

SUMMARY BY DIVISION

	<u>Revenues</u>	<u>Expenses</u>	<u>Adjustments</u>	<u>Levy</u>
PLANNING & ENVIRONMENTAL				
Register of Deeds	\$ 1,075,000	\$ 666,453	\$ -	\$ (408,547)
Planning	364,610	1,408,284	-	1,043,674
Property Lister	600	253,415	(35,000)	217,815
Land Records Modernization	224,444	359,138	(134,694)	-
Land & Water Conservation	754,818	1,473,801	-	718,983
	<u>\$ 2,419,472</u>	<u>\$ 4,161,091</u>	<u>\$ (169,694)</u>	<u>\$ 1,571,925</u>

REGISTER OF DEEDS

General Fund – Department: 080
2024 BUDGET NARRATIVE

DEPARTMENT HEAD: Natalie Strohmeyer
LOCATION: Winnebago County Register of Deeds
David W. Albrecht Administration Building
112 Otter Avenue, Room 108
Oshkosh, WI 54901

TELEPHONE: (920) 232-3393

Winnebago County Register of Deeds serves as the official county repository for land records and vital records. The office provides permanent storage, accurate indexing, and convenient public access for all real estate documents, federal tax liens, military discharges, vital records, and other instruments entitled to be recorded, as directed by the statutes.

PROGRAMS:

- Constituent Assistance - Property Deed Transfers
- Constituent Assistance - Vital Records Amendments
- In-Office Historic Land and Vital Record Research Assistance
- Land Record Document Inquiries From Public
- Marriage and Death Registrations
- Online Real Estate Records Access
- Plat Prep and Processing
- Process Vital Records Requests
- Property Record Maintenance
- Public Notifications
- Real Estate Document Processing
- Records Retention
- Special Projects

SINCE THE LAST BUDGET:

The Register of Deeds Office continues to experience lower revenue due in large part to a significant increase in mortgage rates. Total real estate document recordings for the first half of 2023 were approximately 33 percent less than document counts for the first half of the prior year. Revenue from both transfer tax and real estate document copies decreased by approximately 15 percent and 29 percent, respectively. All decreases in revenue mentioned correlate to a downturn in property sales. Revenue from vital records did not change significantly from last year but was slightly lower.

LOOKING AHEAD TO 2024:

We anticipate real estate sales to remain low in 2024; therefore, we are budgeting a smaller surplus for the department.

COUNTY EXECUTIVE CHANGES FROM DEPARTMENT REQUEST:

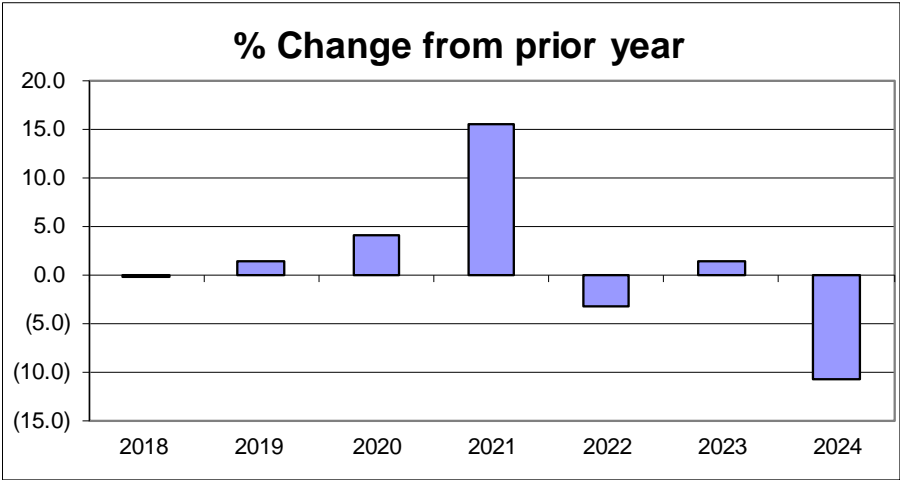
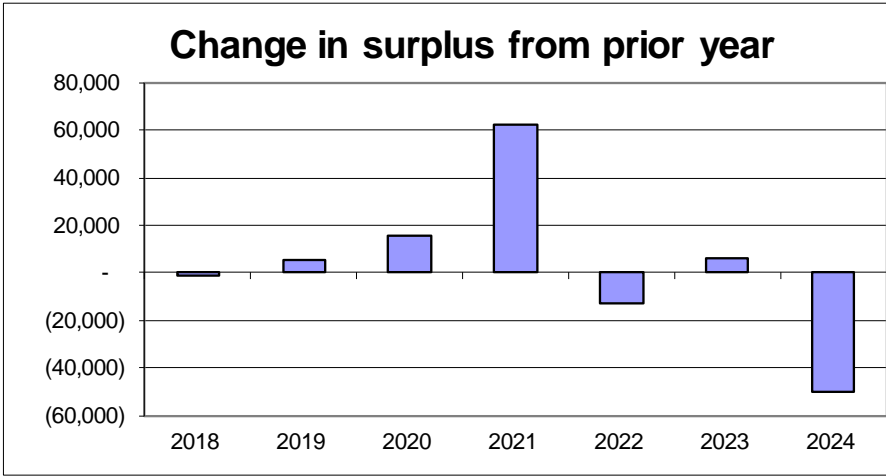
The county executive did not propose any changes to Register of Deeds Strohmeyer's requested budget.

DEPARTMENT STAFFING:

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

COUNTY LEVY:

The Register of Deeds office has more revenues than expenditures. As such, there is no tax levy for this operation. The excess of revenues over expenditures for 2024 is projected to be \$408,547, a decrease of surplus of \$49,795 or 10.86% under 2023. This surplus is used to reduce the overall tax levy for the County. A schedule of significant changes follows.



SIGNIFICANT CHANGES FROM 2023 ADOPTED - Register of Deeds

Account	Amount	Description
Significant changes from 2023		
Tax Levy 2023	\$ (458,342)	
Revenue Changes - impact on levy:		
Other Fees	(43,000)	Increase in budget to more accurately reflect revenue from past years.
Forms Copies Etc.	13,000	Decrease based on fewer real estate document sales due to slower market.
Recording Fees	65,000	Decrease based on downturn in property sales due in large part to increase in mortgage rates.
Expense Changes - impact on levy:		
Labor (Wages & Fringe Benefits)	41,201	Increase based on wage adjustments that were put into place in Q2 2023 from the recommendations of McGrath consulting on the County-wide wage study.
Professional Service	(10,000)	Decrease in funds allocated for office projects.
Other small changes	(16,406)	This is a combination of small increases and decreases to revenue and expense accounts.
Tax Levy 2024	\$ (408,547)	

Financial Summary Register of Deeds

Items	2023 6-Month Actual	2023 12-Month Estimate	2023 Adopted Budget	2023 Adjusted Budget	2024 Executive Budget
Total Revenues	531,033	1,060,000	1,105,000	1,105,000	1,075,000
Labor	257,348	541,988	512,231	512,231	553,432
Travel	1,483	4,385	4,350	4,350	4,450
Capital	-	-	-	-	-
Other Expenditures	37,203	130,077	130,077	130,077	108,571
Total Expenditures	296,034	676,450	646,658	646,658	666,453
Levy			(458,342)		(408,547)

Winnebago County

Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	% Change From Prior Yr Adopted
Department - 080 - Register of Deeds										
Revenue										
Taxes:										
Transfer Tax	41003	543,812	704,605	640,150	450,000	450,000	450,000	455,000	455,000	1.11%
Taxes Subtotal:		543,812	704,605	640,150	450,000	450,000	450,000	455,000	455,000	1.11%
Intergov Rev:										
WI Dept of Administration	42002	3,536	0	0	0	0	0	0	0	0.00%
Intergov Rev Subtotal:		3,536	0	0	0	0	0	0	0	0.00%
Public Services:										
Other Fees	45002	140,699	166,542	154,778	120,000	120,000	160,000	163,000	163,000	35.83%
Forms Copies Etc	45003	91,259	133,775	104,223	95,000	95,000	80,000	82,000	82,000	-13.68%
Recording Fees	45010	572,168	594,058	458,629	440,000	440,000	370,000	375,000	375,000	-14.77%
Public Services Subtotal:		804,126	894,375	717,630	655,000	655,000	610,000	620,000	620,000	-5.34%
Total Operating Revenue:										
Revenue Total:		1,351,474	1,598,980	1,357,780	1,105,000	1,105,000	1,060,000	1,075,000	1,075,000	-2.71%

