

SUMMARY BY DIVISION

	<u>Revenues</u>	<u>Expenses</u>	<u>Adjustments</u>	<u>Levy</u>
TRANSPORTATION				
Airport	\$ 941,800	\$ 3,070,404	\$ (1,489,449)	\$ 639,155
Airport Debt	-	68,000	-	68,000
Highway Department	14,592,383	15,591,572	(999,189)	-
County Road Maintenance	2,003,390	3,080,815	-	1,077,425
	<u>\$ 17,537,573</u>	<u>\$ 21,810,791</u>	<u>\$ (2,488,638)</u>	<u>\$ 1,784,580</u>

AIRPORT

Airport Fund: 510
2015 BUDGET NARRATIVE

DEPARTMENT HEAD: Peter M. Moll
LOCATION: Wittman Regional Airport
525 W. 20th Avenue
Oshkosh, WI 54902-6871

TELEPHONE: 236-4930

MISSION STATEMENT:

To provide modern facilities and support services for Aviation-related activities that will enhance sustainable economic development of the region.

PROGRAM DESCRIPTION:

ADMINISTRATION Handle accounting and record keeping, conduct correspondence, maintain statistics, administer leases, negotiate and write contracts, collect and assemble operations statistics, update operations and security manuals, manage personnel, plan and direct airport development, promote and market airport services, supervise daily airport operations.

FIELD MAINTENANCE Maintain a safe operating Airport in compliance with Federal and State regulations and directives. Operations include turf mowing, snow plowing, lighting system and pavement maintenance. Conduct FAA-required inspections and correct deficiencies.

MAINTENANCE SHOP Perform routine, preventative, and repair maintenance on the airport's fleet of turf mowers, snow plows and blowers, trucks, and other specialized equipment.

FIRE STATION Maintain the airport-owned fire station, staffed by City of Oshkosh firefighters in a joint-use facility. Provide training required by the FAA.

TOWER Maintain a facility to provide air traffic control services and provide an regional FAA equipment repair base.

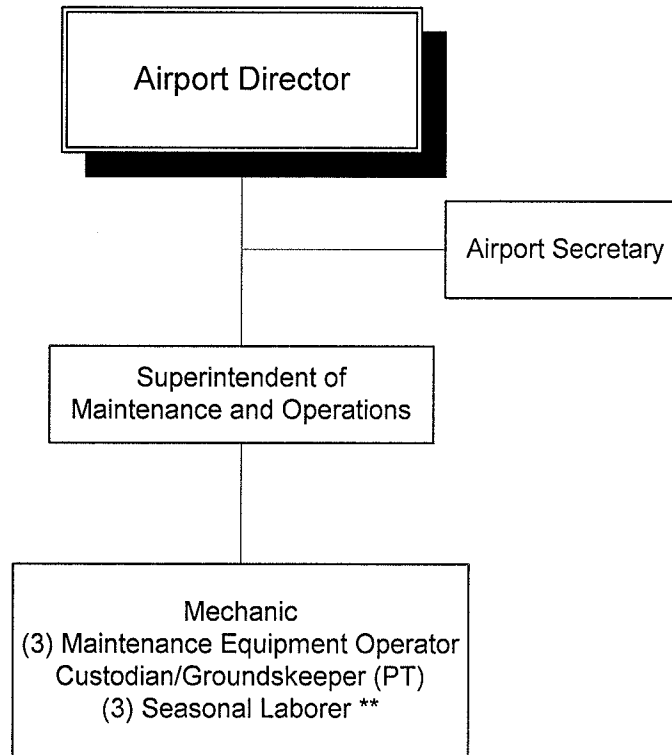
TERMINAL BUILDING Provide a central airport facility to host aviation and non-aviation related businesses and airport administration. Rent available space to concessionaires.

WEST TERMINAL BUILDING Continue full rental occupancy and maintain this facility as a long-term, revenue-producing asset.

OTHER BUILDINGS Fulfill contractual obligations by maintaining over thirty county-owned buildings, many over 40 years old. These buildings include T-hangars, multi-aircraft storage hangars, and a full-service fixed base operation. Provide hangar facilities to meet all aspects of general aviation.

UNCLASSIFIED EXPENSE Track capital outlay, including Federal and State grant programs.

AIRPORT



** Unclassified position

AIRPORT

Airport Fund: 510
2015 BUDGET NARRATIVE

DEPARTMENT HEAD: Peter M. Moll
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2014 ACCOMPLISHMENTS:

1. Continued partnership with Oshkosh Corporation with vehicle storage and testing programs.
2. Achieved over 90% hangar occupancy rate.
3. In partnership with the City of Oshkosh and Chamco, completed acquisition of 80 acres of land on the southeast side of the airport for aviation industrial development. Partnered with City and Chamco to initiate marketing efforts for the business park with Explorer Solutions of Canada.
4. Completed perimeter road and fence project with FAA and WI DOT Bureau of Aeronautics funding at 95%.
5. Teamed with Experimental Aircraft Association to ensure their successful EAA AirVenture 2014.
6. Acquired used liquid anti-ice dispensing vehicle from Dane County Regional Airport to enhance snow removal operations.
7. Acquired used Airport Rescue & Fire Fighting (ARFF) Rapid Intervention Vehicle (RIV) to replace current unit which had an antiquated fire suppression system.
8. Completed work with OMNNI Associates for updating the Airport Layout Plan (ALP)
9. Completed Terminal/FBO ramp rehabilitation project with FAA and WI DOT Bureau of Aeronautics funding at 95%.
10. Collaborated with International Aerobatic Club (IAC) chapter to host a four-day aerobatic competition at Wittman Airport.
11. Contracted with NextJen Studios for expanded airport marketing and promotions work.
12. Crack-sealed and Micro-sealed asphalted portions of two diagonal VFR runways and remarked both.
13. Repainted markings on Runway 9/27 with FAA and State DOT/BOA funding.
14. Began design and development of potential new airport administration and Fixed Base Operator (FBO) building to replace existing terminal.
15. Assisted transition of Basler Flight Service & Orion Flight Services/Air Oshkosh Flight Support FBO consolidation.

2015 GOALS & OBJECTIVES:

- 1. Continue to seek additional and alternative revenue sources, both aeronautical and non-aeronautical, to ensure consistent ability to remain as a self-sufficient department.**
- 2. Continue to operate the airport in a safe manner while complying with FAA regulations and guidelines, and while remaining within budget limitations and directives.**
- 3. Maximize the use of Federal and State funding for development to put Wittman Regional Airport in the best financially competitive and marketable position.**
- 4. Continue partnerships with NextJen Studios, Chamco, and the City of Oshkosh to attract new aviation businesses to, and assist existing businesses at, Wittman Regional Airport.**
- 5. Continue development efforts of Aviation Industrial Park land.**
- 6. Maintain partnership with EAA to ensure a viable and successful EAA AirVenture event and other year-round EAA-hosted activities .**
- 7. Initiate and continue small pavement maintenance programs to extend life of airport pavements.**
- 8. Initiate Taxiway B reconstruction and realignment project.**
- 9. Initiate design work for Taxiway A reconstruction.**
- 10. Continue design and funding options for potential terminal replacement.**
- 11. Investigate new hangar developments with outside partners and funding.**
- 12. Initiate new marketing efforts to educate the citizens of Winnebago County and surrounding areas about the positive aspects of Wittman Regional Airport.**

