721
Increase / (Decrease) fund balance			(917,135)		(615,721)
Net (Surplus) / Deficit after adjustments			-		-

Winnebago County

Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Fund - 650 - Health Insurance Self Funded (SFHI)											
Revenue											
Intergov Rev:											
WI Dept of Administration	42002	900	0	0	0	0	0	0	0	0	0.00%
Intergov Rev Subtotal:		900	0	0	0	0	0	0	0	0	0.00%
Public Services:											
Other Fees	45002	1,275	1,050	0	0	0	0	0	0	0	0.00%
Insurance Charges	45067	3,669,413	2,682,912	2,598,593	2,556,777	2,556,777	2,556,777	2,705,828	2,705,828	2,705,828	5.83%
Public Services Subtotal:		3,670,688	2,683,962	2,598,593	2,556,777	2,556,777	2,556,777	2,705,828	2,705,828	2,705,828	5.83%
Interfund Revenue:											
Insurance Charges	63001	13,657,068	14,501,532	13,777,902	14,488,403	14,488,403	14,488,403	15,333,028	15,333,028	15,333,028	5.83%
Interfund Revenue Subtotal:		13,657,068	14,501,532	13,777,902	14,488,403	14,488,403	14,488,403	15,333,028	15,333,028	15,333,028	5.83%
Total Operating Revenue:		17,328,656	17,185,494	16,376,495	17,045,180	17,045,180	17,045,180	18,038,856	18,038,856	18,038,856	5.83%
Interest:											
Interest Investments	48000	131,786	105,648	121,136	105,000	105,000	105,000	200,000	200,000	200,000	90.48%
Investment Mark to Market	48002	109,881	(145,288)	(538,949)	0	0	0	0	0	0	0.00%
Interest Subtotal:		241,667	(39,640)	(417,813)	105,000	105,000	105,000	200,000	200,000	200,000	90.48%
Misc Revenues:											
Other Miscellaneous Revenues	48109	0	0	26,489	0	0	0	0	0	0	0.00%
Misc Revenues Subtotal:		0	0	26,489	0	0	0	0	0	0	0.00%
Total Non-Operating Revenue:		241,667	(39,640)	(391,324)	105,000	105,000	105,000	200,000	200,000	200,000	90.48%
Revenue Total:		17,570,323	17,145,854	15,985,171	17,150,180	17,150,180	17,150,180	18,238,856	18,238,856	18,238,856	6.35%

Winnebago County

Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Fund - 650 - Health Insurance Self Funded (SFHI)											
Expense											
Wages:											
Regular Pay	51100	0	0	0	64,747	64,747	64,747	64,272	64,272	64,272	-0.73%
Wages Subtotal:		0	0	0	64,747	64,747	64,747	64,272	64,272	64,272	-0.73%
Fringes Benefits:											
FICA Medicare	51200	58	101	0	5,031	5,031	5,031	4,917	4,917	4,917	-2.27%
Health Insurance	51201	1,024	1,711	0	13,111	13,111	13,111	12,498	12,498	12,498	-4.68%
Dental Insurance	51202	9	21	0	761	761	761	795	795	795	4.47%
Workers Compensation	51203	4	9	0	47	47	47	73	73	68	44.68%
WI Retirement	51206	0	0	0	4,335	4,335	4,335	4,435	4,435	4,435	2.31%
Fringe Benefits Other	51207	5	7	0	481	481	481	389	389	389	-19.13%
Fringes Benefits Subtotal:		1,100	1,849	0	23,766	23,766	23,766	23,107	23,107	23,102	-2.79%
Total Labor:		1,100	1,849	0	88,513	88,513	88,513	87,379	87,379	87,374	-1.29%
Contractual Services:											
Professional Service	55014	4,767	0	5,628	0	0	0	6,500	6,500	6,500	100.00%
Other Contract Serv	55030	0	0	0	6,277	6,277	6,277	6,845	6,845	6,845	9.05%
Administration Fee	55037	418,954	432,718	427,464	437,343	437,343	437,343	450,748	450,748	450,748	3.07%
Consulting Services	55201	110,264	108,744	95,244	110,000	110,000	0	112,940	112,940	112,940	2.67%
Clinic Expense	55203	0	0	304,032	680,000	680,000	753,000	840,002	840,002	840,002	23.53%
Health Risk Assessments	55205	81,608	96,446	57,582	125,000	125,000	100,000	100,000	100,000	100,000	-20.00%
Employee Wellness	55207	5,144	3,819	3,983	10,000	10,000	5,000	10,000	10,000	10,000	0.00%
Contractual Services Subtotal:		620,738	641,728	893,933	1,368,620	1,368,620	1,301,620	1,527,035	1,527,035	1,527,035	11.57%

Winnebago County

Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Fund - 650 - Health Insurance Self Funded (SFHI)											
Insurance Expenses:											
Stop Loss Insurance Premium	56001	895,591	1,027,582	969,971	1,157,663	1,157,663	1,157,663	1,223,579	1,223,579	1,223,579	5.69%
Claim Payments	56002	15,774,997	16,038,870	16,137,751	15,452,519	15,452,519	15,452,519	16,016,589	16,016,589	16,016,589	3.65%
Insurance Recoveries	56003	(2,165,281)	(1,086,218)	(1,347,011)	0	0	0	0	0	0	0.00%
Insurance Expenses Subtotal:		14,505,306	15,980,234	15,760,711	16,610,182	16,610,182	16,610,182	17,240,168	17,240,168	17,240,168	3.79%
Total Other Operating:		15,126,044	16,621,962	16,654,644	17,978,802	17,978,802	17,911,802	18,767,203	18,767,203	18,767,203	4.39%
Expense Total:		15,127,144	16,623,811	16,654,644	18,067,315	18,067,315	18,000,315	18,854,582	18,854,582	18,854,577	4.36%
SFHI Surplus / (Deficit):		2,443,179	522,043	(669,473)	(917,135)	(917,135)	(850,135)	(615,726)	(615,726)	(615,721)	-32.86%

NOTE: A deficit will result in a draw down of fund balance. A surplus will increase the ending fund balance.

SELF FUNDED DENTAL INSURANCE

Internal Service Fund 660
2024 BUDGET NARRATIVE

FUND MANAGEMENT:

The county Human Resources Department is responsible for overseeing the activity of this fund.

There is no direct tax levy for this function. The fund charges county departments premiums, which in turn are reflected in the labor expense for each department. Employees also pay a share of the premiums, which are shown as revenue to this fund. The county uses a third-party administrator to manage dental claims, which are paid from this fund. In addition to claims, the fund pays for administrative costs.

SINCE THE LAST BUDGET:

We have seen gradual but small increase in claims over the past three years.

LOOKING AHEAD TO 2024:

Due to continued increase in health care costs generally, a small increase in dental premiums will be in effect for 2024. This is the first dental premium increase since 2017.

FUND BALANCE:

The fund balance is at an appropriate level. The 2024 budget calls for a small surplus of \$12,501, but performance will depend on actual claims.

A fund balance roll-forward schedule can be viewed in the Overview section of the budget book. It is listed as Fund Projections in the table of contents.

Financial Summary Self Funded Dental Insurance

<u>Items</u>	<u>2023 6-Month Actual</u>	<u>2023 12-Month Estimate</u>	<u>2023 Adopted Budget</u>	<u>2023 Adjusted Budget</u>	<u>2024 Adopted Budget</u>
Total Revenues	424,737	867,427	864,427	864,427	895,334
Labor	-	-	-	-	-
Travel	-	-	-	-	-
Capital	-	-	-	-	-
Other Expenditures	415,583	853,804	853,804	853,804	882,833
Total Expenditures	415,583	853,804	853,804	853,804	882,833
(Surplus) / Deficit before adjustments			(10,623)		(12,501)
Increase / (Decrease) fund balance			10,623		12,501
Net (Surplus) / Deficit after adjustments			-		-

Winnebago County

Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Fund - 660 - Dental Insurance Self Funded (SFDI)											
Revenue											
Public Services:											
Insurance Charges	45067	163,590	110,653	109,186	127,864	127,864	127,864	132,050	132,050	132,050	3.27%
Public Services Subtotal:		163,590	110,653	109,186	127,864	127,864	127,864	132,050	132,050	132,050	3.27%
Interfund Revenue:											
Insurance Charges	63001	707,628	757,667	723,245	724,563	724,563	724,563	748,284	748,284	748,284	3.27%
Interfund Revenue Subtotal:		707,628	757,667	723,245	724,563	724,563	724,563	748,284	748,284	748,284	3.27%
Total Operating Revenue:		871,218	868,320	832,431	852,427	852,427	852,427	880,334	880,334	880,334	3.27%
Interest:											
Interest Investments	48000	14,011	10,201	11,882	12,000	12,000	15,000	15,000	15,000	15,000	25.00%
Investment Mark to Market	48002	11,682	(14,018)	(52,808)	0	0	0	0	0	0	0.00%
Interest Subtotal:		25,693	(3,817)	(40,926)	12,000	12,000	15,000	15,000	15,000	15,000	25.00%
Total Non-Operating Revenue:		25,693	(3,817)	(40,926)	12,000	12,000	15,000	15,000	15,000	15,000	25.00%
Revenue Total:		896,911	864,503	791,505	864,427	864,427	867,427	895,334	895,334	895,334	3.58%

Winnebago County

Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Fund - 660 - Dental Insurance Self Funded (SFDI)											
Expense											
Contractual Services:											
Professional Service	55014	1,907	0	2,251	0	0	0	2,500	2,500	2,500	100.00%
Administration Fee	55037	50,684	51,638	49,760	51,162	51,162	51,162	52,537	52,537	52,537	2.69%
Contractual Services Subtotal:		52,591	51,638	52,011	51,162	51,162	51,162	55,037	55,037	55,037	7.57%
Insurance Expenses:											
Claim Payments	56002	702,903	785,350	763,805	802,642	802,642	802,642	827,796	827,796	827,796	3.13%
Insurance Expenses Subtotal:		702,903	785,350	763,805	802,642	802,642	802,642	827,796	827,796	827,796	3.13%
Total Other Operating:		755,494	836,988	815,816	853,804	853,804	853,804	882,833	882,833	882,833	3.40%
Expense Total:		755,494	836,988	815,816	853,804	853,804	853,804	882,833	882,833	882,833	3.40%
SFDI Surplus / (Deficit):		141,417	27,515	(24,311)	10,623	10,623	13,623	12,501	12,501	12,501	17.68%

NOTE: A deficit will result in a draw down of fund balance. A surplus will increase the ending fund balance.

FINANCE

General Fund – Department: 015 2024 BUDGET NARRATIVE

DEPARTMENT HEAD: Paul Kaiser, CPA, MBA, Director of Finance
LOCATION: Winnebago County Finance
David W. Albrecht Administration Building
112 Otter Avenue, Fourth Floor
Oshkosh, WI 54901

TELEPHONE: (920) 232-3446

The Finance department would like to build trust and communication with the organizational leaders of Winnebago County. Finance's strategic initiative is to work with all county government to determine the programs the county is doing, what are the priorities, and what changes should be recommended. Finance also implements necessary policies, procedures, and safeguards to make sure the assets of Winnebago County are protected.

PROGRAMS:

- Accounts Payable and Receivable
- Budget & Planning
- Capital Assets
- Cash and Investment Management
- County Board and Committee Support
- Debt Planning and Management
- Financial Planning and Monitoring
- Financial Reporting
- General Ledger Maintenance

SINCE THE LAST BUDGET:

Director Kaiser is nearing completion of his first year with the county. The department welcomed a financial analyst to assist in recent changes to the Government Accounting Standards Board (GASB) recommended accounting practices – specifically for leases and subscriptions. The department assisted in a preliminary review of programs county wide.

LOOKING AHEAD TO 2024:

The department is looking to add a management analyst to assist with grant compliance and strategy. Additionally, the analyst will provide much needed research and support to departments who are looking to improve their operations. The position is commonplace among governments, especially ones the size of Winnebago County. The department will also look to review financial practices to ensure they are up to date on current best practices.

COUNTY EXECUTIVE CHANGES FROM DEPARTMENT REQUEST:

There were no changes proposed by the county executive to Director Kaiser's budget.

COUNTY BOARD CHANGES FROM EXECUTIVE BUDGET:

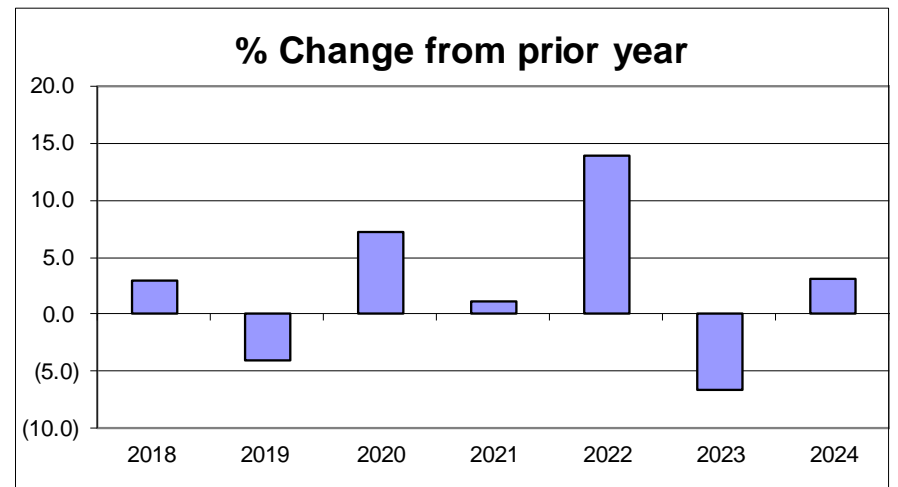
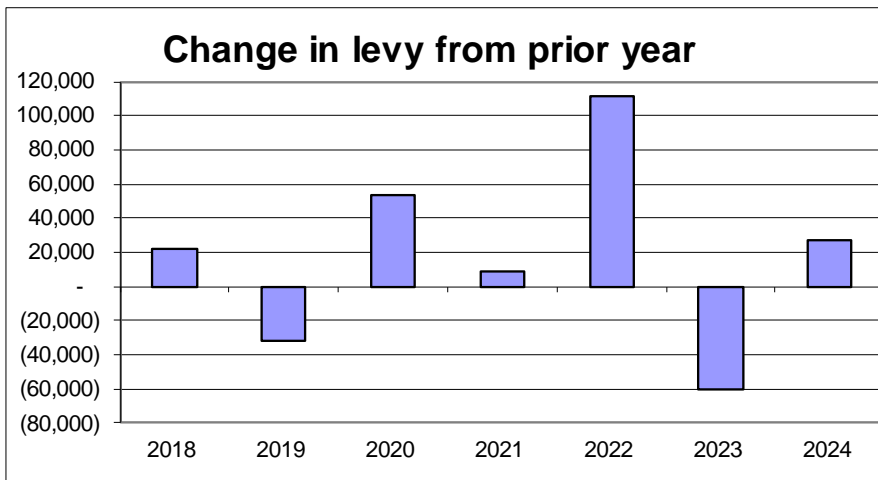
The Finance Department's Adopted Budget reflects a \$42 reduction in the Worker's Compensation line in the fringe benefits of the labor category. An error was found in the calculation of these costs by the Administration Department after the Executive Budget was finalized. This was presented by the Finance Director as an Error Report. The County Board voted to pass the change. No other budget amendments were presented.

DEPARTMENT STAFFING:

The changes to the Table of Organization of Classified Positions can be found in the Overview section. For the 2024 budget, one (1) full-time Management Analyst position will be added to the Table of Organization of Classified Positions.

COUNTY LEVY:

The tax levy for 2024 is \$874,990 an increase of \$28,514 or 3.37% over 2023. A schedule of significant changes follows.



SIGNIFICANT CHANGES FROM 2023 ADOPTED - Finance

Account	Amount	Description
Significant changes from 2023		
Tax Levy 2023	\$ 846,476	
Revenue Changes - impact on levy:		
None	-	
Expense Changes - impact on levy:		
Labor (Wages & Fringe Benefits)	143,394	Increase based on wage adjustments that were put into place in Q2 2023 from the recommendations of McGrath consulting on the County-wide wage study. The department is also adding one (1) full-time Management Analyst position.
Data Processing	(125,800)	Decrease based on moving the Tyler Technologies Enterprise ERP software expenses to the Department of Administration. The software is used by Finance, Human Resources and Information Technology and the expenses include licensing and support of the software.
Other small changes	10,920	This is a combination of small increases and decreases to revenue and expense accounts.
Tax Levy 2024	\$ 874,990	

Financial Summary Finance

Items	2023 6-Month Actual	2023 12-Month Estimate	2023 Adopted Budget	2023 Adjusted Budget	2024 Adopted Budget
Total Revenues	22,000	44,000	44,000	44,000	47,500
Labor	287,627	629,814	629,814	629,814	773,208
Travel	3,995	5,498	4,450	4,450	8,750
Capital	-	-	-	-	-
Other Expenditures	190,776	295,415	256,212	291,012	140,532
Total Expenditures	482,398	930,727	890,476	925,276	922,490
Levy			846,476		874,990

Winnebago County

Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Division - 015 - Finance											
Revenue											
Intergov Rev:											
WI Dept of Administration	42002	11,186	0	0	0	0	0	0	0	0	0.00%
Intergov Rev Subtotal:		11,186	0	0	0	0	0	0	0	0	0.00%
Interfund Revenue:											
Professional Services	63002	4,596	6,000	6,000	0	0	0	0	0	0	0.00%
Financial Services	65083	40,104	41,100	41,100	44,000	44,000	44,000	47,500	47,500	47,500	7.95%
Interfund Revenue Subtotal:		44,700	47,100	47,100	44,000	44,000	44,000	47,500	47,500	47,500	7.95%
Total Operating Revenue:		55,886	47,100	47,100	44,000	44,000	44,000	47,500	47,500	47,500	7.95%
Revenue Total:		55,886	47,100	47,100	44,000	44,000	44,000	47,500	47,500	47,500	7.95%
Expense											
Wages:											
Regular Pay	51100	418,826	450,888	374,409	436,141	436,141	436,141	531,277	531,277	531,277	21.81%
Wages Subtotal:		418,826	450,888	374,409	436,141	436,141	436,141	531,277	531,277	531,277	21.81%

Winnebago County

Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Division - 015 - Finance											
Fringes Benefits:											
FICA Medicare	51200	30,251	33,028	27,355	33,365	33,365	33,365	40,642	40,642	40,642	21.81%
Health Insurance	51201	96,693	100,336	89,026	120,645	120,645	120,645	152,602	152,602	152,602	26.49%
Dental Insurance	51202	4,918	5,226	4,872	6,522	6,522	6,522	7,952	7,952	7,952	21.93%
Workers Compensation	51203	241	549	247	319	319	319	606	606	564	76.80%
WI Retirement	51206	28,279	30,435	23,568	29,657	29,657	29,657	36,658	36,658	36,658	23.61%
Fringe Benefits Other	51207	2,362	2,452	2,095	3,165	3,165	3,165	3,513	3,513	3,513	11.00%
Fringes Benefits Subtotal:		162,744	172,026	147,163	193,673	193,673	193,673	241,973	241,973	241,931	24.92%
Total Labor:											
		581,569	622,914	521,572	629,814	629,814	629,814	773,250	773,250	773,208	22.77%
Travel:											
Registration Tuition	52001	195	320	549	3,000	3,000	3,000	4,000	4,000	4,000	33.33%
Automobile Allowance	52002	139	54	490	600	600	300	800	800	800	33.33%
Commercial Travel	52004	0	0	0	0	0	1,067	1,200	1,200	1,200	100.00%
Meals	52005	0	0	0	150	150	100	600	600	600	300.00%
Lodging	52006	89	0	193	700	700	900	2,000	2,000	2,000	185.71%
Other Travel Exp	52007	0	0	0	0	0	131	150	150	150	100.00%
Taxable Benefit	52008	0	40	0	0	0	0	0	0	0	0.00%
Travel Subtotal:		423	414	1,231	4,450	4,450	5,498	8,750	8,750	8,750	96.63%
Total Travel:											
		423	414	1,231	4,450	4,450	5,498	8,750	8,750	8,750	96.63%

Winnebago County

Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Division - 015 - Finance											
Capital Outlay:											
Equipment	58004	8,081	0	0	0	0	0	0	0	0	0.00%
Capital Outlay Subtotal:		8,081	0	0	0	0	0	0	0	0	0.00%
Total Capital:		8,081	0	0	0	0	0	0	0	0	0.00%
Office:											
Office Supplies	53000	1,287	349	447	300	300	200	300	300	300	0.00%
Stationery and Forms	53001	200	437	352	300	300	150	300	300	300	0.00%
Printing Supplies	53002	202	183	238	275	275	320	350	350	350	27.27%
Postage and Box Rent	53004	28	14	48	0	0	23	0	0	0	0.00%
Computer Supplies	53005	86	30	222	0	0	0	0	0	0	0.00%
Computer Software	53006	0	394	288	75	75	213	315	315	315	320.00%
Telephone	53008	1,851	1,967	950	1,200	1,200	1,500	2,000	2,000	2,000	66.67%
Print Duplicate	73003	3,970	3,653	3,821	3,750	3,750	3,600	3,500	3,500	3,500	-6.67%
Postage and Box Rent	73004	1,325	1,218	1,545	1,500	1,500	1,500	1,500	1,500	1,500	0.00%
Computer Licensing Charge	73006	0	0	1,411	1,313	1,313	1,313	2,238	2,238	2,238	70.45%
Office Subtotal:		8,949	8,245	9,322	8,713	8,713	8,819	10,503	10,503	10,503	20.54%
Operating:											
Subscriptions	53501	198	39	0	0	0	0	8,000	8,000	8,000	100.00%
Membership Dues	53502	1,512	1,275	1,120	350	350	1,450	1,575	1,575	1,575	350.00%
Publish Legal Notices	53503	1,754	1,810	1,424	330	330	375	150	150	150	-54.55%
Food	53520	0	0	36	0	0	92	75	75	75	100.00%
Small Equipment	53522	264	242	0	0	0	2,838	800	800	800	100.00%
Operating Licenses Fees	53553	0	44	10	0	0	0	10	10	10	100.00%
Small Equipment Technology	53580	3,447	607	0	0	0	222	1,805	1,805	1,805	100.00%
Operating Subtotal:		7,176	4,017	2,590	680	680	4,977	12,415	12,415	12,415	1,725.74%

Winnebago County

Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Division - 015 - Finance											
Repairs & Maint:											
Technology Repair and Maintain	74029	429	462	429	330	330	330	363	363	363	10.00%
Repairs & Maint Subtotal:		429	462	429	330	330	330	363	363	363	10.00%
Contractual Services:											
Accounting Auditing	55012	85,000	90,545	139,570	101,200	101,200	101,200	102,200	102,200	102,200	0.99%
Data Processing	55013	121,651	129,775	127,912	133,460	156,460	156,460	7,660	7,660	7,660	-94.26%
Professional Service	55014	4,569	1,040	665	9,200	21,000	21,000	5,200	5,200	5,200	-43.48%
Collection Services	55015	379	103	21	0	0	0	0	0	0	0.00%
Contractual Services Subtotal:		211,599	221,463	268,167	243,860	278,660	278,660	115,060	115,060	115,060	-52.82%
Insurance Expenses:											
Prop Liab Insurance	76000	1,488	2,112	2,801	2,629	2,629	2,629	2,191	2,191	2,191	-16.66%
Insurance Expenses Subtotal:		1,488	2,112	2,801	2,629	2,629	2,629	2,191	2,191	2,191	-16.66%
Total Other Operating:		229,640	236,299	283,309	256,212	291,012	295,415	140,532	140,532	140,532	-45.15%
Expense Total:		819,713	859,627	806,113	890,476	925,276	930,727	922,532	922,532	922,490	3.60%
Finance Net/(Levy):		(763,827)	(812,527)	(759,013)	(846,476)	(881,276)	(886,727)	(875,032)	(875,032)	(874,990)	3.37%

**FINANCE
PROGRAM BUDGETS**

NAME	ORG	LABOR	TRAVEL & MEETINGS	CAPITAL	OTHER EXPENSES	TOTAL EXPENSES	REVENUES	TOTALS BY YEAR			ANNUAL PERCENT INCREASES	
								2024	2023	2022	2024	2023
								ADOPTED	ADOPTED	ADOPTED	OVER 2023	OVER 2022
Finance	1015	773,208	8,750	-	140,532	922,490	47,500	874,990	846,476	814,420	3.37	3.94
Purchasing	1019	-	-	-	-	-	-	-	-	92,688	0.00	(100.00)
Grand Totals		<u>773,208</u>	<u>8,750</u>	<u>-</u>	<u>140,532</u>	<u>922,490</u>	<u>47,500</u>	<u>874,990</u>	<u>846,476</u>	<u>907,108</u>	<u>3.37</u>	<u>(6.68)</u>
Tax levy								<u>874,990</u>	<u>846,476</u>	<u>907,108</u>	<u>3.37</u>	<u>(6.68)</u>

Starting with the 2023 budget, Purchasing's revenues and expenses will be in Org 1011 Department of Administration.
This schedule will be included in the 2023 and 2024 budget as to show the history of Finance from a Division 2022 and prior to a Department 2023 and forward.

INFORMATION TECHNOLOGY

General Fund – Department: 022
2024 BUDGET NARRATIVE

DEPARTMENT HEAD: Patty Francour
LOCATION: Winnebago County Information Technology
David W. Albrecht Administration Building
112 Otter Avenue, First Floor
Oshkosh, WI 54901

TELEPHONE: (920) 232-3491

Information Technology is finalizing the Microsoft 365 deployment, refreshing the county-wide cell phone inventory, and plans to finish the redundant fiber loop project in the very near future. The department is responsible for continuation of regular annual maintenance of hardware and software and continues to research ever-changing technological advances. Annually, hardware at the end of its lifecycle is processed for upgrades and software contracts are evaluated for renewals. Government Accounting Standards Board (GASB) Statement #96 Subscription-Based Information Technology Arrangements will be implemented in 2024 (a joint project with Finance). Cybersecurity and protected data backup are constant, top-of-mind efforts, along with continuation of user trainings for standard applications. Also, two new buildings have been added for network connection – Shelter Care (DHS) and Evidence/Morgue (Sheriff's Office).

PROGRAMS:

- Audio Visual Support
- Backup Business Continuity and Disaster Recovery
- County Board and Committee Support
- Desktop and User Support
- End User Technology Training
- Enterprise Applications Support
- Hardware Management
- Infrastructure Support
- Phone System Support
- Public Records Requests
- Security Surveillance Camera Support
- Software Development
- Software Licensing, Acquisition, and Compliance
- Technology Security Management

SINCE THE LAST BUDGET:

The initial transition to the Microsoft 365 email and Office applications has been completed. The fiber loop project between critical county data centers has been contracted and is in process. The IT department has assisted other departments with technical support on many other projects.

LOOKING AHEAD TO 2024:

The Microsoft 365 project will continue with implementation of Microsoft OneDrive and SharePoint. The department will research and plan for an operating system upgrade to Windows 11, while enhancement of cybersecurity systems will remain a priority. During 2024, the department will plan and prepare for a change in 2025 to a quasi-leasing model of support for computers and other network devices, under which the full expected lifecycle cost of purchasing, maintaining, and supporting each device will be recouped through annual charges to departments which will more accurately reflect the county's costs.

COUNTY EXECUTIVE CHANGES FROM DEPARTMENT REQUEST:

The County Executive made no changes to the budget for the Information Technology Department as proposed by Director Francour.

In the Technology Replacement Fund budget the executive increased the proposed budget for computer software by \$100,000 to allow for purchase of a more comprehensive cybersecurity suite for Microsoft 365. \$1,053,117 in fund balance will be applied to replace levy use.

COUNTY BOARD CHANGES FROM EXECUTIVE BUDGET:

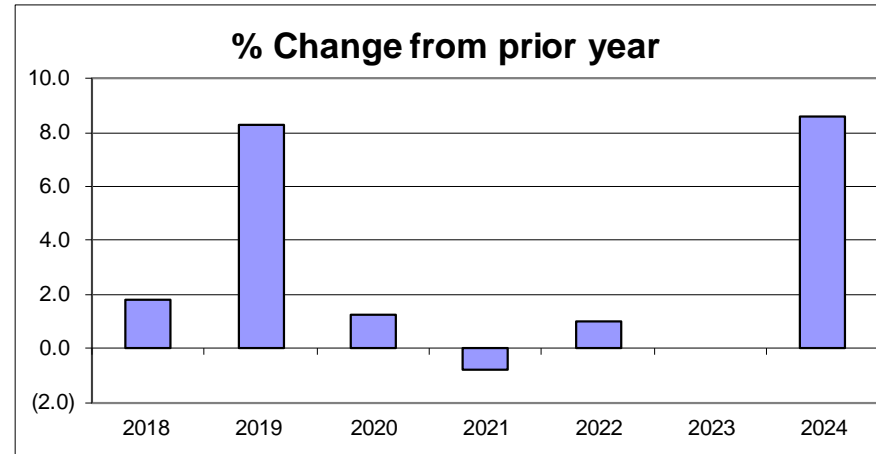
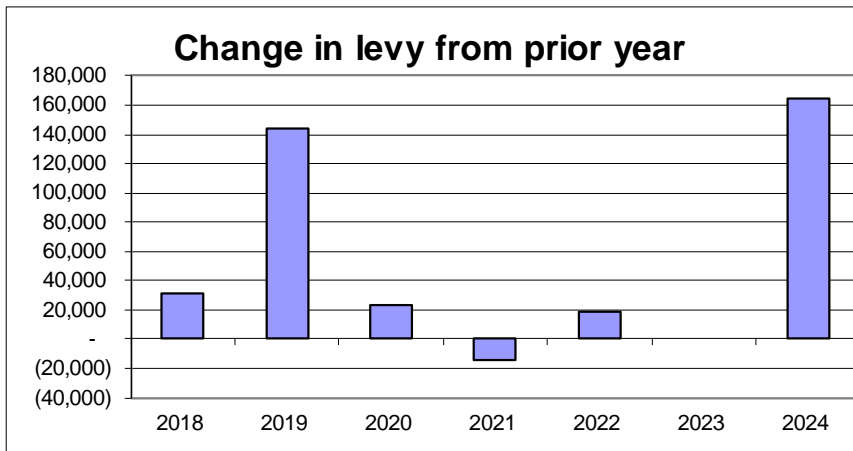
Information Technology's Adopted Budget reflects a \$353 reduction in the Worker's Compensation line in the fringe benefits of the labor category. An error was found in the calculation of these costs by the Administration Department after the Executive Budget was finalized. This was presented by the Finance Director as an Error Report. The County Board voted to pass the change. No other budget amendments were presented.

DEPARTMENT STAFFING:

There is no change to the staffing table for 2024. The Table of Organization of Classified Positions can be found in the Overview section.

COUNTY LEVY:

The tax levy for 2024 is \$2,075,638, an increase of \$163,670 or 8.56% over 2023. A schedule of significant changes follows.



SIGNIFICANT CHANGES FROM 2023 ADOPTED - Information Technology

Account	Amount	Description
Significant changes from 2023		
Tax Levy 2023	\$ 1,911,968	
Revenue Changes - impact on levy:		
None		
Expense Changes - impact on levy:		
Labor (Wages & Fringe Benefits)	193,499	Increase based on wage adjustments that were put into place in Q2 2023 from the recommendations of McGrath consulting on the County-wide wage study.
Data Processing	(14,000)	Decrease based on the IMS/Vanguard maintenance contract moving to the 1023 Technology Replacement Fund in 2024.
Professional Service	(50,000)	Decrease based on the one-time cost in 2023 for a consultant to assist with the County's electronic document storage, to decrease paper usage and filing space.
Prop Liab Insurance	(10,327)	Decrease based on Property & Liability Insurance cost allocations.
Unassigned general fund balance applied	50,000	The 2023 budget included unassigned general fund balance being applied to offset the one-time consultant for document management expense (no unassigned general fund balance will be applied to the Information Technology budget in 2024).
Other small changes	(5,502)	This is a combination of small increases and decreases to revenue and expense accounts.
Tax Levy 2024	\$ 2,075,638	

Financial Summary Information Technology

<u>Items</u>	<u>2023 6-Month Actual</u>	<u>2023 12-Month Estimate</u>	<u>2023 Adopted Budget</u>	<u>2023 Adjusted Budget</u>	<u>2024 Adopted Budget</u>
Total Revenues	55,075	96,695	93,695	93,695	96,929
Labor	878,559	1,742,100	1,732,033	1,732,033	1,925,532
Travel	12,195	25,200	27,950	27,950	23,250
Capital	-	-	-	-	-
Other Expenditures	94,155	303,763	295,680	295,680	223,785
Total Expenditures	984,909	2,071,063	2,055,663	2,055,663	2,172,567
Levy Before Fund Balance Adjustment			1,961,968		2,075,638
Unassigned General Fund Balance Applied			(50,000)		-
Net Levy After Fund Balance Adjustment			1,911,968		2,075,638

Winnebago County

Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Department - 022 - Information Technology											
Revenue											
Intergov Rev:											
WI Dept of Administration	42002	60,184	0	0	0	0	0	0	0	0	0.00%
Intergov Rev Subtotal:		60,184	0	0	0	0	0	0	0	0	0.00%
Public Services:											
Offset Revenue	45013	0	0	402	99	99	99	99	99	99	0.00%
Public Services Subtotal:		0	0	402	99	99	99	99	99	99	0.00%
Interfund Revenue:											
Computer Maintenance	65029	48,477	49,995	46,893	46,596	46,596	46,596	46,530	46,530	46,530	-0.14%
DP Services	65085	19,404	16,320	16,320	24,000	24,000	24,000	26,000	26,000	26,000	8.33%
Interfund Revenue Subtotal:		67,881	66,315	63,213	70,596	70,596	70,596	72,530	72,530	72,530	2.74%
Total Operating Revenue:		128,065	66,315	63,615	70,695	70,695	70,695	72,629	72,629	72,629	2.74%
Misc Revenues:											
Sale Of Prop Equip	48104	0	3,540	2,100	0	0	0	0	0	0	0.00%
Cost Sharing Allocations	48110	38,489	29,196	26,544	23,000	23,000	26,000	24,300	24,300	24,300	5.65%
Misc Revenues Subtotal:		38,489	32,736	28,644	23,000	23,000	26,000	24,300	24,300	24,300	5.65%
Total Non-Operating Revenue:		38,489	32,736	28,644	23,000	23,000	26,000	24,300	24,300	24,300	5.65%
Revenue Total:		166,554	99,051	92,259	93,695	93,695	96,695	96,929	96,929	96,929	3.45%

Winnebago County

Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Department - 022 - Information Technology											
Expense											
Wages:											
Regular Pay	51100	1,186,190	1,171,816	1,189,538	1,270,425	1,270,425	1,265,000	1,413,788	1,413,788	1,413,788	11.28%
Overtime	51105	4,680	686	52	1,500	1,500	600	1,500	1,500	1,500	0.00%
Payroll Sundry Account	51190	0	812	0	0	0	0	0	0	0	0.00%
Wages Subtotal:		1,190,871	1,173,313	1,189,590	1,271,925	1,271,925	1,265,600	1,415,288	1,415,288	1,415,288	11.27%
Fringes Benefits:											
FICA Medicare	51200	86,228	85,374	87,114	97,303	97,303	95,000	108,270	108,270	108,270	11.27%
Health Insurance	51201	282,390	263,159	253,309	254,035	254,035	265,000	277,463	277,463	277,463	9.22%
Dental Insurance	51202	15,529	14,282	13,050	12,958	12,958	14,000	13,852	13,852	13,852	6.90%
Workers Compensation	51203	1,240	2,641	2,212	1,713	1,713	1,900	5,040	5,040	4,687	173.61%
Unemployment Comp	51204	559	(559)	0	0	0	7,000	0	0	0	0.00%
WI Retirement	51206	79,449	78,076	76,876	86,492	86,492	86,000	97,549	97,549	97,549	12.78%
Fringe Benefits Other	51207	6,470	5,780	6,629	7,607	7,607	7,600	8,423	8,423	8,423	10.73%
Fringes Benefits Subtotal:		471,865	448,753	439,190	460,108	460,108	476,500	510,597	510,597	510,244	10.90%
Total Labor:		1,662,736	1,622,066	1,628,780	1,732,033	1,732,033	1,742,100	1,925,885	1,925,885	1,925,532	11.17%

Winnebago County

Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Department - 022 - Information Technology											
Travel:											
Registration Tuition	52001	(2,154)	24,615	18,418	25,000	25,000	22,250	21,000	21,000	21,000	-16.00%
Automobile Allowance	52002	38	17	40	600	600	600	500	500	500	-16.67%
Meals	52005	0	0	0	400	400	400	200	200	200	-50.00%
Lodging	52006	492	246	180	1,500	1,500	1,500	1,200	1,200	1,200	-20.00%
Other Travel Exp	52007	0	0	0	150	150	150	150	150	150	0.00%
Taxable Benefit	52008	0	0	0	300	300	300	200	200	200	-33.33%
Travel Subtotal:		(1,624)	24,878	18,638	27,950	27,950	25,200	23,250	23,250	23,250	-16.82%
Total Travel:		(1,624)	24,878	18,638	27,950	27,950	25,200	23,250	23,250	23,250	-16.82%
Capital Outlay:											
Equipment	58004	37,548	0	0	0	0	0	0	0	0	0.00%
Capital Outlay Subtotal:		37,548	0	0	0	0	0	0	0	0	0.00%
Total Capital:		37,548	0	0	0	0	0	0	0	0	0.00%

Winnebago County

Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Department - 022 - Information Technology											
Office:											
Office Supplies	53000	1,355	1,279	620	1,200	1,200	1,200	1,200	1,200	1,200	0.00%
Printing Supplies	53002	70	100	41	250	250	250	250	250	250	0.00%
Postage and Box Rent	53004	121	127	63	300	300	300	300	300	300	0.00%
Computer Supplies	53005	446	821	2,234	2,200	2,200	2,200	2,200	2,200	2,200	0.00%
Computer Software	53006	73,714	12,663	50,599	50,300	50,300	50,300	50,300	50,300	50,300	0.00%
Telephone	53008	14,817	10,604	14,384	21,000	21,000	21,000	19,000	19,000	19,000	-9.52%
Telephone Supplies	53009	2,421	299	2,049	2,100	2,100	2,100	2,100	2,100	2,100	0.00%
Fiber pole rental locates	53015	31,347	31,821	32,567	34,000	34,000	34,000	36,500	36,500	36,500	7.35%
Print Duplicate	73003	901	521	478	900	900	900	800	800	800	-11.11%
Postage and Box Rent	73004	33	27	23	50	50	50	50	50	50	0.00%
Office Subtotal:		125,225	58,263	103,060	112,300	112,300	112,300	112,700	112,700	112,700	0.36%
Operating:											
Subscriptions	53501	1,212	1,704	2,899	2,120	2,120	2,120	2,100	2,100	2,100	-0.94%
Membership Dues	53502	250	250	250	250	250	250	150	150	150	-40.00%
Small Equipment	53522	0	0	3,795	19,000	19,000	19,000	16,500	16,500	16,500	-13.16%
Motor Fuel	53548	0	0	0	100	100	100	100	100	100	0.00%
Loss on Disposition of Assets	53569	156	498	1,260	50	50	4,661	4,000	4,000	4,000	7,900.00%
Small Equipment Technology	53580	26,493	7,131	4,500	0	0	0	0	0	0	0.00%
Motor Fuel	73548	264	679	761	1,000	1,000	1,000	1,000	1,000	1,000	0.00%
Operating Subtotal:		28,376	10,263	13,465	22,520	22,520	27,131	23,850	23,850	23,850	5.91%

Winnebago County

Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Department - 022 - Information Technology											
Repairs & Maint:											
Maintenance Vehicles	54023	0	0	928	0	0	1,000	300	300	300	100.00%
Equipment Repairs	54029	31,276	119,648	14,631	46,328	46,328	46,328	46,530	46,530	46,530	0.44%
Maintenance Vehicles	74023	92	796	290	400	400	694	600	600	600	50.00%
Repairs & Maint Subtotal:		31,368	120,443	15,849	46,728	46,728	48,022	47,430	47,430	47,430	1.50%
Contractual Services:											
Data Processing	55013	17,934	19,911	25,825	26,000	26,000	28,178	12,000	12,000	12,000	-53.85%
Professional Service	55014	20,155	11,136	3,095	70,000	70,000	70,000	20,000	20,000	20,000	-71.43%
Contractual Services Subtotal:		38,089	31,047	28,920	96,000	96,000	98,178	32,000	32,000	32,000	-66.67%
Insurance Expenses:											
Prop Liab Insurance	76000	6,960	11,988	16,466	18,132	18,132	18,132	7,805	7,805	7,805	-56.95%
Insurance Expenses Subtotal:		6,960	11,988	16,466	18,132	18,132	18,132	7,805	7,805	7,805	-56.95%
Total Other Operating:		230,018	232,004	177,760	295,680	295,680	303,763	223,785	223,785	223,785	-24.32%
Expense Total:		1,928,677	1,878,948	1,825,178	2,055,663	2,055,663	2,071,063	2,172,920	2,172,920	2,172,567	5.69%
Information Technology Net/(Levy):		(1,762,123)	(1,779,897)	(1,732,918)	(1,961,968)	(1,961,968)	(1,974,368)	(2,075,991)	(2,075,991)	(2,075,638)	5.79%
Unassigned General Fund Balance Applied:		0	0	0	50,000	50,000	0	0	0	0	-100.00%
Information Technology Net/(Levy):		(1,762,123)	(1,779,897)	(1,732,918)	(1,911,968)	(1,911,968)	(1,974,368)	(2,075,991)	(2,075,991)	(2,075,638)	8.56%

SIGNIFICANT CHANGES FROM 2023 ADOPTED - Technology Replacement Fund

Account	Amount	Description
Significant changes from 2023		
Tax Levy 2023	\$ 743,840	
Revenue Changes - impact on levy:		
Technology Cost Reimb	(14,171)	Increase due to how inventory is expensed out to departments. In years past, the department would make purchases out of Small Equipment Technology and the department reimbursement would be offset in the expense. This process was started in 2023, but not part of the 2023 adopted budget.
Computer Licensing Charge	(227,671)	Increase due to increase in Microsoft license expenses since migrating to Microsoft 365. The expenses are shown below, but this revenue line is how the departments are charged for each of their license charges (interfund revenue).
Expense Changes - impact on levy:		
Capital Equipment	309,000	Increase in capital equipment items needed for 2024 based on the lifecycle of equipment, in addition to industry cost increases.
Computer Software	196,673	Increase due to increase in Microsoft license expenses since migrating to Microsoft 365. The initial expense of these licenses are recorded here, but the departments are charged for each of their licenses by the interfund revenue shown above.
Small Equipment Technology	55,225	Increase in small equipment technology items needed for 2024 based on the lifecycle of equipment, including the replacement cycle of laptops that were purchased in 2020 with COVID (CARES Act) funds.
Assigned fund balance	(1,053,117)	For the 2024 budget, the Technology Replacement Fund expenses will be offset by a reduction of the assigned Technology Replacement Fund balance.
Other small changes	(9,779)	This is a combination of small increases and decreases to revenue and expense accounts.
Tax Levy 2024	\$ -	

Financial Summary Technology Replacement Fund

Items	2023 6-Month Actual	2023 12-Month Estimate	2023 Adopted Budget	2023 Adjusted Budget	2024 Adopted Budget
Total Revenues	131,515	231,674	191,950	191,950	438,776
Labor	-	-	-	-	-
Travel	-	-	-	-	-
Capital	54,245	130,245	76,000	130,245	385,000
Other Expenditures	528,750	864,350	859,790	894,350	1,106,893
Total Expenditures	582,995	994,595	935,790	1,024,595	1,491,893
Levy Before Fund Balance Adjustment			743,840		1,053,117
Decrease Assigned Technology Replacement Fund Balance			-		(1,053,117)
Net Levy After Fund Balance Adjustment			743,840		-

Winnebago County

Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Department - 023 - Technology Replacement											
Revenue											
Intergov Rev:											
WI Dept of Administration	42002	616,648	0	0	0	0	0	0	0	0	0.00%
Intergov Rev Subtotal:		616,648	0	0	0	0	0	0	0	0	0.00%
Public Services:											
Offset Revenue	45013	0	0	389	389	389	389	373	373	373	-4.09%
Public Services Subtotal:		0	0	389	389	389	389	373	373	373	-4.09%
Intergov Services:											
Technology Cost Reimb	43023	0	0	0	0	0	33,383	14,171	14,171	14,171	100.00%
Intergov Services Subtotal:		0	0	0	0	0	33,383	14,171	14,171	14,171	100.00%
Interfund Revenue:											
Computer Licensing Charge	63006	0	0	221,162	191,561	191,561	191,561	419,232	419,232	419,232	118.85%
Computer Server Charge	65030	9,289	0	0	0	0	6,341	5,000	5,000	5,000	100.00%
Interfund Revenue Subtotal:		9,289	0	221,162	191,561	191,561	197,902	424,232	424,232	424,232	121.46%
Total Operating Revenue:		625,937	0	221,551	191,950	191,950	231,674	438,776	438,776	438,776	128.59%
Revenue Total:		625,937	0	221,551	191,950	191,950	231,674	438,776	438,776	438,776	128.59%

Winnebago County											
Budget Detail - 2024											
Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Department - 023 - Technology Replacement											
Expense											
Capital Outlay:											
Equipment	58004	83,952	199,821	100,553	76,000	130,245	130,245	385,000	385,000	385,000	406.58%
Capital Outlay Subtotal:		83,952	199,821	100,553	76,000	130,245	130,245	385,000	385,000	385,000	406.58%
Total Capital:		83,952	199,821	100,553	76,000	130,245	130,245	385,000	385,000	385,000	406.58%
Office:											
Computer Software	53006	232,119	317,243	282,466	512,160	512,160	512,160	612,833	712,833	712,833	39.18%
Office Subtotal:		232,119	317,243	282,466	512,160	512,160	512,160	612,833	712,833	712,833	39.18%
Operating:											
Small Equipment Technology	53580	604,231	(24,457)	132,304	114,350	148,910	118,910	169,575	169,575	169,575	48.29%
Operating Subtotal:		604,231	(24,457)	132,304	114,350	148,910	118,910	169,575	169,575	169,575	48.29%
Contractual Services:											
Data Processing	55013	238,131	225,757	206,243	233,280	233,280	233,280	224,485	224,485	224,485	-3.77%
Contractual Services Subtotal:		238,131	225,757	206,243	233,280	233,280	233,280	224,485	224,485	224,485	-3.77%
Total Other Operating:		1,074,481	518,543	621,012	859,790	894,350	864,350	1,006,893	1,006,893	1,006,893	17.11%
Expense Total:		1,158,433	718,364	721,565	935,790	1,024,595	994,595	1,391,893	1,491,893	1,491,893	59.43%
Technology Replacement Net/(Levy):		(532,496)	(718,364)	(500,015)	(743,840)	(832,645)	(762,921)	(953,117)	(1,053,117)	(1,053,117)	41.58%
Assigned Fund Balance applied (Note):					0	0	0	0	1,053,117	1,053,117	100.00%
Technology Replacement Net/(Levy):		(532,496)	(718,364)	(500,015)	(743,840)	(832,645)	(762,921)	(953,117)	0	0	-100.00%

Note: Budgeted assigned fund balance applied shows a reduction to the Technology Replacement assigned fund balance.

**WINNEBAGO COUNTY
CAPITAL OUTLAY - 2024**

<u>Department</u>	<u>Description</u>	<u>Quantity</u>	<u>Unit Cost</u>	<u>Capital Outlay</u>
Technology Replacement Fund -				
	Palo Alto PA 3020	2	35,000	70,000
	Large Server	7	27,000	189,000
	Large Infrastructure Switch	6	21,000	126,000
		<u>15</u>		<u>385,000</u>

FACILITIES

General Fund – Division: 025
2024 BUDGET NARRATIVE

DEPARTMENT HEAD: Michael Elder
LOCATION: Winnebago County Facilities
1221 Knapp Street
Oshkosh, WI 54901

TELEPHONE: (920) 236-4790

Through efficient and cost-effective facility management practices, the department provides a safe environment for the administration and operation of the County programs and services.

PROGRAMS:

- Alarm Inspection and Maintenance
- Appliance and Metals Recycling Collection
- Construction Project Management
- County Board and Committee Support
- Custodial Cleaning Services
- Elevator Inspection and Maintenance
- Facility Access Control Management
- Locate Services
- Maintenance - General
- Maintenance of Buildings
- Maintenance of Equipment
- Maintenance of Grounds
- Snow Removal

SINCE THE LAST BUDGET:

The Facilities Department has completed the Facility Condition Assessment, which details the back log of repairs and maintenance needed. These items have been documented and are being addressed. The County has been awarded an Energy Efficiency and Conservation Block grant to be applied to retrofitting energy saving equipment in County buildings. Two (2) additional building were added to the Facilities building inventory, Oshkosh and Neenah Shelter Care sites. The snow plowing of parking lots has been assigned back to the Highway Department. The USDA lease at the J.P. Coughlin Center will be renewed and the rental rates have increased.

LOOKING AHEAD TO 2024:

The department will look to analyze the department's vehicle fleet. Vehicles have been hard to source. Additionally, the department will look to work with departments and the board on a master plan of land and facility use.

COUNTY EXECUTIVE CHANGES FROM DEPARTMENT REQUEST:

Initially, a facilities condition assessment for the UW- Oshkosh Fox Cities Campus was included in the department budget. This was also included in the request from UW-Oshkosh Fox Cities Campus. Facilities removed their budgeted line item of \$25,000 from 55014 Professional Services expense line for this cost, along with removing \$25,000 Wayfinding Design Assist costs in the same expense line. \$20,000 was also removed from 54022 Maintenance Equipment expense line to reduce the UPS RM 1442 replacement expense. Other small changes can be found in FICA Medicare, Workers Compensation and WI Retirement that total \$5,055. Also, \$33,000 of wage turnover savings and \$17,000 of fringe turnover savings was applied to the department budget to bring their labor budget more closely in line with turnover savings.

COUNTY BOARD CHANGES FROM EXECUTIVE BUDGET:

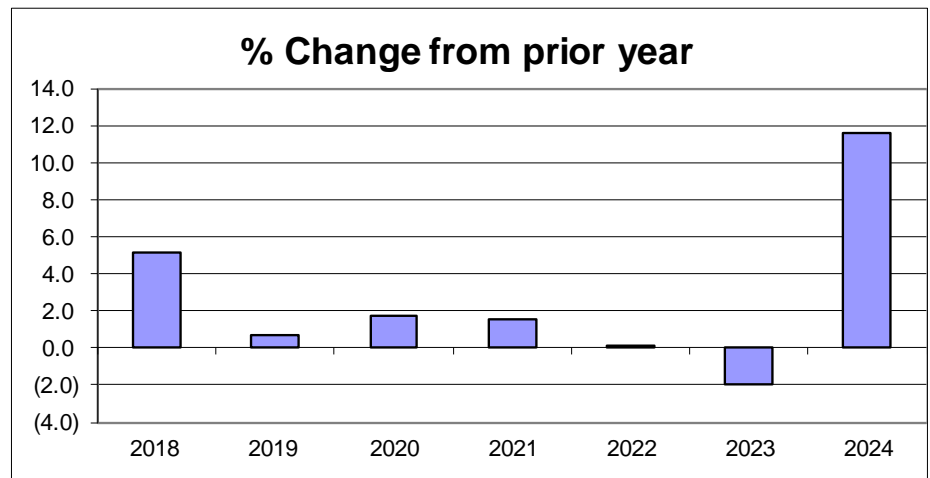
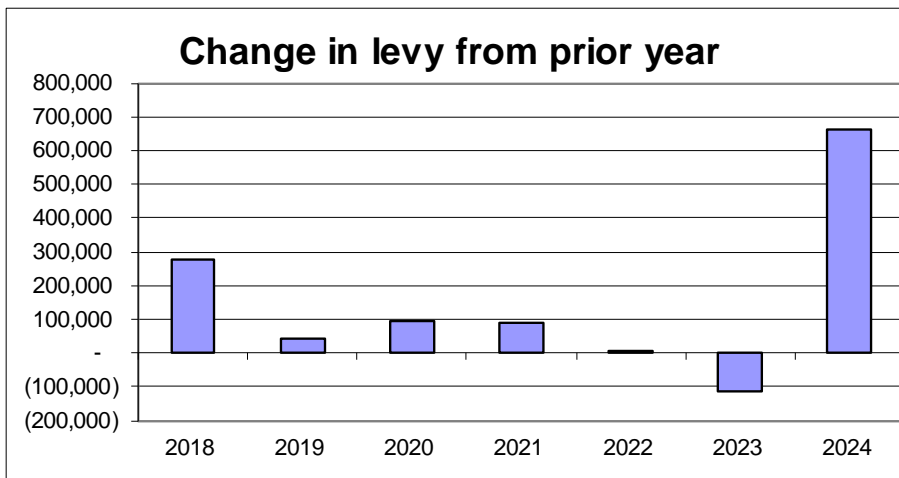
The Facilities' Adopted Budget reflects a \$11,180 reduction in the Worker's Compensation line in the fringe benefits of the labor category. An error was found in the calculation of these costs by the Administration Department after the Executive Budget was finalized. This was presented by the Finance Director as an Error Report. The County Board voted to pass the change. No other budget amendments were presented.

DEPARTMENT STAFFING:

There is no change to the staffing table for 2024. The Table of Organization of Classified Positions can be found in the Overview section.

COUNTY LEVY:

The tax levy for 2024 is \$6,339,860, an increase of \$653,562 or 11.49% over 2023. A schedule of significant changes follows.



SIGNIFICANT CHANGES FROM 2023 ADOPTED - Facilities

Account	Amount	Description
Significant changes from 2023		
Tax Levy 2023	\$ 5,686,298	
Revenue Changes - impact on levy:		
Rental Revenue	18,000	Decrease based on rental income anticipated for the State Street Drop In, but was not received due to grant funding conflict.
Rental Building	(48,000)	Increase based on three (3) units rented to 980 tenants.
Other Miscellaneous Revenues	(78,580)	Increase due to award of an EECBG (Energy Efficiency and Conservation Block Grant) grant awarded.
Expense Changes - impact on levy:		
Labor (Wages & Fringe Benefits)	268,902	Increase based on wage adjustments that were put into place in Q2 2023 from the recommendations of McGrath consulting on the County-wide wage study. The department is also adding one (1) seasonal position and extending seasonal employment by one (1) month for all six (6) seasonal positions.
Capital Improvements	(853,016)	Decrease due to no capital improvement needs in 2024. The 2023 budget included the emergency use upgrade at the Parks Expo Center.
Capital Equipment	(15,000)	Decrease due to less capital equipment items needed in 2024.
Computer Software	13,115	Increase based on the annual maintenance software subscription amount.
Small Equipment Technology	(11,815)	Decrease due to no small equipment technology needs in 2024. The 2023 budget included seventeen (17) iPads with Applecare, licenses, and cases.
Maintenance Buildings	166,430	Increase due to additional building repairs and signage replacement items needed in 2024.
Maintenance Grounds	20,000	Increase due to additional tree removal and replacement needs in 2024.
Maintenance Equipment	67,630	Increase due to replacing the UPS in the Law Enforcement Center (Room 1442).
Heat	31,278	Increase due to two (2) additional buildings and rate increases anticipated.
Power and Light	100,866	Increase due to two (2) additional buildings and rate increases anticipated.
Snow Removal	36,500	Increase due to two (2) additional buildings and rate increases anticipated.
Professional Service	(330,000)	Decrease based on the increase in 2023 was related to the county-wide building condition assessment study being budgeted in this account.
Janitorial Services	18,500	Increase due to two (2) additional buildings and rate increases anticipated.

SIGNIFICANT CHANGES FROM 2023 ADOPTED - Facilities

Account	Amount	Description
Secuirty Service	30,000	Increase due to two (2) additional buildings and rate increases anticipated.
Snow Removal - interfun	13,000	Increase due to Highway wages cost increases and the billing rates charged for them to provide snow removal services to other county buildings.
Prop Liab Insurance	10,037	Increase based on Property & Liability Insurance cost allocations.
Unassigned general fund balance applied	1,153,016	The 2023 budget included unassigned general fund balance being applied to offset the \$300,000 county-wide building condition assessment study & \$853,016 emergency use upgrade at the Parks Expo Center (no unassigned general fund balance will be applied to the Facilities budget in 2024).
Other small changes	42,699	This is a combination of small increases and decreases to revenue and expense accounts.
Tax Levy 2024	\$ 6,339,860	

Financial Summary Facilities

<u>Items</u>	<u>2023 6-Month Actual</u>	<u>2023 12-Month Estimate</u>	<u>2023 Adopted Budget</u>	<u>2023 Adjusted Budget</u>	<u>2024 Adopted Budget</u>
Total Revenues	78,867	148,950	155,924	155,924	259,904
Labor	1,340,161	2,490,449	3,097,355	3,097,355	3,366,257
Travel	1,890	7,335	11,475	11,475	15,625
Capital	706,638	1,694,654	988,016	2,334,654	120,000
Other Expenditures	1,357,235	3,190,830	2,898,392	3,083,804	3,097,882
Total Expenditures	3,405,924	7,383,268	6,995,238	8,527,288	6,599,764
Levy Before Fund Balance Adjustment			6,839,314		6,339,860
Unassigned General Fund Balance Applied			(1,153,016)		-
Net Levy After Fund Balance Adjustment			5,686,298		6,339,860

Winnebago County

Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Division - 025 - Facilities											
Revenue											
Intergov Rev:											
WI Dept of Administration	42002	40,292	0	0	0	0	0	0	0	0	0.00%
Intergov Rev Subtotal:		40,292	0	0	0	0	0	0	0	0	0.00%
Public Services:											
Other Fees	45002	31	154	0	0	0	0	0	0	0	0.00%
Public Services Subtotal:		31	154	0	0	0	0	0	0	0	0.00%
Interfund Revenue:											
Rental Revenue	65011	50,400	50,700	50,400	68,700	68,700	50,700	50,700	50,700	50,700	-26.20%
Other Department Charges	65081	6,000	10,500	10,500	14,000	14,000	14,000	9,000	9,000	9,000	-35.71%
Interfund Revenue Subtotal:		56,400	61,200	60,900	82,700	82,700	64,700	59,700	59,700	59,700	-27.81%
Total Operating Revenue:		96,723	61,354	60,900	82,700	82,700	64,700	59,700	59,700	59,700	-27.81%
Misc Revenues:											
Rental Building	48100	139,645	99,017	62,951	62,250	62,250	74,250	110,250	110,250	110,250	77.11%
Sale Of Prop Equip	48104	0	0	5,843	0	0	0	0	0	0	0.00%
Sale of Scrap	48106	3,682	3,507	2,191	3,000	3,000	4,000	3,400	3,400	3,400	13.33%
Other Miscellaneous Revenues	48109	48,070	31,467	18,180	7,974	7,974	6,000	86,554	86,554	86,554	985.45%
Misc Revenues Subtotal:		191,397	133,991	89,166	73,224	73,224	84,250	200,204	200,204	200,204	173.41%
Total Non-Operating Revenue:		191,397	133,991	89,166	73,224	73,224	84,250	200,204	200,204	200,204	173.41%
Revenue Total:		288,120	195,345	150,066	155,924	155,924	148,950	259,904	259,904	259,904	66.69%

Winnebago County

Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Division - 025 - Facilities											
Expense											
Wages:											
Regular Pay	51100	1,769,865	1,750,696	1,688,165	2,031,705	2,031,705	1,630,124	2,223,530	2,223,530	2,223,530	9.44%
Temporary Employees	51101	16,943	8,337	31,661	26,000	26,000	35,844	36,000	36,000	36,000	38.46%
Overtime	51105	39,887	18,807	49,378	28,115	28,115	50,000	37,468	37,468	37,468	33.27%
Comp Time	51108	36	108	0	0	0	0	0	0	0	0.00%
Wage Turnover Savings	51150	0	0	0	(50,000)	(50,000)	0	0	(33,000)	(33,000)	-34.00%
Wages Subtotal:		1,826,731	1,777,949	1,769,204	2,035,820	2,035,820	1,715,968	2,296,998	2,263,998	2,263,998	11.21%
Fringes Benefits:											
FICA Medicare	51200	131,829	129,193	128,947	159,565	159,565	125,416	178,014	175,719	175,719	10.12%
Health Insurance	51201	611,675	564,135	510,818	724,436	724,436	485,656	701,286	701,286	701,286	-3.20%
Dental Insurance	51202	31,404	28,476	25,919	35,437	35,437	26,073	34,656	34,656	34,656	-2.20%
Workers Compensation	51203	10,677	21,603	23,208	15,535	15,535	12,424	51,508	50,818	39,638	155.15%
Unemployment Comp	51204	1,514	(848)	0	0	0	0	0	0	0	0.00%
WI Retirement	51206	121,481	118,410	111,864	139,617	139,617	112,967	156,879	154,809	154,809	10.88%
Fringe Benefits Other	51207	9,970	9,612	9,464	11,945	11,945	11,945	13,151	13,151	13,151	10.10%
Fringe Turnover Savings	51250	0	0	0	(25,000)	(25,000)	0	0	(17,000)	(17,000)	-32.00%
Fringes Benefits Subtotal:		918,550	870,580	810,219	1,061,535	1,061,535	774,481	1,135,494	1,113,439	1,102,259	3.84%
Total Labor:		2,745,281	2,648,529	2,579,423	3,097,355	3,097,355	2,490,449	3,432,492	3,377,437	3,366,257	8.68%

Winnebago County

Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Division - 025 - Facilities											
Travel:											
Registration Tuition	52001	619	2,092	1,973	10,925	10,925	7,050	15,325	15,325	15,325	40.27%
Automobile Allowance	52002	0	0	0	200	200	285	200	200	200	0.00%
Meals	52005	0	0	0	100	100	0	100	100	100	0.00%
Lodging	52006	0	0	0	250	250	0	0	0	0	-100.00%
Other Travel Exp	52007	5	0	0	0	0	0	0	0	0	0.00%
Travel Subtotal:		625	2,092	1,973	11,475	11,475	7,335	15,625	15,625	15,625	36.17%
Total Travel:		625	2,092	1,973	11,475	11,475	7,335	15,625	15,625	15,625	36.17%
Capital Outlay:											
Buildings	58001	9,771	0	0	0	940,000	400,000	0	0	0	0.00%
Improvements	58002	99,336	1,116	0	853,016	1,253,016	1,153,016	0	0	0	-100.00%
Equipment Technology	58003	0	5,295	0	0	0	0	0	0	0	0.00%
Equipment	58004	89,371	57,308	135,805	135,000	141,638	141,638	120,000	120,000	120,000	-11.11%
Capital Outlay Subtotal:		198,479	63,719	135,805	988,016	2,334,654	1,694,654	120,000	120,000	120,000	-87.85%
Total Capital:		198,479	63,719	135,805	988,016	2,334,654	1,694,654	120,000	120,000	120,000	-87.85%

Winnebago County

Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Division - 025 - Facilities											
Office:											
Office Supplies	53000	1,650	1,302	2,351	1,800	1,800	1,800	1,975	1,975	1,975	9.72%
Printing Supplies	53002	1,913	1,617	2,058	2,150	2,150	2,150	1,600	1,600	1,600	-25.58%
Postage and Box Rent	53004	197	305	333	220	220	1,000	175	175	175	-20.45%
Computer Software	53006	18,381	19,607	18,563	50,900	85,900	50,900	64,015	64,015	64,015	25.77%
Telephone	53008	10,074	12,010	9,817	19,844	19,844	12,500	22,650	22,650	22,650	14.14%
Telephone Supplies	53009	0	0	62	200	200	0	350	350	350	75.00%
Print Duplicate	73003	2,511	2,868	2,442	2,600	2,600	1,500	0	0	0	-100.00%
Postage and Box Rent	73004	33	28	45	30	30	50	50	50	50	66.67%
Computer Licensing Charge	73006	0	0	5,848	5,659	5,659	5,659	11,670	11,670	11,670	106.22%
Office Subtotal:		34,761	37,737	41,520	83,403	118,403	75,559	102,485	102,485	102,485	22.88%
Operating:											
Advertising	53500	0	226	0	0	0	0	0	0	0	0.00%
Subscriptions	53501	2,810	2,773	1,846	3,400	3,400	3,400	3,550	3,550	3,550	4.41%
Membership Dues	53502	0	0	0	0	0	0	1,930	1,930	1,930	100.00%
Household Supplies	53516	63,440	61,395	73,766	64,000	64,000	70,000	65,000	65,000	65,000	1.56%
Uniforms Tools Allowance	53517	10,359	11,764	2,582	0	0	7,000	7,000	7,000	7,000	100.00%
Small Equipment	53522	31,830	24,498	31,862	23,030	23,030	23,030	16,805	16,805	16,805	-27.03%
Shop Supplies	53523	5,301	5,869	10,437	6,500	6,500	8,000	8,000	8,000	8,000	23.08%
Motor Fuel	53548	0	0	116	0	0	0	0	0	0	0.00%
Building Rental	53550	14,400	14,400	21,600	21,600	21,600	21,600	21,600	21,600	21,600	0.00%
Equipment Rental	53551	1,642	0	20	2,000	2,000	500	2,000	2,000	2,000	0.00%
Operating Licenses Fees	53553	3,274	1,963	2,477	5,566	5,566	2,052	7,708	7,708	7,708	38.48%
Small Equipment Technology	53580	72	1,216	0	11,815	11,815	11,815	0	0	0	-100.00%
Motor Fuel	73548	17,400	25,654	31,278	22,000	22,000	20,000	27,000	27,000	27,000	22.73%
Operating Subtotal:		150,527	149,758	175,984	159,911	159,911	167,397	160,593	160,593	160,593	0.43%

Winnebago County

Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Division - 025 - Facilities											
Repairs & Maint:											
Maintenance Buildings	54020	361,860	333,188	362,159	374,220	463,579	387,602	540,650	540,650	540,650	44.47%
Maintenance Grounds	54021	7,777	3,783	4,852	15,500	15,500	15,500	35,500	35,500	35,500	129.03%
Maintenance Equipment	54022	328,203	183,654	313,214	370,520	370,520	370,000	458,150	438,150	438,150	18.25%
Maintenance Vehicles	54023	991	1,223	4,900	12,000	12,000	10,000	7,500	7,500	7,500	-37.50%
Equipment Repairs	54029	3,813	2,394	2,903	2,828	2,828	2,828	3,000	3,000	3,000	6.08%
Maintenance Grounds	74021	0	18	0	7,500	7,500	7,500	0	0	0	-100.00%
Maintenance Equipment	74022	0	0	1,034	0	0	400	0	0	0	0.00%
Maintenance Vehicles	74023	13,626	15,193	11,689	14,000	14,000	10,000	14,000	14,000	14,000	0.00%
Technology Repair and Maintain	74029	1,188	1,188	1,155	1,221	1,221	1,221	1,980	1,980	1,980	62.16%
Repairs & Maint Subtotal:		717,458	540,641	701,906	797,789	887,148	805,051	1,060,780	1,040,780	1,040,780	30.46%
Utilities:											
Heat	54700	234,723	317,632	399,650	308,722	308,722	307,700	340,000	340,000	340,000	10.13%
Power and Light	54701	556,680	579,108	640,801	514,134	514,134	607,700	615,000	615,000	615,000	19.62%
Water and Sewer	54702	219,739	231,258	219,956	208,400	208,400	175,000	215,000	215,000	215,000	3.17%
Refuse Collection	54703	27,664	25,704	29,206	24,372	24,372	24,372	28,786	28,786	28,786	18.11%
Refuse Collection	74703	2,890	1,459	1,955	2,500	2,500	2,500	2,500	2,500	2,500	0.00%
Utilities Subtotal:		1,041,696	1,155,161	1,291,568	1,058,128	1,058,128	1,117,272	1,201,286	1,201,286	1,201,286	13.53%

Winnebago County

Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Division - 025 - Facilities											
Contractual Services:											
Pest Extermination	55002	1,978	5,214	5,794	3,200	3,200	7,000	6,000	6,000	6,000	87.50%
Snow Removal	55003	9,347	10,423	89,917	62,500	62,500	275,000	99,000	99,000	99,000	58.40%
Vehicle Repairs	55005	4,771	459	8,472	10,000	10,000	7,000	9,000	9,000	9,000	-10.00%
Grounds Maintenance	55007	12,414	12,421	24,414	20,060	20,060	15,000	26,800	26,800	26,800	33.60%
Building Repairs	55008	58,362	40,806	69,616	49,600	49,600	50,000	56,600	56,600	56,600	14.11%
Professional Service	55014	49,404	57,046	51,014	480,700	541,754	480,700	200,700	150,700	150,700	-68.65%
Janitorial Services	55016	8,002	11,187	19,091	14,250	14,250	39,000	32,750	32,750	32,750	129.82%
Security Service	55028	0	0	26,574	0	0	30,000	30,000	30,000	30,000	100.00%
Snow Removal	75003	55,379	57,493	40,678	62,000	62,000	25,000	75,000	75,000	75,000	20.97%
Contractual Services Subtotal:		199,658	195,049	335,570	702,310	763,364	928,700	535,850	485,850	485,850	-30.82%
Insurance Expenses:											
Prop Liab Insurance	76000	49,164	74,604	93,602	96,851	96,851	96,851	106,888	106,888	106,888	10.36%
Insurance Expenses Subtotal:		49,164	74,604	93,602	96,851	96,851	96,851	106,888	106,888	106,888	10.36%
Total Other Operating:		2,193,263	2,152,949	2,640,150	2,898,392	3,083,804	3,190,830	3,167,882	3,097,882	3,097,882	6.88%
Expense Total:		5,137,648	4,867,289	5,357,350	6,995,238	8,527,288	7,383,268	6,735,999	6,610,944	6,599,764	-5.65%
Facilities Net/(Levy):		(4,849,528)	(4,671,944)	(5,207,285)	(6,839,314)	(8,371,364)	(7,234,318)	(6,476,095)	(6,351,040)	(6,339,860)	-7.30%
Unassigned General Fund Balance Applied:		0	0	0	1,153,016	1,153,016	0	0	0	0	-100.00%
Facilities Net/(Levy):		(4,849,528)	(4,671,944)	(5,207,285)	(5,686,298)	(7,218,348)	(7,234,318)	(6,476,095)	(6,351,040)	(6,339,860)	11.49%

**WINNEBAGO COUNTY
CAPITAL OUTLAY - 2024**

<u>Department</u>	<u>Description</u>	<u>Quantity</u>	<u>Unit Cost</u>	<u>Capital Outlay</u>
Facilities -	Replacement Vehicles	2	60,000	120,000
		<u>2</u>		<u>120,000</u>

**FACILITIES
PROGRAM BUDGETS**

NAME	ORG	LABOR	TRAVEL & MEETINGS	CAPITAL	OTHER EXPENSES	TOTAL EXPENSES	REVENUES	TOTALS BY YEAR			ANNUAL PERCENT INCREASES	
								2024 ADOPTED	2023 ADOPTED	2022 ADOPTED	2024 OVER 2023	2023 OVER 2022
Other County Facilities	1025	3,366,257	15,625	120,000	2,957,582	6,459,464	187,904	6,271,560	5,932,798	5,673,505	5.71	4.57
SP Residential Facility	1028	-	-	-	300	300	72,000	(71,700)	(20,500)	(36,000)	100.00	(43.06)
Facilities-Other Depts.	1029	-	-	-	140,000	140,000	-	140,000	927,016	163,500	(84.90)	466.98
Grand Totals		<u>3,366,257</u>	<u>15,625</u>	<u>120,000</u>	<u>3,097,882</u>	<u>6,599,764</u>	<u>259,904</u>	<u>6,339,860</u>	<u>6,839,314</u>	<u>5,801,005</u>	<u>(7.30)</u>	<u>17.90</u>
Unassigned General Fund Balance applied								-	(1,153,016)	-	(100.00)	0.00
Tax levy								<u>6,339,860</u>	<u>5,686,298</u>	<u>5,801,005</u>	<u>11.49</u>	<u>(1.98)</u>

SUMMARY BY DIVISION

	<u>Revenues</u>	<u>Expenses</u>	<u>Adjustments</u>	<u>Levy</u>
PUBLIC SAFETY				
District Attorney	\$ 798,775	\$ 2,241,293	\$ -	\$ 1,442,518
Clerk of Courts & Courts	2,518,620	4,631,500	-	2,112,880
Sheriff	2,450,748	26,990,057	-	24,539,309
Jail Improvements	168,000	240,290	(72,290)	-
Medical Examiner	200,000	692,707	-	492,707
Emergency Management	188,547	421,989	-	233,442
	<u>6,324,690</u>	<u>35,217,836</u>	<u>(72,290)</u>	<u>28,820,856</u>

DISTRICT ATTORNEY

General Fund – Department: 101
2024 BUDGET NARRATIVE

DEPARTMENT HEAD: Eric Sparr
LOCATION: Winnebago County District Attorney
Orrin King Building
448 Algoma Boulevard, Second and Third Floors
Oshkosh, WI 54901

TELEPHONE: (920) 236-4977

The Winnebago County District Attorney's Office is dedicated to the pursuit of truth and justice by maintaining the highest ethical standards, safeguarding the rights of all members of our community, protecting the community through vigorous prosecution of criminal offenders, and providing compassionate services to the victims of crime.

PROGRAMS:

- Asset Forfeiture Litigation
- Case Management
- County Board and Committee Support
- Customer Service
- Data Analysis
- Discovery
- Diversion Program
- Investigations
- Process Service
- Program Creation
- Prosecution
- Victim/Witness Services

SINCE THE LAST BUDGET:

The office continues to partner with the Department of Human Services and other stakeholders with the Connect program. As that program grows, we are looking to share more data about the positive outcomes it is achieving.

LOOKING AHEAD TO 2024:

Data storage is a significant issue for prosecutors' offices, as cases today produce significant more digital evidence (especially in the categories of body camera footage and cell phone downloads). As we have scanned files and emptied off-site physical space that was once used for document storage, our obligations to maintain electronic records now exceed our capacity. We have been in contact with some providers, and our budget request includes money to cover remote storage beyond what had been in our budgets previously. We are requesting \$15,000 to expand our storage capabilities.

COUNTY EXECUTIVE CHANGES FROM DEPARTMENT REQUEST:

The county executive proposing the reduction of \$6,500 in furniture/small equipment expenses for the office to \$6,000. In the 2023 budget, the county applied planned use of general fund balance for furniture purchases.

COUNTY BOARD CHANGES FROM EXECUTIVE REQUEST:

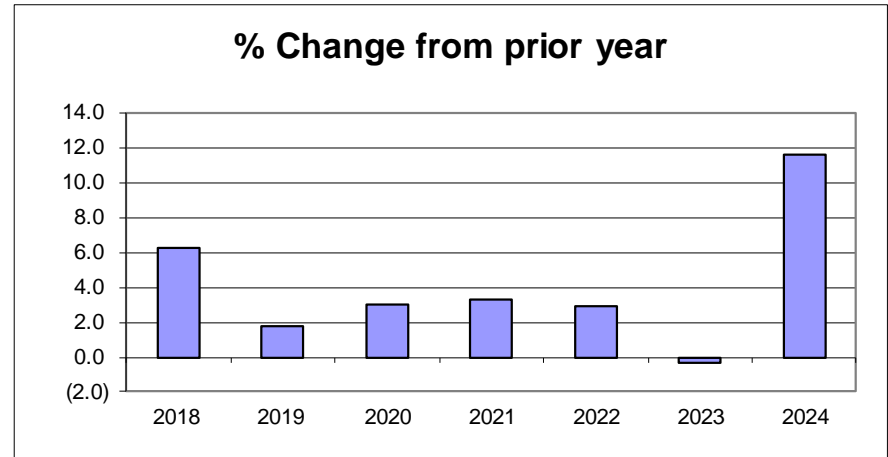
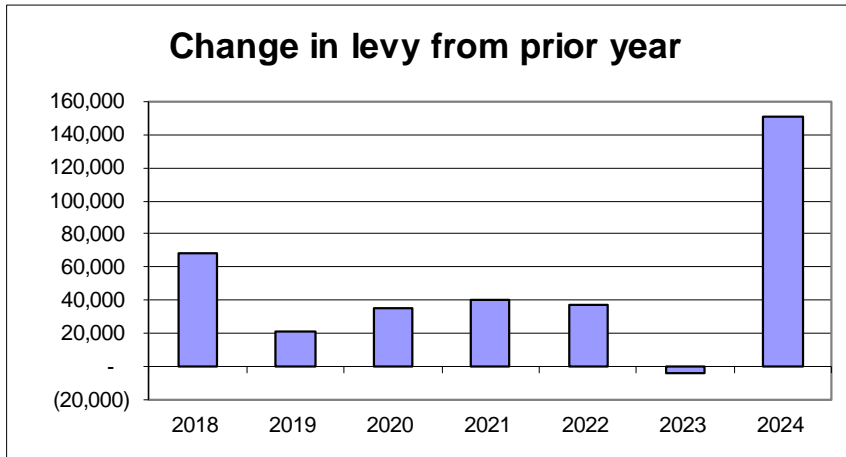
The District Attorney's Adopted Budget reflects a \$301 reduction in the Worker's Compensation line in the fringe benefits of the labor category. An error was found in the calculation of these costs by the Administration Department after the Executive Budget was finalized. This was presented by the Finance Director as an Error Report. The County Board voted to pass the change.

DEPARTMENT STAFFING:

There is no change to the staffing table for 2024. The Table of Organization of Classified Positions can be found in the Overview section.

COUNTY LEVY:

The tax levy for 2024 is \$1,442,518, an increase of \$144,209 or 11.11% over 2023. The majority of the levy increase was caused by the compensation plan approval in 2023. A schedule of significant changes follows.