Winnebago County

Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	% Change From Prior Yr Adopted
Department - 080 - Register of Deeds										
Expense										
Wages:										
Regular Pay	51100	311,568	318,669	319,998	337,406	337,406	361,712	371,477	371,477	10.10%
Comp Time	51108	0	0	0	0	0	3,000	3,000	3,000	100.00%
Wages Subtotal:		311,568	318,669	319,998	337,406	337,406	364,712	374,477	374,477	10.99%
Fringes Benefits:										
FICA Medicare	51200	22,307	22,928	23,103	25,811	25,811	26,416	28,647	28,647	10.99%
Health Insurance	51201	117,694	117,694	111,497	117,674	117,674	117,674	115,647	115,647	-1.72%
Dental Insurance	51202	5,784	5,784	5,512	5,783	5,783	5,783	6,036	6,036	4.37%
Workers Compensation	51203	182	390	213	248	248	337	426	426	71.77%
WI Retirement	51206	21,054	21,510	20,657	22,944	22,944	24,596	25,632	25,632	11.72%
Fringe Benefits Other	51207	2,208	2,277	2,275	2,365	2,365	2,470	2,567	2,567	8.54%
Fringes Benefits Subtotal:		169,229	170,583	163,258	174,825	174,825	177,276	178,955	178,955	2.36%
Total Labor:		480,797	489,252	483,256	512,231	512,231	541,988	553,432	553,432	8.04%
Travel:										
Registration Tuition	52001	75	150	455	900	900	900	900	900	0.00%
Automobile Allowance	52002	100	380	720	1,500	1,500	1,400	1,250	1,250	-16.67%
Commercial Travel	52004	0	0	0	0	0	100	250	250	100.00%
Lodging	52006	218	246	1,079	1,800	1,800	1,800	1,800	1,800	0.00%
Other Travel Exp	52007	0	0	0	150	150	150	150	150	0.00%
Taxable Benefit	52008	0	0	0	0	0	35	100	100	100.00%
Travel Subtotal:		393	776	2,254	4,350	4,350	4,385	4,450	4,450	2.30%
Total Travel:		393	776	2,254	4,350	4,350	4,385	4,450	4,450	2.30%

Winnebago County

Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	% Change From Prior Yr Adopted
Department - 080 - Register of Deeds										
Capital Outlay:										
Equipment	58004	7,194	0	0	0	0	0	0	0	0.00%
Capital Outlay Subtotal:		7,194	0	0	0	0	0	0	0	0.00%
Total Capital:		7,194	0	0	0	0	0	0	0	0.00%
Office:										
Office Supplies	53000	1,937	4,038	1,964	4,800	4,800	4,800	4,000	4,000	-16.67%
Stationery and Forms	53001	4,110	2,675	2,494	4,800	4,800	4,800	3,500	3,500	-27.08%
Printing Supplies	53002	675	1,184	1,253	2,000	2,000	2,000	2,000	2,000	0.00%
Postage and Box Rent	53004	1	0	5	35	35	35	35	35	0.00%
Computer Supplies	53005	210	0	612	0	0	0	0	0	0.00%
Telephone	53008	985	723	4,495	2,000	2,000	2,000	2,000	2,000	0.00%
Print Duplicate	73003	2,864	2,917	2,706	3,200	3,200	3,200	3,200	3,200	0.00%
Postage and Box Rent	73004	4,085	3,651	2,802	6,000	6,000	6,000	3,500	3,500	-41.67%
Computer Licensing Charge	73006	0	0	2,824	1,946	1,946	1,946	2,611	2,611	34.17%
Office Subtotal:		14,866	15,189	19,155	24,781	24,781	24,781	20,846	20,846	-15.88%
Operating:										
Subscriptions	53501	150	50	100	250	250	250	150	150	-40.00%
Membership Dues	53502	125	355	355	650	650	650	650	650	0.00%
Small Equipment	53522	3,060	0	5,778	3,000	3,000	3,000	1,500	1,500	-50.00%
Other Miscellaneous	53568	2,175	(1)	(0)	50	50	50	50	50	0.00%
Small Equipment Technology	53580	113	0	715	5,600	5,600	5,600	0	0	-100.00%
Operating Subtotal:		5,623	404	6,948	9,550	9,550	9,550	2,350	2,350	-75.39%

Winnebago County										
Budget Detail - 2024										
Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	% Change From Prior Yr Adopted
Department - 080 - Register of Deeds										
Repairs & Maint:										
Maintenance Equipment	54022	655	657	642	900	900	900	900	900	0.00%
Equipment Repairs	54029	1,309	1,950	2,152	2,000	2,000	2,000	2,000	2,000	0.00%
Technology Repair and Maintain	74029	858	693	693	693	693	693	693	693	0.00%
Repairs & Maint Subtotal:		2,822	3,300	3,487	3,593	3,593	3,593	3,593	3,593	0.00%
Contractual Services:										
Professional Service	55014	58,087	53,831	60,752	90,000	90,000	90,000	80,000	80,000	-11.11%
Contractual Services Subtotal:		58,087	53,831	60,752	90,000	90,000	90,000	80,000	80,000	-11.11%
Insurance Expenses:										
Prop Liab Insurance	76000	1,188	1,524	2,039	2,153	2,153	2,153	1,782	1,782	-17.23%
Insurance Expenses Subtotal:		1,188	1,524	2,039	2,153	2,153	2,153	1,782	1,782	-17.23%
Total Other Operating:		82,585	74,248	92,380	130,077	130,077	130,077	108,571	108,571	-16.53%
Expense Total:		570,969	564,276	577,891	646,658	646,658	676,450	666,453	666,453	3.06%
Register of Deeds Net/(Levy):		780,505	1,034,704	779,889	458,342	458,342	383,550	408,547	408,547	-10.86%

PLANNING & ZONING

General Fund – Division: 086
2024 BUDGET NARRATIVE

DEPARTMENT HEAD: Jerry Bougie
LOCATION: Winnebago County Planning & Zoning
David Albrecht Administration Building
112 Otter Avenue, Third Floor
Oshkosh, WI 54901

TELEPHONE: (920) 232-3340

NOTE: This section contains Planning, Zoning, Geographic Information Systems (GIS), and Property Lister. All of these areas report to the Planning Director. The financial information for Planning excludes the Property Lister from the totals. The Property Lister data is shown separately because it is a special apportionment.

The department works to ensure sound land use growth by implementing the goals of the Winnebago County Comprehensive Plan and providing comprehensive and technical planning assistance to Winnebago County's committees, departments and political subdivisions. The staff promote Winnebago County as a good place to live and do business and implement land record modernization technology to reduce the cost of general-purpose government and provide better and more efficient access to land records for the public.

PROGRAMS:

- Comprehensive Planning
- Construction Site Erosion & Stormwater Management Ordinance
- County Board Action on Town Zoning Amendments
- Economic Development
- Farmland Preservation Planning
- Floodplain Zoning
- General Zoning
- GIS Land Records Services
- Land Records Plan and Ordinance
- Non-Metallic Mining Reclamation Ordinance
- Private Onsite Wastewater Treatment System (POWTS) Program
- Property Tax Listing Program
- Public Safety Support
- Shoreland/Wetland Zoning
- Statewide Parcel Map Initiative (2013 Wisconsin Act 20)
- Subdivision Ordinance
- Voting/Election Services
- Wittman Regional Airport Zoning

SINCE THE LAST BUDGET:

The GIS division has worked closely with departments on special projects, including the Sheriff's Office implementation of NG911. The department has two new staff members and is fully staffed for the first time in a few years.

LOOKING AHEAD TO 2024:

Planning will begin the 10-year Comprehensive Plan update as mandated by Chapter 66.1001, Wis. Stats. in 2024. The department is anticipating the number of zoning transactions to decrease in 2024 due to economic trends and to offset the lower number of transactions the following zoning fee increases are proposed for 2024: Zoning permits \$20 each; Sanitary Permits \$50 each; Stormwater Permits \$30 each; Forms and copies (Certified Survey Maps) \$30 each; Zoning Fees (Public Hearings) \$35 each; Inspection Fees (sanitary Maintenance) \$2 each. The department will also look to become more involved in economic development partnerships and coordination.

