

Adopted Budget

2014



Winnebago County
Wisconsin

The Wave of the Future



Terrell's Island Wetland Restoration Area

About Our Cover.....

Terrell's Island Wetland Restoration Area

Terrell's Island Wetland Restoration Area is a hidden gem located partially in the Towns of Winneconne and Omro on Lake Butte des Morts, Winnebago County. I recently visited this area and found it to be quite nice. The trail runs through some marsh area which was really pretty and serene. It then goes out over the water forming a large circle as can be seen on the cover. The total path is about 4 miles long. Great for walkers (like me) and people that want to just get out and experience nature. Take a trip out there and see for yourself. More information and driving directions can be found on the internet by doing a search "Terrell's Island".

Charles Orenstein, Finance Director



FISCAL YEAR 2014
ANNUAL BUDGET FOR THE
COUNTY OF WINNEBAGO

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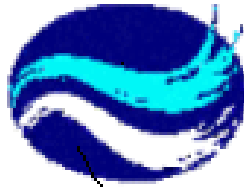
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Winnebago County
Office of the County Executive

The Wave of the Future

2014 BUDGET MESSAGE

Adopted Budget

“I know there is strength in the differences between us. I know there is comfort, where we overlap.”

Ani DiFranco (poet, singer, song writer)



Mark L. Harris

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

For the third consecutive year the budget reflects a reduction in total levy. This is achieved with a small increase in operating levy and a larger decrease in debt service levy. This budget also reflects an increased commitment to economic development that includes an increase in per capita funds allocated to the municipalities within Winnebago County. There is a small increase in staffing primarily in public safety, child support enforcement, and public health included in this budget.

2014 BUDGET HIGHLIGHTS

OVERALL:

The total tax rate of \$5.76 is down 27-cents from 2013. The tax rate for operations is \$4.82, an increase of 10-cents per \$1,000. The tax rate for debt is 60-cents compared to \$1.00 for 2013, a reduction of 40-cents or 40%. The rate for library operations is 41-cents per \$1,000 valuation, no change from 2013. The special purpose rate for Public Health and Property Lister is 16-cents, a 2-cent increase from 2013. The information that follows will explain many of the changes from 2013.

REVIEW BY EXPENDITURE CATEGORY:

Labor

Total county wages are estimated to increase \$1,745,439 or 3.4% over 2013. This increase is made up of normal wage increases for the year and the addition of seven full-time positions and two part-time positions to the table of classified positions.

Fringe benefits are up \$67,215 or .3% from 2013. Wisconsin retirement costs are going up by \$295,250 because of a combination of an increase in the percent of wages required as an employer pension contribution and because wages are going up. The amount of workers compensation charged to all departments is decreased by \$398,441, because the County has adequate reserves in the workers compensation fund, so we have reduced the charges to the departments. Health insurance costs are budgeted to be up just \$5,137 over the prior years budget.

Capital

Our capital outlay budget for 2014 is \$3,252,327 reflecting a decrease of \$5,021 or .2%. We have included an increase in capital spending in technology replacement of \$544,888. This includes computers, phones, software and other technology products. The biggest item here is the replacement of the County phone system. There is also \$150,000 budgeted for the UW-Extension office to build a storage building to be shared with the Fair Association. This is being funded using general fund reserves so it will not be added to the 2014 tax levy. The Airport capital budget has declined by \$1,033,000, because the 2013 budget included the purchase of land of \$1 million which was funded with General Fund reserves.

Travel

Travel expenditures are projected to decrease \$114 to \$757,891 or 0.2%. We are continuing to hold these costs down to the minimum that allows our staff to maintain adequate training levels. Seminars and conferences will continue to be attended locally in 2014 whenever possible. These measures should ensure our staff the ability to maintain professional licensures and certification standards.

Other Expenditures

Other operating expenditures are budgeted to decrease \$5,790,600 or 8%. Some areas to note include:

The County's total debt service payments decreased by about \$3,053,000, the County is applying \$1,550,000 of Debt Service fund balance to reduce the levy.

The rest of the change to other operating expense is made up of smaller changes spread among the rest of the County departments.

REVIEW BY DIVISION:

Administration

The tax levy in this division is \$8,959,121, an increase of \$598,861, or 7.1%. This division shows an increase in expense of \$156,564 due to the inclusion of the health and wellness cost center. The primary expense for this cost center is the Health Risk Assessments. There is also an increase of \$245,283 in the technology replacement cost center due to planned replacement of the telephone system and the replacement of desktop computers that are at the end of their useful life. There is also an increase of \$236,036 in the Facilities and Property Management cost center due to doing some high priority repairs and project that have not been done in prior years. There are other smaller increases and decreases with very little effect on the levy.

Public Safety

This division shows a tax levy of \$22,322,689, an increase of \$866,175, or 4% over 2013. Most of this increase is due to a \$676,648 increase in the Sheriff department. There are new maintenance cost associated with the new radio and 911 systems. There are four new employees in this department consisting of two patrol officers and two detectives. This added roughly \$351,000 to the Sheriff Department budget.

Other departments in this division have very minor changes.

Transportation

This division shows a total tax levy of \$1,483,646, an increase of \$758,259, or 104.5% over 2013. The County Road Maintenance levy is up by \$348,854 because we are discontinuing the transferring of Highway fund balance to this department. The Airport levy is up primarily because of a projected decrease of revenue from the storing of military vehicles of \$300,000. The airport levy is also up due to the planned purchases of more equipment in 2014. See the capital outlay list after the Airport section for details.

Health and Human Services

The Health and Human Services levy is \$25,079,019, down \$1,392,391 or 5.3% under 2013. The majority of the decrease \$764,000 is a reduction in the debt service cost for the Park View Health Center. The additional reduction is the result of applying \$750,000 of the Park View Health Center fund balance to offset the levy in 2014.

The other departments in this division show only minor changes.

Education, Culture and Recreation

The Division of Education, Culture, and Recreation shows a tax levy of \$1,928,491, an increase of \$85,240 or 4.6% over 2013. Most of the increase is attributable to the Parks Department which shows an increase of \$64,800 for capital equipment purchases. See the capital outlay list at the end of the Parks section for a detailed list of equipment purchases for 2014.

Planning and Environment

This division shows a tax levy of \$879,945, an increase of \$46,880 or 5.6%. The largest portion of this increase is in the Land and Water Conservation department \$24,072, for the purchase of a new vehicle. There are no other significant changes to individual departments.