AIRPORT

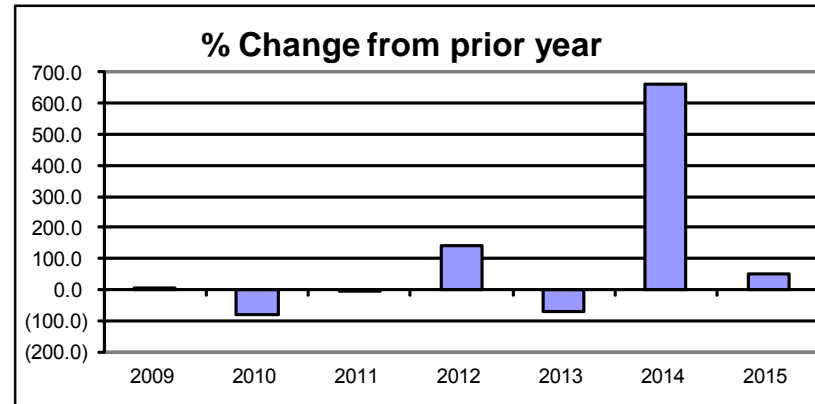
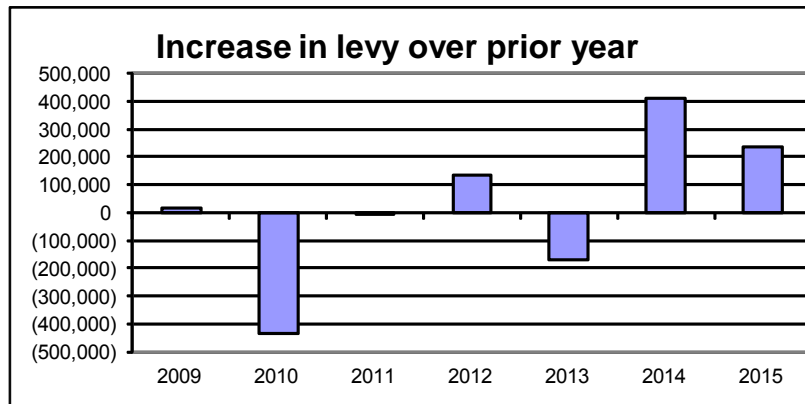
2015 BUDGET NARRATIVE HIGHLIGHTS

DEPARTMENT STAFFING:

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Full Time	7	7	7	7	7	7	7	7	7	7
Part Time	2	2	2	2	2	2	1	1	1	1
Total	9	9	9	9	9	9	8	8	8	8

There are no proposed changes to the department staffing for 2015.

COUNTY LEVY: The net tax levy for 2014 is \$707,155, an increase of \$234,750 or 49.7% over 2013. In 2015, the County is expecting a large decrease in rental revenue (430,000) associated with the storage of vehicles for the US Military as the war in Afghanistan winds down. These rental revenues have previously kept the Airport tax levy relatively low.



SIGNIFICANT CHANGES FROM 2014 ADOPTED - Airport

Account	Amount	Description
Significant changes from 2014		
Tax Levy 2014	\$ 472,405	
Revenue Changes - impact on levy:		
Land Rental - Airport	430,000	Decrease based on declining vehicle storage revenue from Oshkosh Corp.
Expense Changes - impact on levy:		
Temporary Employees	(20,246)	Moved to the regular pay line because these are actual seasonal employees.
Overtime	3,316	Increase based on historical costs.
Comp Time	(3,500)	Anticipating having employees taking time off for overtime rather than getting paid for the extra time.
Health Insurance	8,224	Increase because of a shifting of the coverage employees are taking, movement from single coverage to family.
Capital - Equipment	(143,000)	Decrease in planned equipment purchases for 2015.
Promotions Airport	11,000	Increase in marketing programs for 2015.
Maintenance Buildings	30,000	Increase due to the anticipated roof repair and electrical upgrade projects.
Maintenance Vehicles	(5,000)	Decrease in vehicle maintenance needs for 2015.
Power and Light	(11,500)	Decrease based on lease agreement with Basler for Orion Flight Services, Basler will be paying the power and light for the West Wing.
Building Repairs	16,750	Increase due to the anticipated roof repair project.
Property and Liability Insurance	3,901	Increase based on the projections received from Finance for 2015 costs.
Debt Principal Payments	(80,000)	From debt service schedule, payments fluctuate annually to maintain a level county wide debt service.
Debt Interest Payments	(14,000)	
Other small changes:	8,805	This is a combination of small increases and decreases to revenue and expense accounts.
Tax Levy 2015	\$ 707,155	

Financial Summary Airport Fund

<u>Items</u>	<u>2014 8-Month Actual</u>	<u>2014 12-Month Estimate</u>	<u>2014 Adopted Budget</u>	<u>2014 Adjusted Budget</u>	<u>2015 Adopted Budget</u>
Total Revenues	884,167	921,300	1,371,300	1,971,300	941,800
Labor	394,769	611,297	609,902	609,902	607,194
Travel	1,067	2,625	2,190	2,190	2,280
Capital	196,341	938,525	256,000	938,525	113,000
Other Expenditures	1,490,252	2,547,255	2,547,397	2,547,397	2,415,930
Total Expenditures	2,082,429	4,099,702	3,415,489	4,098,014	3,138,404
Levy Before Adjustments	1,198,262	3,178,402	2,044,189	2,126,714	2,196,604
<u>Adjustments</u>					
Decrease fund balance			(50,000)	(50,000)	(50,000)
Back out depreciation			(1,521,784)	(1,521,784)	(1,439,449)
Net Levy After Adjustments			472,405	554,930	707,155

**Winnebago County
Budget Detail - 2015**

Description	Object	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Request	2015 Executive	2015 Adopted	% Change From Prior Yr Adopted
510 - Airport									
Revenue									
Public Services:									
Rental Revenues	45011	20,675	30,770	24,360	39,000	39,000	39,000	39,000	0.00%
Airport Landing Fees	45048	352	993	3,160	2,000	2,500	2,500	2,500	25.00%
Fuel Flowage Fee	45049	72,792	61,395	58,337	75,000	75,000	75,000	75,000	0.00%
Land Rental - Airport	45059	1,621,399	1,497,287	739,323	900,000	470,000	470,000	470,000	-47.78%
Building Rental Airport	45060	282,121	302,659	320,309	350,000	350,000	350,000	350,000	0.00%
Public Services Subtotal:		1,997,339	1,893,105	1,145,489	1,366,000	936,500	936,500	936,500	-31.44%
Intergov Services:									
Other Fees	43001	3,750	5,000	6,250	4,000	4,000	4,000	4,000	0.00%
Intergov Services Subtotal:		3,750	5,000	6,250	4,000	4,000	4,000	4,000	0.00%
Total Operating Revenue:		2,001,089	1,898,105	1,151,739	1,370,000	940,500	940,500	940,500	-31.35%
Misc Revenues:									
Sale of Scrap	48106	345	177	628	300	300	300	300	0.00%
Other Miscellaneous Revenues	48109	2,726	800	2,742	1,000	1,000	1,000	1,000	0.00%
Misc Revenues Subtotal:		3,071	977	3,370	1,300	1,300	1,300	1,300	0.00%
Other Financing Srcs:									
Gain Sale of Assets	49000	0	11,991	17,480	0	0	0	0	0.00%
Other Financing Srcs Subtotal:		0	11,991	17,480	0	0	0	0	0.00%
Transfers In:									
Other Transfers In	49501	0	0	1,528,437	0	0	0	0	0.00%
Transfers In Subtotal:		0	0	1,528,437	0	0	0	0	0.00%
Total Non-Operating Revenue:		3,071	12,968	1,549,287	1,300	1,300	1,300	1,300	0.00%
Revenue Total:		2,004,160	1,911,073	2,701,026	1,371,300	941,800	941,800	941,800	-31.32%

**Winnebago County
Budget Detail - 2015**

Description	Object	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Request	2015 Executive	2015 Adopted	% Change From Prior Yr Adopted
510 - Airport									
Expense									
Wages:									
Regular Pay	51100	396,945	400,147	371,035	390,790	396,532	396,532	396,532	1.47%
Temporary Employees	51101	0	12,782	21,176	24,500	4,254	4,254	4,254	-82.64%
Overtime	51105	13,791	9,187	13,620	9,000	12,316	12,316	12,316	36.84%
Comp Time	51108	0	4,735	5,402	3,500	0	0	0	-100.00%
Payroll Sundry Account	51190	0	528	0	0	0	0	0	0.00%
Wages Subtotal:		410,736	427,380	411,233	427,790	413,102	413,102	413,102	-3.43%
Fringes Benefits:									
FICA Medicare	51200	193,142	29,939	30,233	28,411	31,277	31,277	31,277	10.09%
Health Insurance	51201	0	103,499	98,098	112,296	120,520	120,520	120,520	7.32%
Dental Insurance	51202	0	5,643	5,499	5,524	8,426	8,426	8,426	52.53%
Workers Compensation	51203	0	11,483	16,843	4,321	4,045	4,045	4,045	-6.39%
Unemployment Comp	51204	2,635	0	0	0	0	0	0	0.00%
Compensated Absences Expense	51205	(19,877)	18,115	(9,143)	0	0	0	0	0.00%
WI Retirement	51206	0	23,665	25,792	27,262	27,802	27,802	27,802	1.98%
Fringe Benefits Other	51207	2,434	1,885	1,767	2,298	2,022	2,022	2,022	-12.01%
Fringe Benefit- OT Temp	51208	0	0	0	2,000	0	0	0	-100.00%
Fringes Benefits Subtotal:		178,334	194,231	169,088	182,112	194,092	194,092	194,092	6.58%
Total Labor:		589,071	621,611	580,321	609,902	607,194	607,194	607,194	-0.44%
Travel:									
Registration Tuition	52001	350	220	215	540	530	530	530	-1.85%
Automobile Allowance	52002	0	102	0	0	0	0	0	0.00%
Commercial Travel	52004	0	432	0	500	600	600	600	20.00%
Meals	52005	0	0	0	200	200	200	200	0.00%
Lodging	52006	140	381	230	900	900	900	900	0.00%
Other Travel Exp	52007	0	20	0	50	50	50	50	0.00%
Travel Subtotal:		490	1,155	445	2,190	2,280	2,280	2,280	4.11%
Total Travel:		490	1,155	445	2,190	2,280	2,280	2,280	4.11%