COUNTY EXECUTIVE CHANGES FROM DEPARTMENT REQUEST:

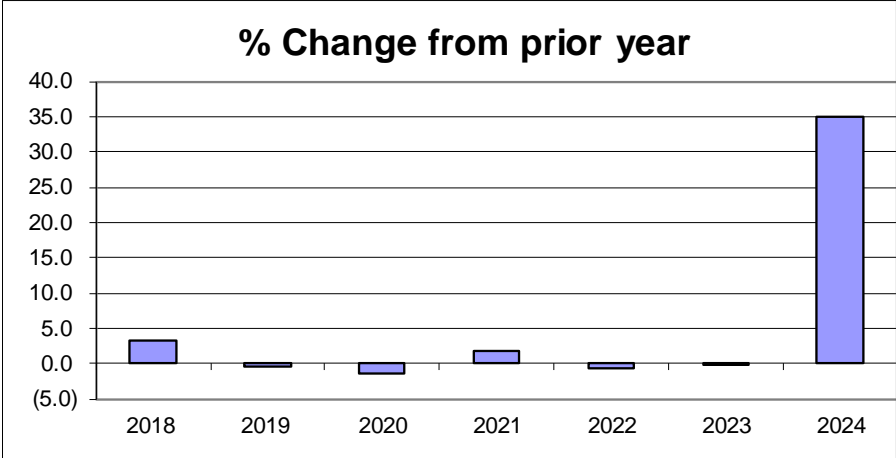
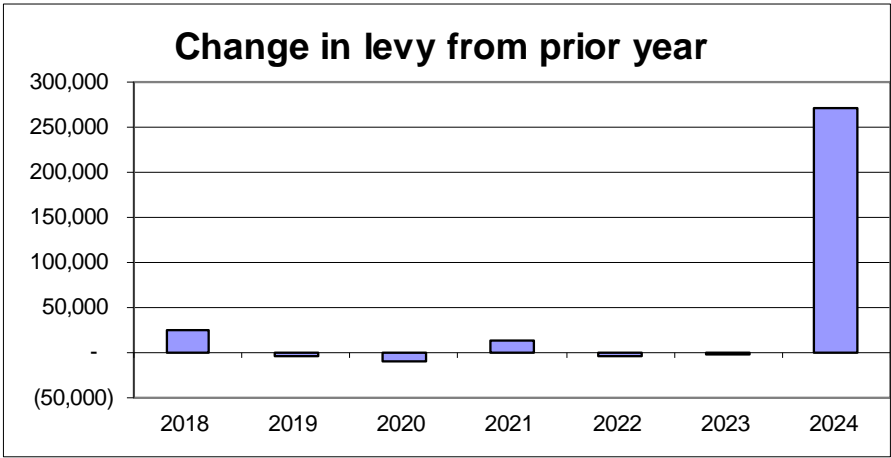
The county executive is proposing moving the East Central Regional Planning Commission Grant (ECRPC) to the department from unclassified. The commission supports towns and municipalities in planning, transportation, and economic development issues.

DEPARTMENT STAFFING (including Property Lister):

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

COUNTY LEVY PLANNING DEPT (EXCLUDING PROPERTY LISTER):

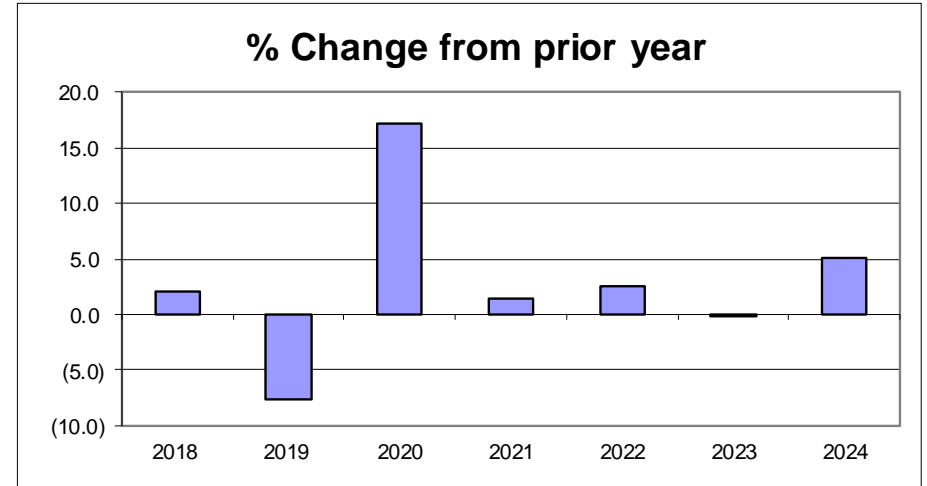
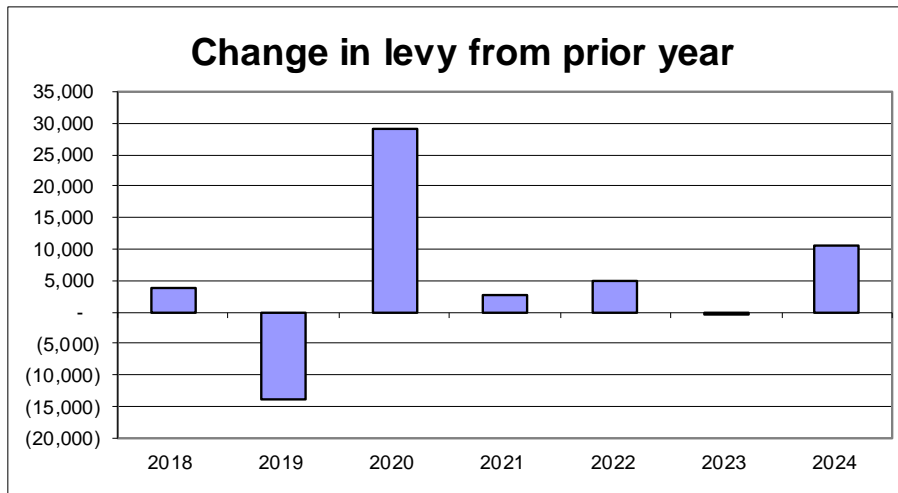
The tax levy for 2024 is \$1,043,674, an increase of \$270,817 or 35.04% over 2023. This amount includes a transfer of levy for the ECRPC grant. A schedule of significant changes follows.



LEVY FOR PROPERTY LISTER:

The net tax levy for 2024 for this function is \$217,815 an increase of \$10,516, or 5.07% over 2023. In 2024, \$35,000 of assigned fund balance will be applied to the Property Lister budget, up \$8,590 or 32.53% over 2023.

This levy is a special apportionment and is not levied to all municipalities of the County. As such we must reserve any unused funds from that department at year end and carry them forward to be applied against the Property Lister levy in the succeeding or future years. A schedule of significant changes follows. A fund balance roll-forward schedule can be viewed in the Overview section of the budget book. It is listed as Fund Projections in the table of contents.



SIGNIFICANT CHANGES FROM 2023 ADOPTED - Planning & Zoning

Account	Amount	Description
Significant changes from 2023		
Tax Levy 2023	\$ 772,857	
Revenue Changes - impact on levy:		
Storm Water Permits	(11,940)	Increase due to permit fee increase of \$30/each.
Inspection Fees	(17,200)	Increase in POWTS maintenance fee inspections by \$2.00 (from \$8.00 to \$10.00 each).
Expense Changes - impact on levy		
Labor (Wages & Fringe Benefits)	122,011	Increase based on wage adjustments that were put into place in Q2 2023 from the recommendations of McGrath consulting on the County-wide wage study.
Operating Grants	167,792	Increase based on moving the Regional Planning Commission annual cost of \$168,792 from Miscellaneous & Unclassified cost center to Zoning cost center.
Other small changes	10,154	This is a combination of small increases and decreases to revenue and expense accounts.
Tax Levy 2024	\$ 1,043,674	

Financial Summary

Planning & Zoning (Excludes Property Lister)

Items	2023 6-Month Actual	2023 12-Month Estimate	2023 Adopted Budget	2023 Adjusted Budget	2024 Executive
Total Revenues	177,353	321,710	344,575	344,575	364,610
Labor	512,170	1,049,988	1,069,897	1,069,897	1,191,908
Travel	1,021	2,340	2,725	2,725	5,875
Capital	-	-	-	-	-
Other Expenditures	17,784	37,162	44,810	44,810	210,501
Total Expenditures	530,975	1,089,490	1,117,432	1,117,432	1,408,284
Levy			772,857		1,043,674

