

### SUMMARY BY DIVISION

	<u>Revenues</u>	<u>Expenses</u>	<u>Adjustments</u>	<u>Levy</u>
<b>NON-DIVISIONAL BUDGETS</b>				
County Board	\$ -	\$ 369,825	\$ (30,000)	\$ 339,825
Scholarship Program	100	9,000	100	9,000
Unclassified	3,905,929	3,279,715	- 50,000	(676,214)
	<u>\$ 3,906,029</u>	<u>\$ 3,658,540</u>	<u>\$ (79,900)</u>	<u>\$ (327,389)</u>

# **COUNTY BOARD**

**General Fund – Organization: 1001  
2015 BUDGET NARRATIVE**

**DEPARTMENT HEAD:**

**David Albrecht**

**TELEPHONE: 232-3439**

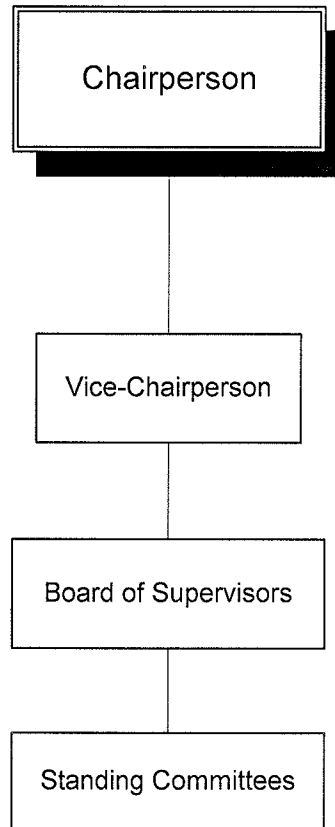
**LOCATION:**

**Winnebago County  
112 Otter Avenue  
Oshkosh, WI 54901**

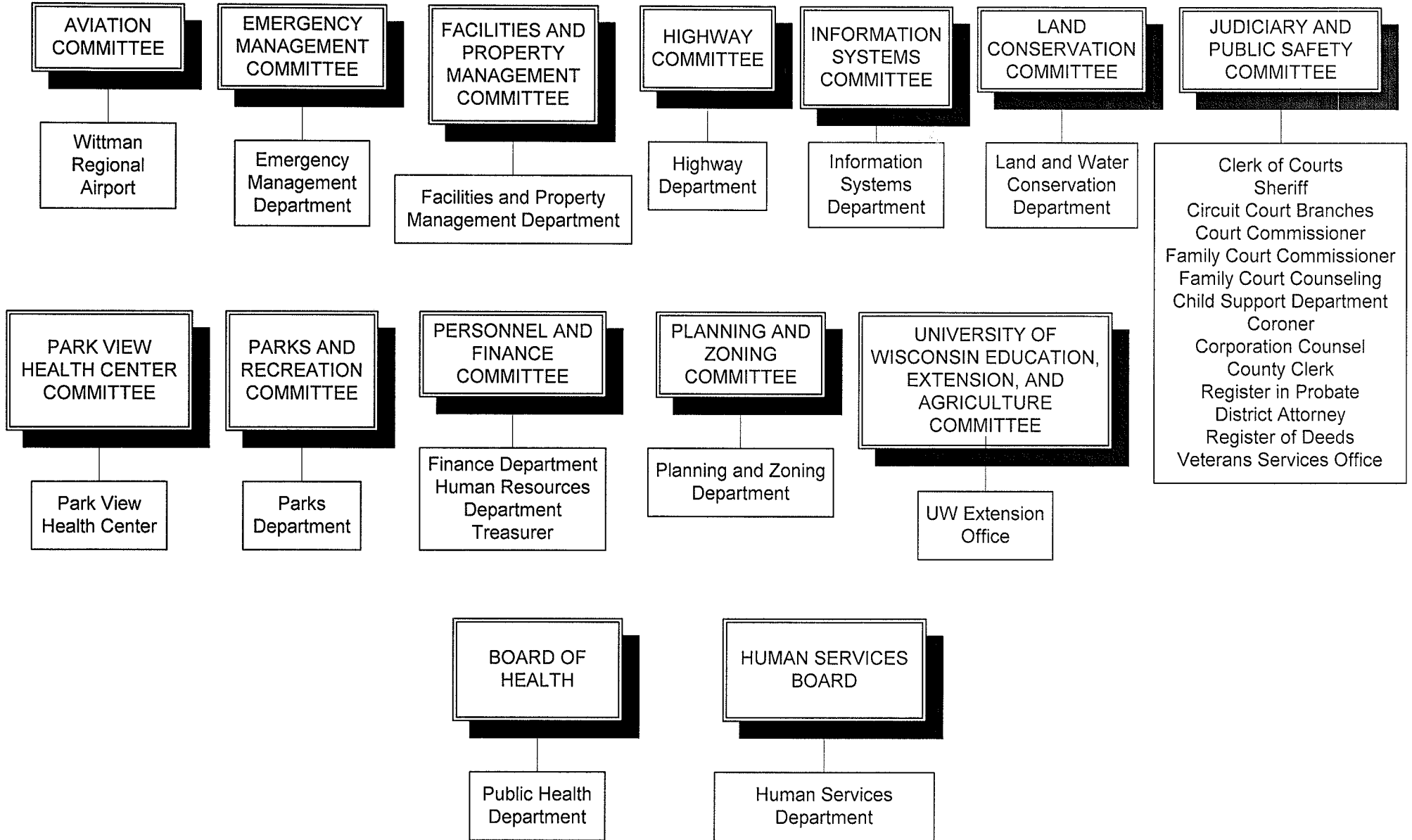
**MISSION STATEMENT:**

**To set broad policy measures with regard to the needs of the County taxpayer. Evaluate the results of this policy and ongoing programs that have been previously established. Measure the effectiveness of the personnel assigned to oversee the policies and programs.**

# COUNTY BOARD



# COUNTY BOARD COMMITTEES AND BOARDS OF JURISDICTION



# COUNTY BOARD

General Fund – Organization: 1001  
2015 BUDGET NARRATIVE

DEPARTMENT HEAD: David Albrecht  
LOCATION: Winnebago County  
112 Otter Avenue  
Oshkosh, WI 54901

TELEPHONE: 232-3439

## 2014 ACCOMPLISHMENTS:

### AIRPORT

1. Wittman Regional Airport in Winnebago County is the Home and Host of the Annual Experimental Aircraft Association “Air Venture Oshkosh” held July 28, 2014 to August 3, 2014.
2. Over 500,000 people in attendance and 10,000 aircraft recorded in 2014
3. Acquired land adjacent to Wittman Regional Airport for the purpose of developing an Oshkosh Aviation Business Park.
  - Partnering purchase of 33.525 acres at \$807,460.00 and individually purchasing 13.068 acres at \$192,540.

### HIGHWAY

1. Highway I and County Highway N – Reconstruct Intersection - \$950,000.00
2. Highway Y – Milling and Resurfacing - \$450,000.00
3. Highway Z – Milling and Resurfacing - \$800,000.00
4. Highway C – Milling and Resurfacing - \$300,000.00
5. Highway I – Milling and Resurfacing - \$1,250,000.00
6. Highway FF – Milling and Resurfacing - \$1,750,000.00
7. Highway M – Reconstruct from STH 44 in Pickett to South County Line in Utica - \$1,600,000.00

### COMPREHENSIVE REVISION TO COUNTY ZONING ORDINANCE

1. Permitted municipalities to opt out of County Zoning

### OTHER ACCOMPLISHMENTS

1. Awarded nine \$1,000.00 scholarships to Winnebago county high school graduates going to college

2. **Hosted American Legion sponsored high school government day in the boardroom**
3. **Approved the lease of Tri-County Ice Arena to Appleton Ice, Inc.**

**2015 GOALS & OBJECTIVES:**

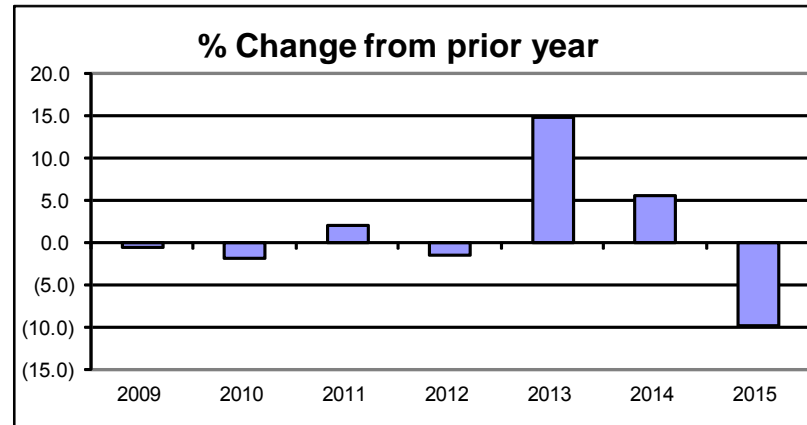
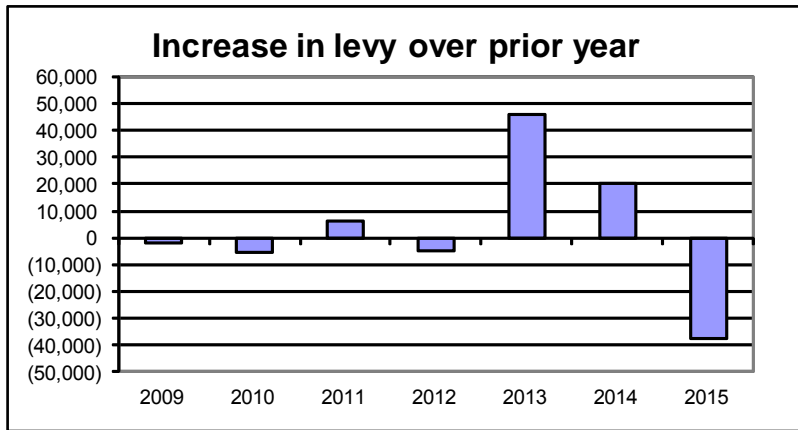
1. **PARTNERING WITH OUTAGAMIE COUNTY SUPPORTING UW FOX VALLEY**
  - **Continue to work with UW Fox Valley and Outagamie County to plan for long-range improvements to the facility.**
2. **COURT HOUSE SECURITY**
  - **Establish Court House Security. Address Court Room needs for Judges.**
3. **CONTINUE TO SERVE THE RESIDENTS OF WINNEBAGO COUNTY IN THE BEST MANNER POSSIBLE.**

# COUNTY BOARD

## 2015 BUDGET NARRATIVE HIGHLIGHTS

**COUNTY LEVY:** The 2015 tax levy is \$339,825, a decrease of \$37,453 or 9.9% under 2014. The large decrease is because the 2014 budget included \$70,000 for a pay study. There is no similar expense in the 2015 budget.

**Additional Note:** There is an additional \$30,000 added to the department's budget for additional funds for the wage study that was previously budgeted in 2014, this amount will be funded by the General Fund balance.



### Scholarship Fund:

**COUNTY LEVY:** The tax levy for the scholarship program is \$9,000 for 2015, no change from 2014.

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 2014 ADOPTED - County Board**

Account	Amount	Description
<b>Significant changes from 2014</b>		
<b>Tax Levy 2014</b>	<b>\$ 377,278</b>	
<b>Revenue Changes - impact on levy:</b>		
None	-	
<b>Expense Changes - impact on levy:</b>		
Automobile Allowance	(4,500)	Decrease based on 2014 projected amounts.
Small Equipment	36,000	2015 request to purchase forty (40) iPads for Supervisors.
Other Operating Supplies	3,000	Increase based on hosting the WI County Clerks Association 2015 Summer Symposium.
Professional Services	(40,000)	In 2014, \$70,000 was budgeted for a wage study. This wage study will not be happening in the 2014 calendar year, so the original funds will be rolled over to 2015 budget. An additional \$30,000 is being budgeted in 2015 to add to these funds. The net of the difference for this account is \$40,000.
Decrease fund balance	(30,000)	The addition to add funds to the wage study came about in a County Board budget amendment. In order to not effect the levy, it was added using the General Fund balance.
<b>Other small changes</b>	<b>(1,953)</b>	This is a combination of small increases and decreases to revenue and expense accounts.
<b>Tax Levy 2015</b>	<b>\$ 339,825</b>	



## Financial Summary County Board

<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	-	-	-	-	-
Labor	94,672	158,975	178,975	178,975	173,000
Travel	37,009	62,700	78,760	78,760	72,825
Capital	-	-	-	-	-
Other Expenditures	36,852	45,182	119,543	119,543	124,000
Total Expenditures	168,533	266,857	377,278	377,278	369,825
Levy Before Fund Balance Adjustment			377,278	377,278	369,825
Decrease fund balance			-	-	(30,000)
Net Levy After Fund Balance Adjustment			377,278	377,278	339,825

**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
<b>001 - Board</b>									
<b>Revenue</b>									
<b>Intergov Services:</b>									
Cost Share Municipalities	43016	15,000	0	0	0	0	0	0	0.00%
<b>Intergov Services Subtotal:</b>		<b>15,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>Total Operating Revenue:</b>		<b>15,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>Misc Revenues:</b>									
Material Sales	48105	10	0	0	0	0	0	0	0.00%
<b>Misc Revenues Subtotal:</b>		<b>10</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>Total Non-Operating Revenue:</b>		<b>10</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>Revenue Total:</b>		<b>15,010</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>Expense</b>									
<b>Wages:</b>									
Elected Officials	51103	119,910	128,556	128,160	140,500	143,000	135,000	135,000	-3.91%
Citizen Board Per Diem	51106	21,868	16,764	13,662	25,000	25,500	25,500	25,500	2.00%
Other Per Diem	51107	176	1,562	2,288	2,500	3,000	0	0	-100.00%
<b>Wages Subtotal:</b>		<b>141,954</b>	<b>146,882</b>	<b>144,110</b>	<b>168,000</b>	<b>171,500</b>	<b>160,500</b>	<b>160,500</b>	<b>-4.46%</b>
<b>Fringes Benefits:</b>									
FICA Medicare	51200	11,726	10,275	10,935	10,750	12,000	12,000	12,000	11.63%
Workers Compensation	51203	0	313	401	225	500	500	500	122.22%
<b>Fringes Benefits Subtotal:</b>		<b>11,726</b>	<b>10,588</b>	<b>11,336</b>	<b>10,975</b>	<b>12,500</b>	<b>12,500</b>	<b>12,500</b>	<b>13.90%</b>
<b>Total Labor:</b>		<b>153,680</b>	<b>157,470</b>	<b>155,446</b>	<b>178,975</b>	<b>184,000</b>	<b>173,000</b>	<b>173,000</b>	<b>-3.34%</b>

**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
<b>001 - Board</b>									
<b>Travel:</b>									
Registration Tuition	52001	6,737	11,275	10,411	14,250	14,450	14,450	14,450	1.40%
Automobile Allowance	52002	32,402	33,723	33,437	40,000	35,500	35,500	35,500	-11.25%
Commercial Travel	52004	854	1,148	2,546	4,000	3,000	3,000	3,000	-25.00%
Meals	52005	1,184	1,714	1,789	4,000	3,550	3,550	3,550	-11.25%
Lodging	52006	9,089	10,920	12,348	14,850	14,700	14,700	14,700	-1.01%
Other Travel Exp	52007	435	927	1,111	1,010	1,015	1,015	1,015	0.50%
Taxable Meals	52008	790	340	514	650	610	610	610	-6.15%
<b>Travel Subtotal:</b>		<b>51,490</b>	<b>60,047</b>	<b>62,155</b>	<b>78,760</b>	<b>72,825</b>	<b>72,825</b>	<b>72,825</b>	<b>-7.54%</b>
<b>Total Travel:</b>		<b>51,490</b>	<b>60,047</b>	<b>62,155</b>	<b>78,760</b>	<b>72,825</b>	<b>72,825</b>	<b>72,825</b>	<b>-7.54%</b>
<b>Capital Outlay:</b>									
Equipment	58004	0	0	76,468	0	36,000	0	0	0.00%
<b>Capital Outlay Subtotal:</b>		<b>0</b>	<b>0</b>	<b>76,468</b>	<b>0</b>	<b>36,000</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>Total Capital:</b>		<b>0</b>	<b>0</b>	<b>76,468</b>	<b>0</b>	<b>36,000</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>Office:</b>									
Office Supplies	53000	251	576	213	500	600	600	600	20.00%
Stationery and Forms	53001	42	209	109	190	200	200	200	5.26%
Printing Supplies	53002	0	0	49	100	200	200	200	100.00%
Postage and Box Rent	53004	132	1	0	100	200	200	200	100.00%
Telephone	53008	166	61	(45)	100	200	200	200	100.00%
Wireless	53012	291	755	756	800	900	900	900	12.50%
<b>Office Subtotal:</b>		<b>882</b>	<b>1,602</b>	<b>1,083</b>	<b>1,790</b>	<b>2,300</b>	<b>2,300</b>	<b>2,300</b>	<b>28.49%</b>
<b>Operating:</b>									
Advertising	53500	0	0	0	500	700	700	700	40.00%
Subscriptions	53501	838	580	700	800	900	900	900	12.50%
Membership Dues	53502	22,686	21,319	21,319	22,000	23,000	23,000	23,000	4.55%
Publish Legal Notices	53503	27,244	19,731	21,854	22,000	23,000	23,000	23,000	4.55%
Photo Processing	53504	0	0	0	400	500	500	500	25.00%
Food	53520	710	1,670	321	500	500	500	500	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
<b>001 - Board</b>									
Small Equipment	53522	10	0	0	500	500	36,500	36,500	7,200.00%
Other Operating Supplies	53533	1,625	495	845	500	3,500	3,500	3,500	600.00%
Print Duplicate	73003	2,482	2,054	2,726	2,500	3,000	3,000	3,000	20.00%
Postage and Box Rent	73004	3,075	2,878	2,604	3,400	3,500	3,500	3,500	2.94%
Food	73520	0	98	0	0	0	0	0	0.00%
<b>Operating Subtotal:</b>		<b>58,670</b>	<b>48,825</b>	<b>50,369</b>	<b>53,100</b>	<b>59,100</b>	<b>95,100</b>	<b>95,100</b>	<b>79.10%</b>
<b>Repairs &amp; Maint:</b>									
Maintenance Equipment	54022	24	63	44	50	50	50	50	0.00%
Equipment Repairs	54029	160	460	0	450	500	500	500	11.11%
Equipment Repairs	74029	132	132	165	168	300	300	300	78.57%
<b>Repairs &amp; Maint Subtotal:</b>		<b>316</b>	<b>655</b>	<b>209</b>	<b>668</b>	<b>850</b>	<b>850</b>	<b>850</b>	<b>27.25%</b>
<b>Contractual Services:</b>									
Data Processing	55013	0	0	0	5,210	5,300	6,950	6,950	33.40%
Professional Service	55014	67,484	0	0	70,000	0	0	30,000	-57.14%
Personnel Services	75800	(7,820)	(11,193)	(11,430)	(12,000)	(12,000)	(12,000)	(12,000)	0.00%
<b>Contractual Services Subtotal:</b>		<b>59,663</b>	<b>(11,193)</b>	<b>(11,430)</b>	<b>63,210</b>	<b>(6,700)</b>	<b>(5,050)</b>	<b>24,950</b>	<b>-60.53%</b>
<b>Insurance Expenses:</b>									
Prop Liab Insurance	76000	804	792	780	775	800	800	800	3.23%
<b>Insurance Expenses Subtotal:</b>		<b>804</b>	<b>792</b>	<b>780</b>	<b>775</b>	<b>800</b>	<b>800</b>	<b>800</b>	<b>3.23%</b>
<b>Total Other Operating:</b>		<b>120,335</b>	<b>40,681</b>	<b>41,010</b>	<b>119,543</b>	<b>56,350</b>	<b>94,000</b>	<b>124,000</b>	<b>3.73%</b>
<b>Expense Total:</b>		<b>325,505</b>	<b>258,198</b>	<b>335,079</b>	<b>377,278</b>	<b>349,175</b>	<b>339,825</b>	<b>369,825</b>	<b>-1.98%</b>
<b>Board Net/(Levy):</b>		<b>(310,495)</b>	<b>(258,198)</b>	<b>(335,079)</b>	<b>(377,278)</b>	<b>(349,175)</b>	<b>(339,825)</b>	<b>(369,825)</b>	<b>-1.98%</b>
Decrease fund balance		0	0	0	0	0	0	(30,000)	-100.00%
<b>Net Board:</b>		<b>(310,495)</b>	<b>(258,198)</b>	<b>(335,079)</b>	<b>(377,278)</b>	<b>(349,175)</b>	<b>(339,825)</b>	<b>(339,825)</b>	<b>-9.93%</b>

