

BUDGET TRANSFER

**HIGHWAY**

2017

DEPARTMENT NAME

<i>[Signature]</i>	Date <u>2/14/18</u>	<i>Mark J. Harris</i>	Date <u>2/20/18</u>
Department Requesting - Signature <i>Kenneth B. Rodl</i>	<u>2-19-18</u>	Approval - County Executive <i>Harold Sigstuck</i>	<u>2-1-18</u>
Committee of Jurisdiction - Signature <i>[Signature]</i>	<u>2/19/18</u>	Approval - Personnel & Finance Committee Vote: <u>4-0</u>	
Reviewed by Finance Dept. <i>[Signature]</i>		Approved - Information Systems Committee Committee Vote: _____	
Approved - Facilities & Prop Mgmt Committee Committee Vote: _____		Total amount of budget transfer.....	\$ <u>492,500</u> <del>987,000</del>

ACCOUNT NUMBER

Org	Object	Project	Phase	Task	Object or Phase / Task Title	I=Incr D=Decr	Amount (Whole dollars only)
54412	56503				DEPRECIATION EXPENSE	I	<del>245,000</del> <i>50,500</i>
54426	55014				PROFESSIONAL SERVICE	I	231,000
54434	55004				MAINTENANCE/REPAIRS STREETS	I	211,000
					FUND BALANCE	D	<del>687,000</del> <i>492,500</i>

Description (Must be completed - Attach extra pages if needed):

Depreciation Expense: New capital purchases not taken into consideration when budgeting depreciation expense for the 2017 budget.  
 Professional Services: Higher expenses related to capital improvement projects than anticipated and budgeted in 2017. Also received billing from the state of Wisconsin for 107,000.00 a year late, for closed projects from 2016.  
 Maintenance/Repairs Streets: Bridge expense including new camera expenses.

ENTRY NUMBER \_\_\_\_\_



# Winnebago County Income Statement

As of: Year End 2017



Winnebago County  
The Wave of the Future

Current Month Actual	Long Description	Object	Prior YTD Actual	YTD Actual	Revised Budget	Remaining Budget	% Attained
<b>Fund - 540 - Highway</b>							
<b>Revenue</b>							
Licenses:							
0	Permit Fees	44003	15,859	21,425	15,000	(6,425)	142.83%
0	Licenses Subtotal:		15,859	21,425	15,000	(6,425)	142.83%
Public Services:							
0	Highway Services	45000	1,726	509	835	326	60.93%
0	Rental Revenues	45011	0	350	350	0	100.00%
0	Public Services Subtotal:		1,726	859	1,185	326	72.47%
Intergov Services:							
2,737	Hwy Maint State	43005	4,404,791	4,431,217	3,750,000	(681,217)	118.17%
0	Hwy Maint Municipal	43008	3,281,408	2,559,058	2,658,856	99,798	96.25%
0	Hwy Non Road Related Revenues	43011	111	0	0	0	0.00%
0	Hwy Health Agency Revenues	43012	30,398	24,465	21,141	(3,324)	115.72%
0	Hwy Culture Rec Ed Revenues	43013	8,730	9,994	10,300	306	97.03%
0	Hwy Conservation Dev Revenue	43014	6,178	5,057	11,000	5,943	45.97%
2,737	Intergov Services Subtotal:		7,731,615	7,029,791	6,451,297	(578,494)	108.97%
Interfund Revenue:							
0	Hwy Maint Municipal	63008	54,005	16,422	66,770	50,348	24.59%
(9,867)	Highway Services	65000	5,143,237	6,456,361	6,544,793	88,432	98.65%
0	Other Fees	65002	16,700	0	0	0	0.00%
(9,867)	Interfund Revenue Subtotal:		5,213,943	6,472,783	6,611,563	138,780	97.90%
(7,130)	Total Operating Revenue:		12,963,143	13,524,858	13,079,045	(445,813)	103.41%
Interest:							
0	Interest Investments	48000	4,876	13,746	12,000	(1,746)	114.55%
0	Investment Mark to Market	48002	(2,260)	(1,995)	0	1,995	100.00%
0	Interest Subtotal:		2,616	11,751	12,000	249	97.93%
Misc Revenues:							
0	Sale Of Prop Equip	48104	(31,562)	4,599	0	(4,599)	100.00%
0	Sale of Scrap	48106	10,262	11,326	41,550	30,224	27.26%
100,542	Other Miscellaneous Revenues	48109	39,826	141,327	34,100	(107,227)	414.45%
100,542	Misc Revenues Subtotal:		18,526	157,252	75,650	(81,602)	207.87%

# Winnebago County Income Statement

As of: Year End 2017



Winnebago County  
The Wave of the Future

Current Month Actual	Long Description	Object	Prior YTD Actual	YTD Actual	Revised Budget	Remaining Budget	% Attained
<b>Fund - 540 - Highway</b>							

## Revenue

	Transfers In:						
0	Other Transfers In	49501	58,616	0	0	0	0.00%
0	Transfers In Subtotal:		58,616	0	0	0	0.00%
100,542	Total Non-Operating Revenue:		79,758	169,003	87,650	(81,353)	192.82%
93,413	Revenue Total:		13,042,902	13,693,861	13,166,695	(527,166)	104.00%