Winnebago County Budget Detail - 2015

Description	Object	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Request	2015 Executive	2015 Adopted	% Change From Prior Yr Adopted
510 - Airport									
Capital Outlay:									
Land	58000	1,000	0	1,000,287	0	0	0	0	0.00%
Improvements	58002	0	328,771	0	0	0	0	0	0.00%
Equipment	58004	42,859	507,998	899,550	256,000	113,000	113,000	113,000	-55.86%
Capital Outlay Subtotal:		43,859	836,768	1,899,836	256,000	113,000	113,000	113,000	-55.86%
Total Capital:		43,859	836,768	1,899,836	256,000	113,000	113,000	113,000	-55.86%
Office:									
Office Supplies	53000	487	470	388	500	500	500	500	0.00%
Stationery and Forms	53001	0	44	0	100	100	100	100	0.00%
Printing Supplies	53002	138	94	128	200	200	200	200	0.00%
Postage and Box Rent	53004	16	26	0	50	50	50	50	0.00%
Telephone	53008	6,211	7,027	9,006	7,500	7,500	7,500	7,500	0.00%
Long Distance	53011	0	0	26	0	0	0	0	0.00%
Wireless	53012	468	1,457	1,540	2,000	2,000	2,000	2,000	0.00%
Pagers	53013	45	90	90	90	100	100	100	11.11%
Voice and Data Cabling	53014	460	138	201	0	0	0	0	0.00%
Office Subtotal:		7,824	9,345	11,379	10,440	10,450	10,450	10,450	0.10%
Operating:									
Advertising	53500	51	721	426	400	400	400	400	0.00%
Membership Dues	53502	975	740	1,280	1,820	1,835	1,835	1,835	0.82%
Promotions Airport	53505	53,966	57,000	60,109	54,000	65,000	65,000	65,000	20.37%
Food	53520	0	0	0	0	50	50	50	100.00%
Small Equipment	53522	39,225	30,611	13,881	22,800	21,300	21,300	21,300	-6.58%
Other Operating Supplies	53533	5,145	4,642	5,732	6,500	6,500	6,500	6,500	0.00%
Motor Fuel	53548	29,408	25,923	29,504	30,000	35,000	32,000	32,000	6.67%
Operating Licenses Fees	53553	823	289	350	1,050	1,050	600	600	-42.86%
Bad Debts Expense	53561	1,788	(163)	(806)	0	0	0	0	0.00%
Taxes & Assessments	53562	891	405	406	500	500	500	500	0.00%
Small Equipment Technology	53580	0	40	1,063	0	0	0	0	0.00%
Print Duplicate	73003	1,056	679	1,153	700	700	700	700	0.00%
Postage and Box Rent	73004	462	200	239	450	450	450	450	0.00%
Operating Subtotal:		133,789	121,088	113,336	118,220	132,785	129,335	129,335	9.40%

**Winnebago County
Budget Detail - 2015**

Description	Object	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Request	2015 Executive	2015 Adopted	% Change From Prior Yr Adopted
510 - Airport									
Repairs & Maint:									
Maintenance Buildings	54020	11,247	10,738	12,967	22,700	52,700	52,700	52,700	132.16%
Maintenance Grounds	54021	43,132	35,613	54,313	36,000	36,000	36,000	36,000	0.00%
Maintenance Equipment	54022	724	1,569	860	1,950	1,800	1,800	1,800	-7.69%
Maintenance Vehicles	54023	40,202	37,795	42,080	40,000	35,000	35,000	35,000	-12.50%
Sign Parts Supplies	54027	118	0	0	200	200	200	200	0.00%
Equipment Repairs	54029	9,998	4,670	1,701	9,000	6,500	6,500	6,500	-27.78%
Maintenance Grounds	74021	16,750	10,000	290	15,000	15,000	15,000	15,000	0.00%
Equipment Repairs	74029	297	396	396	396	350	350	350	-11.62%
Repairs & Maint Subtotal:		122,467	100,782	112,606	125,246	147,550	147,550	147,550	17.81%
Utilities:									
Heat	54700	73,561	55,953	60,051	81,000	90,500	80,000	80,000	-1.23%
Power and Light	54701	118,193	120,868	114,552	116,000	104,500	104,500	104,500	-9.91%
Water and Sewer	54702	197,872	219,592	304,691	225,000	226,000	226,000	226,000	0.44%
Refuse Collection	54703	3,794	3,736	4,237	4,008	4,096	4,096	4,096	2.20%
Utilities Subtotal:		393,419	400,149	483,531	426,008	425,096	414,596	414,596	-2.68%
Contractual Services:									
Medical and Dental	55000	504	1,034	721	700	700	700	700	0.00%
Vehicle Repairs	55005	13,822	13,986	15,892	16,000	16,000	16,000	16,000	0.00%
Grounds Maintenance	55007	60,791	56,541	83,657	73,000	74,000	74,000	74,000	1.37%
Building Repairs	55008	20,334	22,437	38,896	24,750	41,500	41,500	41,500	67.68%
Janitorial Services	55016	0	0	0	0	1,200	1,200	1,200	100.00%
Architect Engineer	55019	12,657	0	0	10,000	12,500	10,000	10,000	0.00%
Contractual Services Subtotal:		108,108	93,998	139,166	124,450	145,900	143,400	143,400	15.23%
Insurance Expenses:									
Prop Liab Insurance	76000	77,376	75,216	53,400	59,249	63,150	63,150	63,150	6.58%
Insurance Expenses Subtotal:		77,376	75,216	53,400	59,249	63,150	63,150	63,150	6.58%
Deprec & Amort:									
Depreciation Expense	56503	1,328,240	1,631,702	1,675,173	1,521,784	1,439,449	1,439,449	1,439,449	-5.41%
Deprec & Amort Subtotal:		1,328,240	1,631,702	1,675,173	1,521,784	1,439,449	1,439,449	1,439,449	-5.41%
Total Other Operating:		2,171,223	2,432,280	2,588,591	2,385,397	2,364,380	2,347,930	2,347,930	-1.57%

**Winnebago County
Budget Detail - 2015**

Description	Object	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Request	2015 Executive	2015 Adopted	% Change From Prior Yr Adopted
510 - Airport									
Debt Payments:									
Debt Principal Payments	57000	118,815	130,881	601,435	139,000	59,000	59,000	59,000	-57.55%
Debt Interest Payments	57001	73,435	11,881	23,388	23,000	9,000	9,000	9,000	-60.87%
Debt Payments Subtotal:		192,250	142,762	624,823	162,000	68,000	68,000	68,000	-58.02%
Other Financing Uses:									
Loss on Disposition of Assets	59508	0	1,080	898	0	0	0	0	0.00%
Other Financing Uses Subtotal:		0	1,080	898	0	0	0	0	0.00%
Total Non-Operating Expense:		192,250	143,842	625,722	162,000	68,000	68,000	68,000	-58.02%
Expense Total:		2,996,893	4,035,657	5,694,915	3,415,489	3,154,854	3,138,404	3,138,404	-8.11%
Airport Net/(Levy):		(992,733)	(2,124,584)	(2,993,889)	(2,044,189)	(2,213,054)	(2,196,604)	(2,196,604)	7.46%
Adjustments to calculate operating levy:									
Decrease fund balance		0	0	0	50,000	50,000	50,000	50,000	0.00%
Back out debt service		192,250	142,762	624,824	162,000	68,000	68,000	68,000	-58.02%
Back out depreciation		1,328,240	1,631,702	1,675,173	1,521,784	1,439,449	1,439,449	1,439,449	-5.41%
Net (levy) / surplus from operations:		527,757	(350,120)	(693,892)	(310,405)	(655,605)	(639,155)	(639,155)	111.21%
Total (levy) for debt service		(192,250)	(142,762)	(624,824)	(162,000)	(68,000)	(68,000)	(68,000)	-58.02%
Net (levy) / surplus from operations:		335,507	(492,882)	(1,318,716)	(472,405)	(723,605)	(707,155)	(707,155)	49.69%