## Financial Summary Scholarship Program

Items	2014 8-Month Actual	2014 12-Month Estimate	2014 Adopted Budget	2014 Adjusted Budget	2015 Adopted Budget
Total Revenues	177	9,160	9,100	9,100	100
Labor	-	-	-	-	-
Travel	-	-	-	-	-
Capital	-	-	-	-	-
Other Expenditures	5,500	9,000	9,000	9,000	9,000
Total Expenditures	5,500	9,000	9,000	9,000	9,000
Levy Before Fund Balance Adjustments			(100)	(100)	8,900
Increase / (Decrease) fund balance			100	100	100
Net Levy After Fund Balance Adjustments (Note)			-	-	9,000

**Note: in prior years the levy was recorded as an other transfer in. This year reflecting as levy to be consistant with other departments.**

**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
<b>060 - Scholarship</b>									
<b>Revenue</b>									
<b>Intergov Rev:</b>									
WI Dept of Justice	42018	0	9,000	0	0	0	0	0	0.00%
Other Grantor Agencies	42019	9,000	0	0	0	0	0	0	0.00%
<b>Intergov Rev Subtotal:</b>		<b>9,000</b>	<b>9,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>Public Services:</b>									
Donations	45034	0	50	0	0	0	0	0	0.00%
<b>Public Services Subtotal:</b>		<b>0</b>	<b>50</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>Total Operating Revenue:</b>		<b>9,000</b>	<b>9,050</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>Interest:</b>									
Interest Investments	48000	142	268	313	100	100	100	100	0.00%
Investment Mark to Market	48002	0	0	(450)	0	0	0	0	0.00%
<b>Interest Subtotal:</b>		<b>142</b>	<b>268</b>	<b>(137)</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>0.00%</b>
<b>Transfers In:</b>									
Other Transfers In	49501	0	0	9,000	9,000	0	0	0	-100.00%
<b>Transfers In Subtotal:</b>		<b>0</b>	<b>0</b>	<b>9,000</b>	<b>9,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-100.00%</b>
<b>Total Non-Operating Revenue:</b>		<b>142</b>	<b>268</b>	<b>8,863</b>	<b>9,100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>-98.90%</b>
<b>Revenue Total:</b>		<b>9,142</b>	<b>9,318</b>	<b>8,863</b>	<b>9,100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>-98.90%</b>
<b>Expense</b>									
<b>Operating:</b>									
Operating Grants	53565	7,500	7,500	9,000	9,000	9,000	9,000	9,000	0.00%
<b>Operating Subtotal:</b>		<b>7,500</b>	<b>7,500</b>	<b>9,000</b>	<b>9,000</b>	<b>9,000</b>	<b>9,000</b>	<b>9,000</b>	<b>0.00%</b>
<b>Total Other Operating:</b>		<b>7,500</b>	<b>7,500</b>	<b>9,000</b>	<b>9,000</b>	<b>9,000</b>	<b>9,000</b>	<b>9,000</b>	<b>0.00%</b>
<b>Expense Total:</b>		<b>7,500</b>	<b>7,500</b>	<b>9,000</b>	<b>9,000</b>	<b>9,000</b>	<b>9,000</b>	<b>9,000</b>	<b>0.00%</b>
<b>Scholarship Net/(Levy):</b>		<b>1,642</b>	<b>1,818</b>	<b>(137)</b>	<b>100</b>	<b>(8,900)</b>	<b>(8,900)</b>	<b>(8,900)</b>	<b>-9,000.00%</b>
Increase fund balance		0	0	0	0	100	100	100	100.00%
<b>Net Scholarship (Note):</b>		<b>1,642</b>	<b>1,818</b>	<b>(137)</b>	<b>100</b>	<b>(9,000)</b>	<b>(9,000)</b>	<b>(9,000)</b>	<b>-9,100.00%</b>
<p><b>Note:</b> The levy for the scholarship program was reflected in Misc Unclassified in the past few years and shown as a transfer to the scholarship fund. To be consistent with the rest of the county, as to how levy is reflected, the levy now shows up directly in the scholarship fund, rather than as a transfer in.</p>									

# MISCELLANEOUS AND UNCLASSIFIED

## 2015 BUDGET NARRATIVE HIGHLIGHTS

**DEPARTMENT DESCRIPTION:** This area of the budget contains expenditures and revenues that cannot be assigned to a particular department. This includes contingency funds and transfers to other funds in the expenditure area. The revenues are state-shared revenues, investment income, and indirect costs.

**DEPARTMENT STAFFING:** There is no county staffing charged to this department. Wage and benefit costs included are related to payouts to terminating employees.

**Additional Note: A business accelerator grant of \$50,000** is included in this budget for the new aviation business park at the airport. The business accelerator is a program being development by UW Oshkosh to assist new businesses to get from the idea stage to commercialization. It is a comprehensive 12 week program which includes seed financing, intensive mentoring and access to investors and business leaders, as well as university resources. The program will ultimately be housed in a facility at the new aviation business park. This facility will also house entrepreneurs from our region who are not part of the accelerator, service providers to entrepreneurs and potentially R&D capability for mid-sized companies which do not have that capacity internally. The accelerator facility will be akin to an innovation center you see other university's developing (we do not yet have a name for it). It will be owned by UW Oshkosh and will likely be the first development in the aviation business park. Because one of the accelerator classes will be focused on fostering aviation related businesses under the AeroInnovate program which has already been developed, it is synergistic with the park and the broad vision is that some of these businesses we help nurture will find permanent homes in the aviation business park. The most pressing need for the facility is architectural plans. We have \$50,000 from the Department of Defense to help defray these costs, but that will not cover them. An additional \$50,000 from the county would help get us closer. We would seek to get additional funds from other project partners. As currently projected, the facility will be located on the city side of the park and be approximately 30,000 square feet. Full plans could cost \$150,000-200,000.

### **OVERALL:**

The net overall increase to the surplus generated in this area is \$410,224. See significant changes from 2014 Adopted Budget for details on the following page.

**SIGNIFICANT CHANGES FROM 2014 ADOPTED - Miscellaneous & Unclassified**

<b>Account</b>	<b>Amount</b>	<b>Description</b>
<b>Significant changes from 2014</b>		
<b>Net (Surplus) 2014</b>	<b>\$ (265,990)</b>	
<b>Revenue Changes - impact on levy:</b>		
Interest Investments	(25,000)	Investment performance has improved slightly and 2013 earnings came in a little better than expected. This trend should continue, thus we are projecting more for 2015.
Sale of Property & Equipment	(10,000)	The last few years have produced more income than budgeted. This is difficult to predict but we are taking a more aggressive approach based on the last few years history.
<b>Expense Changes - impact on levy:</b>		
Payout wages	(30,000)	This account was first used in 2013 to track payout wages for sick leave. There was no history to use for the 2014 budget preparation. Now there is a full year of history and the amount was less than budgeted in 2014, the 2015 budget is reduced to more closely reflect the history.
FICA Medicare	(11,700)	This department includes the costs of sick leave payouts. The fringes on them are being budgeted better for 2015.
Health Insurance	(25,000)	This represents the amounts the County pays for the deductible portion attributable to retirees participating in the program. With a year of experience, we have a better idea how much to budget. This is a fairly unpredictable cost at this time because we have so few years of experience.
Taxes & Assessments	(15,000)	This account is also very difficult to predict and can move significantly from year to year. We are budgeting this lower based on the 2013 experience.
Operating Grants	(231,908)	This includes the library budget and the request was down almost \$79,000 from the past year. It also includes culvert and bridge aid. This request is down \$203,000 for 2015. Airport grant for business accelerator at new industrial park added for \$50,000. The county received fewer requests for aid for the 2015 year. The year 2014 was significantly higher than most years.
Other Transfers Out	(9,000)	The levy for the scholarship program is being reflected directly on the scholarship program budget detail page. In 2014 the levy was reflected here and then transferred out to the scholarship program.
Decrease in general fund balance	(50,000)	This reflects the fact that we are using general fund balance to pay for the aviation park accelerator grant rather than adding this expense to the tax levy.
<b>Other small changes</b>	<b>(2,616)</b>	This is a combination of small increases and decreases to revenue and expense accounts.
<b>Tax Levy 2015</b>	<b>\$ (676,214)</b>	<b>Represents more revenue than expenses so this reduces the overall levy.</b>



## Financial Summary Miscellaneous & Unclassified

<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	1,332,508	4,013,800	3,878,700	3,878,700	3,905,929
Labor	97,847	262,650	312,000	312,000	246,450
Travel	-	-	-	-	-
Capital	-	-	-	-	-
Other Expenditures (Note 1)	1,832,249	3,172,953	3,290,710	6,617,510	3,033,265
Total Expenditures	1,930,096	3,435,603	3,602,710	6,929,510	3,279,715
Levy Before Fund Balance Adjustments			(275,990)	3,050,810	(626,214)
Increase / (Decrease) fund balance (Note 1)			10,000	(3,316,800)	(50,000)
Net Levy After Fund Balance Adjustments			(265,990)	(265,990)	(676,214)

**Note 1:** The large increase to the "other expenditures" line for the 2014 adopted budget increased significantly because of the use of general fund reserves applied to pay for capital projects approved during 2014. Rather than borrowing for some projects, general fund undesignated fund balance (reserves) that exceeded our target were applied to reduce the borrowing.

## 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
<b>039 - Miscellaneous unclassified</b>									
<b>Revenue</b>									
<b>Taxes:</b>									
Forest Crop Tax	41001	395	410	409	400	400	400	400	0.00%
Retained Sales Tax	41004	52	164	190	200	200	200	200	0.00%
<b>Taxes Subtotal:</b>		<b>446</b>	<b>574</b>	<b>598</b>	<b>600</b>	<b>600</b>	<b>600</b>	<b>600</b>	<b>0.00%</b>
<b>Intergov Rev:</b>									
State Shared Revenue	42001	4,035,701	3,324,436	3,321,551	3,200,000	3,195,000	3,195,000	3,195,000	-0.16%
Indirect Cost	42020	101,211	103,692	81,816	143,000	140,129	140,129	140,129	-2.01%
<b>Intergov Rev Subtotal:</b>		<b>4,136,912</b>	<b>3,428,128</b>	<b>3,403,368</b>	<b>3,343,000</b>	<b>3,335,129</b>	<b>3,335,129</b>	<b>3,335,129</b>	<b>-0.24%</b>
<b>Public Services:</b>									
Landfill Fees	45051	350	0	0	0	0	0	0	0.00%
Other Public Charges	45057	45	120	165	100	200	200	200	100.00%
<b>Public Services Subtotal:</b>		<b>395</b>	<b>120</b>	<b>165</b>	<b>100</b>	<b>200</b>	<b>200</b>	<b>200</b>	<b>100.00%</b>
<b>Total Operating Revenue:</b>		<b>4,137,754</b>	<b>3,428,822</b>	<b>3,404,131</b>	<b>3,343,700</b>	<b>3,335,929</b>	<b>3,335,929</b>	<b>3,335,929</b>	<b>-0.23%</b>
<b>Interest:</b>									
Interest Investments	48000	414,705	472,423	509,847	475,000	500,000	500,000	500,000	5.26%
Interest IDB Loans	48001	0	40,000	0	0	0	0	0	0.00%
Investment Mark to Market	48002	0	0	(733,518)	0	0	0	0	0.00%
<b>Interest Subtotal:</b>		<b>414,705</b>	<b>512,423</b>	<b>(223,671)</b>	<b>475,000</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>	<b>5.26%</b>
<b>Misc Revenues:</b>									
Sale Of Prop Equip	48104	7,845	19,228	32,910	10,000	20,000	20,000	20,000	100.00%
Other Miscellaneous Revenues	48109	176,651	122,976	247,881	50,000	50,000	50,000	50,000	0.00%
<b>Misc Revenues Subtotal:</b>		<b>184,495</b>	<b>142,204</b>	<b>280,791</b>	<b>60,000</b>	<b>70,000</b>	<b>70,000</b>	<b>70,000</b>	<b>16.67%</b>
<b>Transfers In:</b>									
Other Transfers In	49501	0	0	938,244	0	0	0	0	0.00%
<b>Transfers In Subtotal:</b>		<b>0</b>	<b>0</b>	<b>938,244</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>Total Non-Operating Revenue:</b>		<b>599,200</b>	<b>654,627</b>	<b>995,364</b>	<b>535,000</b>	<b>570,000</b>	<b>570,000</b>	<b>570,000</b>	<b>6.54%</b>
<b>Revenue Total:</b>		<b>4,736,954</b>	<b>4,083,449</b>	<b>4,399,495</b>	<b>3,878,700</b>	<b>3,905,929</b>	<b>3,905,929</b>	<b>3,905,929</b>	<b>0.70%</b>

**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
<b>039 - Miscellaneous unclassified</b>									
<b>Expense</b>									
<b>Wages:</b>									
Regular Pay	51100	3,722	92,215	(31,859)	0	0	0	0	0.00%
Temporary Employees	51101	0	0	(2,445)	0	0	0	0	0.00%
Payout Wages	51120	0	73,759	106,023	210,000	200,000	180,000	180,000	-14.29%
Payroll Sundry Account	51190	0	45,673	5,114	0	1,000	1,000	1,000	100.00%
<b>Wages Subtotal:</b>		<b>3,722</b>	<b>211,646</b>	<b>76,833</b>	<b>210,000</b>	<b>201,000</b>	<b>181,000</b>	<b>181,000</b>	<b>-13.81%</b>
<b>Fringes Benefits:</b>									
FICA Medicare	51200	504	27,097	6,018	27,000	15,300	15,300	15,300	-43.33%
Health Insurance	51201	0	5,796	20,871	75,000	50,000	50,000	50,000	-33.33%
Dental Insurance	51202	0	(108)	(6)	0	0	0	0	0.00%
Workers Compensation	51203	0	3,696	(1,627)	0	50	50	50	100.00%
WI Retirement	51206	0	118	178	0	100	100	100	100.00%
Fringe Benefits Other	51207	0	62	12	0	0	0	0	0.00%
Payout Fringes	51220	0	28,081	0	0	0	0	0	0.00%
<b>Fringes Benefits Subtotal:</b>		<b>504</b>	<b>64,741</b>	<b>25,446</b>	<b>102,000</b>	<b>65,450</b>	<b>65,450</b>	<b>65,450</b>	<b>-35.83%</b>
<b>Total Labor:</b>		<b>4,226</b>	<b>276,388</b>	<b>102,278</b>	<b>312,000</b>	<b>266,450</b>	<b>246,450</b>	<b>246,450</b>	<b>-21.01%</b>
<b>Office:</b>									
Postage and Box Rent	53004	137	149	45	150	50	50	50	-66.67%
<b>Office Subtotal:</b>		<b>137</b>	<b>149</b>	<b>45</b>	<b>150</b>	<b>50</b>	<b>50</b>	<b>50</b>	<b>-66.67%</b>
<b>Operating:</b>									
Household Supplies	53516	0	0	7	0	100	100	100	100.00%
Bad Debts Expense	53561	159,305	(95,440)	25,795	10,000	10,000	10,000	10,000	0.00%
Taxes & Assessments	53562	47,443	102,574	9,151	25,000	10,000	10,000	10,000	-60.00%
Tax Refunds	53564	23,703	28,933	42,158	25,000	25,000	25,000	25,000	0.00%
Operating Grants <b>(Note)</b>	53565	2,423,063	3,014,698	2,394,445	2,632,788	2,350,880	2,400,880	2,400,880	-8.81%
Other Miscellaneous	53568	5,367	(48,291)	5,443	3,000	3,000	3,000	3,000	0.00%
Postage and Box Rent	73004	0	0	5	0	0	0	0	0.00%
<b>Operating Subtotal:</b>		<b>2,658,882</b>	<b>3,002,474</b>	<b>2,477,004</b>	<b>2,695,788</b>	<b>2,398,980</b>	<b>2,448,980</b>	<b>2,448,980</b>	<b>-9.16%</b>

**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
<b>039 - Miscellaneous unclassified</b>									
<b>Contractual Services:</b>									
Accounting Auditing	55012	6,524	0	0	0	0	0	0	0.00%
Professional Service	55014	15,419	43,558	59,791	54,000	54,000	54,000	54,000	0.00%
Taxes Assessments	55054	0	0	0	2,000	2,000	2,000	2,000	0.00%
<b>Contractual Services Subtotal:</b>		<b>21,943</b>	<b>43,558</b>	<b>59,791</b>	<b>56,000</b>	<b>56,000</b>	<b>56,000</b>	<b>56,000</b>	<b>0.00%</b>
<b>Insurance Expenses:</b>									
Claim Payments	56002	0	0	0	2,000	2,000	2,000	2,000	0.00%
Prop Liab Insurance	76000	8,076	8,748	11,196	12,772	11,235	11,235	11,235	-12.03%
<b>Insurance Expenses Subtotal:</b>		<b>8,076</b>	<b>8,748</b>	<b>11,196</b>	<b>14,772</b>	<b>13,235</b>	<b>13,235</b>	<b>13,235</b>	<b>-10.40%</b>
<b>Total Other Operating:</b>		<b>2,689,038</b>	<b>3,054,929</b>	<b>2,548,036</b>	<b>2,766,710</b>	<b>2,468,265</b>	<b>2,518,265</b>	<b>2,518,265</b>	<b>-8.98%</b>
<b>Transfers Out:</b>									
Other Transfers Out	59501	0	0	8,464,067	199,000	190,000	190,000	190,000	-4.52%
<b>Transfers Out Subtotal:</b>		<b>0</b>	<b>0</b>	<b>8,464,067</b>	<b>199,000</b>	<b>190,000</b>	<b>190,000</b>	<b>190,000</b>	<b>-4.52%</b>
<b>Other Financing Uses:</b>									
Res Contingencies	59502	0	0	0	300,000	300,000	300,000	300,000	0.00%
Res Salaries	59503	0	0	0	25,000	25,000	25,000	25,000	0.00%
<b>Other Financing Uses Subtotal:</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>325,000</b>	<b>325,000</b>	<b>325,000</b>	<b>325,000</b>	<b>0.00%</b>
<b>Total Non-Operating Expense:</b>		<b>0</b>	<b>0</b>	<b>8,464,067</b>	<b>524,000</b>	<b>515,000</b>	<b>515,000</b>	<b>515,000</b>	<b>-1.72%</b>
<b>Expense Total:</b>		<b>2,693,264</b>	<b>3,331,317</b>	<b>11,114,381</b>	<b>3,602,710</b>	<b>3,249,715</b>	<b>3,279,715</b>	<b>3,279,715</b>	<b>-8.97%</b>
<b>Miscellaneous unclassified Net/(Levy):</b>		<b>2,043,689</b>	<b>752,133</b>	<b>(6,714,887)</b>	<b>275,990</b>	<b>656,214</b>	<b>626,214</b>	<b>626,214</b>	<b>126.90%</b>
(Increase) / decrease fund balance		0	0	0	(10,000)	0	50,000	50,000	-600.00%
<b>Net Miscellaneous unclassified:</b>		<b>2,043,689</b>	<b>752,133</b>	<b>(6,714,887)</b>	<b>265,990</b>	<b>656,214</b>	<b>676,214</b>	<b>676,214</b>	<b>154.23%</b>
<b>Note:</b> This budget includes a grant to be given to the Aviation Park Business Accelerator. The objective is to bring businesses into the new aviation industrial park, creating more jobs in Winnebago County. The funds may be used to advertise and promote the new business park.									