Winnebago County

Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	% Change From Prior Yr Adopted
Division - 086 - Planning										
Revenue										
Intergov Rev:										
WI Dept of Administration	42002	570	0	0	0	0	0	0	0	0.00%
Other Grantor Agencies	42019	0	0	0	7,500	7,500	0	6,500	6,500	-13.33%
Intergov Rev Subtotal:		570	0	0	7,500	7,500	0	6,500	6,500	-13.33%
Licenses:										
Zoning Permits	44006	46,130	59,565	55,050	54,600	54,600	54,600	59,125	59,125	8.29%
Sanitation Permits	44007	81,150	82,450	79,360	81,100	81,100	75,000	71,810	71,810	-11.45%
Storm Water Permits	44008	41,000	50,945	48,310	41,160	41,160	41,160	53,100	53,100	29.01%
Licenses Subtotal:		168,280	192,960	182,720	176,860	176,860	170,760	184,035	184,035	4.06%
Fines and Permits:										
County Fines	44100	1,092	1,121	3,456	3,200	3,200	3,200	3,200	3,200	0.00%
Fines and Permits Subtotal:		1,092	1,121	3,456	3,200	3,200	3,200	3,200	3,200	0.00%
Public Services:										
Forms Copies Etc	45003	23,617	23,496	17,217	23,650	23,650	20,750	19,175	19,175	-18.92%
Zoning Fees	45012	20,840	29,835	19,890	32,365	32,365	26,000	24,000	24,000	-25.85%
Inspection Fees	45021	55,930	54,774	55,200	76,000	76,000	76,000	93,200	93,200	22.63%
Public Services Subtotal:		100,388	108,105	92,307	132,015	132,015	122,750	136,375	136,375	3.30%
Interfund Revenue:										
Zoning Permits Interfund	64006	0	0	765	0	0	0	0	0	0.00%
Interfund Revenue Subtotal:		0	0	765	0	0	0	0	0	0.00%
Total Operating Revenue:		270,329	302,186	279,248	319,575	319,575	296,710	330,110	330,110	3.30%

Winnebago County

Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	% Change From Prior Yr Adopted
Division - 086 - Planning										
Transfers In:										
Other Transfers In	49501	7,500	7,500	10,000	25,000	25,000	25,000	34,500	34,500	38.00%
Transfers In Subtotal:		7,500	7,500	10,000	25,000	25,000	25,000	34,500	34,500	38.00%
Total Non-Operating Revenue:		7,500	7,500	10,000	25,000	25,000	25,000	34,500	34,500	38.00%
Revenue Total:		277,829	309,686	289,248	344,575	344,575	321,710	364,610	364,610	5.81%
Expense										
Wages:										
Regular Pay	51100	683,169	678,560	666,757	760,186	760,186	760,766	864,490	864,490	13.72%
Overtime	51105	0	0	173	0	0	421	0	0	0.00%
Comp Time	51108	751	0	0	0	0	0	0	0	0.00%
Wages Subtotal:		683,920	678,560	666,930	760,186	760,186	761,187	864,490	864,490	13.72%
Fringes Benefits:										
FICA Medicare	51200	48,256	49,498	48,261	58,154	58,154	55,136	66,134	66,134	13.72%
Health Insurance	51201	174,261	157,409	153,051	183,907	183,907	167,066	184,000	184,000	0.05%
Dental Insurance	51202	8,988	8,872	8,698	10,131	10,131	9,173	9,800	9,800	-3.27%
Workers Compensation	51203	665	1,425	1,142	934	934	938	2,337	2,337	150.21%
Unemployment Comp	51204	7,006	(2,414)	0	0	0	0	0	0	0.00%
WI Retirement	51206	45,617	45,798	43,333	51,692	51,692	51,569	59,648	59,648	15.39%
Fringe Benefits Other	51207	3,971	4,244	4,504	4,893	4,893	4,919	5,499	5,499	12.39%
Fringes Benefits Subtotal:		288,764	264,831	258,988	309,711	309,711	288,801	327,418	327,418	5.72%
Total Labor:		972,684	943,392	925,918	1,069,897	1,069,897	1,049,988	1,191,908	1,191,908	11.40%

Winnebago County

Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	% Change From Prior Yr Adopted
Division - 086 - Planning										
Travel:										
Registration Tuition	52001	390	140	800	1,050	1,050	1,050	2,400	2,400	128.57%
Automobile Allowance	52002	488	250	588	650	650	325	950	950	46.15%
Meals	52005	0	0	78	125	125	125	375	375	200.00%
Lodging	52006	341	0	785	700	700	700	1,875	1,875	167.86%
Other Travel Exp	52007	0	0	0	50	50	50	100	100	100.00%
Taxable Benefit	52008	80	0	98	150	150	90	175	175	16.67%
Travel Subtotal:		1,299	390	2,349	2,725	2,725	2,340	5,875	5,875	115.60%
Total Travel:		1,299	390	2,349	2,725	2,725	2,340	5,875	5,875	115.60%
Office:										
Office Supplies	53000	1,765	2,686	1,870	2,250	2,250	2,250	2,225	2,225	-1.11%
Stationery and Forms	53001	254	0	0	150	150	150	150	150	0.00%
Printing Supplies	53002	313	639	368	400	400	450	375	375	-6.25%
Postage and Box Rent	53004	4	0	2	0	0	0	0	0	0.00%
Computer Supplies	53005	0	0	0	75	75	75	75	75	0.00%
Computer Software	53006	0	0	0	375	375	375	375	375	0.00%
Telephone	53008	3,650	3,558	3,273	3,275	3,275	3,275	4,885	4,885	49.16%
Print Duplicate	73003	2,662	3,516	2,700	2,600	2,600	2,500	2,450	2,450	-5.77%
Postage and Box Rent	73004	2,738	5,091	2,598	3,950	3,950	3,500	3,400	3,400	-13.92%
Computer Licensing Charge	73006	0	0	3,015	2,676	2,676	2,676	4,103	4,103	53.33%
Office Subtotal:		11,386	15,491	13,826	15,751	15,751	15,251	18,038	18,038	14.52%

Winnebago County

Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	% Change From Prior Yr Adopted
Division - 086 - Planning										
Operating:										
Subscriptions	53501	522	552	503	0	0	0	0	0	0.00%
Membership Dues	53502	2,133	2,368	1,971	1,750	1,750	2,150	2,100	2,100	20.00%
Publish Legal Notices	53503	1,597	4,078	2,386	3,000	3,000	3,000	3,000	3,000	0.00%
Small Equipment	53522	0	0	0	150	150	150	125	125	-16.67%
Legal Fees	53530	0	30	0	0	0	0	0	0	0.00%
Operating Licenses Fees	53553	183	475	342	680	680	680	90	90	-86.76%
Operating Grants	53565	0	0	0	7,500	7,500	0	6,500	175,292	2,237.23%
Small Equipment Technology	53580	90	0	0	0	0	0	0	0	0.00%
Motor Fuel	73548	1,287	2,052	2,659	1,650	1,650	1,700	1,850	1,850	12.12%
Operating Subtotal:		5,811	9,555	7,860	14,730	14,730	7,680	13,665	182,457	1,138.68%
Repairs & Maint:										
Equipment Repairs	54029	0	0	0	75	75	0	0	0	-100.00%
Maintenance Vehicles	74023	122	201	595	775	775	1,266	775	775	0.00%
Technology Repair and Maintain	74029	759	726	759	693	693	429	59	759	9.52%
Repairs & Maint Subtotal:		881	927	1,354	1,543	1,543	1,695	1,534	1,534	-0.58%
Contractual Services:										
Vehicle Repairs	55005	0	0	71	0	0	0	0	0	0.00%
Transcription Services	55009	1,100	2,412	1,811	2,500	2,500	2,250	2,250	2,250	-10.00%
Other Contract Serv	55030	0	935	0	0	0	0	0	0	0.00%
Other Contract Services	75030	1,337	3,092	1,742	2,700	2,700	2,700	2,200	2,200	-18.52%
Contractual Services Subtotal:		2,437	6,439	3,624	5,200	5,200	4,950	4,450	4,450	-14.42%

Winnebago County**Budget Detail - 2024**

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	% Change From Prior Yr Adopted
Division - 086 - Planning										
Insurance Expenses:										
Prop Liab Insurance	76000	3,720	5,484	6,926	7,586	7,586	7,586	4,022	4,022	-46.98%
Insurance Expenses Subtotal:		3,720	5,484	6,926	7,586	7,586	7,586	4,022	4,022	-46.98%
Total Other Operating:		24,235	37,896	33,589	44,810	44,810	37,162	41,709	210,501	369.76%
Expense Total:		998,217	981,678	961,857	1,117,432	1,117,432	1,089,490	1,239,492	1,408,284	26.03%
Planning Net/(Levy):		(720,388)	(671,992)	(672,608)	(772,857)	(772,857)	(767,780)	(874,882)	(1,043,674)	35.04%