Non Divisional Budgets

This area shows a net levy of \$111,288 for 2014. There was a surplus budgeted here of \$72,828 in 2013. That's a \$184,116 shift from generating a surplus to being levy supported. The explanation follows:

This area normally shows a surplus. The surplus is generally the result of some large revenue items being recorded here that do not directly benefit any specific department. They include general shared revenue and investment income. The library budget is also reflected in this area though it is a special apportionment because not all municipalities are required to pay for this service. They are exempt if they maintain their own libraries and invest a certain amount in them each year which is subject to verification by Winnebago County.

We have included an amount in this section for the payout of sick leave balances so that each department does not have to budget an amount in case someone in the department retires. This added \$237,000 to this cost centers expenses. There is also an increase of \$231,750 for bridge and culvert aid to townships for culvert and bridge projects being requested. \$325,000 was cut from the Salary Contingency Fund budget line item to partially offset these two increases.

The budget under the Miscellaneous Unclassified accounts is for all other items that don't fit into another specific department or category. Expenditures include the Library Tax, Regional Planning Commission allocation, an interfund transfer to the Industrial Development Board and others.

Capital Projects

In 2013 we are not borrowing any funds for our capital projects. We had sufficient reserves in our General Fund to fund the projects internally. This will save the County roughly \$50,000 in bond issue costs and will help to reduce or minimize total interest paid on debt over the next ten years. There are road and bridge projects scheduled for 2014. There is also an evidence storage building for the Sheriff Department, roof replacements, airport snow removal equipment and maintenance building addition scheduled for 2014. All 2014 projects will result in borrowing roughly \$10 million.

Debt Service

Our debt service requirements for 2014 (excluding Solid Waste and the Highway Department – funded by revenues) are \$8,350,000, a decrease of \$3,053,000, or 36.6% from 2013. Keep in mind that some of this debt is reflected in the budgets of Park View Health Center and the Airport Fund. All County debt is paid off using 10-year amortization periods. The large decrease in debt service on current debt was planned to make room for debt service on new debt. Since there will be no 2013 borrowing, the debt service drops sharply for 2014. The County is also applying \$1,550,000 of fund balance to reduce the tax levy. These funds accumulated in the debt service fund due to projects coming in under budget. Any remaining funds after a project is complete are required to be used for debt service in subsequent years.

Table of Organization

This budget (in total) has a net increase of seven full-time employees and a net increase of two part-time employees. There is a net increase of one full-time position in the Public Health Department. There is an increase of two full-time employees in the Child Support department, one assistant child support attorney and a clerk typist II. These positions will be two thirds funded by grant money. The Sheriff department shows an increase of four full-time positions, two detectives and two patrol officers; these officers are needed to maintain a consistent level of service.

Human Services – This department shows a net increase of three part-time positions and a decrease of one full-time position. The changes are the result of ongoing programmatic and support changes in the different divisions of the department. Detail of the changes can be seen on the “table of organization of classified positions”, in the “overview” section of this budget book.

Highway – This department has an increase of one full-time class 2 operators in an effort to reduce the overtime cost of the department. There are also more lane miles to plow and maintain partly due to the Hwy 41 expansion project.

This budget strategically adds a few employees to departments where there has been chronic overtime or where there has been an ongoing contracted professional service. The additions are intended to reduce contracted service costs and are not approved unless the department can show that there will be an overall savings by adding the positions and reducing contracted costs.

Levy Limits and Tax Rate Limits

Our operating levy limit for 2014 has been frozen as part of the State Biennial budget for 2012-14. We can only increase it by net new construction which for 2014 was 1.02%. In addition, the starting point is last year's actual levy. This severely restricts our ability to raise funds needed to continue programs at the service levels Winnebago County residents have come to expect. However, this budget DOES maintain service levels while staying within the levy limits imposed by the State.

The operating tax rate limit imposed by the State in 1992 has been permanently eliminated with the passage of the State 2014/15 biennial budget. The State felt that the operating levy limit was sufficient and no longer felt it necessary to have both a levy limit and a rate limit.

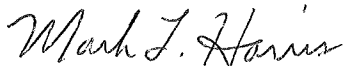
The Finance Director believes that this budget complies with the operating levy limit.

CONCLUSION

Winnebago County continues to look for innovative ways to stretch the property tax revenue it receives. Substantial steps have been taken to reduce the size of County government while preserving the valuable services the County provides. Continued pressure in the form of levy limits will inevitably force the County to seek alternative revenues or to abandon some services valued by this community.