## Expense

	Wages:						
(448,933)	Regular Pay	51100	3,371,915	3,481,629	3,656,721	175,092	95.21%
0	Temporary Employees	51101	0	0	67,099	67,099	0.00%
0	Overtime	51105	272,108	256,005	242,900	(13,105)	105.40%
0	Comp Time	51108	26,029	0	0	0	0.00%
0	Payout Wages	51120	0	36,808	36,809	1	100.00%
(448,933)	Wages Subtotal:		3,670,053	3,774,443	4,003,529	229,086	94.28%
	Fringes Benefits:						
38,603	FICA Medicare	51200	263,010	320,364	302,000	(18,364)	106.08%
0	Health Insurance	51201	944,162	1,090,138	1,112,282	22,144	98.01%
0	Dental Insurance	51202	56,386	58,792	62,505	3,713	94.06%
0	Workers Compensation	51203	31,621	58,434	63,834	5,400	91.54%
0	Unemployment Comp	51204	62,011	70,527	96,000	25,473	73.47%
15,708	WI Retirement	51206	245,143	250,649	270,957	20,308	92.51%
0	Fringe Benefits Other	51207	(12,313)	17,512	42,940	25,428	40.78%
0	WRS GASB 68 Adjustment	51216	260,610	247,160	0	(247,160)	100.00%
54,311	Fringes Benefits Subtotal:		1,850,630	2,113,576	1,950,518	(163,058)	108.36%
(394,622)	Total Labor:		5,520,682	5,888,019	5,954,047	66,029	98.89%
	Travel:						
0	Registration Tuition	52001	5,352	9,429	8,200	(1,229)	114.99%
0	Automobile Allowance	52002	230	144	300	156	48.12%
0	Meals	52005	122	298	425	127	70.02%
0	Lodging	52006	1,369	1,063	1,550	487	68.58%

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<b>Fund - 540 - Highway</b>							
<b>Expense</b>							
	Travel:						
0	Other Travel Exp	52007	53	22	100	78	22.40%
0	Taxable Meals	52008	54	0	200	200	0.00%
0	Travel Subtotal:		7,180	10,957	10,775	(182)	101.69%
0	Total Travel:		7,180	10,957	10,775	(182)	101.69%
	Capital Outlay:						
0	Buildings	58001	22,430	22,538	31,000	8,463	72.70%
0	Equipment	58004	1,080,292	1,016,681	1,288,650	271,969	78.90%
0	Close to Assets	58010	(1,102,722)	(1,039,219)	(1,319,650)	(280,431)	78.75%
0	Capital Outlay Subtotal:		0	0	0	0	0.00%
0	Total Capital:		0	0	0	0	0.00%
	Office:						
0	Office Supplies	53000	1,568	2,512	2,675	163	93.89%
0	Printing Supplies	53002	302	268	550	282	48.73%
0	Print Duplicate	53003	183	514	600	86	85.74%
0	Postage and Box Rent	53004	303	236	620	384	38.06%
0	Computer Supplies	53005	189	72	0	(72)	100.00%
0	Computer Software	53006	0	776	1,500	724	51.71%
0	Telephone	53008	12,495	13,214	13,500	286	97.88%
0	Telephone Supplies	53009	0	0	500	500	0.00%
0	Wireless	53012	14,330	11,654	13,000	1,346	89.65%
0	Office Subtotal:		29,371	29,246	32,945	3,699	88.77%
	Operating:						
0	Advertising	53500	39	39	200	161	19.72%
0	Subscriptions	53501	499	505	500	(5)	101.00%
0	Membership Dues	53502	445	166	850	684	19.51%
0	Household Supplies	53516	3,519	3,622	2,600	(1,022)	139.30%
0	Food	53520	1,871	1,692	1,065	(627)	158.91%
0	Small Equipment	53522	44,247	55,099	51,223	(3,876)	107.57%
165	Shop Supplies	53523	51,823	54,655	43,000	(11,655)	127.10%
0	Medical Supplies	53524	141	298	300	2	99.33%