PLANNING & ZONING
PROGRAM BUDGETS

								TOTALS BY YEAR			ANNUAL PERCENT INCREASES	
NAME	ORG	LABOR	TRAVEL & MEETINGS	CAPITAL	OTHER EXPENSES	TOTAL EXPENSES	REVENUES	2024 EXECUTIVE	2023 ADOPTED	2022 ADOPTED	2024 OVER 2023	2023 OVER 2022
Planning	1086	382,362	3,425	-	10,144	395,931	-	395,931	338,422	335,972	16.99	0.73
Zoning	1087	476,304	1,900	-	195,694	673,898	326,360	347,538	147,997	158,178	134.80	(6.44)
GIS	1088	333,242	550	-	4,663	338,455	38,250	300,205	286,438	278,712	4.80	2.77
Grand Totals		1,191,908	5,875	-	210,501	1,408,284	364,610	1,043,674	772,857	772,862	35.04	0.00

SIGNIFICANT CHANGES FROM 2023 ADOPTED - Property Lister

Account	Amount	Description
Significant changes from 2023		
Tax Levy 2023	\$ 207,299	
Revenue Changes - impact on levy:		
None	-	
Expense Changes - impact on levy		
Labor (Wages & Fringe Benefits)	17,849	Increase based on wage adjustments that were put into place in Q2 2023 from the recommendations of McGrath consulting on the County-wide wage study.
Fund balance applied	(8,590)	For the 2024 budget, the Property Lister will use an additional \$8,590 in fund balance to reduce their portion of the levy (from \$26,410 to \$35,000).
Other small changes	1,257	This is a combination of small increases and decreases to revenue and expense accounts.
Tax Levy 2024	\$ 217,815	

Financial Summary Property Lister

Items	2023 6-Month Actual	2023 12-Month Estimate	2023 Adopted Budget	2023 Adjusted Budget	2024 Executive Budget
Total Revenues	-	600	600	600	600
Labor	106,466	207,600	226,735	226,735	244,584
Travel	-	-	150	150	150
Capital	-	-	-	-	-
Other Expenditures	1,106	7,424	7,424	7,424	8,681
Total Expenditures	107,572	215,024	234,309	234,309	253,415
Levy Before Fund Balance Adjustment			233,709		252,815
Decrease fund balance			(26,410)		(35,000)
Net Levy After Fund Balance Adjustment			207,299		217,815

<div> <div>Winnebago County</div> <div>Budget Detail - 2024</div> </div>										
Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	% Change From Prior Yr Adopted
Department - 089 - Property Lister										
Revenue										
Public Services:										
Forms Copies Etc	45003	777	579	700	600	600	600	600	600	0.00%
Public Services Subtotal:		777	579	700	600	600	600	600	600	0.00%
Total Operating Revenue:										
Revenue Total:		777	579	700	600	600	600	600	600	0.00%
Expense										
Wages:										
Regular Pay	51100	129,204	138,458	141,774	147,863	147,863	140,000	161,581	161,581	9.28%
Wages Subtotal:		129,204	138,458	141,774	147,863	147,863	140,000	161,581	161,581	9.28%
Fringes Benefits:										
FICA Medicare	51200	8,624	9,757	10,167	11,311	11,311	10,000	12,361	12,361	9.28%
Health Insurance	51201	54,090	54,088	54,088	54,049	54,049	45,000	55,778	55,778	3.20%
Dental Insurance	51202	2,522	2,522	2,522	2,522	2,522	2,400	2,628	2,628	4.20%
Workers Compensation	51203	75	170	96	107	107	100	183	183	71.03%
Unemployment Comp	51204	3,160	(3,160)	0	0	0	0	0	0	0.00%
WI Retirement	51206	8,728	9,346	9,212	10,055	10,055	9,300	11,148	11,148	10.87%
Fringe Benefits Other	51207	782	803	822	828	828	800	905	905	9.30%
Fringes Benefits Subtotal:		77,981	73,526	76,908	78,872	78,872	67,600	83,003	83,003	5.24%
Total Labor:										
		207,185	211,985	218,682	226,735	226,735	207,600	244,584	244,584	7.87%

Winnebago County										
Budget Detail - 2024										
Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	% Change From Prior Yr Adopted
Department - 089 - Property Lister										
Travel:										
Automobile Allowance	52002	0	0	0	150	150	0	150	150	0.00%
Travel Subtotal:		0	0	0	150	150	0	150	150	0.00%
Total Travel:		0	0	0	150	150	0	150	150	0.00%
Office:										
Office Supplies	53000	1,460	1,686	1,688	1,700	1,700	2,200	2,500	2,500	47.06%
Printing Supplies	53002	155	144	0	160	160	175	190	190	18.75%
Telephone	53008	454	357	300	600	600	600	600	600	0.00%
Print Duplicate	73003	2,829	1,914	1,893	3,400	3,400	2,885	3,400	3,400	0.00%
Computer Licensing Charge	73006	0	0	439	584	584	584	1,119	1,119	91.61%
Office Subtotal:		4,898	4,101	4,320	6,444	6,444	6,444	7,809	7,809	21.18%
Operating:										
Membership Dues	53502	70	80	80	80	80	80	80	80	0.00%
Operating Subtotal:		70	80	80	80	80	80	80	80	0.00%
Repairs & Maint:										
Technology Repair and Maintain	74029	99	99	99	99	99	99	99	99	0.00%
Repairs & Maint Subtotal:		99	99	99	99	99	99	99	99	0.00%

Winnebago County										
Budget Detail - 2024										
Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	% Change From Prior Yr Adopted
Department - 089 - Property Lister										
Insurance Expenses:										
Prop Liab Insurance	76000	312	576	759	801	801	801	693	693	-13.48%
Insurance Expenses Subtotal:		312	576	759	801	801	801	693	693	-13.48%
Total Other Operating:		5,379	4,856	5,258	7,424	7,424	7,424	8,681	8,681	16.93%
Expense Total:		212,563	216,841	223,940	234,309	234,309	215,024	253,415	253,415	8.15%
Property Lister Net/(Levy):		(211,787)	(216,262)	(223,241)	(233,709)	(233,709)	(214,424)	(252,815)	(252,815)	8.18%
Property Lister Assigned Fund balance applied (Note):					26,410	26,410		20,000	35,000	32.53%
Property Lister Net/(Levy):		(211,787)	(216,262)	(223,241)	(207,299)	(207,299)	(214,424)	(232,815)	(217,815)	5.07%

Note: Property Lister Assigned Fund balance applied will reduce ending fund balance.

LAND RECORDS MODERNIZATION (LRM) FUND

2024 BUDGET NARRATIVE

The Land Records Modernization (LRM) Fund is a separate fund created under Wisconsin Statutes which receives money when people register documents at the Register of Deeds office. Monies accumulated in this fund can be used for land records modernization project costs which can include equipment and software purchases as well as training in their use. The funds can also be used to retire debt incurred to purchase and install these systems.

Winnebago County LRM will be applying for a one-time NG911 grant in the amount of \$52,495.00. Wisconsin Act 261 created this GIS grant funding program for county land information offices, for GIS data development and maintenance, to assist in the creation of Next Generation 911.

COUNTY LEVY:

There is no property tax levy for this activity.