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

Respectfully submitted,



Mark L. Harris
Winnebago County Executive

WINNEBAGO COUNTY

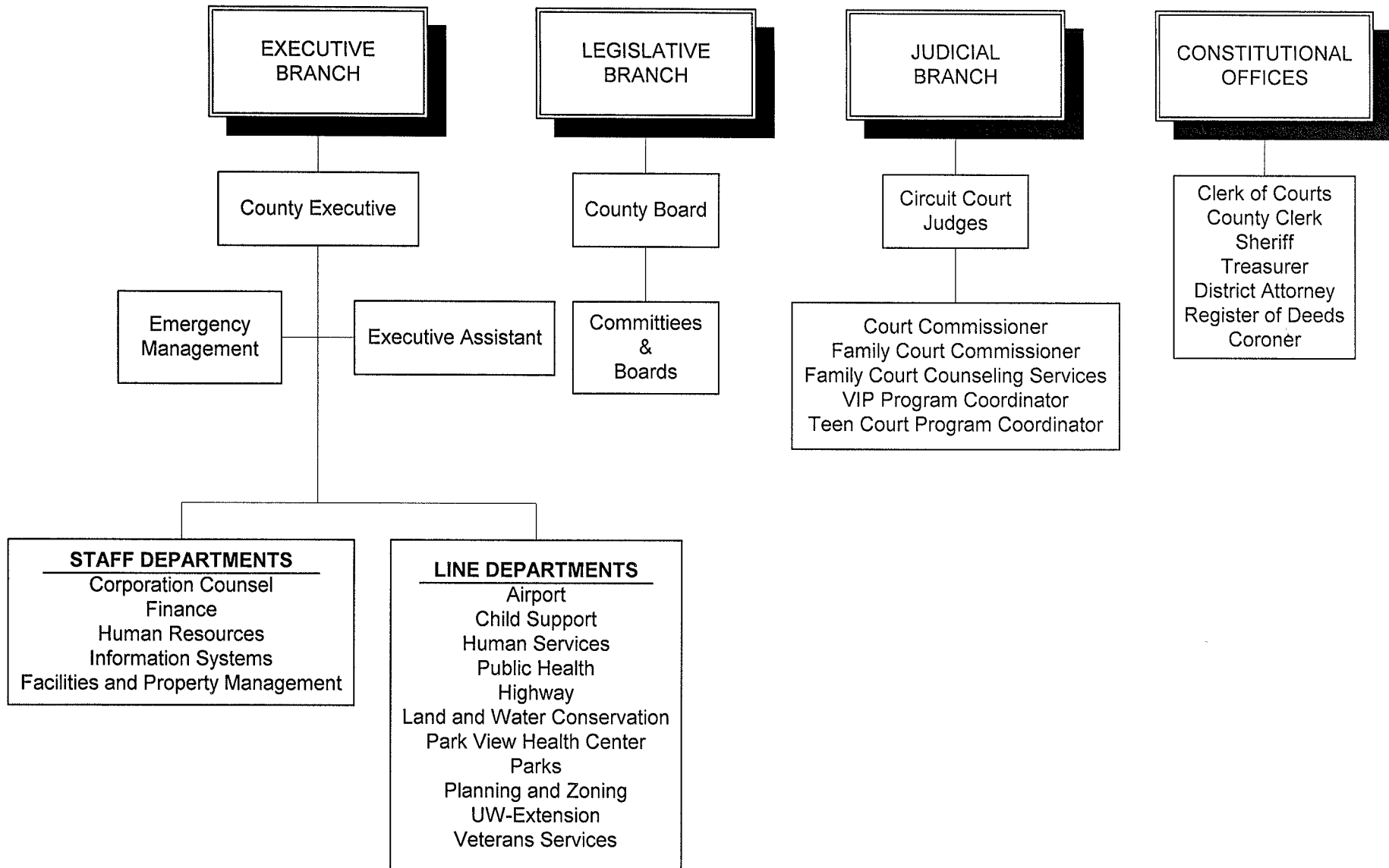
MISSION STATEMENT

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

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

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

WINNEBAGO COUNTY



BUDGET AND FINANCIAL POLICIES

ORGANIZATION OF BUDGET DOCUMENT:

The Winnebago County Budget is organized to provide pertinent information regarding the County's administrative structure, programs, and related financial information. The County's financial accounting system is set up on a fund basis. The funds are described later. The budget document is divided into program areas (administration, public safety, transportation, human services, education, culture and recreation, planning and environment), debt service, capital projects and non divisional.

THE BUDGET PREPARATION PROCESS:

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

<u>Dates</u>	<u>Event</u>
05/21/2013	Forms and Instructions made available for budget preparation
07/12-07/26/2013	Budget worksheets and all materials due from departments to Finance Department
08/5-8/23/2013	Executive holds meetings with departments to review budgets
09/30/2013	Finalized budget sent out for printing and assembly
10/15/2013	Budget delivered to County Board Supervisors
10/28-10/31/2013	County Board to deliberate on and adopt final budget

BUDGET POLICIES:

REVENUES:

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

Taxes:

The State of Wisconsin, with the Governor's approval has enacted property tax levy limits. These limits are described under the "Property Tax Rate Limits and Levy Limits" section of the budget book. The County relies heavily on property taxes as a revenue source (about 46.8% of the revenue budget).

Intergovernmental Revenues:

These represent grants, aides, and state and federal funding for programs and services. This revenue source is also relied on heavily to fund County programs (about 32.9% of the revenue budget).

Public Charges:

This source represents fees and charges made to users of certain government services. This revenue source makes up about 10.1% of our revenue budget.

Licenses and Permits:

This is a small revenue source comprising about .7% of the County revenue budget.

Interfund Revenues:

This category includes charges from one County department to another. It comprises about 6.7% of total revenue.

Other Revenues:

This category includes State Shared Revenues, interest income, and other revenue sources that do not fit into the other categories. Most of the revenue in this category is from State Shared Revenues and interest income. This revenue source makes up about 2.9% of the total revenue budget.

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

EXPENDITURES:

The County Board adopts the expense category totals of (1) Labor, (2) Travel, (3) Capital, and (4) Other operating expenses. The complete listing of each recommended line item is considered as substantiating detail used to arrive at the totals. Transfers can be made during the year between line

items but not between categories unless rules established by the County Board are followed. The budget adjustment process is described in more detail later. The four categories are described in more detail below:

Labor: This category includes all costs of wages, per diem, and fringe benefits. Fringe benefits include health insurance, life insurance, dental insurance, long-term disability insurance, retirement, Social Security (FICA) and workers compensation insurance.

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

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

Other: This category includes all other expenses not included above. It includes costs related to office supplies, operating expenses, repairs and maintenance, contractual services, rental expenses and fixed costs such as insurance and depreciation.

CAPITAL IMPROVEMENTS PROGRAM (Five Year Plan): The County Executive submits a separate capital improvements program to the County Board each year. This document lists major capital projects over a five year period, describes recommendations as to funding the projects, recommends those projects that should be included in the current year bond issue and describes those projects in detail. It also provides detail as to the current outstanding indebtedness, briefly describes capital projects within the 5-year planning horizon, and includes graphs and tables outlining the County's current debt service, future debt service, and current and future debt service property tax mill rates. This document is presented to the County Board at its June workshop session and represents a planning tool for review of projects. The document is available for inspection in either the County Clerk's or Finance Director's offices.

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

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

THE BUDGET ADJUSTMENT PROCESS: State statutes and County Board Rules outline the procedures for obtaining budget adjustments after the budget has been adopted. They are briefly explained below:

Transfers between budget categories within a department's budget require the approval of the County Executive, Committee of Jurisdiction, and Personnel & Finance Committee.

A department requesting to increase their total approved department appropriations must obtain approval from the County Executive, Committee of Jurisdiction, Personnel & Finance Committee, and County Board (only if the transfer is for more than \$3,000). These additional appropriations are typically requested from; (a) unanticipated revenues received, (b) the contingency fund, or (c) undesignated fund balance.

BUDGETARY CONTROL:

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

FUNDS:

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

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

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

DEBT SERVICE FUND: Account for the accumulation of resources for, and the payment of general long-term debt principal, interest and related costs.