**WINNEBAGO COUNTY
CAPITAL OUTLAY - 2015**

<u>Department</u>	<u>Description</u>	<u>Quantity</u>	<u>Unit Cost</u>	<u>Capital Outlay</u>
Airport -	Tractor with finish mower	1	72,000	72,000
	Tires, rims, and flail mower components for Tractor 1	1	20,000	20,000
	V Plow for Truck 3	1	11,000	11,000
	Upgrade maintenance shop fuel island software & components	1	10,000	10,000
		<u>4</u>		<u>113,000</u>

**AIRPORT
PROGRAM BUDGETS**

NAME	NUMBER	LABOR	TRAVEL & MEETINGS	CAPITAL	OTHER EXPENSES	TOTAL EXPENSES	REVENUES	TOTALS BY YEAR			ANNUAL PERCENT INCREASES	
								2015 ADOPTED	2014 ADOPTED	2013 ADOPTED	2015 OVER 2014	2014 OVER 2013
AIRPORT							941,800	(941,800)	(1,371,300)	(1,678,200)	(31.3)	(18.3)
Administration	51701	243,167	2,280	-	1,595,134	1,840,581	-	1,840,581	2,274,631	2,288,416	(19.1)	(0.6)
Field Maintenance	51703	248,623	-	-	293,600	542,223	-	542,223	286,900	287,950	89.0	(0.4)
Maintenance Shop	51705	71,535	-	-	71,722	143,257	-	143,257	43,822	41,822	226.9	4.8
Fire Station	51707	-	-	-	42,000	42,000	-	42,000	43,950	34,950	(4.4)	25.8
Tower	51709	-	-	-	41,350	41,350	-	41,350	35,962	32,812	15.0	9.6
Terminal Building	51711	28,944	-	-	258,474	287,418	-	287,418	249,874	232,874	15.0	7.3
West Terminal Wing	51713	-	-	-	5,450	5,450	-	5,450	33,150	27,550	(83.6)	20.3
Other Buildings	51715	14,925	-	-	40,200	55,125	-	55,125	29,200	20,700	88.8	41.1
Unclassified	51717	-	-	113,000	-	113,000	-	113,000	256,000	1,289,000	(55.9)	(80.1)
Debt Principal		-	-	-	59,000	59,000		59,000	139,000	117,000	(57.6)	18.8
Debt Interest		-	-	-	9,000	9,000		9,000	23,000	35,000	(60.9)	(34.3)
Grand Totals		<u>607,194</u>	<u>2,280</u>	<u>113,000</u>	<u>2,415,930</u>	<u>3,138,404</u>	<u>941,800</u>	2,196,604	2,044,189	2,729,874	7.5	(25.1)
Decrease fund balance								(50,000)	(50,000)	(1,021,412)	0.0	(95.1)
Back out depreciation								(1,439,449)	(1,521,784)	(1,556,462)	(5.4)	(2.2)
(Income)/Loss on cash flow basis								<u>707,155</u>	<u>472,405</u>	<u>152,000</u>	49.7	210.8

HIGHWAY DEPARTMENT

Highway Fund: 540
2015 BUDGET NARRATIVE

DEPARTMENT HEAD: Ernest Winters
LOCATION: Winnebago County
901 W. County Rd Y
Oshkosh, WI 54901

TELEPHONE: 232-1750

MISSION STATEMENT:

To provide 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 behalf of the State Department of Transportation on the State highway system.

PROGRAM DESCRIPTION:

COUNTY ROAD MAINTENANCE Overall management and administration of the County highway system including budgeting and financials, planning, engineering and system operations. Plan and provide highway routine maintenance, snow and ice control, pavement rehabilitation and construction, bridge maintenance, traffic control and all highway and right of way related activities. The Department provides safe, cost effective and high quality services to the County Trunk Highway System for County residents and travelers throughout Winnebago County.

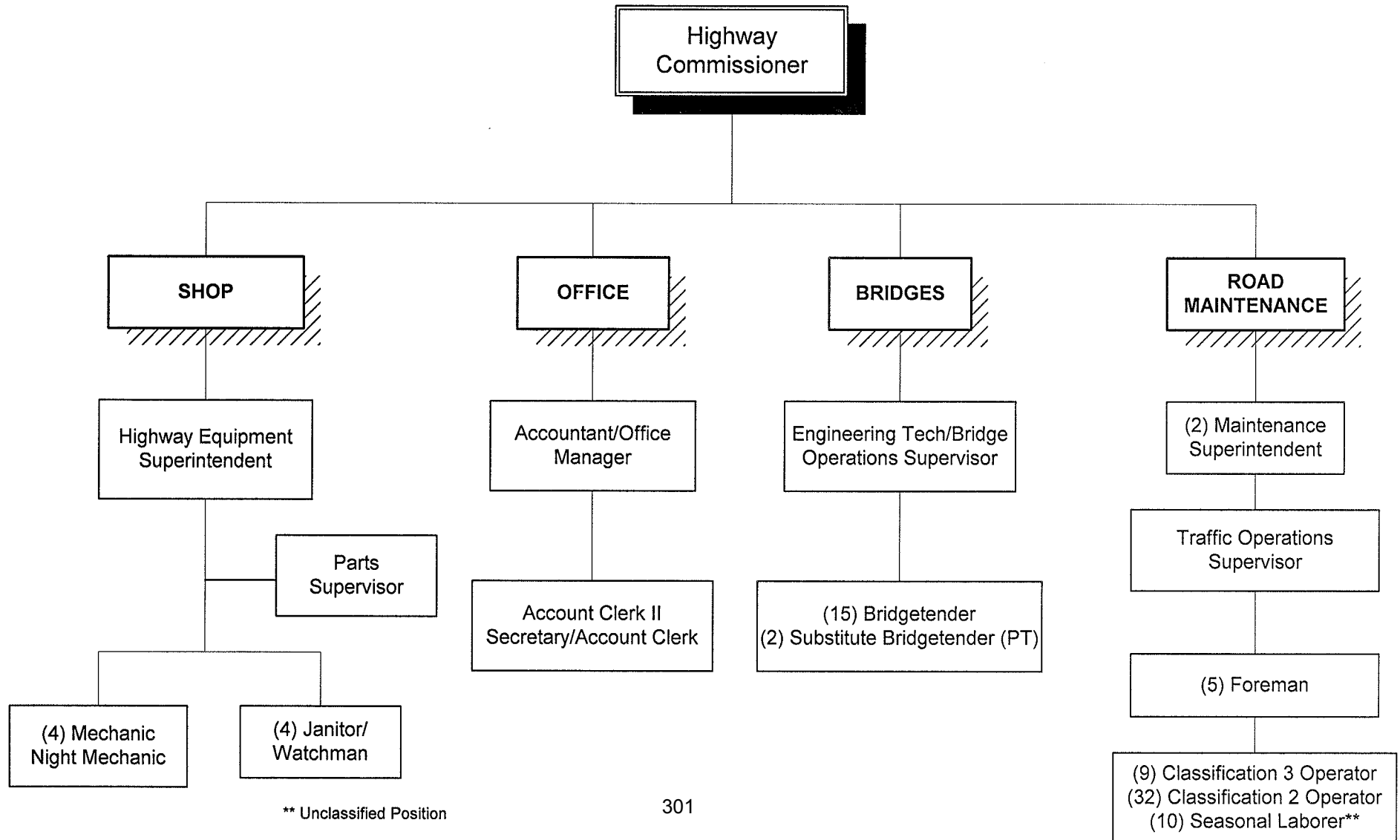
STATE ROAD MAINTENANCE The County provides highway maintenance operations on a contractual basis including winter snow and ice control, lift bridge oversight and operations, daily routine system and special road maintenance, incident management and response assistance along with assisting with construction projects. Activities include sign maintenance, drainage, structure maintenance, plowing, salting, patching and patrolling.