FUND BALANCE:

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

SIGNIFICANT CHANGES FROM 2023 ADOPTED - Land Records Modernization (LRM) Fund

Significant changes from 2023	Surplus / (Deficit)	
2023 Budgeted Surplus / (Deficit)	\$ (103,762)	
Significant changes to revenues:		
Account	Incr/(Decr)	Description
WI Dept of Administration	(40,000)	Decrease due to State Strategic Initiative Grants lower for Counties due to lower document recording revenue statewide.
WI Military Affairs	61,944	Increase for the one-time State of WI Dept of Military Affairs grant for NG911 updates.
Recording Fees - 45010	(44,250)	Decrease due to document recordings and related revenue down from prior years.
Recording Fees - 45068	(14,750)	Decrease due to document recordings and related revenue down from prior years.
Total revenue changes	(37,056)	
Significant changes to expenses:		
Account	Incr/(Decr)	Description
Capital Equipment Technology	(12,000)	Decrease as there are no capital equipment technology needs in 2024. The 2023 budget included a large format plotter scanner.
Other small changes	5,876	This is a combination of small increases and decreases to revenue and expense accounts.
Total expense changes	(6,124)	
2024 Budgeted Surplus / (Deficit)	\$ (134,694)	

Financial Summary

Land Records Modernization (LRM) Fund

Items	2023 6-Month Actual	2023 12-Month Estimate	2023 Adopted Budget	2023 Adjusted Budget	2024 Executive Budget
Total Revenues	147,805	279,000	255,500	255,500	224,444
Labor	-	-	-	-	-
Travel	1,109	7,250	8,000	8,000	8,000
Capital	10,922	10,922	12,000	12,000	-
Other Expenditures	167,890	339,262	339,262	339,262	351,138
Total Expenditures	179,921	357,434	359,262	359,262	359,138
(Surplus) / Deficit before adjustments			103,762		134,694
Increase / (Decrease) fund balance			(103,762)		(134,694)
Net (Surplus) / Deficit after adjustments			-		-

Winnebago County

Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	% Change From Prior Yr Adopted
Department - 081 - Land Records Modernization (LRM)										
Revenue										
Intergov Rev:										
WI Dept of Administration	42002	66,000	57,524	61,000	51,000	51,000	71,000	11,000	11,000	-78.43%
Agri Trade Consumer Protection	42004	28,159	0	0	0	0	0	0	0	0.00%
WI Military Affairs	42008	0	0	0	0	0	0	61,944	61,944	100.00%
Intergov Rev Subtotal:		94,159	57,524	61,000	51,000	51,000	71,000	72,944	72,944	43.03%
Public Services:										
Recording Fees	45010	191,220	201,156	148,440	151,125	151,125	151,125	106,875	106,875	-29.28%
Recording Fees	45068	63,740	67,052	49,480	50,375	50,375	50,375	35,625	35,625	-29.28%
Public Services Subtotal:		254,960	268,208	197,920	201,500	201,500	201,500	142,500	142,500	-29.28%
Total Operating Revenue:										
		349,119	325,732	258,920	252,500	252,500	272,500	215,444	215,444	-14.68%
Interest:										
Interest Investments	48000	3,754	4,546	7,663	3,000	3,000	6,500	9,000	9,000	200.00%
Investment Mark to Market	48002	3,130	(6,087)	(33,980)	0	0	0	0	0	0.00%
Interest Subtotal:		6,884	(1,541)	(26,317)	3,000	3,000	6,500	9,000	9,000	200.00%
Total Non-Operating Revenue:										
		6,884	(1,541)	(26,317)	3,000	3,000	6,500	9,000	9,000	200.00%
Revenue Total:										
		356,003	324,191	232,603	255,500	255,500	279,000	224,444	224,444	-12.15%

Winnebago County

Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	% Change From Prior Yr Adopted
Department - 081 - Land Records Modernization (LRM)										
Expense										
Travel:										
Registration Tuition	52001	12,862	2,795	1,805	7,100	7,100	4,526	7,100	7,100	0.00%
Automobile Allowance	52002	0	0	0	300	300	300	300	300	0.00%
Commercial Travel	52004	0	0	0	0	0	984	0	0	0.00%
Meals	52005	0	0	0	200	200	200	200	200	0.00%
Lodging	52006	0	0	90	300	300	1,140	300	300	0.00%
Other Travel Exp	52007	0	0	0	100	100	100	100	100	0.00%
Travel Subtotal:		12,862	2,795	1,895	8,000	8,000	7,250	8,000	8,000	0.00%
Total Travel:										
		12,862	2,795	1,895	8,000	8,000	7,250	8,000	8,000	0.00%
Capital Outlay:										
Equipment Technology	58003	0	0	0	12,000	12,000	10,922	0	0	-100.00%
Capital Outlay Subtotal:		0	0	0	12,000	12,000	10,922	0	0	-100.00%
Total Capital:										
		0	0	0	12,000	12,000	10,922	0	0	-100.00%
Office:										
Print Duplicate	53003	0	0	110	500	500	500	400	400	-20.00%
Computer Supplies	53005	0	47	0	0	0	0	0	0	0.00%
Computer Software	53006	2,073	73	1,106	10,000	10,000	10,000	7,000	7,000	-30.00%
Office Subtotal:		2,073	120	1,216	10,500	10,500	10,500	7,400	7,400	-29.52%

Winnebago County

Budget Detail - 2024

Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	% Change From Prior Yr Adopted
Department - 081 - Land Records Modernization (LRM)										
Operating:										
Membership Dues	53502	200	0	0	0	0	0	0	0	0.00%
Small Equipment Technology	53580	578	2,196	1,039	4,000	4,000	4,000	10,000	10,000	150.00%
Operating Subtotal:		778	2,196	1,039	4,000	4,000	4,000	10,000	10,000	150.00%
Contractual Services:										
Grounds Maintenance	55007	0	2,906	0	5,000	5,000	5,000	2,000	2,000	-60.00%
Data Processing	55013	142,827	148,155	144,798	152,003	152,003	152,003	150,558	150,558	-0.95%
Professional Service	55014	42,640	29,450	57,611	142,000	142,000	142,000	146,000	146,000	2.82%
Contractual Services Subtotal:		185,467	180,511	202,409	299,003	299,003	299,003	298,558	298,558	-0.15%
Insurance Expenses:										
Prop Liab Insurance	76000	420	528	705	759	759	759	680	680	-10.41%
Insurance Expenses Subtotal:		420	528	705	759	759	759	680	680	-10.41%
Total Other Operating:		188,739	183,355	205,368	314,262	314,262	314,262	316,638	316,638	0.76%
Transfers Out:										
Other Transfers Out	59501	7,500	7,500	10,000	25,000	25,000	25,000	34,500	34,500	38.00%
Transfers Out Subtotal:		7,500	7,500	10,000	25,000	25,000	25,000	34,500	34,500	38.00%
Total Non-Operating Expense:		7,500	7,500	10,000	25,000	25,000	25,000	34,500	34,500	38.00%
Expense Total:		209,101	193,650	217,263	359,262	359,262	357,434	359,138	359,138	-0.03%
LRM Net Surplus (Deficit):		146,902	130,541	15,340	(103,762)	(103,762)	(78,434)	(134,694)	(134,694)	29.81%

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

LAND & WATER CONSERVATION

General Fund – Department: 082
2024 BUDGET NARRATIVE

DEPARTMENT HEAD: Chad M. Casper
LOCATION: Winnebago County Land & Water Conservation
James P. Coughlin Center
625 East County Road Y, Suite 100
Oshkosh, WI 54901

TELEPHONE: (920) 232-1951

The Land and Water Conservation Department provides a full range of professional services in the planning, design, and implementation of programs and projects that protect, restore, and sustain the natural resources of Winnebago County.

PROGRAMS:

- Climate Smart Commodity Grant
- Conservation Reserve Enhancement Program (CREP)
- County Board and Committee Support
- County Plat Book Production
- Drone/UAV Management
- Farmland Preservation Program (FPP)
- Information & Education (I & E)
- Lake Management Plan Grants
- Livestock Waste Management - Chapter 13
- LWCD Spirit Fund Program
- Mapping & Spatial Analysis
- Multi-Discharger Variance (MDV)
- Municipal Separate Stormwater Sewer System (MS4)
- Nutrient Management Planning Program
- Producer-Led Watershed Group
- Reporting and Tracking
- Resource Management Plans (RMPs)
- Soil and Water Resource Management (SWRM) Program
- Soil Health Initiative Grants
- State Runoff Management Rules NR 151 and ATCP 50
- Technical Assistance Services
- Tree Program
- Upper Fox-Wolf Demonstration Farms Network
- Water Quality Improvement Program (WQIP)
- Wildlife Damage Abatement & Claims Program (WDACP)
- Winnebago Waterways Program (WWP)

SINCE THE LAST BUDGET:

The Land and Water Conservation Department completed the policy for our \$3M Fund investment. The department will work to implement this program going forward.

LOOKING AHEAD TO 2024:

Land & Water Conservation Department (LWCD) has applied the following grants for 2024:

1. USDA Climate Smart Commodity grant was awarded through the Fox-Wolf Watershed Alliance, as a subaward to receive approximately \$776,000 for a three-year project. The grant supports farmers by providing cost-share for implementing cover crop and no-till practices on 2,000 acres and proposes to increase County Land Conservation "boots on the ground" to work with farmers and provides full funding for a three-year project position.
2. WDNR Urban Nonpoint Source & Stormwater Management Planning grant was awarded for \$12,495 to help cover costs associated with updating the Winnebago County stormwater quality management model and plan in support of the Municipal Separate Stormwater Sewer System (MS4) permit.
3. DATCP Producer-Led Watershed Protection grant was applied for \$5,000 to assist with the creation of the first producer-led group in the county that will call themselves the "Muddy Bottom Farmers". The goal of the grant is to improve Winnebago County's soil and water quality by supporting and advancing producer-led solutions that increase on-the-ground practices and farmer participation in local watershed efforts.