**WINNEBAGO COUNTY**  
**2015 BUDGET**  
**SCHEDULE OF MISCELLANEOUS OPERATING GRANT PAYMENTS**

				<u>Increase / (decrease)</u>	
	<u>2013</u> <u>Budget</u>	<u>2014</u> <u>Budget</u>	<u>2015</u> <u>Budget</u>	<u>Amount</u>	<u>Percent</u>
Library (See attached schedule)	\$ 1,984,113	\$ 2,001,450	\$ 1,922,693	(78,757)	(3.93)
Library fees due for County resident usage of other library systems	42,133	43,376	38,032	(5,344)	(12.32)
Regional Planning Commission	194,000	199,820	203,816	3,996	2.00
Housing Authority	1,200	0	0	0	0.00
ADVOCAP	32,891	33,878	34,556	678	2.00
County Fair Association	50,000	50,000	50,000	0	0.00
Ambulance Service	3,363	3,464	3,533	69	1.99
Railroad Consortium <b>(Note 1)</b>	25,000	25,000	25,000	0	0.00
Aviation Park Business Accelerator grant <b>(Note 2)</b>	0	0	50,000	50,000	100.00
Subtotal	\$ 2,332,700	\$ 2,278,231	\$ 2,327,630	(29,358)	(1.29)
Culvert and Bridge Aide	44,050	275,800	73,250	(202,550)	(73.44)
<b>Totals</b>	<b>2,376,750</b>	<b>2,554,031</b>	<b>2,400,880</b>	<b>(231,908)</b>	<b>(9.08)</b>

**SCHEDULE OF MISCELLANEOUS INTERFUND TRANSFERS**

Industrial Development Board Grant	160,000	190,000	190,000	0	0.00
<b>Totals</b>	<b>169,000</b>	<b>199,000</b>	<b>190,000</b>	<b>0</b>	<b>0.00</b>

**Note 1:** We will be withholding the 2015 payment until the consortium relocates the loading area for Oshkosh Corporation vehicles out of the Arlington neighborhood.

**Note 2:** This budget includes a grant to be given to the Aviation Park Business Accelerator. The objective is to bring businesses into the new aviation industrial part, creating more jobs in Winnebago County. The funds may be used to advertise and promote the new business park.

**COUNTY LIBRARY LEVY REQUEST  
COMPARATIVE DATA  
LEVY ANALYSIS**

	<u>Used for 2015 library allocation</u>					<u>Change 2015 over / (under) 2014</u>	
	<u>2014 Net Library Budget</u>	<u>Percent of County Users/Usage</u>	<u>2013 Library Allocation</u>	<u>2014 Library Allocation</u>	<u>2015 Library Allocation</u>	<u>Amount</u>	<u>Percent</u>
<b><u>Operating:</u></b>							
Menasha	\$ 1,282,484	26.40% *	\$ 310,706	\$ 342,233	\$ 338,576	\$ (3,657)	(1.07)
Neenah	1,922,249	36.40% *	671,613	698,899	699,699	800	0.11
Omro	167,884	46.60%	78,733	82,330	78,234	(4,096)	(4.98)
Oshkosh	2,870,667	17.20% *	543,676	500,667	493,755	(6,912)	(1.38)
Winneconne	199,315	57.30% *	118,197	114,915	114,207	(708)	(0.62)
Total operating	<u>6,442,599</u>		<u>1,722,925</u>	<u>1,739,044</u>	<u>1,724,471</u>	<u>(14,573)</u>	<u>(0.84)</u>
<b><u>Facilities:</u></b>							
Menasha	224,400	26.40% *	56,773	61,710	59,242	(2,468)	(4.00)
Neenah	286,304	36.40% *	105,360	107,078	104,215	(2,863)	(2.67)
Omro	0	46.60%	0	0	0	0	0.00
Oshkosh	433,031	17.20% *	79,245	74,048	15,160	(58,888)	(79.53)
Winneconne	34,214	57.30% *	19,810	19,570	19,605	35	0.18
Total operating	<u>977,949</u>		<u>261,188</u>	<u>262,406</u>	<u>198,222</u>	<u>(64,184)</u>	<u>(24.46)</u>
<b>Special Project Grant (Note below)</b>			<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00</u>
Unbudgeted amount						<u>0</u>	<u>0.00</u>
Totals	\$ <u><u>7,420,548</u></u>		\$ <u><u>1,984,113</u></u>	\$ <u><u>2,001,450</u></u>	\$ <u><u>1,922,693</u></u>	\$ <u><u>(78,757)</u></u>	<u><u>(3.93)</u></u>

2015 Net Library Budget - the 2015 library tax levy is based on the 2014 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.

\* Percent of actual circulation

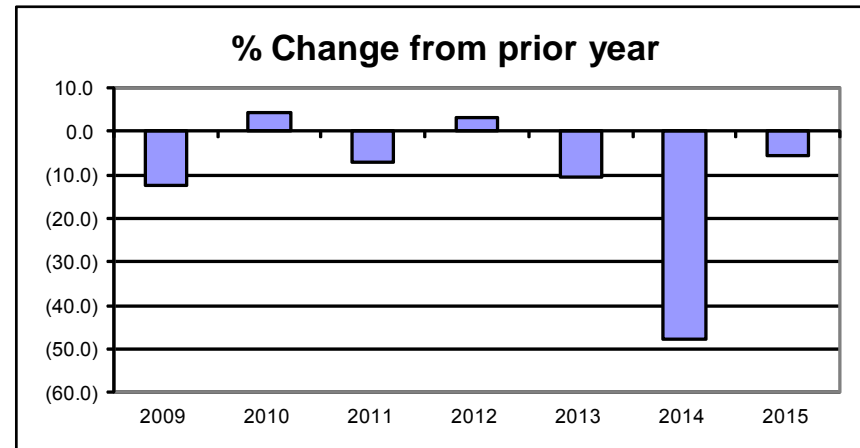
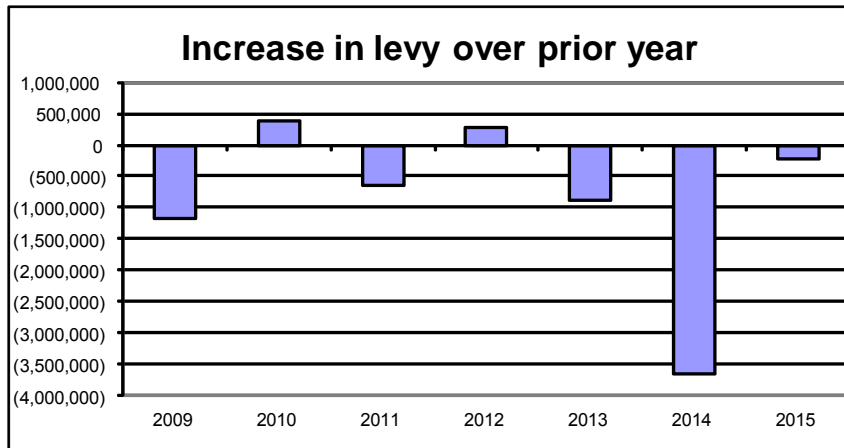
# DEBT SERVICE

## 2015 BUDGET NARRATIVE HIGHLIGHTS

### 2015 BUDGET DETAIL:

**NOTE:** Debt of proprietary funds such as Airport, Park View Health Center, Solid Waste 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.

The 2015 net levy supported debt service in the Debt Service Fund is \$3,803,000, a decrease of \$219,000 or 5.4% under 2014. The County has applied \$2,000,000 of debt service reserves in 2015 and \$1,550,000 of reserves in 2014 to lower the tax levy for debt service. Reserves are available as a result of funds remaining from prior bonding issues. These funds must be applied to reduce debt service in subsequent years to avoid arbitrage penalties. There will be a borrowing for new projects in 2015 for an estimated \$7.4 million. Projects included in the 2015 borrowing include; Parks road reconstruction/ lighting replacement, various facilities asphalt replacements, and various road resurfacing and reconstruction projects. Each of these projects must first be approved by the Winnebago County Board of Supervisors.



Borrowing transactions that occurred during 2013 follow: None

**INDEBTEDNESS LIMITATIONS:**

Total estimated outstanding debt is projected to be \$41,331,000 at the end of 2014. This is well below our debt limit of over \$590 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 & 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 - 2015**  
**Debt Service ( Dollars in thousands)**

	<u>2011 ACTUAL RESULTS</u>	<u>2012 ACTUAL BUDGET</u>	<u>2013 ADOPTED BUDGET</u>	<u>2014 ADOPTED BUDGET</u>	<u>2015 ADOPTED BUDGET</u>
Investment income	61	11		-	-
<b>TOTAL REVENUES</b>	<b>61</b>	<b>11</b>	-	-	-
<b><u>Principal payments:</u></b>					
G.O. Notes, Series 2003B	75	80	85	-	-
G.O. Notes, Series 2003D	400	400	-	-	-
G.O. Notes, Series 2004 B Refunding	259	300	346	390	-
G.O. Notes, Series 2005 B	240	250	-	-	-
G.O. Notes, Series 2006 A	3,275	2,235	2,340	-	-
G.O. Notes, Series 2007 A	355	370	385	405	-
G.O. Notes, Series 2008 A	465	544	565	590	615
G.O. Notes, Series 2009 Trust Fund Loan	226	248	255	-	-
G.O. Notes, Series 2009 Refunding	1,525	-	-	-	-
G.O. Notes, Series 2009 BAB	40	355	365	370	386
G.O. Notes, Series 2010 refunding	3,875	3,940	-	-	-
G.O. Notes, Series 2010 BAB	232	1,280	1,295	1,315	1,340
G.O. Notes, Series 2010 C	-	-	-	-	63
G.O. Notes, Series 2010 D	-	-	-	-	13
G.O. Notes, Series 2011 A	-	355	335	345	355
G.O. Notes, Series 2012 A	-	-	85	175	610
G.O. Notes, Series 2012 B	-	-	845	2,705	2,780
G.O. Notes, Series 2012 C	-	-	3,275	1,255	1,285
G.O. Notes, Series 2014 A	-	-	-	-	500
<b>Total Principal</b>	<b>10,967</b>	<b>10,357</b>	<b>10,176</b>	<b>7,550</b>	<b>7,947</b>

	<b>2011 ACTUAL RESULTS</b>	<b>2012 ACTUAL BUDGET</b>	<b>2013 ADOPTED BUDGET</b>	<b>2014 ADOPTED BUDGET</b>	<b>2015 ADOPTED BUDGET</b>
<b><u>Interest payments:</u></b>					
G.O. Notes, Series 2003B	43	39	2	-	-
G.O. Notes, Series 2003D	38	26	-	-	-
G.O. Notes, Series 2004 B Refunding	191	180	25	9	-
G.O. Notes, Series 2005 B	42	33	-	-	-
G.O. Notes, Series 2006 A	573	459	48	-	-
G.O. Notes, Series 2007 A	99	86	72	57	-
G.O. Notes, Series 2008 A	149	137	120	103	84
G.O. Notes, Series 2009 Trust Fund Loan	138	98	86	-	-
G.O. Notes, Series 2009 Refunding	17	-	-	-	-
G.O. Notes, Series 2009 BAB	108	104	95	56	48
G.O. Notes, Series 2010 refunding	98	29	-	-	-
G.O. Notes, Series 2010 BAB	226	239	156	146	133
G.O. Notes, Series 2010 C	-	-	-	-	47
G.O. Notes, Series 2010 D	-	-	-	-	5
G.O. Notes, Series 2011 A	-	107	70	63	54
G.O. Notes, Series 2012 A	-	-	54	53	45
G.O. Notes, Series 2012 B	-	-	203	167	109
G.O. Notes, Series 2012 C	-	-	369	235	210
G.O. Notes, Series 2014 A	-	-	-	-	83
<b>Total Interest</b>	<b>1,722</b>	<b>1,537</b>	<b>1,300</b>	<b>889</b>	<b>818</b>
<b>TOTAL EXPENSES</b>	<b>12,689</b>	<b>11,894</b>	<b>11,476</b>	<b>8,439</b>	<b>8,765</b>

	<b>2011 ACTUAL RESULTS</b>	<b>2012 ACTUAL BUDGET</b>	<b>2013 ADOPTED BUDGET</b>	<b>2014 ADOPTED BUDGET</b>	<b>2015 ADOPTED BUDGET</b>
<b>Less amounts charged to:</b>					
Airport fund	(177)	(193)	(152)	(162)	(106)
Solid Waste fund	(13)	(14)	(14)	(14)	(15)
Park View Health center	(3,813)	(2,855)	(3,380)	(2,616)	(2,637)
Highway	(38)	(74)	(59)	(75)	(76)
Winnebago County Housing Authority	-	-	-	-	(110)
East Central Regional Planning Commission	-	-	-	-	(18)
<b>NET EXPENSES</b>	<b>8,648</b>	<b>8,758</b>	<b>7,871</b>	<b>5,572</b>	<b>5,803</b>
<b>LEVY BEFORE ADJUSTMENTS</b>	<b>8,587</b>	<b>8,747</b>	<b>7,871</b>	<b>5,572</b>	<b>5,803</b>
Debt Service Fund Reserves Applied	(375)	(200)	(200)	(1,550)	(2,000)
Adjusted Levy - Governmental Debt	8,212	8,547	7,671	4,022	3,803

\* This is a change to the Budget presentation for 2015. In order to show ALL debt, the State Trust Fund (pass through) loans to the Housing Authority and East Central Regional Planning Commission have been included. There is no levy effect attributable to these.