LOCAL ROAD MAINTENANCE The County provides daily and special maintenance to the Towns of Winnebago County on a pre-arranged basis, by letter of agreement. Provides winter and routine road maintenance, drainage and ditch maintenance and special improvements projects. We provide assistance to the Towns on improvement projects and help Towns plan and coordinate with the State on special funding programs. Provide financial assistance and guidance for Culvert/Bridge Aid projects.

COUNTY ROAD MAJOR IMPROVEMENTS Provides expertise in the planning and design of needed reconstruction of County Roads utilizing available Federal and State funding.

UNDERGROUND STORAGE TANK PROGRAM Manages the County's underground storage tanks to comply with applicable DNR regulations.

HIGHWAY



** Unclassified Position

HIGHWAY DEPARTMENT

Highway Fund: 540 2015 BUDGET NARRATIVE

DEPARTMENT HEAD: Ernest Winters
LOCATION: Winnebago County
901 W. County Rd. Y
Oshkosh, WI 54901

TELEPHONE: 232-1750

2014 ACCOMPLISHMENTS:

1. The 2014 list of Capital Projects in the Highway Department is underway. All are anticipated to be completed by the end of calendar year 2014.
2. Funding has been obtained through the DOT Surface Transportation program for an urban reconstruction of CTH I from 35th Street to Ripple Road.
3. Funding has been obtained through the DOT Surface Transportation program for a rural reconstruction of CTH T from CTH G to CTH II.
4. Design is continuing on the CTH G bridge project and is underway on the CTH N bridge project.
5. The Department assisted with the implementation of Performance Based Maintenance project with the DOT and has secured funding for 5 Pilot Program projects within the County.
6. Performed highway maintenance activities consisting of paving, patching, shouldering, ditching, chip sealing and sign maintenance on over 50 miles of County Trunk highways.

2015 GOALS & OBJECTIVES:

1. Construct and implement a Magnesium Chloride dispenser system to improve winter maintenance operations on the State and County systems.
2. Continue to work with DOT on the Performance Based Maintenance efforts and insure that Winnebago County is positioned for future work.
3. Implement the operation and use of a satellite salt storage facility being constructed by DOT near CTH N & STH 26 for use during winter maintenance operations.
4. Oversee, manage and deliver the 2015 Highway Capital Improvement Program.
5. Draft an Ordinance or Policy which addresses and reflects Statutory changes to vehicle weights and permitting.

HIGHWAY

2015 BUDGET NARRATIVE HIGHLIGHTS

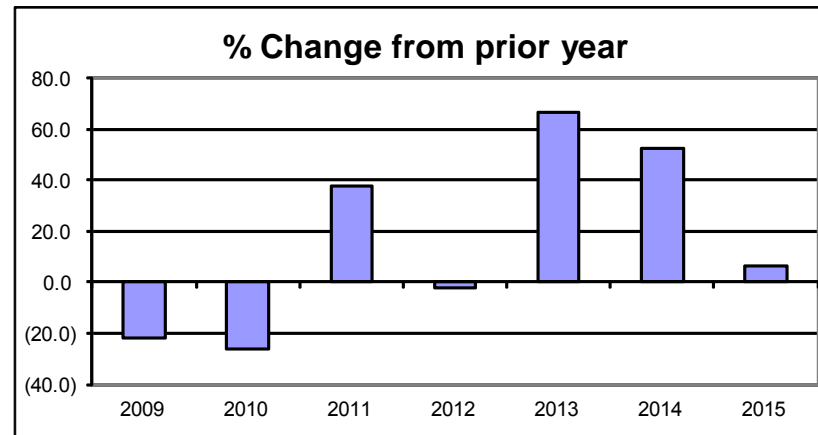
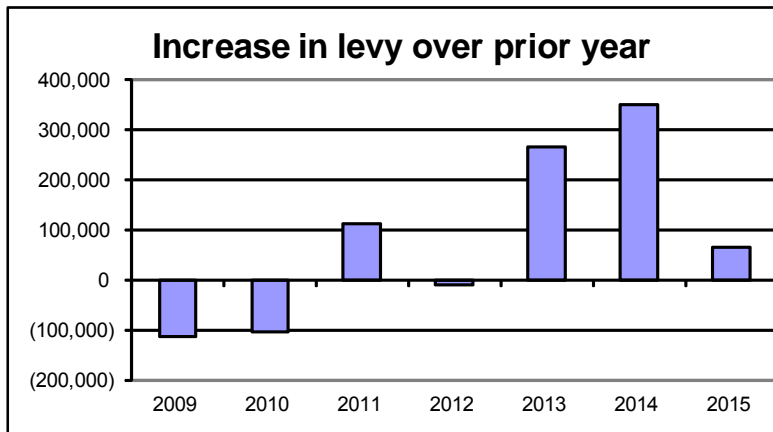
DEPARTMENT STAFFING:

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Full Time	83	78	78	78	78	78	78	77	78	80
Part Time	4	2	2	2	2	2	2	2	2	2
Total	87	80	80	80	80	80	80	79	80	82

There is an increase of two Class 2 Operators in the department staffing table for 2015.

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 2015 tax levy in the General Fund for County Road Maintenance is \$1,077,425, an increase of \$66,184 or 6.5% over 2014.



SIGNIFICANT CHANGES FROM 2014 ADOPTED - Highway

Impact on the Operating Budget (Excludes Debt Service)

Significant changes from 2014	Effect on Budget	Effect on Surplus	Total	
2014 Budgeted Surplus (Deficit)			\$ 252,257	
Significant changes to revenues:				
Account	Incr/(Decr) Revenue			Description
Highway Maint Municipal	252,248	252,248		Increase based on historical costs.
Highway Health Agency Revenues	16,150	16,150		Increase based on the Winnebago Mental Health Institute's purchase of road salt.
Highway Maint Municipal - Interfund	(80,700)	(80,700)		Decrease based on the levy portion of bridge and culvert aid due to large bid project in 2014.
Highway Services	1,493,110	1,493,110		Increase based on work done by highway crews (135,000 increase in winter maintenance and 1.3 million in mill & pave projects).
Interest Investments	(3,000)	(3,000)		Decrease based on historical data / trends of decrease in investment interest revenue.
Sale of Scrap	20,000	20,000		Increase based on historical data / trends of increase in sale of scrap revenue.
Total revenue changes	1,697,808			
Significant changes to expenses:				
Account	Incr/(Decr) Expense			Description
Regular Pay	195,869	(195,869)		Increase based on regular pay increases and the addition of two new positions (cost: \$89,470).
Temporary Employees	(5,800)	5,800		Decrease based on historical data / trends of decrease in the need for temporary employees, partly due to adding two new positions.
Overtime	31,000	(31,000)		Increase based on historical costs for employees to provide winter maintenance services.
FICA Medicare	51,482	(51,482)		Increase based on regular pay increases and the addition of two new positions.