SIGNIFICANT CHANGES FROM 2023 ADOPTED - District Attorney

Account	Amount	Description
Significant changes from 2023		
Tax Levy 2023	\$ 1,298,309	
Revenue Changes - impact on levy:		
WI Dept of Justice	(210,078)	Increase in eligible grant reimbursements - final year of both grants (Stimulant/Opioid Addiction Recovery and Smart Prosecution).
Expense Changes - impact on levy:		
Labor (Wages & Fringe Benefits)	118,245	Increase based on wage adjustments that were put into place in Q2 2023 from the recommendations of McGrath consulting on the County-wide wage study.
Computer Software	14,375	Increase due to electronic storage subscription services for evidence retention.
Other Contracted Services	199,371	Increase due to Stimulant/Opioid Addiction Recovery and Smart Prosecution grant expenses.
Unassigned general fund balance applied	10,000	The 2023 budget included unassigned general fund balance being applied to offset the expenses for lights & siren to be added to a vehicle - \$5,000 and expenses to replace tables & chairs - \$5,000 (no unassigned general fund balance will be applied to the District Attorney budget in 2024).
Other small changes	12,296	This is a combination of small increases and decreases to revenue and expense accounts.
Tax Levy 2024	\$ 1,442,518	

Financial Summary District Attorney

<u>Items</u>	<u>2023 6-Month Actual</u>	<u>2023 12-Month Estimate</u>	<u>2023 Adopted Budget</u>	<u>2023 Adjusted Budget</u>	<u>2024 Adopted Budget</u>
Total Revenues	299,987	864,737	591,197	867,237	798,775
Labor	717,212	1,447,346	1,453,346	1,453,346	1,571,591
Travel	8,038	22,408	13,868	22,408	16,580
Capital	-	-	-	-	-
Other Expenditures	157,375	669,162	432,292	740,962	653,122
Total Expenditures	882,625	2,138,916	1,899,506	2,216,716	2,241,293
Levy Before Fund Balance Adjustment			1,308,309		1,442,518
Unassigned General Fund Balance Applied			(10,000)		-
Net Levy After Fund Balance Adjustment			1,298,309		1,442,518

Winnebago County

Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Department - 101 - District Attorney											
Revenue											
Intergov Rev:											
WI Dept of Administration	42002	150,986	95,992	117,456	145,000	145,000	145,000	145,000	145,000	145,000	0.00%
WI Dept of Justice	42018	330,589	194,720	153,575	301,197	577,237	577,237	511,275	511,275	511,275	69.75%
Intergov Rev Subtotal:		481,575	290,712	271,031	446,197	722,237	722,237	656,275	656,275	656,275	47.08%
Licenses:											
Victim Witness Surcharge	44009	42,782	45,699	33,656	40,000	40,000	40,000	40,000	40,000	40,000	0.00%
Licenses Subtotal:		42,782	45,699	33,656	40,000	40,000	40,000	40,000	40,000	40,000	0.00%
Fines and Permits:											
Drug Seizures	44104	0	0	(165)	0	0	0	0	0	0	0.00%
Fines and Permits Subtotal:		0	0	(165)	0	0	0	0	0	0	0.00%
Public Services:											
Other Fees	45002	3,782	1,082	670	5,000	5,000	2,500	2,500	2,500	2,500	-50.00%
Forms Copies Etc	45003	1,161	487	689	1,000	1,000	1,000	1,000	1,000	1,000	0.00%
Warrant Fees	45005	49,263	61,148	47,509	95,000	95,000	95,000	95,000	95,000	95,000	0.00%
Program Fees	45055	3,755	4,670	5,250	4,000	4,000	4,000	4,000	4,000	4,000	0.00%
Public Services Subtotal:		57,961	67,387	54,118	105,000	105,000	102,500	102,500	102,500	102,500	-2.38%
Total Operating Revenue:		582,317	403,798	358,641	591,197	867,237	864,737	798,775	798,775	798,775	35.11%

Winnebago County

Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Department - 101 - District Attorney											
Misc Revenues:											
Other Miscellaneous Revenues	48109	385	0	0	0	0	0	0	0	0	0.00%
Misc Revenues Subtotal:		385	0	0	0	0	0	0	0	0	0.00%
Total Non-Operating Revenue:		385	0	0	0	0	0	0	0	0	0.00%
Revenue Total:		582,702	403,798	358,641	591,197	867,237	864,737	798,775	798,775	798,775	35.11%
Expense											
Wages:											
Regular Pay	51100	879,419	961,293	999,907	1,025,917	1,025,917	1,025,917	1,126,146	1,126,146	1,126,146	9.77%
Temporary Employees	51101	2,500	2,500	0	6,000	6,000	0	4,000	4,000	4,000	-33.33%
Overtime	51105	1,033	2,010	3,048	0	0	0	0	0	0	0.00%
Comp Time	51108	344	0	0	0	0	0	0	0	0	0.00%
Wages Subtotal:		883,296	965,803	1,002,955	1,031,917	1,031,917	1,025,917	1,130,146	1,130,146	1,130,146	9.52%
Fringes Benefits:											
FICA Medicare	51200	63,437	70,329	73,353	78,943	78,943	78,943	86,456	86,456	86,456	9.52%
Health Insurance	51201	257,309	244,117	241,984	257,555	257,555	257,555	260,143	260,143	260,143	1.00%
Dental Insurance	51202	14,136	13,228	12,553	13,349	13,349	13,349	13,496	13,496	13,496	1.10%
Workers Compensation	51203	1,227	2,940	2,437	2,432	2,432	2,432	4,304	4,304	4,003	64.60%
WI Retirement	51206	53,714	58,130	58,189	63,403	63,403	63,403	71,040	71,040	71,040	12.05%
Fringe Benefits Other	51207	4,482	4,613	4,998	5,747	5,747	5,747	6,307	6,307	6,307	9.74%
Fringes Benefits Subtotal:		394,305	393,356	393,515	421,429	421,429	421,429	441,746	441,746	441,445	4.75%
Total Labor:		1,277,601	1,359,159	1,396,470	1,453,346	1,453,346	1,447,346	1,571,892	1,571,892	1,571,591	8.14%

Winnebago County

Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Department - 101 - District Attorney											
Travel:											
Registration Tuition	52001	675	996	1,943	3,000	3,000	3,000	4,000	4,000	4,000	33.33%
Automobile Allowance	52002	200	143	1,491	1,538	1,744	1,744	1,130	1,130	1,130	-26.53%
Commercial Travel	52004	394	0	0	3,204	6,804	6,804	4,302	4,302	4,302	34.27%
Meals	52005	61	106	537	1,940	3,080	3,080	1,663	1,663	1,663	-14.28%
Lodging	52006	870	0	1,298	3,596	6,740	6,740	4,764	4,764	4,764	32.48%
Other Travel Exp	52007	36	7	7	390	840	840	521	521	521	33.59%
Taxable Benefit	52008	9	20	59	200	200	200	200	200	200	0.00%
Travel Subtotal:		2,245	1,272	5,335	13,868	22,408	22,408	16,580	16,580	16,580	19.56%
Total Travel:		2,245	1,272	5,335	13,868	22,408	22,408	16,580	16,580	16,580	19.56%
Capital Outlay:											
Equipment	58004	39,700	0	0	0	0	0	0	0	0	0.00%
Capital Outlay Subtotal:		39,700	0	0	0	0	0	0	0	0	0.00%
Total Capital:		39,700	0	0	0	0	0	0	0	0	0.00%
Office:											
Office Supplies	53000	11,946	6,185	9,629	9,940	14,840	14,840	14,306	14,306	14,306	43.92%
Stationery and Forms	53001	519	416	512	1,000	1,385	1,385	500	500	500	-50.00%
Printing Supplies	53002	1,177	2,115	2,523	2,500	2,500	2,500	2,500	2,500	2,500	0.00%
Postage and Box Rent	53004	1	0	9	400	400	400	400	400	400	0.00%
Computer Supplies	53005	162	307	0	200	200	200	200	200	200	0.00%
Computer Software	53006	0	405	2,044	625	625	625	15,000	15,000	15,000	2,300.00%

Winnebago County

Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Department - 101 - District Attorney											
Telephone	53008	21,332	19,788	19,954	24,000	24,000	24,000	24,000	24,000	24,000	0.00%
Print Duplicate	73003	1,099	1,243	2,730	2,000	2,000	2,000	2,000	2,000	2,000	0.00%
Postage and Box Rent	73004	7,600	6,564	8,600	6,500	6,500	6,500	6,500	6,500	6,500	0.00%
Computer Licensing Charge	73006	0	0	198	147	147	147	6,714	6,714	6,714	4,467.35%
Office Subtotal:		43,835	37,022	46,200	47,312	52,597	52,597	72,120	72,120	72,120	52.43%
Operating:											
Membership Dues	53502	5,810	6,248	6,198	8,400	8,400	8,600	9,000	9,000	9,000	7.14%
Food	53520	0	0	0	250	250	250	250	250	250	0.00%
Small Equipment	53522	19,659	203	6,222	10,000	13,285	13,285	12,500	6,000	6,000	-40.00%
Medical Supplies	53524	144	162	13,700	100	100	100	100	100	100	0.00%
Investigation Expense	53532	3,290	8,582	6,440	6,000	6,000	6,000	6,000	6,000	6,000	0.00%
Witness Expense	53535	3,157	4,092	8,616	3,500	3,500	3,500	4,000	4,000	4,000	14.29%
Motor Fuel	53548	0	0	0	500	500	500	500	500	500	0.00%
Operating Licenses Fees	53553	50	0	0	0	0	0	0	0	0	0.00%
Small Equipment Technology	53580	15,762	2,121	17,156	0	0	0	0	0	0	0.00%
Motor Fuel	73548	2,343	3,420	4,968	4,000	4,000	4,000	4,000	4,000	4,000	0.00%
Operating Subtotal:		50,216	24,829	63,301	32,750	36,035	36,235	36,350	29,850	29,850	-8.85%
Repairs & Maint:											
Maintenance Equipment	54022	222	0	0	350	350	350	350	350	350	0.00%
Equipment Repairs	54029	155	0	0	250	250	250	250	250	250	0.00%
Technology Repair and Maintain	74029	198	264	330	495	495	495	396	396	396	-20.00%
Repairs & Maint Subtotal:		575	264	330	1,095	1,095	1,095	996	996	996	-9.04%

Winnebago County
Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Department - 101 - District Attorney											
Contractual Services:											
Medical and Dental	55000	0	0	45,858	50,000	50,000	50,000	50,000	50,000	50,000	0.00%
Vehicle Repairs	55005	1,652	2,315	2,258	3,000	3,000	3,000	3,000	3,000	3,000	0.00%
Transcription Services	55009	1,217	2,778	1,450	3,000	3,000	3,000	3,000	3,000	3,000	0.00%
Professional Service	55014	32,067	40,063	58,620	109,000	146,500	146,500	109,000	109,000	109,000	0.00%
Other Contract Serv	55030	232,783	75,132	122,365	104,979	367,579	367,579	304,350	304,350	304,350	189.92%
Medical Detoxification	55066	71,296	23,875	60,813	72,000	72,000	0	72,000	72,000	72,000	0.00%
Other Contract Services	75030	1,980	0	0	0	0	0	0	0	0	0.00%
Contractual Services Subtotal:		340,995	144,163	291,363	341,979	642,079	570,079	541,350	541,350	541,350	58.30%
Insurance Expenses:											
Prop Liab Insurance	76000	4,116	5,820	8,632	9,156	9,156	9,156	8,806	8,806	8,806	-3.82%
Insurance Expenses Subtotal:		4,116	5,820	8,632	9,156	9,156	9,156	8,806	8,806	8,806	-3.82%
Total Other Operating:		439,737	212,098	409,825	432,292	740,962	669,162	659,622	653,122	653,122	51.08%
Expense Total:		1,759,283	1,572,529	1,811,630	1,899,506	2,216,716	2,138,916	2,248,094	2,241,594	2,241,293	17.99%
District Attorney Net/(Levy):		(1,176,580)	(1,168,731)	(1,452,989)	(1,308,309)	(1,349,479)	(1,274,179)	(1,449,319)	(1,442,819)	(1,442,518)	10.26%
Unassigned General Fund Balance Applied:		0	0	0	10,000	10,000	0	0	0	0	-100.00%
District Attorney Net/(Levy):		(1,176,580)	(1,168,731)	(1,452,989)	(1,298,309)	(1,339,479)	(1,274,179)	(1,449,319)	(1,442,819)	(1,442,518)	11.11%

CLERK OF COURTS & COURTS

General Fund – Division: 130
2024 BUDGET NARRATIVE

DEPARTMENT HEAD: Tara Berry
LOCATION: Winnebago County Clerk of Courts
Courthouse
415 Jackson Street, First Floor
Oshkosh, WI 54901

TELEPHONE: (920) 236-4849

The Clerk of Courts' Office provides efficient dispensation of justice in all legal matters brought before the Courts. The Court System employees strive for excellent customer service. The employees' dedication and professionalism ensure effective implementation of the policies and procedures established by the judiciary and legislature. The Court System is dedicated to ensuring equal access to court services and enhancing public confidence in the justice system.

PROGRAMS:

- Court Appointed Counsel
- Jury Management
- Appeals
- Interpreters/ ADA Accommodations
- Case Management
- Intake Services
- Mediation Services
- Notary Services
- Parent Education Programming
- Community Outreach and Training
- Ticket Processing
- Customer Inquiries
- Judicial Services
- Customer Service
- Custody Evaluation Services
- Manager Court Finances

SINCE THE LAST BUDGET:

In 2023, the Clerk of Courts Office/Courts focused on training and staffing. We have had several people retire, and we still struggle to fill some positions. We have been focusing on cross training, and utilization of staff. We installed updated video conferencing equipment in Branch 4 and Branch 6. The Judges spent time reviewing and condensing our Local Court Rules. Family Court Services Manager, Jill Burchardt, re-evaluated the needs for staffing in her office, after an employee retired, and restructured her staff for efficiency and a cost savings to the County. Upgrades by the state and CCAP were applied to appeals and all correspondence are now fully electronic to the Court of Appeals through the electronic filing system, a new feature for submission of exhibits for evidentiary hearings, an Audio Recording search was implemented through our CCAP 3 system for records made by utilizing the DARS, and our CSA interface is fully functional to share documents from cases to Child Support. The Courts budgets were significantly impacted by the rising costs of interpreters, and the lack of available counsel for SPD eligible Defendants. Court appointments for SPD eligible Defendants have continued, but we are seeing improvements. The Courts, Clerk of Courts, and State Public Defender Manager continue to work closely together to covert cases to SPD appointments from Court appointments.

LOOKING AHEAD TO 2024:

The state budget increased the private practice public defender rate, which should improve the number of county funded court appointed attorneys. The Clerk of Courts Office is eliminating two positions after some restructuring and evaluating. The electronic filing system has streamlined some processes for efficiency. The Clerk of Courts Office spends quite a bit of time scheduling courthouse weddings. We are proposing a nominal fee to ensure the time spent scheduling and coordinating these weddings results in fewer no-show appointments. We are proposing to add virtual hearing capabilities in our commissioner hearing rooms.

COUNTY EXECUTIVE CHANGES FROM DEPARTMENT REQUEST:

The county executive is proposing a courthouse facility use fee for courthouse weddings. The fee will cover the staff time in coordinating the efforts and should result in fewer no-show couples. The office requested two commissioner hearing rooms be outfitted with virtual technology; the county executive is recommending one this year. Lastly, to reduce the planned used of general fund balance, the county executive is not recommending replacing furniture in a few offices.

COUNTY BOARD CHANGES FROM EXECUTIVE BUDGET:

The Clerk of Courts' Adopted Budget reflects a \$549 reduction in the Worker's Compensation line in the fringe benefits of the labor category. An error was found in the calculation of these costs by the Administration Department after the Executive Budget was finalized. This was presented by the Finance Director as an Error Report. The County Board voted to pass the change. No other budget amendments were presented.

DEPARTMENT STAFFING:

To assist with the recruitment and retention issue, this budget proposes hiring all Administrative Associates at an Administrative Associate III. Currently, Administrative Associate IIs are eligible for promotion. This will streamline the hiring process. Through efficiencies, a net total of 1.5 full-time equivalent positions are being removed from the TO.

After the 2023 budget was adopted, one (1) full-time Family Court Case Specialist – Mediation Services position was added to the Table of Organization of Classified Positions and one (1) full-time Family Court Services Mediator was eliminated from the Table of Organization of Classified Positions. These changes are not shown on the Changes to Table of Organization or the Table of Organization – Fiscal Summary as they have already been approved outside of the budget process.

For the 2024 budget, the following positions will be eliminated from the Table of Organization of Classified Positions:

- *One (1) full-time Administrative Associate I position*
- *Two (2) full-time and two (2) part-time Administrative Associate II/III positions*
- *Two (2) full-time Administrative III positions*
- *One (1) part-time Administrative Associate II position*

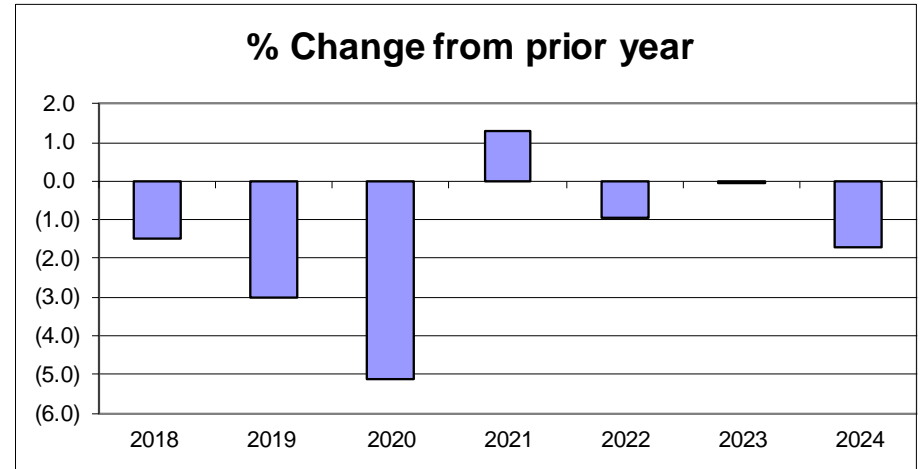
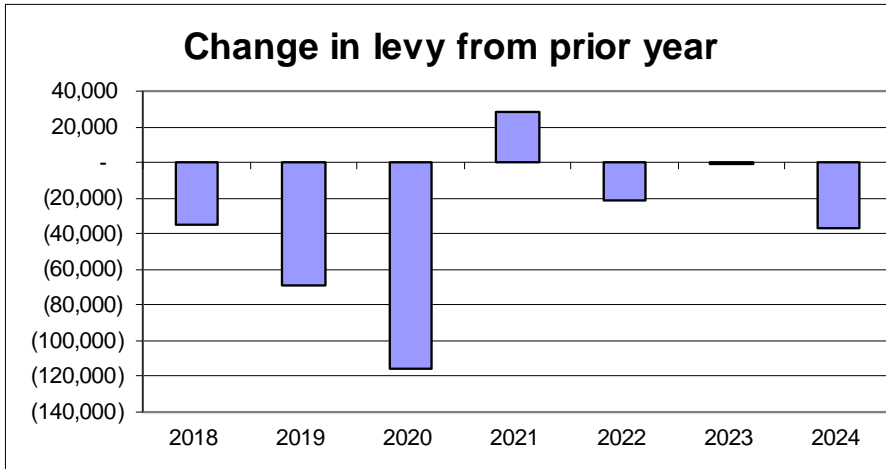
For the 2024 budget, the following positions will be added to the Table of Organization of Classified Positions:

- *Five (5) full-time positions and one (1) part-time Administrative Associate III positions (replaces Administrative Associate I, and II/III positions)*

The Table of Organization of Classified Positions can be found in the Overview section.

COUNTY LEVY:

The tax levy for 2024 is \$2,112,880, a decrease of \$37,690 or 1.75% under 2023. A schedule of significant changes follows.



SIGNIFICANT CHANGES FROM 2023 ADOPTED - Clerk of Courts & Courts

Account	Amount	Description
Significant changes from 2023		
Tax Levy 2023	\$ 2,150,570	
Revenue Changes - impact on levy:		
WI Children and Families	(35,000)	Increase based on increased effort by COC staff to add additional hours during time study.
WI Dept of Justice	(67,672)	Increase based on actual numbers from 2021 & 2022
County Fines	25,000	Decrease based on decrease amounts coming from collections
State Fines	25,000	Decrease based on decrease amounts coming from collections
Municipal Forfeiture	(10,000)	Increase based on 2023 projected number
Bail Bond Forfeiture	(10,000)	Increase based on actual totals from 2020-2022
Probate Fees	(13,000)	Increase based on actual totals from 2020-2022
Cost Share Municipalities	(30,000)	Increase based on allocation of reimbursement received from the State of Wisconsin for mental commitment cases, which are reimbursed costs Clerk of Courts incur.
Interest Income on Fines	45,000	Decrease based on decrease amounts coming from collections
Expense Changes - impact on levy:		
Labor (Wages & Fringe Benefits)	168,374	Increase based on wage adjustments that were put into place in Q2 2023 from the recommendations of McGrath consulting on the County-wide wage study. This increase also includes a decrease of 1.5 FTE positions.
Capital Equipment Technology	(83,180)	Decrease based on less requests for 2024 budget
Small Equipment	(10,959)	Decrease based on less requests for 2024 budget
Jury Expense	22,400	Decrease based on 2023 projected and 2020-2022 actual totals
Small Equipment Technology	(14,000)	Decrease based on less requests for 2024 budget
Medical and Dental	28,000	Increase based on rising costs of doctors/ requests for evaluations
Legal Services	(24,250)	Decrease based on previous history from 2020-2022
Professional Service	(12,000)	Decrease based on fully staffed commissioners
Other Contracted Services	21,000	Increase based on new support contract with VC company (AVI)
Other small changes	(62,403)	This is a combination of small increases and decreases to revenue and expense accounts.
Tax Levy 2024	\$ 2,112,880	

Financial Summary Clerk of Courts & Courts

<u>Items</u>	<u>2023 6-Month Actual</u>	<u>2023 12-Month Estimate</u>	<u>2023 Adopted Budget</u>	<u>2023 Adjusted Budget</u>	<u>2024 Adopted Budget</u>
Total Revenues	754,747	2,215,431	2,447,688	2,447,688	2,518,620
Labor	1,599,573	3,376,283	3,380,058	3,380,058	3,548,432
Travel	5,332	10,935	16,064	16,064	12,480
Capital	51,745	120,000	120,000	184,330	36,820
Other Expenditures	491,707	1,017,304	1,082,136	1,100,226	1,033,768
Total Expenditures	2,148,357	4,524,522	4,598,258	4,680,678	4,631,500
Levy			2,150,570		2,112,880

Winnebago County

Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Division - 130 - Courts											
Revenue											
Intergov Rev:											
WI Dept of Administration	42002	41,107	0	0	0	0	0	0	0	0	0.00%
WI Children and Families	42005	137,008	164,575	157,726	125,000	125,000	162,000	160,000	160,000	160,000	28.00%
WI Dept of Justice	42018	690,619	717,149	714,100	647,328	647,328	661,028	715,000	715,000	715,000	10.45%
Intergov Rev Subtotal:		868,734	881,724	871,826	772,328	772,328	823,028	875,000	875,000	875,000	13.29%
Licenses:											
Marriage Licenses	44000	23,850	27,270	27,930	25,000	25,000	20,000	25,000	32,500	32,500	30.00%
Occupational Drivers Licenses	44005	40	140	180	160	160	100	100	100	100	-37.50%
Licenses Subtotal:		23,890	27,410	28,110	25,160	25,160	20,100	25,100	32,600	32,600	29.57%
Fines and Permits:											
County Fines	44100	143,771	177,426	149,574	170,000	170,000	139,000	145,000	145,000	145,000	-14.71%
State Fines	44101	261,239	256,982	239,563	250,000	250,000	210,000	225,000	225,000	225,000	-10.00%
Municipal Forfeiture	44109	24,975	23,830	27,625	20,000	20,000	26,000	30,000	30,000	30,000	50.00%
Bail Bond Forfeiture	44110	44,000	81,785	119,250	50,000	50,000	40,000	60,000	60,000	60,000	20.00%
Fines and Permits Subtotal:		473,985	540,022	536,012	490,000	490,000	415,000	460,000	460,000	460,000	-6.12%
Public Services:											
Probate Fees	45001	51,818	55,841	59,908	42,000	42,000	45,000	55,000	55,000	55,000	30.95%
Other Fees	45002	206,951	230,085	228,540	217,000	217,000	200,000	217,000	217,000	217,000	0.00%
Forms Copies Etc	45003	19,640	22,447	30,077	25,000	25,000	26,000	25,000	25,000	25,000	0.00%
Support Filing Applic	45006	2,050	2,390	2,380	2,100	2,100	2,200	2,300	2,300	2,300	9.52%
Mediation	45007	18,828	17,091	15,816	15,000	15,000	16,000	16,500	16,500	16,500	10.00%
Search Notice Fees	45008	5,906	6,030	6,093	5,000	5,000	5,000	6,000	6,000	6,000	20.00%
Legal Fees Reimbursed	45026	182,599	199,850	171,342	140,000	140,000	130,000	140,000	140,000	140,000	0.00%
Other Public Charges	45057	21,868	21,616	20,831	21,000	21,000	16,000	18,000	18,000	18,000	-14.29%

Winnebago County

Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Division - 130 - Courts											
Custody Study	45070	7,770	23,804	11,271	20,000	20,000	10,000	15,000	15,000	15,000	-25.00%
Jury Demand Fees	45071	8,748	8,818	8,701	8,500	8,500	6,000	7,500	7,500	7,500	-11.76%
Payment Plan Fees	45072	3,750	4,275	4,695	5,000	5,000	3,000	4,000	4,000	4,000	-20.00%
Restitution 5 Percent	45073	10,815	12,570	11,421	11,000	11,000	9,800	8,000	8,000	8,000	-27.27%
Witness Fees Reimbursed	45077	2,084	2,418	2,260	2,100	2,100	2,300	2,200	2,200	2,200	4.76%
Juvenile Legal Fees Reimbursed	45078	4,349	3,196	7,459	8,000	8,000	6,000	6,000	6,000	6,000	-25.00%
Public Services Subtotal:		547,176	610,429	580,794	521,700	521,700	477,300	522,500	522,500	522,500	0.15%
Intergov Services:											
Family Court Services	43000	8,209	41,429	26,600	18,500	18,500	18,500	23,520	23,520	23,520	27.14%
Cost Share Municipalities	43016	0	0	0	0	0	11,503	30,000	30,000	30,000	100.00%
Intergov Services Subtotal:		8,209	41,429	26,600	18,500	18,500	30,003	53,520	53,520	53,520	189.30%
Total Operating Revenue:		1,921,993	2,101,014	2,043,341	1,827,688	1,827,688	1,765,431	1,936,120	1,943,620	1,943,620	6.34%
Interest:											
Interest Income on Fines	48003	651,332	714,132	581,019	620,000	620,000	450,000	575,000	575,000	575,000	-7.26%
Interest Subtotal:		651,332	714,132	581,019	620,000	620,000	450,000	575,000	575,000	575,000	-7.26%
Misc Revenues:											
Other Miscellaneous Revenues	48109	0	0	17	0	0	0	0	0	0	0.00%
Misc Revenues Subtotal:		0	0	17	0	0	0	0	0	0	0.00%
Total Non-Operating Revenue:		651,332	714,132	581,036	620,000	620,000	450,000	575,000	575,000	575,000	-7.26%
Revenue Total:		2,573,325	2,815,146	2,624,377	2,447,688	2,447,688	2,215,431	2,511,120	2,518,620	2,518,620	2.90%

Winnebago County

Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Division - 130 - Courts											
Expense											
Wages:											
Regular Pay	51100	2,109,103	2,066,479	2,047,914	2,253,088	2,253,088	2,253,088	2,403,691	2,403,691	2,403,691	6.68%
Bailiff And Matron	51104	55,360	83,760	94,720	110,000	110,000	110,000	120,000	120,000	120,000	9.09%
Overtime	51105	14,032	10,515	11,030	5,625	5,625	1,650	1,900	1,900	1,900	-66.22%
Comp Time	51108	44	365	1,417	1,000	1,000	1,200	1,500	1,500	1,500	50.00%
Wages Subtotal:		2,178,538	2,161,119	2,155,081	2,369,713	2,369,713	2,365,938	2,527,091	2,527,091	2,527,091	6.64%
Fringes Benefits:											
FICA Medicare	51200	155,199	157,057	157,152	172,794	172,794	172,794	183,880	183,880	183,880	6.42%
Health Insurance	51201	599,920	552,074	508,141	637,510	637,510	637,510	618,386	618,386	618,386	-3.00%
Dental Insurance	51202	29,605	27,469	25,714	31,513	31,513	31,513	33,520	33,520	33,520	6.37%
Workers Compensation	51203	2,366	4,611	4,118	3,239	3,239	3,239	7,853	7,853	7,304	125.50%
Unemployment Comp	51204	6,967	(8,729)	0	0	0	0	0	0	0	0.00%
WI Retirement	51206	141,498	138,732	131,440	152,327	152,327	152,327	164,396	164,396	164,396	7.92%
Fringe Benefits Other	51207	11,549	11,727	10,759	12,962	12,962	12,962	13,855	13,855	13,855	6.89%
Fringes Benefits Subtotal:		947,102	882,941	837,323	1,010,345	1,010,345	1,010,345	1,021,890	1,021,890	1,021,341	1.09%
Total Labor:		3,125,641	3,044,060	2,992,404	3,380,058	3,380,058	3,376,283	3,548,981	3,548,981	3,548,432	4.98%

Winnebago County

Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Division - 130 - Courts											
Travel:											
Registration Tuition	52001	1,202	2,834	2,428	3,780	3,780	3,060	3,705	3,705	3,705	-1.98%
Automobile Allowance	52002	1,437	1,769	3,036	6,085	6,085	4,550	4,848	4,848	4,848	-20.33%
Commercial Travel	52004	0	386	0	0	0	0	0	0	0	0.00%
Meals	52005	145	172	282	1,214	1,214	475	702	702	702	-42.17%
Lodging	52006	328	2,186	1,260	4,735	4,735	2,800	3,175	3,175	3,175	-32.95%
Other Travel Exp	52007	11	104	23	250	250	50	50	50	50	-80.00%
Taxable Benefit	52008	32	9	10	0	0	0	0	0	0	0.00%
Travel Subtotal:		3,155	7,462	7,039	16,064	16,064	10,935	12,480	12,480	12,480	-22.31%
Total Travel:		3,155	7,462	7,039	16,064	16,064	10,935	12,480	12,480	12,480	-22.31%
Capital Outlay:											
Improvements	58002	20,476	0	0	0	0	0	0	0	0	0.00%
Equipment Technology	58003	0	0	58,669	120,000	184,330	120,000	82,820	36,820	36,820	-69.32%
Equipment	58004	70,167	80,432	0	0	0	0	0	0	0	0.00%
Capital Outlay Subtotal:		90,643	80,432	58,669	120,000	184,330	120,000	82,820	36,820	36,820	-69.32%
Total Capital:		90,643	80,432	58,669	120,000	184,330	120,000	82,820	36,820	36,820	-69.32%

Winnebago County

Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Division - 130 - Courts											
Office:											
Office Supplies	53000	12,706	10,358	14,220	14,050	14,050	7,850	11,100	11,100	11,100	-21.00%
Stationery and Forms	53001	4,899	5,131	5,500	7,250	7,250	5,650	6,000	6,000	6,000	-17.24%
Printing Supplies	53002	13,812	11,455	10,648	12,500	12,500	12,300	12,800	12,800	12,800	2.40%
Postage and Box Rent	53004	43	36	469	350	350	50	100	100	100	-71.43%
Computer Supplies	53005	273	0	0	0	0	0	0	0	0	0.00%
Computer Software	53006	460	353	188	400	400	250	300	300	300	-25.00%
Telephone	53008	17,476	15,008	12,711	18,300	18,300	17,750	18,200	18,200	18,200	-0.55%
Telephone Supplies	53009	510	0	0	500	500	200	250	250	250	-50.00%
Print Duplicate	73003	12,280	11,933	13,786	16,900	16,900	10,100	11,100	11,100	11,100	-34.32%
Postage and Box Rent	73004	54,874	52,240	53,934	68,620	68,620	62,700	60,650	60,650	60,650	-11.61%
Computer Licensing Charge	73006	0	0	2,932	1,365	1,365	1,365	3,730	3,730	3,730	173.26%
Office Subtotal:		117,333	106,513	114,389	140,235	140,235	118,215	124,230	124,230	124,230	-11.41%
Operating:											
Subscriptions	53501	1,846	678	398	1,580	1,580	510	718	718	718	-54.56%
Membership Dues	53502	2,269	2,694	2,062	2,391	2,391	2,230	2,603	2,603	2,603	8.87%
Publish Legal Notices	53503	0	0	0	200	200	0	0	0	0	-100.00%
Food	53520	0	0	20	0	0	0	0	0	0	0.00%
Small Equipment	53522	10,705	8,592	16,892	16,850	23,311	16,144	18,055	5,891	5,891	-65.04%
Witness Expense	53535	1,122	3,595	2,731	4,090	4,090	3,205	3,100	3,100	3,100	-24.21%
Jury Expense	53536	19,958	67,826	62,673	80,000	80,000	65,000	65,000	65,000	65,000	-18.75%
Interpreter Fees	53537	15,294	26,159	50,886	42,600	42,600	36,900	48,650	48,650	48,650	14.20%
Small Equipment Technology	53580	4,046	1,874	15,130	14,000	19,629	15,187	0	0	0	-100.00%
Operating Subtotal:		55,239	111,419	150,793	161,711	173,801	139,176	138,126	125,962	125,962	-22.11%

Winnebago County

Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Division - 130 - Courts											
Repairs & Maint:											
Maintenance Equipment	54022	15	194	0	3,816	3,816	0	0	0	0	-100.00%
Equipment Repairs	54029	2,148	3,089	3,543	5,700	5,700	4,800	4,800	4,800	4,800	-15.79%
Technology Repair and Maintain	74029	726	660	792	693	693	759	693	693	693	0.00%
Repairs & Maint Subtotal:		2,889	3,944	4,335	10,209	10,209	5,559	5,493	5,493	5,493	-46.19%
Contractual Services:											
Medical and Dental	55000	176,060	148,947	158,144	182,000	182,000	180,000	210,000	210,000	210,000	15.38%
Legal Services	55001	343,834	385,000	416,173	452,550	452,550	445,710	428,300	428,300	428,300	-5.36%
Transcription Services	55009	5,154	4,090	7,478	7,800	7,800	5,800	6,000	6,000	6,000	-23.08%
Professional Service	55014	29,720	21,394	15,163	32,450	32,450	27,663	20,450	20,450	20,450	-36.98%
Other Contract Serv	55030	0	0	0	5,000	11,000	5,000	26,000	26,000	26,000	420.00%
Mediation Services	55038	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	0.00%
Contractual Services Subtotal:		629,767	634,431	671,958	754,800	760,800	739,173	765,750	765,750	765,750	1.45%
Insurance Expenses:											
Prop Liab Insurance	76000	8,076	11,700	14,363	15,181	15,181	15,181	12,333	12,333	12,333	-18.76%
Insurance Expenses Subtotal:		8,076	11,700	14,363	15,181	15,181	15,181	12,333	12,333	12,333	-18.76%
Total Other Operating:		813,305	868,007	955,838	1,082,136	1,100,226	1,017,304	1,045,932	1,033,768	1,033,768	-4.47%
Expense Total:		4,032,744	3,999,961	4,013,951	4,598,258	4,680,678	4,524,522	4,690,213	4,632,049	4,631,500	0.72%
Courts Net/(Levy):		(1,459,419)	(1,184,814)	(1,389,573)	(2,150,570)	(2,232,990)	(2,309,091)	(2,179,093)	(2,113,429)	(2,112,880)	-1.75%

WINNEBAGO COUNTY CAPITAL OUTLAY - 2024

<u>Department</u>	<u>Description</u>	<u>Quantity</u>	<u>Unit Cost</u>	<u>Capital Outlay</u>
Clerk of Courts - Branch 5 -	Video Conference Speaker Update	1	17,820	17,820
Court Commissioner -	Video Conference System	1	19,000	19,000
		<u>2</u>		<u>36,820</u>

**CLERK OF COURTS & COURTS
PROGRAM BUDGETS**

NAME	ORG	LABOR	TRAVEL & MEETINGS	CAPITAL	OTHER EXPENSES	TOTAL EXPENSES	REVENUES	TOTALS BY YEAR			ANNUAL PERCENT INCREASES	
								2024	2023	2022	2024	2023
								EXECUTIVE	ADOPTED	ADOPTED	OVER 2023	OVER 2022
Clerk of Courts	1130	2,099,889	3,000	-	273,950	2,376,839	2,379,100	(2,261)	(98,719)	24,299	(97.71)	(506.27)
Circuit Court I	1131	91,055	-	-	109,833	200,888	-	200,888	195,436	186,030	2.79	5.06
Circuit Court II	1132	85,212	-	-	109,833	195,045	-	195,045	194,951	182,345	0.05	6.91
Circuit Court III	1133	72,064	-	-	109,833	181,897	-	181,897	178,378	175,416	1.97	1.69
Circuit Court IV	1134	81,394	-	-	109,866	191,260	-	191,260	179,313	264,138	6.66	(32.11)
Circuit Court V	1135	87,403	-	17,820	109,866	215,089	-	215,089	189,661	183,573	13.41	3.32
Circuit Court VI	1136	91,414	-	-	111,030	202,444	-	202,444	279,442	185,371	(27.55)	50.75
Family Court Commissioner	1142	300,343	3,175	19,000	60,797	383,315	35,000	348,315	344,121	337,843	1.22	1.86
Court Commissioner	1143	116,236	1,125	-	9,330	126,691	-	126,691	179,332	159,908	(29.35)	12.15
Probate	1146	198,428	405	-	17,448	216,281	-	216,281	212,178	181,145	1.93	17.13
Family Court Counseling	1149	324,994	4,775	-	11,982	341,751	104,520	237,231	296,477	270,627	(19.98)	9.55
Grand Totals		<u>3,548,432</u>	<u>12,480</u>	<u>36,820</u>	<u>1,033,768</u>	<u>4,631,500</u>	<u>2,518,620</u>	<u>2,112,880</u>	<u>2,150,570</u>	<u>2,150,695</u>	<u>(1.75)</u>	<u>(0.01)</u>

SHERIFF

**General Fund – Division: 110
2024 BUDGET NARRATIVE**

DEPARTMENT HEAD: Sheriff John Matz
LOCATION: Winnebago County Sheriff
Law Enforcement Center Building
4311 Jackson Street
Oshkosh, WI 54901

TELEPHONE: (920) 236-7300

The Winnebago County Sheriff's Office is committed to providing comprehensive public safety services in partnership with its citizens to promote a safe and secure community.

PROGRAMS:

- 911 Communications Emergency Call Taking and Dispatch
- 980 Offender Housing
- All Calls for Service
- Civil Process
- Committee/Commission Involvement
- Courthouse Security
- Housing of Inmates
- Investigations
- Jail Improvement Fund
- Mental Health Responses
- Prisoner Transports/ Escorts
- Professional Standards
- Public Education
- Public Records
- Public Safety Applications Administration
- Special Events
- Specialty Teams
- Training
- Vivitrol/MAT Program
- Warrant Entry/Validations

SINCE THE LAST BUDGET:

The Sheriff's Office has seen success in partnership with Solutions Recovery on peer support teams integrated in the jail. Additionally, the jail has successfully implemented a Medication Assisted Treatment (MAT) program which provides doses of Vivitrol, an extended-release injectable, used as a substance use disorder treatment tool. The Sheriff's Office, through board approval and opioid settlement funds, purchased a TruNarc handheld narcotics analyzer. The deputy's contract is currently being negotiated, which will result in an increase in the labor budget.

LOOKING AHEAD TO 2024:

The Sheriff's Office will continue to expand the Medication Assisted Treatment (MAT) program to help those with opioid use disorders by using funds from various grants. The Sheriff's Office will be upgrading the Integrator/Avigilon secure electronic door system in the Jail by beginning a multiyear replacement of the programmable logic controllers and purchasing a server. Lastly, the Sheriff's Office will be replacing nine-year-old body scanner in the Jail to reduce the likelihood of harmful contraband entering the facility.

COUNTY EXECUTIVE CHANGES FROM DEPARTMENT REQUEST:

Wage increases required by changes in the labor market have caused an improvement in staffing for the Sheriff's Office, but present major challenges for this budget, which is primarily made up of labor expenses. The county executive was not able to include two requested new Detective positions in his proposed budget. In addition, since staffing levels have improved, overtime expense was decreased by \$150,000. A labor contingency of \$1,000,000 will be set aside to cover wage increases which may be needed following deputy contract negotiations. This contingency is not yet part of the Sheriff's Office proposed budget but will be transferred after the new labor agreement is completed. The executive's proposed budget, including the labor contingency, represents an increase in tax levy of 9.43% over the 2023 budget, and a cumulative increase over the 2021 budget of 16.35%. In dollar amounts, that means a one-year tax levy increase \$2,177,942 and a \$3,551,636 increase over three years.

COUNTY BOARD CHANGES FROM EXECUTIVE BUDGET:

The Sheriff's Adopted Budget reflects a \$33,149 reduction in the Worker's Compensation line in the fringe benefits of the labor category. An error was found in the calculation of these costs by the Administration Department after the Executive Budget was finalized. This was presented by the Finance Director as an Error Report. The County Board voted to pass the change.

The Sheriff's Adopted budget reflects a \$177,500 reduction in both revenue and expenses related to Opioid Abatement expenses that were removed by the Error Report presented by the Finance Director. \$177,500 was removed from 42003 Office of Justice Assistance revenue line, \$117,500 was removed from 55000 Medical and Dental expense line, and \$60,000 was removed from 55030 Other Contracted Services expense line. These reductions have a net \$0 levy impact.

Budget Amendment #276-102023-006 was presented and passed to add one (1) full-time Detective (Internet Crimes Against Children, Internet Fraud, Human Trafficking, and other Internet Crimes) position to the Table of Organization of Classified Positions. This amendment adds \$135,347 to the labor category and \$16,133 to the other operating expense category.

Budget Amendment #276-102023-007 was presented and passed to add one (1) full-time Detective (drug related crime and community safety) position to the Table of Organization of Classified Positions. This amendment adds \$135,347 to the labor category and \$16,133 to the other operating expense category.

Their total addition in levy from Executive request to Adopted budget is \$269,811.

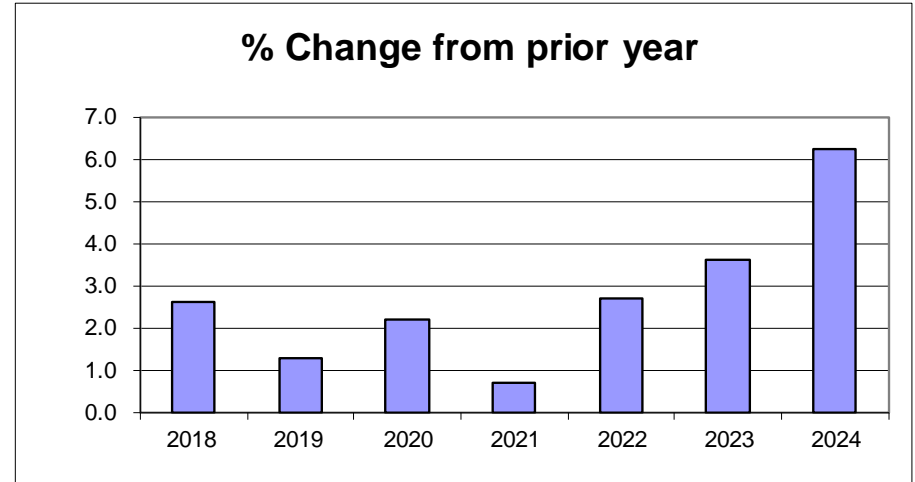
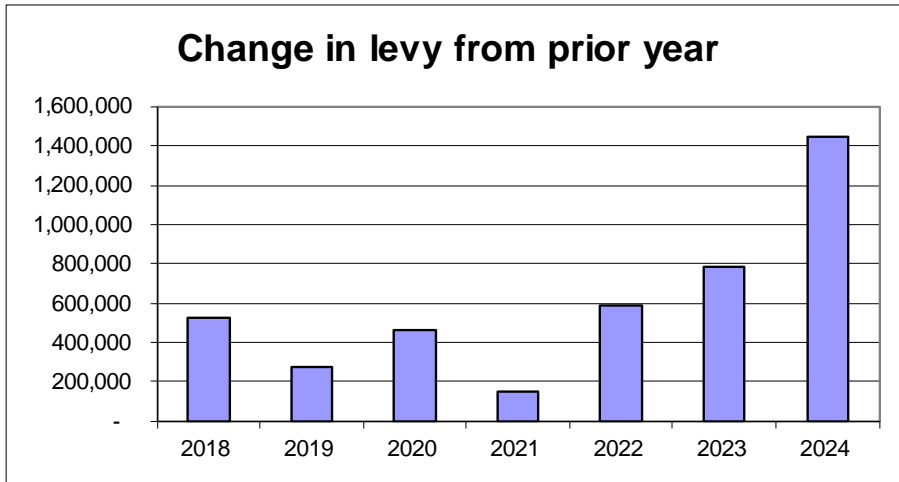
2024 ADOPTED BUDGET CHANGES FOR SHERIFF'S DEPARTMENT RELATED TO WORKERS COMPENSATION REDUCTIONS AND TWO NEW POSITIONS APPROVED BY COUNTY BOARD BUDGET AMENDMENTS																			
LABOR							NON-LABOR						Workers Comp changes for Sheriff:			Worker's Compensation 51203			
ORG	OBJ	2024 Executive	WC Error	Amendments		2024 Adopted	ORG	OBJ	2024 Executive	#6	#7	2024 Adopted	1110	1111	1112	2024 Executive Budget	2024 Adopted Budget		
1111	51100	4,925,450	-	78,844	78,844	5,083,138	1111	53522	57,525	3,650	3,650	64,825	1110	(1,090)		207,186		(33,149)	WC Reduction
1111	51105	234,651	-	6,551	6,551	247,753	1116	53008	108,930	1,035	1,035	111,000	1111	(14,970)		(33,149)		151,480	Add Detective
1111	51108	72,593	-	1,668	1,668	75,929	1116	58004	25,700	8,650	8,650	43,000	1115	(262)				151,480	Add Detective
1111	51200	404,280	-	6,660	6,660	417,600	1116	73006	78,510	373	373	79,256	1116	(1,339)				269,811	Total Change
1111	51201	1,038,330	-	23,647	23,647	1,085,624	1111	53517	19,650	800	800	21,250	1120	(15,488)					
1111	51202	52,476	-	1,136	1,136	54,748	1111	53580	40,400	1,625	1,625	43,650							Levy Change
1111	51203	93,565	(14,970)	1,564	1,564	81,723													
1111	51206	847,070	-	14,835	14,835	876,740			330,715	16,133	16,133	362,981					177,165	24,539,309	Adopted
1111	51207	27,572	-	442	442	28,456												(24,269,498)	Executive
																		269,811	Difference
		7,695,987	(14,970)	135,347	135,347	7,951,711													

DEPARTMENT STAFFING:

The changes to the Table of Organization of Classified Positions can be found in the Overview section. For the 2024 budget, two (2) full-time Detective positions will be added to the Table of Organization of Classified Positions. These positions were added back to the Sheriff's budget by a County Board budget amendment.

COUNTY LEVY:

The tax levy for 2024 is \$24,539,309, an increase of \$1,447,753 or 6.27% over 2023. A schedule of significant changes follows.



SIGNIFICANT CHANGES FROM 2023 ADOPTED - Sheriff

Account	Amount	Description
Significant changes from 2023		
Tax Levy 2023	\$ 23,091,556	
Revenue Changes - impact on levy:		
WI Military Affairs	(19,923)	Increase due to the Next Gen 911 grant.
WI Dept of Justice	(228,500)	Overall increase based on a \$250,000 extension of the Medication-Assisted Treatment Program (MAT grant).
Telephone	(15,000)	Increase based on trend increases in 2022 and so far in 2023.
Board of Prisoners - 45020	56,910	Decrease due to fewer inmates sent to Huber.
Police Services	28,600	Decrease based on trend decreases in 2022 and so far in 2023.
Monitoring Fees	139,402	Decrease based on trend decreases in 2022 and so far in 2023.
Concession Revenue	(25,000)	Increase based on trend increases in 2022 and so far in 2023.
Board of Prisoners - 43006 Intergov	(122,257)	Increase based on ES Sanctions - \$26/day x 51.46.
Sale of Prop Equip	14,100	Decrease based on fewer vehicles going to auction.
Expense Changes - impact on levy:		
Labor	1,012,871	Increase based on wage adjustments that were put into place in Q2 2023 from the recommendations of McGrath consulting on the County-wide wage study. The department is also adding two (2) full-time Detective positions that were approved to be added back to the Sheriff's Department budget by County Board budget amendment. This increase also includes a reduction to the wage & fringe turnover savings. In 2023, \$330,168 was budgeted as an anticipated savings for wages & fringes based on retirements, turnover, and vacancies. In 2024, the budget is including \$250,000 in each wages & fringes turnover savings lines.
Capital Equipment	266,700	Increase based on equipment needs in 2024, which included squad cars plus a body scanner and camera server for the Jail.
Computer Licensing Charge	47,982	Increase from Microsoft licensing charges related to the Microsoft 365 conversion.

SIGNIFICANT CHANGES FROM 2023 ADOPTED - Sheriff

Account	Amount	Description
Small Equipment	(49,265)	Decrease based on 2023 budget including the cost to replace body worn cameras.
Motor Fuel - Interfund	(71,734)	Decrease based on a reduction due to budgeting fuel at \$3.50/gallon.
Medical and Dental	48,500	Increase based on the extension of the MAT grant.
Professional Services	(19,228)	Decrease based on actuals for electronic monitoring and prisoner extraditions.
Food Service	32,820	Increase based on anticipated change in jail food service contract.
Other Contracted Services	326,440	Increase from Corrections medical contract and the extension of the MAT grant (\$200,000).
Prop Liab Insurance	12,750	Increase based on costs projected through the Property & Liability Insurance fund.
Other small changes	11,585	This is a combination of small increases and decreases to revenue and expense accounts.
Tax Levy 2024	\$ 24,539,309	

Financial Summary Sheriff

<u>Items</u>	<u>2023 6-Month Actual</u>	<u>2023 12-Month Estimate</u>	<u>2023 Adopted Budget</u>	<u>2023 Adjusted Budget</u>	<u>2024 Adopted Budget</u>
Total Revenues	871,932	2,314,079	2,280,234	2,488,589	2,450,748
Labor	10,101,625	20,623,167	20,081,365	20,111,365	21,094,236
Travel	101,383	141,216	81,455	141,216	81,455
Capital	612,098	418,850	397,200	945,253	663,900
Other Expenditures	2,789,032	4,918,395	4,811,770	4,954,941	5,150,466
Total Expenditures	13,604,138	26,101,628	25,371,790	26,152,775	26,990,057
Levy			23,091,556		24,539,309

Winnebago County
Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Division - 110 - Sheriff											
Revenue											
Intergov Rev:											
WI Dept of Administration	42002	854,122	0	11,848	0	101,361	101,361	0	0	0	0.00%
Office of Justice Assistance	42003	5,330	6,953	148,800	8,856	8,856	8,856	183,000	183,000	5,500	-37.90%
WI Military Affairs	42008	93,616	0	0	0	3,200	3,200	23,123	23,123	23,123	100.00%
WI Natural Resources	42009	65,358	60,730	87,745	69,232	69,232	84,587	64,270	64,270	64,270	-7.17%
Dept of Transportation	42011	114,138	139,225	114,133	211,000	211,000	127,812	211,000	211,000	211,000	0.00%
US Dept of Justice	42013	0	0	17,870	0	0	2,444	436,500	6,500	6,500	100.00%
WI Dept of Justice	42018	129,538	59,690	119,108	168,480	272,274	272,274	146,980	396,980	396,980	135.62%
Other Grantor Agencies	42019	2,000	2,475	3,000	0	0	0	0	0	0	0.00%
Intergov Rev Subtotal:		1,264,103	269,074	502,504	457,568	665,923	600,534	1,064,873	884,873	707,373	54.59%
Fines and Permits:											
Parking Violations	44103	1,855	3,110	1,415	5,500	5,500	5,500	5,500	5,500	5,500	0.00%
Drug Seizures	44104	5,833	5,805	930	3,000	3,000	3,000	3,000	3,000	3,000	0.00%
Fines and Permits Subtotal:		7,688	8,915	2,345	8,500	8,500	8,500	8,500	8,500	8,500	0.00%
Public Services:											
Other Fees	45002	4,405	11,508	5,650	5,500	5,500	5,500	6,500	6,500	6,500	18.18%
Forms Copies Etc	45003	372	271	144	500	500	500	500	500	500	0.00%
Warrant Fees	45005	12,785	15,887	15,024	18,000	18,000	15,000	18,000	18,000	18,000	0.00%
Telephone	45009	216,499	204,769	259,364	245,000	245,000	245,000	260,000	260,000	260,000	6.12%
Civil Process Fees	45019	75,045	80,730	89,937	100,000	100,000	100,000	100,000	100,000	100,000	0.00%
Board of Prisoners	45020	34,537	21,300	33,204	85,410	85,410	8,500	28,500	28,500	28,500	-66.63%
Restitution	45022	6,915	1,565	4,400	3,450	3,450	3,450	4,000	4,000	4,000	15.94%
Police Services	45023	1,417	84,838	87,541	121,622	121,622	96,200	93,022	93,022	93,022	-23.52%
Photographic Revenue	45024	365	569	756	500	500	1,000	500	500	500	0.00%

Winnebago County
Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Division - 110 - Sheriff											
Donations	45034	0	0	500	1,500	1,500	0	1,500	1,500	1,500	0.00%
Medical MA Co Pay	45043	19,746	20,420	22,111	20,500	20,500	20,500	21,000	21,000	21,000	2.44%
Monitoring Fees	45044	299,839	380,154	350,761	448,402	448,402	448,402	309,000	309,000	309,000	-31.09%
Concession Revenue	45050	139,882	167,164	142,255	120,000	120,000	120,000	145,000	145,000	145,000	20.83%
Other Public Charges	45057	0	0	890	0	0	2,200	1,500	1,500	1,500	100.00%
Intake Booking Fees	45063	101,896	106,608	88,012	101,306	101,306	101,306	93,000	93,000	93,000	-8.20%
Damages to Monitor Equipment	45064	38	119	140	400	400	244	400	400	400	0.00%
Energy Rebates	45079	14,693	10,517	6,600	0	0	0	0	0	0	0.00%
Public Services Subtotal:		928,433	1,106,418	1,107,287	1,272,090	1,272,090	1,167,802	1,082,422	1,082,422	1,082,422	-14.91%
Intergov Services:											
Board of Prisoners	43006	1,429,995	1,392,101	564,869	422,858	422,858	422,858	545,115	545,115	545,115	28.91%
Incentives	43009	14,800	14,200	15,400	15,866	15,866	15,866	15,750	15,750	15,750	-0.73%
Cost Share Municipalities	43016	51,516	54,588	54,588	54,588	54,588	51,516	54,588	54,588	54,588	0.00%
Intergov Services Subtotal:		1,496,312	1,460,890	634,857	493,312	493,312	490,240	615,453	615,453	615,453	24.76%
Total Operating Revenue:		3,696,536	2,845,297	2,246,993	2,231,470	2,439,825	2,267,076	2,771,248	2,591,248	2,413,748	8.17%
Misc Revenues:											
Sale Of Prop Equip	48104	4,109	64,206	29,453	46,600	46,600	46,600	32,500	32,500	32,500	-30.26%
Other Miscellaneous Revenues	48109	558	4,068	5,350	2,164	2,164	403	4,500	4,500	4,500	107.95%
Misc Revenues Subtotal:		4,667	68,274	34,804	48,764	48,764	47,003	37,000	37,000	37,000	-24.12%
Total Non-Operating Revenue:		4,667	68,274	34,804	48,764	48,764	47,003	37,000	37,000	37,000	-24.12%
Revenue Total:		3,701,202	2,913,571	2,281,796	2,280,234	2,488,589	2,314,079	2,808,248	2,628,248	2,450,748	7.48%

Winnebago County
Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Division - 110 - Sheriff											
Expense											
Wages:											
Regular Pay	51100	11,972,919	12,088,820	12,379,271	13,491,373	13,491,373	13,491,373	13,954,679	13,796,713	13,954,401	3.43%
Temporary Employees	51101	18,347	41,749	44,347	91,336	91,336	91,336	91,336	91,336	91,336	0.00%
Overtime	51105	728,987	875,897	1,399,657	856,602	856,602	710,068	864,490	701,366	714,468	-16.59%
Comp Time	51108	91,618	131,821	153,856	88,842	88,842	88,842	98,858	95,517	98,853	11.27%
Recruitment Incentives	51109	0	0	4,000	0	30,000	28,000	50,000	50,000	50,000	100.00%
Wage Turnover Savings	51150	0	0	0	(330,168)	(330,168)	0	(250,000)	(250,000)	(250,000)	-24.28%
Payroll Sundry Account	51190	0	1,703	0	0	0	0	0	0	0	0.00%
Wages Subtotal:		12,811,871	13,139,990	13,981,131	14,197,985	14,227,985	14,409,619	14,809,363	14,484,932	14,659,058	3.25%
Fringes Benefits:											
FICA Medicare	51200	937,419	961,789	1,026,404	1,111,386	1,111,386	1,111,386	1,148,216	1,134,872	1,148,192	3.31%
Health Insurance	51201	2,917,738	2,711,230	2,625,953	2,863,481	2,863,481	2,863,481	3,051,977	3,004,683	3,051,977	6.58%
Dental Insurance	51202	130,493	129,922	128,418	144,708	144,708	144,708	153,900	151,628	153,900	6.35%
Workers Compensation	51203	59,595	128,543	124,768	86,071	86,071	86,071	210,318	207,186	177,165	105.84%
Unemployment Comp	51204	2,405	2,771	922	0	0	0	0	0	0	0.00%
WI Retirement	51206	1,610,302	1,643,039	1,736,044	1,931,857	1,931,857	1,931,857	2,077,440	2,045,624	2,075,294	7.42%
Fringe Benefits Other	51207	60,771	61,396	62,492	76,045	76,045	76,045	78,650	77,766	78,650	3.43%
Fringe Turnover Savings	51250	0	0	0	(330,168)	(330,168)	0	(250,000)	(250,000)	(250,000)	-24.28%
Fringes Benefits Subtotal:		5,718,723	5,638,689	5,705,002	5,883,380	5,883,380	6,213,548	6,470,501	6,371,759	6,435,178	9.38%
Total Labor:		18,530,595	18,778,679	19,686,132	20,081,365	20,111,365	20,623,167	21,279,864	20,856,691	21,094,236	5.04%

Winnebago County

Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Division - 110 - Sheriff											
Travel:											
Registration Tuition	52001	61,182	48,704	68,685	54,695	112,404	112,404	55,695	55,695	55,695	1.83%
Automobile Allowance	52002	0	0	37	1,050	1,050	1,050	1,050	1,050	1,050	0.00%
Vehicle Lease	52003	511	0	0	0	0	0	0	0	0	0.00%
Commercial Travel	52004	313	738	0	4,050	4,050	4,050	3,050	3,050	3,050	-24.69%
Meals	52005	1,747	3,256	3,732	8,200	8,200	8,200	5,200	5,200	5,200	-36.59%
Lodging	52006	3,441	18,835	19,727	13,200	15,252	15,252	16,200	16,200	16,200	22.73%
Other Travel Exp	52007	276	272	65	260	260	260	260	260	260	0.00%
Taxable Benefit	52008	824	2,491	1,075	0	0	0	0	0	0	0.00%
Travel Subtotal:		68,294	74,296	93,320	81,455	141,216	141,216	81,455	81,455	81,455	0.00%
Total Travel:		68,294	74,296	93,320	81,455	141,216	141,216	81,455	81,455	81,455	0.00%
Capital Outlay:											
Buildings	58001	0	33,106	19,381	0	508,733	0	0	0	0	0.00%
Improvements	58002	0	9,000	415,100	0	0	0	0	0	0	0.00%
Equipment Technology	58003	0	0	0	11,000	11,000	11,000	13,000	13,000	13,000	18.18%
Equipment	58004	625,760	767,901	423,317	386,200	425,520	407,850	650,900	633,600	650,900	68.54%
Capital Outlay Subtotal:		625,760	810,008	857,797	397,200	945,253	418,850	663,900	646,600	663,900	67.15%
Total Capital:		625,760	810,008	857,797	397,200	945,253	418,850	663,900	646,600	663,900	67.15%

Winnebago County
Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Division - 110 - Sheriff											
Office:											
Office Supplies	53000	15,236	10,109	13,902	14,400	14,400	14,400	14,650	14,650	14,650	1.74%
Stationery and Forms	53001	1,112	591	1,065	2,000	2,000	2,000	2,000	2,000	2,000	0.00%
Printing Supplies	53002	11,218	9,574	12,951	13,400	14,162	14,161	13,650	13,650	13,650	1.87%
Print Duplicate	53003	0	161	0	500	500	500	250	250	250	-50.00%
Postage and Box Rent	53004	24	108	143	275	275	275	275	275	275	0.00%
Computer Supplies	53005	565	582	612	1,300	1,300	1,300	1,300	1,300	1,300	0.00%
Computer Software	53006	7,173	10,730	8,173	11,187	11,187	11,187	17,146	17,146	17,146	53.27%
Telephone	53008	104,166	109,502	96,952	120,000	120,000	100,000	111,000	108,930	111,000	-7.50%
Print Duplicate	73003	34,040	37,746	34,905	39,650	39,650	34,585	39,650	39,650	39,650	0.00%
Postage and Box Rent	73004	7,193	6,753	5,729	8,250	8,250	5,837	7,000	7,000	7,000	-15.15%
Computer Licensing Charge	73006	0	0	37,949	31,274	31,274	31,274	79,256	78,510	79,256	153.42%
Computer Server Charge	73030	4,645	0	0	0	0	0	0	0	0	0.00%
Office Subtotal:		185,372	185,856	212,380	242,236	242,998	215,519	286,177	283,361	286,177	18.14%
Operating:											
Advertising	53500	0	0	0	500	500	500	500	500	500	0.00%
Subscriptions	53501	180	485	360	775	775	775	775	775	775	0.00%
Membership Dues	53502	3,310	4,313	2,898	4,200	4,200	4,200	4,300	4,300	4,300	2.38%
Household Supplies	53516	2,145	0	0	0	0	0	0	0	0	0.00%
Uniforms Tools Allowance	53517	56,841	51,861	51,183	62,837	75,690	74,940	62,087	60,487	62,087	-1.19%
Professional Supplies	53518	107,890	99,855	86,764	90,240	95,863	95,549	97,690	97,690	97,690	8.26%
Food	53520	250	1,184	2,022	1,500	1,500	1,500	1,500	1,500	1,500	0.00%
Small Equipment	53522	111,493	170,522	135,949	290,041	302,781	298,490	240,776	233,476	240,776	-16.99%
Medical Supplies	53524	3,815	3,466	3,104	3,600	3,600	3,600	4,100	4,100	4,100	13.89%
Hygiene Supplies	53528	0	542	980	0	0	0	0	0	0	0.00%
Investigation Expense	53532	24,375	23,049	18,423	31,000	31,000	31,000	35,500	35,500	35,500	14.52%
Motor Fuel	53548	132,535	171,704	21,921	25,268	25,268	25,055	24,075	24,075	24,075	-4.72%

Winnebago County
Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Division - 110 - Sheriff											
Other Rents and Leases	53552	1,600	6,655	6,100	6,100	6,100	6,100	6,100	6,100	6,100	0.00%
Operating Licenses Fees	53553	111	111	132	0	0	0	0	0	0	0.00%
Operating Grants	53565	93,709	90,979	93,975	25,650	25,650	25,650	26,500	26,500	26,500	3.31%
Spec Service Awards	53566	25	1,274	466	1,500	1,500	1,500	2,000	2,000	2,000	33.33%
Other Miscellaneous	53568	1,368	0	0	0	0	0	0	0	0	0.00%
Small Equipment Technology	53580	8,334	49,158	43,507	48,700	48,700	48,700	58,600	55,600	58,850	20.84%
Motor Fuel	73548	0	0	203,097	349,000	349,000	349,000	277,266	277,266	277,266	-20.55%
Operating Subtotal:		547,981	675,158	670,880	940,911	972,126	966,559	841,769	829,869	842,019	-10.51%
Repairs & Maint:											
Small Hardware	54008	248	62	205	650	650	650	250	250	250	-61.54%
Lubricants	54016	1,702	1,684	3,341	3,450	3,450	3,350	3,400	3,400	3,400	-1.45%
Tires Batteries	54018	19,481	18,873	24,114	21,450	21,450	21,450	24,950	24,950	24,950	16.32%
Equipment Repairs	54029	41,286	42,238	35,786	49,450	49,450	49,450	45,950	45,950	45,950	-7.08%
Technology Repair and Maintain	74029	6,336	6,666	6,897	6,897	6,897	6,897	7,241	7,241	7,241	4.99%
Repairs & Maint Subtotal:		69,053	69,523	70,344	81,897	81,897	81,797	81,791	81,791	81,791	-0.13%
Utilities:											
Power and Light	54701	808	949	465	400	400	0	400	400	400	0.00%
Utilities Subtotal:		808	949	465	400	400	0	400	400	400	0.00%
Contractual Services:											
Medical and Dental	55000	30,332	48,028	148,591	81,000	144,294	144,294	197,000	247,000	129,500	59.88%
Pest Extermination	55002	1,500	1,558	846	1,400	1,400	1,400	1,400	1,400	1,400	0.00%
Vehicle Repairs	55005	55,989	41,626	66,071	55,172	55,172	55,172	61,672	61,672	61,672	11.78%
Professional Service	55014	195,479	223,690	180,160	149,728	149,728	149,728	130,500	130,500	130,500	-12.84%
Collection Services	55015	21,412	21,868	20,034	20,000	20,000	20,000	20,000	20,000	20,000	0.00%

Winnebago County

Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Division - 110 - Sheriff											
Food Service	55029	272,195	316,801	323,856	374,695	374,695	374,695	407,515	407,515	407,515	8.76%
Other Contract Serv	55030	1,978,222	2,176,256	2,330,978	2,602,828	2,650,728	2,647,728	3,219,268	2,989,268	2,929,268	12.54%
Medical and Dental	75000	0	0	244	6,500	6,500	6,500	6,500	6,500	6,500	0.00%
Contractual Services Subtotal:		2,555,129	2,829,828	3,070,780	3,291,323	3,402,517	3,399,517	4,043,855	3,863,855	3,686,355	12.00%
Insurance Expenses:											
Prop Liab Insurance	76000	130,488	197,520	242,666	255,003	255,003	255,003	253,724	253,724	253,724	-0.50%
Insurance Expenses Subtotal:		130,488	197,520	242,666	255,003	255,003	255,003	253,724	253,724	253,724	-0.50%
Total Other Operating:		3,488,831	3,958,834	4,267,515	4,811,770	4,954,941	4,918,395	5,507,716	5,313,000	5,150,466	7.04%
Expense Total:		22,713,480	23,621,817	24,904,764	25,371,790	26,152,775	26,101,628	27,532,935	26,897,746	26,990,057	6.38%
Sheriff Net/(Levy):		(19,012,278)	(20,708,246)	(22,622,968)	(23,091,556)	(23,664,186)	(23,787,549)	(24,724,687)	(24,269,498)	(24,539,309)	6.27%

WINNEBAGO COUNTY CAPITAL OUTLAY - 2024

<u>Department</u>	<u>Description</u>	<u>Quantity</u>	<u>Unit Cost</u>	<u>Capital Outlay</u>
Sheriff -				
Field Services -				
	Detective Squad & changeover	1	38,000	38,000
	Supervisor Squad & changeover	1	56,700	56,700
	Squad Cars & changeovers	5	54,000	270,000
	K9 Squad Car & changeover	1	55,200	55,200
911 -				
	Arbitrator / Evidence Server	1	13,000	13,000
	AT&T 1442 Connections	1	25,700	25,700
	Portable Radios for Additional Detectives	2	8,650	17,300
Jail -				
	Van	1	30,000	30,000
	Camera Server	1	34,000	34,000
	Programmable Logic Controller System	1	24,000	24,000
	Body Scanner	1	100,000	100,000
		<hr/>		
		16		<hr/>
				663,900 <hr/>

**SHERIFF
PROGRAM BUDGETS**

NAME	DEPT	LABOR	TRAVEL & MEETINGS	CAPITAL	OTHER EXPENSES	TOTAL EXPENSES	REVENUES	TOTALS BY YEAR			ANNUAL PERCENT INCREASES	
								2024 ADOPTED	2023 ADOPTED	2022 ADOPTED	2024 OVER 2023	2023 OVER 2022
Administrative	110	821,381	450	-	384,976	1,206,807	124,750	1,082,057	862,291	829,364	25.49	3.97
Field Services	111	7,951,711	-	419,900	821,111	9,192,722	350,000	8,842,722	-	-	100.00	N/A
Patrol*	112	-	-	-	-	-	-	-	6,712,497	6,080,108	(100.00)	10.40
Detective*	113	-	-	-	-	-	-	-	1,721,383	1,615,866	(100.00)	6.53
Reserves	115	99,701	-	-	9,225	108,926	25,022	83,904	83,198	61,336	0.85	35.64
911	116	3,570,550	-	56,000	1,297,840	4,924,390	77,711	4,846,679	4,436,595	4,256,293	9.24	4.24
Boat Patrol	117	-	-	-	36,580	36,580	64,270	(27,690)	(32,976)	(40,660)	(16.03)	(18.90)
Snow Patrol	118	-	-	-	-	-	-	-	(1,143)	(3,947)	(100.00)	(71.04)
Training	119	-	81,005	-	265,245	346,250	124,480	221,770	222,895	240,604	(0.50)	(7.36)
Jail	120	8,650,893	-	188,000	2,335,489	11,174,382	1,684,515	9,489,867	9,086,816	9,266,352	4.44	(1.94)
Grand Totals		<u>21,094,236</u>	<u>81,455</u>	<u>663,900</u>	<u>5,150,466</u>	<u>26,990,057</u>	<u>2,450,748</u>	<u>24,539,309</u>	<u>23,091,556</u>	<u>22,305,316</u>	<u>6.27</u>	<u>3.52</u>

*For the 2024 budget, Patrol and Detective Departments were combined into one Department 111 Field Services.

JAIL IMPROVEMENTS FUND

2024 BUDGET NARRATIVE

DESCRIPTION:

The Jail Improvements Fund is a separate fund created under Wisconsin Statutes which receives money when fines and fees are assessed for things such as traffic violations. Monies accumulated in the fund can only be used for jail construction, improvements and any other costs that directly are of benefit to prisoners. The funds can also be used to retire debt incurred for that purpose.

COUNTY LEVY:

There is no property tax levy for this activity.

FUND BALANCE:

A fund balance roll forward schedule can be viewed in the Overview section of the budget book. It is listed as Fund Projections in the table of contents.

SIGNIFICANT CHANGES FROM 2023 ADOPTED - Jail Improvements Fund

Account	Amount	Description
Significant changes from 2023		
Deficit 2023	\$ 49,388	
Revenue Changes - impact on levy:		
Jail Assessments	13,000	Decrease based on actual revenue received in 2022.
Expense Changes - impact on levy:		
None	-	
Other small changes	9,902	This is a combination of small increases and decreases to revenue and expense accounts.
Deficit 2024	\$ 72,290	

The deficit will be covered with funds from the programs Fund Balance.

Financial Summary Jail Improvements Fund

<u>Items</u>	<u>2023 6-Month Actual</u>	<u>2023 12-Month Estimate</u>	<u>2023 Adopted Budget</u>	<u>2023 Adjusted Budget</u>	<u>2024 Adopted Budget</u>
Total Revenues	88,356	190,700	190,700	190,700	168,000
Labor	-	-	-	-	-
Travel	-	-	-	-	-
Capital	46,093	46,093	55,000	55,000	61,000
Other Expenditures	100,610	187,664	185,088	185,088	179,290
Total Expenditures	146,703	233,757	240,088	240,088	240,290
(Surplus) / Deficit before fund balance adjustments			49,388		72,290
Decrease fund balance			(49,388)		(72,290)
(Surplus) / Deficit after fund balance adjustments			-		-

Winnebago County
Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Department - 125 - Jail Improvement Fund											
Revenue											
Intergov Rev:											
US Dept of Justice	42013	0	0	55,056	40,700	40,700	40,700	31,000	31,000	31,000	-23.83%
Intergov Rev Subtotal:		0	0	55,056	40,700	40,700	40,700	31,000	31,000	31,000	-23.83%
Fines and Permits:											
Jail Assessments	44102	125,704	141,011	136,469	150,000	150,000	150,000	137,000	137,000	137,000	-8.67%
Fines and Permits Subtotal:		125,704	141,011	136,469	150,000	150,000	150,000	137,000	137,000	137,000	-8.67%
Total Operating Revenue:		125,704	141,011	191,525	190,700	190,700	190,700	168,000	168,000	168,000	-11.90%
Revenue Total:		125,704	141,011	191,525	190,700	190,700	190,700	168,000	168,000	168,000	-11.90%
Expense											
Capital Outlay:											
Equipment	58004	0	0	0	55,000	55,000	46,093	61,000	61,000	61,000	10.91%
Capital Outlay Subtotal:		0	0	0	55,000	55,000	46,093	61,000	61,000	61,000	10.91%
Total Capital:		0	0	0	55,000	55,000	46,093	61,000	61,000	61,000	10.91%
Office:											
Computer Software	53006	0	0	0	0	0	1,448	0	0	0	0.00%
Print Duplicate	73003	0	0	0	3,940	3,940	3,940	3,940	3,940	3,940	0.00%
Office Subtotal:		0	0	0	3,940	3,940	5,388	3,940	3,940	3,940	0.00%

Winnebago County
Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Department - 125 - Jail Improvement Fund											
Operating:											
Subscriptions	53501	4,839	5,219	4,408	5,215	5,215	5,215	6,000	6,000	6,000	15.05%
Household Supplies	53516	9,643	18,797	12,405	30,130	30,130	30,130	20,200	20,200	20,200	-32.96%
Uniforms Tools Allowance	53517	6,682	13,464	24,606	33,520	33,520	33,520	33,520	33,520	33,520	0.00%
Professional Supplies	53518	0	948	0	0	0	0	0	0	0	0.00%
Linen	53519	12,887	19,757	11,376	17,570	17,570	17,570	15,570	15,570	15,570	-11.38%
Dishes and Utensils	53521	5,548	5,006	5,498	5,400	5,400	5,400	6,000	6,000	6,000	11.11%
Small Equipment	53522	6,746	2,634	6,787	19,225	19,225	19,225	12,725	12,725	12,725	-33.81%
Hygiene Supplies	53528	44,369	32,549	31,630	25,218	25,218	25,218	34,000	34,000	34,000	34.82%
Commercial Travel Other	53540	350	350	700	325	325	350	700	700	700	115.38%
Small Equipment Technology	53580	0	0	0	0	0	1,103	0	0	0	0.00%
Operating Subtotal:		91,065	98,724	97,409	136,603	136,603	137,731	128,715	128,715	128,715	-5.77%
Repairs & Maint:											
Maintenance Buildings	54020	0	0	105,735	0	0	0	0	0	0	0.00%
Equipment Repairs	54029	391	249	9,204	3,500	3,500	3,500	9,500	9,500	9,500	171.43%
Repairs & Maint Subtotal:		391	249	114,940	3,500	3,500	3,500	9,500	9,500	9,500	171.43%
Contractual Services:											
Professional Service	55014	6,191	10,607	11,450	11,645	11,645	11,645	12,000	12,000	12,000	3.05%
Other Contract Serv	55030	22,999	18,682	19,493	29,400	29,400	29,400	25,135	25,135	25,135	-14.51%
Contractual Services Subtotal:		29,190	29,289	30,944	41,045	41,045	41,045	37,135	37,135	37,135	-9.53%
Total Other Operating:		120,645	128,262	243,292	185,088	185,088	187,664	179,290	179,290	179,290	-3.13%
Expense Total:		120,645	128,262	243,292	240,088	240,088	233,757	240,290	240,290	240,290	0.08%
Jail Improvement Fund Surplus / (Deficit):		5,059	12,749	(51,767)	(49,388)	(49,388)	(43,057)	(72,290)	(72,290)	(72,290)	46.37%

NOTE: A deficit will result in a draw down of fund balance. A surplus will increase the ending fund balance.

**WINNEBAGO COUNTY
CAPITAL OUTLAY - 2024**

<u>Department</u>	<u>Description</u>	<u>Quantity</u>	<u>Unit Cost</u>	<u>Capital Outlay</u>
Jail Improvements Fund -				
	Washer	1	21,500	21,500
	Dryer	1	9,500	9,500
	Body Scanner	1	30,000	30,000
		<u>3</u>		<u>61,000</u>

MEDICAL EXAMINER

General Fund – Department: 105
2024 BUDGET NARRATIVE

DEPARTMENT HEAD: Cheryl Brehmer
LOCATION: Winnebago County Medical Examiner's Office
David W. Albrecht Administration Building
112 Otter Avenue, Third Floor
Oshkosh, WI 54901

TELEPHONE: (920) 232-3300

The Medical Examiner monitors compliance with state statutes by medical facilities, funeral directors, law enforcement agencies, and the public regarding reportable deaths. The department investigates and documents all causes of death in reportable cases and works with medical and legal agencies to protect and serve our community in all reportable deaths. Through education, the department helps to prevent hazardous conditions which put our county at risk.

PROGRAMS:

- Autopsy
- Cremation and Disinterment Permit Issuance
- County Board and Committee Support
- Death Certificate Signing
- Death Notifications
- Death Scene Investigations
- Indigent
- Livery Service
- Postmortem Examinations
- Specialty Services
- Toxicology

SINCE THE LAST BUDGET:

The Medical Examiner's budget has seen a significant increase in operating expenses caused by pathology (autopsy), transportation, and other contracted services. The cost of these services is increasing. This year was also the first year of an appointed Medical Examiner.

LOOKING AHEAD TO 2024:

The Medical Examiner's budget will see an increase to the operating expenses within the object codes of Medical and Dental, Pathology, and Transportation due to rate increases of service providers. The office will also continue with professional development and education for medical examiner related certifications.

COUNTY EXECUTIVE CHANGES FROM DEPARTMENT REQUEST:

The county executive budget will show an increase in some revenues based on actuals and a proposed CPI increase in fees.

COUNTY BOARD CHANGES FROM EXECUTIVE BUDGET:

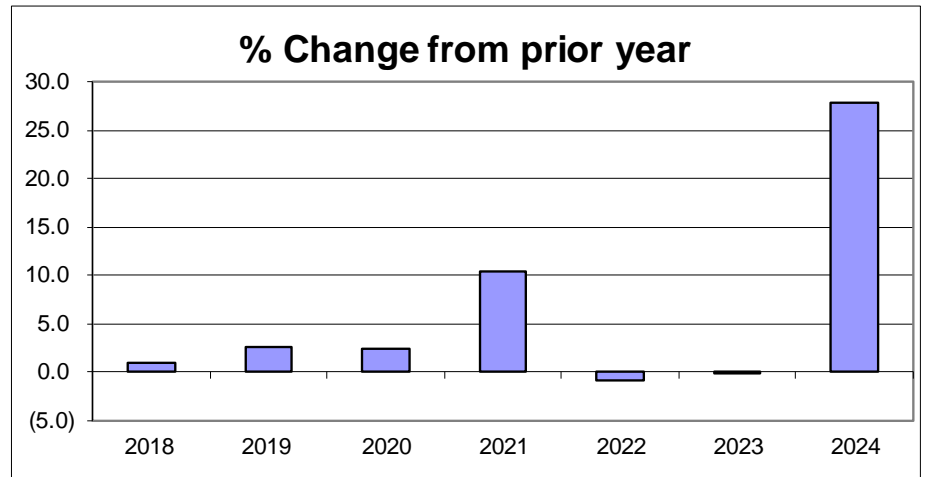
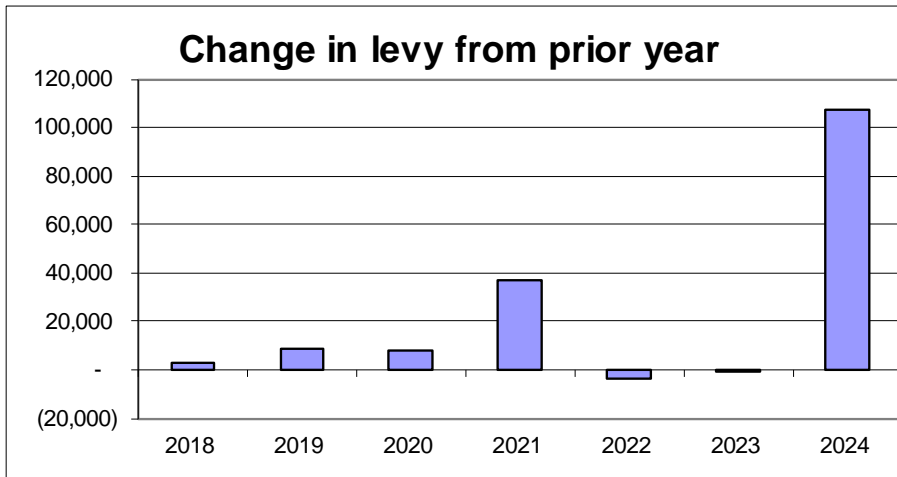
The Medical Examiner's Adopted Budget reflects a \$665 reduction in the Worker's Compensation line in the fringe benefits of the labor category. An error was found in the calculation of these costs by the Administration Department after the Executive Budget was finalized. This was presented by the Finance Director as an Error Report. The County Board voted to pass the change. No other budget amendments were presented.

DEPARTMENT STAFFING:

There is no change to the staffing table for 2024. The Table of Organization of Classified Positions can be found in the Overview section.

COUNTY LEVY:

The tax levy for 2024 is \$492,707 an increase of \$106,651 or 27.63% over 2023. About 1/3 of this increase is due to the compensation plan passed in 2023. The rest of the increase is due to increasing pathology and other medical costs. A schedule of significant changes follows.