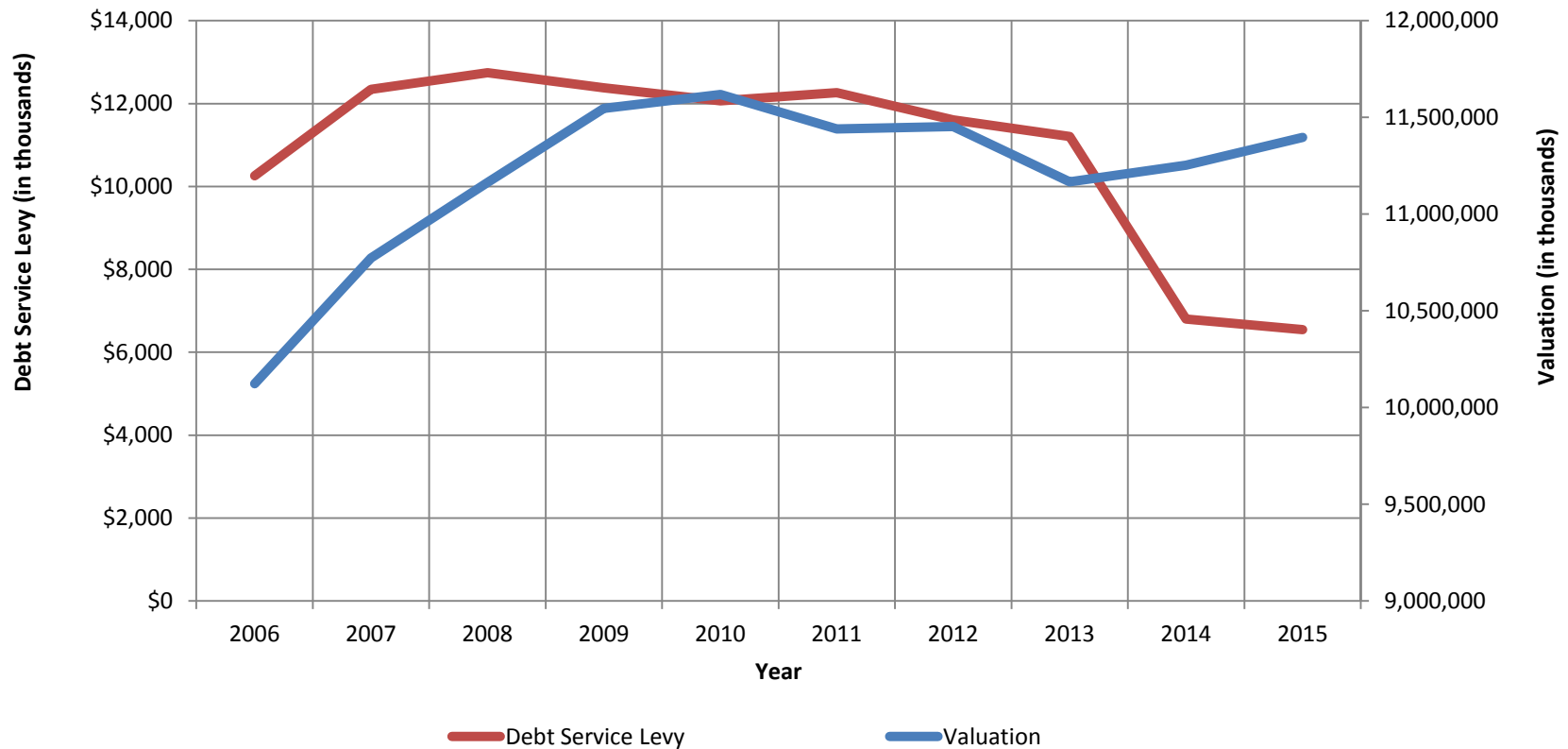
**WINNEBAGO COUNTY**  
**OUTSTANDING INDEBTEDNESS - ALL**

(Includes Solid Waste and Highway Debt because they are included in Debt Limit Calculations)

Notes:	ISSUE DATE	MATURITY DATE	NET EFFECTIVE INTEREST RATE	OUTSTANDING 12/31/14	2015 PRINCIPAL PAID	2015 NEW DEBT	12/31/15 OUTSTANDING DEBT (Projected)
General Obligation Notes, Series 2008A	10/01/08	10/01/2018	4.0700%	2,620,000	615,000	-	-
Prepayment from General Fund (Note 1)					2,005,000		
Taxable Gen Oblig (Build America Bonds) Series 2009B	11/10/09	04/01/2019	2.9900%	2,042,000	386,000	-	1,656,000
General Obligation Notes Series 2010B	11/19/10	04/01/2020	3.7100%	8,485,000	1,340,000	-	7,145,000
State of Wisconsin Trust Fund Loan Series 2010C	11/22/10	03/15/2025	5.2500%	903,000	63,000	-	840,000
State of Wisconsin Trust Fund Loan Series 2010D	12/15/10	03/15/2020	5.0000%	90,000	13,000	-	77,000
General Obligation Notes Series 2011A	11/08/11	04/01/2021	2.6800%	2,695,000	355,000	-	2,340,000
General Obligation Notes Series 2012A Refunding	03/15/12	04/01/2020	1.6100%	3,615,000	610,000	-	3,005,000
General Obligation Notes Series 2012B Refunding	03/15/12	04/01/2016	0.7100%	5,365,000	2,780,000	-	2,585,000
General Obligation Notes Series 2012C	11/06/12	04/01/2022	2.7600%	11,121,000	1,285,000	-	9,836,000
General Obligation Notes Series 2014A	11/08/14	04/01/2024	2.6200%	4,395,000	615,000	-	3,780,000
<b>NEW ISSUES - 2015:</b>							
General Obligation Notes Series 2015A	11/08/15	04/01/2025	2.7000%	-	-	7,400,000	7,400,000
<b>GRAND TOTALS</b>				<u>\$ 41,331,000</u>	<u>\$ 10,067,000</u>	<u>\$ 7,400,000</u>	<u>\$ 38,664,000</u>

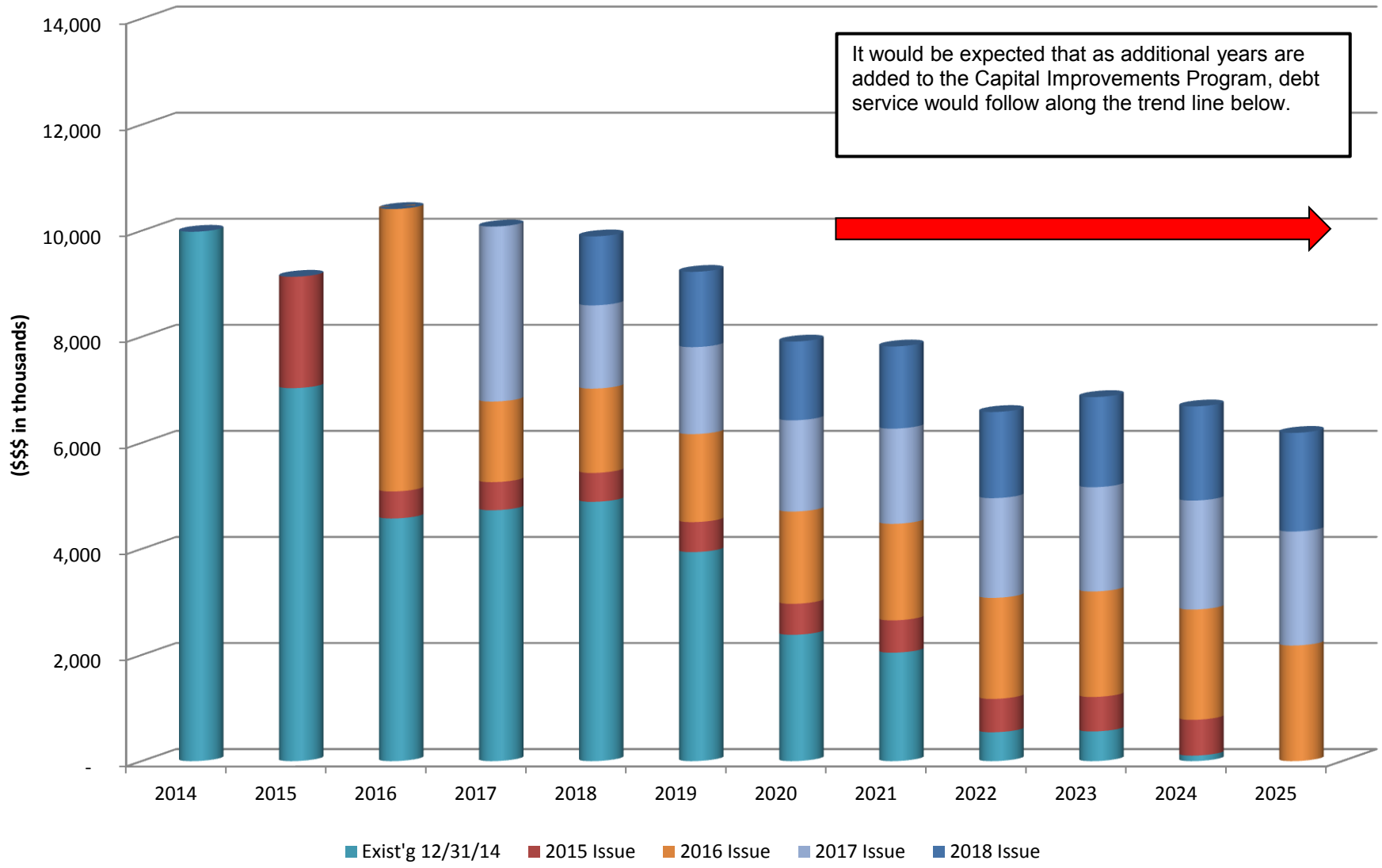
**Note 1:** This represents a prepayment of the 2008 outstanding debt balance. It was approved during 2014. It is reflected here for information purposes, however it is not part of the 2015 budget request.

### Growth in Valuation Vs Growth in Debt Levy

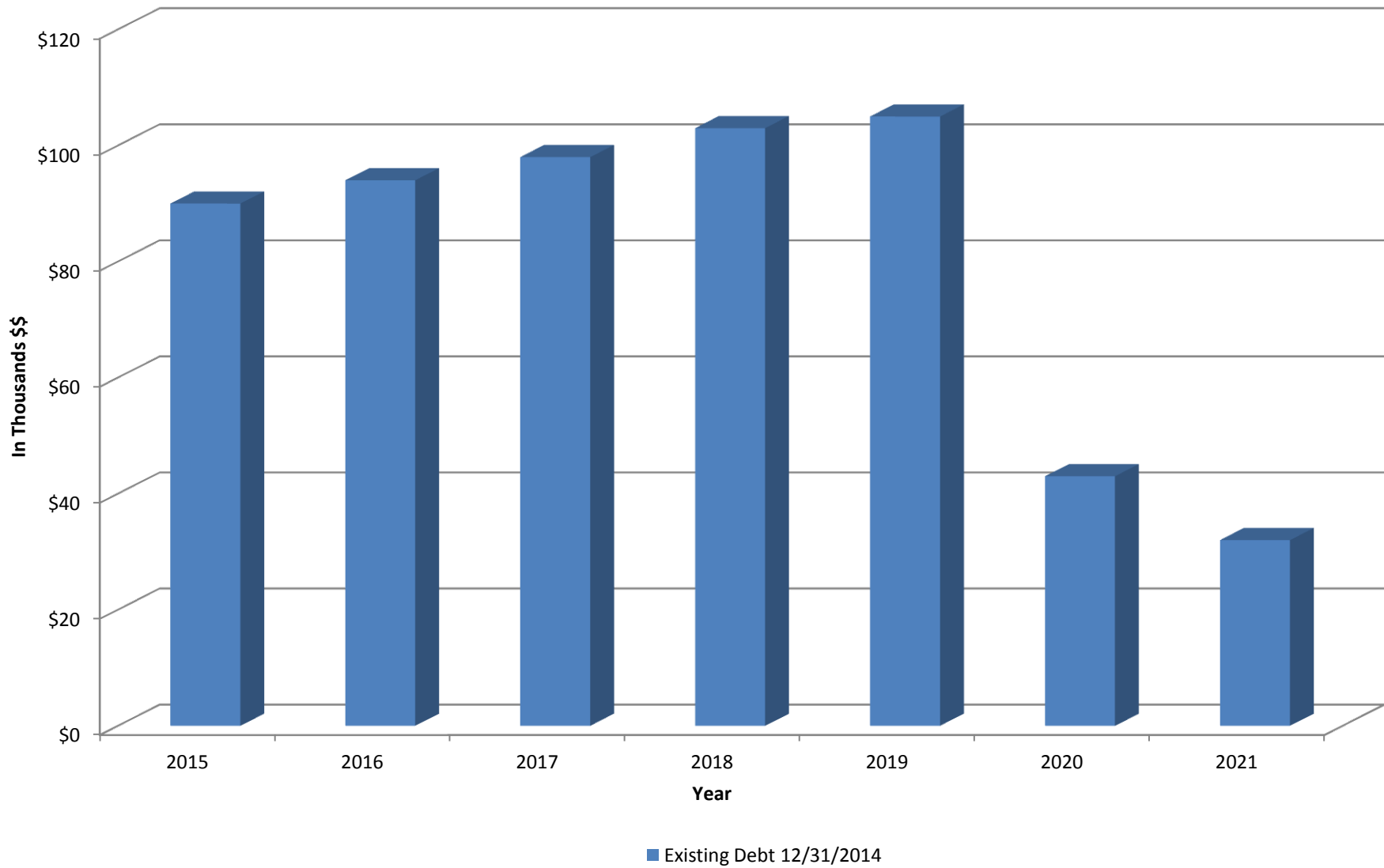


Note: This chart shows that the debt service levy has been declining over the past several years. This is due to paying off debt issues early and applying fund balance. Keeping the tax rate relatively level prevents large spikes up and down in taxpayers property tax bills.

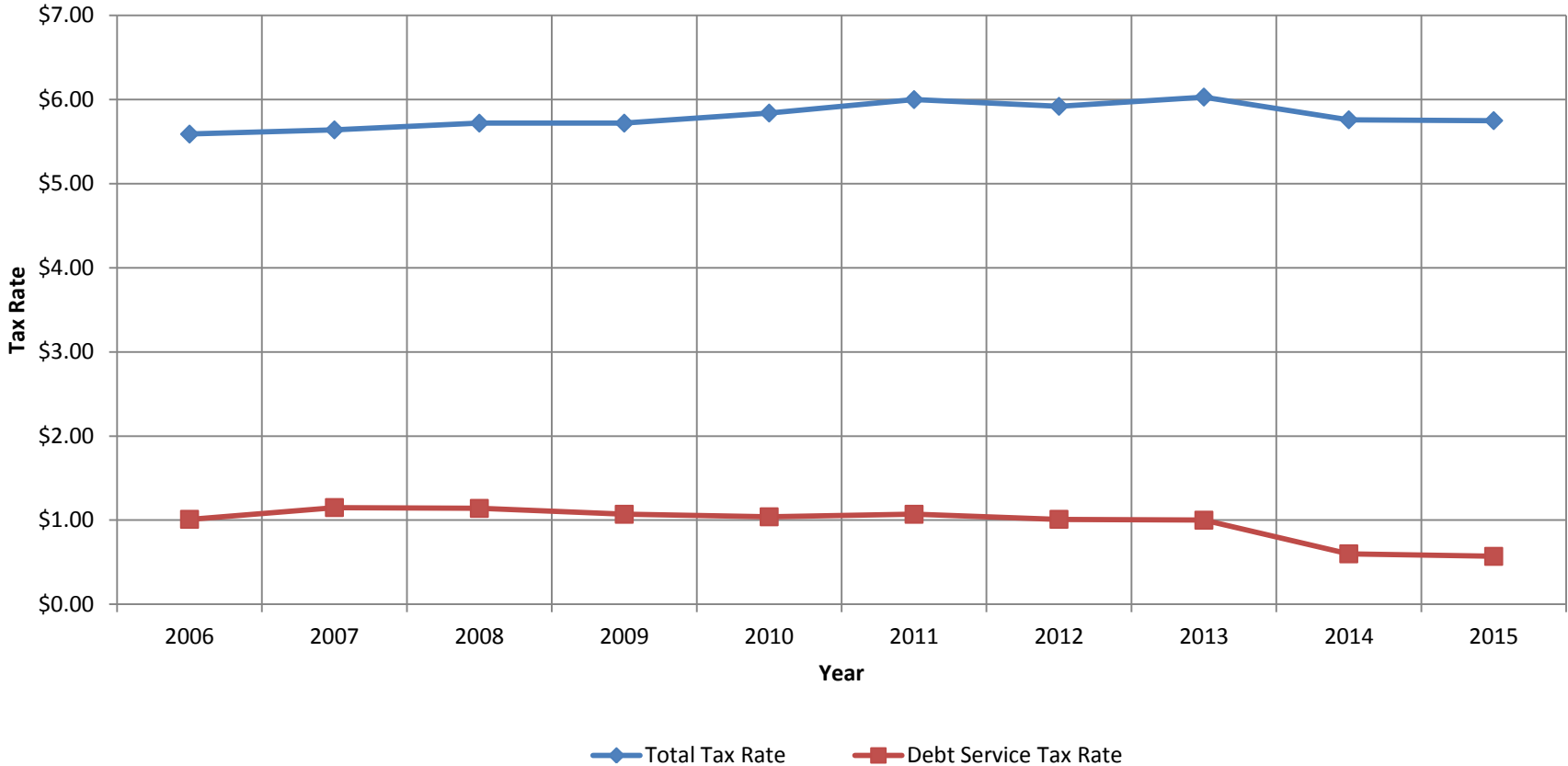
## Levy Supported Debt Current and Future Payments