SIGNIFICANT CHANGES FROM 2014 ADOPTED - Highway

Impact on the Operating Budget (Excludes Debt Service)

Significant changes from 2014	Effect on Budget	Effect on Surplus	Total	
Dental Insurance	13,900	(13,900)		Increase based on the addition of two new positions.
Workers Compensation	3,283	(3,283)		Increase based on the addition of two new positions.
WI Retirement	34,643	(34,643)		Increase based on the addition of two new positions.
Fringe Benefit - OT Temp	(45,700)	45,700		Decrease based on moving each of the fringe benefits for overtime and temporary employees into the corresponding fringe benefit accounts.
Motor Fuel	39,949	(39,949)		Increase based on average cost over the past three years and the US Energy estimates for 2015.
Sodium Chloride	48,200	(48,200)		Increase based on the cost increase of \$9.00/ton.
Lubricants	3,700	(3,700)		Increase based on historical data / trend of cost in this category increasing.
Machine Equip Parts	47,200	(47,200)		Increase based on historical data / trend of cost in this category increasing.
Tires Batteries	3,400	(3,400)		Increase based on historical data / trend of cost in this category increasing.
Road Maintenance Materials	1,093,225	(1,093,225)		Increase based on additional mill and pave projects.
Equipment Repairs	30,100	(30,100)		Increase based on additional costs for vendor repairs of state owned bridges.
Water and Sewer	10,650	(10,650)		Increase based on historical data / trend of cost in this category increasing.
Other Repair Maint Streets	33,100	(33,100)		Increase based on additional mill and pave projects.
Building Repairs	(14,900)	14,900		Decrease based on 2014 having a higher budget for repairs, 2015 budget just includes routine maintenance.
Other small changes	(55,047)	55,047		This is a combination of small increases and decreases to revenue and expense accounts.
Total expense changes	1,518,254			
2015 Budgeted Surplus (Deficit)			\$ 431,811	

Changes to revenues and expenses that don't impact Proprietary Fund income or loss:

Capital - Equipment	198,500	198,500		Increase based on more equipment requested for 2015. See the capital outlay list at the end of the section for details.
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Financial Summary Highway Fund

<u>Items</u>	<u>2014 8-Month Actual</u>	<u>2014 12-Month Estimate</u>	<u>2014 Adopted Budget</u>	<u>2014 Adjusted Budget</u>	<u>2015 Adopted Budget</u>
Total Revenues	6,372,707	12,927,998	12,799,438	12,799,438	14,592,383
Labor	3,426,254	5,454,942	5,322,597	5,322,597	5,642,177
Travel	2,526	7,260	7,835	7,835	7,889
Capital	631,939	1,163,500	1,163,500	1,163,500	1,362,000
Other Expenditures	2,853,012	7,124,247	7,282,749	7,282,749	8,579,506
Total Expenditures	6,913,731	13,749,949	13,776,681	13,776,681	15,591,572
Levy Before Adjustments	541,024	821,951	977,243	977,243	999,189
<i>Adjustments:</i>					
Back out capital outlay			(1,163,500)	(1,163,500)	(1,362,000)
Back out debt principal			(66,000)	(66,000)	(69,000)
Increase fund balance			252,257	252,257	431,811
Net Levy After Adjustments			-	-	-

**Winnebago County
Budget Detail - 2015**

Description	Object	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Request	2015 Executive	2015 Adopted	% Change From Prior Yr Adopted
540 - Highway									
Revenue									
Licenses:									
Permit Fees	44003	17,180	15,158	16,780	15,400	15,000	15,000	15,000	-2.60%
Licenses Subtotal:		17,180	15,158	16,780	15,400	15,000	15,000	15,000	-2.60%
Public Services:									
Highway Services	45000	783	32,679	532	3,760	3,870	3,870	3,870	2.93%
Forms Copies Etc	45003	19	0	10	45	0	0	0	-100.00%
Rental Revenues	45011	350	350	350	350	350	350	350	0.00%
Donations	45034	592	0	0	0	0	0	0	0.00%
Public Services Subtotal:		1,744	33,029	892	4,155	4,220	4,220	4,220	1.56%
Intergov Services:									
Hwy Maint State	43005	2,889,940	2,525,852	3,036,115	3,429,820	3,518,110	3,518,110	3,518,110	2.57%
Hwy Maint Municipal	43008	1,827,116	2,470,334	2,887,297	2,385,480	2,637,728	2,637,728	2,637,728	10.57%
Hwy Non Road Related Revenues	43011	287,299	245,570	318,595	322,333	328,400	328,400	328,400	1.88%
Hwy Health Agency Revenues	43012	4,027	6,870	27,684	10,010	26,160	26,160	26,160	161.34%
Hwy Culture Rec Ed Revenues	43013	3,946	2,523	9,479	3,650	3,755	3,755	3,755	2.88%
Hwy Conservation Dev Revenue	43014	181	157	5,544	230	240	240	240	4.35%
Intergov Services Subtotal:		5,012,508	5,251,306	6,284,713	6,151,523	6,514,393	6,514,393	6,514,393	5.90%
Interfund Revenue:									
Hwy Maint Municipal	63008	15,226	17,475	19,689	150,900	70,200	70,200	70,200	-53.48%
Highway Services	65000	6,002,480	7,067,806	6,079,498	6,415,110	7,908,220	7,908,220	7,908,220	23.27%
Interfund Revenue Subtotal:		6,017,706	7,085,281	6,099,187	6,566,010	7,978,420	7,978,420	7,978,420	21.51%
Total Operating Revenue:		11,049,137	12,384,774	12,401,572	12,737,088	14,512,033	14,512,033	14,512,033	13.94%
Interest:									
Interest Investments	48000	8,429	8,763	10,042	15,000	12,000	12,000	12,000	-20.00%
Investment Mark to Market	48002	0	0	(14,447)	0	0	0	0	0.00%
Interest Subtotal:		8,429	8,763	(4,405)	15,000	12,000	12,000	12,000	-20.00%

**Winnebago County
Budget Detail - 2015**

Description	Object	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Request	2015 Executive	2015 Adopted	% Change From Prior Yr Adopted
540 - Highway									
Misc Revenues:									
Sale Of Prop Equip	48104	0	485	0	0	0	0	0	0.00%
Sale of Scrap	48106	54,523	29,979	28,564	15,050	35,050	35,050	35,050	132.89%
Other Miscellaneous Revenues	48109	29,622	34,075	32,143	32,300	33,300	33,300	33,300	3.10%
Misc Revenues Subtotal:		84,146	64,539	60,707	47,350	68,350	68,350	68,350	44.35%
Transfers In:									
Other Transfers In	49501	25,000	0	0	0	0	0	0	0.00%
Transfers In Subtotal:		25,000	0	0	0	0	0	0	0.00%
Total Non-Operating Revenue:		117,575	73,301	56,302	62,350	80,350	80,350	80,350	28.87%
Revenue Total:		11,166,712	12,458,075	12,457,874	12,799,438	14,592,383	14,592,383	14,592,383	14.01%
Expense									
Wages:									
Regular Pay	51100	3,211,906	3,237,620	3,293,150	3,419,696	3,615,565	3,615,565	3,615,565	5.73%
Temporary Employees	51101	0	0	0	25,000	19,200	19,200	19,200	-23.20%
Overtime	51105	289,164	227,071	301,238	261,000	292,000	292,000	292,000	11.88%
Comp Time	51108	(5,940)	(7,841)	(3,996)	0	0	0	0	0.00%
Wages Subtotal:		3,495,130	3,456,849	3,590,392	3,705,696	3,926,765	3,926,765	3,926,765	5.97%
Fringes Benefits:									
FICA Medicare	51200	308,161	246,573	265,256	248,839	300,321	300,321	300,321	20.69%
Health Insurance	51201	940,172	849,396	812,271	901,510	943,255	943,255	943,255	4.63%
Dental Insurance	51202	0	40,045	46,835	45,528	59,428	59,428	59,428	30.53%
Workers Compensation	51203	17,297	63,347	106,368	30,045	33,328	33,328	33,328	10.93%
Unemployment Comp	51204	41,836	88,944	86,464	98,000	95,000	95,000	95,000	-3.06%
WI Retirement	51206	310,050	215,698	238,646	231,003	265,646	265,646	265,646	15.00%
Fringe Benefits Other	51207	51,596	(13,517)	30,466	16,276	18,434	18,434	18,434	13.26%
Fringe Benefit- OT Temp	51208	0	0	0	45,700	0	0	0	-100.00%
Fringes Benefits Subtotal:		1,669,111	1,490,487	1,586,307	1,616,901	1,715,412	1,715,412	1,715,412	6.09%
Total Labor:		5,164,241	4,947,336	5,176,699	5,322,597	5,642,177	5,642,177	5,642,177	6.00%