COUNTY EXECUTIVE CHANGES FROM DEPARTMENT REQUEST:

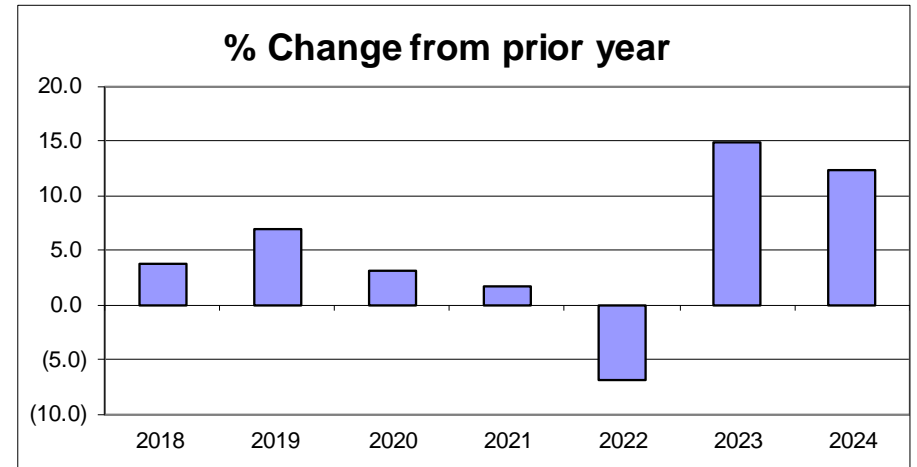
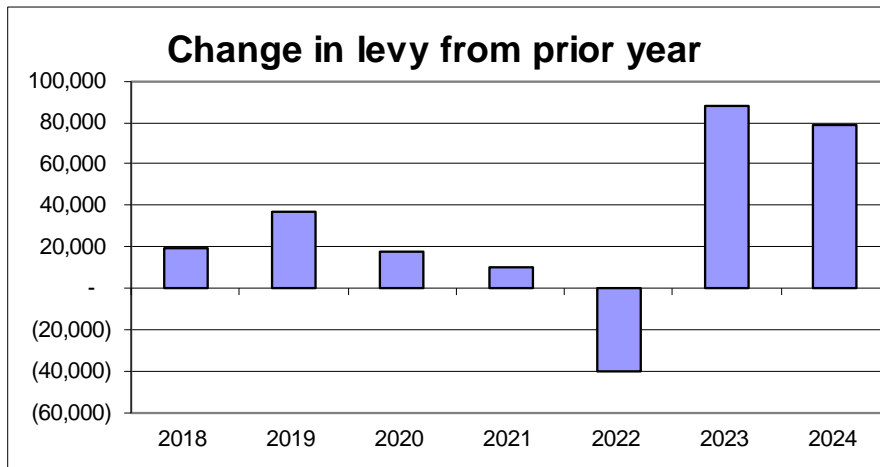
The county executive did not propose any changes to Director Casper's request. During county executive budget meetings, Director Casper asked for all of his grant funded vehicle allotment upfront for flexibility.

DEPARTMENT STAFFING:

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

COUNTY LEVY:

The tax levy for 2024 is \$718,983 an increase of \$78,944 or 12.33% over 2023. A schedule of significant changes follows.



SIGNIFICANT CHANGES FROM 2023 ADOPTED - Land & Water Conservation

Account	Amount	Description
Significant changes from 2023		
Tax Levy 2023	\$ 640,039	
Revenue Changes - impact on levy:		
Agri Trade Consumer Protection	18,336	Decrease based on a reduction in the SWRM grant.
WI Natural Resources	(12,495)	Increase from WDNR Urban Stormwater grant revenue.
Other Grantor Agencies	(260,998)	Increase from Climate Smart grant revenue.
Conservation Services	(18,008)	Increase for costs to administer the MS4 permit for the Hwy. Dept.
Other Miscellaneous Revenues	(27,414)	Increase from the Monsanto settlement revenue.
Expense Changes - impact on levy:		
Labor (Wages & Fringe Benefits)	159,483	Increase based on wage adjustments that were put into place in Q2 2023 from the recommendations of McGrath consulting on the County-wide wage study. The department is also adding one (1) full-time Grant Soil Health Specialist position to their Table of Organization of Classified Positions, which is offset by the Climate Smart grant revenue referenced above.
Capital Equipment	(39,000)	Decrease based on no capital equipment needs in 2024. The 2023 budget included the purchase of a vehicle to replace their Ford F-150 (using unassigned general fund balance).
Vehicle Lease Other	25,000	Increase due to the Climate Smart grant that includes reimbursement of a vehicle lease.
Operating Grants	165,918	Increase in expenses for the Climate Smart grant, Producer-Led grant, and Monsanto settlement.
Other Contracted Services	24,990	Increase for the engineering fees for stormwater modeling of the County MS4 permit.
Unassigned General Fund Balance	39,000	For the 2023 adopted budget, general fund balance was applied to their budget to allow for a one-time purchase of a vehicle to replace their 2003 Ford F-150.
Other small changes	4,132	This is a combination of small increases and decreases to revenue and expense accounts.
Tax Levy 2024	\$ 718,983	

Financial Summary Land & Water Conservation

Items	2023 6-Month Actual	2023 12-Month Estimate	2023 Adopted Budget	2023 Adjusted Budget	2024 Executive Budget
Total Revenues	61,245	444,921	454,739	483,559	754,818
Labor	353,683	696,794	696,794	696,794	856,277
Travel	2,937	5,625	6,300	6,300	6,945
Capital	-	39,000	39,000	39,000	-
Other Expenditures	94,148	503,223	391,684	542,011	610,579
Total Expenditures	450,768	1,244,642	1,133,778	1,284,105	1,473,801
Levy Before Fund Balance Adjustment			679,039		718,983
Unassigned General Fund Balance applied			(39,000)		-
Net Levy After Fund Balance Adjustment			640,039		718,983

Winnebago County										
Budget Detail - 2024										
Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	% Change From Prior Yr Adopted
Department - 082 - Land & Water Conservation										
Revenue										
Intergov Rev:										
WI Dept of Administration	42002	895	0	0	0	0	0	12,495	0	0.00%
Agri Trade Consumer Protection	42004	259,063	213,650	283,783	300,479	329,299	329,299	282,143	282,143	-6.10%
WI Natural Resources	42009	13,937	11,190	13,494	12,000	12,000	12,000	12,000	24,495	104.13%
Other Grantor Agencies	42019	152,379	87,438	83,351	120,638	120,638	82,000	365,686	381,636	216.35%
Intergov Rev Subtotal:		426,274	312,278	380,628	433,117	461,937	423,299	672,324	688,274	58.91%
Fines and Permits:										
County Fines	44100	0	0	0	500	500	500	500	500	0.00%
Fines and Permits Subtotal:		0	0	0	500	500	500	500	500	0.00%
Public Services:										
Forms Copies Etc	45003	0	0	0	20	20	20	20	20	0.00%
Conservation Services	45004	0	0	200	0	0	0	500	500	100.00%
Other Public Charges	45057	2,515	1,594	2,578	5,000	5,000	5,000	5,000	5,000	0.00%
Public Services Subtotal:		2,515	1,594	2,778	5,020	5,020	5,020	5,520	5,520	9.96%