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

PROPRIETARY FUNDS - ENTERPRISE TYPE: Account for operations that are financed and operated in a manner similar to a private business enterprise - where intent of the County Board of Supervisors is that the costs of providing goods or services to the general public on a continuing basis

be financed or recovered primarily through user charges. Debt service on County debt issued to construct facilities relating to these operations is accounted for through the enterprise fund. County enterprise funds include: Park View Health Center, and the Airport Fund.

PROPRIETARY FUNDS - INTERNAL SERVICE TYPE: Account for the financing of goods or services provided by one department or agency to other departments or agencies of the County, or to other governments, on a cost-reimbursement basis. County internal service funds include: Self Insurance, Highway Department, and General Services Funds.

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

BASIS OF BUDGETING:

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

- 1) The General Fund, Special Revenue Fund, Debt Service Funds, Capital Project Funds, and Agency Funds follow the modified accrual basis of accounting. This means that expenses are recorded in the period incurred and revenues are recorded when measurable and available to meet current year obligations. Generally, any revenue that is earned in the current fiscal year and will be received within 60 days after the fiscal period ends would be recorded as current year revenue. The budgets for these funds are prepared using this same basis.
 - A) Debt service funds budget principal and interest in the year paid. Interest is not budgeted nor reported on an accrual basis.
 - B) Capital outlay is budgeted in the year expended. Depreciation is not an expenditure of a capital project fund.
- 2) Proprietary funds include enterprise funds (such as Airport and Park View Health Center) and internal service funds (such as General Services, Self Insurance and Highway Department) follow the full accrual basis of accounting for financial reporting purposes. Under this basis of accounting, revenues are recognized and recorded when earned, regardless of when they are received. Expenditures are also recognized and recorded when incurred, regardless of when paid. Capital assets are expensed over their useful life through annual depreciation charges, not when purchased. Our budgetary basis is the same with the exception of capital outlay which is included as expenditure.
 - A) Proprietary funds report depreciation on a GAAP basis. Depreciation is reversed out for the purpose of calculating the tax levy support where necessary in proprietary funds because it is a non-monetary expenditure.
 - B) Capital outlay is shown as an operating expenditure for budgetary purposes even though not for GAAP financial reporting purposes. This is a budgetary requirement of the County Board. Capital outlay is included in the tax levy support calculation for proprietary funds that require tax levy support.

FUND RESERVES - PRACTICES:

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

- 1) The Special Revenue Fund only maintains sufficient fund balance to pay for carryovers and open invoices as of the end of the fiscal year. Tax levy dollars not needed to fund current year operations are not transferred to these funds but remain as part of general fund undesignated fund balance.
- 2) The General Fund undesignated fund balance policy sets a goal equal to 1/12th of total expenditures of the government unit (excluding the Solid Waste Fund which is a legal separate entity and is self supporting). The General Fund Unreserved Fund Balance is projected to be around \$14.2 million at the end of 2014 which puts it slightly above our target.

INFORMATION ABOUT WINNEBAGO COUNTY

PROFILE

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

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

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

The County also hosts the Annual Experimental Aircraft Association Fly-In every August with an attendance of over 800,000.

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

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

The County has a population of about 167,000. The majority of people reside in five urban areas ranging in population from over 66,000 in Oshkosh, the County seat, to the Village of Winneconne with over 2,000 people. The County provides a variety of living options. One can live in a rural or urban setting or experience a river or lake setting.

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

PROPERTY TAX RATE LIMITS AND LEVY LIMITS

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

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

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

PROPERTY TAX LEVY LIMIT 2007

LEGISLATIVE HISTORY:

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

Section 66.0602 Local Levy Limits:

1. Except as provided in subs. (3), (4), and (5), no political subdivision may increase its levy in any year by a percentage that exceeds the political subdivision's valuation factor. The valuation factor is a percentage equal to the greater of either 3.0 percent or the percentage change in the political subdivision's January 1 equalized value due to new construction fewer improvements removed between the previous year and the current year.
2. In subsequent years, the State changed the allowable increase eliminating the minimum of 3% to only the increase due to net new construction. For the 2012 budget the State further restricted the levy by using the prior year actual levy as the base rather than the prior year levy limit.

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

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

SIGNIFICANT INFORMATION – 2014 BUDGET

Below are some major items to note about the 2014 budget:

1. Fund reserves are being applied to reduce the tax levy as follows:

-	Debt Service fund reserves applied to reduce the debt service levy.	\$ 1,550,000
-	Return a portion of accumulated surplus from Public Health Department to municipalities that were part of the Public Health function prior to the merger of the Cities of Oshkosh and Neenah Health Departments into the Winnebago County Health Department.	\$ 290,000
-	Public Health fund balance reduction from lost funding for the Drug Free Community Grant program	\$ 125,000
-	General Fund Balance to be used to build a storage building for UW-Extension to be shared with the Fair Association.	\$ 150,000
-	Park View Health Center fund balance applied to reduce the levy for the facility.	\$ 750,000
-	Airport fund balance used to reduce the levy for the Airport.	\$ 50,000
	Total reserves applied	\$ 2,915,000

All reserves are compared against our reserve policies annually. The above application of reserves is consistent with these policies.

Significant Information - Continued

Explanations for fund reserves:

Debt Service Fund Reserves – these are monies that accumulate in the debt service fund primarily from investment earnings on General Obligation Note proceeds that are invested during project completion. It also includes any funds that remain after a capital project is complete. If these funds are not needed for the project, they must be transferred to the debt service fund and applied to debt service costs.

Public Health Fund Reserves – the County Public Health Department maintained a public health fund balance separate from the General Fund because Public Health is a special apportionment that is not apportioned to the entire County. These funds need to be returned to the participating municipalities excluding the Cities of Neenah and Oshkosh because they were not part of the Public Health function when the surpluses were generated. Since the merger, the new Public Health Department will start to build its own fund balance.

Park View Health Center and Airport – These Departments have accumulated balances that exceed amounts that are prudent to maintain on hand in their respective fund balances to cover emergencies and other contingency events.