**Winnebago County
Budget Detail - 2015**

Description	Object	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Request	2015 Executive	2015 Adopted	% Change From Prior Yr Adopted
540 - Highway									
Travel:									
Registration Tuition	52001	2,056	4,523	2,341	3,200	3,200	3,200	3,200	0.00%
Automobile Allowance	52002	358	565	0	675	675	675	675	0.00%
Vehicle Lease	52003	237	0	0	0	0	0	0	0.00%
Commercial Travel	52004	666	0	0	0	0	0	0	0.00%
Meals	52005	495	368	382	805	773	773	773	-3.98%
Lodging	52006	1,524	1,845	1,078	2,730	2,816	2,816	2,816	3.15%
Other Travel Exp	52007	214	60	0	100	100	100	100	0.00%
Taxable Meals	52008	105	10	25	325	325	325	325	0.00%
Travel Subtotal:		5,657	7,370	3,825	7,835	7,889	7,889	7,889	0.69%
Total Travel:		5,657	7,370	3,825	7,835	7,889	7,889	7,889	0.69%
Capital Outlay:									
Buildings	58001	0	0	63,781	0	0	0	0	0.00%
Equipment	58004	1,040,031	728,818	1,066,761	1,163,500	1,362,000	1,362,000	1,362,000	17.06%
Capital Outlay Subtotal:		1,040,031	728,818	1,130,542	1,163,500	1,362,000	1,362,000	1,362,000	17.06%
Total Capital:		1,040,031	728,818	1,130,542	1,163,500	1,362,000	1,362,000	1,362,000	17.06%
Office:									
Office Supplies	53000	1,504	3,978	2,589	2,225	2,575	2,575	2,575	15.73%
Printing Supplies	53002	433	325	338	550	550	550	550	0.00%
Print Duplicate	53003	933	109	20	450	450	450	450	0.00%
Postage and Box Rent	53004	562	761	510	770	895	895	895	16.23%
Computer Software	53006	1,700	0	1,540	1,500	1,500	1,500	1,500	0.00%
Telephone	53008	11,608	14,600	12,664	16,300	15,900	15,900	15,900	-2.45%
Telephone Supplies	53009	57	0	58	960	800	800	800	-16.67%
Long Distance	53011	0	0	1	0	100	100	100	100.00%
Wireless	53012	3,505	16,199	18,791	22,120	21,200	21,200	21,200	-4.16%
Voice and Data Cabling	53014	0	0	3,942	0	0	0	0	0.00%
Office Subtotal:		20,302	35,971	40,452	44,875	43,970	43,970	43,970	-2.02%

**Winnebago County
Budget Detail - 2015**

Description	Object	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Request	2015 Executive	2015 Adopted	% Change From Prior Yr Adopted
540 - Highway									
Operating:									
Advertising	53500	0	138	35	250	275	275	275	10.00%
Subscriptions	53501	235	300	469	500	500	500	500	0.00%
Membership Dues	53502	0	859	781	859	859	859	859	0.00%
Household Supplies	53516	420	614	1,687	600	2,600	2,600	2,600	333.33%
Uniforms Tools Allowance	53517	72	7	0	100	0	0	0	-100.00%
Food	53520	0	389	887	900	1,000	1,000	1,000	11.11%
Small Equipment	53522	17,309	19,062	27,647	28,100	28,500	28,500	28,500	1.42%
Shop Supplies	53523	37,487	38,365	36,487	42,000	42,000	42,000	42,000	0.00%
Medical Supplies	53524	216	204	136	400	400	400	400	0.00%
Other Operating Supplies	53533	3,669	5,253	4,045	5,000	5,700	5,700	5,700	14.00%
Safety Supplies	53543	2,774	4,084	4,167	4,000	4,100	4,100	4,100	2.50%
Motor Fuel	53548	660,643	645,941	739,849	752,855	792,804	792,804	792,804	5.31%
Equipment Rental	53551	47,932	50,310	37,945	49,400	52,050	52,050	52,050	5.36%
Operating Licenses Fees	53553	734	498	900	705	865	865	865	22.70%
Other Miscellaneous	53568	52	832	42	0	0	0	0	0.00%
Machinery Rental	53570	0	0	0	0	0	0	0	0.00%
Fuel Handling	53571	0	0	0	0	0	0	0	0.00%
Close to Assets Lia	53572	31,889	(16,312)	54,067	(14,700)	(26,100)	(26,100)	(26,100)	77.55%
Building Space Cost	53574	(71,808)	(21,611)	(63,781)	0	0	0	0	0.00%
Field Small Tools	53575	0	0	0	0	0	0	0	0.00%
Shop Services	53576	0	0	0	0	0	0	0	0.00%
Employee Benefits	53577	0	0	0	0	0	0	0	0.00%
Print Duplicate	73003	4,067	3,526	3,542	3,600	4,000	4,000	4,000	11.11%
Postage and Box Rent	73004	1,421	1,134	1,121	2,000	1,500	1,500	1,500	-25.00%
Operating Subtotal:		737,113	733,593	850,025	876,569	911,053	911,053	911,053	3.93%
Repairs & Maint:									
Sodium Chloride	54002	161,856	185,381	389,743	231,800	280,000	280,000	280,000	20.79%
Calcium Chloride	54003	3	0	0	50	50	50	50	0.00%
Small Hardware	54008	6,263	3,332	1,220	3,000	3,000	3,000	3,000	0.00%
Other Elect Products	54012	0	0	252	0	0	0	0	0.00%
Other Building Materials	54015	21,803	9,071	108,416	21,000	21,100	21,100	21,100	0.48%
Lubricants	54016	33,517	34,753	38,647	34,250	37,950	37,950	37,950	10.80%
Machine Equip Parts	54017	440,250	372,670	481,925	383,700	430,900	430,900	430,900	12.30%
Tires Batteries	54018	45,485	65,210	72,822	59,500	62,900	62,900	62,900	5.71%
Road Maintenance Materials	54019	2,842,104	4,027,773	3,463,762	3,774,380	4,867,605	4,867,605	4,867,605	28.96%
Maintenance Buildings	54020	0	39	0	0	0	0	0	0.00%

**Winnebago County
Budget Detail - 2015**

Description	Object	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Request	2015 Executive	2015 Adopted	% Change From Prior Yr Adopted
540 - Highway									
Maintenance Grounds	54021	2,942	11	223	0	0	0	0	0.00%
Maintenance Equipment	54022	690	1,851	1,288	1,900	1,900	1,900	1,900	0.00%
Consumable Tools	54026	10,089	11,250	9,500	9,200	9,420	9,420	9,420	2.39%
Equipment Repairs	54029	37,578	46,662	57,820	49,900	80,000	80,000	80,000	60.32%
Maintenance Grounds	74021	16,308	18,604	19,503	15,102	15,019	15,019	15,019	-0.55%
Equipment Repairs	74029	561	561	594	627	628	628	628	0.16%
Repair Maint Streets	75806	495	0	0	0	0	0	0	0.00%
Repairs & Maint Subtotal:		3,619,945	4,777,168	4,645,716	4,584,409	5,810,472	5,810,472	5,810,472	26.74%
Utilities:									
Heat	54700	6,702	7,453	14,053	21,800	19,600	19,600	19,600	-10.09%
Power and Light	54701	80,238	82,895	93,258	99,850	104,250	104,250	104,250	4.41%
Water and Sewer	54702	25,087	26,460	32,254	26,800	37,450	37,450	37,450	39.74%
Heat	74700	13,525	9,796	11,172	15,400	15,400	15,400	15,400	0.00%
Refuse Collection	74703	18,214	15,546	17,011	15,420	16,900	16,900	16,900	9.60%
Utilities Subtotal:		143,766	142,150	167,747	179,270	193,600	193,600	193,600	7.99%
Contractual Services:									
Medical and Dental	55000	4,971	5,052	5,163	8,300	8,600	8,600	8,600	3.61%
Pest Extermination	55002	477	477	495	500	500	500	500	0.00%
Other Repair Maint Streets	55004	244,634	310,645	177,829	233,700	266,800	266,800	266,800	14.16%
Grounds Maintenance	55007	710	71	0	500	500	500	500	0.00%
Building Repairs	55008	11,601	13,499	11,931	42,100	27,200	27,200	27,200	-35.39%
Data Processing	55013	0	765	0	0	0	0	0	0.00%
Professional Service	55014	0	800	0	0	0	0	0	0.00%
Medical and Dental	75000	74	0	0	100	0	0	0	-100.00%
Contractual Services Subtotal:		262,468	331,309	195,417	285,200	303,600	303,600	303,600	6.45%
Insurance Expenses:									
Prop Liab Insurance	76000	152,976	158,942	161,280	152,159	157,433	157,433	157,433	3.47%
Insurance Expenses Subtotal:		152,976	158,942	161,280	152,159	157,433	157,433	157,433	3.47%
Deprec & Amort:									
Depreciation Expense	56503	1,057,040	998,099	1,050,066	1,085,267	1,083,378	1,083,378	1,083,378	-0.17%
Deprec & Amort Subtotal:		1,057,040	998,099	1,050,066	1,085,267	1,083,378	1,083,378	1,083,378	-0.17%
Total Other Operating:		5,993,610	7,177,233	7,110,704	7,207,749	8,503,506	8,503,506	8,503,506	17.98%