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<b>Fund - 540 - Highway</b>							
<b>Expense</b>							
	Operating:						
0	Other Operating Supplies	53533	7,491	5,062	3,750	(1,312)	134.97%
0	Safety Supplies	53543	4,696	6,462	3,900	(2,562)	165.68%
(1,837)	Motor Fuel	53548	351,942	395,480	452,904	57,424	87.32%
0	Equipment Rental	53551	118,568	63,619	66,650	3,031	95.45%
0	Operating Licenses Fees	53553	759	644	835	191	77.08%
0	Machinery Rental	53570	(88)	0	0	0	0.00%
0	Fuel Handling	53571	0	1	0	(1)	100.00%
26,789	Close to Assets Lia	53572	16,029	(88,921)	(50,000)	38,921	177.84%
0	Building Space Cost	53574	0	0	(23,352)	(23,352)	0.00%
0	Field Small Tools	53575	8,570	7	0	(7)	100.00%
0	Shop Services	53576	52	0	0	0	100.00%
0	Employee Benefits	53577	(244)	0	0	0	100.00%
0	Small Equipment Technology	53580	170	499	0	(499)	100.00%
0	Print Duplicate	73003	3,815	4,654	4,000	(654)	116.35%
0	Postage and Box Rent	73004	721	1,202	1,500	298	80.11%
0	Computer Server Charge	73030	5,822	0	0	0	0.00%
25,117	Operating Subtotal:		620,887	504,782	559,925	55,143	90.15%
	Repairs & Maint:						
(28,510)	Sodium Chloride	54002	313,390	341,252	345,000	3,748	98.91%
0	Small Hardware	54008	7,917	4,665	3,000	(1,665)	155.51%
0	Other Elect Products	54012	0	530	0	(530)	100.00%
0	Other Building Materials	54015	32,324	41,257	24,000	(17,257)	171.91%
0	Lubricants	54016	38,980	23,828	41,000	17,173	58.12%
5,132	Machine Equip Parts	54017	549,270	583,590	462,960	(120,630)	126.06%
765	Tires Batteries	54018	71,514	71,562	64,225	(7,337)	111.42%
(19,328)	Road Maintenance Materials	54019	3,825,280	3,688,256	3,766,573	78,317	97.92%
0	Maintenance Buildings	54020	317	1,975	0	(1,975)	100.00%
0	Maintenance Grounds	54021	459	120	0	(120)	100.00%
0	Maintenance Equipment	54022	8,979	9,471	1,900	(7,571)	498.49%
0	Consumable Tools	54026	8,770	7,753	8,500	747	91.21%
(195,141)	Equipment Repairs	54029	35,114	(190,688)	61,600	252,288	-309.56%
0	Maintenance Grounds	74021	14,982	15,000	15,019	19	99.87%
145,794	Equipment Repairs	74029	660	146,454	6,216	(140,238)	2,356.08%
(91,289)	Repairs & Maint Subtotal:		4,907,956	4,745,025	4,799,993	54,968	98.85%

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As of: Year End 2017



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Current Month Actual	Long Description	Object	Prior YTD Actual	YTD Actual	Revised Budget	Remaining Budget	% Attained
<b>Fund - 540 - Highway</b>							
<b>Expense</b>							
	Utilities:						
0	Heat	54700	8,588	12,763	17,500	4,737	72.93%
0	Power and Light	54701	85,367	76,204	95,000	18,796	80.21%
0	Water and Sewer	54702	47,463	52,467	36,200	(16,267)	144.94%
0	Heat	74700	7,271	5,531	15,000	9,469	36.87%
0	Refuse Collection	74703	18,588	37,799	16,600	(21,199)	227.71%
0	Utilities Subtotal:		167,276	184,764	180,300	(4,464)	102.48%
	Contractual Services:						
0	Medical and Dental	55000	4,791	6,194	6,400	206	96.78%
0	Pest Extermination	55002	0	0	500	500	0.00%
0	Other Repair Maint Streets	55004	323,723	374,550	160,000	(214,550)	234.09%
0	Building Repairs	55008	96,701	79,208	31,869	(47,339)	248.54%
90	Professional Service	55014	32,191	233,795	2,800	(230,995)	8,349.81%
0	Architect Engineer	55019	0	7,900	0	(7,900)	100.00%
90	Contractual Services Subtotal:		457,406	701,647	201,569	(500,078)	348.09%
	Insurance Expenses:						
0	Prop Liab Insurance	76000	157,212	159,300	158,010	(1,290)	100.82%
0	Insurance Expenses Subtotal:		157,212	159,300	158,010	(1,290)	100.82%
	Deprec & Amort:						
(273,329)	Depreciation Expense	56503	1,117,751	1,123,119	1,072,900	(50,219)	104.68%
(273,329)	Deprec & Amort Subtotal:		1,117,751	1,123,119	1,072,900	(50,219)	104.68%
(339,410)	Total Other Operating:		7,457,858	7,447,883	7,005,642	(442,241)	106.31%
	Debt Payments:						
0	Debt Principal Payments	57000	70,938	690,912	687,000	(3,912)	100.57%
0	Debt Interest Payments	57001	6,604	17,431	20,100	2,669	86.72%
0	Close to Debt	57003	(70,938)	(690,912)	(687,000)	3,912	100.57%
0	Debt Payments Subtotal:		6,604	17,431	20,100	2,669	86.72%
0	Total Non-Operating Expense:		6,604	17,431	20,100	2,669	86.72%
(734,033)	Expense Total:		12,992,324	13,364,289	12,990,564	(373,726)	102.88%

**Winnebago County  
Income Statement**

**As of: Year End 2017**



Winnebago County  
*The Wine of the Future*

Current Month Actual	Long Description	Object	Prior YTD Actual	YTD Actual	Revised Budget	Remaining Budget	% Attained
827,445	540 - Highway Net Surplus/(Deficit):		50,577	329,572	176,131	(153,441)	