2. Total equalized value (as reduced by Tax Incremental Districts (TID)) in the County increased .8% from 2013. This consists of a .2% market valuation *decline* and 1.0% growth in new or improved property.
3. Total County wages are up \$1,745,439, or 3.4%. Total fringes are up \$67,215, or .3%. Fringes are higher by a smaller percent than the increase in wages primarily because we over-estimated health insurance when we did the 2013 budget. We had significant restructuring to our health insurance plan that did not take place until after the 2013 budget was complete.
4. **Tax Levy Freeze** – Our tax levy has been frozen and could only increase by growth of net new construction or 1.02%, or roughly \$673,000. This budget proposal meets the state levy limit requirement.
5. **Levy Rate Freeze** – The State has permanently eliminated the operate rate freeze as part of the 2014/15 biennial budget. The Debt rate freeze is still in effect.
6. **Debt Service** – The debt service levy has decreased from 2013 by \$4,313,000 or 38.8%. This is the result of outstanding County debt at the end of 2013 being at the lowest level since 2000 and near record low interest rates and application of the debt service fund reserves described above.

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

	2010 ACTUALS	2011 ACTUALS	2012 ACTUALS	2013 ADOPTED BUDGET	2014 ADOPTED BUDGET	2013 TO 2014 BUDGET CHANGE
<u>Employer Share of Fringe Benefits -</u>						
FICA Medicare	3,727,014	3,640,353	3,538,672	3,691,597	3,838,571	146,974
Health Insurance	12,098,538	11,824,356	11,050,171	12,059,408	12,064,545	5,137
Dental Insurance	475,612	556,175	597,630	689,294	694,185	4,891
Workers Compensation	1,064,878	186,804	773,684	733,598	335,157	(398,441)
Unemployment Compensation	-	-	163,122	116,700	111,772	(4,928)
Wisconsin Retirement	5,912,985	5,583,778	4,313,795	4,343,270	4,638,520	295,250
Life / Long Term Disability	255,426	230,096	198,295	233,416	251,748	18,332
	23,534,453	22,021,562	20,635,369	21,867,283	21,934,498	67,215
<u>Employee Share of Fringe Benefits -</u>						
Health Insurance	1,814,781	1,537,166	1,793,677	1,567,723	1,340,505	
Wisconsin Retirement	-	478,029	2,033,639	2,506,716	3,046,110	

**2014 ADOPTED BUDGET
SUMMARY OF COUNTY BOARD ACTIONS**

DEPARTMENT NAME	LINE ITEM	DETAIL	EXPENDITURES	REVENUES	FUND BALANCE APPLIED (Note)	LEVY
Levy per Executive Budget Book						65,074,249
CHANGES TO EXECUTIVE BUDGET AFTER BOOK WAS ASSEMBLED						
Coroner	Registration / Tuition	Excluded from Executive Budget Book in error	900			65,075,149
Facilities & Property Mgmt.	Grounds Maintenance	Increase for replacement of ash trees due to Ash Borer infestation	25,000			65,100,149
Planning (G I S)	Regular Pay	Reclassification of a position	5,100			65,105,249
Planning (G I S)	Fringes	Reclassification of a position	740			65,105,989
COUNTY BOARD ACTIONS:						
Airport	Capital - Equipment	Remove agricultural equipment from budget	(110,000)		110,000	65,105,989
UW Extension	Capital - Buildings	Add storage building to budget to be shared with Fair Association	150,000		(150,000)	65,105,989
Sheriff - Patrol	Capital - Equipment	Move propane filling station to Highway's budget	(10,000)			65,095,989
Highway	Capital - Equipment	Move propane filling station from Sheriff's budget	10,000			65,105,989
Airport	Capital - Equipment	Remove air traffic control tower backup air conditioning system	(90,000)		90,000	65,105,989
County Board	Data Processing	Increase for voting system annual maintenance contract	5,210			65,111,199
Public Health	WI Health Services	Use of Public Health fund balance to replace lost grant revenue - does not effect revenues or expenses since revenues were already decreased in the budget.				65,111,199
Ice Arena	Capital - Improvements	Remove Ice Arena parking lot reconstruction project from budget	(500,000)		500,000	65,111,199
Miscellaneous & Unclassified	Salary Contingency Fund	Decreased in salary contingency funds	(325,000)			64,786,199
Totals			(838,050)	0	550,000	64,786,199

NOTE: The County Board elected to reduce fund balance applied to the expenditure increases rather than decreasing the tax levy. Positive numbers represent decreases to fund balance applied, negative numbers represent increases to fund balance applied.

WINNEBAGO COUNTY 2014 BUDGET SUMMARY

DIVISION:	<u>Revenue</u>	<u>Expense</u>	<u>Adjustments</u>	<u>Levy</u>
Administration	\$ 4,137,462	\$ 13,654,474	\$ (557,891)	\$ 8,959,121
Public Safety	5,515,199	27,837,888	-	22,322,689
Transportation	16,084,964	20,117,637	(2,549,027)	1,483,646
Health & Human Services	41,443,965	68,273,484	(1,750,500)	25,079,019
Education, Culture, & Recreation	629,750	2,722,001	(163,760)	1,928,491
Planning & Environment	2,103,437	2,983,672	(290)	879,945
Divisional Total	\$ <u>69,914,777</u>	\$ <u>135,589,156</u>	\$ <u>(5,021,468)</u>	\$ <u>60,652,911</u>
OTHER:				
Board of Supervisors	\$ -	\$ 377,278	\$ -	\$ 377,278
Scholarship Program	9,100	9,000	100	-
Unclassified	3,878,700	3,602,710	10,000	(265,990)
Debt Service	-	5,572,000	(1,550,000)	4,022,000
Other Total	\$ <u>3,887,800</u>	\$ <u>9,560,988</u>	\$ <u>(1,539,900)</u>	\$ <u>4,133,288</u>
Grand Total	\$ <u>73,802,577</u>	\$ <u>145,150,144</u>	\$ <u>(6,561,368)</u>	\$ <u>64,786,199</u>