SIGNIFICANT CHANGES FROM 2023 ADOPTED - Medical Examiner

Account	Amount	Description
Significant changes from 2023		
Tax Levy 2023	\$ 386,056	
Revenue Changes - impact on levy:		
Other Fees	(15,000)	Increase in charges for autopsies.
Expense Changes - impact on levy:		
Labor (Wages & Fringe Benefits)	33,764	Increase based on wage adjustments that were put into place in Q2 2023 from the recommendations of McGrath consulting on the County-wide wage study.
Medical and Dental	26,500	Increase in toxicology and specialty services.
Pathology Services	39,000	Increase in number of autopsies and costs.
Transportation	16,000	Increase in transportation and storage costs.
Other small changes	6,387	This is a combination of small increases and decreases to revenue and expense accounts.
Tax Levy 2024	\$ 492,707	

Financial Summary Medical Examiner

Items	2023 6-Month Actual	2023 12-Month Estimate	2023 Adopted Budget	2023 Adjusted Budget	2024 Adopted Budget
Total Revenues	104,778	190,000	185,000	185,000	200,000
Labor	167,175	337,525	325,419	325,419	359,183
Travel	994	2,735	3,700	3,700	4,175
Capital	-	-	-	-	-
Other Expenditures	105,335	286,432	241,937	241,937	329,349
Total Expenditures	273,504	626,692	571,056	571,056	692,707
Levy			386,056		492,707

Winnebago County

Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Department - 105 - Medical Examiner											
Revenue											
Intergov Rev:											
WI Dept of Administration	42002	5,639	0	0	0	0	0	0	0	0	0.00%
Intergov Rev Subtotal:		5,639	0	0	0	0	0	0	0	0	0.00%
Public Services:											
Other Fees	45002	209,707	184,675	202,112	185,000	185,000	190,000	185,000	200,000	200,000	8.11%
Forms Copies Etc	45003	0	0	10	0	0	0	0	0	0	0.00%
Public Services Subtotal:		209,707	184,675	202,122	185,000	185,000	190,000	185,000	200,000	200,000	8.11%
Total Operating Revenue:		215,346	184,675	202,122	185,000	185,000	190,000	185,000	200,000	200,000	8.11%
Revenue Total:		215,346	184,675	202,122	185,000	185,000	190,000	185,000	200,000	200,000	8.11%
Expense											
Wages:											
Regular Pay	51100	105,986	199,702	217,535	237,713	237,713	250,000	265,348	265,348	265,348	11.63%
Other Per Diem	51107	104,203	2,655	0	0	0	0	0	0	0	0.00%
Wages Subtotal:		210,189	202,357	217,535	237,713	237,713	250,000	265,348	265,348	265,348	11.63%

Winnebago County

Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Department - 105 - Medical Examiner											
Fringes Benefits:											
FICA Medicare	51200	15,488	14,105	15,942	18,185	18,185	19,125	20,299	20,299	20,299	11.62%
Health Insurance	51201	29,340	47,622	42,020	48,193	48,193	46,200	47,880	47,880	47,880	-0.65%
Dental Insurance	51202	1,218	2,055	1,723	2,096	2,096	2,050	2,168	2,168	2,168	3.44%
Workers Compensation	51203	1,041	2,216	2,088	1,536	1,536	1,600	4,155	4,155	3,490	127.21%
WI Retirement	51206	9,662	11,189	14,138	16,164	16,164	17,000	18,309	18,309	18,309	13.27%
Fringe Benefits Other	51207	531	902	1,267	1,532	1,532	1,550	1,689	1,689	1,689	10.25%
Fringes Benefits Subtotal:		57,279	78,089	77,178	87,706	87,706	87,525	94,500	94,500	93,835	6.99%
Total Labor:		267,469	280,445	294,713	325,419	325,419	337,525	359,848	359,848	359,183	10.38%
Travel:											
Registration Tuition	52001	795	0	500	250	250	1,000	2,400	2,400	2,400	860.00%
Automobile Allowance	52002	10,921	4,903	2,526	3,000	3,000	1,100	1,100	1,100	1,100	-63.33%
Meals	52005	0	0	121	75	75	75	75	75	75	0.00%
Lodging	52006	246	0	387	375	375	560	600	600	600	60.00%
Travel Subtotal:		11,962	4,903	3,534	3,700	3,700	2,735	4,175	4,175	4,175	12.84%
Total Travel:		11,962	4,903	3,534	3,700	3,700	2,735	4,175	4,175	4,175	12.84%
Capital Outlay:											
Equipment	58004	0	24,587	28,801	0	0	0	0	0	0	0.00%
Capital Outlay Subtotal:		0	24,587	28,801	0	0	0	0	0	0	0.00%
Total Capital:		0	24,587	28,801	0	0	0	0	0	0	0.00%

Winnebago County

Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Department - 105 - Medical Examiner											
Office:											
Office Supplies	53000	651	597	460	500	500	500	600	600	600	20.00%
Stationery and Forms	53001	39	22	122	100	100	100	100	100	100	0.00%
Printing Supplies	53002	248	157	244	150	150	150	150	150	150	0.00%
Computer Supplies	53005	0	0	0	100	100	100	100	100	100	0.00%
Telephone	53008	7,553	5,860	6,519	3,500	3,500	3,500	3,800	3,800	3,800	8.57%
Print Duplicate	73003	1,163	1,091	1,325	1,180	1,180	1,300	1,400	1,400	1,400	18.64%
Postage and Box Rent	73004	132	104	140	100	100	200	200	200	200	100.00%
Computer Licensing Charge	73006	0	0	778	825	825	825	1,492	1,492	1,492	80.85%
Office Subtotal:		9,786	7,832	9,588	6,455	6,455	6,675	7,842	7,842	7,842	21.49%
Operating:											
Membership Dues	53502	0	0	120	140	140	140	200	200	200	42.86%
Uniforms Tools Allowance	53517	306	422	667	800	800	800	800	800	800	0.00%
Professional Supplies	53518	2,299	1,606	2,519	2,000	2,000	2,000	2,000	2,000	2,000	0.00%
Small Equipment	53522	0	1,731	2,357	150	150	225	250	250	250	66.67%
Medical Supplies	53524	4,980	4,913	5,258	5,000	5,000	5,000	5,500	5,500	5,500	10.00%
Investigation Expense	53532	674	903	945	1,000	1,000	1,000	1,000	1,000	1,000	0.00%
Motor Fuel	53548	802	2,317	4,747	3,300	3,300	5,000	5,000	5,000	5,000	51.52%
Other Miscellaneous	53568	0	15	42	0	0	0	0	0	0	0.00%
Small Equipment Technology	53580	1,310	0	609	0	0	0	0	0	0	0.00%
Indigent Expenses	53600	1,479	2,041	1,543	2,000	2,000	3,000	3,000	3,000	3,000	50.00%
Motor Fuel	73548	77	0	0	0	0	0	0	0	0	0.00%
Operating Subtotal:		11,926	13,947	18,807	14,390	14,390	17,165	17,750	17,750	17,750	23.35%

Winnebago County

Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Department - 105 - Medical Examiner											
Repairs & Maint:											
Maintenance Equipment	74022	0	191	276	0	0	0	0	0	0	0.00%
Maintenance Vehicles	74023	0	0	547	200	200	200	200	200	200	0.00%
Technology Repair and Maintain	74029	132	132	165	165	165	165	165	165	165	0.00%
Repairs & Maint Subtotal:		132	323	988	365	365	365	365	365	365	0.00%
Contractual Services:											
Medical and Dental	55000	26,754	19,956	31,962	22,500	22,500	37,000	49,000	49,000	49,000	117.78%
Vehicle Repairs	55005	440	457	63	200	200	200	200	200	200	0.00%
Pathology Services	55010	168,238	138,754	155,904	145,000	145,000	162,000	184,000	184,000	184,000	26.90%
Transportation	55026	29,410	27,710	47,980	50,000	50,000	60,000	66,000	66,000	66,000	32.00%
Other Contract Serv	55030	0	0	935	200	200	200	200	200	200	0.00%
Contractual Services Subtotal:		224,842	186,877	236,844	217,900	217,900	259,400	299,400	299,400	299,400	37.40%
Insurance Expenses:											
Prop Liab Insurance	76000	924	2,676	2,657	2,827	2,827	2,827	3,992	3,992	3,992	41.21%
Insurance Expenses Subtotal:		924	2,676	2,657	2,827	2,827	2,827	3,992	3,992	3,992	41.21%
Total Other Operating:		247,611	211,654	268,885	241,937	241,937	286,432	329,349	329,349	329,349	36.13%
Expense Total:		527,042	521,589	595,933	571,056	571,056	626,692	693,372	693,372	692,707	21.30%
Medical Examiner Net/(Levy):		(311,695)	(336,914)	(393,810)	(386,056)	(386,056)	(436,692)	(508,372)	(493,372)	(492,707)	27.63%

EMERGENCY MANAGEMENT

General Fund – Department: 107
2024 BUDGET NARRATIVE

DEPARTMENT HEAD: Eric Rasmussen
LOCATION: Winnebago County Emergency Management
4311 Jackson Street
Oshkosh, WI 54901

TELEPHONE: (920) 236-7463

The Emergency Management Department seeks to make Winnebago County a more prepared and resilient community. We do this by providing training, exercising, and planning opportunities to our community partners and supporting preparedness and response efforts for all County Departments and communities. Our office is heavily grant funded utilizing Emergency Management Performance Grant (\$87,739 estimated award amount for 2024) and Emergency Planning Community Right to Know Act Grant (\$47,808 estimated award amount for 2024) to offset the cost of our preparedness efforts to the County Levy. Other grants for efforts such as training, mitigation, and planning are pursued as they become available.

PROGRAMS:

- CART Administrative Management
- Disaster Aid
- Disaster Prevention and Hazard Mitigation
- EM Program Preparedness and Planning
- Emergency Operations Center Management
- Emergency Vehicle Management
- Emergency Warning System Coordination
- Exercising
- Hazardous Materials Program and Response
- Incident Management Program
- Liaison / Relationships / Trust
- Outreach / Education
- Recovery
- Resource Management
- Response
- Training
- Volunteer / Donation Management and Coordination

SINCE THE LAST BUDGET:

From December 2022 to February 2023, the emergency management department worked with the department of human services on a county board authorized emergency order for winter weather housing. An after-action review of that emergency determined Winnebago County needs to build a better culture of emergency response among all departments. To that end, the department held a table-top exercise with deputy department leaders. This training focused on the implementation of the Continuity of Operations/Continuity of Government (COOP/COG) plans which were redesigned in 2022. In a real emergency, the county has learned that more than directors are responding.

LOOKING AHEAD TO 2024:

The department will continue to look for opportunities to train county employees and community members on duties which may be assigned during an emergency. The department will look for more redundancy in training to ensure all levels of county government are ready to respond to emergencies when the need arises.

COUNTY EXECUTIVE CHANGES FROM DEPARTMENT REQUEST:

The county executive does not recommend any changes from Director Rasmussen's request.

COUNTY BOARD CHANGES FROM EXECUTIVE BUDGET:

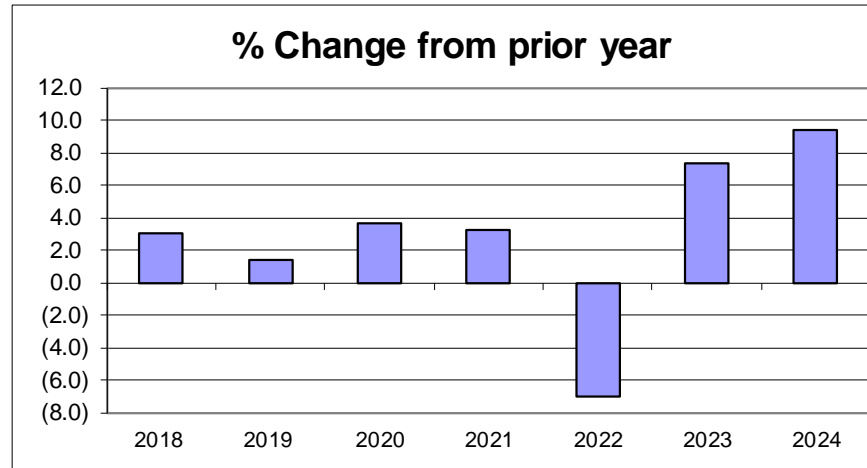
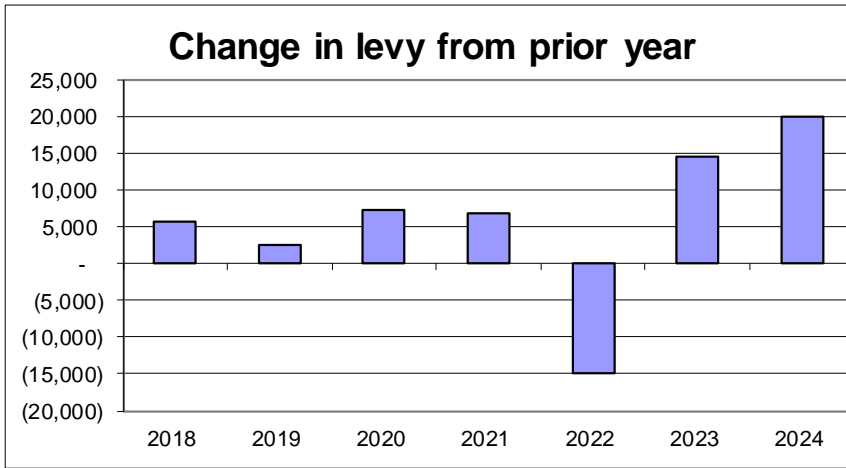
Emergency Management's Adopted Budget reflects a \$16 reduction in the Worker's Compensation line in the fringe benefits of the labor category. An error was found in the calculation of these costs by the Administration Department after the Executive Budget was finalized. This was presented by the Finance Director as an Error Report. The County Board voted to pass the change. No other budget amendments were presented.

DEPARTMENT STAFFING:

There is no change to the staffing table for 2024. The Table of Organization of Classified Positions can be found in the Overview section.

COUNTY LEVY:

The tax levy for 2024 is \$233,442, an increase of \$20,008 or 9.37% over 2023. A schedule of significant changes follows.



SIGNIFICANT CHANGES FROM 2023 ADOPTED - Emergency Management

Account	Amount	Description
Significant changes from 2023		
Tax Levy 2023	\$ 213,434	
Revenue Changes - impact on levy:		
None	-	
Expense Changes - impact on levy:		
Labor (Wages & Fringe Benefits)	25,903	Increase based on wage adjustments that were put into place in Q2 2023 from the recommendations of McGrath consulting on the County-wide wage study.
Capital Equipment	(49,500)	The 2023 budget included a replacement vehicle for Emergency Management (which was funded by unassigned general fund balance. No capital equipment needs for 2024.
Unassigned general fund balance applied	49,500	The 2023 budget included unassigned general fund balance being applied to offset the purchase of the vehicle listed above (no unassigned general fund balance will be applied to the Emergency Management budget in 2024).
Other small changes	(5,895)	This is a combination of small increases and decreases to revenue and expense accounts.
Tax Levy 2024	\$ 233,442	

Financial Summary Emergency Management

<u>Items</u>	<u>2023 6-Month Actual</u>	<u>2023 12-Month Estimate</u>	<u>2023 Adopted Budget</u>	<u>2023 Adjusted Budget</u>	<u>2024 Adopted Budget</u>
Total Revenues	19,922	185,000	178,692	197,279	188,547
Labor	127,207	259,034	245,817	245,817	271,720
Travel	2,273	5,000	6,250	6,250	6,250
Capital	-	48,837	49,500	49,500	-
Other Expenditures	45,936	150,654	140,059	175,503	144,019
Total Expenditures	175,416	463,525	441,626	477,070	421,989
Levy Before Fund Balance Adjustment			262,934		233,442
Unassigned General Fund balance applied			(49,500)		-
Net Levy After Fund Balance Adjustment			213,434		233,442

Winnebago County

Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Department - 107 - Emergency Management											
Revenue											
Intergov Rev:											
WI Dept of Administration	42002	25,637	0	0	0	0	0	0	0	0	0.00%
WI Military Affairs	42008	144,848	173,647	188,216	178,692	197,279	185,000	188,547	188,547	188,547	5.52%
Intergov Rev Subtotal:		170,485	173,647	188,216	178,692	197,279	185,000	188,547	188,547	188,547	5.52%
Total Operating Revenue:		170,485	173,647	188,216	178,692	197,279	185,000	188,547	188,547	188,547	5.52%
Misc Revenues:											
Material Sales	48105	75	25	50	0	0	0	0	0	0	0.00%
Cost Sharing Allocations	48110	140	61	0	0	0	0	0	0	0	0.00%
Misc Revenues Subtotal:		215	86	50	0	0	0	0	0	0	0.00%
Total Non-Operating Revenue:		215	86	50	0	0	0	0	0	0	0.00%
Revenue Total:		170,700	173,733	188,265	178,692	197,279	185,000	188,547	188,547	188,547	5.52%
Expense											
Wages:											
Regular Pay	51100	168,269	148,928	169,915	176,705	176,705	187,620	197,779	197,779	197,779	11.93%
Wages Subtotal:		168,269	148,928	169,915	176,705	176,705	187,620	197,779	197,779	197,779	11.93%

Winnebago County

Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Department - 107 - Emergency Management											
Fringes Benefits:											
FICA Medicare	51200	11,363	10,440	12,009	13,518	13,518	13,275	15,130	15,130	15,130	11.92%
Health Insurance	51201	56,935	39,542	40,274	40,215	40,215	41,950	41,502	41,502	41,502	3.20%
Dental Insurance	51202	2,736	2,102	2,174	2,174	2,174	2,175	2,272	2,272	2,272	4.51%
Workers Compensation	51203	97	174	115	130	130	138	225	225	209	60.77%
WI Retirement	51206	11,360	9,520	11,042	12,016	12,016	12,758	13,647	13,647	13,647	13.57%
Fringe Benefits Other	51207	1,233	792	999	1,059	1,059	1,118	1,181	1,181	1,181	11.52%
Fringes Benefits Subtotal:		83,725	62,570	66,613	69,112	69,112	71,414	73,957	73,957	73,941	6.99%
Total Labor:											
		251,993	211,498	236,528	245,817	245,817	259,034	271,736	271,736	271,720	10.54%
Travel:											
Registration Tuition	52001	750	775	1,050	1,500	1,500	1,500	1,500	1,500	1,500	0.00%
Automobile Allowance	52002	387	383	1,424	1,500	1,500	1,500	1,500	1,500	1,500	0.00%
Meals	52005	65	144	304	750	750	500	750	750	750	0.00%
Lodging	52006	246	409	1,064	2,200	2,200	1,200	2,200	2,200	2,200	0.00%
Other Travel Exp	52007	0	2	0	0	0	0	0	0	0	0.00%
Taxable Benefit	52008	57	206	232	300	300	300	300	300	300	0.00%
Travel Subtotal:		1,505	1,919	4,074	6,250	6,250	5,000	6,250	6,250	6,250	0.00%
Total Travel:											
		1,505	1,919	4,074	6,250	6,250	5,000	6,250	6,250	6,250	0.00%

Winnebago County

Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Department - 107 - Emergency Management											
Capital Outlay:											
Equipment	58004	448,287	0	0	49,500	49,500	48,837	0	0	0	-100.00%
Capital Outlay Subtotal:		448,287	0	0	49,500	49,500	48,837	0	0	0	-100.00%
Total Capital:		448,287	0	0	49,500	49,500	48,837	0	0	0	-100.00%
Office:											
Office Supplies	53000	3,164	3,013	2,287	2,500	2,500	3,000	2,500	2,500	2,500	0.00%
Stationery and Forms	53001	0	67	0	0	0	100	100	100	100	100.00%
Printing Supplies	53002	345	62	40	500	500	500	500	500	500	0.00%
Postage and Box Rent	53004	0	57	0	20	20	20	20	20	20	0.00%
Computer Supplies	53005	0	0	0	0	0	30	0	0	0	0.00%
Computer Software	53006	0	0	0	225	225	315	315	315	315	40.00%
Telephone	53008	5,176	5,552	4,997	7,500	7,500	6,000	7,500	7,500	7,500	0.00%
Telephone Supplies	53009	97	36	0	100	100	100	100	100	100	0.00%
Print Duplicate	73003	4,044	1,763	2,261	1,500	1,500	1,500	500	500	500	-66.67%
Postage and Box Rent	73004	325	233	416	300	300	300	300	300	300	0.00%
Computer Licensing Charge	73006	0	0	2,778	1,608	1,608	1,608	1,119	1,119	1,119	-30.41%
Office Subtotal:		13,151	10,784	12,780	14,253	14,253	13,473	12,954	12,954	12,954	-9.11%
Operating:											
Subscriptions	53501	1,714	1,306	1,713	1,100	1,100	1,500	1,100	1,100	1,100	0.00%
Publish Legal Notices	53503	155	54	75	160	160	160	160	160	160	0.00%
Food	53520	1,139	303	527	600	600	1,000	1,000	1,000	1,000	66.67%
Small Equipment	53522	2,930	7,330	394	9,000	9,000	6,014	9,000	9,000	9,000	0.00%
Other Operating Supplies	53533	400	0	0	0	0	61	0	0	0	0.00%
Safety Supplies	53543	25	3,471	557	750	750	500	750	750	750	0.00%

Winnebago County

Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Department - 107 - Emergency Management											
Materials for Resale	53545	100	50	75	0	0	0	0	0	0	0.00%
Motor Fuel	53548	817	222	1,523	2,500	2,500	2,200	2,500	2,500	2,500	0.00%
Equipment Rental	53551	0	0	8,889	0	0	0	0	0	0	0.00%
Operating Licenses Fees	53553	300	720	0	300	300	0	450	450	450	50.00%
Operating Grants	53565	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000	0.00%
Small Equipment Technology	53580	4,374	6,043	14,122	2,000	2,000	2,000	2,000	2,000	2,000	0.00%
Motor Fuel	73548	80	885	303	500	500	500	300	300	300	-40.00%
Operating Subtotal:		21,033	29,384	37,178	25,910	25,910	22,935	26,260	26,260	26,260	1.35%
Repairs & Maint:											
Maintenance Equipment	54022	1,477	5,546	731	2,000	2,000	600	2,000	2,000	2,000	0.00%
Maintenance Vehicles	54023	234	753	4,204	2,500	2,500	2,500	2,500	2,500	2,500	0.00%
Equipment Repairs	54029	25,501	33,294	11,938	17,000	17,000	12,000	17,000	17,000	17,000	0.00%
Maintenance Vehicles	74023	46	821	291	2,200	2,200	2,200	2,200	2,200	2,200	0.00%
Technology Repair and Maintain	74029	891	924	759	792	792	792	693	693	693	-12.50%
Repairs & Maint Subtotal:		28,148	41,339	17,923	24,492	24,492	18,092	24,393	24,393	24,393	-0.40%
Utilities:											
Power and Light	54701	10,350	9,997	12,108	13,500	13,500	13,500	13,500	13,500	13,500	0.00%
Utilities Subtotal:		10,350	9,997	12,108	13,500	13,500	13,500	13,500	13,500	13,500	0.00%
Contractual Services:											
Vehicle Repairs	55005	795	57	1,871	1,000	1,000	250	1,000	1,000	1,000	0.00%
Data Processing	55013	4,920	5,639	4,890	6,000	6,000	6,000	6,000	6,000	6,000	0.00%
Professional Service	55014	22,637	18,153	24,167	48,500	83,944	70,000	56,500	56,500	56,500	16.49%
Other Contract Serv	55030	3,601	0	0	0	0	0	0	0	0	0.00%
Contractual Services Subtotal:		31,953	23,848	30,928	55,500	90,944	76,250	63,500	63,500	63,500	14.41%

Winnebago County

Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Department - 107 - Emergency Management											
Insurance Expenses:											
Prop Liab Insurance	76000	2,208	3,384	5,808	6,404	6,404	6,404	3,412	3,412	3,412	-46.72%
Insurance Expenses Subtotal:		2,208	3,384	5,808	6,404	6,404	6,404	3,412	3,412	3,412	-46.72%
Total Other Operating:											
		106,844	118,735	116,725	140,059	175,503	150,654	144,019	144,019	144,019	2.83%
Expense Total:											
		808,629	332,152	357,327	441,626	477,070	463,525	422,005	422,005	421,989	-4.45%
Emergency Management Net/(Levy):											
		(637,930)	(158,419)	(169,062)	(262,934)	(279,791)	(278,525)	(233,458)	(233,458)	(233,442)	-11.22%
Unassigned General Fund Balance Applied:											
		0	0	0	49,500	49,500	0	0	0	0	-100.00%
Emergency Management Net/(Levy):											
		(637,930)	(158,419)	(169,062)	(213,434)	(230,291)	(278,525)	(233,458)	(233,458)	(233,442)	9.37%

SUMMARY BY DIVISION

	<u>Revenues</u>	<u>Expenses</u>	<u>Adjustments</u>	<u>Levy</u>
TRANSPORTATION				
Airport	\$ 1,357,004	\$ 5,152,065	\$ (3,072,535)	\$ 722,526
Airport Debt	-	410,961	-	410,961
Highway Department	20,327,610	20,605,605	(277,995)	-
County Road Maintenance	2,329,236	3,508,699	-	1,179,463
	<u>\$ 24,013,850</u>	<u>\$ 29,677,330</u>	<u>\$ (3,350,530)</u>	<u>\$ 2,312,950</u>

AIRPORT

Airport Fund: 510 2024 BUDGET NARRATIVE

DEPARTMENT HEAD: Jim Schell
LOCATION: Wittman Regional Airport
525 W. 20th Avenue
Oshkosh, WI 54902-6871

TELEPHONE: (920) 236-4930

Wittman Regional Airport provides modern facilities and support services for Aviation-related activities that continually enhances sustainable economic development of the region.

PROGRAMS:

- Air Traffic Control Tower
- Airport Administration
- Airport Fire Station
- Airport Maintenance Shop
- Airport Terminal Facility
- AirVenture Preparation & Operations
- Building Leasing Program
- County Board and Committee Support
- Equipment and Vehicle Maintenance
- Grounds Maintenance
- Land Leasing Program
- Snow Removal

SINCE THE LAST BUDGET:

The airport will complete the first airport / county-owned hangar project in many years. Additionally, they hosted the busiest AirVenture event on record and continues to be a welcoming gateway to the county for business and other travelers.

LOOKING AHEAD TO 2024:

In addition to many of the regular revenue and expense items typically included within the Airport's annual operating budget, we have a few key additions and deletions as follows. Revenue is up, primarily due to the opening of our new t-hangars on the east side of the field. These hangars opened with a 100% occupancy rate in Fall 2023. As such, a full year of revenue for them is anticipated in 2024. One key increase in the capital expense category is for the acquisition of a skid steer to replace the aging bobcat unit currently in the airport's equipment fleet. With that increase, we are decreasing the expense line item for capital improvements due to the chiller replacement in the Air Traffic Control tower which was included in the 2023 budget. The final increase of note is in the maintenance buildings category with an anticipated project to replace several of the hangar floors in the county owned north side t-hangars. These asphalt floors are 1970's era and several are in definite need of replacement. This project will be offset by grant revenue received through the WI Bureau of Aeronautics.

COUNTY EXECUTIVE CHANGES FROM DEPARTMENT REQUEST:

The county executive is proposing an increased use of the airport's fund balance to reduce the need to apply levy.

COUNTY BOARD CHANGES FROM EXECUTIVE BUDGET:

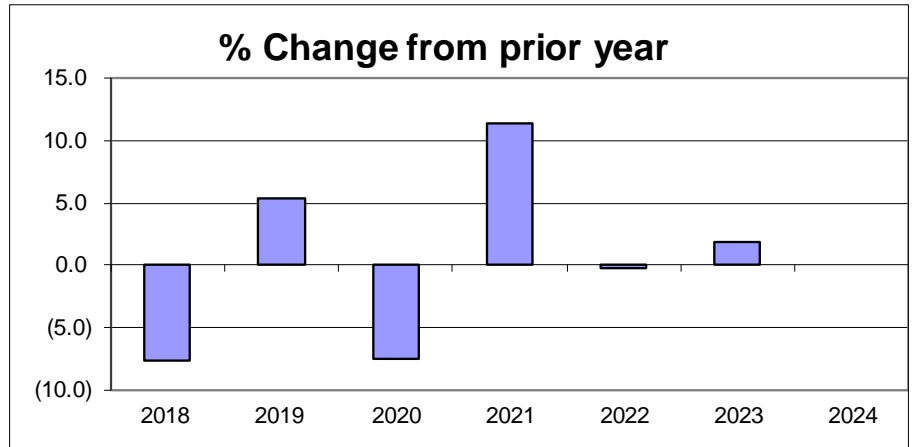
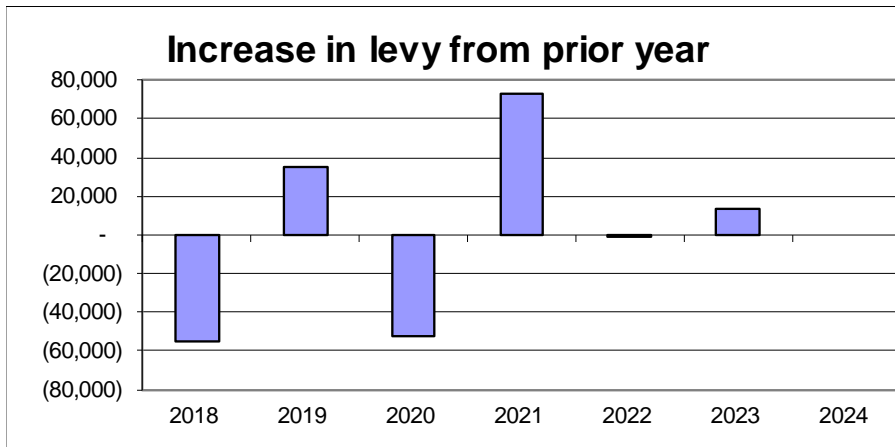
The Airport's Adopted Budget reflects a \$5,408 reduction in the Worker's Compensation line in the fringe benefits of the labor category. An error was found in the calculation of these costs by the Administration Department after the Executive Budget was finalized. This was presented by the Finance Director as an Error Report. The County Board voted to pass the change. No other budget amendments were presented.

DEPARTMENT STAFFING:

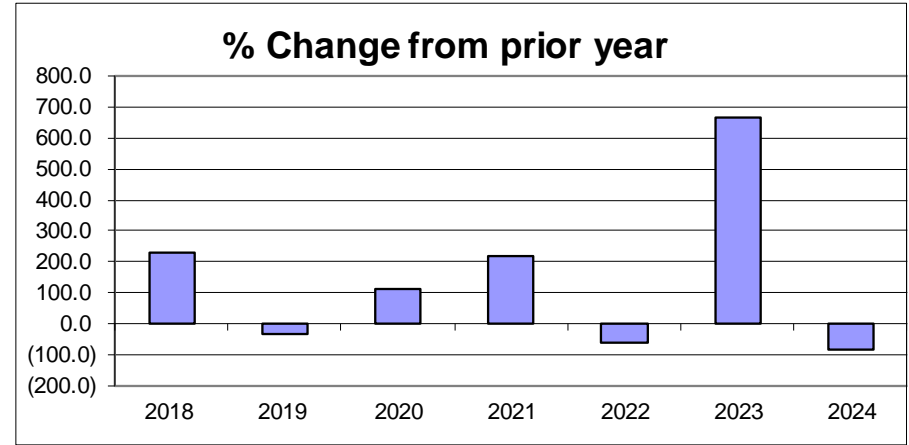
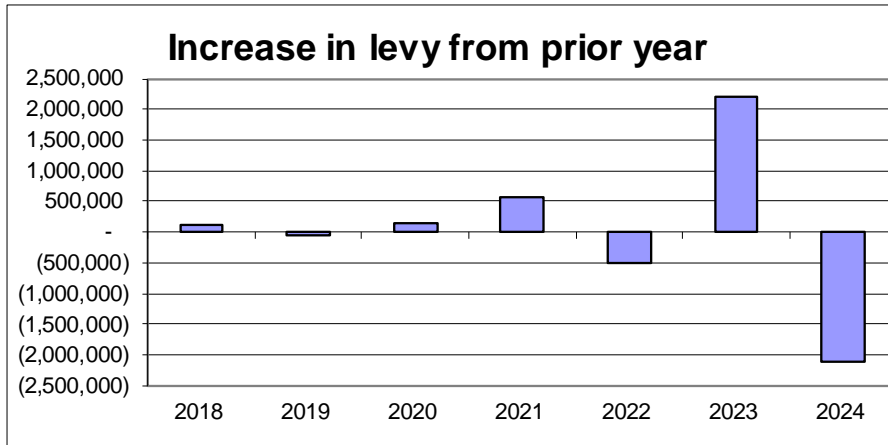
There is no change to the staffing table for 2024. The Table of Organization of Classified Positions can be found in the Overview section.

COUNTY LEVY:

The net operating levy for 2024 is \$722,526 no change from 2023. The Airport will use \$97,535 from their fund balance for the 2024 budget. The Executive budget planned \$102,943 but the reduction from Worker's Compensation will lower this fund balance applied by \$5,408. A schedule of significant changes follows.



The levy for Airport debt service for 2024 is \$410,961, a decrease of \$2,110,146 or 83.7% under 2023. This decrease is related to the 2022 Series A bond payment on the Airport Hangar project which was \$2,157,500 principal and \$76,959.16 interest.



SIGNIFICANT CHANGES FROM 2023 ADOPTED - Airport

Impact on the Operating Budget (Excludes Debt Service and Depreciation)

Account	Amount	Description
Significant changes from 2023		
Tax Levy 2023	\$ 722,526	
Revenue Changes - impact on levy:		
Dept of Transportation	(57,000)	Increase related to the CRRSA funding that will offset costs for the T-Hangar project.
Other Fees	(16,000)	Anticipated increase in AV related reimbursed cost.
Building Rental Airport	(67,418)	Increase related to new rental space revenue from the T-Hangars.
Expense Changes - impact on levy:		
Labor (Wages & Fringe Benefits)	82,192	Increase based on wage adjustments that were put into place in Q2 2023 from the recommendations of McGrath consulting on the County-wide wage study.
Capital Improvements	(70,000)	Decrease based on no new capital improvement needs in 2024. The 2023 budget included the control tower chiller project.
Capital Equipment	108,000	Increase based on the need for a skid-steer and a vehicle in 2024.
Motor Fuel	(10,000)	Decrease based on having a good level on hand, anticipating spending less in 2024.
Maintenance Buildings	57,000	Increase for replacing hangar floor in A/B hangars.
Power and Light	26,000	Increase based on utility rates increasing.
Water and Sewer	30,250	Increase based on City of Oshkosh stormwater fees increasing.
Airport fund balance applied	(97,535)	The 2024 budget includes using \$97,535 of Airport fund balance.
Other small changes:	14,511	This is a combination of small increases and decreases to revenue and expense accounts.
2024 Levy (Excluding Debt)	\$ 722,526	

Note: Shown differently than Highway Department because this fund requires a tax levy.

Financial Summary Airport Fund

<u>Items</u>	<u>2023 6-Month Actual</u>	<u>2023 12-Month Estimate</u>	<u>2023 Adopted Budget</u>	<u>2023 Adjusted Budget</u>	<u>2024 Adopted Budget</u>
Revenues	614,602	1,227,400	1,194,217	1,194,217	1,357,004
Labor	423,120	815,092	820,450	820,450	902,642
Travel	18,244	28,890	29,560	29,560	31,675
Capital	20,000	92,000	92,000	92,000	130,000
Other Operating	1,834,580	3,872,293	2,417,233	2,422,154	4,087,748
Non-Operating - Debt Expenses	2,594,749	2,521,107	2,521,107	2,521,107	410,961
Total Expenditures	4,890,693	7,329,382	5,880,350	5,885,271	5,563,026
Levy Before Adjustments	4,276,091	6,101,982	4,686,133		4,206,022
<u>Adjustments</u>					
Back out depreciation			(1,442,500)		(2,975,000)
Back out debt expense			(2,521,107)		(410,961)
Airport Fund balance applied			-		(97,535)
Net Levy After Adjustments			722,526		722,526

Winnebago County

Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Fund - 510 - Airport											
Revenue											
Intergov Rev:											
WI Dept of Administration	42002	2,190	0	0	0	0	0	0	0	0	0.00%
Dept of Transportation	42011	0	0	69,000	0	0	0	0	57,000	57,000	100.00%
Intergov Rev Subtotal:		2,190	0	69,000	0	0	0	0	57,000	57,000	100.00%
Public Services:											
Other Fees	45002	0	41,717	54,636	33,000	33,000	48,200	49,000	49,000	49,000	48.48%
Rental Revenues	45011	5,359	12,215	68,756	15,000	15,000	15,000	20,000	20,000	20,000	33.33%
Airport Landing Fees	45048	189	3,448	4,342	4,000	4,000	4,000	4,000	4,000	4,000	0.00%
Fuel Flowage Fee	45049	45,356	80,493	80,933	95,000	95,000	92,000	95,000	95,000	95,000	0.00%
Land Rental - Airport	45059	622,131	680,442	646,612	699,215	699,215	700,000	714,084	714,084	714,084	2.13%
Building Rental Airport	45060	279,024	280,748	297,912	340,302	340,302	338,000	407,720	407,720	407,720	19.81%
Public Services Subtotal:		952,060	1,099,064	1,153,191	1,186,517	1,186,517	1,197,200	1,289,804	1,289,804	1,289,804	8.71%
Intergov Services:											
Other Fees	43001	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	0.00%
Intergov Services Subtotal:		5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	0.00%
Total Operating Revenue:		959,250	1,104,064	1,227,191	1,191,517	1,191,517	1,202,200	1,294,804	1,351,804	1,351,804	13.45%

Winnebago County

Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Fund - 510 - Airport											
Misc Revenues:											
Sale of Scrap	48106	120	763	204	200	200	200	200	200	200	0.00%
Other Miscellaneous Revenues	48109	794	2,419	2,447	2,500	2,500	25,000	5,000	5,000	5,000	100.00%
Misc Revenues Subtotal:		914	3,182	2,651	2,700	2,700	25,200	5,200	5,200	5,200	92.59%
Transfers In:											
Other Transfers In	49501	0	32,000	21,255,450	0	0	0	0	0	0	0.00%
Transfers In Subtotal:		0	32,000	21,255,450	0	0	0	0	0	0	0.00%
Total Non-Operating Revenue:		914	35,182	21,258,101	2,700	2,700	25,200	5,200	5,200	5,200	92.59%
Revenue Total:		960,164	1,139,246	22,485,292	1,194,217	1,194,217	1,227,400	1,300,004	1,357,004	1,357,004	13.63%
Expense											
Wages:											
Regular Pay	51100	471,505	532,650	528,642	543,799	543,799	543,970	601,936	601,936	601,936	10.69%
Temporary Employees	51101	28,692	24,441	27,158	31,800	31,800	35,000	28,000	28,000	28,000	-11.95%
Overtime	51105	36	2,624	3,174	6,500	6,500	9,000	6,500	6,500	6,500	0.00%
Wages Subtotal:		500,234	559,715	558,973	582,099	582,099	587,970	636,436	636,436	636,436	9.33%

Winnebago County

Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Fund - 510 - Airport											
Fringes Benefits:											
FICA Medicare	51200	36,269	41,140	40,943	44,090	44,090	43,142	48,687	48,687	48,687	10.43%
Health Insurance	51201	108,932	126,245	134,156	141,893	141,893	140,658	145,418	145,418	145,418	2.48%
Dental Insurance	51202	4,628	6,389	6,766	7,222	7,222	7,195	7,531	7,531	7,531	4.28%
Workers Compensation	51203	3,099	7,331	12,730	4,606	4,606	4,752	24,582	24,582	19,174	316.28%
Unemployment Comp	51204	2,960	1,295	0	0	0	0	0	0	0	0.00%
Compensated Absences Expense	51205	2,736	(11,605)	(35,943)	0	0	0	0	0	0	0.00%
WI Retirement	51206	31,370	35,940	33,533	37,418	37,418	37,274	41,948	41,948	41,948	12.11%
Fringe Benefits Other	51207	2,411	2,471	2,536	3,122	3,122	3,101	3,448	3,448	3,448	10.44%
GASB OPEB Adjustment	51214	(19,113)	(4,156)	(4,216)	0	0	0	0	0	0	0.00%
GASB WRS Life Adjustment	51215	(1,191)	1,808	(631)	0	0	0	0	0	0	0.00%
GASB WRS 68 Adjustment	51216	3,159	(54,862)	(51,629)	0	0	0	0	0	0	0.00%
Fringes Benefits Subtotal:		175,258	151,996	138,245	238,351	238,351	236,122	271,614	271,614	266,206	11.69%
Total Labor:		675,491	711,711	697,219	820,450	820,450	824,092	908,050	908,050	902,642	102.02%
Travel:											
Registration Tuition	52001	780	12,816	12,403	15,285	15,285	14,700	16,000	16,000	16,000	4.68%
Automobile Allowance	52002	0	0	0	500	500	500	500	500	500	0.00%
Commercial Travel	52004	203	654	1,716	2,400	2,400	2,400	2,500	2,500	2,500	4.17%
Meals	52005	0	234	446	300	300	275	400	400	400	33.33%
Lodging	52006	0	1,368	3,540	10,900	10,900	10,800	12,000	12,000	12,000	10.09%
Other Travel Exp	52007	0	100	417	100	100	175	200	200	200	100.00%
Taxable Benefit	52008	0	0	0	75	75	40	75	75	75	0.00%
Travel Subtotal:		983	15,172	18,522	29,560	29,560	28,890	31,675	31,675	31,675	7.15%
Total Travel:		983	15,172	18,522	29,560	29,560	28,890	31,675	31,675	31,675	7.15%

Winnebago County

Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Fund - 510 - Airport											
Capital Outlay:											
Buildings	58001	0	0	76,490	0	0	0	0	0	0	0.00%
Improvements	58002	527	0	52,600	70,000	70,000	70,000	0	0	0	-100.00%
Equipment	58004	24,500	8,800	9,795	22,000	22,000	22,000	80,000	130,000	130,000	490.91%
Capital Outlay Subtotal:		25,027	8,800	138,885	92,000	92,000	92,000	80,000	130,000	130,000	41.30%
Total Capital:		25,027	8,800	138,885	92,000	92,000	92,000	80,000	130,000	130,000	41.30%
Office:											
Office Supplies	53000	479	1,440	650	600	600	550	600	600	600	0.00%
Stationery and Forms	53001	83	137	26	150	150	150	150	150	150	0.00%
Printing Supplies	53002	101	7	213	200	200	100	200	200	200	0.00%
Postage and Box Rent	53004	29	7	187	150	150	50	150	150	150	0.00%
Computer Software	53006	0	0	73	500	500	2,500	2,300	2,300	2,300	360.00%
Telephone	53008	7,683	7,751	5,618	7,200	7,200	4,750	6,050	6,050	6,050	-15.97%
Print Duplicate	73003	445	449	645	500	500	400	300	300	300	-40.00%
Postage and Box Rent	73004	111	86	233	100	100	160	150	150	150	50.00%
Computer Licensing Charge	73006	0	0	1,265	972	972	972	3,730	3,730	3,730	283.74%
Office Subtotal:		8,932	9,877	8,909	10,372	10,372	9,632	13,630	13,630	13,630	31.41%
Operating:											
Advertising	53500	56	0	45	0	0	0	0	0	0	0.00%
Membership Dues	53502	1,700	1,345	1,295	2,000	2,000	2,000	2,000	2,000	2,000	0.00%
Promotions Airport	53505	4,198	24,974	42,902	25,000	25,000	24,000	25,000	25,000	25,000	0.00%
Uniforms Tools Allowance	53517	0	0	0	1,800	1,800	1,700	1,800	1,800	1,800	0.00%
Food	53520	0	353	324	250	250	250	250	250	250	0.00%
Small Equipment	53522	24,019	18,303	21,150	7,800	7,800	6,800	10,300	10,300	10,300	32.05%
Other Operating Supplies	53533	5,558	4,774	15,917	21,700	21,700	19,300	21,000	21,000	21,000	-3.23%

Winnebago County

Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Fund - 510 - Airport											
Motor Fuel	53548	32,439	32,363	29,600	45,000	45,000	45,000	35,000	35,000	35,000	-22.22%
Operating Licenses Fees	53553	255	1,091	627	4,200	4,200	4,200	4,200	4,200	4,200	0.00%
Bad Debts Expense	53561	(2,357)	5	0	0	0	0	0	0	0	0.00%
Property Taxes	53562	503	497	6	550	550	250	200	200	200	-63.64%
Other Miscellaneous	53568	0	76	10,318	0	0	0	0	0	0	0.00%
Employee Benefit Taxable Other	53578	0	0	0	300	300	300	300	300	300	0.00%
Small Equipment Technology	53580	2,020	3,109	805	7,200	7,200	4,800	7,500	7,500	7,500	4.17%
Legal Fees	73041	49	0	0	50	50	50	50	50	50	0.00%
Operating Subtotal:		68,440	86,889	122,988	115,850	115,850	108,650	107,600	107,600	107,600	-7.12%
Repairs & Maint:											
Maintenance Buildings	54020	38,053	20,266	60,275	18,600	18,600	20,100	75,600	75,600	75,600	306.45%
Maintenance Grounds	54021	31,589	35,804	22,693	41,000	41,000	39,800	41,000	41,000	41,000	0.00%
Maintenance Equipment	54022	1,833	874	980	2,550	2,550	5,950	4,550	4,550	4,550	78.43%
Maintenance Vehicles	54023	43,545	14,882	39,439	47,000	47,000	46,500	47,000	47,000	47,000	0.00%
Sign Parts Supplies	54027	700	4,800	5,122	8,000	8,000	8,000	8,000	8,000	8,000	0.00%
Other Maint Supplies	54028	0	78	0	0	0	0	0	0	0	0.00%
Equipment Repairs	54029	4,662	5,102	3,456	5,800	5,800	7,750	12,800	12,800	12,800	120.69%
Maintenance Grounds	74021	16,482	31,563	19,827	20,000	20,000	18,000	20,000	20,000	20,000	0.00%
Technology Repair and Maintain	74029	264	330	297	231	231	231	297	297	297	28.57%
Repairs & Maint Subtotal:		137,129	113,700	152,089	143,181	143,181	146,331	209,247	209,247	209,247	46.14%
Utilities:											
Heat	54700	30,180	33,705	34,303	26,500	26,500	32,250	35,500	35,500	35,500	33.96%
Power and Light	54701	96,672	97,388	82,026	54,500	54,500	77,500	80,500	80,500	80,500	47.71%
Water and Sewer	54702	393,946	412,542	449,497	451,700	451,700	450,500	481,950	481,950	481,950	6.70%
Refuse Collection	54703	2,842	2,763	1,736	3,550	3,550	3,050	3,050	3,050	3,050	-14.08%
Refuse Collection	74703	0	0	104	0	0	0	0	0	0	0.00%
Utilities Subtotal:		523,640	546,398	567,666	536,250	536,250	563,300	601,000	601,000	601,000	12.07%

Winnebago County

Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Fund - 510 - Airport											
Contractual Services:											
Medical and Dental	55000	628	573	996	700	700	700	700	700	700	0.00%
Vehicle Repairs	55005	17,565	17,967	14,925	18,000	18,000	16,000	18,000	18,000	18,000	0.00%
Grounds Maintenance	55007	39,736	46,884	87,142	53,000	53,000	50,500	53,000	53,000	53,000	0.00%
Building Repairs	55008	13,550	38,054	19,577	22,000	22,000	23,000	22,000	22,000	22,000	0.00%
Janitorial Services	55016	1,478	1,188	14,971	15,700	15,700	21,000	24,000	24,000	24,000	52.87%
Architect Engineer	55019	18,268	1,911	508	5,000	9,921	8,500	5,000	5,000	5,000	0.00%
Other Contract Serv	55030	43	2,219	0	0	0	0	0	0	0	0.00%
Contractual Services Subtotal:		91,268	108,797	138,119	114,400	119,321	119,700	122,700	122,700	122,700	7.26%
Insurance Expenses:											
Prop Liab Insurance	76000	43,728	68,088	90,795	54,680	54,680	54,680	58,571	58,571	58,571	7.12%
Insurance Expenses Subtotal:		43,728	68,088	90,795	54,680	54,680	54,680	58,571	58,571	58,571	7.12%
Deprec & Amort:											
Depreciation Expense	56503	1,382,190	1,373,918	1,344,747	1,442,500	1,442,500	2,870,000	2,975,000	2,975,000	2,975,000	106.24%
Deprec & Amort Subtotal:		1,382,190	1,373,918	1,344,747	1,442,500	1,442,500	2,870,000	2,975,000	2,975,000	2,975,000	106.24%
Total Other Operating:		2,255,325	2,307,666	2,425,313	2,417,233	2,422,154	3,872,293	4,087,748	4,087,748	4,087,748	69.11%
Debt Payments:											
Debt Principal Payments	57000	234,579	810,210	282,091	2,416,438	2,416,438	2,416,438	340,016	340,016	340,016	-85.93%
Debt Interest Payments	57001	28,916	51,938	63,342	104,669	104,669	104,669	70,945	70,945	70,945	-32.22%
Debt Payments Subtotal:		263,495	862,148	345,433	2,521,107	2,521,107	2,521,107	410,961	410,961	410,961	-83.70%

Winnebago County

Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Fund - 510 - Airport											
Transfers Out:											
Other Transfers Out	59501	0	45,000	0	0	0	0	0	0	0	0.00%
Transfers Out Subtotal:		0	45,000	0	0	0	0	0	0	0	0.00%
Total Non-Operating Expense:		263,495	907,148	345,433	2,521,107	2,521,107	2,521,107	410,961	410,961	410,961	-83.70%
Expense Total:		3,220,322	3,950,498	3,625,371	5,880,350	5,885,271	7,338,382	5,518,434	5,568,434	5,563,026	-5.40%
Airport Net/(Levy):		(2,260,159)	(2,811,252)	18,859,921	(4,686,133)	(4,691,054)	(6,110,982)	(4,218,430)	(4,211,430)	(4,206,022)	-10.25%
Back out depreciation budgeted:		1,382,190	1,373,918	1,344,747	1,442,500	1,442,500	2,870,000	2,975,000	2,975,000	2,975,000	106.24%
Airport Net (Levy) after adjustments:		(877,969)	(1,437,334)	20,204,668	(3,243,633)	(3,248,554)	(3,240,982)	(1,243,430)	(1,236,430)	(1,231,022)	-61.88%
Back out debt service expense budgeted:		263,495	862,148	345,433	2,521,107	2,521,107	2,521,107	410,961	410,961	410,961	-83.70%
Decrease Airport fund balance		0	0	0	0	0	0	0	102,943	97,535	100.00%
Airport Net/(Levy) removing Debt:		(614,474)	(575,186)	20,550,101	(722,526)	(727,447)	(719,875)	(832,469)	(722,526)	(722,526)	0.00%

**WINNEBAGO COUNTY
CAPITAL OUTLAY - 2024**

<u>Department</u>	<u>Description</u>	<u>Quantity</u>	<u>Unit Cost</u>	<u>Capital Outlay</u>
Airport -				
	Skid Steer	1	80,000	80,000
	Vehicle	1	50,000	50,000
		<u>2</u>		<u>130,000</u>

**AIRPORT
PROGRAM BUDGETS**

NAME	ORG	LABOR	TRAVEL & MEETINGS	CAPITAL	OTHER EXPENSES	TOTAL EXPENSES	REVENUES	TOTALS BY YEAR			ANNUAL PERCENT INCREASES	
								2024	2023	2022	2024	2023
								ADOPTED	ADOPTED	ADOPTED	OVER 2023	OVER 2022
Administration	51701	426,791	22,675	-	3,085,848	3,535,314	1,348,004	2,187,310	779,485	782,871	180.61	(0.43)
Field Maintenance	51703	355,974	-	-	716,500	1,072,474	-	1,072,474	995,138	959,462	7.77	3.72
Maintenance Shop	51705	95,673	-	-	41,400	137,073	-	137,073	116,164	116,079	18.00	0.07
Fire Station	51707	-	9,000	-	40,750	49,750	9,000	40,750	39,500	43,700	3.16	(9.61)
Tower	51709	-	-	-	47,800	47,800	-	47,800	40,300	39,100	18.61	3.07
Terminal Building	51711	-	-	-	75,750	75,750	-	75,750	64,420	47,935	17.59	34.39
Other Buildings	51715	24,204	-	-	79,700	103,904	-	103,904	38,019	98,384	173.29	(61.36)
Unclassified	51717	-	-	130,000	-	130,000	-	130,000	92,000	-	41.30	N/A
Debt Principal		-	-	-	340,016	340,016	-	340,016	2,416,438	283,000	(85.90)	753.87
Debt Interest		-	-	-	70,945	70,945	-	70,945	100,829	46,000	(29.60)	119.19
Grand Totals		<u>902,642</u>	<u>31,675</u>	<u>130,000</u>	<u>4,498,709</u>	<u>5,563,026</u>	<u>1,357,004</u>	<u>4,206,022</u>	<u>4,682,293</u>	<u>2,416,531</u>	<u>(10.17)</u>	<u>93.76</u>
Back out depreciation								(2,975,000)	(1,442,500)	(1,378,620)	106.20	4.63
Back out debt expense								(410,961)	(2,517,267)	(329,000)	(83.67)	665.13
Airport Fund balance applied								(97,535)	-	-	(100.00)	0.00
Airport Net/(Levy) removing Debt:								<u>722,526</u>	<u>722,526</u>	<u>708,911</u>	<u>0.00</u>	<u>1.92</u>

HIGHWAY DEPARTMENT

Highway Fund: 540
2024 BUDGET NARRATIVE

DEPARTMENT HEAD: Robert Doemel
LOCATION: Winnebago County Highway Department
901 W. County Rd Y
Oshkosh, WI 54901

TELEPHONE: (920) 232-1700

The highway department provides a high level of public service to residents of Winnebago County and the public in general, through cost effective management, repair and construction of the County system of highways; by assisting the towns in Winnebago County with town road maintenance services and by providing maintenance and oversight services on the state and interstate highway system on behalf of the State Department of Transportation.

PROGRAMS:

- County Board and Committee Support
- Equipment Repairs & Maintenance for other County Departments
- Parking Lot Maintenance
- Roadside Vegetation
- Roadside Facilities
- Roadway Shoulder Maintenance & Repairs, Asphalt/Concrete and Gravel/Paved
- Structures
- Traffic Sign Repairs
- Winter Maintenance

SINCE THE LAST BUDGET:

The Highway Department has an obligation to the residents of Winnebago County, other Winnebago County departments, local municipalities, and state entities to provide a wide range of winter and summer maintenance activities. Our department has seen substantial price increases in road building materials, oil and fuel, equipment rentals, equipment purchases and contracted services. Supply chain issues have also created a shortage of parts as well which has led to increased prices of those parts.

We have also seen the Wisconsin Department of Transportation reinstate suspended maintenance activities like epoxy bridge deck overlays and trash/debris pick up. The Wisconsin Department of Transportation also implemented remote bridge operations at our local bascule bridges which has allowed us to decrease our table of organization by three (3) full-time and two (2) part-time bridgetender positions within our department.

LOOKING AHEAD TO 2024:

The department will continue review financial and asset planning. The department will continue to analyze operations to ensure the most efficient use of dollars, especially when maintaining the highway fleet and equipment.

COUNTY EXECUTIVE CHANGES FROM DEPARTMENT REQUEST:

The county executive did not propose changes to Commissioner Doemel's budget.

COUNTY BOARD CHANGES FROM EXECUTIVE BUDGET:

The Highway's Adopted Budget reflects a \$25,375 reduction in the Worker's Compensation line in the fringe benefits of the labor category. An error was found in the calculation of these costs by the Administration Department after the Executive Budget was finalized. This was presented by the Finance Director as an Error Report. The County Board voted to pass the change. No other budget amendments were presented.

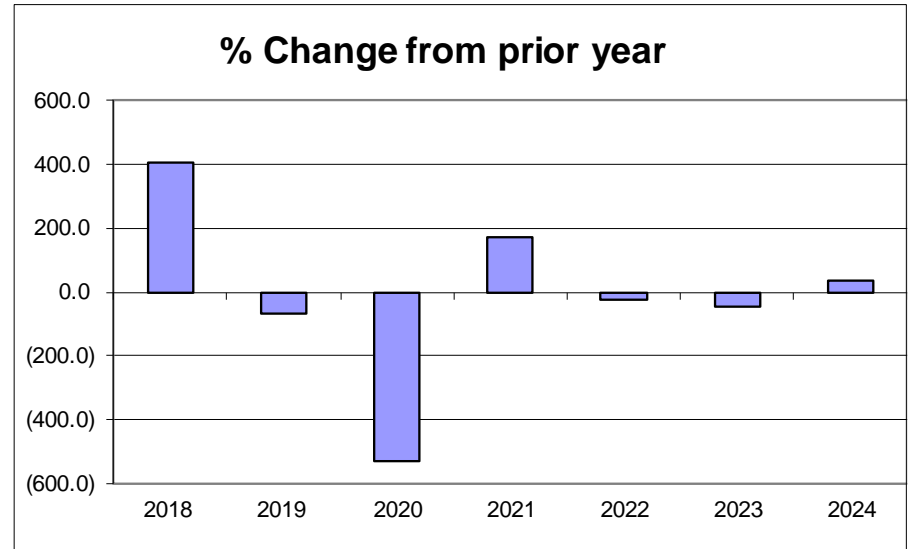
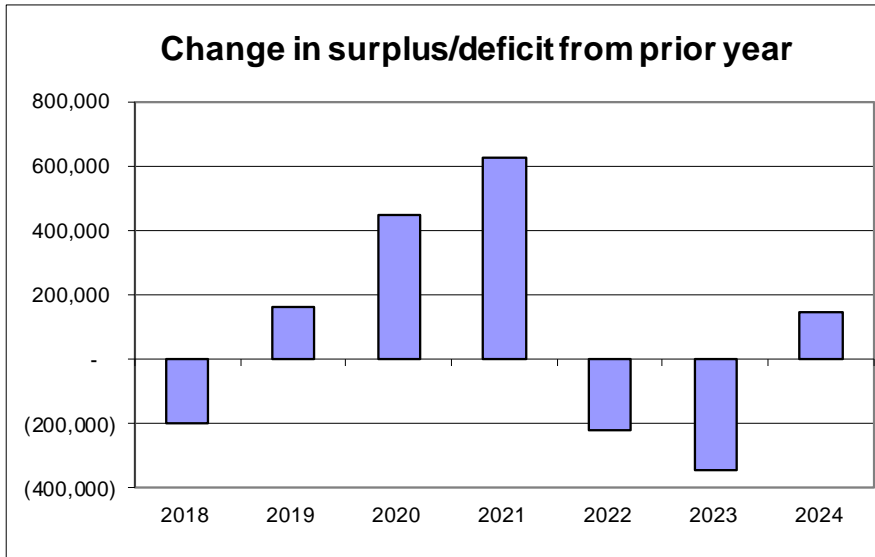
DEPARTMENT STAFFING:

The changes to the Table of Organization of Classified Positions can be found in the Overview section.

For the 2024 budget, three (3) full-time and two (2) part-time Bridgetender positions will be eliminated from the Table of Organization of Classified Positions. Ten (10) Highway Operator I/II positions will be added to the Table of Organization of Classified Positions and ten (10) Highway Operator II positions will be eliminated from the Table of Organization of Classified Positions.

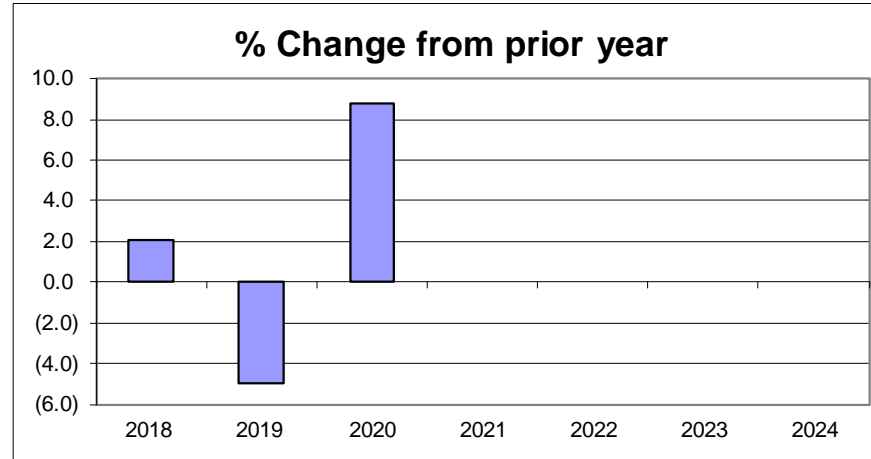
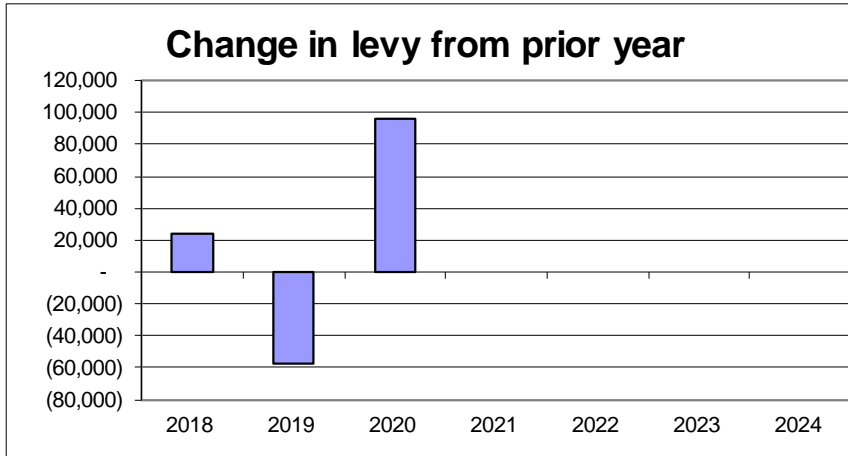
COUNTY LEVY:

The Highway Department operates as a proprietary type activity and as such does not have a direct tax levy. The department provides county road maintenance, which is charged back to the general fund. The department also does work for the State and other municipalities within Winnebago County and bills those units of government for services provided. The net surplus from a budgetary basis for 2024 is \$570,005 an increase of \$145,977 or 34.43% from 2023. The budgetary basis takes the net surplus/deficit and backs out the depreciation expense. A schedule of significant changes follows.



COUNTY ROAD MAINTENANCE:

The 2024 tax levy in the General Fund for County Road Maintenance is \$1,179,463, a zero increase from 2023. A schedule of significant changes follows.



SIGNIFICANT CHANGES FROM 2023 ADOPTED - Highway

Significant changes from 2023	Surplus / (Deficit)	
2023 Budgeted Surplus (Deficit)	\$ 424,028	
Significant changes to revenues:		
Account	Incr/(Decr)	
Hwy Maint Municipal	500,000	Increase in state highway maintenance, damage claims, lift bridges and projects.
Hwy Conservation Dev Revenue	(13,550)	Decrease in other state projects for Dept of Corrections, Winnebago Mental Health, etc.
Hwy Maint Municipal - Interfund	10,000	Increase in bridge aid.
Highway Services	1,196,277	Increase in county maintenance, capital improvements, and other departments.
Interest Investments	15,000	Increase based on current market interest rates and trend increase in 2023.
Total revenue changes	1,707,727	
Significant changes to expenses:		
Account	Incr/(Decr)	Description
Labor (Wages & Fringe Benefits)	287,187	Increase based on wage adjustments that were put into place in Q2 2023 from the recommendations of McGrath consulting on the County-wide wage study. The percentage is minimal due to the department eliminating three (3) full-time and two (2) part-time Bridgetender positions. They are also adding ten (10) full-time Highway Operator I/II positions and eliminating ten (10) Highway Operator II positions.
Capital Equipment	590,125	Increase in capital equipment needs. These items are listed in the Capital Outlay section.
Motor Fuel	180,000	Increase in fuel costs.
Equipment Rental	92,500	Increase in rental costs due to availability issues.
Machine Equip Parts	97,495	Increase from vendors.
Heat	23,750	Increase in energy costs.
Refuse Collection - Interfund	10,000	Increase based on the state increasing their 2024 requirements for trash pick up.
Other Repair Maint Streets	81,250	Increase based on work needed to be completed to catch up on state epoxy overlays from the COVID back log.
Other small changes	199,443	This is a combination of small increases and decreases to revenue and expense accounts.
Total expense changes	1,561,750	
2024 Budgeted Surplus (Deficit)	\$ 570,005	

Financial Summary Highway

<u>Items</u>	<u>2023 6-Month Actual</u>	<u>2023 12-Month Estimate</u>	<u>2023 Adopted Budget</u>	<u>2023 Adjusted Budget</u>	<u>2024 Adopted Budget</u>
Total Revenues	7,006,709	17,676,009	18,763,273	18,766,106	20,327,610
Labor	4,048,521	7,204,020	7,458,065	7,458,065	7,745,252
Travel	7,129	14,257	6,600	6,600	8,300
Capital	410,555	2,672,629	1,515,000	2,479,358	2,105,125
Other Operating Expenses	3,310,569	9,207,978	10,358,548	10,468,293	10,668,577
Non-Operating - Debt expenses	75,379	79,493	79,493	79,493	78,351
Total Expenditures	7,852,153	19,178,377	19,417,706	20,491,809	20,605,605
(Surplus) deficit before adjustments			654,433		277,995
<i>Adjustments:</i>					
Back out depreciation			(1,078,461)		(848,000)
Net (surplus) deficit on a budgetary basis			(424,028)		(570,005)

Winnebago County
Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Fund - 540 - Highway											
Revenue											
Intergov Rev:											
WI Dept of Administration	42002	3,101	0	0	0	0	0	0	0	0	0.00%
Intergov Rev Subtotal:		3,101	0	0	0	0	0	0	0	0	0.00%
Licenses:											
Permit Fees	44003	16,400	16,691	32,672	17,000	17,000	30,000	21,922	21,922	21,922	28.95%
Licenses Subtotal:		16,400	16,691	32,672	17,000	17,000	30,000	21,922	21,922	21,922	28.95%
Public Services:											
Highway Services	45000	17,981	326	18,338	3,000	3,000	62,000	688	688	688	-77.07%
Public Services Subtotal:		17,981	326	18,338	3,000	3,000	62,000	688	688	688	-77.07%
Intergov Services:											
Hwy Maint State	43005	4,373,047	4,479,413	4,728,393	5,150,000	5,150,000	5,080,000	5,000,000	5,000,000	5,000,000	-2.91%
Hwy Maint Municipal	43008	2,681,124	3,029,997	3,376,673	2,800,000	2,800,000	3,029,265	3,300,000	3,300,000	3,300,000	17.86%
Hwy Conservation Dev Revenue	43014	18,044	16,758	12,000	23,550	23,550	15,600	10,000	10,000	10,000	-57.54%
Intergov Services Subtotal:		7,072,214	7,526,168	8,117,066	7,973,550	7,973,550	8,124,865	8,310,000	8,310,000	8,310,000	4.22%

Winnebago County
Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Fund - 540 - Highway											
Interfund Revenue:											
Hwy Maint Municipal	63008	26,776	65,593	29,821	50,000	50,000	40,750	60,000	60,000	60,000	20.00%
Highway Services	65000	9,172,816	8,195,411	10,454,219	10,618,723	10,618,723	9,274,149	11,815,000	11,815,000	11,815,000	11.27%
Interfund Revenue Subtotal:		9,199,592	8,261,004	10,484,040	10,668,723	10,668,723	9,314,899	11,875,000	11,875,000	11,875,000	11.31%
Total Operating Revenue:											
		16,309,289	15,804,188	18,652,117	18,662,273	18,662,273	17,531,764	20,207,610	20,207,610	20,207,610	8.28%
Interest:											
Interest Investments	48000	40,925	34,769	46,534	35,000	35,000	40,745	50,000	50,000	50,000	42.86%
Investment Mark to Market	48002	34,123	(46,609)	(211,404)	0	0	0	0	0	0	0.00%
Interest Subtotal:		75,048	(11,840)	(164,870)	35,000	35,000	40,745	50,000	50,000	50,000	42.86%
Misc Revenues:											
Sale Of Prop Equip	48104	3,271	(1,826)	(63,848)	1,000	1,000	3,500	2,000	2,000	2,000	100.00%
Sale of Scrap	48106	8,165	17,887	(5,426)	15,000	15,000	0	10,000	10,000	10,000	-33.33%
Insurance Recoveries	48107	0	0	19,061	0	0	0	0	0	0	0.00%
Other Miscellaneous Revenues	48109	30,038	110,029	135,537	50,000	50,000	100,000	58,000	58,000	58,000	16.00%
Misc Revenues Subtotal:		41,473	126,089	85,324	66,000	66,000	103,500	70,000	70,000	70,000	6.06%
Transfers In:											
Other Transfers In	49501	0	270,000	0	0	2,833	0	0	0	0	0.00%
Transfers In Subtotal:		0	270,000	0	0	2,833	0	0	0	0	0.00%
Total Non-Operating Revenue:											
		116,521	384,249	(79,546)	101,000	103,833	144,245	120,000	120,000	120,000	18.81%
Revenue Total:											
		16,425,810	16,188,437	18,572,571	18,763,273	18,766,106	17,676,009	20,327,610	20,327,610	20,327,610	8.34%

Winnebago County
Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Fund - 540 - Highway											
Expense											
Wages:											
Regular Pay	51100	4,023,646	3,911,105	3,765,393	4,518,318	4,518,318	4,869,868	4,864,289	4,864,289	4,864,289	7.66%
Temporary Employees	51101	0	0	0	110,000	110,000	8,445	120,000	120,000	120,000	9.09%
Overtime	51105	271,149	328,928	350,058	470,000	470,000	433,271	400,000	400,000	400,000	-14.89%
Payout Wages	51120	18,611	31,093	23,902	0	0	26,682	25,000	25,000	25,000	100.00%
Wages Subtotal:		4,313,405	4,271,127	4,139,354	5,098,318	5,098,318	5,338,266	5,409,289	5,409,289	5,409,289	6.10%
Fringes Benefits:											
FICA Medicare	51200	354,205	361,905	352,811	390,023	390,023	338,396	411,902	411,902	411,902	5.61%
Health Insurance	51201	1,244,324	1,202,891	1,155,184	1,446,829	1,446,829	1,125,526	1,336,276	1,336,276	1,336,276	-7.64%
Dental Insurance	51202	66,280	64,511	61,669	75,919	75,919	60,760	74,704	74,704	74,704	-1.60%
Workers Compensation	51203	23,318	51,885	53,831	36,899	36,899	32,664	115,340	115,340	89,965	143.81%
Unemployment Comp	51204	77,258	(31,841)	31,077	62,000	62,000	0	45,000	45,000	45,000	-27.42%
WI Retirement	51206	301,522	307,385	291,396	322,534	322,534	306,355	350,577	350,577	350,577	8.69%
Fringe Benefits Other	51207	19,939	21,113	20,548	25,543	25,543	2,053	27,539	27,539	27,539	7.81%
GASB OPEB Adjustment	51214	(52,473)	(15,607)	(63,360)	0	0	0	0	0	0	0.00%
GASB WRS Life Adjustment	51215	38,275	319,900	20,066	0	0	0	0	0	0	0.00%
GASB WRS 68 Adjustment	51216	37,911	(764,200)	(446,529)	0	0	0	0	0	0	0.00%
Fringes Benefits Subtotal:		2,110,559	1,517,943	1,476,693	2,359,747	2,359,747	1,865,754	2,361,338	2,361,338	2,335,963	-1.01%
Total Labor:		6,423,964	5,789,070	5,616,047	7,458,065	7,458,065	7,204,020	7,770,627	7,770,627	7,745,252	3.85%

Winnebago County
Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Fund - 540 - Highway											
Travel:											
Registration Tuition	52001	480	102	1,845	5,000	5,000	13,073	6,000	6,000	6,000	20.00%
Automobile Allowance	52002	0	0	643	0	0	0	200	200	200	100.00%
Meals	52005	0	0	149	600	600	0	600	600	600	0.00%
Lodging	52006	407	164	1,464	1,000	1,000	594	1,500	1,500	1,500	50.00%
Other Travel Exp	52007	15	33	0	0	0	590	0	0	0	0.00%
Taxable Benefit	52008	0	0	39	0	0	0	0	0	0	0.00%
Travel Subtotal:		902	299	4,140	6,600	6,600	14,257	8,300	8,300	8,300	25.76%
Total Travel:		902	299	4,140	6,600	6,600	14,257	8,300	8,300	8,300	25.76%
Capital Outlay:											
Buildings	58001	0	45,296	0	0	0	0	0	0	0	0.00%
Improvements	58002	128,725	0	0	0	0	0	0	0	0	0.00%
Equipment Technology	58003	0	0	12,850	0	0	0	0	0	0	0.00%
Equipment	58004	607,882	663,843	804,341	1,515,000	2,479,358	2,672,629	2,097,625	2,105,125	2,105,125	38.95%
Capital Outlay Subtotal:		736,607	709,139	817,191	1,515,000	2,479,358	2,672,629	2,097,625	2,105,125	2,105,125	38.95%
Total Capital:		736,607	709,139	817,191	1,515,000	2,479,358	2,672,629	2,097,625	2,105,125	2,105,125	38.95%

Winnebago County
Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Fund - 540 - Highway											
Office:											
Office Supplies	53000	1,087	1,678	2,964	4,500	4,500	2,051	4,500	4,500	4,500	0.00%
Printing Supplies	53002	784	60	369	415	415	876	400	400	400	-3.61%
Print Duplicate	53003	449	2,227	1,673	415	632	1,499	2,000	2,000	2,000	381.93%
Postage and Box Rent	53004	371	350	434	299	299	0	450	450	450	50.50%
Computer Supplies	53005	0	0	0	100	100	418	0	0	0	-100.00%
Computer Software	53006	1,795	1,610	347	10,650	10,650	31,864	15,000	15,000	15,000	40.85%
Telephone	53008	11,532	12,086	11,964	10,820	10,820	6,310	12,500	12,500	12,500	15.53%
Telephone Supplies	53009	439	0	122	20	20	0	150	150	150	650.00%
Wireless	53012	12,123	13,267	12,126	15,000	15,000	11,988	12,500	12,500	12,500	-16.67%
Print Duplicate	73003	6,902	4,750	4,312	5,500	5,500	2,474	5,500	5,500	5,500	0.00%
Postage and Box Rent	73004	695	385	324	700	700	287	500	500	500	-28.57%
Computer Licensing Charge	73006	0	0	3,119	2,722	2,722	2,722	6,000	6,000	6,000	120.43%
Office Subtotal:		36,177	36,413	37,754	51,141	51,358	60,489	59,500	59,500	59,500	16.35%
Operating:											
Advertising	53500	45	49	81	100	100	0	100	100	100	0.00%
Subscriptions	53501	328	419	430	350	350	154	400	400	400	14.29%
Household Supplies	53516	5,302	3,924	4,289	4,635	4,635	5,094	4,800	4,800	4,800	3.56%
Uniforms Tools Allowance	53517	0	0	0	11,000	11,000	0	12,000	12,000	12,000	9.09%
Food	53520	16	1,131	2,525	2,000	2,000	31	1,974	1,974	1,974	-1.30%
Small Equipment	53522	60,458	42,070	29,385	57,267	57,267	17,026	55,000	55,000	55,000	-3.96%
Shop Supplies	53523	55,218	38,862	47,486	57,500	57,500	42,503	55,000	55,000	55,000	-4.35%
Medical Supplies	53524	1,250	655	825	400	400	808	800	800	800	100.00%
Other Operating Supplies	53533	1,307	5,768	19,277	3,600	3,600	17,523	8,485	8,485	8,485	135.69%
Safety Supplies	53543	11,471	8,628	6,814	8,000	8,000	4,902	8,000	8,000	8,000	0.00%
Motor Fuel	53548	390,794	587,435	894,475	715,000	715,000	831,774	895,000	895,000	895,000	25.17%
Equipment Rental	53551	99,420	160,329	171,735	97,500	100,925	119,662	190,000	190,000	190,000	94.87%
Operating Licenses Fees	53553	570	497	497	1,000	1,000	2,395	1,000	1,000	1,000	0.00%
Other Miscellaneous	53568	6,544	0	0	100	100	0	0	0	0	-100.00%

Winnebago County

Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Fund - 540 - Highway											
Machinery Rental	53570	0	0	0	0	0	0	0	0	0	0.00%
Fuel Handling	53571	1,007	0	0	0	0	0	0	0	0	0.00%
Close to Assets Lia	53572	(575,315)	559,622	(3,712)	0	0	0	0	0	0	0.00%
Building Space Cost	53574	18,423	0	(1,984)	0	0	0	0	0	0	0.00%
Field Small Tools	53575	122	171	0	0	0	0	0	0	0	0.00%
Shop Services	53576	0	0	0	0	0	0	0	0	0	0.00%
Employee Benefits	53577	0	0	0	0	0	0	0	0	0	0.00%
Small Equipment Technology	53580	1,221	0	2,077	8,734	11,567	10,000	2,000	2,000	2,000	-77.10%
Operating Subtotal:		78,181	1,409,559	1,174,198	967,186	973,444	1,051,872	1,234,559	1,234,559	1,234,559	27.64%
Repairs & Maint:											
Sodium Chloride	54002	235,768	189,488	377,761	305,000	305,000	399,504	305,000	305,000	305,000	0.00%
Calcium Chloride	54003	(302)	0	0	0	0	0	0	0	0	0.00%
Small Hardware	54008	1,257	525	1,298	1,361	1,361	556	1,350	1,350	1,350	-0.81%
Other Elect Products	54012	31	0	31	100	100	0	100	100	100	0.00%
Other Plumbing Prod.	54014	0	700	0	0	0	0	0	0	0	0.00%
Other Building Materials	54015	41,738	17,807	20,615	75,000	75,000	13,313	75,000	75,000	75,000	0.00%
Lubricants	54016	34,901	28,154	32,868	30,180	30,180	41,448	32,000	32,000	32,000	6.03%
Machine Equip Parts	54017	683,913	674,098	859,210	802,505	802,505	834,778	900,000	900,000	900,000	12.15%
Tires Batteries	54018	69,873	79,357	74,045	71,995	71,995	91,118	75,000	75,000	75,000	4.17%
Road Maintenance Materials	54019	4,144,411	3,616,597	4,482,448	4,987,995	4,992,171	4,900,000	5,000,000	5,000,000	5,000,000	0.24%
Maintenance Buildings	54020	3,209	6,494	1,698	2,000	6,100	27,427	2,000	2,000	2,000	0.00%
Maintenance Grounds	54021	162	0	18	200	200	0	200	200	200	0.00%
Maintenance Equipment	54022	8,512	5,796	5,528	5,700	5,700	6,011	5,700	5,700	5,700	0.00%
Consumable Tools	54026	8,754	3,227	6,270	5,500	5,500	10,987	6,000	6,000	6,000	9.09%
Equipment Repairs	54029	7,326	10,845	18,406	39,143	39,143	12,891	40,000	40,000	40,000	2.19%
Maintenance Grounds	74021	17,428	15,023	16,403	20,000	20,000	22,204	20,000	20,000	20,000	0.00%
Maintenance Equipment	74022	0	0	0	0	0	0	0	0	0	0.00%
Technology Repair and Maintain	74029	726	759	759	990	990	1,023	1,354	1,354	1,354	36.77%
Repairs & Maint Subtotal:		5,257,707	4,648,871	5,897,359	6,347,669	6,355,945	6,361,260	6,463,704	6,463,704	6,463,704	1.83%

Winnebago County
Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Fund - 540 - Highway											
Utilities:											
Heat	54700	30,441	36,213	52,949	31,250	31,250	63,464	55,000	55,000	55,000	76.00%
Power and Light	54701	57,823	46,806	47,382	65,660	65,660	51,757	68,000	68,000	68,000	3.56%
Water and Sewer	54702	76,019	85,215	93,526	90,000	90,000	130,846	91,872	91,872	91,872	2.08%
Refuse Collection	54703	5,449	4,934	3,093	5,001	5,001	0	4,500	4,500	4,500	-10.02%
Heat	74700	83	1,466	1,716	3,500	3,500	0	0	0	0	-100.00%
Refuse Collection	74703	31,154	25,550	47,817	40,000	40,000	31,789	50,000	50,000	50,000	25.00%
Utilities Subtotal:		200,970	200,184	246,483	235,411	235,411	277,856	269,372	269,372	269,372	14.43%
Contractual Services:											
Medical and Dental	55000	7,571	5,829	6,431	6,000	6,000	9,512	6,600	6,600	6,600	10.00%
Other Repair Maint Streets	55004	1,835,974	1,017,254	3,215,494	718,750	800,655	323,467	800,000	800,000	800,000	11.30%
Building Repairs	55008	463,301	193,963	44,427	50,000	50,000	59,643	50,000	50,000	50,000	0.00%
Data Processing	55013	0	0	0	0	0	1,180	1,500	1,500	1,500	100.00%
Professional Service	55014	506,050	464,110	374,555	676,180	689,270	8,200	700,000	700,000	700,000	3.52%
Janitorial Services	55016	13,140	13,140	13,490	14,000	14,000	14,040	14,500	14,500	14,500	3.57%
Administration Fee	55037	0	12,872	0	0	0	0	0	0	0	0.00%
Contractual Services Subtotal:		2,826,035	1,707,167	3,654,397	1,464,930	1,559,925	416,042	1,572,600	1,572,600	1,572,600	7.35%
Insurance Expenses:											
Prop Liab Insurance	76000	91,440	136,656	200,285	213,750	213,750	213,750	220,842	220,842	220,842	3.32%
Insurance Expenses Subtotal:		91,440	136,656	200,285	213,750	213,750	213,750	220,842	220,842	220,842	3.32%

Winnebago County
Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Fund - 540 - Highway											
Deprec & Amort:											
Depreciation Expense	56503	1,245,987	969,636	901,503	1,078,461	1,078,461	826,709	848,000	848,000	848,000	-21.37%
Deprec & Amort Subtotal:		1,245,987	969,636	901,503	1,078,461	1,078,461	826,709	848,000	848,000	848,000	-21.37%
Total Other Operating:		9,736,496	9,108,485	12,111,978	10,358,548	10,468,293	9,207,978	10,668,577	10,668,577	10,668,577	2.99%
Debt Payments:											
Debt Principal Payments	57000	80,866	173,127	182,515	70,393	70,393	70,393	71,007	71,007	71,007	0.87%
Debt Interest Payments	57001	10,327	12,563	10,590	9,100	9,100	9,100	7,344	7,344	7,344	-19.30%
Debt Payments Subtotal:		91,193	185,690	193,105	79,493	79,493	79,493	78,351	78,351	78,351	-1.44%
Total Non-Operating Expense:		91,193	185,690	193,105	79,493	79,493	79,493	78,351	78,351	78,351	-1.44%
Expense Total:		16,989,162	15,792,683	18,742,461	19,417,706	20,491,809	19,178,377	20,623,480	20,630,980	20,605,605	6.12%
Surplus / (Deficit) prior to adjustments:		(563,353)	395,754	(169,890)	(654,433)	(1,725,703)	(1,502,368)	(295,870)	(303,370)	(277,995)	-57.52%
Adjustments:											
Back out depreciation		1,245,987	969,636	901,503	1,078,461	1,078,461	826,709	848,000	848,000	848,000	-21.37%
Highway Surplus / (Deficit) - budgetary basis:		682,634	1,365,390	731,613	424,028	(647,242)	(675,659)	552,130	544,630	570,005	28.44%

**WINNEBAGO COUNTY
CAPITAL OUTLAY - 2024**

<u>Department</u>	<u>Description</u>	<u>Quantity</u>	<u>Unit Cost</u>	<u>Capital Outlay</u>
Highway -				
	Winter Equipment	1	935,625	935,625
	Dump Truck	1	489,000	489,000
	Skid Steer w/ Mill	1	188,000	188,000
	Mowing Equipment	1	200,000	200,000
	Hot Box	1	60,000	60,000
	Foreman Truck	1	150,000	150,000
	Patrol Truck	1	75,000	75,000
	Construction Bucket	1	7,500	7,500
		<u>8</u>		<u>2,105,125</u>

SIGNIFICANT CHANGES FROM 2023 ADOPTED - County Road Maintenance

Account	Amount	Description
Significant changes from 2023		
Tax Levy 2023	\$ 1,179,463	
Revenue Changes - impact on levy:		
None	-	
Expense Changes - impact on levy:		
Prop Liab Insurance	(10,674)	The Property & Liability Insurance allocations are no longer being allocated to the County Road Maintenance cost center.
Other small changes	10,674	This is a combination of small increases and decreases to revenue and expense accounts.
Tax Levy 2024	\$ 1,179,463	

Financial Summary County Road Maintenance

<u>Items</u>	<u>2023 6-Month Actual</u>	<u>2023 12-Month Estimate</u>	<u>2023 Adopted Budget</u>	<u>2023 Adjusted Budget</u>	<u>2024 Adopted Budget</u>
Total Revenues	628,825	2,349,510	2,340,000	2,340,000	2,329,236
Labor	-	-	-	-	-
Travel	-	-	-	-	-
Capital	-	-	-	-	-
Other Expenditures	2,352,459	3,528,973	3,519,463	3,519,463	3,508,699
Total Expenditures	2,352,459	3,528,973	3,519,463	3,519,463	3,508,699
Levy			1,179,463		1,179,463

Winnebago County

Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Department - 040 - County Road Maintenance											
Revenue											
Intergov Rev:											
Transportation Aids	42015	2,083,373	2,071,833	2,100,646	2,245,000	2,245,000	2,249,510	2,226,560	2,226,560	2,226,560	-0.82%
Intergov Rev Subtotal:		2,083,373	2,071,833	2,100,646	2,245,000	2,245,000	2,249,510	2,226,560	2,226,560	2,226,560	-0.82%
Interfund Revenue:											
Material Sales	68105	49,634	59,232	(10,128)	70,000	70,000	65,000	70,000	70,000	70,000	0.00%
Interfund Revenue Subtotal:		49,634	59,232	(10,128)	70,000	70,000	65,000	70,000	70,000	70,000	0.00%
Total Operating Revenue:		2,133,007	2,131,065	2,090,518	2,315,000	2,315,000	2,314,510	2,296,560	2,296,560	2,296,560	-0.80%
Misc Revenues:											
Insurance Recoveries	48107	33,820	28,290	35,918	25,000	25,000	35,000	32,676	32,676	32,676	30.70%
Misc Revenues Subtotal:		33,820	28,290	35,918	25,000	25,000	35,000	32,676	32,676	32,676	30.70%
Total Non-Operating Revenue:		33,820	28,290	35,918	25,000	25,000	35,000	32,676	32,676	32,676	30.70%
Revenue Total:		2,166,827	2,159,355	2,126,436	2,340,000	2,340,000	2,349,510	2,329,236	2,329,236	2,329,236	-0.46%

Winnebago County

Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Department - 040 - County Road Maintenance											
Expense											
Repairs & Maint:											
Repair Maint Streets	75806	2,251,304	3,009,110	2,078,574	2,653,699	2,653,699	2,663,299	2,653,699	2,653,699	2,653,699	0.00%
Snow Removal Streets	75807	710,106	847,646	972,807	855,000	855,000	855,000	855,000	855,000	855,000	0.00%
Repairs & Maint Subtotal:		2,961,411	3,856,756	3,051,381	3,508,699	3,508,699	3,518,299	3,508,699	3,508,699	3,508,699	0.00%
Insurance Expenses:											
Prop Liab Insurance	76000	5,568	7,788	9,998	10,764	10,764	10,674	0	0	0	-100.00%
Insurance Expenses Subtotal:		5,568	7,788	9,998	10,764	10,764	10,674	0	0	0	-100.00%
Total Other Operating:		2,966,979	3,864,544	3,061,379	3,519,463	3,519,463	3,528,973	3,508,699	3,508,699	3,508,699	-0.31%
Expense Total:		2,966,979	3,864,544	3,061,379	3,519,463	3,519,463	3,528,973	3,508,699	3,508,699	3,508,699	-0.31%
County Road Maintenance Net/(Levy):		(800,152)	(1,705,189)	(934,943)	(1,179,463)	(1,179,463)	(1,179,463)	(1,179,463)	(1,179,463)	(1,179,463)	0.00%

SUMMARY BY DIVISION

	<u>Revenues</u>	<u>Expenses</u>	<u>Adjustments</u>	<u>Levy</u>
HEALTH & HUMAN SERVICES				
Public Health Department	\$ 5,394,553	\$ 8,118,760	\$ (862,903)	\$ 1,861,304
Child Support	1,753,640	1,804,106	-	50,466
Veterans	40,053	743,712	-	703,659
Human Services	34,189,749	52,401,717	-	18,211,968
Park View Health Center	16,057,616	18,652,768	(1,627,658)	967,494
	<u>57,435,611</u>	<u>81,721,063</u>	<u>(2,490,561)</u>	<u>21,794,891</u>

PUBLIC HEALTH

General Fund – Division: 052
2024 BUDGET NARRATIVE

DEPARTMENT HEAD: Doug Gieryn

HEALTH LOCATIONS: Winnebago County Public Health Department
David Albrecht Administration Building
112 Otter Avenue, Second Floor
Oshkosh, WI 54901

Winnebago County Neenah Human Services Building
211 North Commercial Street
Neenah, WI 54956

TELEPHONE: (920) 232-3000

FAX: (920) 232-3370

EMAIL: health@co.winnebago.wi.us

WEB: www.winnebagohealth.org

SOCIAL: [@WinnebagoHealth](https://www.facebook.com/WinnebagoHealth)

The Public Health department will be updating the Community Health Improvement Plan in 2024 to advise the community on priority needs. This is significant due to the challenges brought forth from the pandemic particularly by lower income households. We will also be reviewed by the State for compliance with DHS 140, the required services of local health departments, as required every five years. Additionally, we will be working to address any gaps identified in 2023 from a statewide Foundational Public Health Services self-assessment. Finally, we intend to pursue potentially available DHS grant funding to increase our capacity to work on chronic disease prevention.