## Non-Levy Supported Debt Service



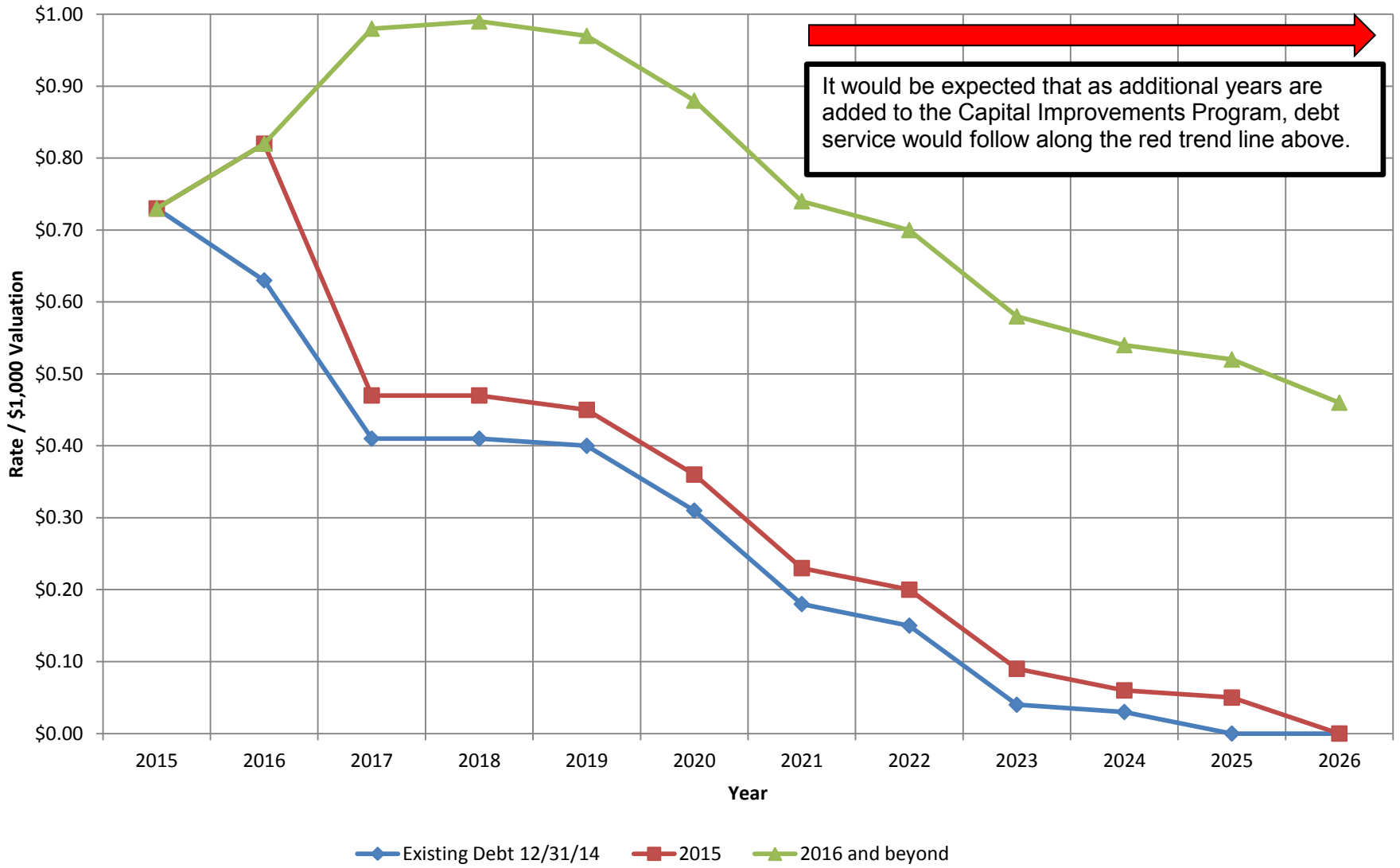
### Tax Rate Information - Historical



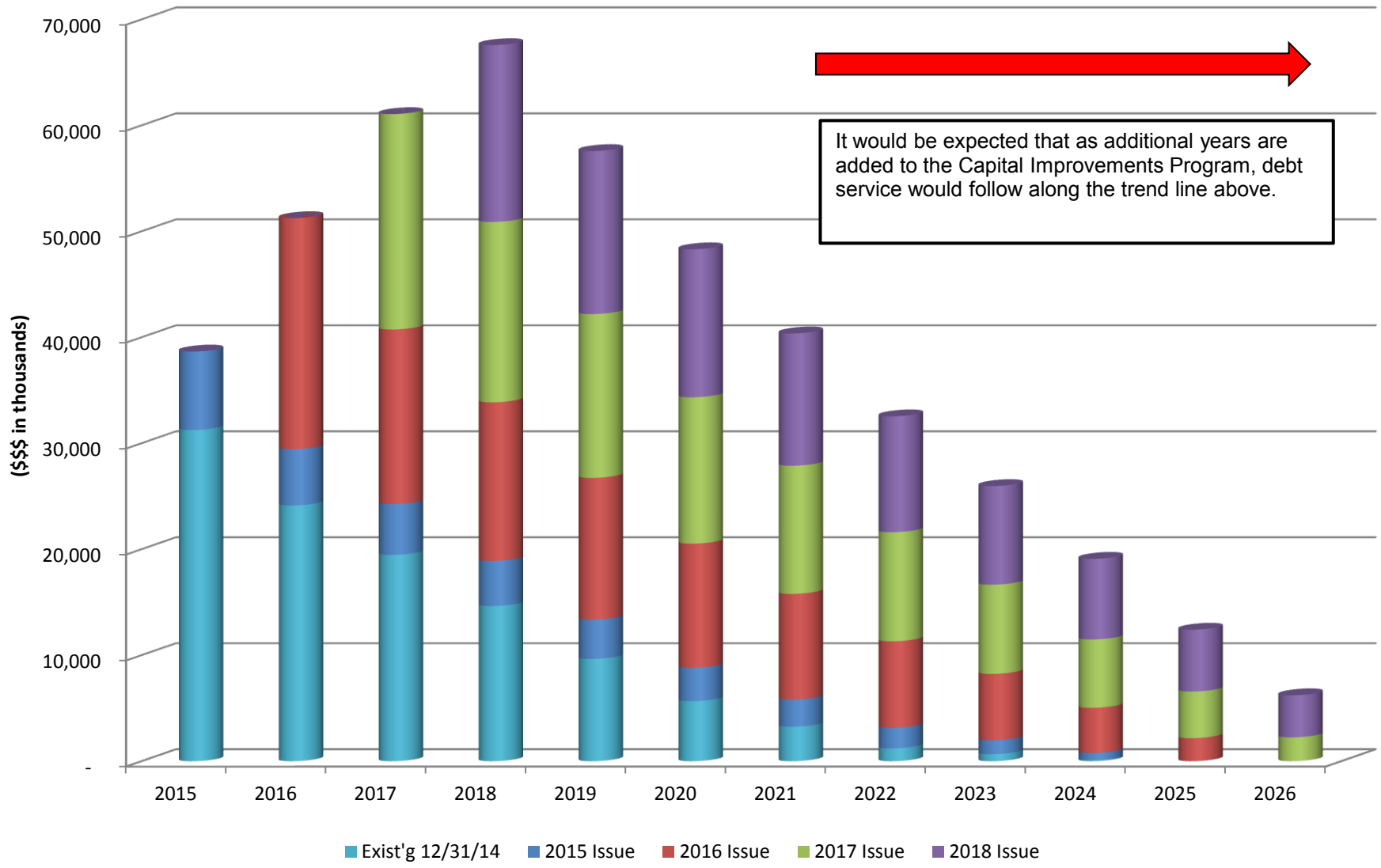
Note: this chart shows that both the overall tax rate and debt service rate remain relatively flat. It means that both total spending as well as debt service are fluctuating at about the same rate as valuation.



## Debt Service Tax Rate - Current & Future Years



## Principal Outstanding End of Year - All Debt Current and Future



## Levy Funded Debt

### Descriptions of Issues

Issue	Description
2008A	The 2008 A bonding was done for a new or remodeled building for additional office and other department space, roof and parking lot capital improvements, road improvements, HVAC and door replacements, County road resurfacing or reconstruction capital expenditures.
2009A	Refunding of Series 2000A and 2001B. Series 2000A was for the purchase of the Williams Property, Outdoor Warning Siren System and County Highways JJ, A, and Y. Series 2001B was for the Roof Replacement Program, Law Enforcement Center, Transmitter Site Improvements, Public Safety System, County Roads JJ & Y, Airport Fire Truck Replacement, Portable Aircraft Storage Hangers, Park View Nurse Call System, Quick Chill Food Delivery System, and the UW Fox Valley Classroom Upgrade.
2009B Build America Bonds	This borrowing is for air conditioning the equipment room in the jail, various county road resurfacing projects, engineering costs for a satellite Highway facility in Winchester and HVAC and door replacement at the County Expo Center.
2010 B	This financing is for various projects including; demolition of old nursing home facilities, parking lot resurfacing, Info Sys Hub relocation, central dictation system, purchase and remodeling of the B'Gosh properties in downtown Oshkosh, new financial software, Fairview tower fiber installation, various road resurfacing projects, Expo Center air conditioning and UW Fox Valley parking lot resurfacing.
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.
2010 D	This was a State Trust Fund loan we took out and "passed through" to the East Central Wisconsin Regional Planning Commission. They used these funds to refinance their past service pension liability. Each year they will be reimbursing us as we pay the principal and interest on this loan.
2011 A	This borrowing is for various projects including; Utility extension & infrastructure - NW Hanger development at our airport, computer aided dispatch and mobile data computer replacement, UW Fox Valley engineering building renovations, various road reconstruction and resurfacing projects, Sheriff Department radio system upgrade / replacement, airport runway resurfacing and land acquisition.
2012 A	This bond issue refunded our Series 2003 B and Series 2004 B. Both of these issues are described above.
2012 B	This bond issue refunded our Series 2003 D, 2005 B and Series 2006 A. All of these issues are described above.
2012 C	This bond issue will finance the following projects: facility tuck pointing, remainder of the financial software replacement, courthouse window replacement, demolition of old buildings, Sheriff radio system project, jail chiller upgrade, public safety answering point consolidation, various road resurface and reconstructions projects, tennis court rehabilitation project , UW Fox Valley engineering building remodeling, Airport runway broom and Park View storage and therapy addition.

## Levy Funded Debt

### Descriptions of Issues

Issue	Description
2014 A	This bond issue will finance the following projects: parks road/lighting project , various facilities asphalt replacement, various road resurface and reconstructions projects.

## Principal Payment Schedule - Levy Funded Debt

(In Thousands)

Year	2008 A (Note A)	2009 B	2010 B	2010 C	2010 D	2011A	2012 A	2012 B	2012 C	2014 A	Total
2015	615	384	1,340	63	13	327	556	2,780	1,285	615	7,978
2016	-	393	1,365	66	14	333	593	2,585	1,310	375	7,034
2017	-	403	1,395	70	15	341	633	-	1,334	385	4,576
2018	-	418	1,425	73	15	356	679	-	1,365	400	4,731
2019	-	434	1,460	77	16	364	728	-	1,401	410	4,890
2020	-	-	1,500	81	17	378	105	-	1,436	425	3,942
2021	-	-	-	85	-	387	-	-	1,475	435	2,382
2022	-	-	-	90	-	-	-	-	1,515	440	2,045
2023	-	-	-	95	-	-	-	-	-	450	545
2024	-	-	-	99	-	-	-	-	-	460	559
2025	-	-	-	104	-	-	-	-	-	-	104
<b>Totals</b>	<b>615</b>	<b>2,032</b>	<b>8,485</b>	<b>903</b>	<b>90</b>	<b>2,486</b>	<b>3,294</b>	<b>5,365</b>	<b>11,121</b>	<b>4,395</b>	<b>38,786</b>

Note A: There is an additional \$2,005,000 that will be paid during 2015 to retire this debt during 2015. This prepayment was approved by the County Board during 2014. That prepayment is not part of this budget request so it is not reflected above.

## Interest Payment Schedule - Levy Funded Debt

(In Thousands)

Year	2008 A	2009 B	2010 B	2010 C	2010 D	2011A	2012 A	2012 B	2012 C	2014 A	Total
2015	84	48	133	47	5	54	43	105	210	88	817
2016	-	39	118	44	4	47	41	39	183	87	602
2017	-	29	98	41	3	40	32	-	157	78	478
2018	-	18	76	37	2	33	22	-	131	72	391
2019	-	6	48	33	2	24	9	-	102	66	290
2020	-	-	17	29	1	15	1	-	75	55	193
2021	-	-	-	25	-	5	-	-	46	46	122
2022	-	-	-	20	-	-	-	-	16	35	71
2023	-	-	-	16	-	-	-	-	-	27	43
2024	-	-	-	11	-	-	-	-	-	14	25
2025	-	-	-	5	-	-	-	-	-	-	5
<b>Totals</b>	<b>84</b>	<b>140</b>	<b>490</b>	<b>308</b>	<b>17</b>	<b>218</b>	<b>148</b>	<b>144</b>	<b>920</b>	<b>568</b>	<b>3,037</b>

## Total Payment Schedule - Levy Funded Debt

(In Thousands)

Year	2008 A	2009 B	2010 B	2010 C	2010 D	2011A	2012 A	2012 B	2012 C	2014 A	Total
2015	699	432	1,473	110	18	381	599	2,885	1,495	703	8,795
2016	-	432	1,483	110	18	380	634	2,624	1,493	462	7,636
2017	-	432	1,493	111	18	381	665	-	1,491	463	5,054
2018	-	436	1,501	110	17	389	701	-	1,496	472	5,122
2019	-	440	1,508	110	18	388	737	-	1,503	476	5,180
2020	-		1,517	110	18	393	106	-	1,511	480	4,135
2021	-		-	110	-	392	-	-	1,521	481	2,504
2022	-		-	110	-	-	-	-	1,531	475	2,116
2023	-		-	111	-	-	-	-	-	477	588
2024	-		-	110	-	-	-	-	-	474	584
2025	-		-	109	-	-	-	-	-	-	109
<b>Totals</b>	<b>699</b>	<b>2,172</b>	<b>8,975</b>	<b>1,211</b>	<b>107</b>	<b>2,704</b>	<b>3,442</b>	<b>5,509</b>	<b>12,041</b>	<b>4,963</b>	<b>41,823</b>

## Non Levy Funded Debt

### Descriptions of Issues

<b>Issue</b>	<b>Description</b>
2009B Build America Bonds	This borrowing is for engineering costs for a satellite Highway facility in Winchester.
2011 A	This borrowing is for the construction of a Highway Satellite shop in Winchester.
2012 A	This bond issue refunded our Series 2003 B and Series 2004 B. Both of these issues are described above.



**Principal Payment Schedule - Non Levy Funded Debt  
(In Thousands)**

<b>Year</b>	<b>2009 B</b>	<b>2011A</b>	<b>2012A</b>	<b>Total</b>
2015	2	28	54	84
2016	2	28	58	88
2017	2	29	62	93
2018	2	30	66	98
2019	2	30	71	103
2020	-	32	10	42
2021	-	32	-	32
<b>Totals</b>	<b>10</b>	<b>209</b>	<b>321</b>	<b>540</b>

**Interest Payment Schedule - Non Levy Funded Debt  
(In Thousands)**

<b>Year</b>	<b>2009 B</b>	<b>2011A</b>	<b>2012A</b>	<b>Total</b>
2015	-	2	4	6
2016	-	2	4	6
2017	-	2	3	5
2018	-	2	3	5
2019	-	1	1	2
2020	-	1	-	1
2021	-	-	-	-
<b>Totals</b>	-	10	15	25

**Total Payment Schedule - Non Levy Funded Debt  
(In Thousands)**

<b>Year</b>	<b>2009 B</b>	<b>2011A</b>	<b>2012A</b>	<b>Total</b>
2015	2	30	58	90
2016	2	30	62	94
2017	2	31	65	98
2018	2	32	69	103
2019	2	31	72	105
2020	-	33	10	43
2021	-	32	-	32
<b>Totals</b>	<b>10</b>	<b>219</b>	<b>336</b>	<b>565</b>

## Principal Payment Schedule - All Debt

(In Thousands)

Year	2008 A	2009 B	2010 B	2010 C	2010 D	2011A	2012 A	2012 B	2012 C	2014A	Total		
2015	615	386	1,340	63	13	355	610	2,780	1,285	615	8,062		
2016	-	395	1,365	66	14	361	651	2,585	1,310	375	7,122		
2017	-	405	1,395	70	15	370	695	-	1,334	385	4,669		
2018	-	420	1,425	73	15	386	745	-	1,365	400	4,829		
2019	-	436	1,460	77	16	394	799	-	1,401	410	4,993		
2020	-	-	1,500	81	17	410	115	-	1,436	425	3,984		
2021	-	-	-	85	-	419	-	-	1,475	435	2,414		
2022	-	-	-	90	-	-	-	-	1,515	440	2,045		
2023	-	-	-	95	-	-	-	-	-	450	545		
2024	-	-	-	99	-	-	-	-	-	460	559		
2025	-	-	-	104	-	-	-	-	-	-	104		
<b>Totals</b>	<b>615</b>	<b>2,042</b>	<b>8,485</b>	<b>903</b>	<b>90</b>	<b>2,695</b>	<b>3,615</b>	<b>5,365</b>	<b>11,121</b>	<b>4,395</b>	<b>39,326</b>		
											Less 2015 principal retirement	(8,062)	
												Less 2015 prepayment of 2008A series	(2,005)
												Projected borrowing 2015	7,400
												Net outstanding projected 12/31/15	<u>36,659</u>

### Interest Payment Schedule - All Debt

(In Thousands)

Year	2008 A	2009 B	2010 B	2010 C	2010 D	2011A	2012 A	2012 B	2012 C	2014A	Total
2015	84	48	133	47	5	54	45	109	210	88	823
2016	-	39	118	44	4	47	43	43	183	87	608
2017	-	29	98	41	3	40	34	3	157	78	483
2018	-	18	76	37	2	33	24	3	131	72	396
2019	-	6	48	33	2	24	10	1	102	66	292
2020	-	-	17	29	1	15	2	-	75	55	194
2021	-	-	-	25	-	5	-	-	46	46	122
2022	-	-	-	20	-	-	-	-	16	35	71
2023	-	-	-	16	-	-	-	-	-	27	43
2024	-	-	-	11	-	-	-	-	-	14	25
2025	-	-	-	5	-	-	-	-	-	-	5
<b>Totals</b>	<b>84</b>	<b>140</b>	<b>490</b>	<b>308</b>	<b>17</b>	<b>218</b>	<b>158</b>	<b>159</b>	<b>920</b>	<b>568</b>	<b>3,062</b>

### Total Payment Schedule - All Debt

(In Thousands)

Year	2008 A	2009 B	2010 B	2010 C	2010 D	2011A	2012 A	2012 B	2012 C	2014A	Total
2015	699	434	1,473	110	18	409	655	2,889	1,495	703	8,885
2016	-	434	1,483	110	18	408	694	2,628	1,493	462	7,730
2017	-	434	1,493	111	18	410	729	3	1,491	463	5,152
2018	-	438	1,501	110	17	419	769	3	1,496	472	5,225
2019	-	442	1,508	110	18	418	809	1	1,503	476	5,285
2020	-	-	1,517	110	18	425	117	-	1,511	480	4,178
2021	-	-	-	110	-	424	-	-	1,521	481	2,536
2022	-	-	-	110	-	-	-	-	1,531	475	2,116
2023	-	-	-	111	-	-	-	-	-	477	588
2024	-	-	-	110	-	-	-	-	-	474	584
2025	-	-	-	109	-	-	-	-	-	-	109
<b>Totals</b>	699	2,182	8,975	1,211	107	2,913	3,773	5,524	12,041	4,963	42,388

**WINNEBAGO COUNTY, WISCONSIN  
INDEBTEDNESS LIMITATIONS (Dollars in thousands)  
DECEMBER 31, 2015 (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.

2014	
For Winnebago County (includes TIF Districts)	\$ <u>11,791,573</u>
Debt Limit at 5%	589,579
Debt outstanding as of December 31, 2014 (projected)	41,331
Percent of debt limit used	<u>7.01%</u>
Remaining Debt Margin	\$ <u>548,248</u>

**INFORMATION ON COUNTY TAX RATE AND DEBT SERVICE RATE:**

YEAR	EQUALIZED VALUE (000) (TID OUT)	<u>TAX LEVY (in thousands)</u>		<u>TAX RATE</u>	
		TOTAL	DEBT SERVICE	TOTAL	DEBT SERVICE
2005	9,581,695	54,400	9,600	5.68	1.00
2006	10,123,586	56,551	10,258	5.59	1.01
2007	10,772,552	60,722	12,340	5.64	1.15
2008	11,163,115	63,878	12,745	5.72	1.14
2009	11,546,865	66,013	12,381	5.72	1.07
2010	11,617,689	67,791	12,069	5.84	1.04
2011	11,439,687	68,591	12,263	6.00	1.07
2012	11,452,052	67,745	11,606	5.92	1.01
2013	11,167,428	67,288	11,203	6.03	1.00
2014	11,252,938	64,786	6,800	5.76	0.60
2015	11,396,366	65,494	6,546	5.75	0.57

# **CAPITAL PROJECT FUNDS**

## **2015 BUDGET NARRATIVE**

### **HIGHLIGHTS**

Capital project funds are used to account for financial resources to be used for the acquisition or construction 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 projects, it would be included here. That could include small start up 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 2015 budget.