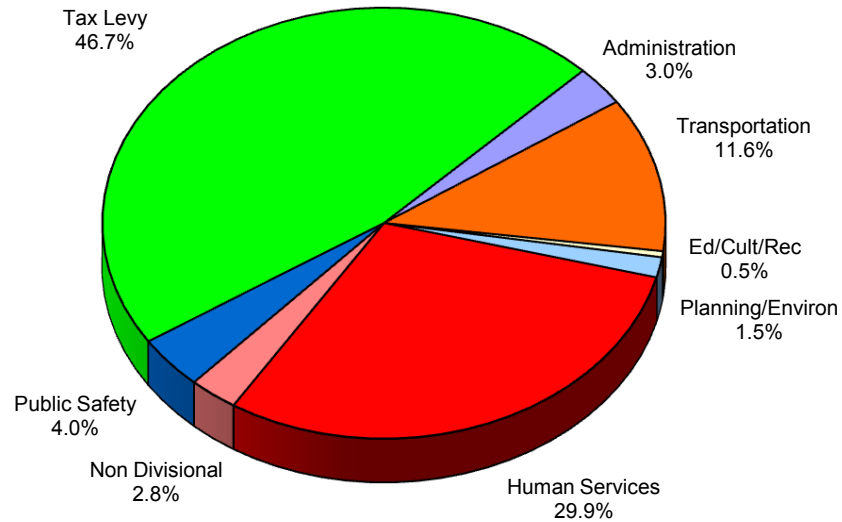
2014 APPROPRIATIONS FOR WINNEBAGO COUNTY

	REVENUES					EXPENDITURES				
	2012	2013	2013	2013	2014	2012	2013	2013	2013	2014
Department	Actual	Estimated	Budget	Revised	Budget	Actual	Estimated	Budget	Revised	Budget
ADMINISTRATION										
County Executive	7,270	7,500	7,500	7,500	7,500	219,296	213,120	219,219	219,219	227,610
Corporation Counsel	24,144	21,500	21,500	21,500	21,500	471,464	480,746	471,425	471,425	495,430
County Clerk	45,667	45,025	45,025	45,025	45,875	225,735	225,238	226,018	226,018	229,275
Elections	46,771	42,478	30,000	30,000	51,200	231,183	84,524	122,750	122,750	172,570
Dog License	4,571	10,000	10,000	10,000	4,500	4,571	10,296	10,000	10,000	4,500
Treasurer	1,492,039	1,067,400	1,036,500	1,036,500	1,146,200	432,829	412,071	412,550	422,050	424,614
Human Resources and Payroll	26,295	26,450	26,100	26,100	26,100	674,600	736,339	731,886	741,886	750,239
Employee Health & Wellness	-	-	-	-	-	-	-	-	-	156,564
Workers Compensation Fund	764,651	1,062,308	1,055,644	1,055,644	369,263	162,114	712,769	1,043,621	1,055,644	710,144
Self Funded Health Insurance	3,289,725	61,078	22,000	22,000	-	3,859,001	95,000	2,675,000	22,000	-
Self Funded Dental Insurance	705,003	889,295	692,500	692,500	826,566	713,436	767,062	692,500	692,500	826,566
Finance	43,500	45,500	45,500	45,500	45,500	685,158	721,893	764,025	766,525	722,022
General Services	484,148	488,700	501,700	519,015	484,500	508,567	517,158	519,015	519,015	524,343
Prop & Liab Insurance Fund	977,098	967,500	966,364	966,364	944,781	1,024,661	850,306	966,364	966,364	944,837
Information Systems	34,395	72,460	70,199	70,199	74,812	1,541,902	1,683,495	1,688,454	1,688,454	1,689,380
Technology Replacement	-	50	-	-	-	202,416	376,479	172,066	376,479	716,954
Facilities & Property Management	87,075	64,756	73,500	73,500	89,165	4,349,516	4,864,097	4,817,725	4,886,458	5,059,426
	8,032,352	4,872,000	4,604,032	4,621,347	4,137,462	15,306,449	12,750,593	15,532,618	13,186,787	13,654,474
PUBLIC SAFETY										
District Attorney	205,247	144,800	220,460	246,697	223,528	1,154,850	1,198,953	1,180,776	1,209,747	1,259,963
Clerk of Courts & Courts	2,027,651	1,890,698	2,085,213	2,085,213	2,026,019	3,872,140	3,997,683	4,081,851	4,082,243	4,131,277
Sheriff	2,680,476	2,597,112	2,548,508	2,614,872	2,797,755	19,627,008	20,933,114	20,633,323	20,706,919	21,559,218
Jail Improvements	193,824	177,800	177,800	177,800	177,800	158,055	177,800	177,800	177,800	177,800
Coroner	124,182	146,000	146,350	146,350	150,100	344,554	361,238	373,397	373,397	377,382
Emergency Management	138,343	135,084	135,084	146,328	139,997	299,125	322,782	322,782	334,026	332,248
	5,369,723	5,091,494	5,313,415	5,417,260	5,515,199	25,455,732	26,991,570	26,769,929	26,884,132	27,837,888
TRANSPORTATION										
Airport	1,911,073	2,261,852	1,678,200	1,678,200	1,371,300	3,892,895	5,493,414	4,256,074	6,022,074	3,253,489
Airport Debt	-	-	-	-	-	142,762	680,437	152,000	680,437	162,000
Highway Department	12,458,075	13,982,349	13,766,278	14,116,278	12,799,438	13,391,708	14,349,173	14,289,567	14,824,335	13,776,681
County Road Maintenance	2,643,287	2,165,505	2,230,113	2,326,392	1,914,226	2,995,961	3,375,598	2,892,500	3,375,598	2,925,467
Underground Storage Tanks	-	-	-	-	-	-	-	1,000	1,000	-
	17,012,435	18,409,706	17,674,591	18,120,870	16,084,964	20,423,326	23,898,622	21,591,141	24,903,444	20,117,637