PROGRAMS:

- Communicable Disease Reporting and Investigation
- Drug Free Communities (DFC)
- Opioid Overdose Prevention and Harm Reduction
- Community Health Resiliency
- Mental Health and Suicide Prevention
- Family Child Health
- Flu Vaccinations For County Employees
- Sanitarian
- Environmental
- Immunization Program
- Women, Infants, and Children (WIC)
- Emergency Preparedness and Response
- Customer Service
- Public Health Planning
- Promoting Healthy Aging
- Access to Health
- Lead Hazard Reduction Program (HUD and LSHP)
- Epidemiology and Data Analysis
- Financial Accounting and Reporting
- Communications and Public Relations
- County Board and Committee Support

SINCE THE LAST BUDGET:

The routine COVID-19 vaccine and testing clinics at Sunnyview Health Center were closed in April 2023.

LOOKING AHEAD TO 2024:

The Public Health Department will be updating the Community Health Improvement Plan in 2024 to advise the community on priority needs. This is significant due to the challenges brought forth from the pandemic particularly by lower income households. We will also be reviewed by the State for compliance with DHS 140, the required services of local health departments, as required every five years. Additionally, we will be working to address any gaps identified in 2023 from a statewide Foundational Public Health Services self-assessment. Finally, we intend to pursue potentially available DHS grant funding to increase our capacity to work on chronic disease prevention.

COUNTY EXECUTIVE CHANGES FROM DEPARTMENT REQUEST:

The County Executive removed \$35,000 for purchase of a vehicle from Director Gieryn's proposed budget and reduced the proposed budget for temporary employee wages by \$40,000.

COUNTY BOARD CHANGES FROM EXECUTIVE BUDGET:

The Public Health's Adopted Budget reflects a \$18,043 reduction in the Worker's Compensation line in the fringe benefits of the labor category. An error was found in the calculation of these costs by the Administration Department after the Executive Budget was finalized. This was presented by the Finance Director as an Error Report. The County Board voted to pass the change.

Budget Amendment #276-102023-005 was presented to reduce \$21,164 from 51100 Regular Pay, it did not pass.

Budget Amendment #276-102023-008 was presented and approved to eliminate one (1) full-time Deputy Director of Public Health position from the Table of Organization of Classified Positions. This amendment reduces the Public Health labor by \$140,574.

Budget Amendment #276-102023-009 was presented and approved to reduce \$245,480 from 51100 Regular Pay.

Budget Amendment #276-102023-014 was presented and approved to increase \$342,000 to 51100 Regular Pay.

Their total reduction of expenses from Executive request to Adopted budget is \$62,097, this reduction will be used to apply less Public Health fund balance.

2024 BUDGET AMENDMENTS - PUBLIC HEALTH ASSIGNED FUND BALANCE

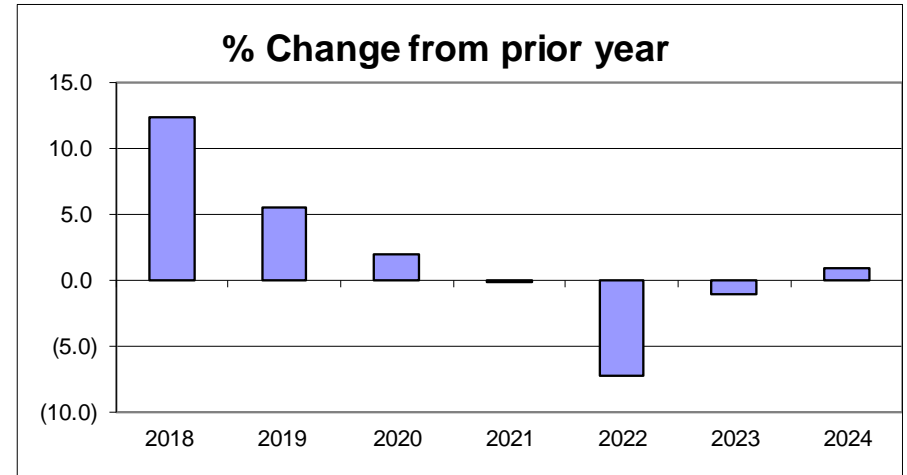
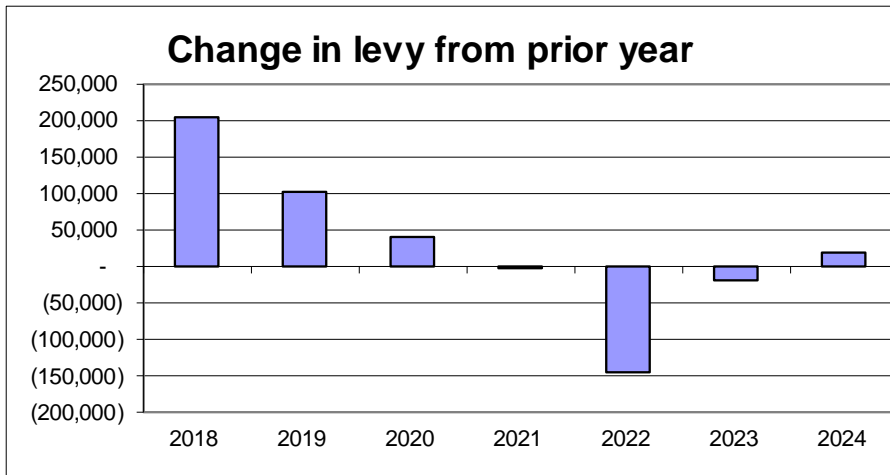
Department	Amendment #	Passed/ Failed	Description	Approved Increase / (Decrease) in Expenditures	Public Health Assigned Fund Balance Applied/ (Returned)	Public Health Fund Balance Applied	
						925,000	Executive Budget
Public Health	Error Report	Passed	Workers Compensation adjustments	(18,043)	(18,043)	906,957	
Public Health	276-102023-005	Failed	Remove \$21,164 from 51100 Regular Pay	-	-	906,957	
Public Health	276-102023-008	Passed	Eliminate one (1) full-time Deputy Director of Public Health position	(140,574)	(140,574)	766,383	
Public Health	276-102023-009	Passed	Reduce \$245,480 from 51100 Regular Pay	(245,480)	(245,480)	520,903	
Public Health	276-102023-014	Passed	Adding \$342,000 to 51100 Regular Pay	342,000	342,000	862,903	
			Total	(62,097)	(62,097)	862,903	Adopted Budget
						(62,097)	Reduction in FB

DEPARTMENT STAFFING:

The changes to the Table of Organization of Classified Positions can be found in the Overview section. For the 2024 budget, one (1) full-time Accounting Associate position, one (1) full-time Health Programs Evaluator position, three (3) Public Health Aide positions, and one (1) part-time WIC Program Nutrition position will be eliminated from the Table of Organization of Classified Positions. For the 2024 budget, one (1) full-time Accountant position, three (3) Administrative Associate III positions, one (1) full-time WIC Nutritionist position will be added to the Table of Organization of Classified Positions.

COUNTY LEVY:

The net tax levy for the department for 2024 is \$1,861,304, an increase of \$18,511 or 1.00% over 2023. A schedule of significant changes follows. In 2024, we are applying \$862,903 of the designated Public Health fund balance to reduce the levy, an increase of \$62,903, or 7.86% over 2023. Public Health is a special levy because not all municipalities participate. Cities can elect to not be covered if they have their own Health Department. Because of this, the surplus or deficit of the Health Department does not close out to General Fund balance at year end. It is closed out to its own fund balance.



SIGNIFICANT CHANGES FROM 2023 ADOPTED - Public Health

Account	Amount	Description
Significant changes from 2023		
Tax Levy 2023	\$ 1,842,793	
Revenue Changes - impact on levy:		
WI Health Services	(1,347,367)	Increase due to the LSHP grant.
US Dept of Justice	(444,125)	Increase due to the COSSUP grant, which was budgeted under Other Grantor Agencies in 2023.
Other Grantor Agencies	422,584	Decrease due to the COSSUP grant, which should have been budgeted under US Dept of Justice in 2023.
Expense Changes - impact on levy:		
Labor (Wages & Fringe Benefits)	688,743	Increase based on wage adjustments that were put into place in Q2 2023 from the recommendations of McGrath consulting on the County-wide wage study. This budget includes changes to the Table of Organization of Classified Positions. These can be found in the Overview section and are referenced on the budget narrative page under DEPARTMENT STAFFING. This budget also includes an increase of \$160,000 in temporary employees from 2023. This budget also includes a very minimal increase to the wage & fringe benefit turnover savings account, which is used a reduction to the labor category to allow for cost savings related to turnover of staff (vacancies and replacement staff starting at lower wages).
Computer Software	17,520	Increase based on the Clearpoint expense of \$15,000 and Adobe renewals are charged here.
Advertising	(20,550)	Decrease based on no longer running pandemic related outreach.
Food	13,733	Increase based on AHW passthrough of \$9,683.
Other Operating Supplies	231,463	Increase for expenses related to the LSHP, HUD (\$480,000) and AHW (\$44,596) grants.
Meals Other	30,000	Increase for contractors for LSHP & HUD grants.
Lodging Other	75,000	Increase for contractors for LSHP & HUD grants.
Other Contracted Services	442,590	Increase for expenses related to AHW (\$64,797), HWPP (\$29,693), FOR (\$35,000), OD2A (\$80,000), DFC (\$23,383), COSSUP (\$420,996), LSHP (\$920,627), and HUD (\$178,598).
Building Rental - Interfund	(28,184)	Decrease based on no longer renting Sunnyview expo for pandemic testing site.
Public Health assigned fund balance applied	(62,903)	The 2024 budget includes \$862,903 from assigned Public Health fund balance to decrease the levy amount. The 2023 budget included \$800,000 in fund balance applied, an increase of \$62,903 over 2023.
Other small changes	7	This is a combination of small increases and decreases to revenue and expense accounts.
Tax Levy 2024	\$ 1,861,304	

Financial Summary Public Health

<u>Items</u>	<u>2023 6-Month Actual</u>	<u>2023 12-Month Estimate</u>	<u>2023 Adopted Budget</u>	<u>2023 Adjusted Budget</u>	<u>2024 Adopted Budget</u>
Total Revenues	1,141,709	3,845,709	4,006,452	4,230,494	5,394,553
Labor	2,200,677	4,505,539	4,416,986	4,426,561	5,105,729
Travel	48,297	81,957	79,200	82,500	91,635
Capital	24,650	24,650	35,000	59,650	-
Other Expenditures	526,587	1,622,238	2,118,059	2,291,067	2,921,396
Total Expenditures	2,800,211	6,234,384	6,649,245	6,859,778	8,118,760
Levy Before Fund Balance Adjustment			2,642,793		2,724,207
Decrease Designated Public Health Fund Balance			(800,000)		(862,903)
Net Levy After Fund Balance Adjustment			1,842,793		1,861,304

Winnebago County
Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Division - 052 - Public Health											
Revenue											
Intergov Rev:											
Medicaid Title 19	42000	4,922	15,551	0	6,000	6,000	0	8,000	8,000	8,000	33.33%
WI Dept of Administration	42002	559,910	0	0	0	0	0	0	0	0	0.00%
WI Children and Families	42005	500,676	483,968	542,294	625,000	625,000	618,138	618,230	618,230	618,230	-1.08%
WI Health Services	42007	499,850	1,868,853	1,778,451	1,784,811	1,908,853	1,824,832	3,132,178	3,132,178	3,132,178	75.49%
Dept of Transportation	42011	4,015	0	0	0	0	0	0	0	0	0.00%
US Dept of Justice	42013	0	0	0	0	0	286,038	444,125	444,125	444,125	100.00%
US Health and Human Services	42014	1,398,135	141,564	0	0	0	0	0	0	0	0.00%
Other Grantor Agencies	42019	572,307	454,261	743,063	973,078	1,073,078	505,899	550,494	550,494	550,494	-43.43%
Interdept Other Grant	62019	0	1,900	28,120	0	0	0	0	0	0	0.00%
Intergov Rev Subtotal:		3,539,814	2,966,097	3,091,927	3,388,889	3,612,931	3,234,907	4,753,027	4,753,027	4,753,027	40.25%
Public Services:											
Offset Revenue	45013	22,199	21,826	31,950	24,000	24,000	23,000	24,000	24,000	24,000	0.00%
Inspection Fees	45021	384,707	427,581	436,918	444,000	444,000	445,000	460,000	460,000	460,000	3.60%
Housing Authority	45028	107,263	108,206	108,054	112,375	112,375	106,664	121,488	121,488	121,488	8.11%
Donations	45034	0	0	320	0	0	0	0	0	0	0.00%
Client Cost Shares Fees	45035	7,691	2,295	5,486	2,700	2,700	5,000	5,000	5,000	5,000	85.19%
County Client Services	45036	312	0	2,273	500	500	2,000	2,000	2,000	2,000	300.00%
State Testing Reimbursements	45038	400	0	45	250	250	700	700	700	700	180.00%
Private Pay Fees	45046	1,485	715	2,725	1,500	1,500	3,100	3,000	3,000	3,000	100.00%
Other Public Charges	45057	151	2,110	228	1,000	1,000	0	0	0	0	-100.00%
Public Services Subtotal:		524,207	562,732	587,998	586,325	586,325	585,464	616,188	616,188	616,188	5.09%

Winnebago County
Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Division - 052 - Public Health											
Interfund Revenue:											
Nursing Services	65084	14,235	12,428	25,437	30,738	30,738	24,338	24,338	24,338	24,338	-20.82%
Interfund Revenue Subtotal:		14,235	12,428	25,437	30,738	30,738	24,338	24,338	24,338	24,338	-20.82%
Total Operating Revenue:											
		4,078,256	3,541,257	3,705,362	4,005,952	4,229,994	3,844,709	5,393,553	5,393,553	5,393,553	34.64%
Misc Revenues:											
Other Miscellaneous Revenues	48109	9,259	(489)	3,045	500	500	1,000	1,000	1,000	1,000	100.00%
Misc Revenues Subtotal:		9,259	(489)	3,045	500	500	1,000	1,000	1,000	1,000	100.00%
Total Non-Operating Revenue:											
		9,259	(489)	3,045	500	500	1,000	1,000	1,000	1,000	100.00%
Revenue Total:											
		4,087,515	3,540,768	3,708,407	4,006,452	4,230,494	3,845,709	5,394,553	5,394,553	5,394,553	34.65%
Expense											
Wages:											
Regular Pay	51100	2,742,731	3,194,365	3,279,285	3,208,580	3,215,655	3,215,655	3,558,080	3,558,080	3,555,979	10.83%
Temporary Employees	51101	394,301	504,284	135,194	100,000	100,000	100,000	300,000	260,000	260,000	160.00%
Overtime	51105	15,860	33,589	3,173	0	0	0	0	0	0	0.00%
Payout Wages	51120	24,589	0	5,118	0	0	1,106	0	0	0	0.00%
Wage Turnover Savings	51150	0	0	0	(74,542)	(74,542)	0	(79,530)	(79,530)	(79,530)	6.69%
Wages Allocated	51199	0	0	0	0	0	0	0	0	0	0.00%
Wages Subtotal:		3,177,481	3,732,238	3,422,771	3,234,038	3,241,113	3,316,761	3,778,550	3,738,550	3,736,449	15.54%

Winnebago County
Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Division - 052 - Public Health											
Fringes Benefits:											
FICA Medicare	51200	229,680	274,762	250,991	249,080	251,580	251,580	295,142	295,142	287,597	15.46%
Health Insurance	51201	609,441	616,896	630,230	675,213	675,213	675,213	779,854	779,854	756,207	12.00%
Dental Insurance	51202	32,036	31,811	32,480	33,895	33,895	33,895	37,768	37,768	36,632	8.07%
Workers Compensation	51203	16,991	44,937	44,277	22,757	22,757	22,757	82,015	82,015	61,704	171.14%
Unemployment Comp	51204	956	70	6,032	0	0	3,330	0	0	0	0.00%
WI Retirement	51206	183,975	195,686	201,958	213,504	213,504	213,504	244,148	244,148	237,343	11.17%
Fringe Benefits Other	51207	13,746	14,693	16,008	17,957	17,957	17,957	20,433	20,433	19,881	10.71%
Fringe Turnover Savings	51250	0	0	0	(29,458)	(29,458)	(29,458)	(30,084)	(30,084)	(30,084)	2.13%
Fringes Allocated	51299	0	0	0	0	0	0	0	0	0	0.00%
Fringes Benefits Subtotal:		1,086,825	1,178,855	1,181,975	1,182,948	1,185,448	1,188,778	1,429,276	1,429,276	1,369,280	15.75%
Total Labor:											
		4,264,306	4,911,093	4,604,746	4,416,986	4,426,561	4,505,539	5,207,826	5,167,826	5,105,729	15.59%
Travel:											
Registration Tuition	52001	9,551	15,876	46,914	38,000	38,000	44,230	39,900	39,900	39,900	5.00%
Automobile Allowance	52002	2,734	4,715	7,381	18,000	21,300	9,612	18,900	18,900	18,900	5.00%
Vehicle Lease	52003	0	0	0	200	200	0	200	200	200	0.00%
Commercial Travel	52004	1,515	0	1,860	5,000	5,000	6,664	10,660	10,660	10,660	113.20%
Meals	52005	951	246	923	4,000	4,000	3,577	4,675	4,675	4,675	16.88%
Lodging	52006	2,640	1,558	7,110	13,000	13,000	16,251	15,650	15,650	15,650	20.38%
Other Travel Exp	52007	275	7	263	1,000	1,000	1,522	1,650	1,650	1,650	65.00%
Taxable Benefit	52008	112	153	381	0	0	101	0	0	0	0.00%
Vehicle Mileage Allocated	52099	0	0	0	0	0	0	0	0	0	0.00%
Travel Subtotal:		17,778	22,555	64,832	79,200	82,500	81,957	91,635	91,635	91,635	15.70%
Total Travel:											
		17,778	22,555	64,832	79,200	82,500	81,957	91,635	91,635	91,635	15.70%

Winnebago County
Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Division - 052 - Public Health											
Capital Outlay:											
Equipment	58004	17,563	0	0	35,000	59,650	24,650	35,000	0	0	-100.00%
Capital Outlay Subtotal:		17,563	0	0	35,000	59,650	24,650	35,000	0	0	-100.00%
Total Capital:		17,563	0	0	35,000	59,650	24,650	35,000	0	0	-100.00%
Office:											
Office Supplies	53000	6,461	5,078	20,624	6,000	6,000	11,484	13,780	13,780	13,780	129.67%
Printing Supplies	53002	1,938	1,191	1,018	1,200	1,200	1,603	1,500	1,500	1,500	25.00%
Print Duplicate	53003	920	5,150	5,323	9,000	9,000	3,254	9,677	9,677	9,677	7.52%
Postage and Box Rent	53004	967	839	774	750	750	1,268	1,385	1,385	1,385	84.67%
Computer Supplies	53005	40	132	3,061	1,000	1,000	690	1,000	1,000	1,000	0.00%
Computer Software	53006	31,919	31,163	5,087	1,750	1,750	16,888	19,270	19,270	19,270	1,001.14%
Telephone	53008	44,661	54,670	35,293	45,980	45,980	35,000	50,000	50,000	50,000	8.74%
Telephone Supplies	53009	0	0	1,255	100	100	100	2,000	2,000	2,000	1,900.00%
Print Duplicate	73003	10,999	14,516	10,604	11,500	11,500	5,452	11,500	11,500	11,500	0.00%
Postage and Box Rent	73004	5,811	12,757	7,382	5,000	5,000	5,000	6,000	6,000	6,000	20.00%
Computer Licensing Charge	73006	0	0	17,640	15,758	15,758	15,758	20,515	20,515	20,515	30.19%
Office Subtotal:		103,716	125,495	108,061	98,038	98,038	96,497	136,627	136,627	136,627	39.36%
Operating:											
Advertising	53500	1,505	36,636	77,863	40,000	40,000	33,401	19,450	19,450	19,450	-51.38%
Subscriptions	53501	4,432	7,363	11,923	7,500	7,500	21,696	12,172	12,172	12,172	62.29%
Membership Dues	53502	3,114	2,772	3,259	3,000	3,000	3,660	3,150	3,150	3,150	5.00%
Food	53520	1,176	4,554	5,940	2,000	2,000	14,019	15,733	15,733	15,733	686.65%
Small Equipment	53522	533	1,279	37,432	2,000	2,000	3,685	2,000	2,000	2,000	0.00%

Winnebago County

Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Division - 052 - Public Health											
Medical Supplies	53524	15,634	11,410	20,556	15,000	15,000	3,928	9,000	9,000	9,000	-40.00%
Other Operating Supplies	53533	110,567	107,117	56,722	476,125	451,475	296,986	707,588	707,588	707,588	48.61%
Automobile Allowance-Other	53538	0	0	0	0	0	2,504	7,500	7,500	7,500	100.00%
Commercial Travel Other	53540	0	1,500	0	0	0	0	0	0	0	0.00%
Meals Other	53541	0	0	0	0	0	11,588	30,000	30,000	30,000	100.00%
Lodging Other	53542	0	0	0	0	0	27,316	75,000	75,000	75,000	100.00%
Motor Fuel	53548	1,382	1,527	3,467	2,500	2,500	3,000	3,000	3,000	3,000	20.00%
Operating Licenses Fees	53553	0	360	0	180	180	330	180	180	180	0.00%
Employee Benefit Taxable Other	53578	26	77	0	0	0	0	0	0	0	0.00%
Small Equipment Technology	53580	31,145	9,213	25,618	13,300	13,300	10,313	19,850	19,850	19,850	49.25%
Motor Fuel	73548	29	0	201	0	0	100	100	100	100	100.00%
Operating Subtotal:		169,543	183,807	242,980	561,605	536,955	432,526	904,723	904,723	904,723	61.10%
Repairs & Maint:											
Maintenance Equipment	54022	1,046	630	601	1,200	1,200	327	600	600	600	-50.00%
Maintenance Vehicles	54023	0	83	565	250	250	60	500	500	500	100.00%
Maintenance Vehicles	74023	0	0	1,666	0	0	700	500	500	500	100.00%
Technology Repair and Maintain	74029	3,300	3,465	3,663	3,432	3,432	3,432	3,333	3,333	3,333	-2.88%
Repairs & Maint Subtotal:		4,346	4,178	6,495	4,882	4,882	4,519	4,933	4,933	4,933	1.04%
Contractual Services:											
Vehicle Repairs	55005	58	905	2,051	0	0	0	0	0	0	0.00%
Professional Service	55014	13	0	20,785	2,500	2,500	9,385	2,500	2,500	2,500	0.00%
Other Contract Serv	55030	331,217	368,039	307,552	1,333,994	1,531,652	981,815	1,776,584	1,776,584	1,776,584	33.18%
Administration Fee	55037	26,711	24,694	27,998	25,500	25,500	25,500	30,000	30,000	30,000	17.65%
Interpreter	55041	2,197	1,062	1,044	2,000	2,000	2,510	2,000	2,000	2,000	0.00%
Building Rental	55042	0	0	0	0	0	0	2,400	2,400	2,400	100.00%
Building Rental	75042	40,200	40,200	96,568	68,384	68,384	48,330	40,200	40,200	40,200	-41.21%
Contractual Services Subtotal:		400,396	434,901	455,998	1,432,378	1,630,036	1,067,540	1,853,684	1,853,684	1,853,684	29.41%

Winnebago County

Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Division - 052 - Public Health											
Insurance Expenses:											
Prop Liab Insurance	76000	10,068	14,664	20,022	21,156	21,156	21,156	21,429	21,429	21,429	1.29%
Insurance Expenses Subtotal:		10,068	14,664	20,022	21,156	21,156	21,156	21,429	21,429	21,429	1.29%
Total Other Operating:		688,069	763,044	833,556	2,118,059	2,291,067	1,622,238	2,921,396	2,921,396	2,921,396	37.93%
Expense Total:		4,987,716	5,696,692	5,503,134	6,649,245	6,859,778	6,234,384	8,255,857	8,180,857	8,118,760	22.10%
Public Health Net/(Levy):		(900,201)	(2,155,923)	(1,794,727)	(2,642,793)	(2,629,284)	(2,388,675)	(2,861,304)	(2,786,304)	(2,724,207)	3.08%
Assigned Public Health Fund Balance applied (Note):					800,000	800,000	800,000	800,000	925,000	862,903	15.63%
Public Health Net/(Levy):		(900,201)	(2,155,923)	(1,794,727)	(1,842,793)	(1,829,284)	(1,588,675)	(2,061,304)	(1,861,304)	(1,861,304)	1.00%

Note: Budgeted fund balance applied shows a reduction to the Public Health assigned fund balance.

CHILD SUPPORT

General Fund – Department: 050
2024 BUDGET NARRATIVE

DEPARTMENT HEAD: Julie Mabry
LOCATION: Winnebago County Courthouse
415 Jackson Street, Room 170
Oshkosh, WI 54901

TELEPHONE: (920) 236-1135

The Child Support Agency serves the children and families of Winnebago County by encouraging responsible parenting through promoting the involvement of both parents or guardians and ensuring children receive the financial and other support they need and deserve.

PROGRAMS:

- County Board and Committee Support
- Customer Service
- Child Support Case Management
- Locate of Absent Parents
- Establishment and Enforcement of Medical Support
- Establishment of Paternity
- Financial Functions

SINCE THE LAST BUDGET:

The Child Support Agency has seen significant turnover and recruiting issues. Some of this has been alleviated by the compensation plan passed in 2023. The good news is that many of the employees advanced to other positions within the county.

LOOKING AHEAD TO 2024:

The agency's two dedicated attorneys will be relocated in the Office of Corporation Counsel. Child Support Agencies saw an increased investment in the state budget – particularly to replace the dated computer system used for child support enforcement. The agency will continue to improve training and cross functional efficiencies within the department.

COUNTY EXECUTIVE CHANGES FROM DEPARTMENT REQUEST:

The county executive is proposing moving two child support attorneys to the office of corporation counsel. This will provide more attorney support to the agency. More importantly, the move will allow for cross training which will lead to better attorney development and retention. It is estimated that moving child support legal functions under the Office of Corporation Counsel will add state revenue.

COUNTY BOARD CHANGES FROM EXECUTIVE BUDGET:

The Child Support's Adopted Budget reflects a \$89 reduction in the Worker's Compensation line in the fringe benefits of the labor category. An error was found in the calculation of these costs by the Administration Department after the Executive Budget was finalized. This was presented by the Finance Director as an Error Report. The County Board voted to pass the change. No other budget amendments were presented.

DEPARTMENT STAFFING:

There are no proposed changes in the net number of full-time equivalent employees of the county as two employees are being moved from Child Support to Corporation Counsel.

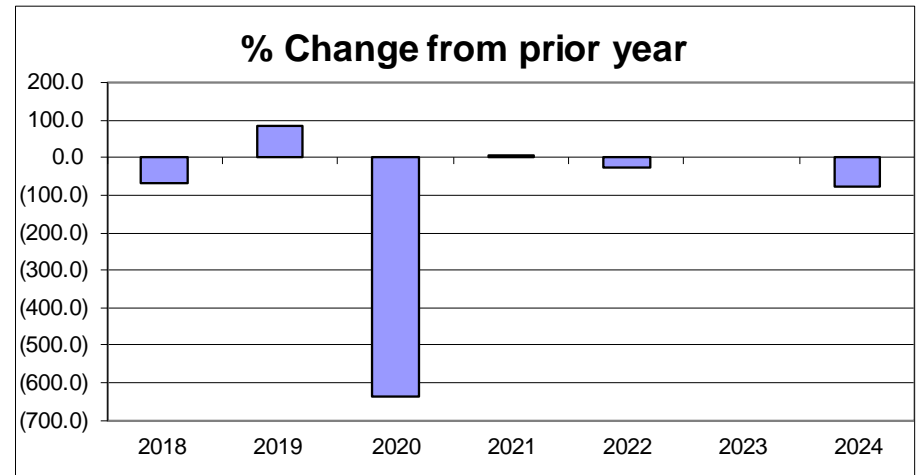
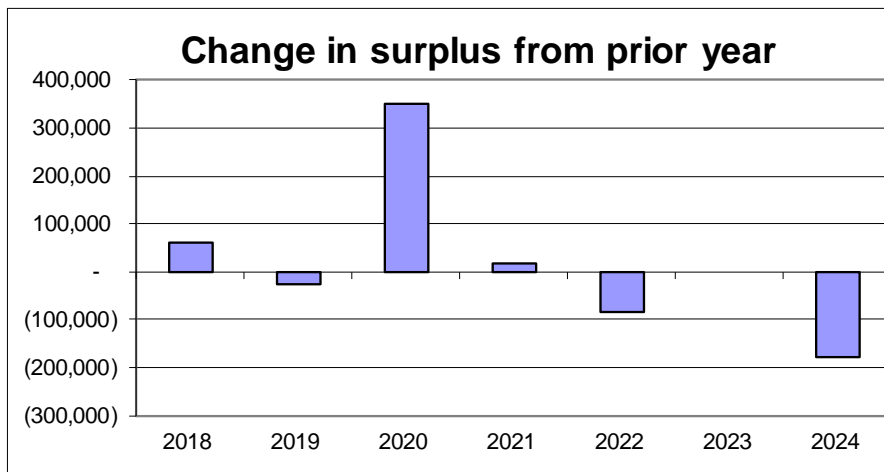
The changes to the Table of Organization of Classified Positions can be found in the Overview section.

After the 2023 budget was adopted, four (4) full-time Administrative Associate I positions were eliminated from the Table of Organization of Classified Position and four (4) full-time Administrative Associate II positions were added to the Table of Organization of Classified Positions. These changes are not shown on the Changes to Table of Organization or the Table of Organization – Fiscal Summary as they have already been approved outside of the budget process.

For the 2024 budget, one (1) full-time Assistant Child Support Attorney position and one (1) full-time Child Support Attorney will be eliminated from the Table of Organization of Classified Positions in the Child Support Office. These positions will be transferred to the Corporation Counsel Office as one (1) full-time Assistant Corporation Counsel position and one (1) full-time Associate Corporation Counsel.

COUNTY LEVY:

The tax levy for 2024 is \$50,466, a decrease of \$179,721 or 78.08% under 2023. Some of the decrease in levy is being moved to the Office of Corporation Counsel (OCC) A schedule of significant changes follows.



SIGNIFICANT CHANGES FROM 2023 ADOPTED - Child Support

Account	Amount	Description
Significant changes from 2023		
Tax Levy 2023	\$ 230,187	
Revenue Changes - impact on levy:		
WI Children and Families	(45,317)	Increase based on revenue projections from the State of Wisconsin, which are based on reimbursement of staff wages for the federal match of child support grant payments.
Expense Changes - impact on levy:		
Labor (Wages & Fringe Benefits)	(126,919)	Decrease based on eliminating one (1) full-time Assistant Child Support Attorney position and one (1) full-time Child Support Attorney position from the Table of Organization of Classified Positions in the Child Support Office. These positions are being transferred into the Corporation Counsel as one (1) full-time Assistant Corporation Counsel and one (1) full-time Associate Corporation Counsel. The 2024 budget also includes wage adjustment increases that were put into place in Q2 2023 from the recommendations of McGrath consulting on the County-wide wage study.
Other small changes	(7,485)	This is a combination of small increases and decreases to revenue and expense accounts.
Tax Levy 2024	\$ 50,466	

Financial Summary Child Support

<u>Items</u>	<u>2023 6-Month Actual</u>	<u>2023 12-Month Estimate</u>	<u>2023 Adopted Budget</u>	<u>2023 Adjusted Budget</u>	<u>2024 Adopted Budget</u>
Total Revenues	351,124	1,707,414	1,707,414	1,707,414	1,753,640
Labor	765,916	1,528,344	1,828,790	1,828,790	1,701,871
Travel	1,562	6,401	3,110	3,110	3,874
Capital	-	-	-	-	-
Other Expenditures	40,780	96,143	105,701	105,701	98,361
Total Expenditures	808,258	1,630,888	1,937,601	1,937,601	1,804,106
Levy			230,187		50,466

Winnebago County

Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Department - 050 - Child Support											
Revenue											
Intergov Rev:											
WI Dept of Administration	42002	3,558	0	0	0	0	0	0	0	0	0.00%
WI Children and Families	42005	1,516,479	1,529,630	1,491,636	1,682,414	1,682,414	1,682,414	1,887,201	1,727,731	1,727,731	2.69%
Intergov Rev Subtotal:		1,520,037	1,529,630	1,491,636	1,682,414	1,682,414	1,682,414	1,887,201	1,727,731	1,727,731	2.69%
Public Services:											
Blood Tests	45016	7,090	7,553	10,653	10,000	10,000	10,000	10,000	10,000	10,000	0.00%
Sheriff Fees	45017	16,695	16,935	14,098	15,000	15,000	15,000	15,909	15,909	15,909	6.06%
Public Services Subtotal:		23,785	24,488	24,751	25,000	25,000	25,000	25,909	25,909	25,909	3.64%
Total Operating Revenue:		1,543,822	1,554,118	1,516,387	1,707,414	1,707,414	1,707,414	1,913,110	1,753,640	1,753,640	2.71%
Revenue Total:		1,543,822	1,554,118	1,516,387	1,707,414	1,707,414	1,707,414	1,913,110	1,753,640	1,753,640	2.71%
Expense											
Wages:											
Regular Pay	51100	1,019,332	1,110,967	1,009,496	1,191,777	1,191,777	1,031,742	1,278,257	1,111,601	1,111,601	-6.73%
Temporary Employees	51101	7,560	0	0	0	0	0	0	0	0	0.00%
Overtime	51105	5,503	8,898	8,113	0	0	28,400	0	0	0	0.00%
Comp Time	51108	341	433	547	0	0	303	0	0	0	0.00%
Wages Subtotal:		1,032,736	1,120,298	1,018,155	1,191,777	1,191,777	1,060,445	1,278,257	1,111,601	1,111,601	-6.73%

Winnebago County

Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Department - 050 - Child Support											
Fringes Benefits:											
FICA Medicare	51200	71,263	80,637	73,307	91,171	91,171	77,156	97,787	85,038	85,038	-6.73%
Health Insurance	51201	301,119	323,653	313,190	434,047	434,047	296,869	441,452	399,950	399,950	-7.86%
Dental Insurance	51202	17,771	17,819	17,735	23,132	23,132	15,987	23,364	21,092	21,092	-8.82%
Workers Compensation	51203	605	1,340	692	871	871	772	1,459	1,269	1,180	35.48%
Unemployment Comp	51204	18,007	(16,157)	0	0	0	0	0	0	0	0.00%
WI Retirement	51206	68,054	75,620	65,345	81,040	81,040	71,636	88,201	76,701	76,701	-5.35%
Fringe Benefits Other	51207	5,429	5,830	5,276	6,752	6,752	5,479	7,242	6,309	6,309	-6.56%
Fringes Benefits Subtotal:		482,248	488,742	475,545	637,013	637,013	467,899	659,505	590,359	590,270	-7.34%
Total Labor:		1,514,984	1,609,040	1,493,701	1,828,790	1,828,790	1,528,344	1,937,762	1,701,960	1,701,871	-6.94%
Travel:											
Registration Tuition	52001	350	1,470	1,180	1,520	1,520	4,775	2,030	1,390	1,390	-8.55%
Automobile Allowance	52002	247	777	464	691	691	691	657	657	657	-4.92%
Meals	52005	42	257	267	114	114	250	250	250	250	119.30%
Lodging	52006	164	1,292	908	400	400	300	1,760	1,392	1,392	248.00%
Other Travel Exp	52007	20	27	16	100	100	100	100	100	100	0.00%
Taxable Benefit	52008	35	13	25	285	285	285	285	85	85	-70.18%
Travel Subtotal:		858	3,836	2,859	3,110	3,110	6,401	5,082	3,874	3,874	24.57%
Total Travel:		858	3,836	2,859	3,110	3,110	6,401	5,082	3,874	3,874	24.57%

Winnebago County

Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Department - 050 - Child Support											
Office:											
Office Supplies	53000	4,706	3,193	4,948	4,500	4,500	4,500	4,500	4,400	4,400	-2.22%
Printing Supplies	53002	6,233	3,557	2,923	4,000	4,000	2,500	3,500	3,500	3,500	-12.50%
Postage and Box Rent	53004	46	17	13	0	0	0	0	0	0	0.00%
Computer Supplies	53005	0	0	0	0	0	127	0	0	0	0.00%
Telephone	53008	4,332	3,967	3,626	4,500	4,500	4,353	4,000	4,000	4,000	-11.11%
Telephone Supplies	53009	66	0	261	250	250	250	250	250	250	0.00%
Print Duplicate	73003	1,395	1,896	1,207	2,000	2,000	2,000	1,499	1,499	1,499	-25.05%
Postage and Box Rent	73004	20,113	22,765	23,641	23,000	23,000	20,000	22,173	22,173	22,173	-3.60%
Computer Licensing Charge	73006	0	0	5,353	5,153	5,153	5,153	9,325	8,579	8,579	66.49%
Office Subtotal:		36,891	35,396	41,971	43,403	43,403	38,883	45,247	44,401	44,401	2.30%
Operating:											
Subscriptions	53501	302	157	157	158	158	157	0	0	0	-100.00%
Membership Dues	53502	1,062	1,468	0	1,468	1,468	1,468	1,918	568	568	-61.31%
Food	53520	70	0	0	0	0	0	0	0	0	0.00%
Small Equipment	53522	1,716	5,100	1,668	2,000	2,000	305	600	600	600	-70.00%
Legal Fees	53530	22,353	29,362	35,767	32,237	32,237	30,361	30,000	30,000	30,000	-6.94%
Operating Licenses Fees	53553	521	50	200	300	300	100	300	300	300	0.00%
Small Equipment Technology	53580	2,919	1,575	1,230	2,460	2,460	596	0	0	0	-100.00%
Operating Subtotal:		28,944	37,712	39,023	38,623	38,623	32,987	32,818	31,468	31,468	-18.53%
Repairs & Maint:											
Maintenance Equipment	54022	0	0	0	0	0	1,085	1,085	1,085	1,085	100.00%
Equipment Repairs	54029	1,055	1,055	1,055	1,055	1,055	0	0	0	0	-100.00%
Technology Repair and Maintain	74029	1,881	1,881	1,815	1,815	1,815	1,815	1,056	1,056	1,056	-41.82%
Repairs & Maint Subtotal:		2,936	2,936	2,870	2,870	2,870	2,900	2,141	2,141	2,141	-25.40%

Winnebago County

Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Department - 050 - Child Support											
Contractual Services:											
Medical and Dental	55000	8,611	13,421	11,188	14,000	14,000	14,000	12,304	12,304	12,304	-12.11%
Legal Services	55001	0	63	0	0	0	0	0	0	0	0.00%
Professional Service	55014	361	416	257	450	450	241	450	450	450	0.00%
Interpreter	55041	223	724	233	500	500	500	500	500	500	0.00%
Medical and Dental	75000	0	0	2,220	0	0	777	2,200	2,200	2,200	100.00%
Contractual Services Subtotal:		9,195	14,624	13,898	14,950	14,950	15,518	15,454	15,454	15,454	3.37%
Insurance Expenses:											
Prop Liab Insurance	76000	3,132	4,764	5,606	5,855	5,855	5,855	4,897	4,897	4,897	-16.36%
Insurance Expenses Subtotal:		3,132	4,764	5,606	5,855	5,855	5,855	4,897	4,897	4,897	-16.36%
Total Other Operating:		81,097	95,432	103,368	105,701	105,701	96,143	100,557	98,361	98,361	-6.94%
Expense Total:		1,596,939	1,708,308	1,599,928	1,937,601	1,937,601	1,630,888	2,043,401	1,804,195	1,804,106	-6.89%
Child Support Net/(Levy):		(53,117)	(154,190)	(83,540)	(230,187)	(230,187)	76,526	(130,291)	(50,555)	(50,466)	-78.08%

VETERANS SERVICES

General Fund – Department: 059
2024 BUDGET NARRATIVE

DEPARTMENT HEAD: Jeffery Bucholtz
LOCATION: Winnebago County Veterans Services
Oshkosh Human Services Building
220 Washington Avenue, Third Floor
Oshkosh, WI 54901

TELEPHONE: (920) 232-3400

The Winnebago County Veterans Service Office honors and supports Veterans and their dependents in the county by providing advocacy and professional services to assist Veterans in pursuing benefits. The office guides Veterans through the complexities of the tedious application processes.

PROGRAMS:

- Veterans Service Commission
- State Veterans Programs
- Federal Compensation and Pension Benefits
- Medical Benefits Assistance
- Inmate Support/Diversion Program
- Veteran Education Assistance
- Care of Veteran Graves
- Outreach/Marketing
- At Risk Veterans
- WDVA GRANTS
- Customer Inquiries and Assistance
- Veterans Law Judge Hearings

SINCE THE LAST BUDGET:

The Veterans Services Office has increased its presence across the county. The office does outreach events at Legion Halls and community buildings. Additionally, since moving to the Oshkosh Human Services Building, the office has built better relationships with other services in the county. This is highlighted by a WWII Veteran from the Omro area. After an outreach event, the office was able to connect with the ADRC and offer transportation assistance. The office also held an open house day for county employees. In one case, the office was able to assist a Veteran employee in getting state education benefits for the employee's children. The result is that the children will graduate from college debt free.

LOOKING AHEAD TO 2024:

The annual County Veterans Service Grant received from the Wisconsin Department of Veterans Affairs was increased by 25% statewide or a \$3,575 increase in the County Veterans Service Grant for Winnebago County. Additionally, the Winnebago County Veterans' Services Office received a onetime Supplemental CVSO Grant from the Wisconsin Department of Veterans Affairs of \$19,178 to be used by Dec 31, 2024. The supplemental grant is included in this budget and will be used for the improvement of services to former military personnel of the county through the CVSO. The office will seek to reach more Veterans through marketing and outreach.

COUNTY EXECUTIVE CHANGES FROM DEPARTMENT REQUEST:

The county executive is not recommending changes from Director Bucholtz's requested budget.

COUNTY BOARD CHANGES FROM EXECUTIVE BUDGET:

The Veterans Services' Adopted Budget reflects a \$33 reduction in the Worker's Compensation line in the fringe benefits of the labor category. An error was found in the calculation of these costs by the Administration Department after the Executive Budget was finalized. This was presented by the Finance Director as an Error Report. The County Board voted to pass the change.

Budget amendment #276-10202023-013 was presented and passed to add one (1) part-time Administrative Associate III position to the Table of Organization of Classified Positions. This amendment increases the labor category \$46,084 and other operating expense category \$2,873, the total cost for the new position is \$48,957.

The Worker's Compensation line change from \$473 to \$467, a decrease of \$6, includes the \$33 reduction as mentioned above as well as a \$27 increase for the new position.

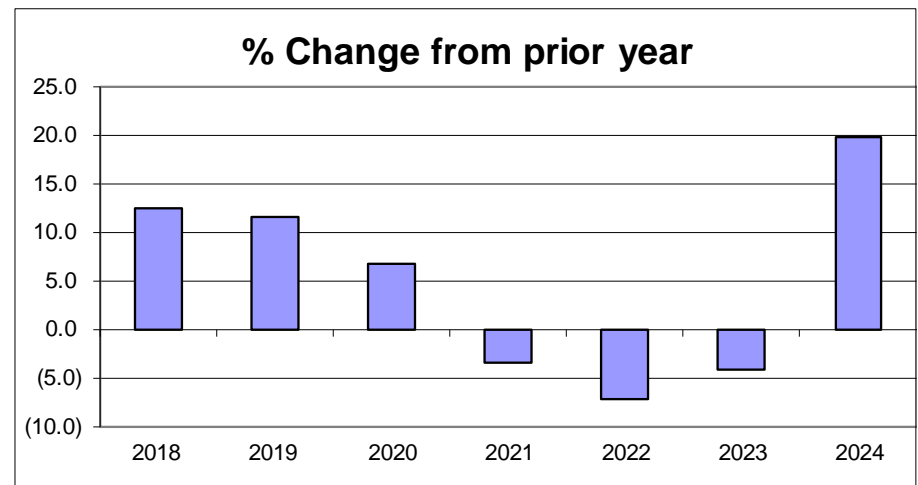
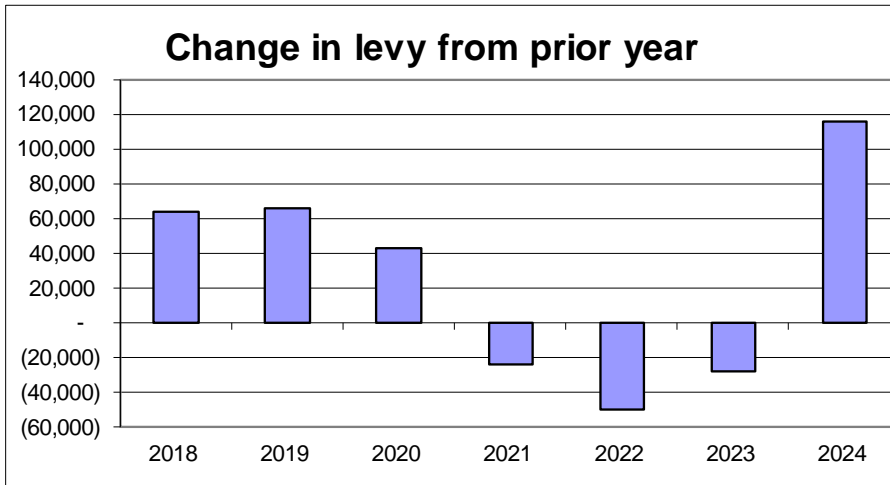
The addition in levy from Executive to Adopted budget is \$48,924, which equals the new position cost \$48,957 less the workers compensation error \$33.

DEPARTMENT STAFFING:

The changes to the Table of Organization of Classified Positions can be found in the Overview section. For the 2024 budget, one (1) part-time Administration Associate III position will be added to the Table of Organization of Classified Positions. The Table of Organization of Classified Positions can be found in the Overview section.

COUNTY LEVY:

The tax levy for 2024 is \$703,659, an increase of \$116,520 or 19.85% over 2023. A schedule of significant changes follows.



SIGNIFICANT CHANGES FROM 2023 ADOPTED - Veterans Services

Account	Amount	Description
Significant changes from 2023		
Tax Levy 2023	\$ 587,139	
Revenue Changes - impact on levy:		
None	-	
Expense Changes - impact on levy:		
Labor (Wages & Fringe Benefits)	121,772	Increase based on wage adjustments that were put into place in Q2 2023 from the recommendations of McGrath consulting on the County-wide wage study. The department is also adding one (1) part-time Administration Associate III to the Table of Organization of Classified Positions.
Other small changes	(5,252)	This is a combination of small increases and decreases to revenue and expense accounts.
Tax Levy 2024	\$ 703,659	

Financial Summary Veterans Services

Items	2023 6-Month Actual	2023 12-Month Estimate	2023 Adopted Budget	2023 Adjusted Budget	2024 Adopted Budget
Total Revenues	14,300	17,300	17,300	17,300	40,053
Labor	274,245	530,370	530,370	530,370	652,142
Travel	3,332	4,388	7,524	7,524	9,290
Capital	-	-	-	-	-
Other Expenditures	25,011	62,228	66,545	66,545	82,280
Total Expenditures	302,588	596,986	604,439	604,439	743,712
Levy			587,139		703,659

Winnebago County

Budget Detail - 2024

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Department - 059 - Veterans Services											
Revenue											
Intergov Rev:											
WI Dept of Administration	42002	1,336	0	0	0	0	0	0	0	0	0.00%
WI Military Affairs	42008	13,000	13,000	14,300	14,300	14,300	14,300	37,053	37,053	37,053	159.11%
Transportation Aids	42015	327	495	282	0	0	0	0	0	0	0.00%
Intergov Rev Subtotal:		14,663	13,495	14,582	14,300	14,300	14,300	37,053	37,053	37,053	159.11%
Public Services:											
Other Fees	45002	0	31	0	0	0	0	0	0	0	0.00%
Donations	45034	1,800	2,169	1,500	3,000	3,000	3,000	3,000	3,000	3,000	0.00%
Public Services Subtotal:		1,800	2,200	1,500	3,000	3,000	3,000	3,000	3,000	3,000	0.00%
Total Operating Revenue:		16,463	15,695	16,082	17,300	17,300	17,300	40,053	40,053	40,053	131.52%
Revenue Total:		16,463	15,695	16,082	17,300	17,300	17,300	40,053	40,053	40,053	131.52%
Expense											
Wages:											
Regular Pay	51100	381,050	399,643	345,766	373,951	373,951	373,951	414,887	414,887	438,899	17.37%
Wages Subtotal:		381,050	399,643	345,766	373,951	373,951	373,951	414,887	414,887	438,899	17.37%

Winnebago County

Budget Detail - 2024

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Department - 059 - Veterans Services											
Fringes Benefits:											
FICA Medicare	51200	27,845	29,450	25,410	28,606	28,606	28,606	31,740	31,740	33,577	17.38%
Health Insurance	51201	103,002	101,551	88,839	93,777	93,777	93,777	121,439	121,439	139,174	48.41%
Dental Insurance	51202	5,588	6,009	5,434	6,131	6,131	6,131	6,392	6,392	7,074	15.38%
Workers Compensation	51203	221	489	226	273	273	273	473	473	467	71.06%
WI Retirement	51206	25,743	26,904	21,755	25,429	25,429	25,429	28,626	28,626	30,283	19.09%
Fringe Benefits Other	51207	2,031	2,278	1,758	2,203	2,203	2,203	2,534	2,534	2,668	21.11%
Fringes Benefits Subtotal:		164,430	166,680	143,423	156,419	156,419	156,419	191,204	191,204	213,243	36.33%
Total Labor:		545,480	566,323	489,189	530,370	530,370	530,370	606,091	606,091	652,142	22.96%
Travel:											
Registration Tuition	52001	1,260	1,650	480	1,500	1,500	1,750	2,550	2,550	2,550	70.00%
Automobile Allowance	52002	0	0	536	800	800	228	967	967	967	20.88%
Commercial Travel	52004	0	0	0	0	0	0	500	500	500	100.00%
Meals	52005	0	0	755	1,344	1,344	320	1,273	1,273	1,273	-5.28%
Lodging	52006	0	0	2,392	3,680	3,680	2,027	3,800	3,800	3,800	3.26%
Other Travel Exp	52007	0	0	0	200	200	63	200	200	200	0.00%
Taxable Benefit	52008	0	38	125	0	0	0	0	0	0	0.00%
Travel Subtotal:		1,260	1,688	4,288	7,524	7,524	4,388	9,290	9,290	9,290	23.47%
Total Travel:		1,260	1,688	4,288	7,524	7,524	4,388	9,290	9,290	9,290	23.47%

Winnebago County

Budget Detail - 2024

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Department - 059 - Veterans Services											
Office:											
Office Supplies	53000	1,099	1,098	958	1,200	1,200	900	1,000	1,000	1,000	-16.67%
Stationery and Forms	53001	204	240	249	300	300	225	250	250	250	-16.67%
Printing Supplies	53002	453	479	578	600	600	520	500	500	500	-16.67%
Postage and Box Rent	53004	0	0	0	0	0	0	0	0	0	0.00%
Computer Software	53006	0	0	0	0	0	0	3,600	3,600	3,973	100.00%
Telephone	53008	2,222	2,048	1,763	1,440	1,440	1,440	1,500	1,500	2,420	68.06%
Print Duplicate	73003	2,120	2,668	2,988	3,000	3,000	3,000	3,100	3,100	3,100	3.33%
Postage and Box Rent	73004	1,807	1,599	1,025	1,250	1,250	1,050	1,100	1,100	1,100	-12.00%
Computer Licensing Charge	73006	0	0	2,045	1,555	1,555	1,555	2,611	2,611	2,611	67.91%
Office Subtotal:		7,905	8,132	9,606	9,345	9,345	8,690	13,661	13,661	14,954	60.02%
Operating:											
Advertising	53500	560	761	1,197	1,257	1,257	975	13,028	13,028	13,028	936.44%
Membership Dues	53502	450	500	400	450	450	450	450	450	450	0.00%
Food	53520	117	78	0	120	120	0	120	120	120	0.00%
Small Equipment	53522	0	56	1,794	0	0	0	3,500	3,500	3,500	100.00%
Other Operating Supplies	53533	7,720	6,118	8,602	8,500	8,500	7,900	8,000	8,000	8,000	-5.88%
Automobile Allowance-Other	53538	137	272	173	0	0	210	0	0	0	0.00%
Auto Allowance Taxable	53546	424	817	588	1,000	1,000	750	1,000	1,000	1,000	0.00%
Veterans Relief Assistance	53559	27,790	31,944	33,062	35,000	35,000	35,000	35,000	35,000	35,000	0.00%
Veterans Graves	53560	1,211	1,692	1,945	3,000	3,000	2,500	2,500	2,500	2,500	-16.67%
Small Equipment Technology	53580	1,125	48	0	450	450	450	0	0	1,580	251.11%
Operating Subtotal:		39,533	42,286	47,761	49,777	49,777	48,235	63,598	63,598	65,178	30.94%

Winnebago County

Budget Detail - 2024

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Department - 059 - Veterans Services											
Repairs & Maint:											
Technology Repair and Maintain	74029	627	627	528	429	429	429	429	429	429	0.00%
Repairs & Maint Subtotal:		627	627	528	429	429	429	429	429	429	0.00%
Contractual Services:											
Other Contract Serv	55030	4,925	3,740	2,561	5,070	5,070	2,950	0	0	0	-100.00%
Contractual Services Subtotal:		4,925	3,740	2,561	5,070	5,070	2,950	0	0	0	-100.00%
Insurance Expenses:											
Prop Liab Insurance	76000	1,056	1,548	1,841	1,924	1,924	1,924	1,719	1,719	1,719	-10.65%
Insurance Expenses Subtotal:		1,056	1,548	1,841	1,924	1,924	1,924	1,719	1,719	1,719	-10.65%
Total Other Operating:		54,046	56,333	62,298	66,545	66,545	62,228	79,407	79,407	82,280	23.65%
Expense Total:		600,786	624,344	555,775	604,439	604,439	596,986	694,788	694,788	743,712	23.04%
Veterans Services Net/(Levy):		(584,323)	(608,649)	(539,693)	(587,139)	(587,139)	(579,686)	(654,735)	(654,735)	(703,659)	19.85%

HUMAN SERVICES

Human Services Fund: 200 2024 BUDGET NARRATIVE

DEPARTMENT HEAD: Dr. Bill Topel

TELEPHONE: 236-1195

LOCATION: Winnebago County Human Services
220 Washington Avenue
Oshkosh, WI 54901

Winnebago County Human Services
211 North Commercial St.
Neenah, WI 54956

The Department of Human Services is made up of five divisions: Administration, Behavioral Health, Long Term Support, Economic Support, and Child Welfare. Revenue and expenses for the department are processed through a separate fund, although at the end of each year the balance in this fund is transferred back to the general fund.

The near-zero levy increase is primarily due to increases and changes in Medical Assistance reimbursements in the Behavioral Health Division and increased Youth Aids and Subsidized Guardianship revenue in the Child Welfare Division. Decreased operations expenses throughout the department are also supporting the flat levy in the proposed budget.

The Long Term Support Division budget includes the addition of 15 new positions and the conversion of one project position to a regular position on the table of organization. Fifteen of these positions will support the Children's Long Term Support (CLTS) team. There has been exponential growth in the CLTS program in the recent past and the State has determined that qualifying children may not be placed on waiting lists. All the costs associated with this program are fully reimbursed by the State so there is no levy impact. Another position has been added to provide administrative support the Homeless, Eviction and Loss Prevention (HELP) program. This will be funded via the Neighborhood Improvement Grant through 2024.

The labor budget is also increasing due to the implementation of differential, on-call, and beeper pay to compensate staff working in the department's 24/7 programs, Shelter Care and the Winnebago County Crisis Center.

PROGRAMS:

- Administration
- Administrative Support
- Advertising and Marketing
- Aging and Disabilities Resource Center
- Alcohol and other drug testing
- Alzheimer's Family Support Program
- Adult Protective Services (APS)
- Assessment
- Billing and Claims Administration
- Birth to Three

- Budget Development and Oversight
- Call Center
- Caretaker Supplement
- Case Management
- Child Care Assistance
- Child Protective Services (CPS) - Access
- Child Protective Services (CPS) – Initial Assessment
- Child Protective Services (CPS) - Ongoing
- Child Protective Services (CPS) - Termination of Parental Rights
- Children's Long-Term Support
- Client Services
- Clinical Supervision and staff meetings
- Community Outreach
- Contract Administration
- Contracted Services
- County Board and Committee Support
- Court and Compliance Monitoring
- Crisis Diversion Center
- Crisis Hotline
- Crisis Response and Plan
- Customer/Lobby Services
- Data Analysis and Special Projects
- Dementia Care Programs
- Disability Benefit Specialist
- Disease Prevention
- Drop In Center
- Elder Abuse Assistance
- Elderly Benefit Specialist
- Family Caregiver Support Program
- Family Mobile Team
- Financial Accounting and Reporting
- Fleet and Facilities Management
- FoodShare
- General Administration
- Grant Reporting and Administration
- Group Counseling
- Home Consultant
- Home Delivered Meals
- Homeless Housing Coordination
- Imaging / Scanning
- Individual Counseling
- Juvenile Intake - Court referrals
- Juvenile Intake - Community Service and Restitution
- Juvenile Intake - On-call
- MA Assistance
- Medical Assistance
- Medication Dispensing and Administration
- Medication Evaluation and Prescribing
- Medication Monitoring
- Outreach
- Peer Support Services
- Personnel Actions
- Placement Resource - Family Find Program
- Placement Resource - Kinship and Foster Home Administration
- Placement Resource - Out of Home Placement
- Program Integrity
- Quality Assurance and Medical Records
- Records Requests
- Referral and Linkage
- Senior Dining Sites
- Shelter Care
- Supportive Services
- Transit Service
- Treatment Planning
- Volunteer Programs
- Youth Justice - Bridges Program
- Youth Justice - Electronic Monitoring
- Youth Justice - Ongoing

SINCE THE LAST BUDGET:

The Shelter Care facility previously operated by a contracted agency, was purchased by the county and is now operated by the department as a county facility. The department's long term support division implemented the Homeless, Eviction, and Loss Prevention (HELP) program to begin to assist to reduce homelessness in the

county. The program is funded through 2024. The human services staff were deployed multiple times to assist in crisis debriefing for county workplace trauma incidents. The department continues to review billing and reimbursements to seek as much revenue as possible. Through the CONNECT program, State Street Drop-in Center, and other initiatives the department continues to treat individuals with substance abuse issues.

LOOKING AHEAD TO 2024:

Significant expansions of service will take place in several areas. A Children's Long-Term Support Team, consisting of 15 positions which had previously been contracted, will be added to the department's staff. These positions are fully reimbursed by the State. An expanded Comprehensive Community Services team with eight positions with billable hours is also added. The Homeless, Eviction, and Loss Prevention (HELP) program will be expanded with the addition of an administrative position to be funded in 2024 through the Neighborhood Improvement Grant.

COUNTY EXECUTIVE CHANGES FROM DEPARTMENT REQUEST:

At the request of the director, the County Executive made several changes to budgeted staffing which reflected priorities identified by the department. A Deputy Division Manager – Child Welfare and a Substance Use Disorder Supervisor position were added. Additionally, a new Comprehensive Community Services unit was added, as an alternative to contracting out these services. This unit will consist of a supervisor (replacing an existing lead worker position), four case managers, and three psychotherapists. Changes were made increasing labor budgets increasing budgets for small equipment and expense reimbursement to allow for this unit. Increases to state revenue and decreases to foster care expense resulted in a net levy increase for this unit of only \$75,000.

COUNTY BOARD CHANGES FROM EXECUTIVE BUDGET:

Human Services' Adopted Budget reflects a \$83,625 reduction in the Worker's Compensation line in the fringe benefits of the labor category. An error was found in the calculation of these costs by the Administration Department after the Executive Budget was finalized. This was presented by the Finance Director as an Error Report. The County Board voted to pass the change. No other budget amendments were presented.

DEPARTMENT STAFFING:

The changes to the Table of Organization of Classified Positions can be found in the Overview section. The net change from the 2023 Adopted Budget is twenty-eight (28) new full-time positions.

For the 2024 budget, the following positions will be added to the Table of Organization of Classified Positions:

- One (1) full-time Financial Associate II position (Administrative Services Division)
- Four (4) full-time Case Manager positions (Behavioral Health Division)
- Three (3) full-time CCS Case Specialist positions (Behavioral Health Division)
- One (1) full-time CSP Supervisor position (Behavioral Health Division)
- One (1) full-time Intake Specialist position (Behavioral Health Division) – converting from project
- One (1) full-time Mental Health Crisis Specialist position (Behavioral Health Division) – converting from project
- One (1) full-time Prevention Services Coordinator position (Behavioral Health Division)
- Four (4) full-time Psychotherapist/Qualified Therapist-In Training positions (Behavioral Health Division)
- One (1) full-time Substance Use Disorder Supervisor position (Behavioral Health Division)
- One (1) full-time Deputy Division Manager – Child Welfare position (Child Welfare Division)
- One (1) full-time and one (1) part-time Youth Shelter Care Specialist position (Child Welfare Division) – converting from project
- One (1) full-time Program Supervisor position (Long Term Support Division)

- One (1) full-time Social Worker Specialist Lead position (Long Term Support Division)
- Thirteen (13) full-time Social Worker Specialist positions (Long Term Support Division)

For the 2024 budget, the following positions will be eliminated from the Table of Organization of Classified Positions:

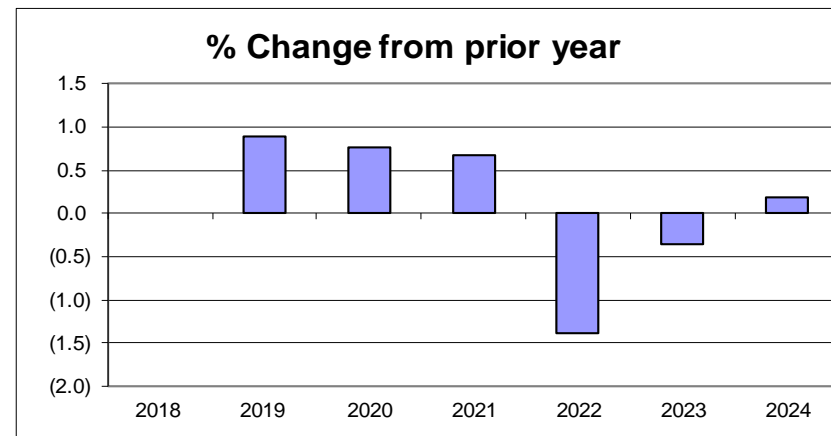
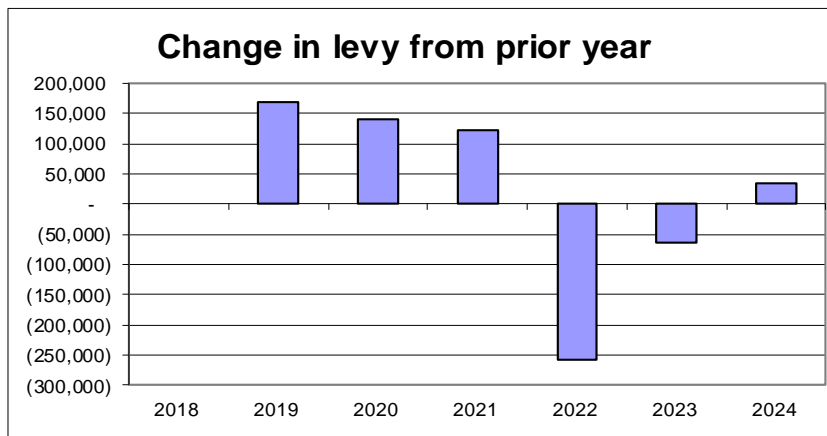
- One (1) full-time Case Manager – Lead position (Behavioral Health Division)
- One (1) part-time Psychotherapist/Qualified Therapist-In Training position (Behavioral Health Division)
- Three (3) full-time Youth CCS Case Specialist positions (Behavioral Health Division)

COUNTY LEVY:

The tax levy for 2024 is \$18,211,968, an increase of \$26,374 or 0.15% over 2023. A schedule of significant changes follows by Fund. Below is a list of revenues, expenses, and levy increase by division:

Division	Revenues	Expenses	2024 Levy	2023 Levy	Difference
Administration	5,104,000	3,903,319	(1,200,681)	(1,588,565)	387,884
Behavioral Health	9,779,497	16,819,558	7,040,061	7,292,147	(252,086)
Long Term Support	8,741,728	11,713,302	2,971,574	3,148,838	(177,264)
Economic Support	3,178,849	3,779,145	600,296	682,040	(81,744)
Child Welfare	7,385,675	16,186,393	8,800,718	8,651,134	149,584
	34,189,749	52,401,717	18,211,968	18,185,594	26,374

Human Services Levy:



WINNEBAGO COUNTY DEPARTMENT OF HUMAN SERVICES
2024 ESTIMATED FEE SCHEDULE

Behavioral Health	Hourly	Daily	Service	Child Welfare	Hourly	Daily	Service
AODA	\$154.75			Shelter Care		\$270.00	
Advanced Practice Nurse Prescriber	\$225.98			Electronic Monitoring		\$5.00	
RN Nurse	\$144.91			Juvenile Detention		\$152.00	
LPN Nurse	\$143.16			Home Consultant	\$54.00		
MH Technicians Program Specialists	\$111.88			Long Term Support	Hourly	Daily	Service
Psychiatrist	\$335.46			Service Coordinator	\$96.39		
Case manager/Crisis Worker	\$150.59			Department Photocopies			
Therapist	\$177.28			Per page up to 25 pages	\$0.25		
WC Crisis Center		\$380.00		Per page for pages 26-100	\$0.10		
OWI Assessment			\$300.00	Per page for pages 101 and up	\$0.05		
OWI Amended Plan			\$150.00	Certified copy certification fee	\$8.00		
OWI No show/2nd Cancel			\$150.00	Social Security & Disability Requests	\$26.00		
24/7 Alcohol per week			\$40.00				
24/7 Drug per week			\$40.00				
Drug Court			\$750.00				
Teen Court			\$10.00				
Safe Streets (charged to DA)			\$200.00				

NOTE: Fees are not finalized until the County budget is adopted in October or November each year.