**WINNEBAGO COUNTY**  
**2015 BUDGET**  
**CAPITAL PROJECTS**  
*(See Note Below)*

Project	Project Balance 12/31/13	Fund Balance Applied 2014	External Funding 2014	Bonding 2014	Proprietary Fund Balance Applied 2014	Bonding 2015 (Projected)	External funding 2015 (Projected)	Projected Spending 2014- 2015	Projected Fund Balance 12/31/15
<b>GOVERNMENTAL FUNDS:</b>									
<b>Existing Approved Projects:</b>									
Chiller Upgrade - Jail	\$ -							\$ -	\$ -
Radio system Sheriff	1,041,605							(1,041,605)	-
Courthouse Window Replacement	55,000							(55,000)	-
Facility Tuck pointing	73,290							(73,290)	-
Computer Aided Dispatch	169,716							(169,716)	-
Road and Bridge Projects	558,999							(558,999)	-
Boiler UW Fox Valley	240,000							(240,000)	-
Storm Water Mitigation Community Park	25,000							(25,000)	-
Community Park Road Reconstruction / Lighting and ADA	-			2,095,000				(2,095,000)	-
<b>New projects approved during 2014:</b>									
Road and Bridge Projects		2,080,000	239,000	1,974,000				(4,293,000)	-
Roof project - UW Fox		295,000	295,000					(590,000)	-
Masonry maintenance		110,000						(110,000)	-
Jail parking expansion		203,000						(203,000)	-
Jail precast joints		198,000						(198,000)	-
Roof maintenance program		247,000						(247,000)	-
Asphalt replacement various facilities		367,000						(367,000)	-
<b>New projects to be proposed for 2015:</b>									
Roof replacements						972,000		(972,000)	-
Courthouse windows - continuation						600,000		(600,000)	-
Masonry repairs						110,000		(110,000)	-
Storm water mitigation - continuation						250,000		(250,000)	-
Asphalt replacement						112,000		(112,000)	-
E911 hardware replacement						200,000		(200,000)	-
Evidence storage building						954,000		(954,000)	-
Road and bridge projects						2,450,000	1,360,000	(3,810,000)	-

**WINNEBAGO COUNTY**  
**2015 BUDGET**  
**CAPITAL PROJECTS**  
*(See Note Below)*

Project	Project Balance 12/31/13	Fund Balance Applied 2014	External Funding 2014	Bonding 2014	Proprietary Fund Balance Applied 2014	Bonding 2015 (Projected)	External funding 2015 (Projected)	Projected Spending 2014- 2015	Projected Fund Balance 12/31/15
Library exterior wall repair - UW Fox						100,000	100,000	(200,000)	-
<b>Capital Project Fund Totals</b>	2,163,610	3,500,000	534,000	4,069,000	-	5,748,000	1,460,000	(17,474,610)	-
<b>PROPRIETARY FUNDS:</b>									
Nurse Call System - Park View					262,000			(262,000)	
Parking lot Park View						315,000		(315,000)	
Snow removal equipment - airport						650,000		(650,000)	
Terminal replacement - airport						300,000		(300,000)	
Aviation business taxiway - airport						100,000		(100,000)	
Taxiway B reconstruction - airport						251,000	4,762,000	(5,013,000)	
<b>Debt Issue Costs - Projected</b>				41,000		50,000		(91,000)	-
<b>Totals</b>	\$ 2,163,610	\$ 3,500,000	\$ 534,000	\$ 4,110,000	\$ 262,000	\$ 7,414,000	\$ 6,222,000	\$ (24,205,610)	\$ -

**NOTE:**

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**2014- 2018 EXECUTIVE CAPITAL IMPROVEMENTS PROGRAM**

**ALL (EXCLUDING SOLID WASTE)**

(Note: This schedule has been updated to include changes that have been made since the original 5-Year Capital Improvements Plan was updated for 2014-2018)

DIVISION / DEPT	PROJECT DESCRIPTION	Prior Years	2014	2015	2016	2017	2018	TOTAL (excluding prior yrs)	Outside Planning Horizon
	<b>ADMINISTRATION:</b>								
General	Roof maintenance program		247,000	972,000	200,000	311,000		1,730,000	
	Courthouse remodel					724,000	9,050,000	9,774,000	
	Courthouse window replacement	60,000		600,000				600,000	
	Courthouse boiler replacement						100,000	100,000	
	Courthouse deck reconstruction							-	
	Courthouse elevator modernization				660,000			660,000	
	Masonry maintenance program		110,000	110,000	110,000	110,000		440,000	
	Storm water mitigation	25,000		250,000				250,000	
	Asphalt replacement program		367,000	112,000	237,000	115,000	206,000	1,037,000	
	<b>Total Administration</b>	<b>85,000</b>	<b>724,000</b>	<b>2,044,000</b>	<b>1,207,000</b>	<b>1,260,000</b>	<b>9,356,000</b>	<b>14,591,000</b>	<b>-</b>
	<b>PUBLIC SAFETY:</b>								
Sheriff	911 hardware replacement			200,000				200,000	
	Jail - precast joint repairs		198,000					198,000	
	Evidence storage building			954,000				954,000	
	Jail Expansion				7,500,000	7,500,000		15,000,000	
	Jail parking expansion		203,000					203,000	
Clerk Courts	Department consolidation and remodeling							-	
	<b>Total Public Safety</b>	<b>-</b>	<b>401,000</b>	<b>1,154,000</b>	<b>7,500,000</b>	<b>7,500,000</b>	<b>-</b>	<b>16,555,000</b>	<b>-</b>
	<b>TRANSPORTATION:</b>								
Highway	CTH A (Reconstruction Indian Pt Rd to City Neenah limits)	70,000			1,000,000	4,000,000		5,000,000	
	CTH AH Milling and Paving (CTH AH to Tri-County road)			750,000				750,000	
	Butler Ave Reconstruction				150,000		1,500,000	1,650,000	
	CTH C Mill and Pave (STH 26 to County Line)		300,000					300,000	
	CTH CB Improve Intersection (CTH CB & Oakridge)				25,000	250,000		275,000	

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DIVISION / DEPT	PROJECT DESCRIPTION	Prior Years	2014	2015	2016	2017	2018	TOTAL (excluding prior yrs)	Outside Planning Horizon
	CTH CB & CTH BB intersection		165,000					165,000	
	CTH FF bridge reconstruction				75,000	15,000	450,000	540,000	
	CTH FF & Zoar Road Intersection Reconstruction				25,000	300,000		325,000	
	County G Bridge Reconstruction	70,000		535,000				535,000	
	State and Federal funding			(410,000)				(410,000)	
	CTH G Reconstruction (CTH A to STH 76)			375,000	3,500,000			3,875,000	
	CTH I & CTH N Intersection Reconstruction	50,000	950,000					950,000	
	CTH I reconstruction Osh City Limits to Ripple Rd	39,000		1,300,000				1,300,000	
	Funding offsets			(800,000)				(800,000)	
	CTH I CTH N to Ripple rd - milling and paving.	38,000			1,500,000			1,500,000	
	CTH I culvert replacement - Waukau Ave.				100,000	500,000		600,000	
	Funding offsets					(400,000)		(400,000)	
	CTH N (Culvert - Bridge Reconstruction)				300,000			300,000	
	Funding offsets				(240,000)			(240,000)	
	CTH N (CTH I to USH 41 - mill & pave)				700,000			700,000	
	Funding offsets				(150,000)			(150,000)	
	CTH N Milling and paving (CTH FF to STH 26)					1,750,000		1,750,000	
	CTH T Reconstruction (CTH GG to CTH G)	300,000	1,589,000					1,589,000	
	State and Federal funding		(200,000)					(200,000)	
	CTH T Mill and Pave (CTH G to CTH II)				500,000	100,000	5,000,000	5,600,000	
	Funding offsets						(1,500,000)	(1,500,000)	
	County Y (mill and pave)		450,000					450,000	
	CTH Z mill and pave (CTH I to STH 45)		800,000					800,000	

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DIVISION / DEPT	PROJECT DESCRIPTION	Prior Years	2014	2015	2016	2017	2018	TOTAL (excluding prior yrs)	Outside Planning Horizon
	Funding offsets							-	
	CTH Z Milling and Paving (CTH I to STH 26)			850,000				850,000	
	Funding offsets			(150,000)				(150,000)	
	West side arterial							-	13,800,000
Airport	Snow removal equipment			650,000		650,000		1,300,000	650,000
	Airport terminal replacement			300,000	3,500,000			3,800,000	
	Terminal / FBO ramp rehabilitation							-	
	Federal & State funding							-	
	Redevelop east general aviation hanger area.					800,000		800,000	
	Federal & State funding					(760,000)		(760,000)	
	Aviation business park taxiway			100,000	750,000			850,000	
	Funding offsets							-	
	Taxiway A reconstruction				6,400,000			6,400,000	
	Federal & State funding				(5,700,000)			(5,700,000)	
	Maintenance shop addition				325,000			325,000	
	Taxiway B reconstruction			5,013,000				5,013,000	
	Fed, State, other funding			(4,762,000)				(4,762,000)	
	Mowing tractor				150,000			150,000	
	Total Transportation	567,000	4,054,000	3,751,000	12,910,000	7,205,000	5,450,000	33,370,000	14,450,000
	<b>HUMAN SERVICES</b>								
Park View	Park View 50 stall parking lot adjacent to new addition			315,000				315,000	
	Nurse Call system							-	
Human Ser	Juvenile shelter care facility				20,000	2,994,000		3,014,000	
	Oshkosh HS boiler replacement				100,000			100,000	
	Total Human Services	-	-	315,000	120,000	2,994,000	-	3,429,000	-

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DIVISION / DEPT	PROJECT DESCRIPTION	Prior Years	2014	2015	2016	2017	2018	TOTAL (excluding prior yrs)	Outside Planning Horizon
	<b>Education / Recreation</b>								
Parks	Community park road & parking lot repaving		2,095,000					2,095,000	
	Livestock barn					474,000		474,000	
UW Fox	General Roof Repair, Replacement and Maintenance		590,000					590,000	
	Repair exterior wall structure at library			200,000				200,000	
	Food service and union facilities				37,000	259,000	3,700,000	3,996,000	
	Enlarge music classroom						9,000	9,000	963,000
	Enlarge student affairs service space						9,000	9,000	963,000
	Astronomical Observation Facility					1,000	8,000	9,000	104,000
	Medical science and anthropology lab				106,000	1,514,000		1,620,000	
	Child Care Center Addition					5,000	34,000	39,000	490,000
	Outagamie County funding - all UW Fox projects	-	(295,000)	(100,000)	(71,500)	(889,500)	(1,880,000)	(3,236,000)	(223,000)
	<b>Total Education / Recreation</b>	-	2,390,000	100,000	71,500	1,363,500	1,880,000	5,805,000	2,297,000
	<b>Subtotals</b>	\$ 652,000	\$ 7,569,000	\$ 7,364,000	\$ 21,808,500	\$ 20,322,500	\$ 16,686,000	\$ 73,750,000	\$ 16,747,000
	Less fund balance applied		(3,500,000)					(3,500,000)	
	Debt issue costs		41,000	50,000				91,000	
	Required Borrowing for Levy Supported Projects	\$ 4,110,000	\$ 7,414,000	\$ 21,808,500	\$ 20,322,500	\$ 16,686,000	\$ 70,341,000	\$ 16,747,000	

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**WINNEBAGO COUNTY, WISCONSIN**  
**DEMOGRAPHIC AND ECONOMIC STATISTICS**

**Last Ten Fiscal Years**

<b>Fiscal Year</b>	<b>Population (1)</b>	<b>Per Capita Income (2)</b>	<b>Median Age (3)</b>	<b>Public School Enrollment (4)</b>	<b>Unemployment Rate (5)</b>
2004	161,863	32,275	36.9 yrs.	22,831	4.7%
2005	163,244	32,572	36.9 yrs.	22,888	4.5%
2006	163,867	33,874	37.1 yrs.	22,810	4.5%
2007	164,703	36,600	37.3 yrs.	22,809	4.4%
2008	165,358	37,139	37.6yrs.	23,223	4.3%
2009	165,864	35,300	37.9yrs.	22,584	7.8%
2010	166,994	36,034	38.4yrs.	23,037	7.4%
2011	167,245	38,444	37.7 yrs.	23,014	6.7%
2012	168,794	40,569	(6)	22,854	6.3%
2013	167,862	(6)	(6)	22,779	6.2%

(1) - Source: State of Wisconsin, Department of Administration - Bureau of Program Management, Demographic Services Center.

(2) - Source: U.S. Department of Commerce (provided by State of Wisconsin, Department of Development - Bureau of Research, Business Information Services.) 2005 to current are from Wisconsin Department of Workforce Development.

(3) - Source: State of Wisconsin, Department of Development - Bureau of Research, Information Services. Also, State of Wisconsin, Department of Health and Social Services, and State of Wisconsin Center for Public Health Statistics. 2005 to current are from Wisconsin Department of Workforce Development.

(4) - Source: Local School Districts.

(5) - Source: United States Department of Labor, Bureau of Labor Statistics (2004-2012 updated)

(6) - Per capita income and median age statistics are not yet available from the U.S. Department of Commerce and the State of Wisconsin, Department of Development.

**WINNEBAGO COUNTY WISCONSIN  
TAX INCREMENTAL DISTRICTS**

<b>DISTRICT</b>	<b>Number</b>	<b>YEAR</b>	<b>BASE VALUE</b>	<b>CURRENT VALUE</b>	<b>INCREMENT</b>	<b>PLAN EXPIRATION DATE</b>	<b>STATUTORY MAXIMUM DATE</b>
Village of Winneconne	03	1996	4,771,400	6,920,100	2,148,700	2023	2019
Village of Winneconne	05	2000	4,751,600	11,693,500	6,941,900	2023	2023
Village of Winneconne	06	2000	1,100,600	4,965,600	3,865,000	2023	2023
Village of Winneconne	07	2002	2,070,300	7,243,100	5,172,800	2025	2027
Village of Winneconne	08	2011	-	1,704,200	1,704,200	2039	2039
City of Appleton	07	2007	25,657,000	37,882,400	12,225,400	2030	2033
City of Menasha	01	1986	5,329,100	8,851,500	3,522,400	2009	2013
City of Menasha	03	1990	3,717,400	4,326,600	609,200	2013	2017
City of Menasha	04	1997	4,196,000	6,866,600	2,670,600	2020	2020
City of Menasha	05	1998	3,384,900	14,826,100	11,441,200	2021	2021
City of Menasha	06	1998	5,568,800	21,415,000	15,846,200	2021	2021
City of Menasha	07	2003	687,300	4,386,300	3,699,000	2026	2028
City of Menasha	08	2005	484,500	1,805,600	1,321,100	2026	2030
City of Menasha	10	2006	9,701,900	11,445,000	1,743,100	2026	2031
City of Menasha	11	2007	284,900	2,788,400	2,503,500	2030	2033
City of Neenah	05	1993	13,971,900	23,255,400	9,283,500	2014	2020
City of Neenah	06	1997	2,869,600	32,349,000	29,479,400	2020	2020
City of Neenah	07	2000	39,226,900	118,901,200	79,674,300	2019	2023
City of Neenah	08	2001	14,743,600	69,202,900	54,459,300	2019	2024
City of Oshkosh	07	1989	22,309,000	166,744,300	144,435,300	2008	2016
City of Oshkosh	09	1991	684,300	39,623,500	38,939,200	2013	2018
City of Oshkosh	10	1993	600,300	1,051,600	451,300	2013	2020
City of Oshkosh	11	1995	486,300	753,100	266,800	2015	2018
City of Oshkosh	12	1997	1,715,400	5,852,500	4,137,100	2020	2020
City of Oshkosh	13	1998	5,869,100	16,408,400	10,539,300	2021	2021



**WINNEBAGO COUNTY WISCONSIN  
TAX INCREMENTAL DISTRICTS**

DISTRICT	Number	YEAR	BASE VALUE	CURRENT VALUE	INCREMENT	PLAN EXPIRATION DATE	STATUTORY MAXIMUM DATE
City of Oshkosh	14	2000	558,400	18,737,900	18,179,500	2023	2023
City of Oshkosh	15	2001	564,900	8,090,900	7,526,000	2023	2024
City of Oshkosh	16	2001	-	4,904,200	4,904,200	2023	2024
City of Oshkosh	17	2001	2,210,600	13,849,800	11,639,200	2023	2023
City of Oshkosh	18	2002	51,300	16,714,700	16,663,400	2025	2027
City of Oshkosh	19	2003	104,200	9,619,000	9,514,800	2026	2028
City of Oshkosh	20	2005	20,815,500	14,648,200	*	2026	2030
City of Oshkosh	21	2006	1,954,900	7,640,400	5,685,500	2026	2031
City of Oshkosh	23	2009	233,700	-	*	2026	2034
City of Oshkosh	24	2010	8,464,900	16,728,500	8,263,600	2026	2035
City of Oshkosh	25	2012	1,051,700	6,983,100	5,931,400	2038	2039
City of Oshkosh	26	2013	29,400	-	*		
Totals			\$ 210,221,600	\$ 739,178,600	\$ 535,387,400		

\* This district has a zero or negative value increment. No increment shown.

Project costs uncollected at the dissolution date are absorbed by the municipality.

**Plan Expiration:** Refers to the estimated date that the project costs are expected to be fully recovered. At this point, the incremental values are expected to go back onto the property tax rolls.

**Statutory Expiration:** Refers to the maximum allowable time that project costs can be recovered from the tax on the incremental values generated during the life of the district. After this date, the incremental values must go onto the property tax rolls.

# SOLID WASTE

## Solid Waste Fund: 520 2015 BUDGET NARRATIVE

DEPARTMENT HEAD: John M. Rabe, P.E.  
LOCATION: Winnebago County  
100 W. County Road Y  
Oshkosh, WI 54901

Telephone: 232-1850

### MISSION STATEMENT:

Provide competitive, cost-efficient Solid Waste Management systems for processing solid waste and recyclables from our Municipal partnerships and other Winnebago County customers. The Solid Waste Management Board owns and operates the Winnebago County Solid Waste/Recycling Transfer Facility, Sunnyview Landfill Sludge Site (active), Sunnyview Landfill Co-Disposal Site (closed), Snell Road Landfill (closed), Household Hazardous Material (HHM) Facility and Landfill Gas Collection/Utilization Facilities. The Solid Waste Management Board also co-owns/operates the Tri-County Single Stream Recycling Facility along with partner Counties, Outagamie and Brown.

### PROGRAM DESCRIPTIONS:

**SOLID WASTE TRANSFER AND DISPOSAL** – As part of the Tri-County Regional Program (Brown, Outagamie and Winnebago Counties), the Sunnyview Landfill reached capacity and solid waste disposal operations ended in July 2012. Winnebago County continues full-scale operation of a solid waste transfer facility and hauling to the Outagamie County Landfill for disposal. Implemented pilot programs for recycling of certain construction & demolition wastes and residential asphalt shingles.

**SLUDGE LANDFILL DISPOSAL** – Provides papermill sludge disposal operations for local papermill sludge customers. Seeking WDNR approval to allow disposal of other compatible waste types (contaminated soil, foundry wastes, ash by-products and certain construction & demolition material wastes) to fully utilize available airspace.