2014 APPROPRIATIONS FOR WINNEBAGO COUNTY

Department	REVENUES					EXPENDITURES				
	2012	2013	2013	2013	2014	2012	2013	2013	2013	2014
	Actual	Estimated	Budget	Revised	Budget	Actual	Estimated	Budget	Revised	Budget
HEALTH & HUMAN SERVICES										
Public Health	2,543,538	2,036,574	1,897,413	1,897,413	1,915,696	3,004,777	3,382,119	3,387,003	3,476,941	3,614,208
Child Support	1,159,540	1,354,648	1,354,648	1,354,648	1,588,198	1,218,456	1,293,059	1,292,387	1,292,387	1,470,346
Veterans	14,801	13,800	13,300	13,300	13,300	357,053	34,221	372,683	372,683	383,812
Human Services	26,831,605	24,019,307	24,241,397	24,643,526	24,707,665	43,855,378	41,347,902	42,040,544	42,379,572	42,469,712
Park View Health Center	13,858,361	13,388,374	13,211,830	13,211,830	13,219,106	20,598,990	17,208,623	17,593,106	17,718,226	17,719,406
Park View Health Center Debt	-	-	-	-	-	2,783,856	3,299,400	3,380,000	3,380,000	2,616,000
	44,407,845	40,812,703	40,718,588	41,120,717	41,443,965	71,818,510	66,565,324	68,065,723	68,619,809	68,273,484
EDUCATION, CULTURE, & RECREATION										
UW-Fox Valley	132,046	200,723	153,532	170,053	153,532	265,199	401,446	307,064	401,446	307,064
University Extension	39,159	39,036	42,100	42,100	40,500	449,316	507,709	552,697	554,417	715,756
Parks	328,860	286,596	300,590	300,590	291,718	1,372,473	1,404,132	1,506,412	1,836,800	1,541,421
Boat Launch	141,124	131,000	141,000	141,000	144,000	126,982	169,848	160,319	160,319	157,760
Ice Arena	-	-	-	-	-	-	-	-	-	-
	641,189	657,355	637,222	653,743	629,750	2,213,970	2,483,135	2,526,492	2,952,982	2,722,001
PLANNING & ENVIRONMENT										
Register of Deeds	1,226,481	1,125,100	1,125,100	1,125,100	1,145,100	634,880	683,977	685,084	685,084	702,792
Planning	271,570	255,665	252,724	252,724	254,760	861,792	906,022	908,787	908,787	935,365
Property Lister	605	800	1,000	1,000	800	202,418	155,407	158,407	158,407	158,765
Land Records Modernization	288,476	289,350	289,650	289,650	297,350	239,172	279,048	290,342	290,812	297,640
Land & Water Conservation	367,433	346,158	544,228	590,817	405,427	745,873	782,871	1,003,839	1,123,898	889,110
	2,154,565	2,017,073	2,212,702	2,259,291	2,103,437	2,684,135	2,807,325	3,046,459	3,166,988	2,983,672
NON-DIVISIONAL BUDGETS										
County Board	-	-	-	-	-	258,198	301,718	386,787	386,787	377,278
Scholarship	9,318	-	9,100	9,100	9,100	7,500	9,000	9,000	9,000	9,000
Unclassified	4,083,449	3,811,700	3,761,690	3,761,690	3,878,700	3,331,317	1,263,779	1,263,779	1,124,779	1,282,084
Library Aid	-	-	-	-	-	-	2,026,246	2,026,246	2,026,246	2,044,826
Bridge & Culvert Aid	-	-	-	-	-	-	44,050	44,050	44,050	275,800
Debt Service	-	-	-	-	-	13,142,286	7,871,000	7,871,000	7,871,000	5,572,000
Fund Adjustments	3,810,874	2,255,219	5,316,713	2,255,219	3,646,368	-	-	-	-	-
Reserves applied	800,000	1,597,112	1,597,112	1,597,112	2,915,000	-	-	-	-	-
Tax Levy	67,927,847	67,288,059	67,288,059	67,288,059	64,786,199	-	-	-	-	-
	76,631,488	74,952,090	77,972,674	74,911,180	75,235,367	16,739,301	11,515,793	11,600,862	11,461,862	9,560,988
	154,249,597	146,812,421	149,133,224	147,104,408	145,150,144	154,641,423	147,012,362	149,133,224	151,176,004	145,150,144

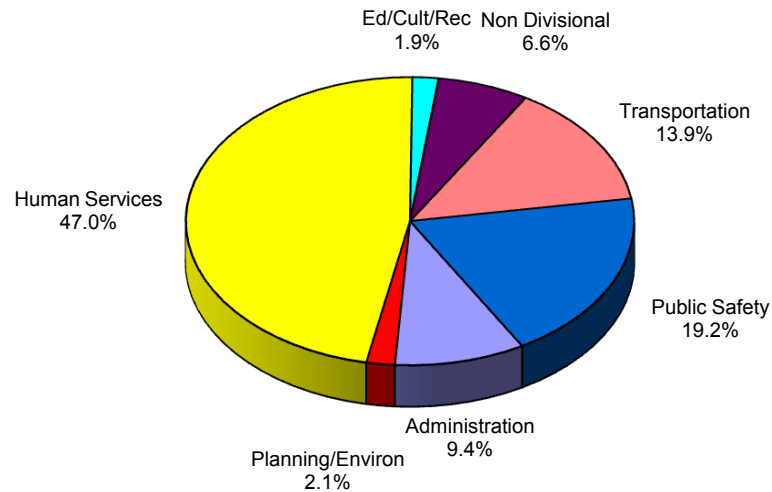
Winnebago County Revenues By Division (In Thousands)



	2013	2014	Change	Percent
Administration	4,604	4,138	(466)	(10.12)
Transportation	17,675	16,085	(1,590)	(9.00)
Ed/Cult/Rec	637	630	(7)	(1.10)
Planning/Environ	2,213	2,103	(110)	(4.97)
Human Services	40,718	41,444	726	1.78
Non Divisional	3,771	3,888	117	3.10
Public Safety	5,313	5,515	202	3.80
Tax Levy	67,288	64,786	(2,502)	(3.72)
	142,219	138,589	(3,630)	(2.55)
Fund Adjustments * & Reserves Applied	6,914	6,561	(353)	(5.11)
	149,133	145,150	(3,983)	(2.67)

* Fund adjustments represent non levy items such as depreciation and restricted funds.
Reserves applied represent fund balances (savings) being used to reduce the tax levy.

Winnebago County Expenditures By Division (In Thousands)

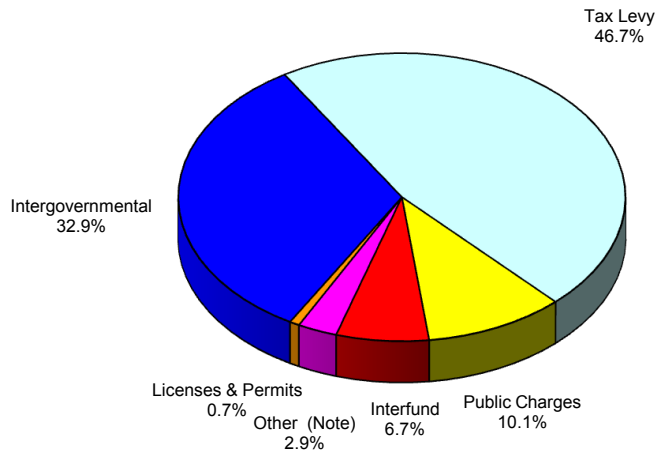


	2013	2014	Change	Percent
Administration	15,532	13,654	(1,878)	(12.09)
Planning/Environ	3,046	2,984	(62)	(2.04)
Human Services	68,066	68,273	207	0.30
Ed/Cult/Rec	2,527	2,722	195	7.72
Non Divisional	11,601	9,561	(2,040)	(17.58)
Transportation	21,591	20,117	(1,474)	(6.83)
Public Safety	26,770	27,839	1,069	3.99
	<u>149,133</u>	<u>145,150</u>	<u>(3,983)</u>	<u>(2.67)</u>