SIGNIFICANT CHANGES FROM 2023 ADOPTED - Human Services

Account	Amount	Description
Significant changes from 2023		
Tax Levy 2023	\$ 18,185,594	
Revenue Changes - impact on levy:		
Intergovernmental Revenues	(3,847,821)	Children's Long Term Support (1,981,789) - increased program costs due to a significant increase in referrals and the State requirement that there can be no wait lists yields an increase in offsetting revenues; MA reimbursement for Comprehensive Community Services (CCS) and Crisis programs (986,492); anticipated Youth Aids increase from State (200,000); IM revenue based on prior year (265,746)
Public Services	(271,694)	Third Party Insurance (172,134) - estimate based on current trends; Client Cost Share Fees (83,500) - 24/7 fees in Connect program
Miscellaneous Revenues	(449,638)	Other Transfers In (446,638) - offsetting support for HELP and Connect programs from Neighborhood Investment Grant & Opioid Settlement funds
Expense Changes - impact on levy:		
Labor	5,125,160	New Position Requests including CLTS positions which are revenue offset and Behavioral Health positions to meet growing demands for services, BH positions have billable hours; addition of Differential, On-Call & Beeper pay for 24/7 facilities; Reslotting adjustments; expected Wage & Fringe increases
Travel	57,136	Auto Allowance increase (44,022) due to more in-person meetings post-pandemic & increase in mileage reimbursement; Registration/Tuition (14,384) - additional staff to train & modified training requirements
Capital	35,000	Replacement van requested; none included in the past two adopted budgets
Operating Expenses	27,233	Miscellaneous adjustments in various line items
Contractual Services	(649,002)	Juvenile Shelter Care (-165,895) - services now provided in-house & no longer contracted for; CBRFs (-396,001) - vendor staffing issues result in their inability to accept placements; Residential Inpatient AODA (-110,000) - change in MA benefit to vendors resulting in lower County costs; Child Care RCCs (265,000) - anticipated need for out of home youth placements
Tax Levy 2024	\$ 18,211,968	

Financial Summary Human Services

<u>Items</u>	<u>2023 6-Month Actual</u>	<u>2023 12-Month Estimate</u>	<u>2023 Adopted Budget</u>	<u>2023 Adjusted Budget</u>	<u>2024 Adopted Budget</u>
Total Revenues	9,058,881	30,778,733	29,620,596	29,620,596	34,189,749
Labor	13,304,736	26,552,732	26,216,246	26,216,246	31,341,406
Travel	162,817	381,548	406,117	406,117	463,253
Capital	-	-	-	-	35,000
Other Expenditures	7,638,253	18,534,016	21,183,827	21,276,452	20,562,058
Total Expenditures	21,105,806	45,468,296	47,806,190	47,898,815	52,401,717
Levy			18,185,594		18,211,968

Winnebago County

Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Fund - 200 - Human Services											
Revenue											
Intergov Rev:											
Medicaid Title 19	42000	0	0	0	0	0	175,000	0	0	0	0.00%
Other Grantor Agencies	42019	1,000	2,000	0	0	0	0	0	0	0	0.00%
State Pharmact Asst Prg SPAP	42100	0	0	9,727	0	0	0	0	0	0	0.00%
MA Comprehensive Comm Serv	42102	2,539,281	2,325,414	2,648,626	2,360,958	2,360,958	2,254,204	2,650,000	3,141,049	3,141,049	33.04%
MA Crisis MH Srvs	42104	413,164	375,985	448,320	479,500	479,500	438,743	650,000	685,901	685,901	43.05%
CLTS - Childrens Waiver	42106	3,320,694	1,334,438	1,491,442	1,413,203	1,413,203	1,402,189	3,394,992	3,394,992	3,394,992	140.23%
BCA State	42108	7,723,941	7,777,798	7,786,828	7,825,621	7,825,621	8,037,028	7,965,621	7,965,621	7,965,621	1.79%
State-County Match	42110	754,863	757,055	732,121	688,514	688,514	756,617	750,000	750,000	750,000	8.93%
Aging Dis Resource Ctr ADRC	42112	1,989,451	2,015,216	1,988,904	2,000,000	2,000,000	1,993,002	1,989,451	1,989,451	1,989,451	-0.53%
Adult Protective Service APS	42114	144,966	144,966	126,418	144,966	144,966	144,966	144,966	144,966	144,966	0.00%
IIIE Grant	42116	117,652	130,166	138,357	71,143	71,143	74,568	73,000	73,000	73,000	2.61%
Elderly Handicapped 85.21	42118	435,392	441,016	443,404	440,000	440,000	448,742	464,000	464,000	464,000	5.45%
Birth to Three	42122	344,657	315,457	305,790	305,790	305,790	305,790	305,790	305,790	305,790	0.00%
Birth to 3 Child Care	42123	0	0	1,600	0	0	0	1,500	1,500	1,500	100.00%
OPIOID State Targeted Response	42125	398,334	373,560	393,929	350,000	350,000	313,422	300,000	300,000	300,000	-14.29%
State Hlth Insur Asst Prg SHIP	42126	3,829	0	9,485	4,000	4,000	10,000	9,859	9,859	9,859	146.48%
Substance Abuse Block Grant Su	42127	86,494	0	72,054	0	0	131,574	0	0	0	0.00%
Block Grnt AODA	42128	253,027	253,027	170,667	300,000	300,000	300,000	253,027	253,027	253,027	-15.66%
Block Grant MI	42130	165,936	68,961	68,961	100,000	100,000	100,000	68,961	68,961	68,961	-31.04%
Community MH Svcs Block Grant	42131	0	0	130,540	0	0	68,961	0	0	0	0.00%
Community Mental Health	42133	834,687	834,687	834,687	834,687	834,687	834,687	834,687	834,687	834,687	0.00%
Non Resident	42134	18,687	0	0	0	0	0	0	0	0	0.00%
Coordinated Services Team Init	42135	60,000	85,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	0.00%
Fraud Investigation	42136	181,836	150,606	159,978	136,053	136,053	83,208	159,978	159,978	159,978	17.59%
Other State Adjustments	42148	4,651	21,500	34,374	4,000	4,000	45,000	0	0	0	-100.00%

Winnebago County

Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Fund - 200 - Human Services											
Subsidized Guardianship	42151	0	0	107,173	0	0	75,000	150,000	150,000	150,000	100.00%
Alz Family Caregiver	42152	64,198	62,017	46,517	64,200	64,200	72,245	64,200	64,200	64,200	0.00%
Youth Aids	42154	1,611,182	1,550,551	1,483,511	1,700,000	1,700,000	1,488,702	1,900,000	1,900,000	1,900,000	11.76%
Youth Aids AODA	42156	23,780	23,780	23,779	30,000	30,000	23,780	30,000	30,000	30,000	0.00%
Sex Trafficking	42159	73,347	107,641	138,274	100,000	100,000	140,000	100,000	100,000	100,000	0.00%
Elder Abuse	42160	48,861	42,329	26,810	48,861	48,861	14,824	48,861	48,861	48,861	0.00%
Children Community Option	42163	633,350	633,350	633,350	633,350	633,350	633,350	633,350	633,350	633,350	0.00%
Safe & Stable Families	42164	42,597	77,626	4,908	57,000	57,000	57,103	57,000	57,000	57,000	0.00%
Kinship Care Grant	42166	477,377	435,929	521,573	525,000	525,000	516,473	625,000	625,000	625,000	19.05%
Income Maint Admin	42168	2,352,535	2,695,467	2,565,746	2,300,000	2,300,000	2,340,604	2,565,746	2,565,746	2,565,746	11.55%
IIID Grant	42172	13,144	10,338	11,219	11,200	11,200	11,200	11,200	11,200	11,200	0.00%
Community Intervention	42174	80,207	102,857	117,986	125,000	125,000	125,000	132,694	132,694	132,694	6.16%
Low Inc Energy Asst Prg LIEAP	42176	323,289	155,635	0	0	0	0	0	0	0	0.00%
Child Care Administration	42188	387,279	430,240	384,370	414,721	414,721	340,181	371,625	371,625	371,625	-10.39%
SS MultiPurpose	42190	141,946	122,290	275,076	136,000	136,000	136,000	134,000	134,000	134,000	-1.47%
Nutr Congregate C1	42192	50,145	0	400,483	340,471	340,471	340,471	338,000	338,000	338,000	-0.73%
Nutr Home Delv C2	42194	433,529	677,477	406,652	116,939	116,939	143,130	143,000	143,000	143,000	22.29%
Vaccine Activity Grant	42195	0	0	66,536	0	0	0	0	0	0	0.00%
Nutr Services Incent Prog	42196	86,499	83,943	85,804	88,000	88,000	88,000	85,000	85,000	85,000	-3.41%
State Senior Comm	42198	9,859	9,859	9,859	9,859	9,859	9,859	9,859	9,859	9,859	0.00%
Transportation Aid	42202	210,486	240,833	280,214	220,000	220,000	296,719	280,000	280,000	280,000	27.27%
MA Targeted Case Mgmt	42204	100,432	90,123	82,625	96,000	96,000	66,693	100,000	100,000	100,000	4.17%
MA CSP Funds	42206	365,760	400,856	351,035	350,000	350,000	428,078	350,000	350,000	350,000	0.00%
MA Community Recovery	42207	9,464	18	0	0	0	0	0	0	0	0.00%
MA Outpatient	42210	308,484	337,171	412,080	358,000	358,000	637,447	360,000	376,240	376,240	5.09%
MA Inpatient	42212	188,138	548,047	199,394	400,000	400,000	200,000	200,000	200,000	200,000	-50.00%
WI Law Foundation Grant- Teen	42215	1,200	0	0	2,000	2,000	0	0	0	0	-100.00%
Regional Foster Care Training	42220	391	2,152	215	3,160	3,160	3,160	3,160	3,160	3,160	0.00%
Wis MA Cost Reporting WIMCR	42226	708,355	1,140,665	1,357,015	850,000	850,000	850,000	1,000,000	1,000,000	1,000,000	17.65%

Winnebago County

Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Fund - 200 - Human Services											
Prior Year Intergovt	42230	761,249	355,587	296,601	0	0	153,593	0	80,000	80,000	100.00%
TPR Adoption Federal	42234	3,194	2,347	19,364	34,200	34,200	10,000	34,200	34,200	34,200	0.00%
Med Impv Patient Prv Act MIPPA	42240	10,227	0	6,966	10,000	10,000	9,205	10,300	10,300	10,300	3.00%
Targeted Safety Support Funds	42247	165,616	174,925	194,722	250,000	250,000	338,012	350,000	350,000	350,000	40.00%
CoVid Revenue	42999	189,835	7,605	0	146,000	146,000	146,000	0	0	0	-100.00%
Intergov Rev Subtotal:		29,668,496	27,928,508	28,566,068	26,938,396	26,938,396	27,672,530	30,163,027	30,786,217	30,786,217	14.28%
Public Services:											
Other Fees	45002	550	600	600	200	200	500	0	0	0	-100.00%
Forms Copies Etc	45003	4,783	3,044	3,811	6,000	6,000	5,326	4,000	4,000	4,000	-33.33%
OWI Assessment Fees	45030	173,165	203,665	306,577	220,000	220,000	489,534	200,000	241,760	241,760	9.89%
Third Party Insurance	45033	591,969	809,435	913,594	650,000	650,000	1,084,959	788,500	822,134	822,134	26.48%
Client Cost Shares Fees	45035	285,241	300,843	363,888	448,500	448,500	611,080	532,000	532,000	532,000	18.62%
State Fee Collections	45037	151,715	153,165	143,102	120,000	120,000	137,694	140,000	140,000	140,000	16.67%
Prior Year Contractual	45039	0	0	24,955	0	0	0	0	0	0	0.00%
Child Support	45041	239,598	204,265	168,216	175,000	175,000	165,000	175,000	175,000	175,000	0.00%
Child Welfare Reimbursement	45062	1,289	4,692	21,338	1,500	1,500	10,000	3,000	3,000	3,000	100.00%
Collection Agency	45066	162,930	124,774	109,742	160,000	160,000	110,119	135,000	135,000	135,000	-15.63%
Public Services Subtotal:		1,611,238	1,804,484	2,055,824	1,781,200	1,781,200	2,614,212	1,977,500	2,052,894	2,052,894	15.25%
Intergov Services:											
Incentives	43009	40,805	48,274	33,501	5,000	5,000	28,000	0	0	0	-100.00%
Intergov Services Subtotal:		40,805	48,274	33,501	5,000	5,000	28,000	0	0	0	-100.00%
Total Operating Revenue:		31,320,539	29,781,266	30,655,392	28,724,596	28,724,596	30,314,742	32,140,527	32,839,111	32,839,111	14.32%

Winnebago County

Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Fund - 200 - Human Services											
Misc Revenues:											
Other Miscellaneous Revenues	48109	16	839	42,281	42,000	42,000	45,358	50,000	50,000	50,000	19.05%
Misc Revenues Subtotal:		16	839	42,281	42,000	42,000	45,358	50,000	50,000	50,000	19.05%
Transfers In:											
Other Transfers In	49501	171,179	0	571,910	854,000	854,000	854,000	1,210,006	1,300,638	1,300,638	52.30%
Transfers In Subtotal:		171,179	0	571,910	854,000	854,000	854,000	1,210,006	1,300,638	1,300,638	52.30%
Total Non-Operating Revenue:		171,195	839	614,190	896,000	896,000	899,358	1,260,006	1,350,638	1,350,638	50.74%
Revenue Total:		31,491,734	29,782,105	31,269,583	29,620,596	29,620,596	31,214,100	33,400,533	34,189,749	34,189,749	15.43%
Expense											
Wages:											
Regular Pay	51100	15,894,042	16,473,392	16,687,438	18,483,015	18,483,015	18,675,938	21,344,168	22,028,998	22,028,998	19.19%
Temporary Employees	51101	69,798	119,369	102,458	141,000	141,000	112,463	224,544	224,544	224,544	59.25%
Labor Fringes Match	51102	0	0	0	0	0	0	0	0	0	0.00%
Overtime	51105	58,900	50,896	73,201	114,500	114,500	90,672	127,500	127,500	127,500	11.35%
Comp Time	51108	14,842	13,777	13,168	0	0	7,688	193,000	193,000	193,000	100.00%
Wage Turnover Savings	51150	0	0	0	(229,959)	(229,959)	0	(232,533)	(232,533)	(232,533)	1.12%
Payroll Sundry Account	51190	0	0	2,981	0	0	75,397	0	0	0	0.00%
Wages Subtotal:		16,037,582	16,657,433	16,879,246	18,508,556	18,508,556	18,962,158	21,656,679	22,341,509	22,341,509	20.71%

Winnebago County

Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Fund - 200 - Human Services											
Fringes Benefits:											
FICA Medicare	51200	1,146,651	1,197,127	1,212,781	1,433,497	1,433,497	1,378,408	1,674,538	1,721,669	1,721,669	20.10%
Health Insurance	51201	3,918,993	3,987,126	3,933,231	4,652,058	4,652,058	4,499,100	5,019,605	5,156,790	5,156,790	10.85%
Dental Insurance	51202	213,608	217,368	214,242	249,684	249,684	243,136	268,396	277,138	277,138	11.00%
Workers Compensation	51203	73,453	161,509	172,218	111,458	111,458	108,515	387,140	401,024	317,399	184.77%
Unemployment Comp	51204	2,526	(2,059)	1,470	0	0	8,061	0	0	0	0.00%
WI Retirement	51206	1,056,980	1,095,646	1,067,526	1,251,735	1,251,735	1,255,334	1,453,595	1,495,484	1,495,484	19.47%
Fringe Benefits Other	51207	81,846	85,194	84,176	104,299	104,299	98,020	120,468	123,885	123,885	18.78%
Fringe Turnover Savings	51250	0	0	0	(95,041)	(95,041)	0	(92,468)	(92,468)	(92,468)	-2.71%
Fringes Benefits Subtotal:		6,494,058	6,741,912	6,685,643	7,707,690	7,707,690	7,590,574	8,831,274	9,083,522	8,999,897	16.77%
Total Labor:											
		22,531,640	23,399,344	23,564,890	26,216,246	26,216,246	26,552,732	30,487,953	31,425,031	31,341,406	19.55%
Travel:											
Registration Tuition	52001	30,099	39,206	48,727	53,498	53,498	74,544	66,600	67,882	67,882	26.89%
Automobile Allowance	52002	161,211	191,551	256,232	312,649	312,649	278,782	349,000	356,671	356,671	14.08%
Vehicle Lease	52003	0	0	0	0	0	145	0	0	0	0.00%
Commercial Travel	52004	384	0	4,590	4,500	4,500	5,295	5,600	5,600	5,600	24.44%
Meals	52005	176	405	2,142	2,900	2,900	1,582	2,900	2,900	2,900	0.00%
Lodging	52006	1,334	1,636	13,796	25,700	25,700	19,297	24,100	24,100	24,100	-6.23%
Other Travel Exp	52007	163	265	226	1,520	1,520	261	1,600	1,600	1,600	5.26%
Taxable Benefit	52008	739	722	951	5,350	5,350	1,642	4,500	4,500	4,500	-15.89%
Travel Subtotal:		194,107	233,785	326,665	406,117	406,117	381,548	454,300	463,253	463,253	14.07%
Total Travel:											
		194,107	233,785	326,665	406,117	406,117	381,548	454,300	463,253	463,253	14.07%

Winnebago County

Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Fund - 200 - Human Services											
Capital Outlay:											
Equipment Technology	58003	0	0	12,033	0	0	0	0	0	0	0.00%
Equipment	58004	63,200	27,366	0	0	0	0	35,000	35,000	35,000	100.00%
Capital Outlay Subtotal:		63,200	27,366	12,033	0	0	0	35,000	35,000	35,000	100.00%
Total Capital:		63,200	27,366	12,033	0	0	0	35,000	35,000	35,000	100.00%
Office:											
Office Supplies	53000	61,146	35,532	67,653	53,625	54,702	80,849	75,530	75,530	75,530	40.85%
Printing Supplies	53002	5,776	6,927	8,737	10,000	11,658	14,196	10,000	10,000	10,000	0.00%
Print Duplicate	53003	3,546	6,019	17,074	5,100	5,100	9,002	15,000	15,000	15,000	194.12%
Postage and Box Rent	53004	992	845	13,655	700	700	2,337	1,000	1,000	1,000	42.86%
Computer Supplies	53005	0	0	0	0	0	29	0	0	0	0.00%
Computer Software	53006	2,800	7,658	30,984	9,845	9,845	34,517	24,425	29,224	29,224	196.84%
Telephone	53008	113,621	130,123	130,749	218,000	218,000	94,498	166,220	170,265	170,265	-21.90%
Telephone Supplies	53009	16	0	25	0	0	0	0	0	0	0.00%
Voice and Data Cabling	53014	0	0	628	0	0	3,058	0	0	0	0.00%
Print Duplicate	73003	54,986	56,923	58,037	65,000	65,000	46,920	65,000	65,000	65,000	0.00%
Postage and Box Rent	73004	35,707	27,122	25,589	35,000	35,000	30,739	32,000	32,000	32,000	-8.57%
Computer Licensing Charge	73006	0	0	70,441	67,146	67,146	67,146	126,880	126,880	126,880	88.96%
Office Subtotal:		278,589	271,150	423,572	464,416	467,151	383,291	516,055	524,899	524,899	13.02%
Operating:											
Advertising	53500	2,410	5,776	26,116	11,890	11,890	77,546	13,100	13,100	13,100	10.18%
Subscriptions	53501	5,896	8,133	9,678	13,800	13,800	10,075	22,750	22,750	22,750	64.86%
Membership Dues	53502	23,674	26,388	25,794	29,200	29,200	25,425	29,200	29,200	29,200	0.00%
Publish Legal Notices	53503	3,194	1,202	1,308	3,100	3,100	700	2,100	2,100	2,100	-32.26%

Winnebago County

Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Fund - 200 - Human Services											
Emergency Rent Assistance	53508	90,069	48,863	89,553	100,000	100,000	193,572	150,000	150,000	150,000	50.00%
Registration Tuition Other	53509	976	951	177	7,900	7,900	2,028	3,600	3,600	3,600	-54.43%
Consumer Program Expenses	53510	284,967	212,824	376,407	360,001	360,001	413,484	362,000	362,000	362,000	0.56%
Consumer Outreach	53511	141,302	140,549	147,750	112,378	112,378	114,878	115,000	115,000	115,000	2.33%
Education Training	53513	11,060	15,314	19,129	17,000	17,000	41,396	25,000	25,000	25,000	47.06%
Consumer Transportation	53514	105,271	62,960	100,531	131,913	131,913	91,348	114,000	114,000	114,000	-13.58%
Household Supplies	53516	5,673	6,357	10,530	10,000	10,000	15,687	10,000	10,000	10,000	0.00%
Food	53520	18,659	20,352	21,723	37,092	37,092	39,040	36,675	36,675	36,675	-1.12%
Small Equipment	53522	23,314	23,399	121,226	170,850	185,942	184,942	131,230	133,868	133,868	-21.65%
Medical Supplies	53524	12,516	13,758	11,336	16,600	16,600	16,144	16,500	16,500	16,500	-0.60%
Other Operating Supplies	53533	0	0	924	0	0	885	0	0	0	0.00%
Automobile Allowance-Other	53538	4,469	5,477	6,186	6,000	6,000	6,200	6,000	6,000	6,000	0.00%
Meals Other	53541	33	32	43	100	100	52	100	100	100	0.00%
Lodging Other	53542	0	0	98	0	0	0	0	0	0	0.00%
Auto Allowance Taxable	53546	13,885	16,444	16,976	18,000	18,000	27,387	18,000	18,000	18,000	0.00%
Motor Fuel	53548	9,566	17,053	26,632	20,000	20,000	26,487	27,500	27,500	27,500	37.50%
Building Rental	53550	51,152	36,252	66,252	40,000	40,000	36,134	0	0	0	-100.00%
Equipment Rental	53551	33,510	27,331	26,349	30,000	30,000	0	26,000	26,000	26,000	-13.33%
Operating Licenses Fees	53553	17,008	16,956	14,691	15,650	15,650	14,674	15,650	15,650	15,650	0.00%
Emergency Assistance	53555	0	0	6,441	0	0	24,006	0	0	0	0.00%
Bad Debts Expense	53561	13	(126)	68,927	250	250	250	75,000	75,000	75,000	29,900.00%
Operating Grants	53565	114,409	145,480	162,733	207,708	207,708	278,893	107,400	107,400	107,400	-48.29%
Family Care Contribution	53567	1,594,624	1,594,624	1,594,724	1,594,624	1,594,624	1,594,624	1,594,624	1,594,624	1,594,624	0.00%
Other Miscellaneous	53568	2,300	35,043	42,716	2,400	2,400	2,645	42,400	42,400	42,400	1,666.67%
Employee Benefit Taxable Other	53578	75	58	0	0	0	0	0	0	0	0.00%
Maintenance of Effort	53579	0	793,725	793,725	793,725	793,725	793,725	793,725	793,725	793,725	0.00%
Small Equipment Technology	53580	42,024	32,370	42,398	31,500	85,348	38,254	59,500	69,611	69,611	120.99%
COVID Mortgage Assistance	53950	7,670	0	0	0	0	0	0	0	0	0.00%
CoVid Expenditures	53999	23,508	2,000	0	0	0	0	0	0	0	0.00%

Winnebago County

Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Fund - 200 - Human Services											
Legal Fees	73041	1,113	803	771	1,500	1,500	431	1,500	1,500	1,500	0.00%
Food	73520	0	0	11,038	32,604	32,604	25,110	32,604	32,604	32,604	0.00%
Motor Fuel	73548	836	1,817	3,020	1,000	1,000	3,186	2,000	2,000	2,000	100.00%
Operating Subtotal:		2,645,176	3,312,162	3,845,902	3,816,785	3,885,725	4,099,208	3,833,158	3,845,907	3,845,907	0.76%
Repairs & Maint:											
Maintenance Buildings	54020	4,018	0	13,753	26,500	26,500	715	0	0	0	-100.00%
Maintenance Equipment	54022	3,089	3,429	2,649	5,000	5,000	6,252	5,000	5,000	5,000	0.00%
Maintenance Vehicles	54023	0	0	1,016	0	0	0	1,500	1,500	1,500	100.00%
Repair Maintenance Supplies	54024	0	68	0	0	0	0	0	0	0	0.00%
Maintenance Vehicles	74023	6,999	9,642	4,898	17,500	17,500	10,059	17,500	17,500	17,500	0.00%
Technology Repair and Maintain	74029	17,886	18,876	14,487	14,553	14,553	14,553	15,015	15,015	15,015	3.17%
Repairs & Maint Subtotal:		31,992	32,015	36,803	63,553	63,553	31,579	39,015	39,015	39,015	-38.61%
Utilities:											
Heat	54700	1,032	0	2,176	5,000	5,000	0	0	0	0	-100.00%
Power and Light	54701	1,410	0	2,869	1,500	1,500	0	0	0	0	-100.00%
Water and Sewer	54702	2,236	0	3,221	3,000	3,000	0	0	0	0	-100.00%
Refuse Collection	54703	2,004	1,868	8,218	8,800	8,800	1,426	2,000	2,000	2,000	-77.27%
Utilities Subtotal:		6,683	1,868	16,484	18,300	18,300	1,426	2,000	2,000	2,000	-89.07%
Contractual Services:											
Medical and Dental	55000	190,541	265,136	326,586	346,501	346,501	191,987	291,565	291,565	291,565	-15.85%
Legal Services	55001	0	0	0	0	0	3,388	0	0	0	0.00%
Pest Extermination	55002	0	0	183	0	0	0	0	0	0	0.00%
Vehicle Repairs	55005	1,638	1,966	8,459	2,100	2,100	9,444	9,000	9,000	9,000	328.57%
Transcription Services	55009	0	0	366	0	0	0	0	0	0	0.00%
Data Processing	55013	28,536	29,223	42,864	36,900	36,900	36,900	40,400	40,400	40,400	9.49%

Winnebago County

Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Fund - 200 - Human Services											
Professional Service	55014	412,107	420,514	491,849	388,500	388,500	574,098	427,500	427,500	427,500	10.04%
Collection Services	55015	34,629	26,016	23,036	36,000	36,000	26,428	34,000	34,000	34,000	-5.56%
Community Residential Svcs	55021	106,498	70,556	113,938	45,888	45,888	54,875	175,000	175,000	175,000	281.36%
Community Treatment	55022	8,224	257	0	0	0	0	45,000	45,000	45,000	100.00%
Supportive Home Care	55023	780,013	166,979	148,975	224,855	224,855	114,191	100,000	100,000	100,000	-55.53%
Work related and Day Services	55024	875	0	0	1,000	1,000	355	1,000	1,000	1,000	0.00%
Supervised Family Visitation	55025	271,475	351,940	455,638	464,100	464,100	414,108	464,100	464,100	464,100	0.00%
Specialized Transportation	55027	933,268	957,752	972,863	963,650	963,650	965,278	995,000	995,000	995,000	3.25%
Security Service	55028	0	0	0	0	0	31,961	0	0	0	0.00%
Other Contract Serv	55030	383,974	545,255	470,626	535,000	555,950	391,228	535,000	565,000	565,000	5.61%
Respite Care	55032	67,302	97,910	71,111	100,000	100,000	96,222	100,000	100,000	100,000	0.00%
Receiving Home Bed Hold	55033	11,184	11,580	14,388	20,000	20,000	12,492	20,000	20,000	20,000	0.00%
Foster Parent Retention	55035	2,959	3,814	4,471	3,500	3,500	5,000	3,500	3,500	3,500	0.00%
Child Care	55036	22,470	48,615	73,169	80,000	80,000	22,497	75,000	75,000	75,000	-6.25%
Mentoring	55039	344,177	396,511	416,818	408,000	408,000	436,133	408,000	408,000	408,000	0.00%
Counseling Consumer/Family	55040	12,288	18,696	14,518	5,000	5,000	5,000	2,500	2,500	2,500	-50.00%
Interpreter	55041	85,447	78,572	66,553	87,600	87,600	55,662	81,750	81,750	81,750	-6.68%
Child Foster Care	55045	1,272,589	1,147,220	1,261,005	1,300,000	1,300,000	834,015	1,300,000	1,166,592	1,166,592	-10.26%
Group Homes	55046	571,998	617,839	615,756	700,000	700,000	785,544	698,368	698,368	698,368	-0.23%
Child Residential Care Centers	55047	251,031	481,479	486,544	735,000	735,000	553,784	1,000,000	1,000,000	1,000,000	36.05%
Kinship Care	55052	435,326	391,922	472,800	525,000	525,000	487,440	625,000	625,000	625,000	19.05%
Nutrition Programs	55053	1,254,014	1,269,256	1,226,448	1,280,008	1,280,008	1,280,008	1,250,000	1,250,000	1,250,000	-2.34%
Adoption Assessments	55057	360	1,800	0	0	0	0	0	0	0	0.00%
Truancy Intervention Preventio	55058	68,350	69,034	69,862	73,000	73,000	73,000	73,000	73,000	73,000	0.00%
Outpatient Services	55059	13,453	10,711	10,026	55,000	55,000	2,571	10,000	10,000	10,000	-81.82%
General Hospital Psychiatric	55060	141,744	93,212	10,245	150,000	150,000	10,806	75,000	75,000	75,000	-50.00%
Residential Inpatient AODA	55061	323,822	276,809	167,830	280,000	280,000	179,016	170,000	170,000	170,000	-39.29%
Specialty Inpatient Hospitals	55062	1,683,598	2,568,372	2,099,123	2,495,542	2,495,542	1,753,418	2,501,500	2,501,500	2,501,500	0.24%
Supported Employment	55063	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	0.00%

Winnebago County

Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Fund - 200 - Human Services											
Supported Living	55064	2,763,276	602,711	506,836	481,211	481,211	736,001	540,001	540,001	540,001	12.22%
Comm Based Res Facility	55065	1,350,028	1,237,077	1,046,890	1,500,001	1,500,001	682,031	1,104,000	1,104,000	1,104,000	-26.40%
Medical Detoxification	55066	0	28,156	1,800	8,000	8,000	1,000	8,000	8,000	8,000	0.00%
Birth 3 Early Intervention	55067	765,640	750,279	740,000	740,000	740,000	850,000	740,000	740,000	740,000	0.00%
Contracted Case Mgmt	55068	348,746	83,200	87,476	0	0	0	0	0	0	0.00%
Secure Juvenile Detention	55070	313,347	221,850	192,175	290,000	290,000	235,350	290,000	290,000	290,000	0.00%
Family Training Skills	55071	552,368	651,959	666,972	650,000	650,000	593,060	650,000	650,000	650,000	0.00%
Youth Wrap Around Services	55072	550,313	599,596	555,465	600,000	600,000	524,410	550,000	550,000	550,000	-8.33%
Alternative School	55073	50,865	50,865	50,865	50,865	50,865	50,865	0	0	0	-100.00%
Juvenile Shelter Care	55075	599,679	678,406	458,516	185,895	185,895	47,050	20,000	20,000	20,000	-89.24%
Juvenile Restitution	55076	0	0	0	1,000	1,000	1,000	1,000	1,000	1,000	0.00%
Juvenile Correctional Institut	55078	0	0	180,234	212,212	212,212	355,378	120,000	120,000	120,000	-43.45%
Emergency Energy Services	55079	319,350	153,035	0	0	0	0	0	0	0	0.00%
Prior Year Community Treatment	55080	8,373	5,047	0	9,000	9,000	0	0	0	0	-100.00%
Behavioral Health Unit	55081	453,535	507,738	522,951	520,000	520,000	482,211	520,000	520,000	520,000	0.00%
Medical and Dental	75000	62	0	0	750	750	0	1,500	1,500	1,500	100.00%
Building Rental	75042	10,200	10,500	10,200	10,200	10,200	10,200	0	0	0	-100.00%
Contractual Services Subtotal:		17,819,675	16,019,365	15,176,431	16,621,278	16,642,228	13,995,405	16,075,684	15,972,276	15,972,276	-3.90%
Insurance Expenses:											
Prop Liab Insurance	56000	0	0	0	5,000	5,000	5,000	5,000	5,000	5,000	0.00%
Prop Liab Insurance	76000	103,716	150,996	183,536	194,495	194,495	194,495	172,961	172,961	172,961	-11.07%
Insurance Expenses Subtotal:		103,716	150,996	183,536	199,495	199,495	199,495	177,961	177,961	177,961	-10.79%
Total Other Operating:											
		20,885,831	19,787,556	19,682,728	21,183,827	21,276,452	18,710,404	20,643,873	20,562,058	20,562,058	-2.94%
Expense Total:											
		43,674,778	43,448,051	43,586,316	47,806,190	47,898,815	45,644,684	51,621,126	52,485,342	52,401,717	9.61%
Human Services Net/(Levy):											
		(12,183,045)	(13,665,946)	(12,316,733)	(18,185,594)	(18,278,219)	(14,430,584)	(18,220,593)	(18,295,593)	(18,211,968)	0.15%

**WINNEBAGO COUNTY
CAPITAL OUTLAY - 2024**

<u>Department</u>	<u>Description</u>	<u>Quantity</u>	<u>Unit Cost</u>	<u>Capital Outlay</u>
Human Services -	Van	1	35,000	35,000
		1		35,000

PARK VIEW HEALTH CENTER (PVHC)

Park View Fund: 530
2024 BUDGET NARRATIVE

DEPARTMENT HEAD: Linzi Gazga Parish
LOCATION: Winnebago County Park View Health Center
725 Butler Avenue
Oshkosh, WI 54901-8149

TELEPHONE: (920) 237-6900

Park View Health Center is a county owned skilled nursing facility dedicated to providing services to residents of the Winnebago County community in need of long-term care, short-term rehabilitative care and specialized behavioral services.

PROGRAMS:

- Activities of Daily Living
- Activity Coordinating
- Admissions
- Advanced Training Programs
- Behavioral Health Management
- Budget Management
- Care Planning
- Case Management and Discharge Planning
- Catering and Event Planning- Internal
- Clinical Nutrition Management
- Contracted Services
- Corporate Compliance and Resident Rights
- Emergency Management
- End of Life Care
- Food Management
- Food Service Outreach
- General Administration Functions
- General Facility Cleaning
- Great Room Activity Programming
- Housekeeping
- Infection Management
- Investigations
- Medical Records
- Medical/Physician
- Medication Management
- Minimum Data Set
- Neighborhood Activity Programming
- Outdoor Activity Programming
- Payroll and Internal Accounts
- Person Centered Dining
- Personnel Actions
- Pharmacy
- Psychiatric
- Public Relations
- Quality Assurance and Improvement (QAPI)
- Regulatory Compliance
- Secure Facility Services
- Skilled Nursing
- Staff Continuing Education
- Supply and Inventory Management
- Technology and Computer Software Systems
- Therapy
- Transportation
- Wound Care

SINCE THE LAST BUDGET:

Park View Health Center has seen significant turnover and recruiting issues. Some of this has been alleviated by the compensation plan passed in 2023. The good news is that many of the employees advanced to other positions within the county.

LOOKING AHEAD TO 2024:

In 2024, Park View Health Center expects to see an increase in Medicaid reimbursement by approximately 34%, along with an increase in Supplemental Payment from the State of Wisconsin, which will lead to a \$1.2 million increase from the 2023 Adopted budget.

Next year, Park View Health Center will review the long-term fiscal health and ways to navigate industry challenges with a consultant. This is not a plan or discussion to sell or close the nursing home.

COUNTY EXECUTIVE CHANGES FROM DEPARTMENT REQUEST:

The county executive is not proposing a change to Administrator Gazga Parish's budget. There was a slight change in anticipated revenue requested by the department.

COUNTY BOARD CHANGES FROM EXECUTIVE BUDGET:

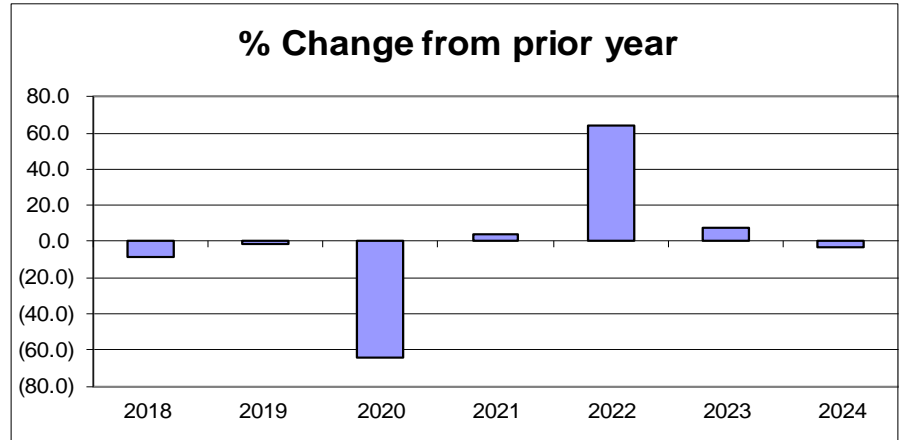
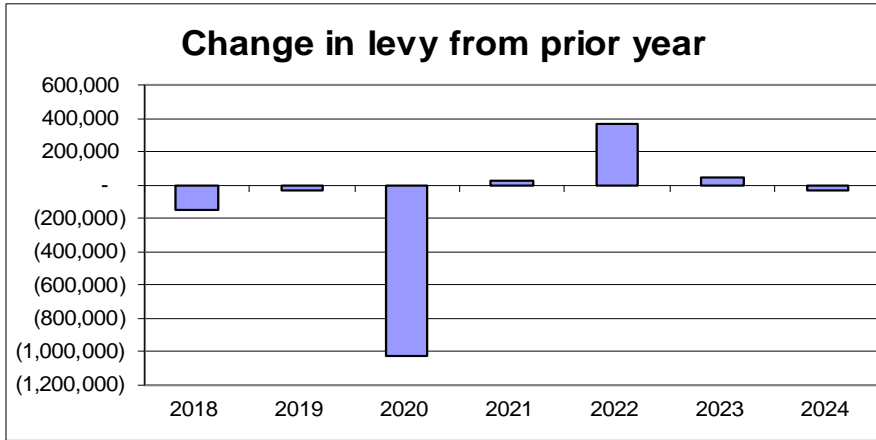
Park View Health Center's Adopted Budget reflects a \$58,012 reduction in the Worker's Compensation line in the fringe benefits of the labor category. An error was found in the calculation of these costs by the Administration Department after the Executive Budget was finalized. This was presented by the Finance Director as an Error Report. The County Board voted to pass the change. No other budget amendments were presented. This reduction in expense will be used to apply less Park View Health Center fund balance.

DEPARTMENT STAFFING:

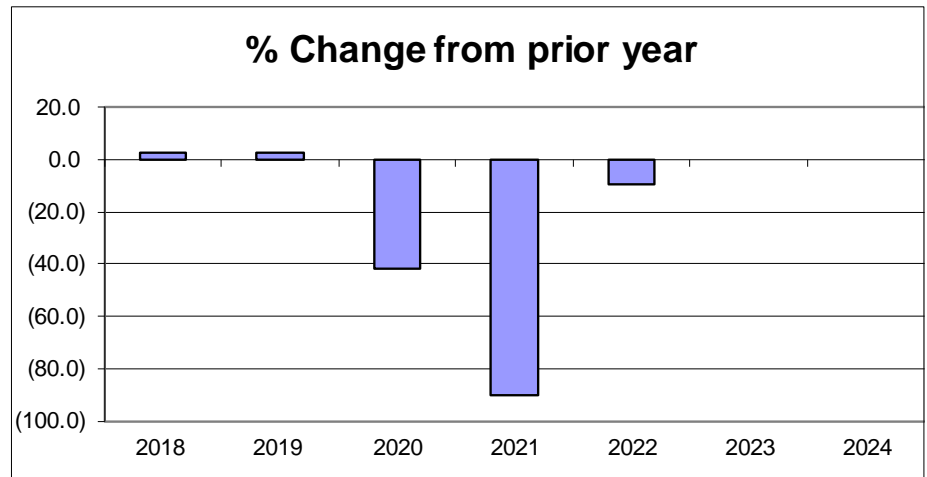
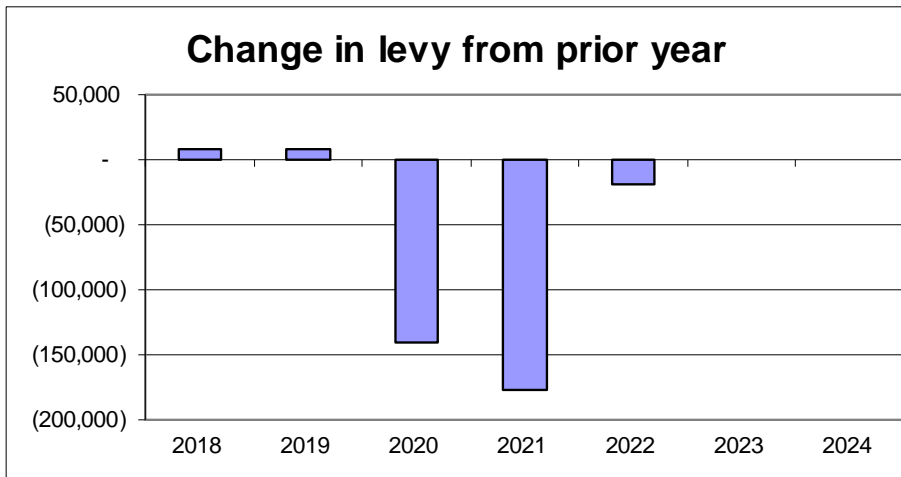
The changes to the Table of Organization of Classified Positions can be found in the Overview section. For the 2024 budget, one (1) full-time RN/LPN position, one (1) part-time RN/LPN position, and one (1) part-time Social Worker – Medical position will be eliminated from the Table of Organization of Classified Positions. For the 2024 budget, one (1) full-time RN Shift Supervisor position and one (1) part-time RN Shift Supervisor position will be added to the Table of Organization of Classified Positions.

COUNTY LEVY:

The net operating tax levy for Park View Health Center for 2024 is \$967,494 a decrease of \$35,988 or 3.59% under 2023. In 2024 we are applying \$1,000,000 of Park View Fund Balance to reduce the levy. During 2023 we applied \$1,980,759 to reduce the levy. A schedule of significant changes follows.



There will be no debt service levy for Park View Health Center for 2024.



SIGNIFICANT CHANGES FROM 2023 ADOPTED - Park View Health Center (PVHC)

Impact on the Operating Budget (Excludes Debt Service and Depreciation)

Account	Amount	Description
Significant changes from 2023		
Tax Levy 2023	\$ 1,003,482	
Revenue Changes - impact on levy:		
Medicaid Title 19	(332,695)	Increase due to daily rate increasing.
WI Health Services	(43,800)	Increase due to managed Medicaid expected rate increases.
Medicare Title 18	529,000	Decrease based on current trend.
Med Adv Rm Brd	595,250	Decrease based on current trend.
Private Pay Fees	441,285	Decrease based on current trend.
Non Operating Grant Revenues	(1,181,082)	Increase based on supplemental payment due to new calculation by Department of Human Services Wisconsin.
Expense Changes - impact on levy:		
Labor (Wages & Fringe Benefits)	(889,413)	Overall decrease to the labor category, which includes an increase in regular pay based on wage adjustments that were put into place in Q2 2023 from the recommendations of McGrath consulting on the County-wide wage study. The labor change also includes an increase to the wage & fringe benefits turnover savings accounts from \$1,250,000 to \$4,000,000 based on the large number of vacancies, this is budgeted as a reduction to the expense category to show cost savings from staff turnover (related to vacancies and new staff being hired at lower rate of pay). Also, health Insurance is budgeted at a 11.02% increase based on budgeting vacant position at family plan premium costs.
Capital Equipment	10,000	Increase to purchase a new bladder scanner.
Household Supplies	(10,100)	Decrease based on current trend.
Small Equipment	(29,875)	Decrease based on fewer small equipment needs in 2024.
Medical Supplies	(75,000)	Decrease based on numbers reflecting our trending census.
Equipment Rental	(21,000)	Decrease based on numbers reflecting our trending census and decrease in bed rentals in 2023. This number reflects a more accurate number for 2024.
Small Equipment Technology	(34,200)	Decrease based on fewer small equipment technology needs in 2024.
Equipment Repairs	(26,000)	Decrease based on moving software charges from this account to Data Processing.

SIGNIFICANT CHANGES FROM 2023 ADOPTED - Park View Health Center (PVHC)

Impact on the Operating Budget (Excludes Debt Service and Depreciation)

Account	Amount	Description
Heat	35,000	Increase based on inflation rates. Due to 2023 rates we under budgeted last year by approximately \$30,000.
Power and Light	(20,000)	Decrease based on numbers reflecting our trending past year actuals. This may need to be increased due to inflation.
Building Repairs	(19,757)	Decrease based on building repairs planned for 2024, the 2023 budget included a Chalking Project in the budget.
Data Processing	29,000	Increase based on the reclassification of software charges from Equipment Repairs.
Professional Service	(64,450)	Decrease based on current trend.
Park View Fund Balance Applied	1,038,771	For 2024 budget, Park View Health Center will apply \$941,988 of their fund balance to reduce the overall County levy. In 2023, \$1,980,759 of fund balance was applied.
Other small changes:	33,078	This is a combination of small increases and decreases to revenue and expense accounts.
2024 Levy (Excluding Debt & Depreciation)	\$ 967,494	

Note: Shown differently than Highway Department because this fund requires a tax levy.

Financial Summary Park View Health Center (PVHC)

<u>Items</u>	<u>2023 6-Month Actual</u>	<u>2023 12-Month Estimate</u>	<u>2023 Adopted Budget</u>	<u>2023 Adjusted Budget</u>	<u>2024 Adopted Budget</u>
Total Revenues	7,740,655	15,878,466	16,055,999	16,146,961	16,057,616
Labor	5,903,126	11,794,896	15,271,445	15,271,445	14,382,032
Travel	4,279	11,082	20,771	20,771	20,500
Capital	12,801	282,155	-	342,617	10,000
Other Operating	10,498,951	12,612,961	4,395,248	13,141,360	4,240,236
Total Expenditures	16,419,157	24,701,094	19,687,464	28,776,193	18,652,768
Levy Before Adjustments			3,631,465		2,595,152
<u>Adjustments</u>					
Back out depreciation			(647,224)		(685,670)
Decrease fund balance			(1,980,759)		(941,988)
Net Levy After Adjustments			1,003,482		967,494

Winnebago County

Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Fund - 530 - Park View Health Center (PVHC)											
Revenue											
Intergov Rev:											
Medicaid Title 19	42000	5,028,395	4,745,568	6,008,557	6,126,191	6,126,191	6,524,802	6,458,886	6,458,886	6,458,886	5.43%
WI Dept of Administration	42002	100,678	1,356	0	0	0	0	0	0	0	0.00%
WI Health Services	42007	737,973	577,927	500,000	503,700	503,700	750,634	547,500	547,500	547,500	8.70%
US Health and Human Services	42014	988,013	123,310	0	0	0	0	0	0	0	0.00%
Other Grantor Agencies	42019	590	0	23,395	0	0	1,000	5,000	5,000	5,000	100.00%
Medicare Title 18	45031	992,685	1,084,735	604,403	1,079,000	1,079,000	517,176	550,000	550,000	550,000	-49.03%
Med Adv Rm Brd	45032	1,406,641	1,511,378	951,679	1,595,250	1,595,250	901,290	1,000,000	1,000,000	1,000,000	-37.31%
Intergov Rev Subtotal:		9,254,975	8,044,274	8,088,033	9,304,141	9,304,141	8,694,902	8,561,386	8,561,386	8,561,386	-7.98%
Public Services:											
Identification Cards	45025	0	0	50	0	0	110	50	50	50	100.00%
Donations	45034	64,251	84,391	32,003	40,000	100,462	89,734	40,000	40,000	40,000	0.00%
Private Pay Fees	45046	4,316,629	3,968,496	3,172,347	4,605,365	4,605,365	3,542,516	4,164,080	4,164,080	4,164,080	-9.58%
Dietary Fees	45047	378	0	315	2,500	2,500	1,744	5,000	5,000	5,000	100.00%
Public Services Subtotal:		4,381,258	4,052,887	3,204,715	4,647,865	4,708,327	3,634,104	4,209,130	4,209,130	4,209,130	-9.44%
Intergov Services:											
Photocopy Revenue	43002	0	0	102	0	0	120	100	100	100	100.00%
Intergov Services Subtotal:		0	0	102	0	0	120	100	100	100	100.00%

Winnebago County

Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Fund - 530 - Park View Health Center (PVHC)											
Interfund Revenue:											
Food Service	65082	0	1,759	11,467	20,075	20,075	20,060	22,000	22,000	22,000	9.59%
Interfund Revenue Subtotal:		0	1,759	11,467	20,075	20,075	20,060	22,000	22,000	22,000	9.59%
Total Operating Revenue:		13,636,233	12,098,919	11,304,318	13,972,081	14,032,543	12,349,186	12,792,616	12,792,616	12,792,616	-8.44%
Misc Revenues:											
Rental Equipment	48101	0	0	15	0	0	0	0	0	0	0.00%
Non Operating Grant Revenues	48102	2,640,641	2,920,333	2,858,455	1,918,918	1,918,918	3,342,000	3,100,000	3,100,000	3,100,000	61.55%
Other Miscellaneous Revenues	48109	31,617	106,524	21,488	165,000	165,000	156,780	165,000	165,000	165,000	0.00%
Misc Revenues Subtotal:		2,672,258	3,026,857	2,879,958	2,083,918	2,083,918	3,498,780	3,265,000	3,265,000	3,265,000	56.68%
Transfers In:											
Other Transfers In	49501	0	19,000	8,799,162	0	30,500	30,500	0	0	0	0.00%
Transfers In Subtotal:		0	19,000	8,799,162	0	30,500	30,500	0	0	0	0.00%
Total Non-Operating Revenue:		2,672,258	3,045,857	11,679,120	2,083,918	2,114,418	3,529,280	3,265,000	3,265,000	3,265,000	56.68%
Revenue Total:		16,308,492	15,144,776	22,983,438	16,055,999	16,146,961	15,878,466	16,057,616	16,057,616	16,057,616	0.01%

Winnebago County

Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Fund - 530 - Park View Health Center (PVHC)											
Expense											
Wages:											
Regular Pay	51100	9,255,555	8,940,250	8,067,357	11,054,998	11,054,998	7,722,910	11,263,704	11,263,704	11,263,704	1.89%
Temporary Employees	51101	291,979	328,576	319,425	265,200	265,200	439,472	413,500	413,500	413,500	55.92%
Overtime	51105	796,514	690,921	714,095	741,804	741,804	631,570	745,000	745,000	745,000	0.43%
Wage Turnover Savings	51150	0	0	0	(1,500,000)	(1,500,000)	0	(2,000,000)	(2,000,000)	(2,000,000)	33.33%
Payroll Sundry Account	51190	0	0	78	0	0	0	0	0	0	0.00%
Wages Subtotal:		10,344,048	9,959,747	9,100,954	10,562,002	10,562,002	8,793,952	10,422,204	10,422,204	10,422,204	-1.32%
Fringes Benefits:											
FICA Medicare	51200	753,614	726,489	664,840	922,414	922,414	646,108	950,290	950,290	950,290	3.02%
Health Insurance	51201	2,197,678	2,290,120	1,953,701	3,436,417	3,436,417	1,629,530	3,815,155	3,815,155	3,815,155	11.02%
Dental Insurance	51202	121,826	119,077	100,781	169,567	169,567	83,754	184,351	184,351	184,351	8.72%
Workers Compensation	51203	57,012	118,822	115,984	87,806	87,806	61,240	263,688	263,688	205,676	134.24%
Unemployment Comp	51204	12,727	(8,086)	(333)	0	0	3,902	0	0	0	0.00%
Compensated Absences Expense	51205	(18,818)	(155,306)	(229,471)	0	0	0	0	0	0	0.00%
WI Retirement	51206	650,858	625,703	551,495	785,482	785,482	541,886	741,199	741,199	741,199	-5.64%
Fringe Benefits Other	51207	43,450	43,387	38,664	57,757	57,757	34,524	63,157	63,157	63,157	9.35%
GASB OPEB Adjustment	51214	82,327	(77,983)	24,552	0	0	0	0	0	0	0.00%
GASB WRS Life Adjustment	51215	34,195	71,561	54,197	0	0	0	0	0	0	0.00%
GASB WRS 68 Adjustment	51216	59,908	(952,826)	(842,651)	0	0	0	0	0	0	0.00%
Fringe Turnover Savings	51250	0	0	0	(750,000)	(750,000)	0	(2,000,000)	(2,000,000)	(2,000,000)	166.67%
Fringes Benefits Subtotal:		3,994,778	2,800,958	2,431,759	4,709,443	4,709,443	3,000,944	4,017,840	4,017,840	3,959,828	-15.92%
Total Labor:		14,338,825	12,760,705	11,532,714	15,271,445	15,271,445	11,794,896	14,440,044	14,440,044	14,382,032	-5.82%

Winnebago County

Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Fund - 530 - Park View Health Center (PVHC)											
Travel:											
Registration Tuition	52001	3,868	7,033	9,597	13,755	13,755	7,388	16,000	16,000	16,000	16.32%
Automobile Allowance	52002	176	0	1,351	1,786	1,786	1,394	1,700	1,700	1,700	-4.82%
Meals	52005	13	16	309	150	150	50	0	0	0	-100.00%
Lodging	52006	230	89	2,376	5,080	5,080	2,250	2,800	2,800	2,800	-44.88%
Other Travel Exp	52007	20	0	7	0	0	0	0	0	0	0.00%
Taxable Benefit	52008	11	34	54	0	0	0	0	0	0	0.00%
Travel Subtotal:		4,317	7,172	13,694	20,771	20,771	11,082	20,500	20,500	20,500	-1.30%
Total Travel:		4,317	7,172	13,694	20,771	20,771	11,082	20,500	20,500	20,500	-1.30%
Capital Outlay:											
Improvements	58002	39,750	800	119,406	0	28,000	28,000	0	0	0	0.00%
Equipment	58004	136,939	188,977	0	0	314,617	254,155	10,000	10,000	10,000	100.00%
Capital Outlay Subtotal:		176,688	189,777	119,406	0	342,617	282,155	10,000	10,000	10,000	100.00%
Total Capital:		176,688	189,777	119,406	0	342,617	282,155	10,000	10,000	10,000	100.00%
Office:											
Office Supplies	53000	11,254	10,648	5,299	12,000	12,000	11,536	12,000	12,000	12,000	0.00%
Printing Supplies	53002	6,519	4,443	7,918	6,000	6,000	5,348	6,000	6,000	6,000	0.00%
Print Duplicate	53003	1,467	894	345	1,400	1,503	1,204	1,400	1,400	1,400	0.00%
Postage and Box Rent	53004	3,527	3,994	4,941	4,000	4,000	4,954	5,000	5,000	5,000	25.00%
Computer Supplies	53005	334	342	0	350	350	540	500	500	500	42.86%
Computer Software	53006	1,621	4,777	1,200	1,100	1,100	1,200	1,200	1,200	1,200	9.09%
Telephone	53008	33,417	27,428	22,973	30,000	30,000	31,936	32,000	32,000	32,000	6.67%
Print Duplicate	73003	34,601	34,195	26,234	35,000	35,000	11,382	30,000	30,000	30,000	-14.29%
Computer Licensing Charge	73006	0	0	38,351	32,543	32,543	32,986	89,520	89,520	89,520	175.08%
Office Subtotal:		92,740	86,721	107,261	122,393	122,496	101,086	177,620	177,620	177,620	45.12%

Winnebago County

Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Fund - 530 - Park View Health Center (PVHC)											
Operating:											
Subscriptions	53501	458	448	943	500	500	800	800	800	800	60.00%
Membership Dues	53502	20,511	25,775	25,351	26,850	26,850	26,800	26,800	26,800	26,800	-0.19%
Education Training	53513	17,798	17,165	21,210	18,000	18,000	20,000	20,000	20,000	20,000	11.11%
Agricultural Supplies	53515	3,515	1,669	2,601	2,500	2,500	2,000	2,500	2,500	2,500	0.00%
Household Supplies	53516	121,254	101,346	98,730	117,600	117,600	73,170	107,500	107,500	107,500	-8.59%
Linen	53519	3,857	3,296	1,580	6,500	6,500	2,430	5,000	5,000	5,000	-23.08%
Food	53520	438,799	412,442	426,220	420,000	420,000	384,318	415,000	415,000	415,000	-1.19%
Dishes and Utensils	53521	1,530	2,642	6,006	3,000	3,000	5,246	4,000	4,000	4,000	33.33%
Small Equipment	53522	87,323	79,514	61,742	149,375	209,546	205,070	119,500	119,500	119,500	-20.00%
Shop Supplies	53523	3,618	2,160	1,579	3,500	3,500	2,570	3,000	3,000	3,000	-14.29%
Medical Supplies	53524	457,356	381,764	327,828	453,500	453,500	232,220	378,500	378,500	378,500	-16.54%
Medical Oxygen	53525	16,155	13,263	10,891	18,100	18,100	5,872	9,000	9,000	9,000	-50.28%
Incontinent Supplies	53526	2,346	5,580	6,116	5,000	5,000	3,790	5,000	5,000	5,000	0.00%
Incontinent Products	53527	50,581	52,213	46,372	56,000	56,000	60,262	60,000	60,000	60,000	7.14%
Recreation Supplies	53529	1,268	2,531	2,724	2,500	2,500	1,878	2,500	2,500	2,500	0.00%
Other Operating Supplies	53533	3,235	4,710	1,822	3,000	3,000	3,000	3,000	3,000	3,000	0.00%
Donated Goods Services	53534	37,543	61,019	39,458	40,000	40,000	40,000	40,000	40,000	40,000	0.00%
Motor Fuel	53548	584	793	(1,548)	900	900	120	600	600	600	-33.33%
Equipment Rental	53551	11,807	44,887	35,890	32,500	32,500	7,710	11,500	11,500	11,500	-64.62%
Operating Licenses Fees	53553	787	88	980	650	650	815	800	800	800	23.08%
Bad Debts Expense	53561	(1,048)	297	3,107	0	0	0	0	0	0	0.00%
Property Taxes	53562	342,720	342,720	342,720	342,720	342,720	342,720	342,720	342,720	342,720	0.00%
Other Miscellaneous	53568	6,439	5,518	4,784	5,000	5,000	5,118	5,000	5,000	5,000	0.00%
Small Equipment Technology	53580	17,709	9,934	5,595	40,600	44,800	44,800	6,400	6,400	6,400	-84.24%
Legal Settlement	53700	20	0	0	0	0	0	0	0	0	0.00%
Motor Fuel	73548	2,942	5,094	5,620	4,500	4,500	3,434	4,000	4,000	4,000	-11.11%
Operating Subtotal:		1,649,103	1,576,870	1,478,321	1,752,795	1,817,166	1,474,143	1,573,120	1,573,120	1,573,120	-10.25%

Winnebago County

Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Fund - 530 - Park View Health Center (PVHC)											
Repairs & Maint:											
Calcium Chloride	54003	150	48	373	250	250	250	250	250	250	0.00%
Small Hardware	54008	418	504	404	700	700	396	500	500	500	-28.57%
Lumber and Plywood	54009	107	647	156	200	200	36	150	150	150	-25.00%
Other Elect Products	54012	3,679	3,882	3,399	5,000	5,000	9,853	6,000	6,000	6,000	20.00%
Other Plumbing Prod.	54014	2,606	3,993	4,516	4,500	4,500	3,152	4,000	4,000	4,000	-11.11%
Other Building Materials	54015	1,209	5,349	29	2,000	2,000	1,500	2,000	2,000	2,000	0.00%
Lubricants	54016	(87)	14	(3)	175	175	100	150	150	150	-14.29%
Machine Equip Parts	54017	57,185	39,300	28,897	44,000	44,000	39,734	45,000	45,000	45,000	2.27%
Tires Batteries	54018	11,178	11,553	6,498	9,000	9,000	3,062	9,000	9,000	9,000	0.00%
Maintenance Buildings	54020	0	0	1,600	0	0	4,500	2,500	2,500	2,500	100.00%
Painting Supplies	54025	1,684	1,923	2,262	2,600	2,600	1,242	2,150	2,150	2,150	-17.31%
Consumable Tools	54026	166	183	507	200	200	954	500	500	500	150.00%
Sign Parts Supplies	54027	0	0	124	200	200	100	100	100	100	-50.00%
Other Maint Supplies	54028	4,836	2,886	3,189	5,200	5,200	5,000	5,000	5,000	5,000	-3.85%
Equipment Repairs	54029	37,279	38,726	35,322	52,000	31,000	21,000	26,000	26,000	26,000	-50.00%
Maintenance Vehicles	74023	2,362	3,829	3,228	2,000	2,000	0	2,500	2,500	2,500	25.00%
Technology Repair and Maintain	74029	5,841	5,808	6,468	6,270	6,270	6,270	6,237	6,237	6,237	-0.53%
Repair Maint Streets	75806	0	0	0	0	0	2,217	0	0	0	0.00%
Repairs & Maint Subtotal:		128,613	118,645	96,970	134,295	113,295	99,366	112,037	112,037	112,037	-16.57%
Utilities:											
Heat	54700	55,527	73,047	107,767	75,000	75,000	109,888	110,000	110,000	110,000	46.67%
Power and Light	54701	191,614	197,343	212,617	220,000	220,000	153,896	200,000	200,000	200,000	-9.09%
Water and Sewer	54702	71,545	66,688	64,123	82,000	82,000	60,640	75,000	75,000	75,000	-8.54%
Refuse Collection	54703	14,036	12,902	15,762	17,000	17,000	7,688	12,000	12,000	12,000	-29.41%
Utilities Subtotal:		332,721	349,980	400,269	394,000	394,000	332,112	397,000	397,000	397,000	0.76%

Winnebago County

Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Fund - 530 - Park View Health Center (PVHC)											
Contractual Services:											
Medical and Dental	55000	27,977	24,731	19,567	22,000	22,000	21,134	22,000	22,000	22,000	0.00%
Pest Extermination	55002	900	1,550	1,560	1,600	1,600	2,776	2,700	2,700	2,700	68.75%
Vehicle Repairs	55005	0	54	1,228	100	100	5,616	4,000	4,000	4,000	3,900.00%
Building Repairs	55008	45,802	35,763	77,287	95,757	95,757	69,272	76,000	76,000	76,000	-20.63%
Transcription Services	55009	1,880	1,559	1,477	2,000	2,000	3,040	2,000	2,000	2,000	0.00%
Accounting Auditing	55012	1,800	1,800	1,800	1,900	1,900	1,900	1,900	1,900	1,900	0.00%
Data Processing	55013	42,314	46,255	56,036	55,000	76,000	87,342	84,000	84,000	84,000	52.73%
Professional Service	55014	986,331	1,148,558	955,969	1,056,950	1,056,950	982,078	992,500	992,500	992,500	-6.10%
Medical and Dental	75000	177	0	0	0	0	0	0	0	0	0.00%
Snow Removal	75003	10,843	13,155	10,572	20,000	20,000	15,000	15,000	15,000	15,000	-25.00%
Contractual Services Subtotal:		1,118,024	1,273,425	1,125,496	1,255,307	1,276,307	1,188,158	1,200,100	1,200,100	1,200,100	-4.40%
Insurance Expenses:											
Prop Liab Insurance	76000	51,120	72,540	92,671	89,234	89,234	89,234	94,689	94,689	94,689	6.11%
Insurance Expenses Subtotal:		51,120	72,540	92,671	89,234	89,234	89,234	94,689	94,689	94,689	6.11%
Deprec & Amort:											
Depreciation Expense	56503	599,132	624,409	629,332	647,224	647,224	647,224	685,670	685,670	685,670	5.94%
Deprec & Amort Subtotal:		599,132	624,409	629,332	647,224	647,224	647,224	685,670	685,670	685,670	5.94%
Total Other Operating:		3,971,452	4,102,590	3,930,320	4,395,248	4,459,722	3,931,323	4,240,236	4,240,236	4,240,236	-3.53%

Winnebago County

Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Fund - 530 - Park View Health Center (PVHC)											
Debt Payments:											
Debt Principal Payments	57000	192,775	36,852	0	0	0	0	0	0	0	0.00%
Debt Interest Payments	57001	1,790	180	0	0	0	0	0	0	0	0.00%
Debt Payments Subtotal:		194,566	37,033	0	0	0	0	0	0	0	0.00%
Transfers Out:											
Other Transfers Out	59501	749,000	600,000	0	0	8,681,638	8,681,638	0	0	0	0.00%
Transfers Out Subtotal:		749,000	600,000	0	0	8,681,638	8,681,638	0	0	0	0.00%
Other Financing Uses:											
Loss on Disposition of Assets	59508	0	86	0	0	0	0	0	0	0	0.00%
Other Financing Uses Subtotal:		0	86	0	0	0	0	0	0	0	0.00%
Total Non-Operating Expense:		943,566	637,118	0	0	8,681,638	8,681,638	0	0	0	0.00%
Expense Total:		19,434,849	17,697,364	15,596,133	19,687,464	28,776,193	24,701,094	18,710,780	18,710,780	18,652,768	-5.26%
PVHC Net/(Levy) prior to adjustments:		(3,126,357)	(2,552,588)	7,387,305	(3,631,465)	(12,629,232)	(8,822,628)	(2,653,164)	(2,653,164)	(2,595,152)	-28.54%
Back out depreciation		599,132	624,409	629,332	647,224	647,224	647,224	685,670	685,670	685,670	5.94%
Fund balance applied (Note 1)		3,000,000	2,950,000	3,250,000	1,980,759	1,980,759	1,980,759	1,000,000	1,000,000	941,988	-52.44%
PVHC Net/(Levy) after adjustments:		472,775	1,021,822	11,266,637	(1,003,482)	(10,001,249)	(6,194,645)	(967,494)	(967,494)	(967,494)	-3.59%

Note 1: fund balance applied is a use of fund balance to reduce the levy for this operation.

**WINNEBAGO COUNTY
CAPITAL OUTLAY - 2024**

<u>Department</u>	<u>Description</u>	<u>Quantity</u>	<u>Unit Cost</u>	<u>Capital Outlay</u>
Park View Health Center -	Bladder Scanner	1	10,000	10,000
		1		10,000

**PARK VIEW HEALTH CENTER (PVHC)
PROGRAM BUDGETS**

NAME	ORG	LABOR	TRAVEL & MEETINGS	CAPITAL	OTHER EXPENSES	TOTAL EXPENSES	REVENUES	TOTALS BY YEAR			ANNUAL PERCENT INCREASES	
								2024 ADOPTED	2023 ADOPTED	2022 ADOPTED	2024 OVER 2023	2023 OVER 2022
Nursing	53540	9,929,020	7,100	-	1,374,100	11,310,220	16,028,066	(4,717,846)	(3,414,838)	(2,035,699)	38.16	67.75
Activities	53541	890,618	1,100	-	4,900	896,618	-	896,618	779,599	750,830	15.01	3.83
Social Services	53542	541,417	3,650	-	-	545,067	-	545,067	555,550	560,615	(1.89)	(0.90)
Food & Nutrition	53544	1,320,319	2,650	-	509,000	1,831,969	24,500	1,807,469	1,661,742	1,671,982	8.77	(0.61)
Maintenance	53545	-	-	-	615,700	615,700	-	615,700	632,682	599,788	(2.68)	5.48
Housekeeping	53546	804,191	100	-	105,700	909,991	-	909,991	843,737	809,915	7.85	4.18
Laundry	53547	-	-	-	180,000	180,000	-	180,000	200,000	215,000	(10.00)	(6.98)
Administration	53548	896,467	5,900	-	765,166	1,667,533	5,050	1,662,483	1,725,769	1,537,835	(3.67)	12.22
Unclassified	53559	-	-	10,000	685,670	695,670	-	695,670	647,224	743,267	7.49	(12.92)
Debt Principal		-	-	-	-	-	-	-	-	-	0.00	0.00
Debt Interest		-	-	-	-	-	-	-	-	-	0.00	0.00
Grand Totals		<u>14,382,032</u>	<u>20,500</u>	<u>10,000</u>	<u>4,240,236</u>	<u>18,652,768</u>	<u>16,057,616</u>	<u>2,595,152</u>	<u>3,631,465</u>	<u>4,853,533</u>	<u>(28.54)</u>	<u>(25.18)</u>
Back out depreciation								(685,670)	(647,224)	(642,867)	5.94	0.68
Decrease fund balance								(941,988)	(1,980,759)	(3,250,000)	(52.44)	(39.05)
Tax levy								<u>967,494</u>	<u>1,003,482</u>	<u>960,666</u>	<u>(3.59)</u>	<u>4.46</u>

SUMMARY BY DIVISION

	<u>Revenues</u>	<u>Expenses</u>	<u>Adjustments</u>	<u>Levy</u>
EDUCATION, CULTURE, & RECREATION				
UWO - Fox Cities Campus	\$ 192,308	\$ 348,616	\$ -	\$ 156,308
University Extension	62,581	735,056	-	672,475
Parks	363,244	1,816,852	-	1,453,608
Boat Launch	113,000	238,833	(125,833)	-
	<u>\$ 731,133</u>	<u>\$ 3,139,357</u>	<u>\$ (125,833)</u>	<u>\$ 2,282,391</u>

UWO-FOX CITIES CAMPUS

General Fund – Department: 062
2024 BUDGET NARRATIVE

DEPARTMENT HEAD: Kurt Leibold
LOCATION: UWO-Fox Cities Campus
1478 Midway Road
Menasha, WI 54952

TELEPHONE: (920) 424-1300

Through an agreement made in 1959 with the State of Wisconsin, Winnebago and Outagamie Counties jointly own the buildings and grounds of the campus of the University of Wisconsin Oshkosh – Fox Cities. County funding provides for the maintenance and improvement of these campus facilities. The University of Wisconsin, with state, federal and program funds, provides the campus budget for salaries and program expenses, totaling \$5.5 million for the 2023-2024 fiscal year.

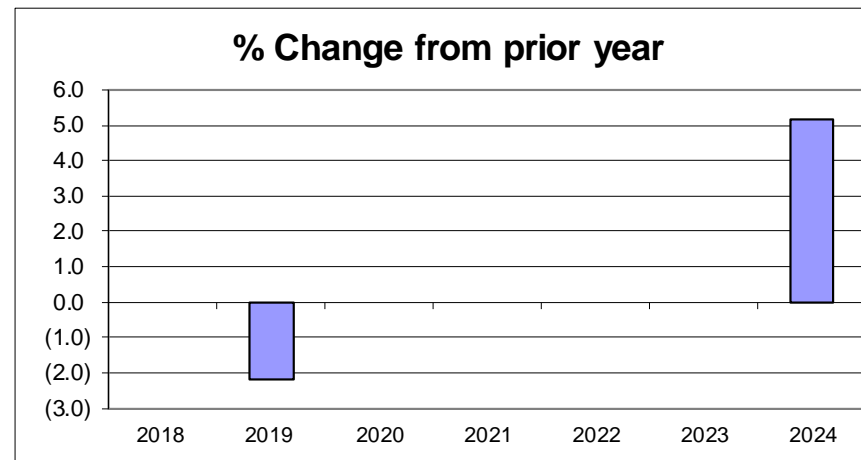
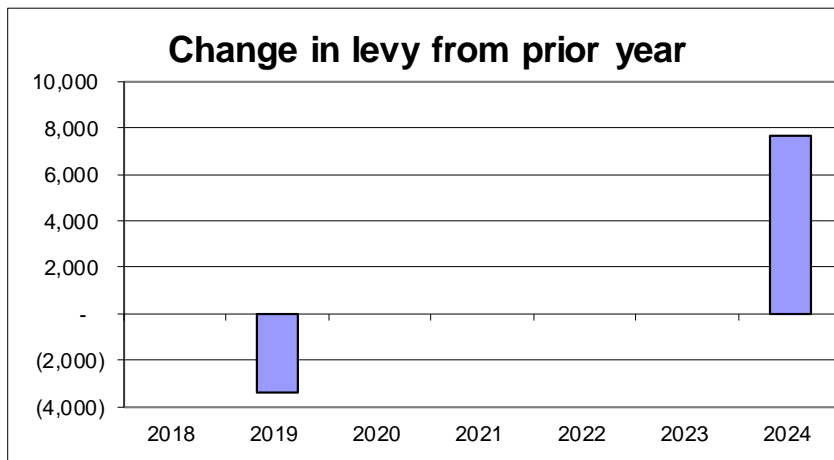
The University of Wisconsin Oshkosh – Fox Cities, delivers accessible and high-quality university education providing liberal arts and pre-professional instruction that engages students in baccalaureate and professional programs. This learning environment allows our students to seek and discover their potential for leadership, service, and responsible citizenship and encourages life-long learning. UWO- Fox Cities serves our community through civic engagement by providing access to information, knowledge and cultural enrichment opportunities. The campus web site is <https://uwosh.edu/fox>.

DEPARTMENT STAFFING:

There are no County staff assigned to this facility.

COUNTY LEVY:

The tax levy for 2024 is \$156,308, an increase of \$7,684 or 5.17% over 2023. A schedule of significant changes follows.



SIGNIFICANT CHANGES FROM 2023 ADOPTED - UWO-Fox Cities Campus

Account	Amount	Description
Significant changes from 2023		
Tax Levy 2023	\$ 148,624	
Revenue Changes - impact on levy:		
Other Miscellaneous Revenues	(12,816)	Increase based on the Verizon cell tower rental agreement going up from \$10,368 to \$36,000 (which is shared 50% with Outagamie County).
Cost Sharing Allocations	(20,500)	Increase based on expenses increasing for operations for UWO-Fox Cities Campus, which is split with Outagamie County and their reimbursement is shown in this account.
Expense Changes - impact on levy:		
Building Repairs	(15,214)	Decrease based on less repairs planned for 2024 to stay in line with levy request.
Professional Service	41,000	Increase based on the building assessment condition study that Facilities is performing and UWO-Fox Cities Campus will pay for their portion of the study.
Prop Liab Insurance	12,581	Increase based on the property & liability insurance allocations provided by Administration.
Other small changes	2,633	This is a combination of small increases and decreases to revenue and expense accounts.
Tax Levy 2024	\$ 156,308	

Financial Summary UWO-Fox Cities Campus

Items	2023 6-Month Actual	2023 12-Month Estimate	2023 Adopted Budget	2023 Adjusted Budget	2024 Adopted Budget
Total Revenues	93,896	172,738	158,992	158,992	192,308
Labor	-	-	-	-	-
Travel	-	-	-	-	-
Capital	-	-	-	-	-
Other Expenditures	173,063	309,476	307,616	326,866	348,616
Total Expenditures	173,063	309,476	307,616	326,866	348,616
Levy			148,624		156,308

Winnebago County

Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Department - 062 - UWO-Fox Cities Campus											
Revenue											
Misc Revenues:											
Other Miscellaneous Revenues	48109	5,184	5,184	5,184	5,184	5,184	18,000	18,000	18,000	18,000	247.22%
Cost Sharing Allocations	48110	116,760	176,758	146,802	153,808	153,808	154,738	174,308	174,308	174,308	13.33%
Misc Revenues Subtotal:		121,944	181,942	151,986	158,992	158,992	172,738	192,308	192,308	192,308	20.95%
Total Non-Operating Revenue:		121,944	181,942	151,986	158,992	158,992	172,738	192,308	192,308	192,308	20.95%
Revenue Total:		121,944	181,942	151,986	158,992	158,992	172,738	192,308	192,308	192,308	20.95%
Expense											
Capital Outlay:											
Improvements	58002	66,673	27,041	9,416	0	0	0	0	0	0	0.00%
Capital Outlay Subtotal:		66,673	27,041	9,416	0	0	0	0	0	0	0.00%
Total Capital:		66,673	27,041	9,416	0	0	0	0	0	0	0.00%
Operating:											
Agricultural Supplies	53515	0	0	1,829	2,200	2,200	2,200	2,200	2,200	2,200	0.00%
Small Equipment	53522	32	4,885	3,938	4,000	4,000	3,900	4,000	4,000	4,000	0.00%
Operating Subtotal:		32	4,885	5,768	6,200	6,200	6,100	6,200	6,200	6,200	0.00%

Winnebago County

Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Department - 062 - UWO-Fox Cities Campus											
Repairs & Maint:											
Maintenance Buildings	54020	5,089	8,825	3,242	4,000	4,000	4,000	4,000	4,000	4,000	0.00%
Maintenance Grounds	54021	0	0	10,422	10,247	10,247	10,000	10,000	10,000	10,000	-2.41%
Repair Maintenance Supplies	54024	58,082	49,052	49,752	54,850	58,330	60,000	58,330	58,330	58,330	6.34%
Equipment Repairs	54029	0	0	75	0	0	4,000	0	0	0	0.00%
Maintenance Grounds	74021	0	7,329	0	0	0	0	0	0	0	0.00%
Repairs & Maint Subtotal:		63,171	65,206	63,491	69,097	72,577	78,000	72,330	72,330	72,330	4.68%
Contractual Services:											
Pest Extermination	55002	1,214	1,364	1,924	3,200	3,200	3,000	2,600	2,600	2,600	-18.75%
Snow Removal	55003	36,134	60,186	47,216	60,000	60,000	79,825	60,000	60,000	60,000	0.00%
Grounds Maintenance	55007	1,093	10,994	1,367	0	0	0	0	0	0	0.00%
Building Repairs	55008	46,783	96,202	125,813	130,068	145,838	100,000	114,854	114,854	114,854	-11.70%
Professional Service	55014	0	56,280	0	0	0	3,500	41,000	41,000	41,000	100.00%
Contractual Services Subtotal:		85,224	225,027	176,320	193,268	209,038	186,325	218,454	218,454	218,454	13.03%
Insurance Expenses:											
Prop Liab Insurance	76000	18,420	31,356	38,610	39,051	39,051	39,051	51,632	51,632	51,632	32.22%
Insurance Expenses Subtotal:		18,420	31,356	38,610	39,051	39,051	39,051	51,632	51,632	51,632	32.22%
Total Other Operating:		166,847	326,474	284,189	307,616	326,866	309,476	348,616	348,616	348,616	13.33%
Expense Total:		233,520	353,515	293,605	307,616	326,866	309,476	348,616	348,616	348,616	13.33%
UWO-Fox Cities Campus Net/(Levy):		(111,576)	(171,573)	(141,618)	(148,624)	(167,874)	(136,738)	(156,308)	(156,308)	(156,308)	5.17%

UW - EXTENSION

General Fund – Department: 064
2024 BUDGET NARRATIVE

DEPARTMENT HEAD/

TELEPHONE: (920) 232-1973

AREA EXTENSION DIRECTOR:

Chris Viau

LOCATION:

**Winnebago County UW-Extension
James P. Coughlin Center
625 E. County Road Y, Suite 600
Oshkosh, WI 54901-9774**

The UW-Extension office has a contracted service agreement with UW-Madison, Division of Extension for the Extension Educators who are providing outreach educational services to the Winnebago County community. The contract includes the flat fee (or prorated portion) of seven (7) Extension Outreach Specialists. The fee for 2024 is \$46,247, with the Division of Extension co-funding the remainder of salaries and fringe benefits. One (1) of the Outreach Specialists (Horticulture) is fully funded by Winnebago County to meet the high demand for outreach in our county. The contract includes 4-H Educator, Health and Well Being Educator, and Financial Security Educator at 1.0 FTE, Regional Crops/Soils and Community Development at 0.5 FTE (both split between Outagamie and Winnebago County), Regional Dairy at 0.25 FTE (4 county role), and a county funded Horticulture Educator at a rate of \$68,000.

PROGRAMS:

- 4-H Youth Outreach
- 4-H Youth Program and Volunteer Management
- Agriculture Outreach- Crops & Soils
- Agriculture Outreach- Dairy
- Committee Meeting Prep and Staffing
- Community Development Outreach
- Coughlin Center Meeting Room Reservations and User Support
- County Board and Committee Support
- Financial Security/HDR Outreach
- Healthy Eating Active Living Outreach
- Horticulture Outreach and Diagnostics
- Horticulture Volunteer and Program Management
- Nutrition Education- FoodWise Outreach
- School and Community Youth Outreach

DEPARTMENT STAFFING:

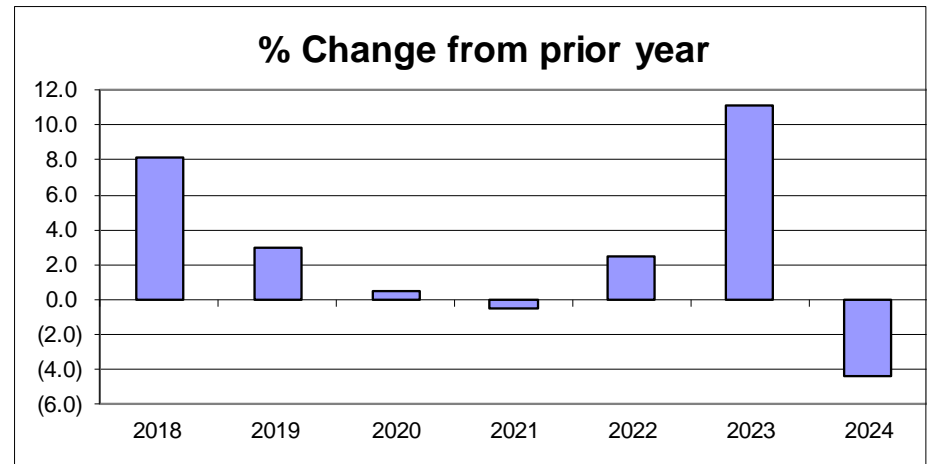
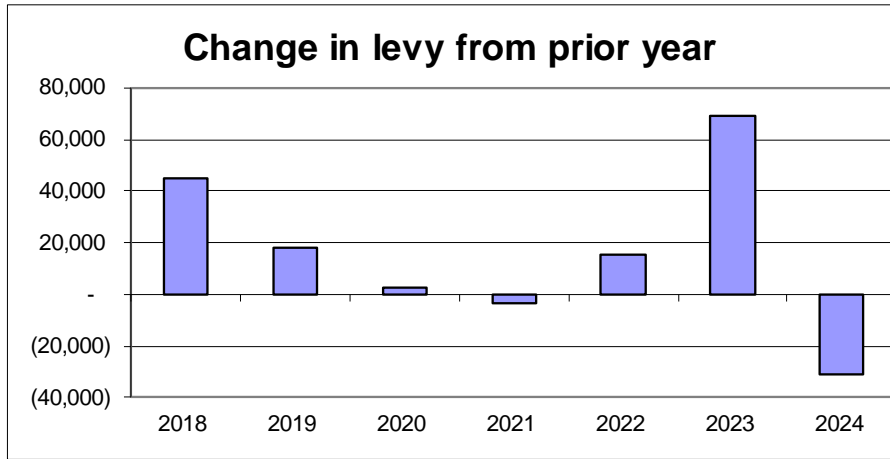
There is no change to the staffing table for 2024. The Table of Organization of Classified Positions can be found in the Overview section.

COUNTY BOARD CHANGES FROM EXECUTIVE BUDGET:

The UW-Extension's Adopted Budget reflects a \$125 reduction in the Worker's Compensation line in the fringe benefits of the labor category. An error was found in the calculation of these costs by the Administration Department after the Executive Budget was finalized. This was presented by the Finance Director as an Error Report. The County Board voted to pass the change. No other budget amendments were presented.

COUNTY LEVY:

The tax levy for 2024 is \$672,475, a decrease of \$30,947, or 4.40% under 2023. A schedule of significant changes follows.



SIGNIFICANT CHANGES FROM 2023 ADOPTED - University Extension

Account	Amount	Description
Significant changes from 2023		
Tax Levy 2023	\$ 703,422	
Revenue Changes - impact on levy:		
Program Fees	(16,120)	Increase in revenue anticipated based on the department being fully staffed which allows more offerings of programs.
Expense Changes - impact on levy:		
Labor (Wages & Fringe Benefits)	15,918	Increase based on wage adjustments that were put into place in Q2 2023 from the recommendations of McGrath consulting on the County-wide wage study.
Registration Tuition Other	13,005	Increase in program expenses based on having full staff for programs.
Other Contracted Services	(46,573)	Decrease based on Health and Well Being Educator now being co-funded with UW-Madison Extension.
Other small changes	2,823	This is a combination of small increases and decreases to revenue and expense accounts.
Tax Levy 2024	\$ 672,475	

Financial Summary University Extension

Items	2023 6-Month Actual	2023 12-Month Estimate	2023 Adopted Budget	2023 Adjusted Budget	2024 Adopted Budget
Total Revenues	43,729	61,472	46,126	46,126	62,581
Labor	139,523	284,843	287,818	287,818	303,736
Travel	1,768	10,374	17,681	17,681	15,993
Capital	-	-	-	-	-
Other Expenditures	37,100	376,096	444,049	445,942	415,327
Total Expenditures	178,391	671,313	749,548	751,441	735,056
Levy			703,422		672,475

Winnebago County
Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Department - 064 - University Extension											
Revenue											
Intergov Rev:											
WI Dept of Administration	42002	8,572	0	0	0	0	0	0	0	0	0.00%
WI Dept of Justice	42018	2,730	0	0	0	0	0	0	0	0	0.00%
Other Grantor Agencies	42019	2,458	0	4,370	0	0	200	0	0	0	0.00%
Interdept Other Grant	62019	6,068	15,928	12,308	8,308	8,308	8,308	8,308	8,308	8,308	0.00%
Intergov Rev Subtotal:		19,828	15,928	16,678	8,308	8,308	8,508	8,308	8,308	8,308	0.00%
Public Services:											
Forms Copies Etc	45003	900	148	307	200	200	150	50	50	50	-75.00%
Mail Service Revenue	45015	4,356	3,863	4,351	3,863	3,863	4,394	4,348	4,348	4,348	12.56%
Donations	45034	960	0	25	0	0	7,050	0	0	0	0.00%
Garden Fees	45054	1,533	1,929	0	0	0	0	0	0	0	0.00%
Program Fees	45055	2,312	471	33,090	33,755	33,755	41,370	49,875	49,875	49,875	47.76%
Public Services Subtotal:		10,061	6,411	37,772	37,818	37,818	52,964	54,273	54,273	54,273	43.51%
Intergov Services:											
Cost Share Municipalities	43016	20,000	10,250	2,500	0	0	0	0	0	0	0.00%
Intergov Services Subtotal:		20,000	10,250	2,500	0	0	0	0	0	0	0.00%
Total Operating Revenue:		49,888	32,589	56,950	46,126	46,126	61,472	62,581	62,581	62,581	35.67%
Revenue Total:		49,888	32,589	56,950	46,126	46,126	61,472	62,581	62,581	62,581	35.67%

Winnebago County
Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Department - 064 - University Extension											
Expense											
Wages:											
Regular Pay	51100	165,300	176,365	183,177	193,042	193,042	191,824	203,494	203,494	203,494	5.41%
Temporary Employees	51101	5,142	252	0	0	0	0	0	0	0	0.00%
Wages Subtotal:		170,441	176,617	183,177	193,042	193,042	191,824	203,494	203,494	203,494	5.41%
Fringes Benefits:											
FICA Medicare	51200	11,246	12,230	12,643	14,768	14,768	13,369	15,568	15,568	15,568	5.42%
Health Insurance	51201	63,302	63,240	62,805	62,766	62,766	62,669	65,286	65,286	65,286	4.01%
Dental Insurance	51202	2,870	2,870	2,870	2,870	2,870	2,861	2,984	2,984	2,984	3.97%
Workers Compensation	51203	402	888	904	568	568	569	1,788	1,788	1,663	192.78%
WI Retirement	51206	11,170	11,605	11,600	12,723	12,723	12,641	13,601	13,601	13,601	6.90%
Fringe Benefits Other	51207	913	938	968	1,081	1,081	910	1,140	1,140	1,140	5.46%
Fringes Benefits Subtotal:		89,903	91,770	91,791	94,776	94,776	93,019	100,367	100,367	100,242	5.77%
Total Labor:		260,345	268,387	274,967	287,818	287,818	284,843	303,861	303,861	303,736	5.53%
Travel:											
Registration Tuition	52001	1,420	7,401	6,002	6,250	6,250	4,000	5,925	5,925	5,925	-5.20%
Automobile Allowance	52002	2,654	3,502	4,355	5,075	5,075	3,200	3,600	3,600	3,600	-29.06%
Commercial Travel	52004	0	0	877	1,400	1,400	700	1,800	1,800	1,800	28.57%
Meals	52005	0	150	212	485	485	240	555	555	555	14.43%
Lodging	52006	0	915	1,739	3,791	3,791	1,900	3,358	3,358	3,358	-11.42%
Other Travel Exp	52007	0	128	248	425	425	209	635	635	635	49.41%
Taxable Benefit	52008	21	12	0	255	255	125	120	120	120	-52.94%
Travel Subtotal:		4,095	12,108	13,432	17,681	17,681	10,374	15,993	15,993	15,993	-9.55%
Total Travel:		4,095	12,108	13,432	17,681	17,681	10,374	15,993	15,993	15,993	-9.55%

Winnebago County
Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Department - 064 - University Extension											
Office:											
Office Supplies	53000	3,577	1,434	1,976	5,185	5,185	4,000	5,000	5,000	5,000	-3.57%
Stationery and Forms	53001	552	499	590	600	600	600	600	600	600	0.00%
Printing Supplies	53002	855	937	1,115	1,500	1,500	1,500	2,000	2,000	2,000	33.33%
Print Duplicate	53003	227	4,932	1,172	5,000	5,000	2,981	2,000	2,000	2,000	-60.00%
Postage and Box Rent	53004	3,757	3,819	3,686	3,900	3,900	3,463	4,200	4,200	4,200	7.69%
Computer Supplies	53005	0	0	0	0	0	150	500	500	500	100.00%
Computer Software	53006	784	440	299	2,530	2,530	2,767	5,750	5,750	5,750	127.27%
Telephone	53008	4,354	3,583	3,549	4,000	4,000	3,975	4,870	4,870	4,870	21.75%
Voice and Data Cabling	53014	0	0	113	0	0	109	0	0	0	0.00%
Print Duplicate	73003	5,132	7,223	9,890	12,000	12,000	12,000	14,000	14,000	14,000	16.67%
Postage and Box Rent	73004	220	75	245	300	300	400	500	500	500	66.67%
Computer Licensing Charge	73006	0	0	7,902	3,211	3,211	3,211	4,476	4,476	4,476	39.40%
Office Subtotal:		19,458	22,942	30,537	38,226	38,226	35,156	43,896	43,896	43,896	14.83%
Operating:											
Advertising	53500	45	394	0	300	300	300	500	500	500	66.67%
Subscriptions	53501	575	1,498	1,142	3,000	3,000	2,000	1,500	1,500	1,500	-50.00%
Membership Dues	53502	825	470	543	1,875	1,875	1,600	1,600	1,600	1,600	-14.67%
Registration Tuition Other	53509	0	0	21,685	20,700	20,700	33,149	33,705	33,705	33,705	62.83%
Consumer Transportation	53514	0	0	3,145	3,200	3,200	3,200	2,000	2,000	2,000	-37.50%
Agricultural Supplies	53515	1,895	7,040	964	1,700	1,700	2,600	2,200	2,200	2,200	29.41%
Household Supplies	53516	417	332	466	750	750	750	750	750	750	0.00%
Food	53520	1,880	1,432	2,394	7,000	7,000	5,427	10,000	10,000	10,000	42.86%
Small Equipment	53522	1,870	0	290	2,000	2,000	1,000	1,200	1,200	1,200	-40.00%
Other Operating Supplies	53533	5,195	7,433	11,509	9,000	10,893	12,105	14,500	14,500	14,500	61.11%
Motor Fuel	53548	16	230	(4)	200	200	124	200	200	200	0.00%
Other Rents and Leases	53552	0	1,590	60	400	400	795	1,080	1,080	1,080	170.00%
Employee Benefit Taxable Other	53578	17	0	44	100	100	100	100	100	100	0.00%

Winnebago County
Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Department - 064 - University Extension											
Small Equipment Technology	53580	8,667	4,871	1,066	6,785	6,785	2,515	1,000	1,000	1,000	-85.26%
Motor Fuel	73548	16	117	192	500	500	250	300	300	300	-40.00%
Operating Subtotal:		21,418	25,408	43,496	57,510	59,403	65,915	70,635	70,635	70,635	22.82%
Repairs & Maint:											
Small Hardware	54008	26	190	0	50	50	50	78	78	78	56.00%
Maintenance Equipment	54022	262	262	262	262	262	270	270	270	270	3.05%
Maintenance Vehicles	54023	71	52	175	275	275	275	275	275	275	0.00%
Equipment Repairs	54029	0	0	564	410	410	410	410	410	410	0.00%
Maintenance Grounds	74021	12,181	0	0	0	0	0	0	0	0	0.00%
Maintenance Vehicles	74023	682	381	0	350	350	350	350	350	350	0.00%
Technology Repair and Maintain	74029	1,749	1,749	1,815	1,650	1,650	1,650	1,584	1,584	1,584	-4.00%
Repairs & Maint Subtotal:		14,971	2,634	2,816	2,997	2,997	3,005	2,967	2,967	2,967	-1.00%
Contractual Services:											
Data Processing	55013	500	500	664	500	500	650	650	650	650	30.00%
Professional Service	55014	529	300	700	6,500	6,500	3,300	6,000	6,000	6,000	-7.69%
Other Contract Serv	55030	274,295	238,095	182,209	334,123	334,123	264,024	287,550	287,550	287,550	-13.94%
Contractual Services Subtotal:		275,323	238,895	183,573	341,123	341,123	267,974	294,200	294,200	294,200	-13.76%
Insurance Expenses:											
Prop Liab Insurance	56000	0	0	865	1,000	1,000	853	900	900	900	-10.00%
Prop Liab Insurance	76000	2,160	3,168	3,143	3,193	3,193	3,193	2,729	2,729	2,729	-14.53%
Insurance Expenses Subtotal:		2,160	3,168	4,008	4,193	4,193	4,046	3,629	3,629	3,629	-13.45%
Total Other Operating:		333,330	293,047	264,429	444,049	445,942	376,096	415,327	415,327	415,327	-6.47%
Expense Total:		597,769	573,541	552,828	749,548	751,441	671,313	735,181	735,181	735,056	-1.93%
University Extension Net/(Levy):		(547,881)	(540,953)	(495,878)	(703,422)	(705,315)	(609,841)	(672,600)	(672,600)	(672,475)	-4.40%

PARKS

General Fund – Division: 065
2024 BUDGET NARRATIVE

DEPARTMENT HEAD: Adam Breest
LOCATION: Winnebago County Parks Department
James P. Coughlin Center
625 East County Road Y, Suite 500
Oshkosh, WI 54901

TELEPHONE: (920) 232-1961

The parks system provides for the physical maintenance and development of County-owned park lands; facilitate recreational programming; promote and encourage the recreational use of the County-owned park lands and facilities; provide access to, and navigation aids for, the major bodies of water; provide multi-use recreation trails; and promote the use of the County Exposition grounds for the annual County Fair and other special events.