Winnebago County										
Budget Detail - 2024										
Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	% Change From Prior Yr Adopted
Department - 082 - Land & Water Conservation										
Interfund Revenue:										
Conservation Services	65004	17,428	15,023	16,403	11,102	11,102	11,102	29,110	29,110	162.21%
Interfund Revenue Subtotal:		17,428	15,023	16,403	11,102	11,102	11,102	29,110	29,110	162.21%
Total Operating Revenue:		446,217	328,894	399,810	449,739	478,559	439,921	707,454	723,404	60.85%
Misc Revenues:										
Rental Equipment	48101	170	507	430	1,000	1,000	1,000	1,000	1,000	0.00%
Material Sales	48105	1,427	2,395	4,130	4,000	4,000	4,000	3,000	3,000	-25.00%
Other Miscellaneous Revenues	48109	0	0	0	0	0	0	27,414	27,414	100.00%
Misc Revenues Subtotal:		1,597	2,902	4,560	5,000	5,000	5,000	31,414	31,414	528.28%
Total Non-Operating Revenue:		1,597	2,902	4,560	5,000	5,000	5,000	31,414	31,414	528.28%
Revenue Total:		447,814	331,796	404,370	454,739	483,559	444,921	738,868	754,818	65.99%
Expense										
Wages:										
Regular Pay	51100	405,838	421,492	448,987	498,347	498,347	531,721	617,862	617,862	23.98%
Temporary Employees	51101	0	0	1,618	0	0	0	0	0	0.00%
Wages Allocated	51199	0	0	0	0	0	0	0	0	0.00%
Wages Subtotal:		405,838	421,492	450,605	498,347	498,347	531,721	617,862	617,862	23.98%

Winnebago County										
Budget Detail - 2024										
Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	% Change From Prior Yr Adopted
Department - 082 - Land & Water Conservation										
Fringes Benefits:										
FICA Medicare	51200	29,312	30,592	32,797	38,125	38,125	39,098	47,265	47,265	23.97%
Health Insurance	51201	113,277	106,570	93,290	113,996	113,996	98,415	126,129	126,129	10.64%
Dental Insurance	51202	6,237	6,132	5,360	6,479	6,479	4,327	5,544	5,544	-14.43%
Workers Compensation	51203	1,560	4,261	4,743	3,043	3,043	3,255	13,254	13,254	335.56%
WI Retirement	51206	26,508	28,450	28,746	33,888	33,888	35,977	42,631	42,631	25.80%
Fringe Benefits Other	51207	2,465	2,272	2,173	2,916	2,916	2,930	3,592	3,592	23.18%
Fringes Allocated	51299	0	0	0	0	0	0	0	0	0.00%
Fringes Benefits Subtotal:		179,358	178,277	167,109	198,447	198,447	184,002	238,415	238,415	20.14%
Total Labor:		585,197	599,769	617,713	696,794	696,794	715,723	856,277	856,277	22.89%
Travel:										
Registration Tuition	52001	2,052	1,096	2,913	4,000	4,000	3,500	4,250	4,250	6.25%
Automobile Allowance	52002	0	0	0	150	150	150	150	150	0.00%
Vehicle Lease	52003	0	0	0	0	0	0	9,050	0	0.00%
Meals	52005	70	0	14	300	300	325	425	425	41.67%
Lodging	52006	574	0	90	1,500	1,500	1,300	1,725	1,725	15.00%
Other Travel Exp	52007	21	0	0	50	50	50	70	70	40.00%
Taxable Benefit	52008	12	0	0	300	300	300	325	325	8.33%
Travel Subtotal:		2,729	1,096	3,017	6,300	6,300	5,625	15,995	6,945	10.24%
Total Travel:		2,729	1,096	3,017	6,300	6,300	5,625	15,995	6,945	10.24%

Winnebago County										
Budget Detail - 2024										
Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	% Change From Prior Yr Adopted
Department - 082 - Land & Water Conservation										
Capital Outlay:										
Equipment	58004	0	0	0	39,000	39,000	39,000	0	0	-100.00%
Capital Outlay Subtotal:		0	0	0	39,000	39,000	39,000	0	0	-100.00%
Total Capital:		0	0	0	39,000	39,000	39,000	0	0	-100.00%
Office:										
Office Supplies	53000	449	573	641	400	400	400	625	625	56.25%
Stationery and Forms	53001	43	22	153	150	150	150	175	175	16.67%
Printing Supplies	53002	75	248	216	280	280	280	330	330	17.86%
Print Duplicate	53003	0	0	72	150	150	150	200	200	33.33%
Postage and Box Rent	53004	0	20	57	150	150	150	200	200	33.33%
Computer Supplies	53005	22	120	125	200	200	200	225	225	12.50%
Computer Software	53006	3,608	4,183	6,117	7,375	7,375	7,375	7,375	7,375	0.00%
Telephone	53008	3,492	3,148	1,905	3,650	3,650	3,400	3,470	3,470	-4.93%
Telephone Supplies	53009	50	0	89	100	100	100	120	120	20.00%
Print Duplicate	73003	1,220	1,285	1,696	1,600	1,600	1,600	1,700	1,700	6.25%
Postage and Box Rent	73004	278	294	293	500	500	500	550	550	10.00%
Computer Licensing Charge	73006	0	0	2,386	2,434	2,434	2,434	2,984	2,984	22.60%
Office Subtotal:		9,237	9,893	13,751	16,989	16,989	16,739	17,954	17,954	5.68%

Winnebago County										
Budget Detail - 2024										
Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	% Change From Prior Yr Adopted
Department - 082 - Land & Water Conservation										
Operating:										
Advertising	53500	1,387	177	653	800	800	800	750	750	-6.25%
Subscriptions	53501	229	150	150	250	250	200	50	50	-80.00%
Membership Dues	53502	3,506	3,479	3,529	4,000	4,000	4,000	4,000	4,000	0.00%
Agricultural Supplies	53515	145	1,005	1,140	1,000	1,000	1,300	1,100	1,100	10.00%
Food	53520	39	96	197	350	350	350	350	350	0.00%
Small Equipment	53522	416	1,638	1,498	1,900	1,900	1,900	1,550	1,550	-18.42%
Other Operating Supplies	53533	393	472	407	600	600	600	650	650	8.33%
Vehicle Lease Other	53539	0	0	0	0	0	0	0	25,000	100.00%
Motor Fuel	53548	35	37	33	200	200	200	220	220	10.00%
Operating Licenses Fees	53553	555	664	725	700	700	700	700	700	0.00%
Operating Grants	53565	304,072	244,792	255,979	313,638	463,965	425,327	479,556	479,556	52.90%
Employee Benefit Taxable Other	53578	33	0	0	0	0	0	0	0	0.00%
Small Equipment Technology	53580	3,228	2,123	3,703	3,157	3,157	3,157	4,850	4,850	53.63%
Motor Fuel	73548	830	1,288	2,492	3,000	3,000	3,000	3,700	3,700	23.33%
Operating licenses fees	73553	330	420	390	600	600	600	700	700	16.67%
Operating Subtotal:		315,200	256,339	270,895	330,195	480,522	442,134	498,176	523,176	58.44%
Repairs & Maint:										
Maintenance Equipment	54022	174	140	172	500	500	500	500	500	0.00%
Maintenance Vehicles	54023	256	256	0	600	600	450	620	620	3.33%
Equipment Repairs	54029	41	48	0	500	500	500	500	500	0.00%
Maintenance Vehicles	74023	1,019	956	1,014	1,700	1,700	1,700	1,625	1,625	-4.41%
Technology Repair and Maintain	74029	396	434	528	561	561	561	563	563	0.36%
Repairs & Maint Subtotal:		1,885	1,834	1,714	3,861	3,861	3,711	3,808	3,808	-1.37%

Winnebago County										
Budget Detail - 2024										
Description	Object	2020 Actual	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2023 Projected	2024 Request	2024 Executive	% Change From Prior Yr Adopted
Department - 082 - Land & Water Conservation										
Contractual Services:										
Vehicle Repairs	55005	0	0	0	500	500	500	500	500	0.00%
Other Contract Serv	55030	30,608	31,700	26,832	32,900	32,900	32,900	57,890	57,890	75.96%
Contractual Services Subtotal:		30,608	31,700	26,832	33,400	33,400	33,400	58,390	58,390	74.82%
Insurance Expenses:										
Prop Liab Insurance	76000	3,468	4,872	6,801	7,239	7,239	7,239	7,251	7,251	0.17%
Insurance Expenses Subtotal:		3,468	4,872	6,801	7,239	7,239	7,239	7,251	7,251	0.17%
Total Other Operating:		360,398	304,638	319,994	391,684	542,011	503,223	585,579	610,579	55.89%
Expense Total:		948,324	905,503	940,724	1,133,778	1,284,105	1,263,571	1,457,851	1,473,801	29.99%
Land & Water Conservation Net/(Levy):		(500,510)	(573,707)	(536,354)	(679,039)	(800,546)	(818,650)	(718,983)	(718,983)	5.88%
Unassigned General Fund Balance Applied:		0	0	0	39,000	39,000	0	0	0	-100.00%
Land & Water Conservation Net/(Levy):		(500,510)	(573,707)	(536,354)	(640,039)	(761,546)	(818,650)	(718,983)	(718,983)	12.33%