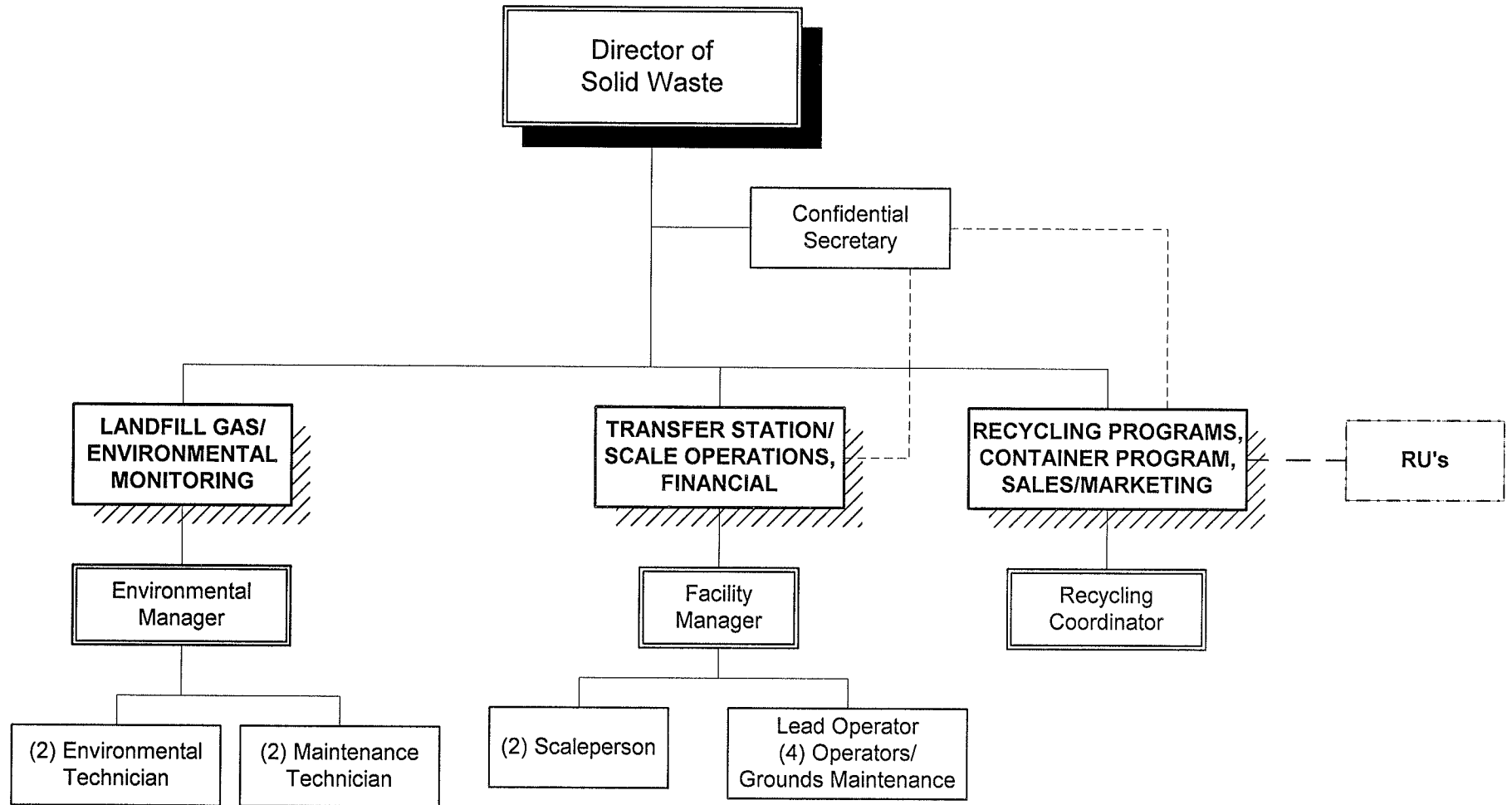
**CLOSED LANDFILL ENVIRONMENTAL MONITORING/MAINTENANCE** – Performs the necessary environmental monitoring and maintenance activities at the closed Snell Road Landfill and the closed Sunnyview Landfill Co-Disposal Site to maintain WDNR compliance.

**LANDFILL GAS COLLECTION AND UTILIZATION** – Landfill gas (by-product of solid waste decomposition containing 50% methane) from the Sunnyview Landfill Co-Disposal Site (closed) is collected for beneficial utilization. Landfill gas is converted to electrical energy in five (5) engine/generators and the electric power and environmental credits are sold to a local utility. Landfill gas is also directly utilized in two boilers at the Winnebago County Highway Department. Waste heat from two (2) engine/generators is utilized for heating and cooling at the Winnebago County Sheriff's Office/Law Enforcement Center. Landfill gas from the Snell Road Landfill (closed) is collected and burned in a candlestick flare.

**RECYCLING TRANSFER/PROCESSING FACILITY** – As part of the Tri-County Regional Program (Brown, Outagamie and Winnebago Counties), provides transportation and off-site processing of recyclable materials (paper and commingled containers) for residential and commercial customers in Winnebago County. Also provides drop-off collection opportunities and off-site processing for household/agricultural hazardous materials and electronics/bulbs for Winnebago County residents.

**MARKETING/CONTAINER RENTAL AND LEASE PROGRAM** – Provides marketing services for solid waste and recyclable material to maximize tonnages and allow Winnebago County to remain competitive within the industry. Container rental and lease program provides customers with a cost-efficient alternative option for the delivery of solid waste and recyclable materials to the Winnebago County Solid Waste facilities.

# SOLID WASTE



# SOLID WASTE

## Solid Waste Fund: 520 2015 BUDGET NARRATIVE

**DEPARTMENT HEAD:** John M. Rabe, P.E.  
**LOCATION:** Winnebago County  
100 W. County Road Y  
Oshkosh, WI 54901

Telephone: 232-1850

### 2014 ACCOMPLISHMENTS:

1. Operated a solid waste transfer facility accepting waste materials from local customers and loading/hauling to the Outagamie County Landfill for disposal.
2. Operated a single stream recycling transfer facility accepting recyclable materials from local customers and loading/hauling to the Tri-County Recycling Center (Outagamie County) for processing.
3. Assisted Tri-County Recycling Center (Outagamie County) with operations, education (Tri-County Recycling Guide), lean projects (incoming loads and bale storage) and 2<sup>nd</sup> baler installation project.
4. Performed WDNR required closed landfill environmental monitoring and maintenance activities at the Snell Road Landfill and Sunnyview Landfill Co-Disposal Site.
5. Distributed surplus recycling revenues to our 15 signing municipalities to help offset costs for collection services.
6. Operated landfill gas collection and utilization systems at the Sunnyview and Snell Road Landfills. Landfill gas collected from the Sunnyview Landfill is burned in five (5) engine/generators to generate electricity which is sold to a local utility (revenues expected to meet budget of \$2,800,000), directly used in boilers at the Highway Department to offset heating costs and the excess is burned in a candlestick flare. Waste heat from two (2) engine/generators is used for heating and cooling at the Sheriff's Office/Law Enforcement Center to reduce utility costs. Landfill gas collected from the Snell Road Landfill is burned in a candlestick flare.
7. Operated a seasonal household hazardous waste collection facility (staffed by Brown County personnel) to provide environmentally safe disposal for Winnebago County customers. Coordinated clean sweep events for residents, farmers and qualifying businesses.
8. Operated electronic waste and bulb recycling programs for Winnebago County residents.
9. Assisted with pharmaceutical sorts and disposal of materials collected at drug drop boxes located at the City of Oshkosh, City of Neenah and the Town of Menasha.
10. Operated cost-efficient container rental and lease program for management of solid waste and recyclable materials.
11. Began pilot operations of construction & demolition waste and residential asphalt shingle recycling programs.
12. Explored options for the beneficial reuse of grass clippings/yard waste/brush.
13. Successfully launched Winnebago County Solid Waste Facebook page for information sharing and sales/marketing purposes.
14. Prepared a Strategic Plan for the Solid Waste Management Board to use for long-term planning of solid waste and recycling services.

**2015 GOALS & OBJECTIVES:**

- 1. Continue operation of solid waste transfer facility, sludge landfill disposal facility, single stream recycling transfer facility, household hazardous waste facility, container rental and lease program and various other recycling programs.**
- 2. Continue operation of landfill gas collection/utilization systems to generate revenues (to offset expenses) while maintaining WDNR air permit compliance.**
- 3. Continue performance of closed landfill environmental monitoring and maintenance activities.**
- 4. Complete transfer station operation/hauling analysis and install waste and recycling compactors to reduce hauling costs. Amend hauling agreement with Kreilkamp Trucking. Consider material loading options to reduce costs, improve safety and limit damage to equipment.**
- 5. Pursue amendment to Municipal Recycling Agreements to better reflect present day operation of Winnebago County recycling program.**
- 6. Expand sales/marketing efforts to increase solid waste and recycling tonnages for Winnebago County and Tri-County Regional Program.**
- 7. Expand construction & demolition material and residential asphalt shingle recycling programs.**
- 8. Complete evaluation of yard waste recycling program and select most cost-efficient option for implementation.**
- 9. Begin evaluation of solid waste disposal options beyond the 25-year Tri-County Solid Waste Agreement.**
- 10. Implement closed site leachate recirculation at the Sunnyview Landfill Co-Disposal Site to maintain landfill gas generation/collection rates to maximize electric power generation efforts.**

# SOLID WASTE

## 2015 BUDGET NARRATIVE HIGHLIGHTS

**DEPARTMENT STAFFING:**

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Full Time	23	23	24	23	23	22	21	17	16	16	16
Part Time	2	2	2	2	2	1	1	1	0	0	0
Total	25	25	26	25	25	23	22	18	16	16	16

**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 2015 net deficit is budgeted at (\$241,586) with a \$1.00/ton increase to the solid waste tipping fee and no change to the recycling tipping fee. Since 2007, the County has not levied \$47,500 to support the Household Hazardous Material facility operation.

**SIGNIFICANT CHANGES:**

**Revenues:**

Intergov Rev. – Increase of \$30,000 due to the regional DATCP cleansweep grant funding being provided through Winnebago County in 2015.

Rental Revenue – Increase of \$30,000 to bring in line with current rental charges for solid waste and recycling containers and new long-term lease customers.

Landfill Fees – Decrease of \$733,560 due to a reduction of projected 2015 solid waste tonnages.

Other Fees – Decrease of \$81,500 due to a reduction in the recycling hauling fee reimbursement from Outagamie County, and a reduction of the DATCP cleansweep funding reimbursement from our regional partners.

Landfill Fees (Interfund) – Increase of \$11,000 due to increase tonnages projected from other Winnebago County departments.

Interest Investments – Decrease of \$203,534 due to lower projected interest rates provided by the Finance Department.

Rental Equipment – Increase of \$10,000 to bring in line with current wood grinder rental charges to other municipalities.

Sale of Scrap – Decrease of 11,000 due to lower projected scrap metal market rates and tonnages.

**Expenses:**

Regular Pay – Increase of \$88,879 based on the current labor rates for positions included in the Table of Organization.

Temporary Employees – Decrease of \$3,000 based on the current need for seasonal/temporary employees.

Overtime – Decrease of \$29,342 based on the current Table of Organization and Landfill/Transfer Station/Landfill Gas operational needs.

Fringe Benefits – Increase of \$47,362 based on the current Table of Organization and an increase in fringe benefit compensation costs.

Buildings (Capital Outlay) – Increase of \$50,000 based on current planned capital outlay purchases.

Improvements (Capital Outlay) – Increase of \$430,000 based on current planned capital outlay purchases.

Equipment (Capital Outlay) – Decrease of \$25,000 based on current planned capital outlay purchases.

Small Equipment – Increase of \$51,675 due to planned purchase of rental and lease container for program usage.

Motor Fuel – Decrease of \$14,400 due to the planned usage for Landfill/Transfer Station operations.

Equipment Rental – Decrease of \$54,900 due to the 2014 replacement equipment purchases.

Operating Licenses Fees – Increase of \$12,950 resulting from increases in WDNR license fees for the landfill and air permit program and additional materials being budgeted for disposal in the Sludge Site. These fees would all be paid to the WDNR.

State Special Charges – Decrease of \$22,000 resulting from the type of materials being budgeted for disposal in the Sludge Site. The fees on this material would be paid to the WDNR.

Crushed Stone – Decrease of \$5,000 because less is required since the Co-Disposal Site is now closed.

Repair Maintenance Supplies – Decrease of \$9,100 to bring in line with current Landfill/Transfer Station/Landfill Gas costs.

Other Maint Supplies – Increase of \$3,850 to bring in line with current Landfill/Transfer Station/Landfill Gas costs.

Equipment Repairs – Decrease of \$185,450 because less maintenance from outside vendors is planned for Landfill Gas equipment, and to bring in line with current costs.



Power and Light – Decrease of \$16,500 to bring in line with current Landfill/Transfer Station/Landfill Gas operational costs.

Water and Sewer – Decrease of \$25,400 based on planned usage and to bring in line with current leachate disposal/stormwater management rates, and planned implementation of leachate recirculation in the Co-Disposal Site.

Grounds Maintenance – Increase of \$51,600 based on planned landfill maintenance costs to maintain WDNR compliance.

Building Repairs – Decrease of \$15,200 to bring in line with current Landfill/Transfer Station costs.

Professional Service – Increase of \$3,850 to bring in line with current for Landfill/Transfer Station costs.

Management Services – Decrease of \$35,200 to bring in line with current Landfill/Transfer Station costs.

Regional Fees – Decrease of \$700,000 due to a reduction of solid waste tonnage being disposed at the Outagamie County Landfill.

Hauling Fees – Decrease of \$245,000 due to a reduction of solid waste and recycling tonnages being transported to the Outagamie County, and the planned addition of solid waste and recycling compactors in the Transfer Station.

Accounting Auditing – Decrease of \$14,200 due to a reduction of interfund charge amounts approved by the Finance Director.

Professional Services – Decrease of \$18,100 due to a reduction of interfund charge amounts approved by the Finance Director.

Prop Liab Insurance – Decrease of \$8,000 due to the actual costs for the new pollution liability insurance policy.

Prop Liab Insurance (Interfund) – Decrease of \$18,226 due to a reduction in the estimated insurance costs provided by the Finance Department.

Depreciation Expense – Increase of \$136,851 based on the current estimates provided by the Finance Department.

Debt Interest Payments – Decrease of \$9,132 due to debt service payments made to Outagamie County for the single stream recycling facility.

**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
<b>520 - Solid Waste</b>									
<b>Revenue</b>									
<b>Intergov Rev:</b>									
Agri Trade Consumer Protection	42004	(0)	6,242	5,300	5,000	35,000	35,000	35,000	600.00%
<b>Intergov Rev Subtotal:</b>		<b>(0)</b>	<b>6,242</b>	<b>5,300</b>	<b>5,000</b>	<b>35,000</b>	<b>35,000</b>	<b>35,000</b>	<b>600.00%</b>
<b>Public Services:</b>									
Rental Revenues	45011	288,666	274,852	296,582	260,000	290,000	290,000	290,000	11.54%
Power Sales	45029	3,042,938	3,222,107	3,122,991	2,800,000	2,800,000	2,800,000	2,800,000	0.00%
Donations	45034	16	10	(0)	25	25	25	25	0.00%
Refunds Public	45040	(0)	(1,827)	(63)	(0)	(0)	(0)	(0)	0.00%
Landfill Fees	45051	4,030,131	4,730,847	5,103,210	5,661,210	4,927,650	4,927,650	4,927,650	-12.96%
Other Public Charges	45057	1,750	1,050	4,046	(0)	(0)	(0)	(0)	0.00%
<b>Public Services Subtotal:</b>		<b>7,363,501</b>	<b>8,227,039</b>	<b>8,526,766</b>	<b>8,721,235</b>	<b>8,017,675</b>	<b>8,017,675</b>	<b>8,017,675</b>	<b>-8.07%</b>
<b>Intergov Services:</b>									
Other Fees	43001	135,636	669,498	1,577,445	231,500	150,000	150,000	150,000	-35.21%
Landfill Fees	43010	9,514,504	3,514,529	58,219	60,000	60,400	60,400	60,400	0.67%
Refunds Municipal	43015	(1,005,444)	113,332	(45,313)	(0)	(0)	(0)	(0)	0.00%
<b>Intergov Services Subtotal:</b>		<b>8,644,696</b>	<b>4,297,359</b>	<b>1,590,352</b>	<b>291,500</b>	<b>210,400</b>	<b>210,400</b>	<b>210,400</b>	<b>-27.82%</b>
<b>Interfund Revenue:</b>									
Rental Revenue	65011	(0)	2,715	9,348	8,000	10,000	10,000	10,000	25.00%
Landfill Fees	65051	10,762	11,206	10,475	7,500	18,500	18,500	18,500	146.67%
Other Department Charges	65081	13,525	32,290	90,698	90,000	90,000	90,000	90,000	0.00%
<b>Interfund Revenue Subtotal:</b>		<b>24,287</b>	<b>46,211</b>	<b>110,521</b>	<b>105,500</b>	<b>118,500</b>	<b>118,500</b>	<b>118,500</b>	<b>12.32%</b>
<b>Total Operating Revenue:</b>		<b>16,032,485</b>	<b>12,576,851</b>	<b>10,232,938</b>	<b>9,123,235</b>	<b>8,381,575</b>	<b>8,381,575</b>	<b>8,381,575</b>	<b>-8.13%</b>

## 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
<b>520 - Solid Waste</b>									
<b>Interest:</b>									
Interest Investments	48000	978,167	575,457	475,838	617,000	413,466	413,466	413,466	-32.99%
Investment Mark to Market	48002	(0)	(0)	(629,254)	(0)	(0)	(0)	(0)	0.00%
<b>Interest Subtotal:</b>		<b>978,167</b>	<b>575,457</b>	<b>(153,416)</b>	<b>617,000</b>	<b>413,466</b>	<b>413,466</b>	<b>413,466</b>	<b>-32.99%</b>
<b>Misc Revenues:</b>									
Rental Equipment	48101	12,450	(0)	16,275	(0)	10,000	10,000	10,000	100.00%
Sale Of Prop Equip	48104	3,939	11,600	(0)	(0)	(0)	(0)	(0)	0.00%
Sale of Scrap	48106	104,535	130,750	58,753	64,000	53,000	53,000	53,000	-17.19%
Other Miscellaneous Revenues	48109	13,468	9,432	18,331	(0)	(0)	(0)	(0)	0.00%
<b>Misc Revenues Subtotal:</b>		<b>134,392</b>	<b>151,782</b>	<b>93,359</b>	<b>64,000</b>	<b>63,000</b>	<b>63,000</b>	<b>63,000</b>	<b>-1.56%</b>
<b>Other Financing Srcs:</b>									
Gain Sale of Assets	49000	1,822	(0)	0	(0)	(0)	(0)	(0)	0.00%
<b>Other Financing Srcs Subtotal:</b>		<b>1,822</b>	<b>(0)</b>	<b>0</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>0.00%</b>
<b>Total Non-Operating Revenue:</b>		<b>1,114,381</b>	<b>727,239</b>	<b>(60,058)</b>	<b>681,000</b>	<b>476,466</b>	<b>476,466</b>	<b>476,466</b>	<b>-30.03%</b>
<b>Revenue Total:</b>		<b>17,146,866</b>	<b>13,304,090</b>	<b>10,172,880</b>	<b>9,804,235</b>	<b>8,858,041</b>	<b>8,858,041</b>	<b>8,858,041</b>	<b>-9.65%</b>
<b>Expense</b>									
<b>Wages:</b>									
Regular Pay	51100	964,514	795,224	659,775	739,357	828,236	828,236	828,236	12.02%
Temporary Employees	51101	0	34,755	3,372	8,000	5,000	5,000	5,000	-37.50%
Elected Officials	51103	6,050	8,811	8,778	6,500	6,500	6,500	6,500	0.00%
Overtime	51105	88,708	60,552	65,356	69,645	40,303	40,303	40,303	-42.13%
Comp Time	51108	0	6,307	90	0	1,000	1,000	1,000	100.00%
Wages Allocated	51199	(38,036)	(3,169)	12,391	0	0	0	0	0.00%
<b>Wages Subtotal:</b>		<b>1,021,236</b>	<b>902,481</b>	<b>749,762</b>	<b>823,502</b>	<b>881,039</b>	<b>881,039</b>	<b>881,039</b>	<b>6.99%</b>