PROGRAMS:

- Boat Landings - Grounds Maintenance
- Buoy System - Installation and Maintenance
- Community Park - Athletic Field/Court Maintenance
- Community Park - Shelter Rentals
- County Board and Committee Support
- General Park - Customer Assistance
- General Park - Dog Park Maintenance
- General Park - Forestry Management
- General Park - Graffiti Removal and Vandalism Control and Repair
- General Park - Park Amenity Maintenance
- General Park - Park Weed Control
- General Park - Program Marketing
- General Park - Recreational Programming
- General Park - Snowmobile Trail Maintenance
- General Park - Special Event Support
- General Park - Turf Management
- Multi-Purpose Trails - County Trail Maintenance
- Nature Preserves - Park Maintenance
- Sunnyview Expo - Grounds Maintenance
- Sunnyview Expo Grounds - Private Event Management

SINCE THE LAST BUDGET:

The parks department hosted several major events in the park system including a collegiate baja race on the Netzer Property and the Pyrotechnics Guild International Annual Conference. These events brought in new revenue to the system. The system also increased participation in BAGO 920, an initiative to get residents outside for 920 hours each year. The initiative provides opportunities each month for outdoor recreation.

LOOKING AHEAD TO 2024:

The Parks Department is planning to implement the Comprehensive Outdoor Recreation Plan with an outside consultant that will be adopted in February of 2024 and will be incorporated into future operational budgets. Plans to increase rental revenue for Sunnyview Expo Center are in place, rentals have increased over the last two years and staff are maximizing use and space to allow multiple users to use the facility at one time.

COUNTY EXECUTIVE CHANGES FROM DEPARTMENT REQUEST:

The county executive did not include a request to add a caretaker to the table of organization. The department is working toward a maintenance plan and master plan of the parks system. The county executive also did not include a request for a fiscal health consultant. The county executive is recommending a management analyst in the finance department. This type of project is the reason we need a management analyst county wide for several projects and county wide fiscal health reviews.

COUNTY BOARD CHANGES FROM EXECUTIVE BUDGET:

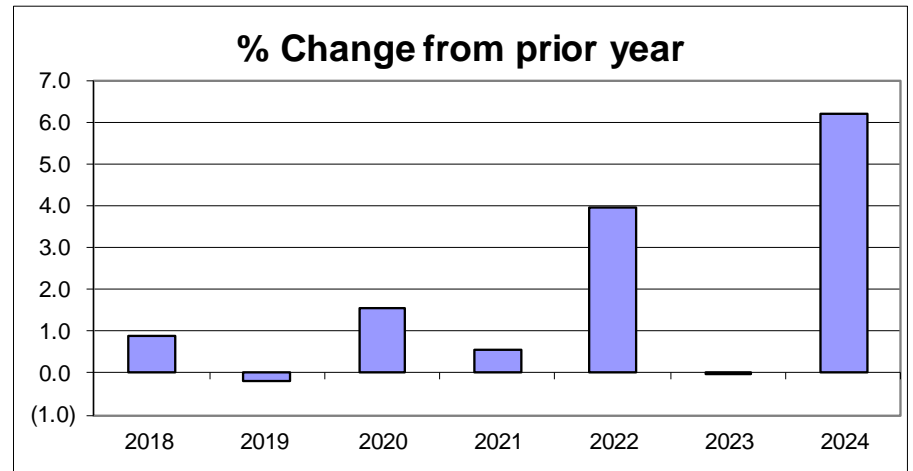
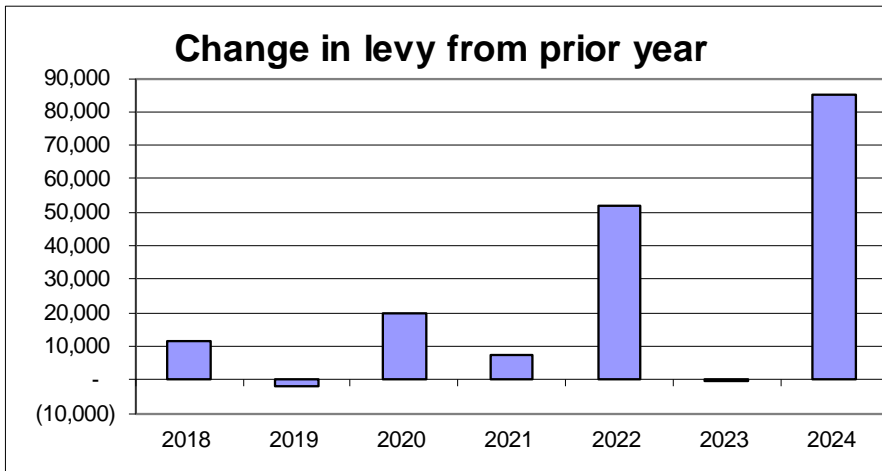
The Parks Department's Adopted Budget reflects a \$3,661 reduction in the Worker's Compensation line in the fringe benefits of the labor category. An error was found in the calculation of these costs by the Administration Department after the Executive Budget was finalized. This was presented by the Finance Director as an Error Report. The County Board voted to pass the change. No other budget amendments were presented.

DEPARTMENT STAFFING:

There is no change to the staffing table for 2024. The Table of Organization of Classified Positions can be found in the Overview section.

COUNTY LEVY:

The 2024 net levy is \$1,453,608 an increase of \$85,313 or 6.24% over 2023. A schedule of significant changes follows.



SIGNIFICANT CHANGES FROM 2023 ADOPTED - Parks

Account	Amount	Description
Significant changes from 2023		
Tax Levy 2023	\$ 1,368,295	
Significant changes to revenues:		
Rental Revenues	(41,500)	Increase based on anticipated increase in rental contracts for Sunnyview Expo Center.
Significant changes to expenses:		
Labor (Wages & Fringe Benefits)	91,447	Increase based on wage adjustments that were put into place in Q2 2023 from the recommendations of McGrath consulting on the County-wide wage study.
Capital - Equipment	(90,000)	Decrease based on less capital equipment needs in 2024. In 2024, Parks has a trail groomer (\$25,000) and landscape trailer (\$10,000) and Parks-Expo has a floor scrubber (\$20,000) budgeted.
Maintenance Vehicles	(15,000)	Decrease based on the Highway Department availability to perform less maintenance due to staffing issues.
Professional Service	(35,000)	Decrease based on 2023 budget including the Comprehensive Outdoor Recreation plan. Nothing is budgeted in this account for 2024.
Unassigned general fund balance applied	130,000	In 2023, \$130,000 of unassigned general fund balance was applied to purchase a replacement mower (\$95,000 in capital equipment) and the Comprehensive Outdoor Recreation plan (\$35,000 in professional service). For the 2024 budget, no unassigned general fund balance will be applied.
Other small changes	45,366	This is a combination of small increases and decreases to revenue and expense accounts.
Tax Levy 2024	\$ 1,453,608	

Financial Summary Parks (Excludes Boat Launch)

<u>Items</u>	<u>2023 6-Month Actual</u>	<u>2023 12-Month Estimate</u>	<u>2023 Adopted Budget</u>	<u>2023 Adjusted Budget</u>	<u>2024 Adopted Budget</u>
Total Revenues	292,480	363,842	325,173	337,673	363,244
Labor	456,242	941,565	936,565	936,565	1,028,012
Travel	2,340	3,425	4,175	4,175	4,600
Capital	-	145,000	145,000	145,000	55,000
Other Expenditures	310,409	767,731	737,728	806,417	729,240
Total Expenditures	768,991	1,857,721	1,823,468	1,892,157	1,816,852
Levy Before Fund Balance Adjustment			1,498,295		1,453,608
Unassigned General Fund Balance Applied			(130,000)		-
Net Levy After Fund Balance Adjustment			1,368,295		1,453,608

Winnebago County

Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Division - 065 - Parks											
Revenue											
Intergov Rev:											
WI Dept of Administration	42002	20,777	0	0	0	0	0	0	0	0	0.00%
WI Natural Resources	42009	51,478	41,526	25,390	43,230	43,230	27,521	43,230	43,230	43,230	0.00%
Other Grantor Agencies	42019	0	150,000	0	0	0	0	0	0	0	0.00%
Intergov Rev Subtotal:		72,255	191,526	25,390	43,230	43,230	27,521	43,230	43,230	43,230	0.00%
Public Services:											
Other Fees	45002	0	0	3,124	2,943	2,943	3,218	3,314	3,314	3,314	12.61%
Rental Revenues	45011	39,705	182,126	263,743	213,500	213,500	255,000	255,000	255,000	255,000	19.44%
Donations	45034	5,382	7,872	9,605	12,200	24,700	19,773	13,000	13,000	13,000	6.56%
Concession Revenue	45050	7,623	45,209	32,583	27,800	27,800	27,700	27,700	27,700	27,700	-0.36%
Park Reservations	45056	60	20,280	16,611	15,000	15,000	17,500	18,000	18,000	18,000	20.00%
Public Services Subtotal:		52,770	255,487	325,666	271,443	283,943	323,191	317,014	317,014	317,014	16.79%
Intergov Services:											
Other Fees	43001	10,484	0	0	0	0	0	0	0	0	0.00%
Landfill Fees	43010	320	1,870	0	0	0	0	0	0	0	0.00%
Intergov Services Subtotal:		10,804	1,870	0	0	0	0	0	0	0	0.00%

Winnebago County

Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Division - 065 - Parks											
Interfund Revenue:											
Rental Revenue	65011	0	0	56,368	0	0	8,130	0	0	0	0.00%
Interfund Revenue Subtotal:		0	0	56,368	0	0	8,130	0	0	0	0.00%
Total Operating Revenue:											
		135,829	448,883	407,424	314,673	327,173	358,842	360,244	360,244	360,244	14.48%
Misc Revenues:											
Sale Of Prop Equip	48104	6,745	0	13,586	4,000	4,000	4,000	2,000	2,000	2,000	-50.00%
Sale of Scrap	48106	112	0	0	0	0	0	0	0	0	0.00%
Other Miscellaneous Revenues	48109	2,940	4,782	122	5,000	5,000	0	0	0	0	-100.00%
ATM Revenue	48111	0	386	991	1,500	1,500	1,000	1,000	1,000	1,000	-33.33%
Misc Revenues Subtotal:		9,797	5,168	14,698	10,500	10,500	5,000	3,000	3,000	3,000	-71.43%
Total Non-Operating Revenue:											
		9,797	5,168	14,698	10,500	10,500	5,000	3,000	3,000	3,000	-71.43%
Revenue Total:											
		145,625	454,050	422,123	325,173	337,673	363,842	363,244	363,244	363,244	11.71%
Expense											
Wages:											
Regular Pay	51100	541,132	536,593	550,703	594,059	594,059	623,325	684,414	653,526	653,526	10.01%
Temporary Employees	51101	77,964	37,447	40,920	70,000	70,000	57,980	60,000	60,000	60,000	-14.29%
Overtime	51105	3,075	7,511	3,748	5,000	5,000	9,000	10,000	10,000	10,000	100.00%
Comp Time	51108	0	0	241	0	0	1,162	0	0	0	0.00%
Wages Subtotal:		622,171	581,552	595,611	669,059	669,059	691,467	754,414	723,526	723,526	8.14%

Winnebago County

Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Division - 065 - Parks											
Fringes Benefits:											
FICA Medicare	51200	45,602	43,137	43,634	51,184	51,184	52,961	57,713	55,350	55,350	8.14%
Health Insurance	51201	136,207	139,845	161,681	159,691	159,691	156,850	193,969	179,781	179,781	12.58%
Dental Insurance	51202	6,997	7,281	8,219	8,305	8,305	7,985	9,346	8,664	8,664	4.32%
Workers Compensation	51203	3,530	6,706	8,162	5,105	5,105	5,325	17,351	16,641	12,980	154.26%
Unemployment Comp	51204	240	(240)	0	0	0	0	0	0	0	0.00%
WI Retirement	51206	35,647	34,185	35,332	39,827	39,827	42,998	46,112	43,981	43,981	10.43%
Fringe Benefits Other	51207	3,360	2,494	2,814	3,394	3,394	3,187	3,903	3,730	3,730	9.90%
Fringes Benefits Subtotal:		231,583	233,408	259,842	267,506	267,506	269,306	328,394	308,147	304,486	13.82%
Total Labor:		853,754	814,959	855,453	936,565	936,565	960,773	1,082,808	1,031,673	1,028,012	9.76%
Travel:											
Registration Tuition	52001	1,451	778	2,287	2,275	2,275	2,275	2,500	2,500	2,500	9.89%
Meals	52005	0	0	120	300	300	150	300	300	300	0.00%
Lodging	52006	0	0	1,404	1,600	1,600	1,000	1,800	1,800	1,800	12.50%
Taxable Benefit	52008	0	0	23	0	0	0	0	0	0	0.00%
Travel Subtotal:		1,451	778	3,833	4,175	4,175	3,425	4,600	4,600	4,600	10.18%
Total Travel:		1,451	778	3,833	4,175	4,175	3,425	4,600	4,600	4,600	10.18%
Capital Outlay:											
Improvements	58002	16,155	409,748	56,324	0	0	0	0	0	0	0.00%
Equipment	58004	156,050	262,531	49,217	145,000	145,000	145,000	95,000	55,000	55,000	-62.07%
Capital Outlay Subtotal:		172,205	672,279	105,540	145,000	145,000	145,000	95,000	55,000	55,000	-62.07%
Total Capital:		172,205	672,279	105,540	145,000	145,000	145,000	95,000	55,000	55,000	-62.07%

Winnebago County
Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Division - 065 - Parks											
Office:											
Office Supplies	53000	800	1,128	1,388	900	900	900	900	900	900	0.00%
Stationery and Forms	53001	22	26	46	100	100	50	50	50	50	-50.00%
Printing Supplies	53002	98	170	434	200	200	200	200	200	200	0.00%
Print Duplicate	53003	0	0	0	50	50	50	50	50	50	0.00%
Postage and Box Rent	53004	3	193	127	200	200	200	200	200	200	0.00%
Computer Software	53006	0	6,180	5,452	5,600	5,600	5,600	5,300	5,300	5,300	-5.36%
Telephone	53008	7,213	8,585	7,313	8,200	8,200	8,200	8,200	8,200	8,200	0.00%
Print Duplicate	73003	1,514	1,019	719	2,000	2,000	1,000	1,000	1,000	1,000	-50.00%
Postage and Box Rent	73004	89	39	0	200	200	50	50	50	50	-75.00%
Computer Licensing Charge	73006	0	0	1,700	1,601	1,601	1,601	4,103	4,103	4,103	156.28%
Office Subtotal:		9,740	17,341	17,179	19,051	19,051	17,851	20,053	20,053	20,053	5.26%
Operating:											
Advertising	53500	7,079	1,342	1,400	3,500	3,500	3,500	3,500	3,500	3,500	0.00%
Subscriptions	53501	150	150	0	150	150	0	0	0	0	-100.00%
Membership Dues	53502	1,062	1,196	885	1,300	1,300	1,000	1,000	1,000	1,000	-23.08%
Household Supplies	53516	4,205	0	0	0	0	0	0	0	0	0.00%
Uniforms Tools Allowance	53517	1,690	817	945	1,000	1,000	1,000	1,000	1,000	1,000	0.00%
Food	53520	0	0	181	100	100	150	100	100	100	0.00%
Small Equipment	53522	18,643	11,204	16,518	30,100	47,015	45,328	35,100	35,100	35,100	16.61%
Recreation Supplies	53529	1,089	21,124	27,998	25,000	25,000	24,700	29,700	29,700	29,700	18.80%
Other Operating Supplies	53533	2,145	1,215	2,123	1,550	1,550	1,550	1,550	1,550	1,550	0.00%
Motor Fuel	53548	5,560	12,849	21,881	16,500	16,500	15,000	15,000	15,000	15,000	-9.09%
Equipment Rental	53551	4,672	6,471	6,456	6,750	6,750	6,420	8,000	8,000	8,000	18.52%
Operating Licenses Fees	53553	953	605	605	770	770	620	630	630	630	-18.18%
Property Taxes	53562	134	6	170	0	0	0	0	0	0	0.00%
Small Equipment Technology	53580	6,448	1,156	241	0	0	625	100	100	100	100.00%
Motor Fuel	73548	9,478	11,395	16,131	13,000	13,000	13,000	13,000	13,000	13,000	0.00%
Operating Subtotal:		63,307	69,530	95,535	99,720	116,635	112,893	108,680	108,680	108,680	8.99%

Winnebago County

Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Division - 065 - Parks											
Repairs & Maint:											
Maintenance Buildings	54020	19,600	13,315	15,684	16,000	16,000	19,000	19,000	19,000	19,000	18.75%
Maintenance Grounds	54021	25,215	14,025	12,162	20,500	33,000	28,000	20,500	20,500	20,500	0.00%
Maintenance Equipment	54022	3,515	7,216	16,729	19,350	19,350	15,350	15,350	15,350	15,350	-20.67%
Maintenance Vehicles	54023	0	180	857	0	0	750	750	750	750	100.00%
Sign Parts Supplies	54027	60	0	0	0	0	0	0	0	0	0.00%
Other Maint Supplies	54028	0	0	30	100	100	100	100	100	100	0.00%
Equipment Repairs	54029	2,218	301	36	0	0	0	0	0	0	0.00%
Maintenance Grounds	74021	29,519	36,047	39,998	33,000	33,000	34,000	33,500	33,500	33,500	1.52%
Maintenance Vehicles	74023	0	0	24,559	45,000	45,000	25,000	30,000	30,000	30,000	-33.33%
Technology Repair and Maintain	74029	29,539	28,739	396	363	363	363	363	363	363	0.00%
Repairs & Maint Subtotal:		109,666	99,823	110,450	134,313	146,813	122,563	119,563	119,563	119,563	-10.98%
Utilities:											
Heat	54700	16,249	23,010	34,943	33,300	33,300	39,000	40,310	40,310	40,310	21.05%
Power and Light	54701	56,416	78,011	90,412	86,660	86,660	76,660	83,176	83,176	83,176	-4.02%
Water and Sewer	54702	82,084	95,979	104,959	101,000	101,000	101,000	108,070	108,070	108,070	7.00%
Refuse Collection	54703	2,349	12,106	13,465	14,900	14,900	14,600	14,600	14,600	14,600	-2.01%
Refuse Collection	74703	620	75	0	0	0	0	0	0	0	0.00%
Utilities Subtotal:		157,719	209,181	243,780	235,860	235,860	231,260	246,156	246,156	246,156	4.37%

Winnebago County
Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Division - 065 - Parks											
Contractual Services:											
Medical and Dental	55000	468	927	1,675	2,000	2,000	2,000	2,000	2,000	2,000	0.00%
Pest Extermination	55002	0	210	160	300	300	300	300	300	300	0.00%
Vehicle Repairs	55005	7,450	2,365	17,226	7,000	7,000	21,780	20,000	20,000	20,000	185.71%
Grounds Maintenance	55007	92,131	84,429	107,663	141,000	141,000	124,000	135,230	135,230	135,230	-4.09%
Building Repairs	55008	13,674	14,688	16,364	17,000	17,000	17,500	21,500	21,500	21,500	26.47%
Professional Service	55014	26,801	2,958	49,416	35,000	54,274	50,000	20,000	0	0	-100.00%
Janitorial Services	55016	4,700	4,501	5,918	5,100	5,100	6,200	6,200	6,200	6,200	21.57%
Management Services	55020	98	0	0	0	0	0	0	0	0	0.00%
Security Service	55028	10,578	3,151	1,494	2,500	2,500	2,500	2,500	2,500	2,500	0.00%
Professional Services	75014	0	0	0	0	20,000	20,000	0	0	0	0.00%
Contractual Services Subtotal:		155,901	113,229	199,916	209,900	249,174	244,280	207,730	187,730	187,730	-10.56%
Insurance Expenses:											
Prop Liab Insurance	76000	20,388	31,836	37,408	38,884	38,884	38,884	47,058	47,058	47,058	21.02%
Insurance Expenses Subtotal:		20,388	31,836	37,408	38,884	38,884	38,884	47,058	47,058	47,058	21.02%
Total Other Operating:		516,720	540,940	704,268	737,728	806,417	767,731	749,240	729,240	729,240	-1.15%
Expense Total:		1,544,130	2,028,957	1,669,095	1,823,468	1,892,157	1,876,929	1,931,648	1,820,513	1,816,852	-0.36%
Parks Net/(Levy):		(1,398,505)	(1,574,906)	(1,246,972)	(1,498,295)	(1,554,484)	(1,513,087)	(1,568,404)	(1,457,269)	(1,453,608)	-2.98%
Unassigned General Fund Balance Applied:		0	0	0	130,000	130,000	0	0	0	0	-100.00%
Parks Net/(Levy):		(1,398,505)	(1,574,906)	(1,246,972)	(1,368,295)	(1,424,484)	(1,513,087)	(1,568,404)	(1,457,269)	(1,453,608)	6.23%

**WINNEBAGO COUNTY
CAPITAL OUTLAY - 2024**

<u>Department</u>	<u>Description</u>	<u>Quantity</u>	<u>Unit Cost</u>	<u>Capital Outlay</u>
Parks -				
Admin -	Trail Groomer	1	25,000	25,000
	Landscape Trailer	1	10,000	10,000
Expo -	Sunnyview Expo Floor Scrubber	1	20,000	20,000
		<u>3</u>		<u>55,000</u>

BOAT LANDING 2024 BUDGET NARRATIVE

The Boat Launch Fee program is a program that started several years ago. The County instituted a fee for people to launch boats onto Winnebago County waterways. The intent of this was to establish a program that would fund the maintenance of the boat launch's, docks and other boating related facilities therefore removing it from the general tax levy. Boat landing fees are increasing in 2024 by \$45 for 3-year passes, \$5 for annual and \$1 for daily.

COUNTY BOARD CHANGES FROM EXECUTIVE BUDGET:

The Boat Landing's Adopted Budget reflects a \$44 reduction in the Worker's Compensation line in the fringe benefits of the labor category. An error was found in the calculation of these costs by the Administration Department after the Executive Budget was finalized. This was presented by the Finance Director as an Error Report. The County Board voted to pass the change. No other budget amendments were presented.

COUNTY LEVY:

There is no tax levy for this function. It is self-supporting from boat launch fees.

FUND BALANCE:

A fund balance roll-forward schedule can be viewed in the Overview section of the budget book. It is listed as Fund Projections in the table of contents.

SIGNIFICANT CHANGES FROM 2023 ADOPTED - Boat Landing

Account	Amount	Description
Significant changes from 2023		
2023 Budgeted Surplus (Deficit)	\$ 1,468	
Revenue Changes - impact on surplus:		
None	-	
Expense Changes - impact on surplus:		
Capital Improvements	125,000	Increase for repairs needed at the Eureka Boat Landing.
Other small changes	2,301	This is a combination of small increases and decreases to revenue and expense accounts.
2024 Budgeted Surplus (Deficit)	\$ (125,833)	

Financial Summary Boat Landing

<u>Items</u>	<u>2023 6-Month Actual</u>	<u>2023 12-Month Estimate</u>	<u>2023 Adopted Budget</u>	<u>2023 Adjusted Budget</u>	<u>2024 Adopted Budget</u>
Total Revenues	47,210	110,000	110,000	110,000	113,000
Labor	4,420	12,042	12,042	12,042	11,998
Travel	-	-	-	-	-
Capital	-	-	-	-	125,000
Other Expenditures	20,280	96,790	96,490	96,490	101,835
Total Expenditures	24,700	108,832	108,532	108,532	238,833
(Surplus) / Deficit before adjustments			(1,468)		125,833
Increase / (Decrease) fund balance			1,468		(125,833)
Net (Surplus) / Deficit after adjustments			-		-

Winnebago County

Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Department - 070 - Boat Landing											
Revenue											
Fines and Permits:											
Boat Launching Fees	44106	113,112	105,639	110,733	110,000	110,000	110,000	137,584	113,000	113,000	2.73%
Fines and Permits Subtotal:		113,112	105,639	110,733	110,000	110,000	110,000	137,584	113,000	113,000	2.73%
Total Operating Revenue:		113,112	105,639	110,733	110,000	110,000	110,000	137,584	113,000	113,000	2.73%
Revenue Total:		113,112	105,639	110,733	110,000	110,000	110,000	137,584	113,000	113,000	2.73%
Expense											
Wages:											
Regular Pay	51100	0	0	0	0	0	0	20,592	0	0	0.00%
Temporary Employees	51101	4,197	9,003	9,588	11,000	11,000	11,000	11,000	11,000	11,000	0.00%
Wages Subtotal:		4,197	9,003	9,588	11,000	11,000	11,000	31,592	11,000	11,000	0.00%

Winnebago County

Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Department - 070 - Boat Landing											
Fringes Benefits:											
FICA Medicare	51200	321	689	733	842	842	842	2,417	842	842	0.00%
Health Insurance	51201	0	0	0	0	0	0	9,459	0	0	0.00%
Dental Insurance	51202	0	0	0	0	0	0	454	0	0	0.00%
Workers Compensation	51203	25	116	132	200	200	200	474	200	156	-22.00%
WI Retirement	51206	0	0	0	0	0	0	1,421	0	0	0.00%
Fringe Benefits Other	51207	0	0	0	0	0	0	115	0	0	0.00%
Fringes Benefits Subtotal:		346	805	866	1,042	1,042	1,042	14,340	1,042	998	-4.22%
Total Labor:		4,543	9,807	10,453	12,042	12,042	12,042	45,932	12,042	11,998	0.37%
Capital Outlay:											
Improvements	58002	0	0	0	0	0	0	125,000	125,000	125,000	100.00%
Capital Outlay Subtotal:		0	0	0	0	0	0	125,000	125,000	125,000	100.00%
Total Capital:		0	0	0	0	0	0	125,000	125,000	125,000	100.00%
Office:											
Office Supplies	53000	26	21	0	50	50	50	50	50	50	0.00%
Stationery and Forms	53001	6,379	3,834	3,118	4,500	4,500	4,500	4,500	4,500	4,500	0.00%
Postage and Box Rent	53004	0	110	0	200	200	200	200	200	200	0.00%
Office Subtotal:		6,405	3,965	3,118	4,750	4,750	4,750	4,750	4,750	4,750	0.00%

Winnebago County

Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Department - 070 - Boat Landing											
Operating:											
Advertising	53500	0	0	0	500	500	500	500	500	500	0.00%
Small Equipment	53522	2,793	0	1,984	4,500	4,500	4,500	4,500	4,500	4,500	0.00%
Equipment Rental	53551	4,500	4,995	6,123	5,000	5,000	5,000	5,000	5,000	5,000	0.00%
Motor Fuel	73548	0	0	0	1,500	1,500	1,500	2,500	2,500	2,500	66.67%
Operating Subtotal:		7,293	4,995	8,108	11,500	11,500	11,500	12,500	12,500	12,500	8.70%
Repairs & Maint:											
Maintenance Buildings	54020	58	0	0	0	0	0	0	0	0	0.00%
Maintenance Grounds	54021	1,503	202	866	1,000	1,000	1,000	9,000	9,000	9,000	800.00%
Maintenance Equipment	54022	0	41	0	10,000	10,000	10,000	2,000	2,000	2,000	-80.00%
Maintenance Grounds	74021	41,703	123	2,827	0	0	0	0	0	0	0.00%
Repairs & Maint Subtotal:		43,264	367	3,693	11,000	11,000	11,000	11,000	11,000	11,000	0.00%
Utilities:											
Power and Light	54701	7,182	7,091	7,486	7,250	7,250	7,250	7,758	7,758	7,758	7.01%
Water and Sewer	54702	482	805	642	500	500	800	1,500	1,500	1,500	200.00%
Utilities Subtotal:		7,664	7,896	8,128	7,750	7,750	8,050	9,258	9,258	9,258	19.46%
Contractual Services:											
Grounds Maintenance	55007	16,387	91,007	40,887	61,490	61,490	61,490	33,150	64,327	64,327	4.61%
Professional Service	55014	91,089	24,524	0	0	0	0	0	0	0	0.00%
Contractual Services Subtotal:		107,476	115,530	40,887	61,490	61,490	61,490	33,150	64,327	64,327	4.61%
Total Other Operating:		172,102	132,754	63,933	96,490	96,490	96,790	70,658	101,835	101,835	5.54%
Expense Total:		176,645	142,561	74,386	108,532	108,532	108,832	241,590	238,877	238,833	120.06%
Boat Landing Net Surplus (Deficit):		(63,532)	(36,922)	36,347	1,468	1,468	1,168	(104,006)	(125,877)	(125,833)	-8,674.73%

NOTE: A deficit will result in a draw down of fund balance. A surplus will increase the ending fund balance.

**WINNEBAGO COUNTY
CAPITAL OUTLAY - 2024**

<u>Department</u>	<u>Description</u>	<u>Quantity</u>	<u>Unit Cost</u>	<u>Capital Outlay</u>
Boat Landing -	Eureka Boat Landing Repairs	1	125,000	125,000
		<u>1</u>		<u>125,000</u>

**PARKS
PROGRAM BUDGETS**

NAME	ORG	LABOR	TRAVEL & MEETINGS	CAPITAL	OTHER EXPENSES	TOTAL EXPENSES	REVENUES	TOTALS BY YEAR			ANNUAL PERCENT INCREASES	
								2024 ADOPTED	2023 ADOPTED	2022 ADOPTED	2024 OVER 2023	2023 OVER 2022
Administration	1065	1,028,012	4,600	35,000	194,121	1,261,733	5,314	1,256,419	1,291,680	1,146,322	(2.73)	12.68
Community Parks	1066	-	-	-	104,115	104,115	35,700	68,415	63,830	70,630	7.18	(9.63)
Recreation Trails	1067	-	-	-	77,926	77,926	45,230	32,696	38,396	51,030	(14.85)	(24.76)
Navigational Aids	1068	-	-	-	79,100	79,100	-	79,100	83,100	74,179	(4.81)	12.03
Exhibition Site	1069	-	-	20,000	273,978	293,978	277,000	16,978	21,289	26,146	(20.25)	(18.58)
Boat Landing	1070	11,998	-	125,000	101,835	238,833	113,000	125,833	(1,468)	(14,043)	(8671.73)	(89.55)
Grand Totals		<u>1,040,010</u>	<u>4,600</u>	<u>180,000</u>	<u>831,075</u>	<u>2,055,685</u>	<u>476,244</u>	<u>1,579,441</u>	<u>1,496,827</u>	<u>1,354,264</u>	<u>5.52</u>	<u>10.53</u>
Back out boat launch								(125,833)	1,468	14,043	(8671.73)	(89.55)
Unassigned General Fund Balance applied								-	(130,000)	-	-	N/A
Adjusted Levy								<u>1,453,608</u>	<u>1,368,295</u>	<u>1,368,307</u>	<u>6.23</u>	<u>0.00</u>

SUMMARY BY DIVISION

	<u>Revenues</u>	<u>Expenses</u>	<u>Adjustments</u>	<u>Levy</u>
PLANNING & ENVIRONMENTAL				
Register of Deeds	\$ 1,075,000	\$ 666,423	\$ -	\$ (408,577)
Planning	364,610	1,239,329	-	874,719
Property Lister	600	253,402	(34,987)	217,815
Land Records Modernization	224,444	359,138	(134,694)	-
Land & Water Conservation	754,818	1,470,885	-	716,067
	<u>\$ 2,419,472</u>	<u>\$ 3,989,177</u>	<u>\$ (169,681)</u>	<u>\$ 1,400,024</u>

REGISTER OF DEEDS

General Fund – Department: 080
2024 BUDGET NARRATIVE

DEPARTMENT HEAD: Natalie Strohmeyer
LOCATION: Winnebago County Register of Deeds
David W. Albrecht Administration Building
112 Otter Avenue, Room 108
Oshkosh, WI 54901

TELEPHONE: (920) 232-3393

Winnebago County Register of Deeds serves as the official county repository for land records and vital records. The office provides permanent storage, accurate indexing, and convenient public access for all real estate documents, federal tax liens, military discharges, vital records, and other instruments entitled to be recorded, as directed by the statutes.

PROGRAMS:

- Constituent Assistance - Property Deed Transfers
- Constituent Assistance - Vital Records Amendments
- In-Office Historic Land and Vital Record Research Assistance
- Land Record Document Inquiries From Public
- Marriage and Death Registrations
- Online Real Estate Records Access
- Plat Prep and Processing
- Process Vital Records Requests
- Property Record Maintenance
- Public Notifications
- Real Estate Document Processing
- Records Retention
- Special Projects

SINCE THE LAST BUDGET:

The Register of Deeds Office continues to experience lower revenue due in large part to a significant increase in mortgage rates. Total real estate document recordings for the first half of 2023 were approximately 33 percent less than document counts for the first half of the prior year. Revenue from both transfer tax and real estate document copies decreased by approximately 15 percent and 29 percent, respectively. All decreases in revenue mentioned correlate to a downturn in property sales. Revenue from vital records did not change significantly from last year but was slightly lower.

LOOKING AHEAD TO 2024:

We anticipate real estate sales to remain low in 2024; therefore, we are budgeting a smaller surplus for the department.

COUNTY EXECUTIVE CHANGES FROM DEPARTMENT REQUEST:

The county executive did not propose any changes to Register of Deeds Strohmeyer's requested budget.

COUNTY BOARD CHANGES FROM EXECUTIVE BUDGET:

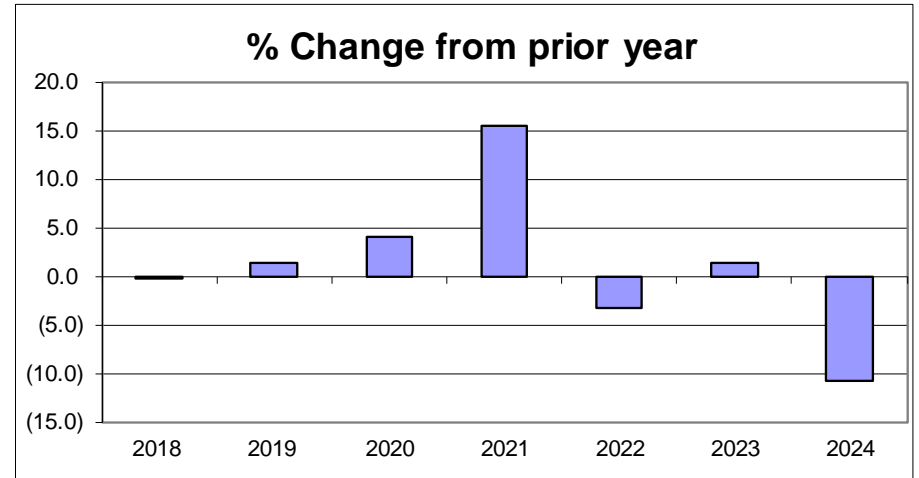
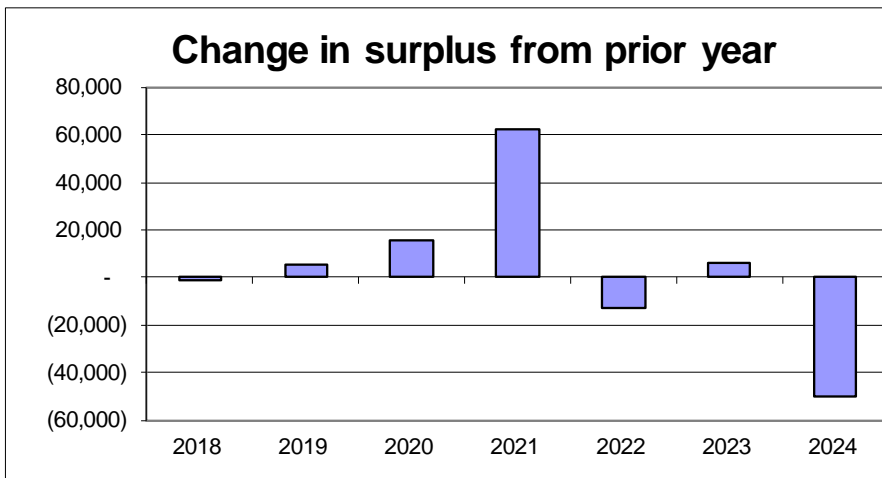
The Register of Deeds' Adopted Budget reflects a \$30 reduction in the Worker's Compensation line in the fringe benefits of the labor category. An error was found in the calculation of these costs by the Administration Department after the Executive Budget was finalized. This was presented by the Finance Director as an Error Report. The County Board voted to pass the change. No other budget amendments were presented.

DEPARTMENT STAFFING:

There is no change to the staffing table for 2024. The Table of Organization of Classified Positions can be found in the Overview section.

COUNTY LEVY:

The Register of Deeds office has more revenues than expenditures. As such, there is no tax levy for this operation. The excess of revenues over expenditures for 2024 is projected to be \$408,577, a decrease of surplus of \$49,765 or 10.86% under 2023. This surplus is used to reduce the overall tax levy for the County. A schedule of significant changes follows.



SIGNIFICANT CHANGES FROM 2023 ADOPTED - Register of Deeds

Account	Amount	Description
Significant changes from 2023		
Tax Levy 2023	\$ (458,342)	
Revenue Changes - impact on levy:		
Other Fees	(43,000)	Increase in budget to more accurately reflect revenue from past years.
Forms Copies Etc.	13,000	Decrease based on fewer real estate document sales due to slower market.
Recording Fees	65,000	Decrease based on downturn in property sales due in large part to increase in mortgage rates.
Expense Changes - impact on levy:		
Labor (Wages & Fringe Benefits)	41,171	Increase based on wage adjustments that were put into place in Q2 2023 from the recommendations of McGrath consulting on the County-wide wage study.
Professional Service	(10,000)	Decrease in funds allocated for office projects.
Other small changes	(16,406)	This is a combination of small increases and decreases to revenue and expense accounts.
Tax Levy 2024	\$ (408,577)	

Financial Summary Register of Deeds

<u>Items</u>	<u>2023 6-Month Actual</u>	<u>2023 12-Month Estimate</u>	<u>2023 Adopted Budget</u>	<u>2023 Adjusted Budget</u>	<u>2024 Adopted Budget</u>
Total Revenues	531,033	1,060,000	1,105,000	1,105,000	1,075,000
Labor	257,348	541,988	512,231	512,231	553,402
Travel	1,483	4,385	4,350	4,350	4,450
Capital	-	-	-	-	-
Other Expenditures	37,203	130,077	130,077	130,077	108,571
Total Expenditures	296,034	676,450	646,658	646,658	666,423
Levy			(458,342)		(408,577)

Winnebago County

Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Department - 080 - Register of Deeds											
Revenue											
Taxes:											
Transfer Tax	41003	543,812	704,605	640,150	450,000	450,000	450,000	455,000	455,000	455,000	1.11%
Taxes Subtotal:		543,812	704,605	640,150	450,000	450,000	450,000	455,000	455,000	455,000	1.11%
Intergov Rev:											
WI Dept of Administration	42002	3,536	0	0	0	0	0	0	0	0	0.00%
Intergov Rev Subtotal:		3,536	0	0	0	0	0	0	0	0	0.00%
Public Services:											
Other Fees	45002	140,699	166,542	154,778	120,000	120,000	160,000	163,000	163,000	163,000	35.83%
Forms Copies Etc	45003	91,259	133,775	104,223	95,000	95,000	80,000	82,000	82,000	82,000	-13.68%
Recording Fees	45010	572,168	594,058	458,629	440,000	440,000	370,000	375,000	375,000	375,000	-14.77%
Public Services Subtotal:		804,126	894,375	717,630	655,000	655,000	610,000	620,000	620,000	620,000	-5.34%
Total Operating Revenue:		1,351,474	1,598,980	1,357,780	1,105,000	1,105,000	1,060,000	1,075,000	1,075,000	1,075,000	-2.71%
Revenue Total:		1,351,474	1,598,980	1,357,780	1,105,000	1,105,000	1,060,000	1,075,000	1,075,000	1,075,000	-2.71%

Winnebago County

Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Department - 080 - Register of Deeds											
Expense											
Wages:											
Regular Pay	51100	311,568	318,669	319,998	337,406	337,406	361,712	371,477	371,477	371,477	10.10%
Comp Time	51108	0	0	0	0	0	3,000	3,000	3,000	3,000	100.00%
Wages Subtotal:		311,568	318,669	319,998	337,406	337,406	364,712	374,477	374,477	374,477	10.99%
Fringes Benefits:											
FICA Medicare	51200	22,307	22,928	23,103	25,811	25,811	26,416	28,647	28,647	28,647	10.99%
Health Insurance	51201	117,694	117,694	111,497	117,674	117,674	117,674	115,647	115,647	115,647	-1.72%
Dental Insurance	51202	5,784	5,784	5,512	5,783	5,783	5,783	6,036	6,036	6,036	4.37%
Workers Compensation	51203	182	390	213	248	248	337	426	426	396	59.68%
WI Retirement	51206	21,054	21,510	20,657	22,944	22,944	24,596	25,632	25,632	25,632	11.72%
Fringe Benefits Other	51207	2,208	2,277	2,275	2,365	2,365	2,470	2,567	2,567	2,567	8.54%
Fringes Benefits Subtotal:		169,229	170,583	163,258	174,825	174,825	177,276	178,955	178,955	178,925	2.35%
Total Labor:		480,797	489,252	483,256	512,231	512,231	541,988	553,432	553,432	553,402	8.04%
Travel:											
Registration Tuition	52001	75	150	455	900	900	900	900	900	900	0.00%
Automobile Allowance	52002	100	380	720	1,500	1,500	1,400	1,250	1,250	1,250	-16.67%
Commercial Travel	52004	0	0	0	0	0	100	250	250	250	100.00%
Lodging	52006	218	246	1,079	1,800	1,800	1,800	1,800	1,800	1,800	0.00%
Other Travel Exp	52007	0	0	0	150	150	150	150	150	150	0.00%
Taxable Benefit	52008	0	0	0	0	0	35	100	100	100	100.00%
Travel Subtotal:		393	776	2,254	4,350	4,350	4,385	4,450	4,450	4,450	2.30%
Total Travel:		393	776	2,254	4,350	4,350	4,385	4,450	4,450	4,450	2.30%

Winnebago County

Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Department - 080 - Register of Deeds											
Capital Outlay:											
Equipment	58004	7,194	0	0	0	0	0	0	0	0	0.00%
Capital Outlay Subtotal:		7,194	0	0	0	0	0	0	0	0	0.00%
Total Capital:		7,194	0	0	0	0	0	0	0	0	0.00%
Office:											
Office Supplies	53000	1,937	4,038	1,964	4,800	4,800	4,800	4,000	4,000	4,000	-16.67%
Stationery and Forms	53001	4,110	2,675	2,494	4,800	4,800	4,800	3,500	3,500	3,500	-27.08%
Printing Supplies	53002	675	1,184	1,253	2,000	2,000	2,000	2,000	2,000	2,000	0.00%
Postage and Box Rent	53004	1	0	5	35	35	35	35	35	35	0.00%
Computer Supplies	53005	210	0	612	0	0	0	0	0	0	0.00%
Telephone	53008	985	723	4,495	2,000	2,000	2,000	2,000	2,000	2,000	0.00%
Print Duplicate	73003	2,864	2,917	2,706	3,200	3,200	3,200	3,200	3,200	3,200	0.00%
Postage and Box Rent	73004	4,085	3,651	2,802	6,000	6,000	6,000	3,500	3,500	3,500	-41.67%
Computer Licensing Charge	73006	0	0	2,824	1,946	1,946	1,946	2,611	2,611	2,611	34.17%
Office Subtotal:		14,866	15,189	19,155	24,781	24,781	24,781	20,846	20,846	20,846	-15.88%
Operating:											
Subscriptions	53501	150	50	100	250	250	250	150	150	150	-40.00%
Membership Dues	53502	125	355	355	650	650	650	650	650	650	0.00%
Small Equipment	53522	3,060	0	5,778	3,000	3,000	3,000	1,500	1,500	1,500	-50.00%
Other Miscellaneous	53568	2,175	(1)	(0)	50	50	50	50	50	50	0.00%
Small Equipment Technology	53580	113	0	715	5,600	5,600	5,600	0	0	0	-100.00%
Operating Subtotal:		5,623	404	6,948	9,550	9,550	9,550	2,350	2,350	2,350	-75.39%

Winnebago County

Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Department - 080 - Register of Deeds											
Repairs & Maint:											
Maintenance Equipment	54022	655	657	642	900	900	900	900	900	900	0.00%
Equipment Repairs	54029	1,309	1,950	2,152	2,000	2,000	2,000	2,000	2,000	2,000	0.00%
Technology Repair and Maintain	74029	858	693	693	693	693	693	693	693	693	0.00%
Repairs & Maint Subtotal:		2,822	3,300	3,487	3,593	3,593	3,593	3,593	3,593	3,593	0.00%
Contractual Services:											
Professional Service	55014	58,087	53,831	60,752	90,000	90,000	90,000	80,000	80,000	80,000	-11.11%
Contractual Services Subtotal:		58,087	53,831	60,752	90,000	90,000	90,000	80,000	80,000	80,000	-11.11%
Insurance Expenses:											
Prop Liab Insurance	76000	1,188	1,524	2,039	2,153	2,153	2,153	1,782	1,782	1,782	-17.23%
Insurance Expenses Subtotal:		1,188	1,524	2,039	2,153	2,153	2,153	1,782	1,782	1,782	-17.23%
Total Other Operating:		82,585	74,248	92,380	130,077	130,077	130,077	108,571	108,571	108,571	-16.53%
Expense Total:		570,969	564,276	577,891	646,658	646,658	676,450	666,453	666,453	666,423	3.06%
Register of Deeds Net/(Levy):		780,505	1,034,704	779,889	458,342	458,342	383,550	408,547	408,547	408,577	-10.86%

PLANNING & ZONING

General Fund – Division: 086
2024 BUDGET NARRATIVE

DEPARTMENT HEAD: Jerry Bougie
LOCATION: Winnebago County Planning & Zoning
David Albrecht Administration Building
112 Otter Avenue, Third Floor
Oshkosh, WI 54901

TELEPHONE: (920) 232-3340

NOTE: This section contains Planning, Zoning, Geographic Information Systems (GIS), and Property Lister. All of these areas report to the Planning Director. The financial information for Planning excludes the Property Lister from the totals. The Property Lister data is shown separately because it is a special apportionment.

The department works to ensure sound land use growth by implementing the goals of the Winnebago County Comprehensive Plan and providing comprehensive and technical planning assistance to Winnebago County's committees, departments and political subdivisions. The staff promote Winnebago County as a good place to live and do business and implement land record modernization technology to reduce the cost of general-purpose government and provide better and more efficient access to land records for the public.

PROGRAMS:

- Comprehensive Planning
- Construction Site Erosion & Stormwater Management Ordinance
- County Board Action on Town Zoning Amendments
- Economic Development
- Farmland Preservation Planning
- Floodplain Zoning
- General Zoning
- GIS Land Records Services
- Land Records Plan and Ordinance
- Non-Metallic Mining Reclamation Ordinance
- Private Onsite Wastewater Treatment System (POWTS) Program
- Property Tax Listing Program
- Public Safety Support
- Shoreland/Wetland Zoning
- Statewide Parcel Map Initiative (2013 Wisconsin Act 20)
- Subdivision Ordinance
- Voting/Election Services
- Wittman Regional Airport Zoning

SINCE THE LAST BUDGET:

The GIS division has worked closely with departments on special projects, including the Sheriff's Office implementation of NG911. The department has two new staff members and is fully staffed for the first time in a few years.

LOOKING AHEAD TO 2024:

Planning will begin the 10-year Comprehensive Plan update as mandated by Chapter 66.1001, Wis. Stats. in 2024. The department is anticipating the number of zoning

transactions to decrease in 2024 due to economic trends and to offset the lower number of transactions the following zoning fee increases are proposed for 2024: Zoning permits \$20 each; Sanitary Permits \$50 each; Stormwater Permits \$30 each; Forms and copies (Certified Survey Maps) \$30 each; Zoning Fees (Public Hearings) \$35 each; Inspection Fees (sanitary Maintenance) \$2 each. The department will also look to become more involved in economic development partnerships and coordination.

COUNTY EXECUTIVE CHANGES FROM DEPARTMENT REQUEST:

The county executive is proposing moving the East Central Regional Planning Commission Grant (ECRPC) to the department from unclassified. The commission supports towns and municipalities in planning, transportation, and economic development issues.

COUNTY BOARD CHANGES FROM EXECUTIVE BUDGET:

Planning & Zoning's Adopted Budget reflects a \$163 reduction in the Worker's Compensation line in the fringe benefits of the labor category. The Property Lister's Adopted Budget reflects a \$13 reduction in the Worker's Compensation line in the fringe benefits of the labor category. An error was found in the calculation of these costs by the Administration Department after the Executive Budget was finalized. This was presented by the Finance Director as an Error Report. The County Board voted to pass the change.

Budget Amendment #276-102023-002 was presented and passed to remove \$168,792 from the 53565 Operating Grants expense line item. This cost was moved from Miscellaneous & Unclassified into Planning & Zoning by the County Executive. This amendment moves the cost back to Miscellaneous & Unclassified.

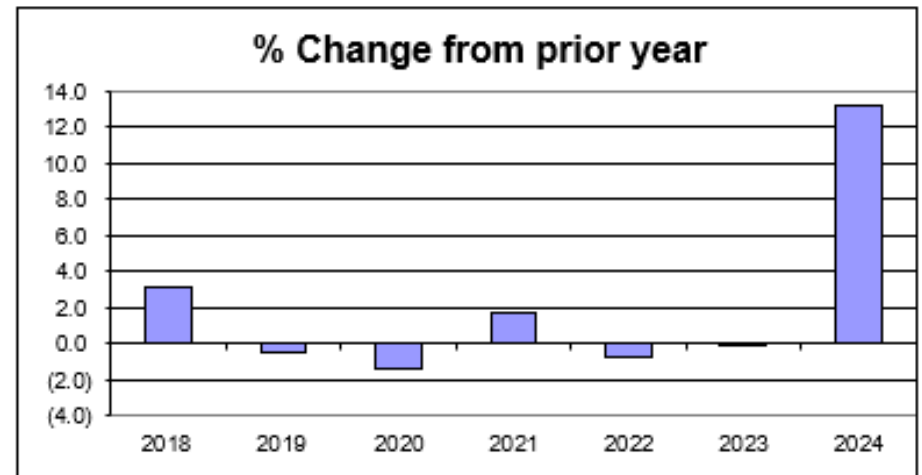
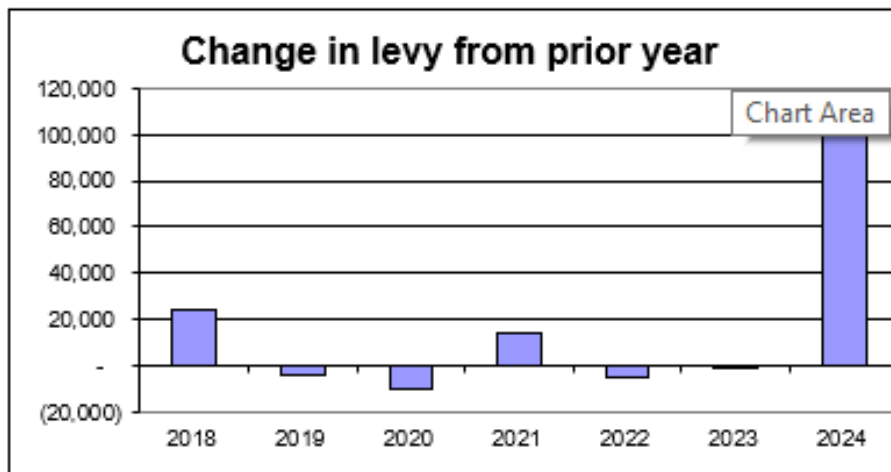
The total reduction in levy from Executive request to Adopted budget is \$168,955.

DEPARTMENT STAFFING (including Property Lister):

There is no change to the staffing table for 2024. The Table of Organization of Classified Positions can be found in the Overview section.

COUNTY LEVY PLANNING DEPT (EXCLUDING PROPERTY LISTER):

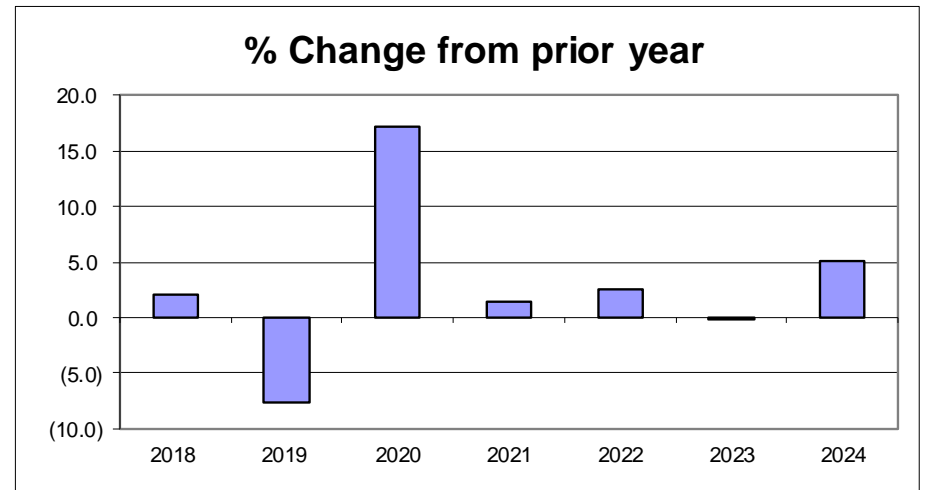
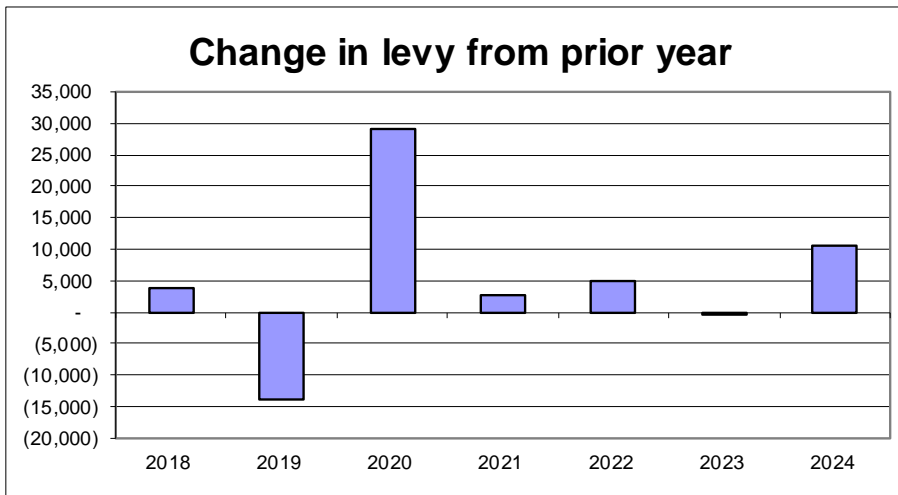
The tax levy for 2024 is \$874,719, an increase of \$101,862 or 13.18% over 2023. A schedule of significant changes follows.



LEVY FOR PROPERTY LISTER:

The net tax levy for 2024 for this function is \$217,815 an increase of \$10,516, or 5.07% over 2023. In 2024, \$34,987 of assigned fund balance will be applied to the Property Lister budget, up \$8,577 or 32.48% over 2023.

This levy is a special apportionment and is not levied to all municipalities of the County. As such we must reserve any unused funds from that department at year end and carry them forward to be applied against the Property Lister levy in the succeeding or future years. A schedule of significant changes follows. A fund balance roll-forward schedule can be viewed in the Overview section of the budget book. It is listed as Fund Projections in the table of contents.



SIGNIFICANT CHANGES FROM 2023 ADOPTED - Planning & Zoning

Account	Amount	Description
Significant changes from 2023		
Tax Levy 2023	\$ 772,857	
Revenue Changes - impact on levy:		
Storm Water Permits	(11,940)	Increase due to permit fee increase of \$30/each.
Inspection Fees	(17,200)	Increase in POWTS maintenance fee inspections by \$2.00 (from \$8.00 to \$10.00 each).
Expense Changes - impact on levy		
Labor (Wages & Fringe Benefits)	121,848	Increase based on wage adjustments that were put into place in Q2 2023 from the recommendations of McGrath consulting on the County-wide wage study.
Other small changes	9,154	This is a combination of small increases and decreases to revenue and expense accounts.
Tax Levy 2024	\$ 874,719	

Financial Summary
Planning & Zoning (Excludes Property Lister)

Items	2023 6-Month Actual	2023 12-Month Estimate	2023 Adopted Budget	2023 Adjusted Budget	2024 Adopted Budget
Total Revenues	177,353	321,710	344,575	344,575	364,610
Labor	512,170	1,049,988	1,069,897	1,069,897	1,191,745
Travel	1,021	2,340	2,725	2,725	5,875
Capital	-	-	-	-	-
Other Expenditures	17,784	37,162	44,810	44,810	41,709
Total Expenditures	530,975	1,089,490	1,117,432	1,117,432	1,239,329
Levy			772,857		874,719

Winnebago County
Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Division - 086 - Planning											
Revenue											
Intergov Rev:											
WI Dept of Administration	42002	570	0	0	0	0	0	0	0	0	0.00%
Other Grantor Agencies	42019	0	0	0	7,500	7,500	0	6,500	6,500	6,500	-13.33%
Intergov Rev Subtotal:		570	0	0	7,500	7,500	0	6,500	6,500	6,500	-13.33%
Licenses:											
Zoning Permits	44006	46,130	59,565	55,050	54,600	54,600	54,600	59,125	59,125	59,125	8.29%
Sanitation Permits	44007	81,150	82,450	79,360	81,100	81,100	75,000	71,810	71,810	71,810	-11.45%
Storm Water Permits	44008	41,000	50,945	48,310	41,160	41,160	41,160	53,100	53,100	53,100	29.01%
Licenses Subtotal:		168,280	192,960	182,720	176,860	176,860	170,760	184,035	184,035	184,035	4.06%
Fines and Permits:											
County Fines	44100	1,092	1,121	3,456	3,200	3,200	3,200	3,200	3,200	3,200	0.00%
Fines and Permits Subtotal:		1,092	1,121	3,456	3,200	3,200	3,200	3,200	3,200	3,200	0.00%
Public Services:											
Forms Copies Etc	45003	23,617	23,496	17,217	23,650	23,650	20,750	19,175	19,175	19,175	-18.92%
Zoning Fees	45012	20,840	29,835	19,890	32,365	32,365	26,000	24,000	24,000	24,000	-25.85%
Inspection Fees	45021	55,930	54,774	55,200	76,000	76,000	76,000	93,200	93,200	93,200	22.63%
Public Services Subtotal:		100,388	108,105	92,307	132,015	132,015	122,750	136,375	136,375	136,375	3.30%
Interfund Revenue:											
Zoning Permits Interfund	64006	0	0	765	0	0	0	0	0	0	0.00%
Interfund Revenue Subtotal:		0	0	765	0	0	0	0	0	0	0.00%
Total Operating Revenue:		270,329	302,186	279,248	319,575	319,575	296,710	330,110	330,110	330,110	3.30%

Winnebago County

Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Division - 086 - Planning											
Transfers In:											
Other Transfers In	49501	7,500	7,500	10,000	25,000	25,000	25,000	34,500	34,500	34,500	38.00%
Transfers In Subtotal:		7,500	7,500	10,000	25,000	25,000	25,000	34,500	34,500	34,500	38.00%
Total Non-Operating Revenue:		7,500	7,500	10,000	25,000	25,000	25,000	34,500	34,500	34,500	38.00%
Revenue Total:		277,829	309,686	289,248	344,575	344,575	321,710	364,610	364,610	364,610	5.81%
Expense											
Wages:											
Regular Pay	51100	683,169	678,560	666,757	760,186	760,186	760,766	864,490	864,490	864,490	13.72%
Overtime	51105	0	0	173	0	0	421	0	0	0	0.00%
Comp Time	51108	751	0	0	0	0	0	0	0	0	0.00%
Wages Subtotal:		683,920	678,560	666,930	760,186	760,186	761,187	864,490	864,490	864,490	13.72%
Fringes Benefits:											
FICA Medicare	51200	48,256	49,498	48,261	58,154	58,154	55,136	66,134	66,134	66,134	13.72%
Health Insurance	51201	174,261	157,409	153,051	183,907	183,907	167,066	184,000	184,000	184,000	0.05%
Dental Insurance	51202	8,988	8,872	8,698	10,131	10,131	9,173	9,800	9,800	9,800	-3.27%
Workers Compensation	51203	665	1,425	1,142	934	934	938	2,337	2,337	2,174	132.76%
Unemployment Comp	51204	7,006	(2,414)	0	0	0	0	0	0	0	0.00%
WI Retirement	51206	45,617	45,798	43,333	51,692	51,692	51,569	59,648	59,648	59,648	15.39%
Fringe Benefits Other	51207	3,971	4,244	4,504	4,893	4,893	4,919	5,499	5,499	5,499	12.39%
Fringes Benefits Subtotal:		288,764	264,831	258,988	309,711	309,711	288,801	327,418	327,418	327,255	5.66%
Total Labor:		972,684	943,392	925,918	1,069,897	1,069,897	1,049,988	1,191,908	1,191,908	1,191,745	11.39%

Winnebago County

Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Division - 086 - Planning											
Travel:											
Registration Tuition	52001	390	140	800	1,050	1,050	1,050	2,400	2,400	2,400	128.57%
Automobile Allowance	52002	488	250	588	650	650	325	950	950	950	46.15%
Meals	52005	0	0	78	125	125	125	375	375	375	200.00%
Lodging	52006	341	0	785	700	700	700	1,875	1,875	1,875	167.86%
Other Travel Exp	52007	0	0	0	50	50	50	100	100	100	100.00%
Taxable Benefit	52008	80	0	98	150	150	90	175	175	175	16.67%
Travel Subtotal:		1,299	390	2,349	2,725	2,725	2,340	5,875	5,875	5,875	115.60%
Total Travel:											
		1,299	390	2,349	2,725	2,725	2,340	5,875	5,875	5,875	115.60%
Office:											
Office Supplies	53000	1,765	2,686	1,870	2,250	2,250	2,250	2,225	2,225	2,225	-1.11%
Stationery and Forms	53001	254	0	0	150	150	150	150	150	150	0.00%
Printing Supplies	53002	313	639	368	400	400	450	375	375	375	-6.25%
Postage and Box Rent	53004	4	0	2	0	0	0	0	0	0	0.00%
Computer Supplies	53005	0	0	0	75	75	75	75	75	75	0.00%
Computer Software	53006	0	0	0	375	375	375	375	375	375	0.00%
Telephone	53008	3,650	3,558	3,273	3,275	3,275	3,275	4,885	4,885	4,885	49.16%
Print Duplicate	73003	2,662	3,516	2,700	2,600	2,600	2,500	2,450	2,450	2,450	-5.77%
Postage and Box Rent	73004	2,738	5,091	2,598	3,950	3,950	3,500	3,400	3,400	3,400	-13.92%
Computer Licensing Charge	73006	0	0	3,015	2,676	2,676	2,676	4,103	4,103	4,103	53.33%
Office Subtotal:		11,386	15,491	13,826	15,751	15,751	15,251	18,038	18,038	18,038	14.52%

Winnebago County

Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Division - 086 - Planning											
Operating:											
Subscriptions	53501	522	552	503	0	0	0	0	0	0	0.00%
Membership Dues	53502	2,133	2,368	1,971	1,750	1,750	2,150	2,100	2,100	2,100	20.00%
Publish Legal Notices	53503	1,597	4,078	2,386	3,000	3,000	3,000	3,000	3,000	3,000	0.00%
Small Equipment	53522	0	0	0	150	150	150	125	125	125	-16.67%
Legal Fees	53530	0	30	0	0	0	0	0	0	0	0.00%
Operating Licenses Fees	53553	183	475	342	680	680	680	90	90	90	-86.76%
Operating Grants	53565	0	0	0	7,500	7,500	0	6,500	175,292	6,500	-13.33%
Small Equipment Technology	53580	90	0	0	0	0	0	0	0	0	0.00%
Motor Fuel	73548	1,287	2,052	2,659	1,650	1,650	1,700	1,850	1,850	1,850	12.12%
Operating Subtotal:		5,811	9,555	7,860	14,730	14,730	7,680	13,665	182,457	13,665	-7.23%
Repairs & Maint:											
Equipment Repairs	54029	0	0	0	75	75	0	0	0	0	-100.00%
Maintenance Vehicles	74023	122	201	595	775	775	1,266	775	775	775	0.00%
Technology Repair and Maintain	74029	759	726	759	693	693	429	59	759	759	9.52%
Repairs & Maint Subtotal:		881	927	1,354	1,543	1,543	1,695	1,534	1,534	1,534	-0.58%
Contractual Services:											
Vehicle Repairs	55005	0	0	71	0	0	0	0	0	0	0.00%
Transcription Services	55009	1,100	2,412	1,811	2,500	2,500	2,250	2,250	2,250	2,250	-10.00%
Other Contract Serv	55030	0	935	0	0	0	0	0	0	0	0.00%
Other Contract Services	75030	1,337	3,092	1,742	2,700	2,700	2,700	2,200	2,200	2,200	-18.52%
Contractual Services Subtotal:		2,437	6,439	3,624	5,200	5,200	4,950	4,450	4,450	4,450	-14.42%

Winnebago County

Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Division - 086 - Planning											
Insurance Expenses:											
Prop Liab Insurance	76000	3,720	5,484	6,926	7,586	7,586	7,586	4,022	4,022	4,022	-46.98%
Insurance Expenses Subtotal:		3,720	5,484	6,926	7,586	7,586	7,586	4,022	4,022	4,022	-46.98%
Total Other Operating:											
		24,235	37,896	33,589	44,810	44,810	37,162	41,709	210,501	210,501	369.76%
Expense Total:											
		998,217	981,678	961,857	1,117,432	1,117,432	1,089,490	1,239,492	1,408,284	1,239,329	10.91%
Planning Net/(Levy):											
		(720,388)	(671,992)	(672,608)	(772,857)	(772,857)	(767,780)	(874,882)	(1,043,674)	(874,719)	13.18%

**PLANNING & ZONING
PROGRAM BUDGETS**

NAME	ORG	LABOR	TRAVEL & MEETINGS	CAPITAL	OTHER EXPENSES	TOTAL EXPENSES	REVENUES	TOTALS BY YEAR			ANNUAL PERCENT INCREASES	
								2024 EXECUTIVE	2023 ADOPTED	2022 ADOPTED	2024 OVER 2023	2023 OVER 2022
Planning	1086	382,199	3,425	-	10,144	395,768	-	395,768	338,422	335,972	16.95	0.73
Zoning	1087	476,304	1,900	-	26,902	505,106	326,360	178,746	147,997	158,178	20.80	(6.44)
GIS	1088	333,242	550	-	4,663	338,455	38,250	300,205	286,438	278,712	4.80	2.77
Grand Totals		<u>1,191,745</u>	<u>5,875</u>	<u>-</u>	<u>41,709</u>	<u>1,239,329</u>	<u>364,610</u>	<u>874,719</u>	<u>772,857</u>	<u>772,862</u>	<u>13.18</u>	<u>0.00</u>

SIGNIFICANT CHANGES FROM 2023 ADOPTED - Property Lister

Account	Amount	Description
Significant changes from 2023		
Tax Levy 2023	\$ 207,299	
Revenue Changes - impact on levy:		
None	-	
Expense Changes - impact on levy		
Labor (Wages & Fringe Benefits)	17,836	Increase based on wage adjustments that were put into place in Q2 2023 from the recommendations of McGrath consulting on the County-wide wage study.
Fund balance applied	(8,577)	For the 2024 budget, the Property Lister will use an additional \$8,577 in fund balance to reduce their portion of the levy (from \$26,410 to \$34,987).
Other small changes	1,257	This is a combination of small increases and decreases to revenue and expense accounts.
Tax Levy 2024	\$ 217,815	

Financial Summary Property Lister

Items	2023 6-Month Actual	2023 12-Month Estimate	2023 Adopted Budget	2023 Adjusted Budget	2024 Adopted Budget
Total Revenues	-	600	600	600	600
Labor	106,466	207,600	226,735	226,735	244,571
Travel	-	-	150	150	150
Capital	-	-	-	-	-
Other Expenditures	1,106	7,424	7,424	7,424	8,681
Total Expenditures	107,572	215,024	234,309	234,309	253,402
Levy Before Fund Balance Adjustment			233,709		252,802
Decrease fund balance			(26,410)		(34,987)
Net Levy After Fund Balance Adjustment			207,299		217,815

Winnebago County

Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Department - 089 - Property Lister											
Revenue											
Public Services:											
Forms Copies Etc	45003	777	579	700	600	600	600	600	600	600	0.00%
Public Services Subtotal:		777	579	700	600	600	600	600	600	600	0.00%
Total Operating Revenue:		777	579	700	600	600	600	600	600	600	0.00%
Revenue Total:		777	579	700	600	600	600	600	600	600	0.00%
Expense											
Wages:											
Regular Pay	51100	129,204	138,458	141,774	147,863	147,863	140,000	161,581	161,581	161,581	9.28%
Wages Subtotal:		129,204	138,458	141,774	147,863	147,863	140,000	161,581	161,581	161,581	9.28%
Fringes Benefits:											
FICA Medicare	51200	8,624	9,757	10,167	11,311	11,311	10,000	12,361	12,361	12,361	9.28%
Health Insurance	51201	54,090	54,088	54,088	54,049	54,049	45,000	55,778	55,778	55,778	3.20%
Dental Insurance	51202	2,522	2,522	2,522	2,522	2,522	2,400	2,628	2,628	2,628	4.20%
Workers Compensation	51203	75	170	96	107	107	100	183	183	170	58.88%
Unemployment Comp	51204	3,160	(3,160)	0	0	0	0	0	0	0	0.00%
WI Retirement	51206	8,728	9,346	9,212	10,055	10,055	9,300	11,148	11,148	11,148	10.87%
Fringe Benefits Other	51207	782	803	822	828	828	800	905	905	905	9.30%
Fringes Benefits Subtotal:		77,981	73,526	76,908	78,872	78,872	67,600	83,003	83,003	82,990	5.22%
Total Labor:		207,185	211,985	218,682	226,735	226,735	207,600	244,584	244,584	244,571	7.87%

Winnebago County

Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Department - 089 - Property Lister											
Travel:											
Automobile Allowance	52002	0	0	0	150	150	0	150	150	150	0.00%
Travel Subtotal:		0	0	0	150	150	0	150	150	150	0.00%
Total Travel:		0	0	0	150	150	0	150	150	150	0.00%
Office:											
Office Supplies	53000	1,460	1,686	1,688	1,700	1,700	2,200	2,500	2,500	2,500	47.06%
Printing Supplies	53002	155	144	0	160	160	175	190	190	190	18.75%
Telephone	53008	454	357	300	600	600	600	600	600	600	0.00%
Print Duplicate	73003	2,829	1,914	1,893	3,400	3,400	2,885	3,400	3,400	3,400	0.00%
Computer Licensing Charge	73006	0	0	439	584	584	584	1,119	1,119	1,119	91.61%
Office Subtotal:		4,898	4,101	4,320	6,444	6,444	6,444	7,809	7,809	7,809	21.18%
Operating:											
Membership Dues	53502	70	80	80	80	80	80	80	80	80	0.00%
Operating Subtotal:		70	80	80	80	80	80	80	80	80	0.00%
Repairs & Maint:											
Technology Repair and Maintai	74029	99	99	99	99	99	99	99	99	99	0.00%
Repairs & Maint Subtotal:		99	99	99	99	99	99	99	99	99	0.00%

Winnebago County

Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Department - 089 - Property Lister											
Insurance Expenses:											
Prop Liab Insurance	76000	312	576	759	801	801	801	693	693	693	-13.48%
Insurance Expenses Subtotal:		312	576	759	801	801	801	693	693	693	-13.48%
Total Other Operating:											
		5,379	4,856	5,258	7,424	7,424	7,424	8,681	8,681	8,681	16.93%
Expense Total:											
		212,563	216,841	223,940	234,309	234,309	215,024	253,415	253,415	253,402	8.15%
Property Lister Net/(Levy):											
		(211,787)	(216,262)	(223,241)	(233,709)	(233,709)	(214,424)	(252,815)	(252,815)	(252,802)	8.17%
Property Lister Assigned Fund balance applied (Note):											
					26,410	26,410		20,000	35,000	34,987	32.48%
Property Lister Net/(Levy):											
		(211,787)	(216,262)	(223,241)	(207,299)	(207,299)	(214,424)	(232,815)	(217,815)	(217,815)	5.07%

Note: Property Lister Assigned Fund balance applied will reduce ending fund balance.

LAND RECORDS MODERNIZATION (LRM) FUND

2024 BUDGET NARRATIVE

The Land Records Modernization (LRM) Fund is a separate fund created under Wisconsin Statutes which receives money when people register documents at the Register of Deeds office. Monies accumulated in this fund can be used for land records modernization project costs which can include equipment and software purchases as well as training in their use. The funds can also be used to retire debt incurred to purchase and install these systems.

Winnebago County LRM will be applying for a one-time NG911 grant in the amount of \$52,495.00. Wisconsin Act 261 created this GIS grant funding program for county land information offices, for GIS data development and maintenance, to assist in the creation of Next Generation 911.

COUNTY LEVY:

There is no property tax levy for this activity.

FUND BALANCE:

A fund balance roll forward schedule can be viewed in the Overview section of the budget book. It is listed as Fund Projections in the table of contents.