**Winnebago County
Budget Detail - 2015**

Description	Object	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Request	2015 Executive	2015 Adopted	% Change From Prior Yr Adopted
540 - Highway									
Debt Payments:									
Debt Principal Payments	57000	22,334	51,514	61,495	66,000	69,000	69,000	69,000	4.55%
Debt Interest Payments	57001	16,991	22,505	20,594	9,000	7,000	7,000	7,000	-22.22%
Debt Payments Subtotal:		39,325	74,019	82,089	75,000	76,000	76,000	76,000	1.33%
Transfers Out:									
Other Transfers Out	59501	524,363	456,933	150,000	0	0	0	0	0.00%
Transfers Out Subtotal:		524,363	456,933	150,000	0	0	0	0	0.00%
Total Non-Operating Expense:		563,688	530,952	232,089	75,000	76,000	76,000	76,000	1.33%
Expense Total:		12,767,226	13,391,708	13,653,859	13,776,681	15,591,572	15,591,572	15,591,572	13.17%
Highway Surplus / (Deficit) prior to adjustments:		(1,600,515)	(933,633)	(1,195,985)	(977,243)	(999,189)	(999,189)	(999,189)	2.25%
Adjustments to calculate operating levy:									
Back out capital outlay		1,040,031	728,818	1,130,542	1,163,500	1,362,000	1,362,000	1,362,000	17.06%
Back out debt principal		22,334	51,514	61,495	66,000	69,000	69,000	69,000	4.55%
Highway Net Surplus / (Deficit):		(538,150)	(153,301)	(3,948)	252,257	431,811	431,811	431,811	71.18%

**WINNEBAGO COUNTY
CAPITAL OUTLAY - 2015**

<u>Department</u>	<u>Description</u>	<u>Quantity</u>	<u>Unit Cost</u>	<u>Capital Outlay</u>
Highway -				
	Single Axle Truck w/ winter equipment	1	265,000	265,000
	Quad Axle Truck w/ winter equipment	1	325,000	325,000
	One Ton Dump Truck	2	46,000	92,000
	5500 Dump Truck (Lo Pro)	1	100,000	100,000
	Service Truck	1	65,000	65,000
	Tractor w/ mower attachments	1	115,000	115,000
	Asphalt Hot Patcher, material heater	1	40,000	40,000
	Crew Cab Pick-up Trucks	2	32,500	65,000
	EZ Screen (to screen materials to size)	1	50,000	50,000
	Single Axle Dump Truck w/ winter equipment	1	245,000	245,000
		<u>12</u>		<u>1,362,000</u>

SIGNIFICANT CHANGES FROM 2014 ADOPTED - County Road Maintenance

Account	Amount	Description
Significant changes from 2014		
Tax Levy 2014	\$ 1,011,241	
Revenue Changes - impact on levy:		
Transportational Aids	(89,164)	Increase reflects a 4.8% increase over 2014 actuals.
Expense Changes - impact on levy:		
Repair Maint Streets	19,900	Increase in cost of maintenance materials (include but not limited to culverts, gravel, concrete products, and road oil used for chip sealing).
Snow Removal	135,000	Increase based on historical cost trends.
Other small changes	448	This is a combination of small increases and decreases to revenue and expense accounts.
Tax Levy 2015	\$ 1,077,425	

Financial Summary County Road Maintenance

<u>Items</u>	<u>2014 8-Month Actual</u>	<u>2014 12-Month Estimate</u>	<u>2014 Adopted Budget</u>	<u>2014 Adjusted Budget</u>	<u>2015 Adopted Budget</u>
Total Revenues	1,460,846	1,965,049	1,914,226	1,914,226	2,003,390
Labor	-	-	-	-	-
Travel	-	-	-	-	-
Capital	-	-	-	-	-
Other Expenditures	1,866,350	3,172,236	2,925,467	3,172,236	3,080,815
Total Expenditures	1,866,350	3,172,236	2,925,467	3,172,236	3,080,815
Levy			1,011,241	1,258,010	1,077,425

**Winnebago County
Budget Detail - 2015**

Description	Object	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Request	2015 Executive	2015 Adopted	% Change From Prior Yr Adopted
040 - County Road Maintenance									
Revenue									
Intergov Rev:									
Transportation Aids	42015	2,303,983	2,077,499	1,866,226	1,866,226	1,955,390	1,955,390	1,955,390	4.78%
Intergov Rev Subtotal:		2,303,983	2,077,499	1,866,226	1,866,226	1,955,390	1,955,390	1,955,390	4.78%
Interfund Revenue:									
Material Sales	68105	24,009	19,487	23,624	33,000	33,000	33,000	33,000	0.00%
Interfund Revenue Subtotal:		24,009	19,487	23,624	33,000	33,000	33,000	33,000	0.00%
Total Operating Revenue:		2,327,992	2,096,986	1,889,850	1,899,226	1,988,390	1,988,390	1,988,390	4.69%
Misc Revenues:									
Insurance Recoveries	48107	16,628	14,367	14,343	15,000	15,000	15,000	15,000	0.00%
Other Miscellaneous Revenues	48109	0	75,000	75,000	0	0	0	0	0.00%
Misc Revenues Subtotal:		16,628	89,367	89,343	15,000	15,000	15,000	15,000	0.00%
Transfers In:									
Other Transfers In	49501	499,363	456,933	150,000	0	0	0	0	0.00%
Transfers In Subtotal:		499,363	456,933	150,000	0	0	0	0	0.00%
Total Non-Operating Revenue:		515,991	546,300	239,343	15,000	15,000	15,000	15,000	0.00%
Revenue Total:		2,843,984	2,643,287	2,129,194	1,914,226	2,003,390	2,003,390	2,003,390	4.66%
Expense									
Operating:									
Operating Grants	53565	21,493	124,174	0	0	0	0	0	0.00%
Operating Subtotal:		21,493	124,174	0	0	0	0	0	0.00%

**Winnebago County
Budget Detail - 2015**

Description	Object	2011 Actual	2012 Actual	2013 Actual	2014 Adopted	2015 Request	2015 Executive	2015 Adopted	% Change From Prior Yr Adopted
040 - County Road Maintenance									
Repairs & Maint:									
Repair Maint Streets	75806	2,109,063	2,195,002	1,871,522	2,339,700	2,359,600	2,359,600	2,359,600	0.85%
Repairs & Maint Subtotal:		2,109,063	2,195,002	1,871,522	2,339,700	2,359,600	2,359,600	2,359,600	0.85%
Contractual Services:									
Professional Service	55014	0	53,721	46,329	0	0	0	0	0.00%
Architect Engineer	55019	9,057	0	9,064	12,000	12,000	12,000	12,000	0.00%
Snow Removal	75003	758,002	615,421	1,048,430	565,000	700,000	700,000	700,000	23.89%
Contractual Services Subtotal:		767,060	669,142	1,103,824	577,000	712,000	712,000	712,000	23.40%
Insurance Expenses:									
Prop Liab Insurance	76000	8,196	7,644	8,496	8,767	9,215	9,215	9,215	5.11%
Insurance Expenses Subtotal:		8,196	7,644	8,496	8,767	9,215	9,215	9,215	5.11%
Total Other Operating:		2,905,812	2,995,961	2,983,842	2,925,467	3,080,815	3,080,815	3,080,815	5.31%
Transfers Out:									
Other Transfers Out	59501	400,002	0	0	0	0	0	0	0.00%
Transfers Out Subtotal:		400,002	0	0	0	0	0	0	0.00%
Total Non-Operating Expense:		400,002	0	0	0	0	0	0	0.00%
Expense Total:		3,305,814	2,995,961	2,983,842	2,925,467	3,080,815	3,080,815	3,080,815	5.31%
County Road Maintenance Net/(Levy):		(461,830)	(352,675)	(854,649)	(1,011,241)	(1,077,425)	(1,077,425)	(1,077,425)	6.54%