**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
<b>520 - Solid Waste</b>									
<b>Fringes Benefits:</b>									
FICA Medicare	51200	433,418	54,704	54,909	54,380	66,472	66,472	66,472	22.24%
Health Insurance	51201	0	204,375	157,702	189,924	223,016	223,016	223,016	17.42%
Dental Insurance	51202	0	10,102	7,637	8,638	13,396	13,396	13,396	55.08%
Workers Compensation	51203	0	14,958	15,973	4,800	4,802	4,802	4,802	0.04%
Unemployment Comp	51204	0	2,904	9,438	10,000	0	0	0	-100.00%
Compensated Absences Expense	51205	1,018	(6,255)	(9,466)	0	0	0	0	0.00%
WI Retirement	51206	0	46,683	49,770	51,576	58,744	58,744	58,744	13.90%
Fringe Benefits Other	51207	(1,114)	(8,654)	2,540	3,948	4,198	4,198	4,198	6.33%
Fringes Allocated	51299	(17,683)	(1,473)	(0)	0	0	0	0	0.00%
<b>Fringes Benefits Subtotal:</b>		<b>415,639</b>	<b>317,344</b>	<b>288,503</b>	<b>323,266</b>	<b>370,628</b>	<b>370,628</b>	<b>370,628</b>	<b>14.65%</b>
<b>Total Labor:</b>		<b>1,436,875</b>	<b>1,219,825</b>	<b>1,038,265</b>	<b>1,146,769</b>	<b>1,251,667</b>	<b>1,251,667</b>	<b>1,251,667</b>	<b>9.15%</b>
<b>Travel:</b>									
Registration Tuition	52001	3,650	1,959	3,869	4,485	5,485	5,485	5,485	22.30%
Automobile Allowance	52002	3,643	4,297	4,392	5,495	5,345	5,345	5,345	-2.73%
Commercial Travel	52004	0	0	0	1,200	1,700	1,700	1,700	41.67%
Meals	52005	202	289	202	1,355	1,555	1,555	1,555	14.76%
Lodging	52006	370	348	560	2,470	3,360	3,360	3,360	36.03%
Other Travel Exp	52007	23	9	22	40	120	120	120	200.00%
Taxable Meals	52008	160	270	330	200	100	100	100	-50.00%
<b>Travel Subtotal:</b>		<b>8,048</b>	<b>7,171</b>	<b>9,375</b>	<b>15,245</b>	<b>17,665</b>	<b>17,665</b>	<b>17,665</b>	<b>15.87%</b>
<b>Total Travel:</b>		<b>8,048</b>	<b>7,171</b>	<b>9,375</b>	<b>15,245</b>	<b>17,665</b>	<b>17,665</b>	<b>17,665</b>	<b>15.87%</b>
<b>Capital Outlay:</b>									
Buildings	58001	28,450	0	0	0	50,000	50,000	50,000	100.00%
Improvements	58002	0	0	0	170,000	300,000	600,000	600,000	252.94%
Equipment	58004	81,447	449,805	10,889	760,000	1,035,000	735,000	735,000	-3.29%
<b>Capital Outlay Subtotal:</b>		<b>109,897</b>	<b>449,805</b>	<b>10,889</b>	<b>930,000</b>	<b>1,385,000</b>	<b>1,385,000</b>	<b>1,385,000</b>	<b>48.92%</b>
<b>Total Capital:</b>		<b>109,897</b>	<b>449,805</b>	<b>10,889</b>	<b>930,000</b>	<b>1,385,000</b>	<b>1,385,000</b>	<b>1,385,000</b>	<b>48.92%</b>

## 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
<b>520 - Solid Waste</b>									
<b>Office:</b>									
Office Supplies	53000	8,899	6,405	5,951	6,550	5,350	5,350	5,350	-18.32%
Printing Supplies	53002	199	641	2,009	1,300	725	725	725	-44.23%
Print Duplicate	53003	3,327	3,030	315	6,900	6,000	6,000	6,000	-13.04%
Postage and Box Rent	53004	2,808	3,529	2,404	2,350	3,450	3,450	3,450	46.81%
Computer Software	53006	14,931	0	0	1,500	575	575	575	-61.67%
Telephone	53008	10,758	7,101	9,450	10,325	8,600	8,600	8,600	-16.71%
Telephone Supplies	53009	0	32	0	0	0	0	0	0.00%
Long Distance	53011	0	0	0	0	110	110	110	100.00%
Wireless	53012	1,557	2,334	1,694	2,200	1,950	1,950	1,950	-11.36%
Pagers	53013	90	180	180	200	200	200	200	0.00%
Voice and Data Cabling	53014	0	165	0	0	0	0	0	0.00%
<b>Office Subtotal:</b>		<b>42,569</b>	<b>23,418</b>	<b>22,003</b>	<b>31,325</b>	<b>26,960</b>	<b>26,960</b>	<b>26,960</b>	<b>-13.93%</b>
<b>Operating:</b>									
Advertising	53500	46,943	51,163	54,666	49,300	48,400	48,400	48,400	-1.83%
Subscriptions	53501	669	425	528	800	750	750	750	-6.25%
Membership Dues	53502	2,087	1,975	1,774	2,050	2,050	2,050	2,050	0.00%
Publish Legal Notices	53503	214	314	192	200	200	200	200	0.00%
Agricultural Supplies	53515	0	45	0	0	0	0	0	0.00%
Household Supplies	53516	1,702	865	1,386	1,110	1,100	1,100	1,100	-0.90%
Uniforms Tools Allowance	53517	1,507	1,037	461	800	500	500	500	-37.50%
Food	53520	127	351	74	300	250	250	250	-16.67%
Small Equipment	53522	22,027	16,737	75,411	45,000	96,675	96,675	96,675	114.83%
Shop Supplies	53523	18,244	13,390	22,822	14,700	16,315	16,315	16,315	10.99%
Medical Supplies	53524	689	938	429	790	1,050	1,050	1,050	32.91%
Other Operating Supplies	53533	0	0	665	0	0	0	0	0.00%
Landfill Cover Material	53544	18,040	0	0	0	0	0	0	0.00%
Motor Fuel	53548	398,786	157,269	48,042	88,000	73,600	73,600	73,600	-16.36%
Equipment Rental	53551	20,185	28,048	3,269	60,000	5,100	5,100	5,100	-91.50%
Operating Licenses Fees	53553	3,173,513	993,497	22,292	23,400	36,350	36,350	36,350	55.34%
Bad Debts Expense	53561	8,074	(7,396)	(6,237)	0	0	0	0	0.00%
State Special Charges	53563	2,615,501	803,840	3,352	44,000	22,000	22,000	22,000	-50.00%
Other Miscellaneous	53568	(303)	39,814	(2,743)	250	100	100	100	-60.00%
Loss on Sale of Assets	53573	0	466,397	0	0	0	0	0	0.00%
Print Duplicate	73003	3,783	3,490	3,546	3,520	3,420	3,420	3,420	-2.84%

**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
<b>520 - Solid Waste</b>									
Postage and Box Rent	73004	2,051	2,384	2,350	2,275	2,220	2,220	2,220	-2.42%
Motor Fuel	73548	15,619	14,943	10,487	11,650	11,000	11,000	11,000	-5.58%
<b>Operating Subtotal:</b>		<b>6,349,458</b>	<b>2,589,525</b>	<b>242,765</b>	<b>348,145</b>	<b>321,080</b>	<b>321,080</b>	<b>321,080</b>	<b>-7.77%</b>
<b>Repairs &amp; Maint:</b>									
Crushed Stone	54000	70,344	23,566	3,083	11,000	6,000	6,000	6,000	-45.45%
Sand and Gravel	54001	7,190	0	0	0	0	0	0	0.00%
Calcium Chloride	54003	377	0	0	0	0	0	0	0.00%
Steel and Iron	54006	405	0	0	0	0	0	0	0.00%
Metal Pipe & Fittings	54007	900	0	0	0	0	0	0	0.00%
Small Hardware	54008	0	75	0	0	0	0	0	0.00%
Electrical Products	54010	31	0	0	0	0	0	0	0.00%
Other Elect Products	54012	165	347	1,114	700	0	0	0	-100.00%
Other Plumbing Prod.	54014	0	54	0	0	50	50	50	100.00%
Lubricants	54016	196,212	213,154	228,762	228,000	226,000	226,000	226,000	-0.88%
Machine Equip Parts	54017	448,318	416,228	350,063	419,902	407,575	407,575	407,575	-2.94%
Tires Batteries	54018	19,965	7,656	21,300	4,050	2,500	2,500	2,500	-38.27%
Road Maintenance Materials	54019	1,608	172	0	0	0	0	0	0.00%
Maintenance Buildings	54020	520	4,244	782	1,750	1,000	1,000	1,000	-42.86%
Maintenance Grounds	54021	5,950	8,369	3,310	4,700	4,700	4,700	4,700	0.00%
Maintenance Equipment	54022	3,394	4,474	2,306	4,400	4,850	4,850	4,850	10.23%
Maintenance Vehicles	54023	67	7	122	250	100	100	100	-60.00%
Repair Maintenance Supplies	54024	18,754	14,072	13,944	25,000	15,900	15,900	15,900	-36.40%
Consumable Tools	54026	3,196	597	347	1,600	500	500	500	-68.75%
Sign Parts Supplies	54027	139	1,446	290	480	975	975	975	103.13%
Other Maint Supplies	54028	1,966	4,320	3,735	1,100	4,950	4,950	4,950	350.00%
Equipment Repairs	54029	871,677	1,160,805	187,137	312,150	126,700	126,700	126,700	-59.41%
Machine Equip Parts	74017	0	0	30	0	0	0	0	0.00%
Labor-Ldfl from Hwy	74018	15,818	13,204	826	1,110	500	500	500	-54.95%
Machinery-Ldfl from Hwy	74019	16,746	11,871	1,274	1,110	550	550	550	-50.45%
Maintenance Buildings	74020	3,996	5,000	7,000	7,000	9,400	9,400	9,400	34.29%
Maintenance Grounds	74021	60,984	39,494	4,434	8,000	6,500	6,500	6,500	-18.75%
Equipment Repairs	74029	782	759	792	860	700	700	700	-18.60%
<b>Repairs &amp; Maint Subtotal:</b>		<b>1,749,506</b>	<b>1,929,915</b>	<b>830,651</b>	<b>1,033,162</b>	<b>819,450</b>	<b>819,450</b>	<b>819,450</b>	<b>-20.69%</b>

## 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
<b>520 - Solid Waste</b>									
<b>Utilities:</b>									
Heat	54700	10,759	8,013	10,460	15,550	16,500	16,500	16,500	6.11%
Power and Light	54701	163,903	173,223	165,159	195,500	179,000	179,000	179,000	-8.44%
Water and Sewer	54702	120,591	170,839	260,019	279,350	253,950	253,950	253,950	-9.09%
<b>Utilities Subtotal:</b>		<b>295,253</b>	<b>352,074</b>	<b>435,638</b>	<b>490,400</b>	<b>449,450</b>	<b>449,450</b>	<b>449,450</b>	<b>-8.35%</b>
<b>Contractual Services:</b>									
Medical and Dental	55000	615	540	152	200	200	200	200	0.00%
Legal Services	55001	7,050	8,373	11,876	10,000	10,000	10,000	10,000	0.00%
Pest Extermination	55002	1,920	1,920	2,045	2,500	2,500	2,500	2,500	0.00%
Vehicle Repairs	55005	1,913	27,569	2,840	2,754	5,000	5,000	5,000	81.56%
Grounds Maintenance	55007	127,040	38,222	113,573	139,400	191,000	191,000	191,000	37.02%
Building Repairs	55008	28,963	46,803	32,458	40,900	25,700	25,700	25,700	-37.16%
Accounting Auditing	55012	4,500	4,550	0	0	0	0	0	0.00%
Professional Service	55014	63,345	53,299	62,996	11,800	15,650	15,650	15,650	32.63%
Collection Services	55015	353	0	12	0	500	500	500	100.00%
Janitorial Services	55016	21,404	22,149	22,762	26,000	23,500	23,500	23,500	-9.62%
Architect Engineer	55019	489,228	453,918	780,010	583,700	610,200	610,200	610,200	4.54%
Management Services	55020	323,412	362,456	411,893	428,000	392,800	392,800	392,800	-8.22%
Other Contract Serv	55030	440,365	55,355	104,940	10,000	10,950	10,950	10,950	9.50%
Regional Fees	55048	0	2,365,215	3,176,751	3,500,000	2,800,000	2,800,000	2,800,000	-20.00%
Hauling Fees	55049	168,010	704,587	1,083,047	1,100,000	855,000	855,000	855,000	-22.27%
Accounting Auditing	75012	32,496	34,500	36,700	40,500	26,300	26,300	26,300	-35.06%
Data Processing	75013	16,704	17,700	18,500	20,500	19,960	19,960	19,960	-2.63%
Professional Services	75014	58,800	62,100	64,000	66,000	47,900	47,900	47,900	-27.42%
<b>Contractual Services Subtotal:</b>		<b>1,786,119</b>	<b>4,259,256</b>	<b>5,924,558</b>	<b>5,982,254</b>	<b>5,037,160</b>	<b>5,037,160</b>	<b>5,037,160</b>	<b>-15.80%</b>
<b>Insurance Expenses:</b>									
Prop Liab Insurance	56000	39,332	39,332	39,332	50,000	42,000	42,000	42,000	-16.00%
Prop Liab Insurance	76000	58,920	55,656	45,792	62,634	44,408	44,408	44,408	-29.10%
<b>Insurance Expenses Subtotal:</b>		<b>98,252</b>	<b>94,988</b>	<b>85,124</b>	<b>112,634</b>	<b>86,408</b>	<b>86,408</b>	<b>86,408</b>	<b>-23.28%</b>

**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
<b>520 - Solid Waste</b>									
<b>Deprec &amp; Amort:</b>									
Provision for Closing	56501	1,431,763	1,264,420	(546,267)	50,000	50,000	50,000	50,000	0.00%
Provision for Long Term Care	56502	1,816,012	1,457,861	(894,402)	20,000	20,000	20,000	20,000	0.00%
Depreciation Expense	56503	1,812,454	851,377	630,304	560,088	696,939	696,939	696,939	24.43%
Amortization of SSR	56504	236,932	244,997	252,616	257,633	269,848	269,848	269,848	4.74%
<b>Deprec &amp; Amort Subtotal:</b>		<b>5,297,161</b>	<b>3,818,656</b>	<b>(557,749)</b>	<b>887,721</b>	<b>1,036,787</b>	<b>1,036,787</b>	<b>1,036,787</b>	<b>16.79%</b>
<b>Total Other Operating:</b>		<b>15,618,318</b>	<b>13,067,833</b>	<b>6,982,989</b>	<b>8,885,641</b>	<b>7,777,295</b>	<b>7,777,295</b>	<b>7,777,295</b>	<b>-12.47%</b>
<b>Debt Payments:</b>									
Debt Principal Payments	57000	7,672	8,702	11,794	270,633	283,000	283,000	283,000	4.57%
Debt Interest Payments	57001	5,293	5,749	5,204	62,132	53,000	53,000	53,000	-14.70%
<b>Debt Payments Subtotal:</b>		<b>12,965</b>	<b>14,451</b>	<b>16,997</b>	<b>332,765</b>	<b>336,000</b>	<b>336,000</b>	<b>336,000</b>	<b>0.97%</b>
<b>Total Non-Operating Expense:</b>		<b>12,965</b>	<b>14,451</b>	<b>16,997</b>	<b>332,765</b>	<b>336,000</b>	<b>336,000</b>	<b>336,000</b>	<b>0.97%</b>
<b>Expense Total:</b>		<b>17,186,102</b>	<b>14,759,084</b>	<b>8,058,514</b>	<b>11,310,420</b>	<b>10,767,627</b>	<b>10,767,627</b>	<b>10,767,627</b>	<b>-4.80%</b>
<b>Solid Waste Net Surplus / (Deficit):</b>		<b>(39,236)</b>	<b>(1,454,994)</b>	<b>2,114,366</b>	<b>(1,506,185)</b>	<b>(1,909,586)</b>	<b>(1,909,586)</b>	<b>(1,909,586)</b>	<b>26.78%</b>
<b>Less:</b>									
Capital Outlay		109,897	449,805	10,889	930,000	1,385,000	1,385,000	1,385,000	48.92%
Debt Principal Payments		7,672	8,702	11,794	270,633	283,000	283,000	283,000	4.57%
<b>Solid Waste Net Surplus / (Deficit):</b>		<b>78,332</b>	<b>(996,487)</b>	<b>2,137,048</b>	<b>(306,796)</b>	<b>(241,586)</b>	<b>(241,586)</b>	<b>(241,586)</b>	<b>-21.26%</b>
Fund adjustments		(78,332)	996,487	(2,137,048)	306,796	241,586	241,586	241,586	-21.26%
<b>Net Solid Waste:</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>



**WINNEBAGO COUNTY  
CAPITAL OUTLAY - 2015**

<u>Department</u>	<u>Description</u>	<u>Quantity</u>	<u>Unit Cost</u>	<u>Capital Outlay</u>
Solid Waste -				
	Replacement Boiler	1	50,000	50,000
	Replacement Mower	1	20,000	20,000
	V-Plow	1	15,000	15,000
	Leachate System Modifications	1	600,000	600,000
	Recycling Compactor	1	250,000	250,000
	MSW Compactor	1	350,000	350,000
	SCADA System Upgrades	1	100,000	100,000
		7		1,385,000

## 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.

**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)**.

**Comprehensive Annual Financial Report (CAFR):** 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**.

**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.

**Fixed 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.

**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.

**Unreserved 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.

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