SIGNIFICANT CHANGES FROM 2023 ADOPTED - Land Records Modernization (LRM) Fund

Significant changes from 2023	Surplus / (Deficit)	
2023 Budgeted Surplus / (Deficit)	\$ (103,762)	
Significant changes to revenues:		
Account	Incr/(Decr)	Description
WI Dept of Administration	(40,000)	Decrease due to State Strategic Initiative Grants lower for Counties due to lower document recording revenue statewide.
WI Military Affairs	61,944	Increase for the one-time State of WI Dept of Military Affairs grant for NG911 updates.
Recording Fees - 45010	(44,250)	Decrease due to document recordings and related revenue down from prior years.
Recording Fees - 45068	(14,750)	Decrease due to document recordings and related revenue down from prior years.
Total revenue changes	(37,056)	
Significant changes to expenses:		
Account	Incr/(Decr)	Description
Capital Equipment Technology	(12,000)	Decrease as there are no captital equipment technology needs in 2024. The 2023 budget included a large format plotter scanner.
Other small changes	5,876	This is a combination of small increases and decreases to revenue and expense accounts.
Total expense changes	(6,124)	
2024 Budgeted Surplus / (Deficit)	\$ (134,694)	

Financial Summary

Land Records Modernization (LRM) Fund

<u>Items</u>	<u>2023 6-Month Actual</u>	<u>2023 12-Month Estimate</u>	<u>2023 Adopted Budget</u>	<u>2023 Adjusted Budget</u>	<u>2024 Adopted Budget</u>
Total Revenues	147,805	279,000	255,500	255,500	224,444
Labor	-	-	-	-	-
Travel	1,109	7,250	8,000	8,000	8,000
Capital	10,922	10,922	12,000	12,000	-
Other Expenditures	167,890	339,262	339,262	339,262	351,138
Total Expenditures	179,921	357,434	359,262	359,262	359,138
(Surplus) / Deficit before adjustments			103,762		134,694
Increase / (Decrease) fund balance			(103,762)		(134,694)
Net (Surplus) / Deficit after adjustments			-		-

Winnebago County

Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Department - 081 - Land Records Modernization (LRM)											
Revenue											
Intergov Rev:											
WI Dept of Administration	42002	66,000	57,524	61,000	51,000	51,000	71,000	11,000	11,000	11,000	-78.43%
Agri Trade Consumer Protection	42004	28,159	0	0	0	0	0	0	0	0	0.00%
WI Military Affairs	42008	0	0	0	0	0	0	61,944	61,944	61,944	100.00%
Intergov Rev Subtotal:		94,159	57,524	61,000	51,000	51,000	71,000	72,944	72,944	72,944	43.03%
Public Services:											
Recording Fees	45010	191,220	201,156	148,440	151,125	151,125	151,125	106,875	106,875	106,875	-29.28%
Recording Fees	45068	63,740	67,052	49,480	50,375	50,375	50,375	35,625	35,625	35,625	-29.28%
Public Services Subtotal:		254,960	268,208	197,920	201,500	201,500	201,500	142,500	142,500	142,500	-29.28%
Total Operating Revenue:		349,119	325,732	258,920	252,500	252,500	272,500	215,444	215,444	215,444	-14.68%
Interest:											
Interest Investments	48000	3,754	4,546	7,663	3,000	3,000	6,500	9,000	9,000	9,000	200.00%
Investment Mark to Market	48002	3,130	(6,087)	(33,980)	0	0	0	0	0	0	0.00%
Interest Subtotal:		6,884	(1,541)	(26,317)	3,000	3,000	6,500	9,000	9,000	9,000	200.00%
Total Non-Operating Revenue:		6,884	(1,541)	(26,317)	3,000	3,000	6,500	9,000	9,000	9,000	200.00%
Revenue Total:		356,003	324,191	232,603	255,500	255,500	279,000	224,444	224,444	224,444	-12.15%

Winnebago County

Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Department - 081 - Land Records Modernization (LRM)											
Expense											
Travel:											
Registration Tuition	52001	12,862	2,795	1,805	7,100	7,100	4,526	7,100	7,100	7,100	0.00%
Automobile Allowance	52002	0	0	0	300	300	300	300	300	300	0.00%
Commercial Travel	52004	0	0	0	0	0	984	0	0	0	0.00%
Meals	52005	0	0	0	200	200	200	200	200	200	0.00%
Lodging	52006	0	0	90	300	300	1,140	300	300	300	0.00%
Other Travel Exp	52007	0	0	0	100	100	100	100	100	100	0.00%
Travel Subtotal:		12,862	2,795	1,895	8,000	8,000	7,250	8,000	8,000	8,000	0.00%
Total Travel:		12,862	2,795	1,895	8,000	8,000	7,250	8,000	8,000	8,000	0.00%
Capital Outlay:											
Equipment Technology	58003	0	0	0	12,000	12,000	10,922	0	0	0	-100.00%
Capital Outlay Subtotal:		0	0	0	12,000	12,000	10,922	0	0	0	-100.00%
Total Capital:		0	0	0	12,000	12,000	10,922	0	0	0	-100.00%
Office:											
Print Duplicate	53003	0	0	110	500	500	500	400	400	400	-20.00%
Computer Supplies	53005	0	47	0	0	0	0	0	0	0	0.00%
Computer Software	53006	2,073	73	1,106	10,000	10,000	10,000	7,000	7,000	7,000	-30.00%
Office Subtotal:		2,073	120	1,216	10,500	10,500	10,500	7,400	7,400	7,400	-29.52%

Winnebago County

Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Department - 081 - Land Records Modernization (LRM)											
Operating:											
Membership Dues	53502	200	0	0	0	0	0	0	0	0	0.00%
Small Equipment Technology	53580	578	2,196	1,039	4,000	4,000	4,000	10,000	10,000	10,000	150.00%
Operating Subtotal:		778	2,196	1,039	4,000	4,000	4,000	10,000	10,000	10,000	150.00%
Contractual Services:											
Grounds Maintenance	55007	0	2,906	0	5,000	5,000	5,000	2,000	2,000	2,000	-60.00%
Data Processing	55013	142,827	148,155	144,798	152,003	152,003	152,003	150,558	150,558	150,558	-0.95%
Professional Service	55014	42,640	29,450	57,611	142,000	142,000	142,000	146,000	146,000	146,000	2.82%
Contractual Services Subtotal:		185,467	180,511	202,409	299,003	299,003	299,003	298,558	298,558	298,558	-0.15%
Insurance Expenses:											
Prop Liab Insurance	76000	420	528	705	759	759	759	680	680	680	-10.41%
Insurance Expenses Subtotal:		420	528	705	759	759	759	680	680	680	-10.41%
Total Other Operating:		188,739	183,355	205,368	314,262	314,262	314,262	316,638	316,638	316,638	0.76%
Transfers Out:											
Other Transfers Out	59501	7,500	7,500	10,000	25,000	25,000	25,000	34,500	34,500	34,500	38.00%
Transfers Out Subtotal:		7,500	7,500	10,000	25,000	25,000	25,000	34,500	34,500	34,500	38.00%
Total Non-Operating Expense:		7,500	7,500	10,000	25,000	25,000	25,000	34,500	34,500	34,500	38.00%
Expense Total:		209,101	193,650	217,263	359,262	359,262	357,434	359,138	359,138	359,138	-0.03%
LRM Net Surplus (Deficit):		146,902	130,541	15,340	(103,762)	(103,762)	(78,434)	(134,694)	(134,694)	(134,694)	29.81%

NOTE: A deficit will result in a draw down of fund balance. A surplus will increase the ending fund balance.

LAND & WATER CONSERVATION

General Fund – Department: 082
2024 BUDGET NARRATIVE

DEPARTMENT HEAD: Chad M. Casper
LOCATION: Winnebago County Land & Water Conservation
James P. Coughlin Center
625 East County Road Y, Suite 100
Oshkosh, WI 54901

TELEPHONE: (920) 232-1951

The Land and Water Conservation Department provides a full range of professional services in the planning, design, and implementation of programs and projects that protect, restore, and sustain the natural resources of Winnebago County.

PROGRAMS:

- Climate Smart Commodity Grant
- Conservation Reserve Enhancement Program (CREP)
- County Board and Committee Support
- County Plat Book Production
- Drone/UAV Management
- Farmland Preservation Program (FPP)
- Information & Education (I & E)
- Lake Management Plan Grants
- Livestock Waste Management - Chapter 13
- LWCD Spirit Fund Program
- Mapping & Spatial Analysis
- Multi-Discharger Variance (MDV)
- Municipal Separate Stormwater Sewer System (MS4)
- Nutrient Management Planning Program
- Producer-Led Watershed Group
- Reporting and Tracking
- Resource Management Plans (RMPs)
- Soil and Water Resource Management (SWRM) Program
- Soil Health Initiative Grants
- State Runoff Management Rules NR 151 and ATCP 50
- Technical Assistance Services
- Tree Program
- Upper Fox-Wolf Demonstration Farms Network
- Water Quality Improvement Program (WQIP)
- Wildlife Damage Abatement & Claims Program (WDACP)
- Winnebago Waterways Program (WWP)

SINCE THE LAST BUDGET:

The Land and Water Conservation Department completed the policy for our \$3M Fund investment. The department will work to implement this program going forward.

LOOKING AHEAD TO 2024:

Land & Water Conservation Department (LWCD) has applied the following grants for 2024:

1. USDA Climate Smart Commodity grant was awarded through the Fox-Wolf Watershed Alliance, as a subaward to receive approximately \$776,000 for a three-year project. The grant supports farmers by providing cost-share for implementing cover crop and no-till practices on 2,000 acres and proposes to increase

County Land Conservation "boots on the ground" to work with farmers and provides full funding for a three-year project position.

2. WDNR Urban Nonpoint Source & Stormwater Management Planning grant was awarded for \$12,495 to help cover costs associated with updating the Winnebago County stormwater quality management model and plan in support of the Municipal Separate Stormwater Sewer System (MS4) permit.
3. DATCP Producer-Led Watershed Protection grant was applied for \$5,000 to assist with the creation of the first producer-led group in the county that will call themselves the "Muddy Bottom Farmers". The goal of the grant is to improve Winnebago County's soil and water quality by supporting and advancing producer-led solutions that increase on-the-ground practices and farmer participation in local watershed efforts.

COUNTY EXECUTIVE CHANGES FROM DEPARTMENT REQUEST:

The county executive did not propose any changes to Director Casper's request. During county executive budget meetings, Director Casper asked for all of his grant funded vehicle allotment upfront for flexibility.

COUNTY BOARD CHANGES FROM EXECUTIVE BUDGET:

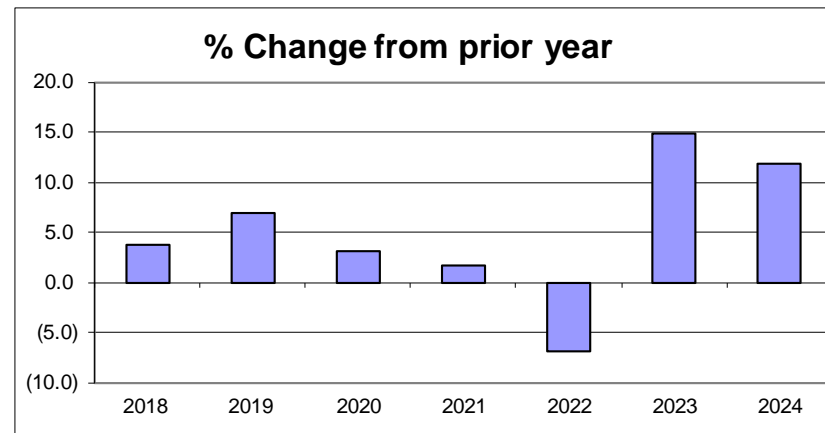
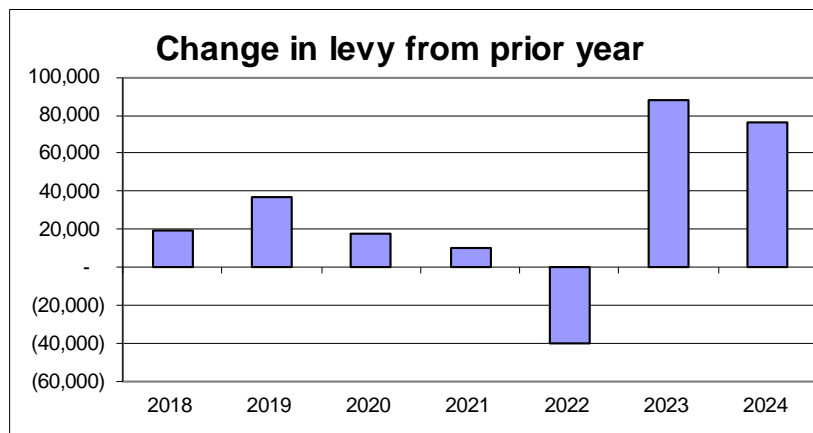
The Land & Water Conservation's Adopted Budget reflects a \$2,916 reduction in the Worker's Compensation line in the fringe benefits of the labor category. An error was found in the calculation of these costs by the Administration Department after the Executive Budget was finalized. This was presented by the Finance Director as an Error Report. The County Board voted to pass the change. No other budget amendments were presented.

DEPARTMENT STAFFING:

The changes to the Table of Organization of Classified Positions can be found in the Overview section. For the 2024 budget, one (1) full-time Grant Soil Health Specialist position will be added to the Table of Organization of Classified Positions.

COUNTY LEVY:

The tax levy for 2024 is \$716,067 an increase of \$76,028 or 11.88% over 2023. A schedule of significant changes follows.



SIGNIFICANT CHANGES FROM 2023 ADOPTED - Land & Water Conservation

Account	Amount	Description
Significant changes from 2023		
Tax Levy 2023	\$ 640,039	
Revenue Changes - impact on levy:		
Agri Trade Consumer Protection	18,336	Decrease based on a reduction in the SWRM grant.
WI Natural Resources	(12,495)	Increase from WDNR Urban Stormwater grant revenue.
Other Grantor Agencies	(260,998)	Increase from Climate Smart grant revenue.
Conservation Services	(18,008)	Increase for costs to administer the MS4 permit for the Hwy. Dept.
Other Miscellaneous Revenues	(27,414)	Increase from the Monsanto settlement revenue.
Expense Changes - impact on levy:		
Labor (Wages & Fringe Benefits)	156,567	Increase based on wage adjustments that were put into place in Q2 2023 from the recommendations of McGrath consulting on the County-wide wage study. The department is also adding one (1) full-time Grant Soil Health Specialist position to their Table of Organization of Classified Positions, which is offset by the Climate Smart grant revenue referenced above.
Capital Equipment	(39,000)	Decrease based on no capital equipment needs in 2024. The 2023 budget included the purchase of a vehicle to replace their Ford F-150 (using unassigned general fund balance).
Vehicle Lease Other	25,000	Increase due to the Climate Smart grant that includes reimbursement of a vehicle lease.
Operating Grants	165,918	Increase in expenses for the Climate Smart grant, Producer-Led grant, and Monsanto settlement.
Other Contracted Services	24,990	Increase for the engineering fees for stormwater modeling of the County MS4 permit.
Unassigned General Fund Balance	39,000	For the 2023 adopted budget, general fund balance was applied to their budget to allow for a one-time purchase of a vehicle to replace their 2003 Ford F-150.
Other small changes	4,132	This is a combination of small increases and decreases to revenue and expense accounts.
Tax Levy 2024	\$ 716,067	

Financial Summary Land & Water Conservation

<u>Items</u>	<u>2023 6-Month Actual</u>	<u>2023 12-Month Estimate</u>	<u>2023 Adopted Budget</u>	<u>2023 Adjusted Budget</u>	<u>2024 Adopted Budget</u>
Total Revenues	61,245	444,921	454,739	483,559	754,818
Labor	353,683	696,794	696,794	696,794	853,361
Travel	2,937	5,625	6,300	6,300	6,945
Capital	-	39,000	39,000	39,000	-
Other Expenditures	94,148	503,223	391,684	542,011	610,579
Total Expenditures	450,768	1,244,642	1,133,778	1,284,105	1,470,885
Levy Before Fund Balance Adjustment			679,039		716,067
Unassigned General Fund Balance applied			(39,000)		-
Net Levy After Fund Balance Adjustment			640,039		716,067

Winnebago County

Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Department - 082 - Land & Water Conservation											
Revenue											
Intergov Rev:											
WI Dept of Administration	42002	895	0	0	0	0	0	12,495	0	0	0.00%
Agri Trade Consumer Protection	42004	259,063	213,650	283,783	300,479	329,299	329,299	282,143	282,143	282,143	-6.10%
WI Natural Resources	42009	13,937	11,190	13,494	12,000	12,000	12,000	12,000	24,495	24,495	104.13%
Other Grantor Agencies	42019	152,379	87,438	83,351	120,638	120,638	82,000	365,686	381,636	381,636	216.35%
Intergov Rev Subtotal:		426,274	312,278	380,628	433,117	461,937	423,299	672,324	688,274	688,274	58.91%
Fines and Permits:											
County Fines	44100	0	0	0	500	500	500	500	500	500	0.00%
Fines and Permits Subtotal:		0	0	0	500	500	500	500	500	500	0.00%
Public Services:											
Forms Copies Etc	45003	0	0	0	20	20	20	20	20	20	0.00%
Conservation Services	45004	0	0	200	0	0	0	500	500	500	100.00%
Other Public Charges	45057	2,515	1,594	2,578	5,000	5,000	5,000	5,000	5,000	5,000	0.00%
Public Services Subtotal:		2,515	1,594	2,778	5,020	5,020	5,020	5,520	5,520	5,520	9.96%

Winnebago County
Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Department - 082 - Land & Water Conservation											
Interfund Revenue:											
Conservation Services	65004	17,428	15,023	16,403	11,102	11,102	11,102	29,110	29,110	29,110	162.21%
Interfund Revenue Subtotal:		17,428	15,023	16,403	11,102	11,102	11,102	29,110	29,110	29,110	162.21%
Total Operating Revenue:											
		446,217	328,894	399,810	449,739	478,559	439,921	707,454	723,404	723,404	60.85%
Misc Revenues:											
Rental Equipment	48101	170	507	430	1,000	1,000	1,000	1,000	1,000	1,000	0.00%
Material Sales	48105	1,427	2,395	4,130	4,000	4,000	4,000	3,000	3,000	3,000	-25.00%
Other Miscellaneous Revenues	48109	0	0	0	0	0	0	27,414	27,414	27,414	100.00%
Misc Revenues Subtotal:		1,597	2,902	4,560	5,000	5,000	5,000	31,414	31,414	31,414	528.28%
Total Non-Operating Revenue:											
		1,597	2,902	4,560	5,000	5,000	5,000	31,414	31,414	31,414	528.28%
Revenue Total:											
		447,814	331,796	404,370	454,739	483,559	444,921	738,868	754,818	754,818	65.99%
Expense											
Wages:											
Regular Pay	51100	405,838	421,492	448,987	498,347	498,347	531,721	617,862	617,862	617,862	23.98%
Temporary Employees	51101	0	0	1,618	0	0	0	0	0	0	0.00%
Wages Allocated	51199	0	0	0	0	0	0	0	0	0	0.00%
Wages Subtotal:		405,838	421,492	450,605	498,347	498,347	531,721	617,862	617,862	617,862	23.98%

Winnebago County
Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Department - 082 - Land & Water Conservation											
Fringes Benefits:											
FICA Medicare	51200	29,312	30,592	32,797	38,125	38,125	39,098	47,265	47,265	47,265	23.97%
Health Insurance	51201	113,277	106,570	93,290	113,996	113,996	98,415	126,129	126,129	126,129	10.64%
Dental Insurance	51202	6,237	6,132	5,360	6,479	6,479	4,327	5,544	5,544	5,544	-14.43%
Workers Compensation	51203	1,560	4,261	4,743	3,043	3,043	3,255	13,254	13,254	10,338	239.73%
WI Retirement	51206	26,508	28,450	28,746	33,888	33,888	35,977	42,631	42,631	42,631	25.80%
Fringe Benefits Other	51207	2,465	2,272	2,173	2,916	2,916	2,930	3,592	3,592	3,592	23.18%
Fringes Allocated	51299	0	0	0	0	0	0	0	0	0	0.00%
Fringes Benefits Subtotal:		179,358	178,277	167,109	198,447	198,447	184,002	238,415	238,415	235,499	18.67%
Total Labor:											
		585,197	599,769	617,713	696,794	696,794	715,723	856,277	856,277	853,361	22.47%
Travel:											
Registration Tuition	52001	2,052	1,096	2,913	4,000	4,000	3,500	4,250	4,250	4,250	6.25%
Automobile Allowance	52002	0	0	0	150	150	150	150	150	150	0.00%
Vehicle Lease	52003	0	0	0	0	0	0	9,050	0	0	0.00%
Meals	52005	70	0	14	300	300	325	425	425	425	41.67%
Lodging	52006	574	0	90	1,500	1,500	1,300	1,725	1,725	1,725	15.00%
Other Travel Exp	52007	21	0	0	50	50	50	70	70	70	40.00%
Taxable Benefit	52008	12	0	0	300	300	300	325	325	325	8.33%
Travel Subtotal:		2,729	1,096	3,017	6,300	6,300	5,625	15,995	6,945	6,945	10.24%
Total Travel:											
		2,729	1,096	3,017	6,300	6,300	5,625	15,995	6,945	6,945	10.24%

Winnebago County
Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Department - 082 - Land & Water Conservation											
Capital Outlay:											
Equipment	58004	0	0	0	39,000	39,000	39,000	0	0	0	-100.00%
Capital Outlay Subtotal:		0	0	0	39,000	39,000	39,000	0	0	0	-100.00%
Total Capital:											
		0	0	0	39,000	39,000	39,000	0	0	0	-100.00%
Office:											
Office Supplies	53000	449	573	641	400	400	400	625	625	625	56.25%
Stationery and Forms	53001	43	22	153	150	150	150	175	175	175	16.67%
Printing Supplies	53002	75	248	216	280	280	280	330	330	330	17.86%
Print Duplicate	53003	0	0	72	150	150	150	200	200	200	33.33%
Postage and Box Rent	53004	0	20	57	150	150	150	200	200	200	33.33%
Computer Supplies	53005	22	120	125	200	200	200	225	225	225	12.50%
Computer Software	53006	3,608	4,183	6,117	7,375	7,375	7,375	7,375	7,375	7,375	0.00%
Telephone	53008	3,492	3,148	1,905	3,650	3,650	3,400	3,470	3,470	3,470	-4.93%
Telephone Supplies	53009	50	0	89	100	100	100	120	120	120	20.00%
Print Duplicate	73003	1,220	1,285	1,696	1,600	1,600	1,600	1,700	1,700	1,700	6.25%
Postage and Box Rent	73004	278	294	293	500	500	500	550	550	550	10.00%
Computer Licensing Charge	73006	0	0	2,386	2,434	2,434	2,434	2,984	2,984	2,984	22.60%
Office Subtotal:		9,237	9,893	13,751	16,989	16,989	16,739	17,954	17,954	17,954	5.68%

Winnebago County
Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Department - 082 - Land & Water Conservation											
Operating:											
Advertising	53500	1,387	177	653	800	800	800	750	750	750	-6.25%
Subscriptions	53501	229	150	150	250	250	200	50	50	50	-80.00%
Membership Dues	53502	3,506	3,479	3,529	4,000	4,000	4,000	4,000	4,000	4,000	0.00%
Agricultural Supplies	53515	145	1,005	1,140	1,000	1,000	1,300	1,100	1,100	1,100	10.00%
Food	53520	39	96	197	350	350	350	350	350	350	0.00%
Small Equipment	53522	416	1,638	1,498	1,900	1,900	1,900	1,550	1,550	1,550	-18.42%
Other Operating Supplies	53533	393	472	407	600	600	600	650	650	650	8.33%
Vehicle Lease Other	53539	0	0	0	0	0	0	0	25,000	25,000	100.00%
Motor Fuel	53548	35	37	33	200	200	200	220	220	220	10.00%
Operating Licenses Fees	53553	555	664	725	700	700	700	700	700	700	0.00%
Operating Grants	53565	304,072	244,792	255,979	313,638	463,965	425,327	479,556	479,556	479,556	52.90%
Employee Benefit Taxable Other	53578	33	0	0	0	0	0	0	0	0	0.00%
Small Equipment Technology	53580	3,228	2,123	3,703	3,157	3,157	3,157	4,850	4,850	4,850	53.63%
Motor Fuel	73548	830	1,288	2,492	3,000	3,000	3,000	3,700	3,700	3,700	23.33%
Operating licenses fees	73553	330	420	390	600	600	600	700	700	700	16.67%
Operating Subtotal:		315,200	256,339	270,895	330,195	480,522	442,134	498,176	523,176	523,176	58.44%
Repairs & Maint:											
Maintenance Equipment	54022	174	140	172	500	500	500	500	500	500	0.00%
Maintenance Vehicles	54023	256	256	0	600	600	450	620	620	620	3.33%
Equipment Repairs	54029	41	48	0	500	500	500	500	500	500	0.00%
Maintenance Vehicles	74023	1,019	956	1,014	1,700	1,700	1,700	1,625	1,625	1,625	-4.41%
Technology Repair and Maintain	74029	396	434	528	561	561	561	563	563	563	0.36%
Repairs & Maint Subtotal:		1,885	1,834	1,714	3,861	3,861	3,711	3,808	3,808	3,808	-1.37%

Winnebago County
Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Department - 082 - Land & Water Conservation											
Contractual Services:											
Vehicle Repairs	55005	0	0	0	500	500	500	500	500	500	0.00%
Other Contract Serv	55030	30,608	31,700	26,832	32,900	32,900	32,900	57,890	57,890	57,890	75.96%
Contractual Services Subtotal:		30,608	31,700	26,832	33,400	33,400	33,400	58,390	58,390	58,390	74.82%
Insurance Expenses:											
Prop Liab Insurance	76000	3,468	4,872	6,801	7,239	7,239	7,239	7,251	7,251	7,251	0.17%
Insurance Expenses Subtotal:		3,468	4,872	6,801	7,239	7,239	7,239	7,251	7,251	7,251	0.17%
Total Other Operating:		360,398	304,638	319,994	391,684	542,011	503,223	585,579	610,579	610,579	55.89%
Expense Total:		948,324	905,503	940,724	1,133,778	1,284,105	1,263,571	1,457,851	1,473,801	1,470,885	29.73%
Land & Water Conservation Net/(Levy):		(500,510)	(573,707)	(536,354)	(679,039)	(800,546)	(818,650)	(718,983)	(718,983)	(716,067)	5.45%
Unassigned General Fund Balance Applied:		0	0	0	39,000	39,000	0	0	0	0	-100.00%
Land & Water Conservation Net/(Levy):		(500,510)	(573,707)	(536,354)	(640,039)	(761,546)	(818,650)	(718,983)	(718,983)	(716,067)	11.88%

SUMMARY BY DIVISION

	Revenues	Expenses	Adjustments	Levy
NON-DIVISIONAL				
County Board	\$ -	\$ 377,814	\$ -	\$ 377,814
Scholarship Program	1,500	18,000	(9,000)	7,500
Unclassified	8,236,800	4,923,427	(1,801,418)	(5,114,791)
	\$ 8,238,300	\$ 5,319,241	\$ (1,810,418)	\$ (4,729,477)

COUNTY BOARD

General Fund – Department: 001
2024 BUDGET NARRATIVE

DEPARTMENT HEAD: Thomas Egan
LOCATION: Winnebago County
112 Otter Avenue
Oshkosh, WI 54901

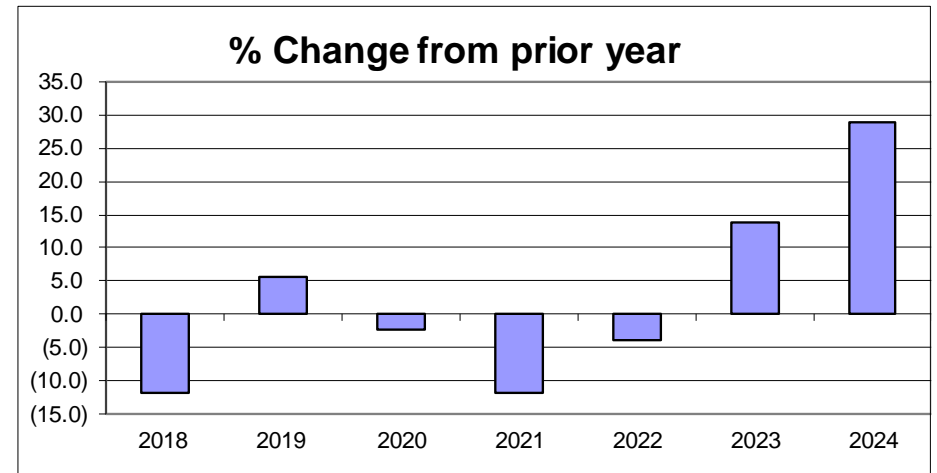
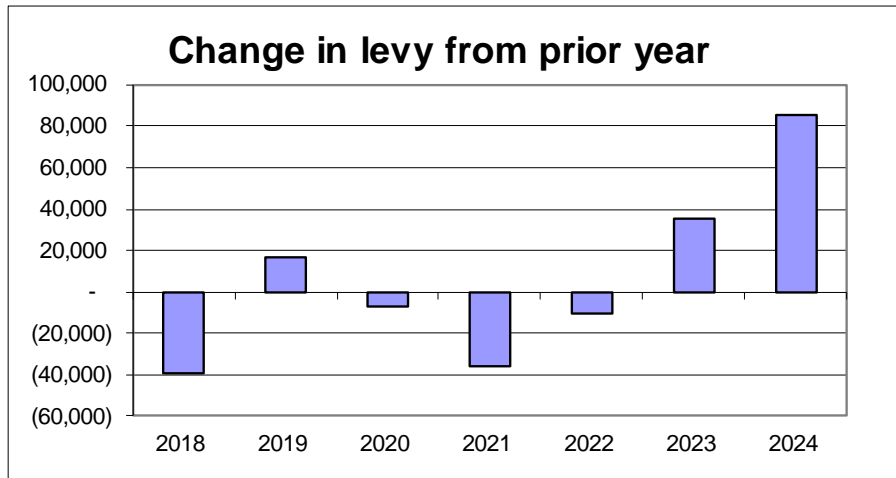
TELEPHONE: (920) 232-3439

COUNTY BOARD CHANGES FROM EXECUTIVE BUDGET:

The County Board's Adopted Budget reflects a \$10 reduction in the Worker's Compensation line in the fringe benefits of the labor category. An error was found in the calculation of these costs by the Administration Department after the Executive Budget was finalized. This was presented by the Finance Director as an Error Report. The County Board voted to pass the change. No other budget amendments were presented.

COUNTY LEVY:

The 2024 tax levy is \$377,814, an increase of \$85,042 or 29.05% over 2023. A schedule of significant changes follows.



SIGNIFICANT CHANGES FROM 2023 ADOPTED - County Board

Account	Amount	Description
Significant changes from 2023		
Tax Levy 2023	\$ 292,772	
Revenue Changes - impact on levy:		
Elected Officials	85,000	Increase based on new salaries that were approved by County Board on 9/19/2023.
Expense Changes - impact on levy:		
None	-	
Other small changes	42	This is a combination of small increases and decreases to revenue and expense accounts.
Tax Levy 2024	\$ 377,814	

Financial Summary County Board

Items	2023 6-Month Actual	2023 12-Month Estimate	2023 Adopted Budget	2023 Adjusted Budget	2024 Adopted Budget
Total Revenues	-	-	-	-	-
Labor	67,247	158,150	158,150	158,150	249,205
Travel	28,265	69,500	67,500	67,500	65,500
Capital	-	-	-	-	-
Other Expenditures	33,612	48,502	67,122	67,122	63,109
Total Expenditures	129,124	276,152	292,772	292,772	377,814
Levy			292,772		377,814

Winnebago County

Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Department - 001 - Board											
Revenue											
Intergov Rev:											
WI Dept of Administration	42002	6,964	0	0	0	0	0	0	0	0	0.00%
Intergov Rev Subtotal:		6,964	0	0	0	0	0	0	0	0	0.00%
Total Operating Revenue:		6,964	0	0	0	0	0	0	0	0	0.00%
Misc Revenues:											
Other Miscellaneous Revenues	48109	0	8	0	0	0	0	0	0	0	0.00%
Misc Revenues Subtotal:		0	8	0	0	0	0	0	0	0	0.00%
Total Non-Operating Revenue:		0	8	0	0	0	0	0	0	0	0.00%
Revenue Total:		6,964	8	0	0	0	0	0	0	0	0.00%
Expense											
Wages:											
Elected Officials	51103	97,560	102,275	111,450	125,000	125,000	125,000	210,000	210,000	210,000	68.00%
Citizen Board Per Diem	51106	8,425	11,925	13,400	23,000	23,000	23,000	23,000	23,000	23,000	0.00%
Other Per Diem	51107	2,675	2,925	(75)	0	0	0	0	0	0	0.00%
Wages Subtotal:		108,660	117,125	124,775	148,000	148,000	148,000	233,000	233,000	233,000	57.43%

Winnebago County
Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Department - 001 - Board											
Fringes Benefits:											
FICA Medicare	51200	8,132	8,840	9,527	10,000	10,000	10,000	16,065	16,065	16,065	60.65%
Workers Compensation	51203	70	134	86	150	150	150	150	150	140	-6.67%
Fringes Benefits Subtotal:		8,202	8,974	9,612	10,150	10,150	10,150	16,215	16,215	16,205	59.66%
Total Labor:		116,863	126,099	134,387	158,150	158,150	158,150	249,215	249,215	249,205	57.58%
Travel:											
Registration Tuition	52001	4,226	3,039	5,035	19,000	19,000	19,000	22,000	15,000	15,000	-21.05%
Automobile Allowance	52002	8,811	11,420	19,580	26,000	26,000	26,000	26,000	26,000	26,000	0.00%
Commercial Travel	52004	1,402	951	2,801	5,000	5,000	5,000	7,000	5,000	5,000	0.00%
Meals	52005	587	349	486	1,500	1,500	1,500	1,500	1,500	1,500	0.00%
Lodging	52006	7,092	6,341	10,706	15,000	15,000	17,000	17,000	17,000	17,000	13.33%
Other Travel Exp	52007	532	240	379	1,000	1,000	1,000	1,000	1,000	1,000	0.00%
Taxable Benefit	52008	0	19	26	0	0	0	0	0	0	0.00%
Travel Subtotal:		22,650	22,358	39,013	67,500	67,500	69,500	74,500	65,500	65,500	-2.96%
Total Travel:		22,650	22,358	39,013	67,500	67,500	69,500	74,500	65,500	65,500	-2.96%
Capital Outlay:											
Equipment Technology	58003	0	0	5,239	0	0	0	0	0	0	0.00%
Capital Outlay Subtotal:		0	0	5,239	0	0	0	0	0	0	0.00%
Total Capital:		0	0	5,239	0	0	0	0	0	0	0.00%

Winnebago County

Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Department - 001 - Board											
Office:											
Office Supplies	53000	0	38	3,441	500	500	500	500	500	500	0.00%
Stationery and Forms	53001	151	44	614	700	700	100	700	700	700	0.00%
Printing Supplies	53002	0	0	0	0	0	42	0	0	0	0.00%
Print Duplicate	53003	2,186	1,808	1,805	2,000	2,000	2,000	2,000	2,000	2,000	0.00%
Postage and Box Rent	53004	2,110	3,244	3,544	4,000	4,000	4,000	4,000	4,000	4,000	0.00%
Computer Software	53006	0	0	4,230	2,000	2,000	4,500	4,500	4,500	4,500	125.00%
Telephone	53008	221	96	83	0	0	100	100	100	100	100.00%
Print Duplicate	73003	2,357	2,268	3,514	4,000	4,000	4,000	4,000	4,000	4,000	0.00%
Postage and Box Rent	73004	1,011	798	1,288	1,500	1,500	1,500	1,500	1,500	1,500	0.00%
Computer Licensing Charge	73006	0	0	2,024	1,878	1,878	1,878	10,548	10,548	10,548	461.66%
Office Subtotal:		8,036	8,297	20,544	16,578	16,578	18,620	27,848	27,848	27,848	67.98%
Operating:											
Subscriptions	53501	878	1,207	1,230	1,200	1,200	1,200	1,080	1,080	1,080	-10.00%
Membership Dues	53502	21,438	21,438	21,438	25,000	25,000	21,438	21,438	21,438	21,438	-14.25%
Publish Legal Notices	53503	8,155	12,950	8,721	16,000	16,000	13,000	14,000	14,000	14,000	-12.50%
Food	53520	0	0	983	600	600	1,000	1,000	1,000	1,000	66.67%
Small Equipment	53522	0	0	0	1,000	1,000	0	0	0	0	-100.00%
Other Operating Supplies	53533	231	266	1,216	1,000	1,000	1,000	1,000	1,000	1,000	0.00%
Small Equipment Technology	53580	2,028	195	0	0	0	0	0	0	0	0.00%
Operating Subtotal:		32,730	36,056	33,588	44,800	44,800	37,638	38,518	38,518	38,518	-14.02%
Repairs & Maint:											
Equipment Repairs	54029	3,000	0	0	4,000	4,000	0	2,000	2,000	2,000	-50.00%
Technology Repair and Maintain	74029	1,353	1,386	1,551	1,485	1,485	1,485	1,518	1,518	1,518	2.22%
Repairs & Maint Subtotal:		4,353	1,386	1,551	5,485	5,485	1,485	3,518	3,518	3,518	-35.86%

Winnebago County

Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Department - 001 - Board											
Contractual Services:											
Professional Service	55014	4,341	34,985	5,346	12,000	12,000	0	5,000	5,000	5,000	-58.33%
Other Contract Serv	55030	0	0	622	0	0	0	0	0	0	0.00%
Personnel Services	75800	(7,570)	(6,721)	(7,911)	(12,500)	(12,500)	(10,000)	(12,500)	(12,500)	(12,500)	0.00%
Contractual Services Subtotal:		(3,229)	28,264	(1,943)	(500)	(500)	(10,000)	(7,500)	(7,500)	(7,500)	1,400.00%
Insurance Expenses:											
Prop Liab Insurance	76000	552	744	694	759	759	759	725	725	725	-4.48%
Insurance Expenses Subtotal:		552	744	694	759	759	759	725	725	725	-4.48%
Total Other Operating:		42,442	74,746	54,434	67,122	67,122	48,502	63,109	63,109	63,109	-5.98%
Expense Total:		181,954	223,203	233,073	292,772	292,772	276,152	386,824	377,824	377,814	29.05%
Board Net/(Levy):		(174,990)	(223,195)	(233,073)	(292,772)	(292,772)	(276,152)	(386,824)	(377,824)	(377,814)	29.05%

SCHOLARSHIP FUND

General Fund – Department: 060

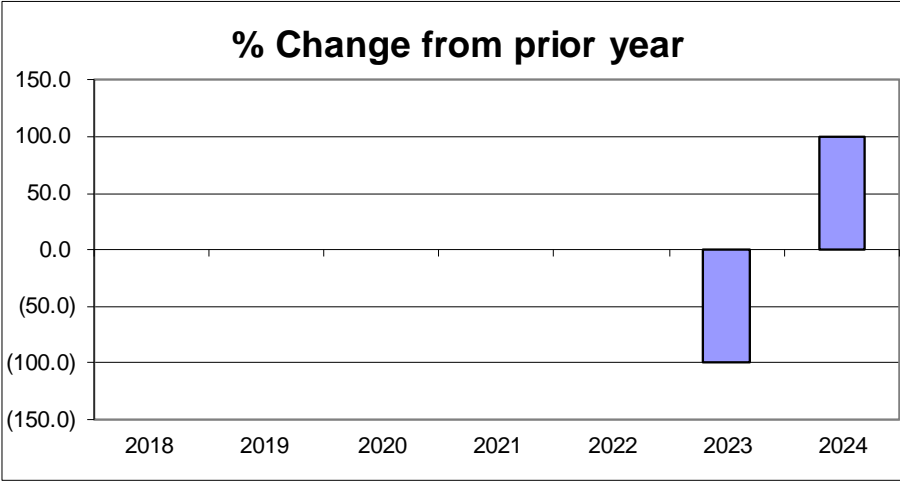
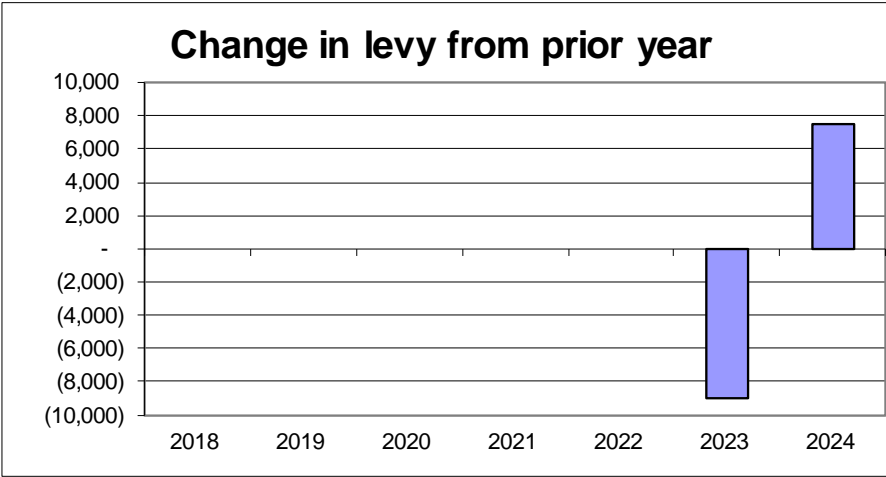
2024 BUDGET NARRATIVE

DEPARTMENT HEAD: Thomas Egan
LOCATION: Winnebago County
 112 Otter Avenue
 Oshkosh, WI 54901

TELEPHONE: (920) 232-3439

COUNTY LEVY:

The 2024 tax levy is \$7,500, an increase of \$7,500, or 100% over 2023. The 2023 budget included no tax levy for the Scholarship Fund. This budget includes an appropriation of \$18,000 – split between levy and applied use of scholarship fund balance. Under current practice, the board gives away \$1,000 scholarships to nine (9) high school seniors. This appropriation would double the scholarship amount to \$2,000 per student.



A fund balance roll forward schedule can be viewed in the Overview section of the budget book. It is listed as Fund Projections in the table of contents.

Financial Summary Scholarship Program

Items	2023 6-Month Actual	2023 12-Month Estimate	2023 Adopted Budget	2023 Adjusted Budget	2024 Executive Budget
Total Revenues	-	-	700	700	1,500
Labor	-	-	-	-	-
Travel	-	-	-	-	-
Capital	-	-	-	-	-
Other Expenditures	7,500	9,000	9,000	9,000	18,000
Total Expenditures	7,500	9,000	9,000	9,000	18,000
Levy Before Fund Balance Adjustments			8,300		16,500
Increase / (Decrease) fund balance			(8,300)		(9,000)
Net Levy After Fund Balance Adjustments			-		7,500

Winnebago County

Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Department - 060 - Scholarship											
Revenue											
Interest:											
Interest Investments	48000	804	567	726	700	700	0	0	1,500	1,500	114.29%
Investment Mark to Market	48002	670	(787)	(3,128)	0	0	0	0	0	0	0.00%
Interest Subtotal:		1,474	(220)	(2,401)	700	700	0	0	1,500	1,500	114.29%
Total Non-Operating Revenue:		1,474	(220)	(2,401)	700	700	0	0	1,500	1,500	114.29%
Revenue Total:		1,474	(220)	(2,401)	700	700	0	0	1,500	1,500	114.29%
Expense											
Operating:											
Operating Grants	53565	8,500	10,500	9,000	9,000	9,000	9,000	9,000	18,000	18,000	100.00%
Operating Subtotal:		8,500	10,500	9,000	9,000	9,000	9,000	9,000	18,000	18,000	100.00%
Total Other Operating:		8,500	10,500	9,000	9,000	9,000	9,000	9,000	18,000	18,000	100.00%
Expense Total:		8,500	10,500	9,000	9,000	9,000	9,000	9,000	18,000	18,000	100.00%
Scholarship Net/(Levy):		(7,026)	(10,720)	(11,401)	(8,300)	(8,300)	(9,000)	(9,000)	(16,500)	(16,500)	98.80%
Assigned Scholarship Fund Balance applied (Note):					8,300	8,300	9,000	9,000	9,000	9,000	8.43%
Scholarship Net/(Levy):					0	0	0	0	(7,500)	(7,500)	-100.00%

Note: Budgeted fund balance applied shows a reduction to the Scholarship assigned fund balance.

MISCELLANEOUS & UNCLASSIFIED

2024 BUDGET NARRATIVE

DEPARTMENT DESCRIPTION:

This area of the budget contains expenditures and revenues that cannot be assigned to a particular department. This includes contingency funds, operating grants, transfers to other funds, and other expenses in the expenditure area. The revenues are state-shared revenues, investment income, and indirect costs.

COUNTY BOARD CHANGES FROM EXECUTIVE BUDGET:

Budget Amendment #276-102023-003 was presented and passed to add \$168,792 to 53565 Operating Grants expense line item. This cost was moved from Miscellaneous & Unclassified into Planning & Zoning by the County Executive. This amendment moves the cost back to Miscellaneous & Unclassified.

Budget Amendment #276-102023-004 was presented and passed to add \$20,000 to 53565 Operating Grants expense line item to increase the amount paid to the Winnebago County Fair Association from \$80,000 to \$100,000.

The total addition in expenses from Executive request to Adopted budget is \$188,792.

DEPARTMENT STAFFING:

There is no county staffing charged to this department. Wage and benefit costs included are related to sick leave payouts to employees who retire or terminate employment who held sick leave balances from the dates they were frozen in their union group (2011-2014) or management/salary employees as of 2005.

OVERALL:

We plan to apply \$1,801,418 of unassigned general fund balance within Miscellaneous and Unclassified to reduce the 2024 tax levy. In 2023, we applied:

General Fund - Unassigned General Fund Balance	
Corporation Counsel - one-time expenses (\$49,451 office management software & \$19,960 additional attorney assistance)	69,401
Information Technology - one-time expense (consultant for document management)	50,000
District Attorney - one-time expenses (\$5,000 for lights & siren for vehicle from Emergency Management and \$5,000 towards replacing tables and chairs)	10,000
Emergency Management - one time expense (new vehicle)	49,500
Parks - one-time expenses (\$95,000 for replacement mower and \$35,000 for Comprehensive Outdoor Recreation Plan)	130,000
Land & Water Conservation Department - one-time expense (new vehicle)	39,000
Facilities - one-time expenses (\$300,000 for county-wide building condition assessment study & \$853,016 for emergency use upgrades at the Expo Center)	1,153,016
To reduce the tax levy to meet the levy limit requirements (Miscellaneous & Unclassified)	\$ 3,996,893
TOTAL Unassigned General Fund Balance	\$ 5,497,810

A schedule of significant changes follows.

SIGNIFICANT CHANGES FROM 2023 ADOPTED - Miscellaneous & Unclassified

Account	Amount	Description
Significant changes from 2023		
Net Levy/(Surplus) 2023	\$ (3,355,546)	
Revenue Changes - impact on levy:		
State Shared Revenue	(1,794,983)	Increase in state shared revenue per the Department of Revenue for supplemental county and municipal aid.
Indirect Cost	74,000	Decrease based on the 2022 cost allocation plan provided by Maximus, which allocates Child Support. 66% of that amount is moved from Child Support into the Miscellaneous & Unclassified revenue.
Interest Investments	(1,300,000)	Increase based on investment rates increasing and set to stay at an incline into 2024.
Other Miscellaneous Revenues	28,000	Decrease based on projected revenues that includes unclaimed funds, purchase card rebates, and collection revenues that have already been written off. The unclaimed funds were a reduction from last year.
Expense Changes - impact on levy:		
Payout Wages	25,000	Increase based on more retirements that include sick leave payouts.
Leadership Training	(50,000)	Decrease based on moving this expense to the Department of Administration.
Maintenance Grounds - interfund	20,000	Increase based on parking lot repairs that are needed throughout the various County buildings. This work is completed by the Highway Department.
Accounting Auditing	11,600	Increase based on projected costs for Dana Investments portfolio management & Associated Trust portfolio management fees.
Property Assessments	(31,000)	Decrease based on less property assessment projects anticipated by the City of Oshkosh.
Prop Liab Insurance	(12,147)	Decrease based on removing the allocation of Property & Liability insurance cost to this cost center.
Salary Contingencies	(1,000,000)	Decrease based on less wage adjustments anticipated for 2024.
Unassigned General Fund Balance applied	2,195,475	The 2024 budget includes \$1,801,418 of unassigned general fund applied in the Miscellaneous & Unclassified cost center (no other general fund unassigned fund balance is reported in any other department accounts in the general fund). In 2023, \$3,996,893 of unassigned general fund balance was applied to stay within levy limits (other small levy increases in County Clerk, Finance, Airport, Park View Health Center, and UW-Extension were shown in departments) - \$5,497,810 in total of unassigned general fund balance.
Other small changes	74,810	This is a combination of small increases and decreases to revenue and expense accounts.
Net Levy/ (Surplus) 2024	\$ (5,114,791)	Represents more revenue than expenses so this reduces the overall levy.

Financial Summary Miscellaneous & Unclassified

Items	2023 6-Month Actual	2023 12-Month Estimate	2023 Adopted Budget	2023 Adjusted Budget	2024 Adopted Budget
Total Revenues	1,878,704	9,404,814	5,242,617	8,054,114	8,236,800
Labor	229,284	275,300	215,300	215,300	269,125
Travel	29,343	50,000	50,000	50,000	-
Capital	-	-	-	-	-
Other Expenditures	32,900,017	26,852,901	5,618,664	38,891,361	4,654,302
Total Expenditures	33,158,644	27,178,201	5,883,964	39,156,661	4,923,427
(Net)/Levy Before Fund Balance Adjustments			641,347		(3,313,373)
Unassigned General Fund Balance applied			(3,996,893)		(1,801,418)
(Net)/Levy After Fund Balance Adjustments			(3,355,546)		(5,114,791)

Winnebago County

Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Department - 039 - Miscellaneous unclassified											
Revenue											
Taxes:											
Forest Crop Tax	41001	2,218	2,111	2,272	2,300	2,300	3,000	3,500	3,500	3,500	52.17%
Retained Sales Tax	41004	127	119	145	150	150	150	150	150	150	0.00%
Taxes Subtotal:		2,345	2,230	2,417	2,450	2,450	3,150	3,650	3,650	3,650	48.98%
Intergov Rev:											
State Shared Revenue	42001	3,923,791	3,640,705	3,762,632	3,732,067	3,732,067	3,732,067	5,527,050	5,527,050	5,527,050	48.10%
WI Dept of Administration	42002	505,585	0	0	0	0	0	0	0	0	0.00%
Indirect Cost	42020	161,103	153,352	204,372	158,000	158,000	158,000	84,000	84,000	84,000	-46.84%
US Dept of Treasury	42021	0	0	50,000	0	0	50,000	0	0	0	0.00%
Intergov Rev Subtotal:		4,590,479	3,794,057	4,017,004	3,890,067	3,890,067	3,940,067	5,611,050	5,611,050	5,611,050	44.24%
Public Services:											
Other Public Charges	45057	105	75	135	100	100	100	100	100	100	0.00%
Public Services Subtotal:		105	75	135	100	100	100	100	100	100	0.00%
Total Operating Revenue:		4,592,929	3,796,362	4,019,556	3,892,617	3,892,617	3,943,317	5,614,800	5,614,800	5,614,800	44.24%
Interest:											
Interest Investments	48000	1,373,347	987,606	1,087,310	1,200,000	1,200,000	2,500,000	2,000,000	2,500,000	2,500,000	108.33%
Investment Mark to Market	48002	1,145,074	(1,386,551)	(4,686,179)	0	0	0	0	0	0	0.00%
Interest Subtotal:		2,518,421	(398,945)	(3,598,870)	1,200,000	1,200,000	2,500,000	2,000,000	2,500,000	2,500,000	108.33%

Winnebago County

Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Department - 039 - Miscellaneous unclassified											
Misc Revenues:											
Sale Of Prop Equip	48104	21,001	19,689	18,625	10,000	10,000	10,000	10,000	10,000	10,000	0.00%
Other Miscellaneous Revenues	48109	139,790	61,389	154,758	140,000	140,000	140,000	112,000	112,000	112,000	-20.00%
Misc Revenues Subtotal:		160,792	81,078	173,383	150,000	150,000	150,000	122,000	122,000	122,000	-18.67%
Transfers In:											
Other Transfers In	49501	0	869,113	28,081,184	0	2,811,497	2,811,497	0	0	0	0.00%
Transfers In Subtotal:		0	869,113	28,081,184	0	2,811,497	2,811,497	0	0	0	0.00%
Total Non-Operating Revenue:		2,679,213	551,247	24,655,698	1,350,000	4,161,497	5,461,497	2,122,000	2,622,000	2,622,000	94.22%
Revenue Total:		7,272,142	4,347,608	28,675,254	5,242,617	8,054,114	9,404,814	7,736,800	8,236,800	8,236,800	57.11%
Expense											
Wages:											
Regular Pay	51100	17,701	0	0	0	0	0	0	0	0	0.00%
Payout Wages	51120	211,315	219,381	219,460	200,000	200,000	260,000	250,000	250,000	250,000	25.00%
Wages Subtotal:		229,016	219,381	219,460	200,000	200,000	260,000	250,000	250,000	250,000	25.00%

Winnebago County

Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Department - 039 - Miscellaneous unclassified											
Fringes Benefits:											
FICA Medicare	51200	10,736	11,386	14,271	15,300	15,300	15,300	19,125	19,125	19,125	25.00%
Workers Compensation	51203	0	4	0	0	0	0	0	0	0	0.00%
Unemployment Comp	51204	284	(221)	0	0	0	0	0	0	0	0.00%
WI Retirement	51206	1,392	72	(1,738)	0	0	0	0	0	0	0.00%
Fringe Benefits Other	51207	0	0	0	0	0	0	0	0	0	0.00%
Fringes Benefits Subtotal:		12,412	11,242	12,533	15,300	15,300	15,300	19,125	19,125	19,125	25.00%
Total Labor:											
		241,428	230,623	231,993	215,300	215,300	275,300	269,125	269,125	269,125	25.00%
Travel:											
Leadership Training	52000	0	0	22,237	50,000	50,000	50,000	0	0	0	-100.00%
Travel Subtotal:		0	0	22,237	50,000	50,000	50,000	0	0	0	-100.00%
Total Travel:		0	0	22,237	50,000	50,000	50,000	0	0	0	-100.00%
Office:											
Office Supplies	53000	14,015	0	320	0	0	0	0	0	0	0.00%
Postage and Box Rent	53004	24	453	688	900	900	271	0	0	0	-100.00%
Computer Software	53006	0	0	0	25,000	25,000	25,000	25,000	25,000	25,000	0.00%
Telephone	53008	3,864	5,058	0	4,824	4,824	0	0	0	0	-100.00%
Office Subtotal:		17,903	5,510	1,008	30,724	30,724	25,271	25,000	25,000	25,000	-18.63%

Winnebago County

Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Department - 039 - Miscellaneous unclassified											
Operating:											
Household Supplies	53516	345	152	0	0	0	0	0	0	0	0.00%
Bad Debts Expense	53561	60,500	(50,444)	4,468	7,675	7,675	8,000	6,985	6,985	6,985	-8.99%
Property Taxes	53562	12,150	142,514	2,103	2,500	2,500	2,500	2,500	2,500	2,500	0.00%
Tax Refunds	53564	86,784	8,428	1,777	0	0	6,000	5,000	5,000	5,000	100.00%
Operating Grants	53565	2,780,489	2,782,021	2,665,276	2,903,656	2,903,656	2,903,656	2,961,787	2,765,995	2,954,787	1.76%
Other Miscellaneous	53568	1,111	11,514	8,392	5,000	5,000	5,000	5,000	5,000	5,000	0.00%
Small Equipment Technology	53580	17,253	0	0	0	0	0	0	0	0	0.00%
Operating Subtotal:		2,958,631	2,894,185	2,682,017	2,918,831	2,918,831	2,925,156	2,981,272	2,785,480	2,974,272	1.90%
Repairs & Maint:											
Maintenance Grounds	74021	85,299	68,408	87,327	100,000	100,000	60,000	120,000	120,000	120,000	20.00%
Repairs & Maint Subtotal:		85,299	68,408	87,327	100,000	100,000	60,000	120,000	120,000	120,000	20.00%
Utilities:											
Water and Sewer	54702	154	16	26	20	20	30	30	30	30	50.00%
Utilities Subtotal:		154	16	26	20	20	30	30	30	30	50.00%
Contractual Services:											
Accounting Auditing	55012	0	0	15	44,400	44,400	44,400	56,000	56,000	56,000	26.13%
Professional Service	55014	38,598	41,878	60,682	0	0	0	0	0	0	0.00%
Property Assessments	55054	0	30,852	0	40,000	40,000	90,000	9,000	9,000	9,000	-77.50%
Contractual Services Subtotal:		38,598	72,730	60,697	84,400	84,400	134,400	65,000	65,000	65,000	-22.99%

Winnebago County

Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Department - 039 - Miscellaneous unclassified											
Insurance Expenses:											
Prop Liab Insurance	76000	6,336	8,460	11,283	12,147	12,147	12,147	0	0	0	-100.00%
Insurance Expenses Subtotal:		6,336	8,460	11,283	12,147	12,147	12,147	0	0	0	-100.00%
Total Other Operating:		3,106,921	3,049,309	2,842,359	3,146,122	3,146,122	3,157,004	3,191,302	2,995,510	3,184,302	1.21%
Transfers Out:											
Other Transfers Out	59501	380,179	8,148,848	15,686,934	172,542	33,595,897	23,695,897	172,542	170,000	170,000	-1.47%
Transfers Out Subtotal:		380,179	8,148,848	15,686,934	172,542	33,595,897	23,695,897	172,542	170,000	170,000	-1.47%
Other Financing Uses:											
Res Contingencies	59502	0	0	0	300,000	149,342	0	300,000	300,000	300,000	0.00%
Res Salaries	59503	0	0	0	2,000,000	2,000,000	0	1,000,000	1,000,000	1,000,000	-50.00%
Other Financing Uses Subtotal:		0	0	0	2,300,000	2,149,342	0	1,300,000	1,300,000	1,300,000	-43.48%
Total Non-Operating Expense:		380,179	8,148,848	15,686,934	2,472,542	35,745,239	23,695,897	1,472,542	1,470,000	1,470,000	-40.55%
Expense Total:		3,728,527	11,428,780	18,783,523	5,883,964	39,156,661	27,178,201	4,932,969	4,734,635	4,923,427	-16.32%
Miscellaneous unclassified Net/(Levy):		3,543,614	(7,081,172)	9,891,731	(641,347)	(31,102,547)	(17,773,387)	2,803,831	3,502,165	3,313,373	-616.63%
Reach Counseling		40,000	0	0	0	0	0	0	0	0	0.00%
Unassigned General Fund applied		3,280,483	9,177,645	6,995,762	3,996,893	3,996,893	3,996,893	1,541,470	1,541,470	1,801,418	-54.93%
Airport portion of Debt Payoff		0	32,000	0	0	0	0	0	0	0	0.00%
PVHC portion of Debt Payoff		0	19,000	0	0	0	0	0	0	0	0.00%
Debt Service portion of Debt Payoff		0	2,814,000	0	0	0	0	0	0	0	0.00%
Net Miscellaneous unclassified:		6,864,097	4,961,473	16,887,493	3,355,546	(27,105,654)	(13,776,494)	4,345,301	5,043,635	5,114,791	52.43%

Note: Fund balance applied in this cost center is a use of fund balance to reduce the overall levy for the county.

**WINNEBAGO COUNTY
2024 BUDGET
SCHEDULE OF MISCELLANEOUS OPERATING GRANT PAYMENTS**

	2022 Budget	2023 Budget	2024 Budget	Change 2024 over / (under) 2023	
				Amount	Percent
Library (See attached schedule)	\$ 2,326,557	\$ 2,426,235	\$ 2,468,665	\$ 42,430	1.75%
Library fees due for County resident usage of other library systems	54,857	89,246	96,530	\$ 7,284	8.16%
Regional Planning Commission	126,307	170,375	168,792	\$ (1,583)	-0.93%
County Fair Association	100,000	100,000	100,000	\$ -	0.00%
Ambulance Service	3,030	2,800	2,800	\$ -	0.00%
Railroad Consortium	25,000	25,000	30,000	\$ 5,000	20.00%
Transportation Grant*	-	40,000	28,000	\$ (12,000)	-30.00%
Subtotal	2,635,751	2,853,656	2,894,787	41,131	1.44%
Culvert and Bridge Aide	50,000	50,000	60,000	\$ 10,000	20.00%
Totals	\$ 2,685,751	\$ 2,903,656	\$ 2,954,787	\$ 51,131	1.76%

**For the 2023 budget, this was titled as Route 10 Transition*

Industrial Development Board Grant	\$ 209,000	\$ 172,542	\$ 170,000	\$ (2,542)	-1%
Totals	\$ 209,000	\$ 172,542	\$ 170,000	\$ (2,542)	-1%

**COUNTY LIBRARY LEVY REQUEST
COMPARATIVE DATA
LEVY ANALYSIS**

	2023 Net Library Budget	Percent of County Users/Usage	2022 Library Allocation	2023 Library Allocation	2024 Library Allocation	Change 2024 over / (under) 2023	
						Amount	Percent
Operating:							
Menasha	\$ 1,767,418	25.3% *	\$ 396,635	\$ 412,967	\$ 447,157	\$ 34,190	8.3%
Neenah	2,429,809	38.7% *	866,093	885,449	940,336	54,887	6.2%
Omro	220,443	46.7% *	107,635	93,944	98,469	4,525	4.8%
Oshkosh	3,608,963	20.4% *	771,766	816,263	736,228	(80,035)	-9.8%
Winneconne	205,417	52.2% *	108,552	111,288	107,228	(4,060)	-3.7%
Total operating	<u>8,232,050</u>		<u>2,250,681</u>	<u>2,319,911</u>	<u>2,329,418</u>	<u>9,507</u>	<u>0.4%</u>
Facilities:							
Menasha	224,400	25.3% *	55,876	56,324	56,773	449	0.8%
Neenah	-	38.7% *	-	-	-	-	0.0%
Omro	-	46.7% *	-	-	-	-	0.0%
Oshkosh	-	20.4% *	-	-	-	-	0.0%
Winneconne	-	52.2% *	-	-	-	-	0.0%
Total operating	<u>224,400</u>		<u>55,876</u>	<u>56,324</u>	<u>56,773</u>	<u>449</u>	<u>0.8%</u>
Special Project Grant (Note below)			<u>20,000</u>	<u>50,000</u>	<u>82,474</u>	<u>32,474</u>	<u>0.0%</u>
Totals	\$ <u>8,456,450</u>		\$ <u>2,326,557</u>	\$ <u>2,426,235</u>	\$ <u>2,468,665</u>	\$ <u>42,430</u>	<u>1.8%</u>

* *Percent of actual circulation*

2023 Net Library Budget: The 2024 library tax levy is based on the 2023 net budget. The formula is always based on the past year budget because the municipalities do not prepare their library budgets for the next year until after the County has completed it's budget process.

Percent of County Users/Usage: The formula is set to allocate the County share of the library budget based on actual usage by County residents. This percent is based on the number of users outside of the municipality responsible for the library divided by the total of all usage of the facility.

Special Project Grant: The libraries are submitting one special project request this year, divided into three parts:

The first request is for \$20,000 which will go towards the purchase of eBooks and eAudiobooks. These titles will be added to the Winnefox Advantage Collection. Winnefox patrons will have access to this titles through the Libby App.

The second request is for \$30,000 which will go towards the individual libraries collection of electronic resources. Out of their operating budgets, libraries have to pay for additional electronic resources, like Hoopla, Kanopy, and others. This financial resource will help offset the growing demands of these services, whose budget increases each year.

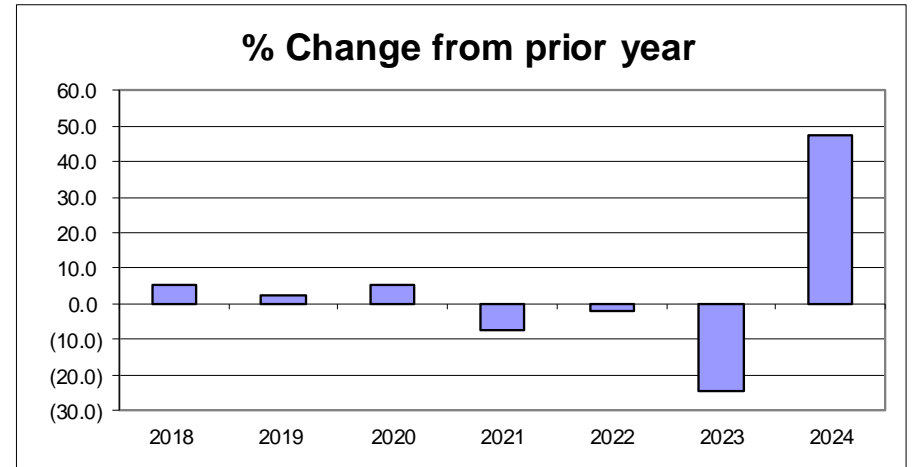
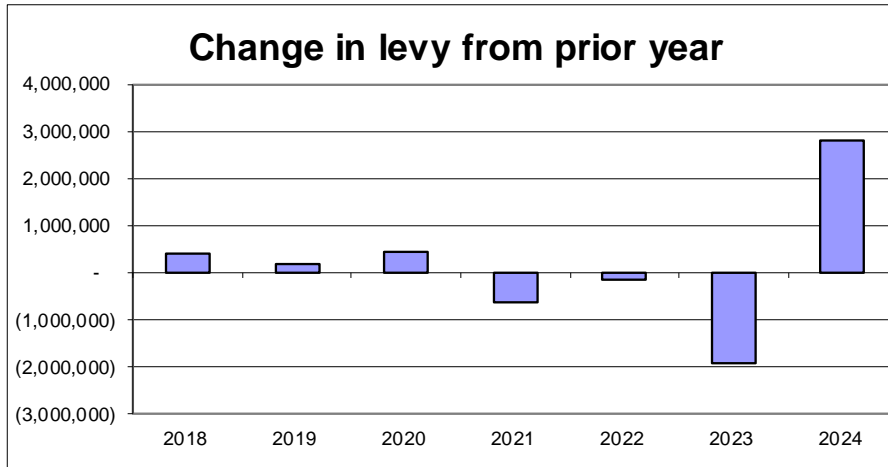
Both of these requests reflect the increasing demand for electronic titles. While print title circulations have remained steady in recent years, the demand and use of eBooks, eAudiobooks, and streaming video continues to increase and library operational budgets are stretched to meet the demands.

The final \$32,474 will go towards programming at the five libraries in Winnebago County. Programming numbers continue to increase, but those numbers are not reflected in the county reimbursement formula. Despite this, the libraries see large numbers of program use by County rural patrons.

DEBT SERVICE 2024 BUDGET NARRATIVE

The 2024 Debt Service Fund levy is \$8,735,752, an increase of \$2,798,594 or 47.14% over 2023. The 2023 borrowing will be \$9,900,000 and includes the projects listed in the Capital Projects section. The principal and interest payments for this borrowing are budgeted in the Debt Service Fund, even though there are some proprietary fund projects proposed. Decisions on which projects to borrow for will be finalized in November 2023. Each of these projects have already been approved by the Winnebago County Board of Supervisors.

NOTE: Debt of proprietary funds such as Airport, Park View Health Center and Highway department are reflected in the budgets of those departments and are backed out of the totals here. The debt service in this section only applies to the governmental funds. However, charts and graphs are prepared to include all debt so the reader can get a complete view of all debt.



INDEBTEDNESS LIMITATIONS:

Total estimated outstanding debt is projected to be \$32,664,755 at the end of 2024 assuming \$10M borrowing in 11/2024. This is well below our debt limit of over \$945 million.

OUTSTANDING INDEBTEDNESS AND REPAYMENT:

Amounts of outstanding debt along with schedules of principal and interest due by year are on schedules that follow. All debt is fully retired after 10 years. The Levy and Non-Levy Debt graph that follows (a few pages later) shows our policy of maintaining level debt service payments each year while leaving room in the later years to accommodate new debt.

Debt service principal and interest on debt incurred to finance proprietary activities is accounted for in those proprietary funds. The debt service fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs, for governmental funds. See the glossary at the end of the budget book for a definition of proprietary type activities. This section of the budget summarizes all debt service of the County and identifies that portion attributable to proprietary type activities. Explanations are only provided for those debt obligations that are still outstanding. These explanations are found later in this section just prior to debt service schedules.

**Winnebago County
Budget Detail - 2024
Debt Service (Dollars in thousands)**

	2020 Adopted Budget	2021 Adopted Budget	2022 Adopted Budget	2023 Adopted Budget	2024 Adopted Budget
Reimbursements for pass through debt					
Housing Authority	110	111	111	110	110
East Central Regional Planning Commission	18	-	-	-	
Investment income	-	-	-	-	
TOTAL REVENUES	128	111	111	110	110
<u>Principal payments:</u>					
300 G.O. Notes, Series 2010 BAB	1,500	-	-	-	
G.O Notes, Series 2010C Trust Fund Loan	81	86	90	95	100
G.O Notes, Series 2010D Trust Fund Loan	17	-	-	-	-
300 G.O. Notes, Series 2011 A	410	420	-	-	-
300 G.O. Notes, Series 2012 A	115	-	-	-	-
300 G.O. Notes, Series 2012 C	1,436	2,990	-	-	-
300 G.O. Notes, Series 2014 A	425	1,785	-	-	-
300 G.O. Notes, Series 2015 A	415	425	435	445	455
300 G.O. Notes, Series 2016 A	145	145	150	155	155
300 G.O. Notes, Series 2017 A	730	745	760	775	795
300 G.O. Notes, Series 2018 A	570	585	605	625	650
300 G.O. Notes, Series 2019 A	2,655	775	695	710	730
300 G.O. Notes, Series 2020 A	-	3,250	980	850	860
300 G.O. Notes, Series 2021 A	-	-	4,000	-	-
300 G.O. Notes, Series 2022 A	-	-	-	4,315	154
300 G.O. Notes, Series 2023 A	-	-	-	-	4,620
Total Principal	8,499	11,206	7,715	7,970	8,519

**Winnebago County
Budget Detail - 2024
Debt Service (Dollars in thousands)**

	2020 Adopted Budget	2021 Adopted Budget	2022 Adopted Budget	2023 Adopted Budget	2024 Adopted Budget
<u>Interest payments:</u>					
300 G.O. Notes, Series 2010 BAB	17	-	-	-	-
300 G.O Notes, Series 2010C Trust Fund Loan	29	25	21	16	11
300 G.O Notes, Series 2010D Trust Fund Loan	1	-	-	-	-
300 G.O. Notes, Series 2011 A	16	6	-	-	-
300 G.O. Notes, Series 2012 A	1	-	-	-	-
300 G.O. Notes, Series 2012 C	75	45	-	-	-
300 G.O. Notes, Series 2014 A	47	38	-	-	-
300 G.O. Notes, Series 2015 A	49	41	32	23	14
300 G.O. Notes, Series 2016 A	25	22	18	22	10
300 G.O. Notes, Series 2017 A	150	128	98	75	59
300 G.O. Notes, Series 2018 A	206	180	156	132	105
300 G.O. Notes, Series 2019 A	203	185	170	152	132
300 G.O. Notes, Series 2020 A	-	150	155	137	120
300 G.O. Notes, Series 2021 A	-	-	27	-	-
300 G.O. Notes, Series 2022 A	-	-	-	130	74
300 G.O. Notes, Series 2023 A	-	-	-	-	291
Total Interest	819	820	677	687	816

**Winnebago County
Budget Detail - 2024
Debt Service (Dollars in thousands)**

	2020 Adopted Budget	2021 Adopted Budget	2022 Adopted Budget	2023 Adopted Budget	2024 Adopted Budget
TOTAL EXPENSES	9,318	12,026	8,392	8,657	9,335
Gross levy	9,190	11,915	8,281	8,547	9,225
Less amounts charged to:					
Airport fund	(258)	(859)	(329)	(2,521)	(411)
Solid Waste fund	(3)	-	-	-	-
Park View Health center	(197)	(38)	-	-	-
Highway	(91)	(186)	(84)	(80)	(79)
Gross LEVY debt service fund	8,641	10,832	7,868	5,946	8,735
Fund balance applied (Note)	-	(2,865)	-	-	-
Fund balance applied (Note) Airport	-	32	-	-	-
Fund balance applied (Note) PVHC	-	19	-	-	-
Net LEVY debt service fund	8,641	8,018	7,868	5,946	8,735
Add back levy departments					
Airport fund	258	827	329	2,521	411
Park View Health Center	197	19	-	-	-
Fund balance applied (Debt Service Note)	(200)	-	-	-	-
Total all debt service levy	8,896	8,864	8,197	8,467	9,146

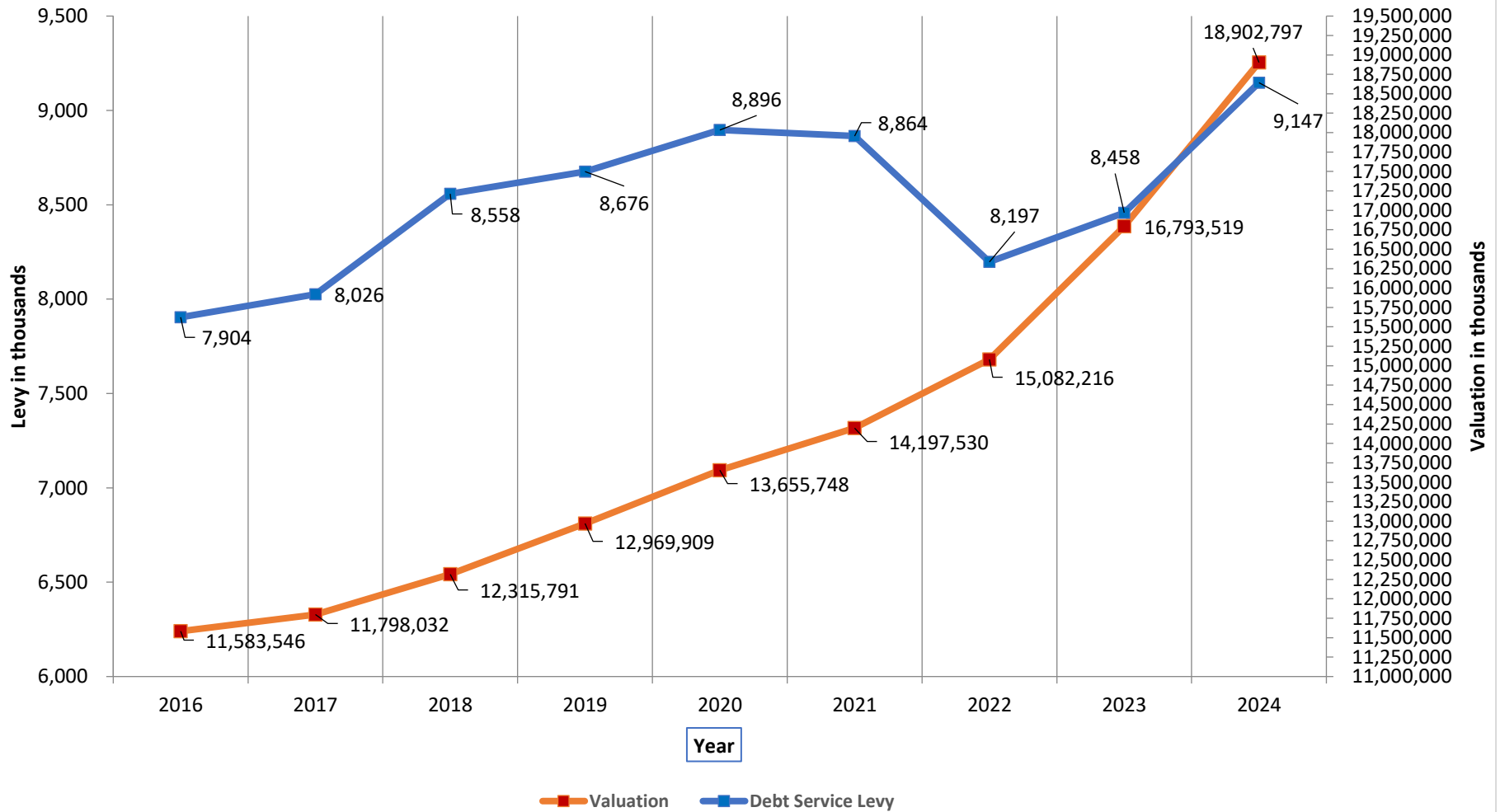
Note: Fund balance applied is a use of fund balance to reduce the levy for this activity.

**WINNEBAGO COUNTY
OUTSTANDING INDEBTEDNESS - ALL**

(Includes Solid Waste and Highway Debt because they are included in Debt Limit Calculations)

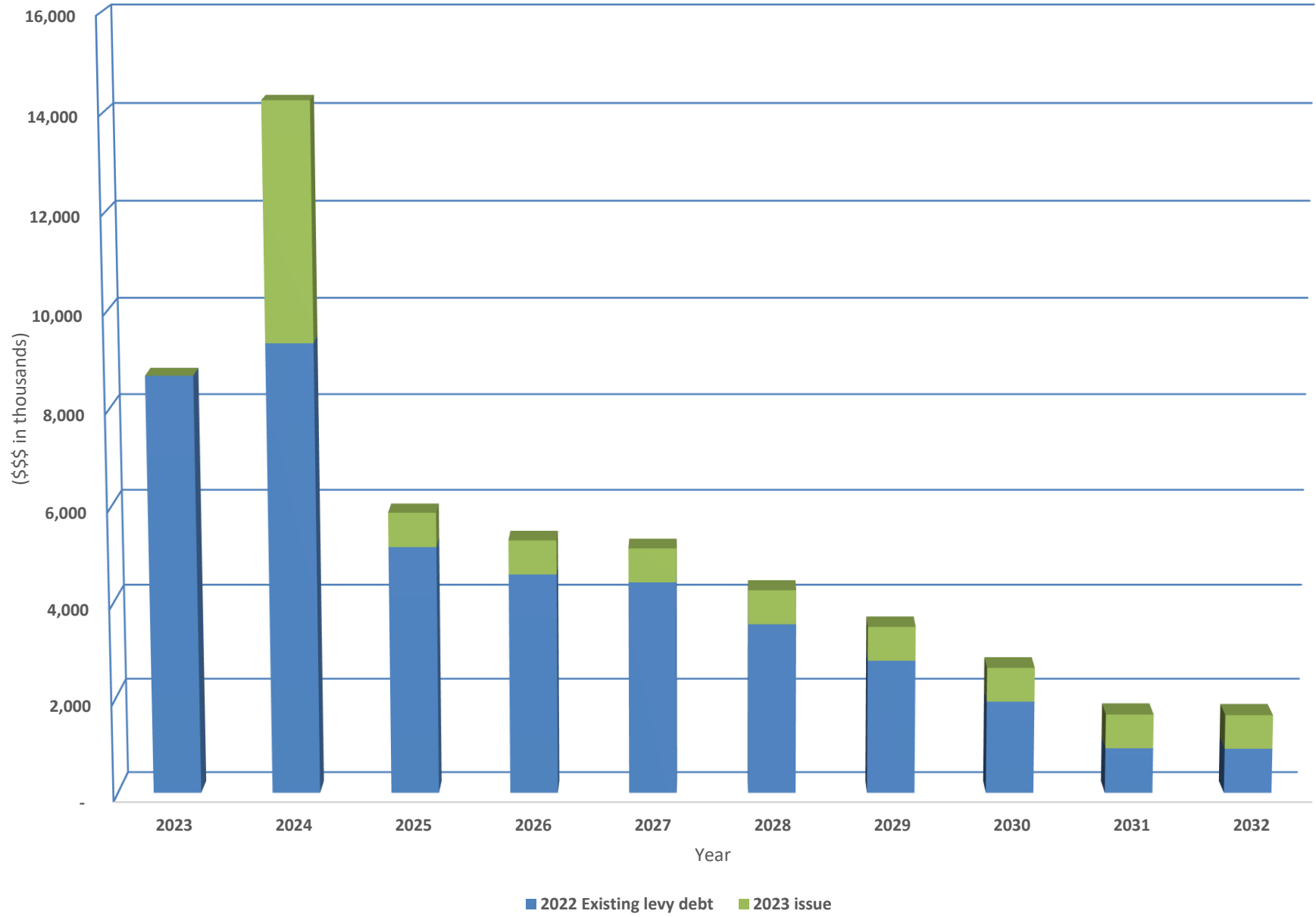
Notes:	ISSUE DATE	MATURITY DATE	NET EFFECTIVE INTEREST RATE	12/31/2023 OUTSTANDING DEBT (Projected)	2024 PRINCIPAL PAID	2024 NEW DEBT	12/31/2024 OUTSTANDING DEBT (Projected)
State of Wisconsin Trust Fund Loan Series 2010C	11/22/10	03/15/2025	5.2500%	204,257	99,502	-	104,755
General Obligation Notes Series 2015A	11/08/15	04/01/2025	2.7000%	925,000	455,000	-	470,000
General Obligation Notes Series 2016A	Nov 2016	04/01/2026	1.8100%	480,000	155,000	-	325,000
General Obligation Notes Series 2017A	Nov 2017	04/01/2027	1.8474%	3,315,000	795,000	-	2,520,000
General Obligation Notes Series 2018A	Nov 2018	04/01/2028	2.7893%	3,515,000	650,000	-	2,865,000
General Obligation Notes Series 2019A	Nov 2019	04/01/2029	2.0674%	4,740,000	730,000	-	4,010,000
General Obligation Notes Series 2020A	Nov 2020	04/01/2030	1.1510%	6,420,000	860,000	-	5,560,000
General Obligation Notes Series 2022A	Nov 2022	04/01/2032	5.0000%	1,685,000	155,000	-	1,530,000
NEW ISSUES - FALL 2023:							
General Obligation Notes Series 2023A	Nov 2023	04/01/2032	Unknown	9,900,000	4,620,000	-	5,280,000
NEW ISSUES - FALL 2024:							
General Obligation Notes Series 2024A	Nov 2024	04/01/2033	Unknown	-	-	10,000,000	10,000,000
GRAND TOTALS				<u>\$ 31,184,257</u>	<u>\$ 8,519,502</u>	<u>\$ 10,000,000</u>	<u>\$ 32,664,755</u>

Growth in Valuation Vs Growth in Debt Levy

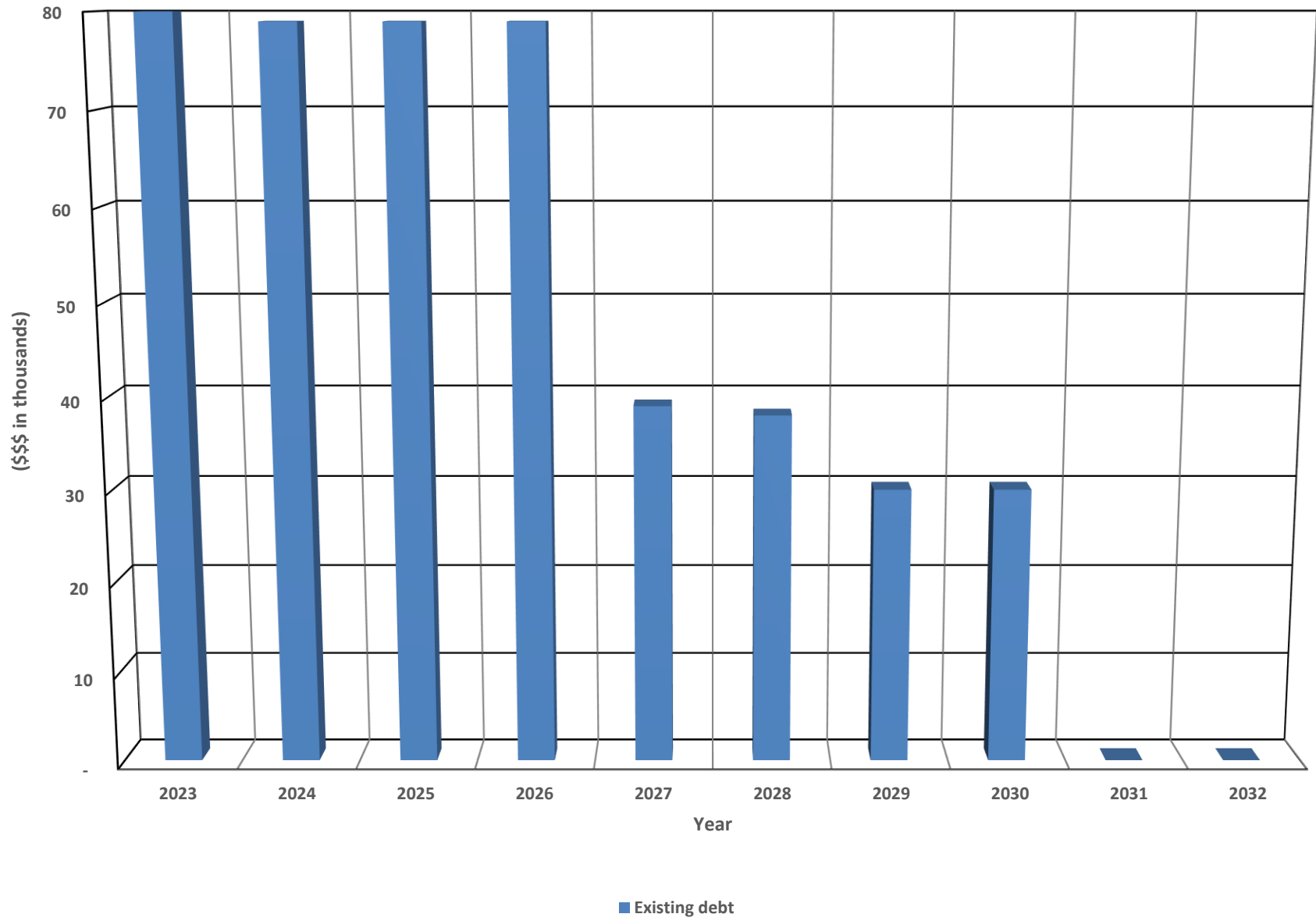


Note: This chart shows that debt service had dropped for several years. It started to rise again in 2016 due to larger projects requiring borrowing. Note that debt service is going up at about the same rate as valuation growth. This keeps the debt service rate relatively stable.

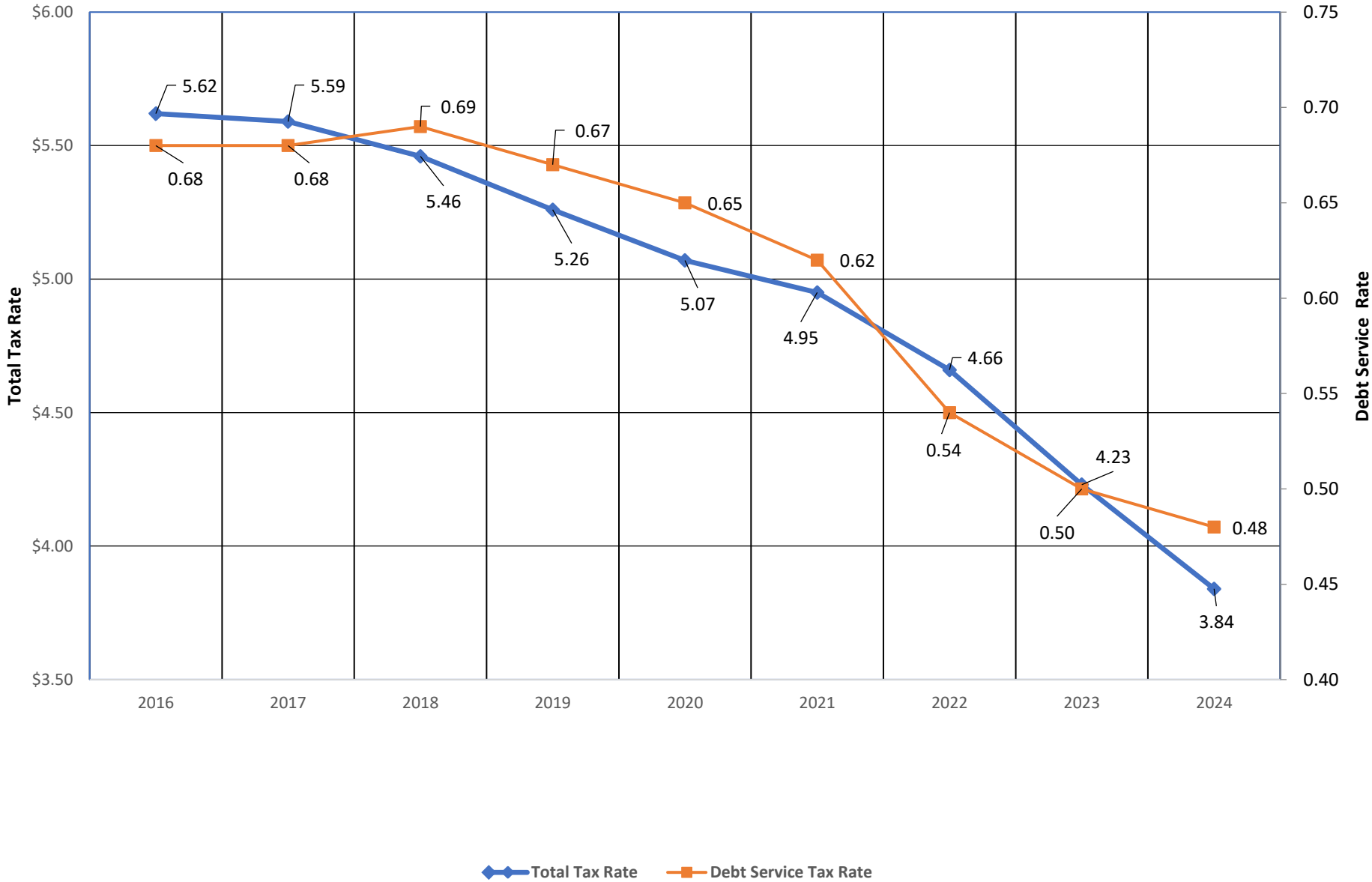
Levy Supported Debt Current and Future Payments



Non-Levy Supported Debt Service



Tax Rate Information - Historical



Levy Funded Debt Descriptions of Issues

Issue	Description
2010 C	This was a State Trust Fund loan we took out and "passed through" to the Winnebago County Housing Authority for remodeling of some low income housing units. They will be reimbursing us each year the amount that is due on this loan.
2015 A	This bond issue will finance the following projects: Highway construction/road projects, E911 hardware, and courthouse window replacement.
2016 A	This bond issue will finance the following projects: Highway construction/road projects, roof replacement, card access system, and department relocation.
2017 A	This bond issue will finance the following projects: Highway construction/road projects, roof replacement, mental health crisis service center, courthouse window replacement, UWO-Fox Cities boiler replacement, courthouse security system, sheriff CAD/ RMS system upgrade, and department relocation
2018 A	This bond issue will finance the following projects: Highway construction/road projects , sheriff CAD/ RMS system upgrade, courthouse window replacement, courthouse elevator modernization, department relocation, roof replacement, obsolete building demolition, and UWO-Fox Cities student development and food service facility.
2019 A	This bond issue will finance the following projects: Highway construction/road projects parks dump truck, parks soccer complex lighting, courthouse window replacement, courthouse elevator modernization, mental health crisis center, roof replacement, and obsolete building demolition.
2020 A	This bond issue will finance the following projects: Highway construction/road projects , parks front endloader, courthouse window replacement, courthouse elevator modernization, UWO-Fox Cities Child Care Center, and UWO-Fox Cities South Parking Lot.
2022 A	This bond issue will finance the following projects: Highway construction/road projects.
2023 A	This bond issue may finance the following projects, but not limited to: Highway construction/road projects and other projects listed in the Capital Project section.

Principal Payment Schedule - Levy Funded Debt
(In Thousands)

Year	2010 C	2015 A	2016 A	2017 A	2018 A	2019 A	2020 A	2022 A	2023 A	Total
2024	99	455	85	770	642	694	666	77	4,620	8,108
2025	105	470	88	789	671	718	681	80	495	4,097
2026	-	-	91	814	696	741	697	85	515	3,639
2027	-	-	-	838	721	760	708	90	535	3,652
2028	-	-	-	-	741	784	724	93	560	2,902
2029	-	-	-	-	-	808	739	97	580	2,224
2030	-	-	-	-	-	-	754	103	605	1,462
2031	-	-	-	-	-	-	-	108	635	743
2032	-	-	-	-	-	-	-	110	660	770
2033	-	-	-	-	-	-	-	-	695	695
Totals	204	925	264	3,211	3,471	4,505	4,969	843	9,900	28,292

Interest Payment Schedule - Levy Funded Debt
(In Thousands)

Year	2010 C	2015 A	2016 A	2017 A	2018 A	2019 A	2020 A	2022 A	2023 A	Total
2024	11	14	6	57	105	125	93	37	291	739
2025	6	5	3	42	78	103	79	33	214	563
2026	-	-	1	26	54	82	66	29	193	451
2027	-	-	-	9	33	59	51	25	173	350
2028	-	-	-	-	11	36	37	20	151	255
2029	-	-	-	-	-	12	22	15	128	177
2030	-	-	-	-	-	-	8	11	104	123
2031	-	-	-	-	-	-	-	6	77	83
2032	-	-	-	-	-	-	-	2	47	49
2033	-	-	-	-	-	-	-	-	16	16
Totals	17	19	10	134	281	417	356	178	1,394	2,806

Total Payment Schedule - Levy Funded Debt
(In Thousands)

Year	2010 C	2015 A	2016 A	2017 A	2018 A	2019 A	2020 A	2022 A	2023 A	Total
2024	110	469	91	827	747	819	759	114	4,911	8,847
2025	111	475	91	831	749	821	760	113	709	4,660
2026	-	-	92	840	750	823	763	114	708	4,090
2027	-	-	-	847	754	819	759	115	708	4,002
2028	-	-	-	-	752	820	761	113	711	3,157
2029	-	-	-	-	-	820	761	112	708	2,401
2030	-	-	-	-	-	-	762	114	709	1,585
2031	-	-	-	-	-	-	-	114	712	826
2032	-	-	-	-	-	-	-	112	707	819
2033	-	-	-	-	-	-	-	-	711	711
Totals	221	944	274	3,345	3,752	4,922	5,325	1,021	11,294	31,098

Non Levy Funded Debt Descriptions of Issues

Issue	Description
2010 C	No non-levy funded debt was part of this borrowing.
2015 A	No non-levy funded debt was part of this borrowing.
2016 A	This bond issue will finance the following projects: Airport terminal building, Airport snow removal equipment and Highway roof replacement.
2017 A	This bond issue will finance the following projects: Airport terminal building and Taxiway B reconstruction.
2018 A	This bond issue will finance the following projects: Airport taxiway resurface and Highway material storage bins.
2019 A	This bond issue will finance the following projects: Airport taxiway extension.
2020 A	This bond issue will finance the following projects: Airport Aviation Park Taxiway and Highway parking lot resurface.
2022 A	This bond issue will finance the following projects: Airport T-Hangar project.
2023 A	This bond issue may finance the following projects: Airport Plow Truck, Park View Health Center Fire Alarm Replacement, and the Highway Department Building Upgrades.

Principal Payment Schedule - Non Levy Funded Debt
(In Thousands)

Year	2010 C	2015 A	2016 A	2017 A	2018 A	2019 A	2020 A	2022 A	2023 A	Total
2024	-	-	70	25	8	36	194	78	-	411
2025	-	-	72	26	8	37	199	80	-	422
2026	-	-	74	26	9	39	203	85	-	436
2027	-	-	-	27	9	40	207	90	-	373
2028	-	-	-	-	9	41	211	92	-	353
2029	-	-	-	-	-	42	216	98	-	356
2030	-	-	-	-	-	-	221	102	-	323
2031	-	-	-	-	-	-	-	107	-	107
2032	-	-	-	-	-	-	-	110	-	110
2033	-	-	-	-	-	-	-	-	-	-
Totals	-	-	216	104	43	235	1,451	842	-	2,891

Interest Payment Schedule - Non Levy Funded Debt
(In Thousands)

Year	2010 C	2015 A	2016 A	2017 A	2018 A	2019 A	2020 A	2022 A	2023 A	Total
2024	-	-	5	2	1	7	27	37	-	79
2025	-	-	3	1	1	5	23	33	-	66
2026	-	-	1	1	1	4	20	29	-	56
2027	-	-	-	-	1	3	15	24	-	43
2028	-	-	-	-	-	2	10	20	-	32
2029	-	-	-	-	-	1	7	15	-	23
2030	-	-	-	-	-	-	2	11	-	13
2031	-	-	-	-	-	-	-	7	-	7
2032	-	-	-	-	-	-	-	2	-	2
2033	-	-	-	-	-	-	-	-	-	-
Totals	-	-	9	4	4	22	104	178	-	321

Total Payment Schedule - Non Levy Funded Debt
(In Thousands)

Year	2010 C	2015 A	2016 A	2017 A	2018 A	2019 A	2020 A	2022 A	2023 A	Total
2024	-	-	75	27	9	43	221	115	-	490
2025	-	-	75	27	9	42	222	113	-	488
2026	-	-	75	27	10	43	223	114	-	492
2027	-	-	-	27	10	43	222	114	-	416
2028	-	-	-	-	9	43	221	112	-	385
2029	-	-	-	-	-	43	223	113	-	379
2030	-	-	-	-	-	-	223	113	-	336
2031	-	-	-	-	-	-	-	114	-	114
2032	-	-	-	-	-	-	-	112	-	112
2033	-	-	-	-	-	-	-	-	-	-
Totals	-	-	225	108	47	257	1,555	1,020	-	3,212

Principal Payment Schedule - All Debt
(In Thousands)

Year	2010 C	2015 A	2016 A	2017 A	2018 A	2019 A	2020 A	2022 A	2023 A	Total
2024	99	455	155	795	650	730	860	155	4,620	8,519
2025	105	470	160	815	679	755	880	160	495	4,519
2026	-	-	165	840	705	780	900	170	515	4,075
2027	-	-	-	865	730	800	915	180	535	4,025
2028	-	-	-	-	750	825	935	185	560	3,255
2029	-	-	-	-	-	850	955	195	580	2,580
2030	-	-	-	-	-	-	975	205	605	1,785
2031	-	-	-	-	-	-	-	215	635	850
2032	-	-	-	-	-	-	-	220	660	880
2033	-	-	-	-	-	-	-	-	695	695
				-						
Totals	204	925	480	3,315	3,514	4,740	6,420	1,685	9,900	31,183

Interest Payment Schedule - All Debt
(In Thousands)

Year	2010 C	2015 A	2016 A	2017 A	2018 A	2019 A	2020 A	2022 A	2023 A	Total
2024	11	14	11	59	106	132	120	74	291	818
2025	6	5	6	43	79	108	102	66	214	629
2026	-	-	2	27	55	86	86	58	193	507
2027	-	-	-	9	34	62	66	49	173	393
2028	-	-	-	-	11	38	47	40	151	287
2029	-	-	-	-	-	13	29	30	128	200
2030	-	-	-	-	-	-	10	22	104	136
2031	-	-	-	-	-	-	-	13	77	90
2032	-	-	-	-	-	-	-	4	47	51
2033	-	-	-	-	-	-	-	-	16	16
Totals	17	19	19	138	285	439	460	356	1,394	3,127

Total Payment Schedule - All Debt
(In Thousands)

Year	2010 C	2015 A	2016 A	2017 A	2018 A	2019 A	2020 A	2022 A	2023 A	Total
2024	110	469	166	854	756	862	980	229	4,911	9,337
2025	111	475	166	858	758	863	982	226	709	5,148
2026	-	-	167	867	760	866	986	228	708	4,582
2027	-	-	-	874	764	862	981	229	708	4,418
2028	-	-	-	-	761	863	982	225	711	3,542
2029	-	-	-	-	-	863	984	225	708	2,780
2029	-	-	-	-	-	-	985	227	709	1,921
2030	-	-	-	-	-	-	-	228	712	940
2032	-	-	-	-	-	-	-	224	707	931
2033	-	-	-	-	-	-	-	-	711	711
Totals	221	944	499	3,453	3,799	5,179	6,880	2,041	11,294	34,310

**WINNEBAGO COUNTY, WISCONSIN
INDEBTEDNESS LIMITATIONS (Dollars in thousands)
DECEMBER 31, 2024 (Projected)**

LEGAL DEBT LIMIT

Chapter 67, section .03 of Wisconsin Statutes reads: The aggregate amount of indebtedness, including existing indebtedness of any municipality shall not exceed 5% of the value of the taxable property located therein as equalized for State purposes.

2023

Equalized Value (includes TIF Districts)	\$ <u>18,902,797</u>
Debt Limit at 5%	945,140
Debt outstanding as of December 31, 2024 (projected)	32,665
Percent of debt limit used	<u>3.46%</u>
Remaining Debt Margin	\$ <u>912,475</u>

INFORMATION ON COUNTY TAX RATE AND DEBT SERVICE RATE:

Budget Year	Equalized Value (000) (TID out)	TAX LEVY (in thousands)		TAX RATE	
		Total Levy	Debt Service Levy	Total Tax Rate	Debt Service Tax Rate
2016	11,583,546	65,063	7,904	5.62	0.68
2017	11,798,032	65,907	8,026	5.59	0.68
2018	12,315,791	67,286	8,558	5.46	0.69
2019	12,969,909	68,170	8,676	5.26	0.67
2020	13,655,748	69,225	8,896	5.07	0.65
2021	14,197,530	70,213	8,864	4.95	0.62
2022	15,082,216	70,208	8,197	4.66	0.54
2023	16,793,519	71,052	8,458	4.23	0.50
2024	18,902,797	72,628	9,147	3.84	0.48

CAPITAL PROJECT FUNDS 2024 BUDGET NARRATIVE

Capital project funds are used to account for financial resources to be used for the acquisition, construction or improvements of major capital facilities which are financed primarily through general obligation debt. There is no tax levy being requested to fund any capital project costs this year other than debt service.

Generally, if there is any levy funding requested for capital improvement projects, it would be included here. That could include small startup project costs or costs to fund furniture or other things the County would not desire to bond for. There is no funding being requested for any of these types of costs in this 2024 budget.

WINNEBAGO COUNTY 2024 BUDGET - CAPITAL PROJECTS

Project	Project Balance 12/31/2022	External Funding 2023	Bonding 2023	Fund Balance Applied 2023 (Note 3)	Projected Spending 2023	2023 Projected completion (under budget)	External funding 2024 (Projected)	Bonding/ General Fund Balance 2024 <i>(Projected) Note 2</i>	Projected Spending 2024	Projected Fund Balance 12/31/2024
GOVERNMENTAL FUNDS:										
Existing Approved Projects:										
Road and bridge projects - Highway	1,725,737	-	-	-	(1,725,737)	-	-	-	-	-
Sheriff evidence storage building	1,812,080	-	-	-	(250,000)	-	-	-	(1,562,080)	-
980 Residential Facility	1,053,707	-	-	-	(948,337)	-	-	-	(105,370)	-
District Attorney's office remodel	37,638	-	-	-	(19,897)	(17,741)	-	-	-	-
Orrin King roof	86,688	-	-	-	(8,778)	(77,910)	-	-	-	-
USDA Remodel @ Coughlin	238,659	-	-	-	(130,000)	-	-	-	(108,659)	-
UWO-Fox Cities Campus Child Care Center	211,071	-	-	-	(211,071)	-	-	-	-	-
Expo Campus Improvements	72,302	-	-	-	(72,302)	-	-	-	-	-
Grundman Boat Landing Improvements	1,881,363	-	-	-	(960,197)	-	-	-	(921,166)	-
UWO-Fox Cities Campus Science Rooms Fume Hood Replacements	3,916	-	-	-	(3,916)	-	-	-	-	-
UWO-Fox Cities Campus Student Development/Food Service	341,400	-	-	-	-	-	2,209,000	2,209,000	(4,759,400)	-
Community Parking Lot Improvements	239,408	-	-	-	(215,918)	(23,490)	-	-	-	-
Parks Equine Complex Improvements	15,949	-	-	-	(10,543)	(5,406)	-	-	-	-
UWO-Fox Cities Campus Blacktop Repairs	80,000	-	-	-	(73,687)	(6,313)	-	-	-	-
UWO-Fox Cities Campus Parking Lots Maintenance	43,000	-	-	-	(30,488)	(12,512)	-	-	-	-
Information Technology Redundant Fiber Loop Project	13,889	212,400	542,600	-	(632,000)	-	-	-	(136,889)	-
New projects approved during 2023:										
Road and bridge projects - Highway	-	450,641	4,592,803	150,000	(5,193,444)	-	-	600,000	(600,000)	-
Neenah DHS AC Chiller Replacement	-	-	180,000	-	(125,000)	(55,000)	-	-	-	-
Courthouse 4th floor ceiling repair	-	-	155,000	-	-	-	-	-	(155,000)	-
Coughlin Boiler Replacement	-	-	-	10,000	(10,000)	-	-	150,000	(150,000)	-
Courthouse Fall Protection	-	-	125,000	-	-	-	-	-	(125,000)	-
Facilities Masonry Projects	-	-	162,000	-	(25,000)	-	-	162,000	(299,000)	-
Neenah DHS Boiler Replacement	-	-	-	10,000	(10,000)	-	-	150,000	(150,000)	-
Facilities Roof Replacement Program *	-	-	275,624	-	(18,638)	-	-	331,126	-	588,112
DHS Elevator Repairs	-	-	278,000	-	(278,000)	-	-	-	-	-
UWO-FCC Barlow Planetarium	-	77,500	77,500	-	(88,330)	-	-	-	(66,670)	-
Waukau Creek Dam Repairs	-	-	230,000	-	(55,000)	-	750,000	750,000	(1,675,000)	-
UWO-Fox Cities Campus HVAC Controls Replacement	-	44,165	44,165	-	(88,330)	-	-	-	-	-
UWO-Fox Cities Campus Library Roof Replacement	-	175,000	175,000	-	(2,900)	-	-	-	(347,100)	-
UWO-Fox Cities Campus Science Wing Windows	-	232,050	232,050	-	(100,000)	-	-	-	(364,100)	-
Jail Cameras / Wiring	-	-	350,000	-	(350,000)	-	-	-	-	-
Dispatch Console Workstation	-	-	260,000	-	(260,000)	-	-	-	-	-

*The roof replacement program is on hold due to the buliding assessment study that is occuring county-wide.

WINNEBAGO COUNTY 2024 BUDGET - CAPITAL PROJECTS

Project	Project Balance 12/31/2022	External Funding 2023	Bonding 2023	Fund Balance Applied 2023 (Note 3)	Projected Spending 2023	2023 Projected completion (under budget)	External funding 2024 (Projected)	Bonding/ General Fund Balance 2024 (Projected) Note 2	Projected Spending 2024	Projected Fund Balance 12/31/2024
New projects to be proposed for 2024:										
Road and bridge projects - Highway	-	-	-	-	-	-	-	3,625,000	(3,625,000)	-
Oshkosh Human Services Entrance Ramp	-	-	-	-	-	-	-	10,000	(10,000)	-
Oshkosh Human Services Covered Entrance- Canopy Install	-	-	-	-	-	-	-	10,000	(10,000)	-
Orrin King Building Ramp Repair	-	-	-	-	-	-	-	15,000	(15,000)	-
Orrin King Building Window Replacement	-	-	-	-	-	-	-	34,850	(34,850)	-
Shangri La Parking Lot and Site Access	-	-	-	-	-	-	-	100,000	(100,000)	-
Expo West Drainage/Parking Lot and Site Access	-	-	-	-	-	-	-	443,254	(443,254)	-
UWO-Fox Cities Campus Communication Arts Center Updates	-	-	-	-	-	-	25,000	25,000	(50,000)	-
UWO-Fox Cities Campus 1800 Wing Boiler System Replacement (A/E)	-	-	-	-	-	-	12,500	12,500	(25,000)	-
UWO-Fox Cities Campus LED Lighting Conversion Phase 1-3	-	-	-	-	-	-	95,500	95,500	(191,000)	-
UWO-Fox Cities Campus Library Flooring Replacement	-	-	-	-	-	-	77,500	77,500	(155,000)	-
UWO-Fox Cities Campus Art/Music Wing Roof Top Unit Replacement	-	-	-	-	-	-	25,000	25,000	(50,000)	-
UWO-Fox Cities Campus Security Upgrades (Card Access and Cameras)	-	-	-	-	-	-	30,000	30,000	(60,000)	-
GOVERNMENTAL FUNDS TOTAL:	7,856,807	1,191,756	7,679,742	170,000	(11,897,513)	(198,372)	3,224,500	8,855,730	(16,294,538)	588,112
PROPRIETARY FUNDS:										
Airport Hangar Project	4,300,000	-	-	-	(2,500,000)	-	-	-	(1,800,000)	-
Taxiway A Design Final 23 / 24	-	285,000	-	15,000	-	-	3,325,000	175,000	(3,800,000)	-
Airport Plow Truck	-	-	140,000	-	-	-	-	-	(140,000)	-
Parkview Health Center Ancillary Building	246,295	-	-	-	(246,295)	-	-	-	-	-
Parkview Health Center Fire Alarm Replacement	-	-	113,640	-	-	-	-	-	(113,640)	-
Highway Department Building Upgrades	291,814	-	600,000	-	(68,340)	-	-	2,500,000	(3,323,474)	-
PROPRIETARY FUNDS TOTAL:	4,838,109	285,000	853,640	15,000	(2,814,635)	-	3,325,000	2,675,000	(9,177,114)	-
Non-Capital Improvement Borrowing Items	-	-	1,366,618	-	-	-	-	-	-	-
TOTALS:	\$ 12,694,916	\$ 1,476,756	\$ 9,900,000	\$ 185,000	\$ (14,712,148)	\$ (198,372)	\$ 6,549,500	\$ 11,530,730	\$ (25,471,652)	\$ 588,112

Note 1: The approval of the County's Annual budget is not an approval of any capital project or borrowing shown above. All Capital projects and borrowings are approved by separate resolution of the County Board apart from the annual budget process. The County is intending on including the Capital Improvement Plan in the 2025 budget.

Note 2: The projects listed for 2024 are projects contemplated for that year. As is the case in the past, many of them will not likely move forward until a later year.

Note 3: This is the amount of funding from the unassigned general fund balance for the governmental funds.

WINNEBAGO COUNTY, WISCONSIN
DEMOGRAPHIC AND ECONOMIC STATISTICS

Last Ten Fiscal Years

Fiscal Year	Population (1)	Per Capita Income (2)	Median Age (3)	Public School Enrollment (4)	Unemployment Rate (5)
2012	167,782	39,485	38.0yrs.	22,764	6.4%
2013	167,862	40,569	37.6yrs.	22,419	5.1%
2014	168,216	40,498	38.0yrs.	21,658	5.3%
2015	168,526	42,399	37.7yrs.	21,938	4.3%
2016	169,032	43,641	37.9yrs.	21,923	3.7%
2017	169,053	45,852	38.0yrs.	21,966	3.0%
2018	170,025	48,101	38.8yrs.	22,104	2.7%
2019	170,580	49,276	37.9yrs.	22,261	3.0%
2020	169,861	50,840	38.3yrs.	21,361	5.4%
2021	170,400	55,202	38.2yrs.	21,129	1.6%
2022	172,542	(6)	(6)	21,516	2.5%

(1) Source: State of Wisconsin, Department of Administration - Bureau of Program Management, Demographic Services Center.

(2) Source: Wisconsin Department of Workforce Development.

(3) Source: Wisconsin Department of Workforce Development.

(4) Source: Local School Districts.

(5) Source: Wisconsin Department of Workforce Development, U.S. Bureau of Labor Statistics

(6) Per capita income and median age are not yet available from the U.S. Department of Commerce and the State of Wisconsin, Department of Workforce Development.

Winnebago County Spirit Fund Allocations Planning Document

Prior to County Board approval, projects may be added or take-off by the ARPA Strategy and Outcomes Commission

Last updated: 12/31/2023

County Government Projects

Initial Allocation of 50% \$ 16,695,000 Amount Approved \$ 5,884,600 Amount Spent 2,606,373

Project Name	Project Number	Description	Planned Allocation	Board Approved Allocation	Amount Spent	Remaining
Digital Rooms	6006	Audio and visual upgrades to meetings rooms to allow for better virtual meeting space.	\$ 150,000	\$ 150,000	\$ -	\$ 150,000
Facilities Condition Assessment	6003	Review the conditions of the over 100 county owned facilities to outline our potential deferred maintenance.	\$ 300,000	\$ 300,000	\$ 275,000	\$ 25,000
Priority Based Budgeting	6000	Outline roles, goals, and responsibility of County Government. Purchase a priority based budgeting tool which will help us measure outcomes and distinguish between mandated, self mandated, and other programs.	\$ 175,000	\$ 175,000	\$ 105,000	\$ 70,000
Radios	6001	Replacement of Motorola Radios for numerous county departments	\$ 2,725,000	\$ 2,725,000	\$ 2,208,842	\$ 516,158
Board Room		Improved board room technology for streaming and potentially a dedicated space	\$ 800,000			\$ -
Outdoor Recreation		Projects for the parks department to improve trails, parks, and Sunnyview - Improvements to the Waukau Dam.	\$ 1,380,000			\$ -
Outdoor Recreation	6007	Projects for the parks department to improve trails, parks, and Sunnyview - Boat Launch Pay Stations.	\$ 120,000	\$ 120,000	\$ 13,736	\$ 106,264
Waukau Dam		Waukau Dam at \$750,000	\$ 750,000			\$ -
Airport Improvements		Projects to improve the airport to avoid debt and property tax implications. Currently, this includes a Rapid Intervention Vehicle at \$600,000.	\$ 1,500,000			\$ -
Deferred Maintenance		Projects identified by the FCA as deferred maintenance.	\$ 3,750,000			\$ -
Jail Refit Project		Instillation of clear wall barriers in specific jail cells.	\$ 251,300			\$ -
Sheriff DS Workstation Renovations	6008	Remove existing stations from Direct Supervision One and Direct Supervision Two and combine the officer's area in existing Program rooms.	\$ 314,600	\$ 314,600	\$ 3,795	\$ 310,805
Innovation Fund		Resources to review efficiencies, fund strategic outcomes, and receive other grant funding sources	\$ 500,000			\$ -
Park View Support		Resources to determine and improve the long-term financial health of our nursing home.	\$ 2,000,000			\$ -
Fire Chief Association		Winnebago County Fire Chief Association requested funds for purchasing radios and radio equipment to be distributed equitable among association member fire departments.	\$ 2,100,000	\$ 2,100,000	\$ -	\$ 2,100,000
Unallocated		Not allocated based on board action in March	\$ 1,979,100			\$ -

SOLID WASTE

Solid Waste Fund: 520 2024 BUDGET NARRATIVE

DEPARTMENT HEAD: John M. Rabe, P.E.
LOCATION: Winnebago County Solid Waste Department
100 W. County Road Y
Oshkosh, WI 54901

Telephone: (920) 232-1805

The Solid Waste Management Board (SWMB) owns and operates the Winnebago County Solid Waste/Recycling Transfer Facility, Sunnyview Landfill Co-Disposal and Sludge Sites (closed), Snell Road Landfill (closed), Household Hazardous Waste (HHW) Facility and Landfill Gas Collection/Utilization Facilities. The Solid Waste Management Board also co-owns/operates the Tri-County Recycling Facility along with partner Counties, Outagamie and Brown.

PROGRAMS:

- Administration
- County Board and Committee Support
- Education and Outreach
- Electronics Recycling Drop-Off
- Household Hazardous Waste Drop-Off
- Ken Robl Conservation Park
- Landfill Convenience Drop-Off Area
- Landfill Gas to Energy Operations
- Signing Municipalities / RUGs
- Single Stream Recycling Transfer Station Operations
- Snell Road Landfill Long-Term Care and Compliance Monitoring
- Solid Waste Transfer Station Operations
- Special Waste Customer Management
- Staff Development and Training
- Sunnyview Landfill Long-Term Care and Compliance Monitoring
- Tri-County (BOW) Recycling Partnership Support
- Tri-County (BOW) Solid Waste Partnership Support
- Universal Waste Drop-Off
- Yard Waste & Brush Recycling

SINCE THE LAST BUDGET:

The Solid Waste Department continued to implement new initiatives to help educate Winnebago County residents to improve overall recycling efforts (Apartment Recycling Guidelines, Waste Wizard tool and Betterbin app) in hopes of reducing waste disposed in landfills.

LOOKING AHEAD TO 2024:

The Solid Waste Department 2024 budget includes the following solid waste tipping fee increases: \$6.00/ton increase to the Out of County Rate (\$58.00/ton); \$4.00/ton increase to the Gate Rate (\$56.00/ton), \$4.00/ton increase to the Signing Municipality/RUG Rate (\$53.00/ton). These changes were implemented to match Outagamie County Landfill's proposed 2024 solid waste Out of County and Gate Rates. The Signing Municipality/RUG recycling tipping fee rate will remain at \$5.00/ton. Winnebago County as a whole will look to increase office recycling efforts (reduce waste) in 2024 with a few initiatives.

COUNTY EXECUTIVE CHANGES FROM DEPARTMENT REQUEST:

The county executive removed one (1) full-time Environmental Manager position from the department's request. This position has been vacant since December 2021.

COUNTY BOARD CHANGES FROM EXECUTIVE BUDGET:

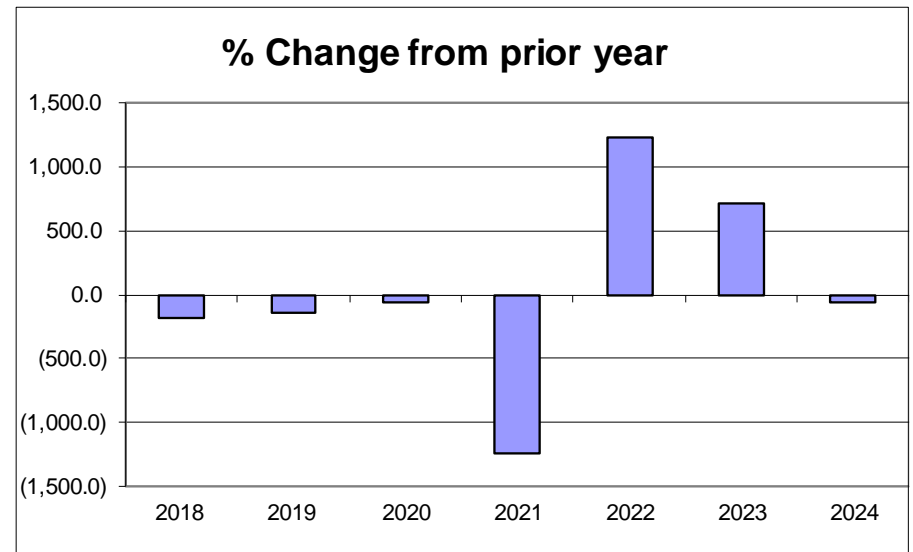
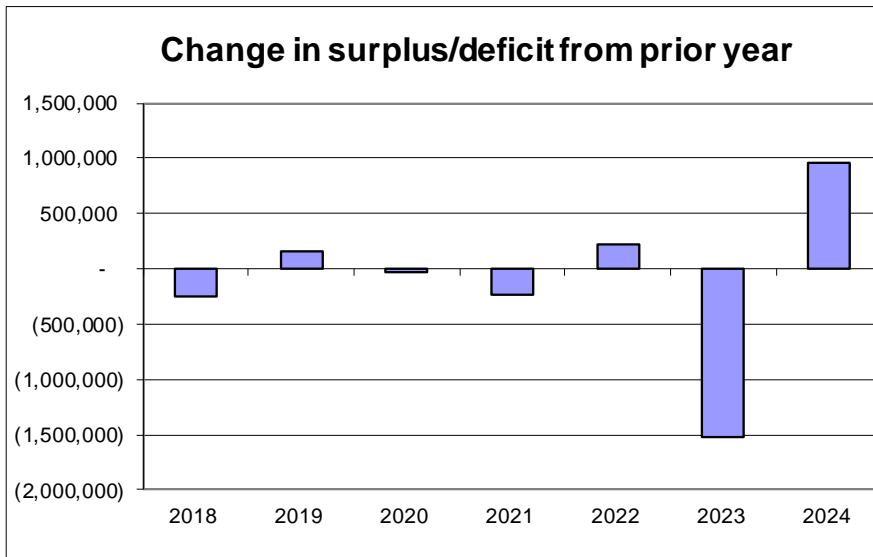
Solid Waste's Adopted Budget reflects a \$4,101 reduction in the Worker's Compensation line in the fringe benefits of the labor category. An error was found in the calculation of these costs by the Administration Department after the Executive Budget was finalized. This was presented by the Finance Director as an Error Report. The County Board voted to pass the change.

DEPARTMENT STAFFING:

The changes to the Table of Organization of Classified Positions can be found in the Overview section. For the 2024 budget, one (1) full-time Environmental Manager position and two (2) full-time Solid Waste Associate positions will be eliminated from the Table of Organization of Classified Positions. One (1) full-time Solid Waste Associate position and two (2) full-time Solid Waste Specialist positions will be added to the Table of Organization of Classified Positions.

DEPARTMENT SUMMARY:

The Solid Waste Department operates as a proprietary-type activity (enterprise fund) and as such, does not have a direct effect on the tax levy. The department charges user (tipping) fees, which supports all operations. The 2024 net deficit is budgeted at (\$537,410) with the solid waste tipping fee increases described above. A schedule of significant changes follows.



SIGNIFICANT CHANGES FROM 2023 ADOPTED - Solid Waste

Significant changes from 2023		Total	
2023 Budgeted Surplus (Deficit)		\$ (1,498,225)	
Significant changes to revenues:			
Account	Object	Amount	
Power Sales	45029	200,000	Increase due to projected power purchase agreement rates, along projected landfill gas flow rates and engine/generator operation.
Landfill Fees - Public Services	45051	527,200	Increase due to projected solid waste tonnages and the \$4.00/ton increases in the solid waste tipping fee rates as part of the Tri-County Solid Waste Program.
Other Fees	43001	(24,000)	Decrease due to lower planned recycling material hauling charges (due to lower diesel fuel costs) that are reimbursed by the Tri-County Recycling Program.
Landfill Fees - Intergov	43010	(678,000)	Decrease due to a change in how alternative daily cover/beneficial use (ADC/BU) tonnages & revenues are tracked and shared by the Tri-County Solid Waste Program.
Refunds Municipal	43015	125,000	Increase due to lower projected recycling commodity surplus revenue reimbursements for our Signing Municipalities (RUGs).
Landfill Fees Out of County	43020	48,000	Increase due to a change in the Out of County solid waste tipping fee (\$6.00/ton increase) as part of the Tri-County Solid Waste Program.
Transfer Station Cost Credit	43021	210,000	Increase due to higher solid waste transfer station operational costs that are reimbursed by the Tri-County Solid Waste Program (labor & benefits, maintenance costs, contracted services, credit card fees, depreciation, etc.)
Interest Investments	48000	171,000	Increase based on the projected general fund interest rate provided by the Finance Department.
Interest Income - LTC	48004	27,000	Increase based on the projected WI Department of Natural Resources (WDNR) Escrow account interest rate provided by the Finance Department.
Total revenue changes		606,200	

SIGNIFICANT CHANGES FROM 2023 ADOPTED - Solid Waste

Significant changes to expenses:			
Account	Object	Amount	Description
Labor	Multiple	143,308	Increase based on requested Table of Organization changes and costs provided by the Human Resources Department resulting from the 2023 Compensation Study.
Small Equipment	53522	25,850	Increase due to planned purchases of replacement leachate extraction pumps at both the Sunnyview and Snell Road Landfills and camera system additions for the Landfill/Transfer Station.
Maintenance Equipment	54022	14,235	Increase due additional maintenance required for solid waste and recycling compactors at the Transfer Station.
Repair Maintenance Supplies	54024	28,500	Increase to bring in line with current necessary expenses necessary for LTC maintenance of the Snell Road and Sunnyview Landfills.
Equipment Repairs	54029	19,300	Increase based on planned vendor repairs of fixed and mobile equipment.
Maintenance Grounds - Interfund	74021	30,000	Increase due to a planned increase in blacktop/concrete repairs performed by Highway Department staff.
Legal Services	55001	(45,000)	Decrease based on projected costs associated with the Snell Road Landfill lawsuit and landfill gas renewable attributes sale negotiations.
Grounds Maintenance	55007	154,000	Increase due to the planned relocation of Engine 4 to the Snell Road Landfill to improve operational efficiency and increase revenue potential.
Professional Services	55014	21,700	Increase based on planned website updates, electrical/plumbing/HVAC repairs, fire suppression system inspections/repairs and scale inspections/certifications
Architect Engineer	55019	(39,000)	Decrease based on long-term planning projects and ongoing operation, maintenance and monitoring needs.
Management Services	55020	41,700	Increase due to various items including UW-Oshkosh biodigester tipping fees, HHW disposal fees, credit card fees, tire recycling fees and back-up container hauling services.
Regional Fees	55048	(632,200)	Decrease due to a change in how ADC/BU tonnages & expenses are tracked and shared by the Tri-County Solid Waste Program.
Prop Liab Insurance	56000	(24,506)	Decrease due to a policy change for special Pollution Liability Insurance policy carried by the SWMB in case of new contamination issue at the Snell Road and Sunnyview Landfills.
Amortization of SSR	56504	(70,000)	Decrease due to the end of debt service payments for the SWMB's share of the Tri-County Recycling Facility in Outagamie County.
Other small changes		(22,502)	This is a combination of small increases and decreases to revenue and expense accounts.
Total expense changes		(354,615)	
2024 Budgeted Surplus (Deficit)		\$ (537,410)	

Note: Capital Outlay and Debt Principal / Interest are not included in this surplus/(deficit) calculation as their enterprise fund consists of close to asset and close to debt. Solid Waste does not receive levy funds.

Financial Summary Solid Waste

<u>Items</u>	<u>2023 6-Month Actual</u>	<u>2023 12-Month Estimate</u>	<u>2023 Adopted Budget</u>	<u>2023 Adjusted Budget</u>	<u>2024 Adopted Budget</u>
Total Revenues	5,370,973	12,653,635	10,327,900	10,327,900	10,918,900
Labor	638,959	1,430,922	1,482,477	1,482,477	1,625,796
Travel	5,099	11,005	12,060	12,060	16,815
Capital	500,948	1,497,373	2,259,000	2,259,000	664,000
Other Operating Expenses	4,000,527	10,558,697	10,731,588	10,741,531	10,213,699
Non-Operating - Debt Expenses	-	-	-	-	-
Total Expenditures	5,145,533	13,497,997	14,485,125	14,495,068	12,520,310
(Surplus)/ Deficit Before Adjustments			4,157,225		1,601,410
<i>Adjustments:</i>					
Capital Outlay			(2,259,000)		(664,000)
Debt Principal Payments			-		-
Liability Account - Sunnyview Sludge			(100,000)		(100,000)
Liability Account - Sunnyview Co-Disposal			(300,000)		(300,000)
Net (Surplus) / Deficit on a Budgetary Basis			1,498,225		537,410

Winnebago County

Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Fund - 520 - Solid Waste											
Revenue											
Intergov Rev:											
WI Dept of Administration	42002	6,813	0	0	0	0	0	0	0	0	0.00%
Agri Trade Consumer Protection	42004	16,413	18,365	16,454	15,000	15,000	17,189	15,000	15,000	15,000	0.00%
Intergov Rev Subtotal:		23,226	18,365	16,454	15,000	15,000	17,189	15,000	15,000	15,000	0.00%
Public Services:											
Rental Revenues	45011	2,023	0	0	0	0	0	0	0	0	0.00%
Power Sales	45029	1,891,318	1,702,368	1,161,382	400,000	400,000	600,000	600,000	600,000	600,000	50.00%
Donations	45034	0	0	190	0	0	85	0	0	0	0.00%
Landfill Fees	45051	7,164,949	6,556,444	6,977,816	6,530,200	6,530,200	7,020,000	7,057,400	7,057,400	7,057,400	8.07%
Other Public Charges	45057	5,575	0	0	0	0	0	0	0	0	0.00%
Public Services Subtotal:		9,063,865	8,258,811	8,139,388	6,930,200	6,930,200	7,620,085	7,657,400	7,657,400	7,657,400	10.49%
Intergov Services:											
Other Fees	43001	1,139,126	706,343	364,261	173,000	173,000	1,065,511	149,000	149,000	149,000	-13.87%
Landfill Fees	43010	126,653	955,523	762,826	738,000	738,000	693,450	60,000	60,000	60,000	-91.87%
Refunds Municipal	43015	0	0	(353,900)	(200,000)	(200,000)	(55,200)	(75,000)	(75,000)	(75,000)	-62.50%
Cost Share Municipalities	43016	18,298	9,923	12,838	15,000	15,000	15,000	15,000	15,000	15,000	0.00%
Landfill Fees Out of County	43020	0	352,030	437,909	416,000	416,000	440,000	464,000	464,000	464,000	11.54%
Transfer Station Cost Credit	43021	0	0	600,000	750,000	750,000	750,000	960,000	960,000	960,000	28.00%
Hauling Cost Credit	43022	0	0	690,000	980,000	980,000	980,000	960,000	960,000	960,000	-2.04%
Intergov Services Subtotal:		1,284,077	2,023,820	2,513,934	2,872,000	2,872,000	3,888,761	2,533,000	2,533,000	2,533,000	-11.80%

Winnebago County

Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Fund - 520 - Solid Waste											
Interfund Revenue:											
Landfill Fees	65051	35,546	32,018	51,516	65,000	65,000	45,000	65,000	65,000	65,000	0.00%
Other Department Charges	65081	57,115	58,550	58,748	0	0	0	0	0	0	0.00%
Interfund Revenue Subtotal:		92,661	90,568	110,264	65,000	65,000	45,000	65,000	65,000	65,000	0.00%
Total Operating Revenue:											
		10,463,829	10,391,564	10,780,040	9,882,200	9,882,200	11,571,035	10,270,400	10,270,400	10,270,400	3.93%
Interest:											
Interest Investments	48000	634,618	448,530	534,307	283,000	283,000	800,000	454,000	454,000	454,000	60.42%
Investment Mark to Market	48002	529,134	(616,552)	(2,365,630)	0	0	0	0	0	0	0.00%
Interest Income -LTC	48004	345,049	(107,874)	(546,492)	124,000	124,000	150,000	151,000	151,000	151,000	21.77%
Interest Subtotal:		1,508,801	(275,895)	(2,377,814)	407,000	407,000	950,000	605,000	605,000	605,000	48.65%
Misc Revenues:											
Sale Of Prop Equip	48104	0	51,500	6,650	0	0	0	0	0	0	0.00%
Sale of Scrap	48106	36,495	65,954	50,623	38,200	38,200	97,100	43,000	43,000	43,000	12.57%
Other Miscellaneous Revenues	48109	7,085	2,153	13,998	500	500	500	500	500	500	0.00%
Misc Revenues Subtotal:		43,579	119,607	71,271	38,700	38,700	97,600	43,500	43,500	43,500	12.40%
Other Financing Srcs:											
Gain Sale of Assets	49000	0	10,866	0	0	0	35,000	0	0	0	0.00%
Other Financing Srcs Subtotal:		0	10,866	0	0	0	35,000	0	0	0	0.00%
Total Non-Operating Revenue:											
		1,552,380	(145,423)	(2,306,543)	445,700	445,700	1,082,600	648,500	648,500	648,500	45.50%
Revenue Total:											
		12,016,209	10,246,142	8,473,496	10,327,900	10,327,900	12,653,635	10,918,900	10,918,900	10,918,900	5.72%

Winnebago County

Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Fund - 520 - Solid Waste											
Expense											
Wages:											
Regular Pay	51100	892,369	875,618	798,262	991,475	991,475	987,000	1,158,984	1,086,850	1,086,850	9.62%
Temporary Employees	51101	17,645	12,203	0	15,000	15,000	0	0	0	0	-100.00%
Elected Officials	51103	3,100	2,900	3,025	3,750	3,750	3,750	3,750	3,750	3,750	0.00%
Overtime	51105	45,826	36,160	24,883	56,396	56,396	24,722	54,946	54,946	54,946	-2.57%
Citizen Board Per Diem	51106	3,475	3,325	3,600	3,750	3,750	3,750	3,750	3,750	3,750	0.00%
Payout Wages	51120	0	199	10,537	0	0	0	0	0	0	0.00%
Wages Subtotal:		962,415	930,405	840,308	1,070,371	1,070,371	1,019,222	1,221,430	1,149,296	1,149,296	7.37%
Fringes Benefits:											
FICA Medicare	51200	70,411	68,219	61,829	81,314	81,314	80,800	92,867	87,348	87,348	7.42%
Health Insurance	51201	209,283	192,773	163,566	234,981	234,981	237,600	303,108	279,461	279,461	18.93%
Dental Insurance	51202	12,173	11,094	9,314	13,004	13,004	11,800	14,712	13,575	13,575	4.39%
Workers Compensation	51203	3,911	8,175	7,437	5,956	5,956	5,850	20,305	18,645	14,544	144.19%
Unemployment Comp	51204	0	0	3,555	0	0	0	0	0	0	0.00%
Compensated Absences Expense	51205	(2,392)	(10,422)	(19,958)	0	0	0	0	0	0	0.00%
WI Retirement	51206	63,425	60,994	52,503	71,257	71,257	69,500	79,982	75,005	75,005	5.26%
Fringe Benefits Other	51207	4,854	4,908	4,313	5,594	5,594	6,150	6,971	6,567	6,567	17.39%
GASB OPEB Adjustment	51214	(5,086)	6,954	(9,309)	0	0	0	0	0	0	0.00%
GASB WRS Life Adjustment	51215	(14,415)	8,857	10,310	0	0	0	0	0	0	0.00%
GASB WRS 68 Adjustment	51216	3,586	(92,085)	(80,163)	0	0	0	0	0	0	0.00%
Fringes Benefits Subtotal:		345,750	259,468	203,397	412,106	412,106	411,700	517,945	480,601	476,500	15.63%
Total Labor:		1,308,164	1,189,873	1,043,705	1,482,477	1,482,477	1,430,922	1,739,375	1,629,897	1,625,796	9.67%

Winnebago County

Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	2024 Adopted	% Change From Prior Yr Adopted
Fund - 520 - Solid Waste											
Travel:											
Registration Tuition	52001	1,215	2,775	3,935	7,460	7,460	7,460	10,460	10,460	10,460	40.21%
Automobile Allowance	52002	603	811	2,196	2,400	2,400	3,000	3,500	3,500	3,500	45.83%
Commercial Travel	52004	0	0	0	800	800	0	1,000	1,000	1,000	25.00%
Meals	52005	43	0	16	385	385	75	485	485	485	25.97%
Lodging	52006	663	0	180	900	900	400	1,150	1,150	1,150	27.78%
Other Travel Exp	52007	0	0	40	65	65	70	120	120	120	84.62%
Taxable Benefit	52008	0	11	0	50	50	0	100	100	100	100.00%
Travel Subtotal:		2,523	3,597	6,366	12,060	12,060	11,005	16,815	16,815	16,815	39.43%
Total Travel:		2,523	3,597	6,366	12,060	12,060	11,005	16,815	16,815	16,815	39.43%
Capital Outlay:											
Buildings	58001	734,728	62,950	0	275,000	275,000	200,000	80,000	80,000	80,000	-70.91%
Improvements	58002	20,910	302,914	0	20,000	20,000	20,000	120,000	120,000	120,000	500.00%
Equipment	58004	369,417	48,010	309,764	1,964,000	1,964,000	1,277,373	464,000	464,000	464,000	-76.37%
Capital Outlay Subtotal:		1,125,055	413,875	309,764	2,259,000	2,259,000	1,497,373	664,000	664,000	664,000	-70.61%
Total Capital:		1,125,055	413,875	309,764	2,259,000	2,259,000	1,497,373	664,000	664,000	664,000	-70.61%
Office:											
Office Supplies	53000	13,093	3,878	3,513	4,300	4,300	3,350	4,350	4,350	4,350	1.16%
Stationery and Forms	53001	0	62	23	100	100	500	500	500	500	400.00%
Printing Supplies	53002	407	592	2,220	3,000	3,000	3,000	4,000	4,000	4,000	33.33%
Print Duplicate	53003	4,006	4,250	5,312	6,300	6,300	6,000	6,300	6,300	6,300	0.00%
Postage and Box Rent	53004	728	384	491	600	600	2,700	1,700	1,700	1,700	183.33%
Computer Software	53006	13,244	1,973	518	3,300	3,300	3,087	3,300	3,300	3,300	0.00%

Winnebago County

Budget Detail - 2024

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Fund - 520 - Solid Waste											
Telephone	53008	13,245	8,902	5,720	11,300	11,300	7,300	7,800	7,800	7,800	-30.97%
Print Duplicate	73003	2,589	2,612	2,691	2,700	2,700	5,750	5,750	5,750	5,750	112.96%
Postage and Box Rent	73004	3,181	1,339	758	1,000	1,000	600	1,000	1,000	1,000	0.00%
Computer Licensing Charge	73006	0	0	3,311	3,012	3,012	3,012	6,341	6,341	6,341	110.52%
Computer Server Charge	73030	4,645	0	0	0	0	0	0	0	0	0.00%
Office Subtotal:		55,138	23,992	24,556	35,612	35,612	35,299	41,041	41,041	41,041	15.24%
Operating:											
Advertising	53500	4,104	5,181	6,373	21,400	21,400	21,000	21,400	21,400	21,400	0.00%
Subscriptions	53501	52	52	0	300	300	250	300	300	300	0.00%
Membership Dues	53502	954	1,277	1,158	2,300	2,300	2,000	2,300	2,300	2,300	0.00%
Publish Legal Notices	53503	111	180	0	225	225	175	325	325	325	44.44%
Household Supplies	53516	1,468	848	1,256	1,950	1,950	1,650	2,150	2,150	2,150	10.26%
Uniforms Tools Allowance	53517	0	60	350	250	250	300	500	500	500	100.00%
Food	53520	10	59	59	500	500	50	500	500	500	0.00%
Small Equipment	53522	42,202	12,632	30,946	36,100	36,100	33,900	61,950	61,950	61,950	71.61%
Shop Supplies	53523	15,616	11,299	9,013	13,950	13,950	11,500	13,350	13,350	13,350	-4.30%
Medical Supplies	53524	702	348	830	900	900	710	910	910	910	1.11%
Other Operating Supplies	53533	24	0	0	0	0	0	0	0	0	0.00%
Safety Supplies	53543	0	0	0	0	0	100	100	100	100	100.00%
Motor Fuel	53548	16,127	30,089	45,782	45,500	45,500	43,940	42,000	42,000	42,000	-7.69%
Equipment Rental	53551	37,230	2,622	503	15,500	15,500	15,300	12,500	12,500	12,500	-19.35%
Operating Licenses Fees	53553	23,984	19,265	9,436	12,600	12,600	9,650	9,650	9,650	9,650	-23.41%
Bad Debts Expense	53561	0	(36,953)	0	0	0	0	0	0	0	0.00%
Other Miscellaneous	53568	18	1,298	2,440	2,400	2,400	2,200	2,200	2,200	2,200	-8.33%
Machinery Rental	53570	0	15,764	0	0	0	0	0	0	0	0.00%
Small Equipment Technology	53580	14,966	2,570	1,357	0	0	0	0	0	0	0.00%
Motor Fuel	73548	8,650	11,343	13,028	12,600	12,600	13,100	13,600	13,600	13,600	7.94%
Operating Subtotal:		166,218	77,932	122,530	166,475	166,475	155,825	183,735	183,735	183,735	10.37%

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Fund - 520 - Solid Waste											
Repairs & Maint:											
Crushed Stone	54000	13,573	3,112	0	5,500	5,500	0	4,000	4,000	4,000	-27.27%
Other Supplies and Expense	54004	7,697	10,265	8,801	10,000	10,000	10,000	12,000	12,000	12,000	20.00%
Electrical Products	54010	1,381	569	2,600	1,500	1,500	550	1,600	1,600	1,600	6.67%
Electrical Fixtures	54011	0	0	2,512	0	0	0	0	0	0	0.00%
Other Elect Products	54012	47	0	0	50	50	50	50	50	50	0.00%
Lubricants	54016	63,205	57,313	56,934	78,000	78,000	67,000	75,000	75,000	75,000	-3.85%
Machine Equip Parts	54017	240,010	184,372	253,363	155,500	155,851	144,851	161,000	161,000	161,000	3.54%
Tires Batteries	54018	26,572	28,586	40,040	35,500	35,500	24,000	40,000	40,000	40,000	12.68%
Maintenance Buildings	54020	3,224	85	3,894	2,950	2,950	2,300	2,950	2,950	2,950	0.00%
Maintenance Grounds	54021	7,036	2,213	888	3,750	3,750	500	3,750	3,750	3,750	0.00%
Maintenance Equipment	54022	6,728	137	4,543	4,500	9,092	11,661	18,735	18,735	18,735	316.33%
Maintenance Vehicles	54023	726	378	259	500	500	250	500	500	500	0.00%
Repair Maintenance Supplies	54024	37,275	21,957	15,692	21,600	21,600	43,850	50,100	50,100	50,100	131.94%
Sign Parts Supplies	54027	1,414	6,902	293	1,550	1,550	975	1,550	1,550	1,550	0.00%
Other Maint Supplies	54028	2,903	231	0	2,000	2,000	1,000	2,000	2,000	2,000	0.00%
Equipment Repairs	54029	149,801	138,892	193,457	140,200	140,200	155,079	159,500	159,500	159,500	13.77%
Labor-Ldfl from Hwy	74018	0	0	10,860	1,100	1,100	0	1,000	1,000	1,000	-9.09%
Machinery-Ldfl from Hwy	74019	111	0	0	1,000	1,000	0	1,000	1,000	1,000	0.00%
Maintenance Buildings	74020	8,256	10,500	10,500	14,000	14,000	14,000	9,000	9,000	9,000	-35.71%
Maintenance Grounds	74021	4,343	0	16,245	150	150	30,150	30,150	30,150	30,150	20,000.00%
Technology Repair and Maintain	74029	759	726	693	759	759	759	759	759	759	0.00%
Repairs & Maint Subtotal:		575,061	466,238	621,574	480,109	485,052	506,975	574,644	574,644	574,644	19.69%
Utilities:											
Heat	54700	6,570	8,326	11,895	13,800	13,800	13,500	13,600	13,600	13,600	-1.45%
Power and Light	54701	102,607	102,589	104,451	116,200	116,200	116,000	113,000	113,000	113,000	-2.75%
Water and Sewer	54702	250,819	234,472	241,216	341,900	341,900	308,900	331,900	331,900	331,900	-2.92%
Utilities Subtotal:		359,996	345,387	357,563	471,900	471,900	438,400	458,500	458,500	458,500	-2.84%

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Fund - 520 - Solid Waste											
Contractual Services:											
Medical and Dental	55000	100	680	587	1,000	1,000	1,000	1,000	1,000	1,000	0.00%
Legal Services	55001	14,601	9,937	40,001	60,000	60,000	30,000	15,000	15,000	15,000	-75.00%
Pest Extermination	55002	3,050	3,280	3,138	3,300	3,300	3,300	3,300	3,300	3,300	0.00%
Vehicle Repairs	55005	135	0	1,806	5,000	5,000	2,000	3,000	3,000	3,000	-40.00%
Grounds Maintenance	55007	327,687	148,846	142,242	207,000	212,000	156,000	361,000	361,000	361,000	74.40%
Building Repairs	55008	32,665	9,519	6,656	35,200	35,200	30,200	35,200	35,200	35,200	0.00%
Professional Service	55014	12,725	20,222	24,554	23,150	23,150	40,850	44,850	44,850	44,850	93.74%
Collection Services	55015	522	0	0	0	0	0	0	0	0	0.00%
Janitorial Services	55016	19,965	20,076	20,328	25,000	25,000	26,100	27,800	27,800	27,800	11.20%
Architect Engineer	55019	364,483	309,524	347,427	607,000	607,000	480,000	568,000	568,000	568,000	-6.43%
Management Services	55020	209,061	212,697	282,502	297,300	297,300	336,000	339,000	339,000	339,000	14.03%
Other Contract Serv	55030	19,263	15,168	10,833	12,700	12,700	7,584	8,700	8,700	8,700	-31.50%
Regional Fees	55048	4,294,890	4,058,434	6,292,412	5,916,000	5,916,000	5,957,000	5,283,800	5,283,800	5,283,800	-10.69%
Hauling Fees	55049	969,469	916,814	1,132,609	1,153,000	1,153,000	1,177,230	1,106,000	1,106,000	1,106,000	-4.08%
Accounting Auditing	75012	40,080	41,088	41,088	44,000	44,000	44,000	47,500	47,500	47,500	7.95%
Data Processing	75013	19,920	16,800	16,800	24,600	24,600	24,600	26,252	26,252	26,252	6.72%
Professional Services	75014	47,712	50,640	50,640	60,000	60,000	60,000	65,252	65,252	65,252	8.75%
Contractual Services Subtotal:		6,376,328	5,833,725	8,413,623	8,474,250	8,479,250	8,375,864	7,935,654	7,935,654	7,935,654	-6.36%
Insurance Expenses:											
Prop Liab Insurance	56000	51,511	53,064	25,901	50,506	50,506	26,000	26,000	26,000	26,000	-48.52%
Prop Liab Insurance	76000	39,696	51,312	66,470	69,736	69,736	69,736	77,125	77,125	77,125	10.60%
Insurance Expenses Subtotal:		91,207	104,376	92,371	120,242	120,242	95,736	103,125	103,125	103,125	-14.24%

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Fund - 520 - Solid Waste											
Deprec & Amort:											
Provision for Long Term Care	56502	(771,665)	(525,644)	677,061	0	0	0	0	0	0	0.00%
Depreciation Expense	56503	909,807	977,811	882,807	913,000	913,000	881,000	917,000	917,000	917,000	0.44%
Amortization of SSR	56504	63,857	69,598	69,598	70,000	70,000	69,598	0	0	0	-100.00%
Deprec & Amort Subtotal:		201,999	521,765	1,629,466	983,000	983,000	950,598	917,000	917,000	917,000	-6.71%
Total Other Operating:		7,825,946	7,373,415	11,261,682	10,731,588	10,741,531	10,558,697	10,213,699	10,213,699	10,213,699	-4.83%
Debt Payments:											
Debt Principal Payments	57000	2,634	0	0	0	0	0	0	0	0	0.00%
Debt Interest Payments	57001	16	0	0	0	0	0	0	0	0	0.00%
Debt Payments Subtotal:		2,649	0	0	0	0	0	0	0	0	0.00%
Total Non-Operating Expense:		2,649	0	0	0	0	0	0	0	0	0.00%
Expense Total:		10,264,338	8,980,760	12,621,517	14,485,125	14,495,068	13,497,997	12,633,889	12,524,411	12,520,310	-13.56%
Solid Waste Net Surplus / (Deficit):		1,751,872	1,265,382	(4,148,021)	(4,157,225)	(4,167,168)	(844,362)	(1,714,989)	(1,605,511)	(1,601,410)	-61.48%
Less:											
Capital Outlay		1,125,055	413,875	309,764	2,259,000	2,259,000	1,497,373	664,000	664,000	664,000	-70.61%
Debt Principal Payments		2,634	0	0	0	0	0	0	0	0	0.00%
Less Liability Account - Sunnyview Sludge		0	0	0	100,000	100,000	100,000	100,000	100,000	100,000	0.00%
Less Liability Account - Sunnyview Co-Disposal		0	0	0	300,000	300,000	300,000	300,000	300,000	300,000	0.00%
DNR Release of Escrow Funds		603,895	430,779	0	0	0	0	0	0	0	0.00%
Solid Waste Net Surplus / (Deficit):		3,483,456	2,110,035	(3,838,256)	(1,498,225)	(1,508,168)	1,053,011	(650,989)	(541,511)	(537,410)	-64.13%
Fund Adjustments					1,498,225	1,508,168	(1,053,011)	650,989	541,511	537,410	-64.13%
Net Solid Waste:					0	0	0	0	0	0	0.00%

WINNEBAGO COUNTY CAPITAL OUTLAY - 2024

<u>Department</u>	<u>Description</u>	<u>Quantity</u>	<u>Unit Cost</u>	<u>Capital Outlay</u>
Solid Waste -				
	Equipment Storage Building	1	80,000	80,000
	Office Renovation	1	120,000	120,000
	40 cu. Yd. Roll-Off Container	2	12,000	24,000
	Track Loader with Accessories	1	100,000	100,000
	Vehicle	1	40,000	40,000
	Track Loader Trailer	1	25,000	25,000
	10' x 80' Truck Scale & Kiosk	1	250,000	250,000
	UTV	1	25,000	25,000
		9		664,000

**SOLID WASTE
PROGRAM BUDGETS**

NAME	ORG	LABOR	TRAVEL & MEETINGS	CAPITAL	OTHER EXPENSES	TOTAL EXPENSES	REVENUES	TOTALS BY YEAR			ANNUAL PERCENT INCREASES	
								2024	2023	2022	2024	2023
								ADOPTED	ADOPTED	ADOPTED	OVER 2023	OVER 2022
Administration	52801	282,944	13,300	439,000	1,004,289	1,739,533	672,500	1,067,033	1,335,135	712,508	(20.10)	87.40
Snell Road	52803	122,930	-	225,000	475,800	823,730	-	823,730	885,589	934,204	(7.00)	(5.20)
Sludge Cells	52805	29,237	-	-	82,000	111,237	-	111,237	125,334	129,652	(11.20)	(3.30)
Co-Disposal	52807	137,459	-	-	380,500	517,959	-	517,959	501,052	474,528	3.40	5.60
Hazardous Waste	52809	38,653	295	-	101,960	140,908	15,000	125,908	105,407	107,217	19.40	(1.70)
Recycling	52811	297,535	1,370	-	395,151	694,056	928,000	(233,944)	(67,360)	(70,727)	247.30	(4.80)
Recycling - Debt Principal	52811	-	-	-	-	-	-	-	-	70,000	0.00	(100.00)
Recycling - Debt Interest	52811	-	-	-	-	-	-	-	-	3,000	0.00	(100.00)
MSW Transfer Station	52813	486,593	100	-	6,724,775	7,211,468	8,702,400	(1,490,932)	(496,265)	(1,136,142)	200.40	(56.30)
Landfill Gas	52817	230,445	1,750	-	1,049,224	1,281,419	601,000	680,419	1,768,333	(276,337)	(61.50)	(739.90)
Grand Totals		<u>1,625,796</u>	<u>16,815</u>	<u>664,000</u>	<u>10,213,699</u>	<u>12,520,310</u>	<u>10,918,900</u>	<u>1,601,410</u>	<u>4,157,225</u>	<u>947,903</u>	(61.50)	338.60
Less Capital								(664,000)	(2,259,000)	(494,000)	(70.60)	357.30
Less Debt Principal								-	-	(70,000)	0.00	(100.00)
Less Liability - Sunnyview Sludge								(100,000)	(100,000)	(100,000)	0.00	100.00
Less Liability - Sunnyview Co-Disposal								(300,000)	(300,000)	(300,000)	0.00	100.00
Fund Adjustments - Surplus / (Deficit)								(537,410)	(1,498,225)	16,097	(64.10)	(9407.50)
Net Solid Waste								<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00</u>	<u>0.00</u>

GLOSSARY

Accrual Accounting: A method of accounting in which revenues are recognized in the accounting period in which they are earned. Expenditures are recognized in the accounting period in which the liability is incurred. This method also is often contrasted with **Cash Accounting**.

Agency Fund: A **Fiduciary Fund** in which the government is a temporary agent.

Annual Comprehensive Financial Report (ACFR): In addition to the **Budget**, the CAFR is one of the primary financial documents of the government. The document is prepared at the end of the **Fiscal Year** and presents summaries of the government's fiscal activities in the past year (in comparison to previous years and the budget). Specifically, the document contains comprehensive (combined) **Balance Sheets**, statements of **Revenues** and **Expenditures** and changes in the **Fund Balance** for all **Governmental Funds**.

Appropriations: The amount of money granted by the legislative body to units of local government for most activities in the coming **Fiscal Year**. Appropriations are usually reported in the budget by **Line Item**; and they allow governmental units to make new expenditures and incur new obligations up to the amount of the appropriation. Appropriations are also called budgeted expenditures.

Assessed Valuation: This is the value of the property that is available for taxation which is determined annually and is based on the ratio of the property's assessed value to its "fair market value." The process of determining a property's assessed value is called an **Assessment**, and assessors consider many factors when valuing properties. See **Equalized Assessed Valuation**.

Assets: As reported on a **Balance Sheet** for a given fund, assets include any financial resources available to government such as cash, expected tax revenues, payments due from other funds or governmental units, and inventories.

Balance Sheet: A periodic report on the government's **Assets, Liabilities, and Fund Equity**, and all **Governmental Funds**. The governmental financial officer or the Accounting division usually prepares these reports.

Bonds (Municipal): A method of issuing **long-term Debt** to local governments or semi-independent agencies associated with local government such as authorities or corporations. The two primary types of bonds are: General **Obligation** and **Revenue**. All municipal bonds are tax exempt, and therefore are usually bought by investors with high marginal tax rates such as commercial banks and high-income individuals. Investment patterns in municipal bonds have changed dramatically since the late 70's due to revenue limitations, radical changes in interest rates, and the national Tax Reform Act of 1986 that eliminated the benefits of using revenue bonds for "private purpose development."

Bond Rating: A judgement on the investment quality of the **Bond** which reflects the government's ability to repay the debt or its creditworthiness. The stronger the rating, the lower the interest rate assigned to the bond by the underwriters. There are three rating agencies: Moody's Investors Service, Standard & Poor's Corporation, and Fitch's. A variety of characteristics about the government and community are examined to determine its rating such as the strength of the local economy, the financial management practices of the government, debt factors, and administrative practices.

Budget: The budget is one of the primary financial documents of the government, in addition to the **Comprehensive Annual Financial Report**. The budget is prepared before the beginning of the **Fiscal Year** and documents expected **Revenues**, and **Appropriations** for the entire government and for the various departments and divisions of the government.

Cash Accounting: Different from accrual accounting in that both revenues and expenditures are not recognized until the cash transfers are actually made. This method of accounting is not recognized by **Generally Accepted Accounting Principles (GAAP)**.

Capital Assets: Long-term assets that the government intends to use or hold for a relatively long period of time, such as land, buildings, machinery, and equipment.

Current Assets: include any financial resource available to a government unit to meet any obligations due within a year. This would include non-cash assets that could be convertible to cash to meet obligations due within a year. For instance, receivables would be classified as a current asset if they would be collectible within one year.

Current Liabilities: include any amount owed to outside parties where the amounts must be repaid within a year. An example would include telephone and utility bills. These obligations are due within a year.

Debt Limit: The maximum amount of gross or net debt which is legally permitted by state mandate, constitution, or voter approval. These limits usually apply only to **General Obligation Bonds** rather than **Revenue Bonds**.

Debt Service Fund: A fund that accounts for the payment of principal and interest on the government's **long-term Debt**.

Depreciation: Expiration in the service of a **Fixed Asset** which is considered a portion of the total cost of the fixed asset and charged as an expense during a particular period.

Encumbrance: A commitment to expend funds for a particular purpose (even prior to establishing a legal obligation or liability). They are not recorded as **Expenditures, Appropriations, or Liabilities** but as a reduction in the **Fund Equity** (as reported on the **Balance Sheets**). Encumbrances become **Expenditures** when cash payments are actually made.

Enterprise Fund: A fund that accounts for services that are supported primarily by **User Charges** such as golf courses, swimming pools, or garbage collection.

Equalized Assessed Valuation: Because **Assessed Valuation** (and therefore the **Tax Rate**) may vary from market values of property in different communities, state governments establish an equalized assessed valuation of property to be used for taxation at other levels of government such as the county. In this case, the equalization ensures that taxpayers within the county will be taxed at the same level of market value, for the county's portion of the **Property Tax**, even though municipalities within the county will calculate **Assessed Valuation** of properties within their borders at different times and, therefore, have different estimates of market values.

Executive Budget: A type of budgeting process in which the **Chief Executive** has primary responsibility for preparing the budget and authority over budget that is presented to the legislative body for approval.

Expendable Fund: Accounting or budgeting funds in which authorization for new spending or incurring new obligations expires at the end of the **Fiscal Year**. **Governmental Funds** are usually expendable.

Expenditures: The actual cash payments of governmental units for all activities, which are monitored throughout the year, but are calculated for an entire **Line-item** or **Program** in the budget for a previous **Fiscal Year**.

Fiscal Year: A twelve-month period of time for which governmental activities are budgeted and the **Budget** is prepared. This is also the time allotted to record and present other summary financial statements such as the **Comprehensive Annual Financial Report**. Technically, a fiscal year can be any set of 12 months, but most municipalities operate on a January 1 to December 31 fiscal year.

Fund Balance: As defined in the **Balance Sheets** of all **Governmental Funds**, it is that part of the **Fund Equity** that is available for future commitment, expenditure, or appropriation. More specifically, it is that part of the fund equity that is not reserved for **Encumbrances**, and may be called the **Unreserved Fund Balance**.

Fund Equity: As reported in the **Balance Sheets** of all **Governmental Funds**, fund equity is defined as fund **Assets** minus fund **Liabilities**.

GAAP: Stands for Generally Accepted Accounting Principles. These are national standards of financial reporting as established by the Governmental Accounting and Standards Board (GASB).

General Fund: The fund that accounts for and supports most services in government.

General Obligation Bond: long-term Debt, which is secured by the government's full faith and credit (i.e. its taxing powers). These bonds usually have a lower rate of interest than **Revenue Bonds** because of lesser risk associated with a very secure source of repayment. They often require an affirming vote of the public, and their principal retired or repaid in the future from the **General Fund**. Once the debt is issued, payment of interest and principal is handled through a **Debt Service Fund**.

Goal: a long-term, attainable target for an organization – its vision of the future.

Governmental Funds: Four different accounting or budgetary groups which, generally, are unique to government and which account for most governmental activities. These funds are the: **General Fund, Capital Project Fund, Debt Service Fund, and Special Revenue Fund**.

Home Rule: State laws or constitutional stipulations regarding local government in the following areas: 1) its form; 2) the type or extent of services provided; 3) the range of revenues that they can levy, and tax, debt, or expenditure limitations.

Intergovernmental Revenue: Revenues that are transferred from other governments to the local government or are passed through the local government directly to individuals or other entities. There are three broad types of intergovernmental revenues: **Grants-in-Aid, Shared Revenues, and Transfer Payments**.

Internal Service Fund: A fund that accounts for the provision of goods and services from one agency or department to another within the government (e.g. maintenance on equipment, printing and copying, or information services).

Liabilities: As reported in the **Balance Sheet** for a given fund, liabilities include amounts owed to persons or organizations outside that fund. Examples of liabilities are: payable vouchers, amounts due to other funds or units, and deferred revenues.

Line-item Budget: Line-item budget presentations group expenditures according to the object of expenditure such as salaries, benefits, supplies, equipment, and maintenance. These categories, such as salaries, may be further divided into temporary wages, permanent wages, and overtime.

Long-Term Debt: A governmental unit may issue long-term debt to finance capital and infrastructure expenditures. In contrast to **Short-Term Debt**, it should not be used for regular operations. The two primary means of issuing or financing long-term debt are: **General Obligation Bonds** and **Revenue Bonds**.

Matching Grant: A specific type of **Conditional Grant** in which the local government must contribute some percentage of funds in order to receive the grant.

Millage: A term applied to the **Tax Rate** of a **Property Tax** which specifies the rate of taxation on a dollar of assessed value (or on a \$1,000). The term "20 mills" would mean two cents for every dollar of assessed value (or two dollars for every \$1,000).

NA: Not applicable or does not apply.

Objective: a specific, measurable and observable result of an organization's activity which advances the organization toward its goal.

Other Operating Expenses: Within Winnebago County, this group of expenditures includes all expenses other than labor, capital outlay and travel. Examples of groups of items include office expenses such as supplies, stationery and forms, postage and others. Other expenses also includes publications, subscriptions, dues, telephone other operating expenses, repairs and supplies, utilities, contractual expenses such as accounting, and legal services. This category also includes rental expense and insurance.

Policy: a plan, course of action or guiding principle, designed to set parameters for decisions and actions.

Program Budget: Programmatic budget presentations group the **Line-Items** into units that represent service objectives or functions such as crime prevention, fire education (Stop, Drop, & Roll), or small business incentive loans.

Proprietary Funds: General accounting or budgetary groups that are analogous to private commercial organizations. Government recognizes two types of proprietary funds: Enterprise **Funds** and **Internal Service Funds**.

Retained Earnings: is the cumulative amount by which revenues and operating transfer from other funds have exceeded expenses and transfers to other funds.

Revenues: All funds used by local government report revenues as the primary source of monetary input. There are six primary sources of revenues for **General Fund** of the local government: taxes, licenses and permits, **Intergovernmental Revenues**, **User Charges**, fines and forfeitures, and miscellaneous. Expected or budgeted revenues are those that are estimated for the coming fiscal year. Actual revenues represent the amount of money that was actually collected by the government.

Shared Revenues: A type of Intergovernmental Revenue in which revenues collected by another government which are distributed to a local government according to a formula such as number of children enrolled, population or per capita income.

Short-Term Debt: Debt that is issued for less than a year to ease temporary cash flow deficiencies until expected **Revenues** from taxes, bonds, or other governments are received.

Special Revenue Fund: A fund that accounts for specific services or projects that are funded through contractually or legally earmarked revenues.

Tax Incremental Finance (TIF) Districts: An area within the boundaries of a local government that is designated for redevelopment. Revenue from the incremental growth of the property tax base is used to provide additional funds for further redevelopment or for debt service on bonds issued for the original redevelopment efforts.

Unassigned General Fund Balance: This is a component of the **Fund Balance**, which specifies money available for future commitments, expenditures, or appropriations.

Working Capital: is the excess of current assets over current liabilities. At the end of a fiscal year, working capital can represent the net available remaining current resources of an entity available after all obligations of the current fiscal period has ended. It can represent an estimate of an entity's undesignated financial resources, similar to undesignated fund balance.

Description	Page #
Administration	124
Administration - division summary	84
Airport - individual programs	278
Airport Fund	265
Ambulance Service	452
Apportionment comparison	49
Appropriations summary	32
Budget information on a fund acctg basis	50
Budget message	5
Budget summary	31
Capital outlay budget	81
Capital projects	476
Child Support	309
Clerk of Courts - individual courts	225
Clerk of Courts & Courts	213
Corporation Counsel	92
County Board	434
County Clerk	100
County Clerk - individual programs	115
County Executive	85
County Road Maintenance	293
Debt service	454
Debt service levy - chart	46
Demographic statistics	479
District Attorney	204
Education, Culture & Recreation - division summary	359
Emergency Management	255
Equalized property value	43
Expenditure categories - chart	37
Expenditure summary - chart	35
Expenditures by fund	54
Expenditures by year	55
Facilities and Property Management	190
Facilities and Property Management - individual	202
Finance	167

Description	Page #
Financial comparison - debt service	41
Financial comparison - operating expenses	40
Financial comparison - other	42
Financial comparison - total	39
Fringe benefit components	24
Fund projections	51
General Services	131
Glossary	497
Health and Human Services - division summary	297
Highway	279
Human Resources	149
Human Services	325
Industrial Development Board	452
Information about Winnebago County	20
Information Technology	176
Jail Improvement Fund	241
Land & Water Conservation	423
Land Records Modernization	417
Levy by division - chart	38
Library tax	453
Medical Examiner	247
Miscellaneous and Unclassified Fund	444
Mission statement	11
Non-divisional summary	433
Operating grants	452
Operating levy - chart	45
Outstanding debt	459
Park View Health Center	343
Park View Health Center - individual programs	358
Parks	373
Parks - Boat Launch	384
Parks - individual programs	391
Planning & Zoning	401
Planning & Zoning - individual programs	411
Planning and Environment - division summary	392

Description	Page #
Policies - budget and financial	14
Property & Liability Insurance	143
Property Lister	412
Property tax rate limits and levy limits	21
Public Health	298
Public Safety-division summary	203
Register of Deeds	393
Resolution to Adopt the Budget	25
Revenue - graphs	56
Revenue by fund	52
Revenue by year	53
Revenue sources - chart	36
Revenue summary - chart	34
Scholarship Program	441
Self Funded Dental Insurance	163
Self Funded Health Insurance	157
Sheriff	226
Sheriff - individual programs	240
Significant information - highlights	23
Solid Waste	482
Spirit Fund Allocations Planning Document	480
Summary of County Board actions	26
Table of organization - classified positions	66
Table of organization - reporting structure	12
Table of organization changes - fiscal impact	64
Table of organization changes - positions	62
Tax apportionment- County	47
Technology Replacement	185
Total levy - chart	44
Transportation - division summary	264
Treasurer	116
University Extension	365
UWO-Fox Cities Campus	360
Veterans' Services	317
Workers Compensation Fund	137