Human Services	2014
Exp breakdown	(Thousands)
Public health	\$ 3,614
Child support	1,470
Veterans	384
Human Services	42,470
Park View	20,335
Total	<u>\$ 68,273</u>

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

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



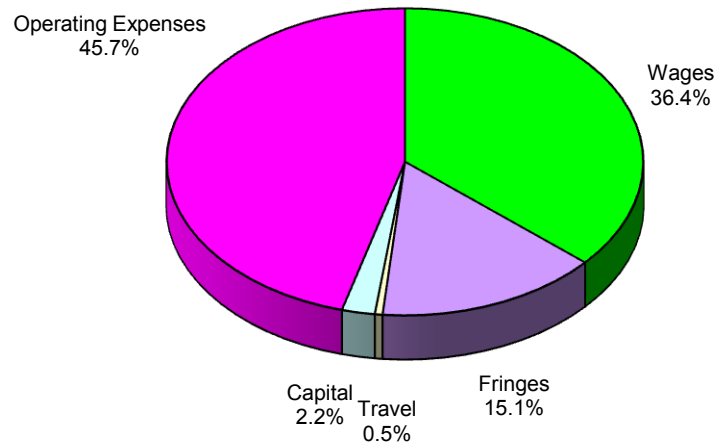
Intergov Revenue	2014 (Thousands)
Basic County allocation	5,935
Youth aids	1,650
Childrens Wavier revenue	2,416
Community options	1,063
Income maintenance	1,874
ADRC	1,647
Other Human services	11,076
Medicaid	6,063
State Shared revenue	3,200
Transportation aids	1,866
Hwy maint state	3,430
Hwy maint municipal	2,385
Other general	2,959
Total	45,564

	2013	2014	Change	Percent	% of Total Excluding Interfund
Intergovernmental	44,739	45,564	825	1.84	32.9%
Tax Levy	67,288	64,786	(2,502)	(3.72)	46.7%
Public Charges	13,763	13,990	227	1.65	10.1%
Interfund	11,462	9,282	(2,180)	(19.02)	6.7%
Other (Note)	3,968	3,962	(6)	(0.15)	2.9%
Licenses & Permits	999	1,005	6	0.60	0.7%
	142,219	138,589	(3,630)	(2.55)	100.0%
Fund Adjustments & Reserves Applied	6,914	6,561	(353)	(5.11)	
	149,133	145,150	(3,983)	(2.67)	

* Fund adjustments represent non levy items such as depreciation and restricted funds
Reserves applied represent fund balances (savings) being used to reduce the tax levy.

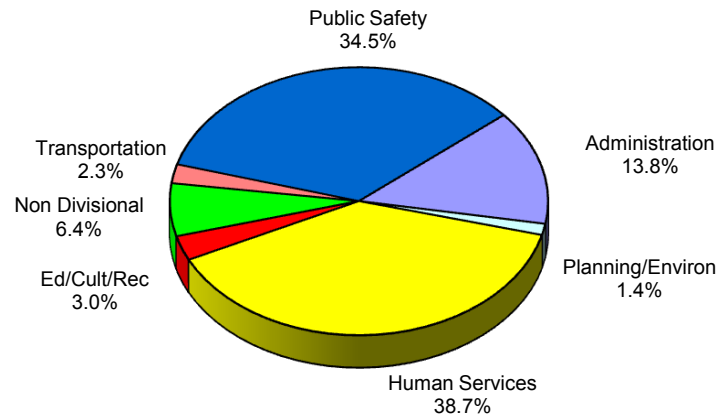
NOTE: " Other" category consists of other taxes, interest on investments, and other miscellaneous revenues such as rental, nonoperating grants, and sale of property and equipment.

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



	2013	2014	Change	Percent
Wages	51,074	52,819	1,745	3.42
Fringes	21,867	21,935	68	0.31
Travel	758	758	0	-
Capital	3,257	3,252	(5)	(0.15)
Operating Expenses	72,177	66,386	(5,791)	(8.02)
	<u>149,133</u>	<u>145,150</u>	<u>(3,983)</u>	<u>(2.67)</u>

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



**2014
Human Services Levy (Thousands)**

Public Health	1,283
Child Support	(118)
Veterans	371
Human Services	17,762
Park View	3,165
Park View Debt	2,616
Non-Divisional Allocation	-

Total	25,079
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**2014
Non Divisional Levy (Thousands)**

Debt Service	4,022
Library	2,045
Board	377
Misc	(2,311)

Total	4,133
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	2013	2014	Change	Percent
Administration	7,864	8,959	1,095	13.92
Planning/Environ	784	880	96	12.24
Human Services	24,900	25,079	179	0.72
Ed/Cult/Rec	1,734	1,928	194	11.19
Non Divisional	11,141	4,133	(7,008)	(62.90)
Transportation	682	1,484	802	117.60
Public Safety	20,183	22,323	2,140	10.60
	67,288	64,786	(2,502)	(3.72)

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

FINANCIAL COMPARISON - TOTAL

	2013 Budget	2014 Budget	Increase/ (Decrease)	Percent Increase/ -Decrease
Wages	\$ 51,073,613	\$ 52,819,052	\$ 1,745,439	3.417%
Fringe Benefits	21,867,283	21,934,498	67,215	0.307%
Travel & Meetings	758,005	757,891	(114)	-0.015%
Capital Outlay	3,257,348	3,252,327	(5,021)	-0.154%
Other operating expenses	72,176,976	66,386,376	(5,790,600)	-8.023%
Total Expenditures	149,133,225	145,150,144	(3,983,081)	-2.671%
Revenues	72,214,176	71,191,372	(1,022,804)	-1.416%
Non operating revenues	2,717,164	2,611,205	(105,959)	-3.900%
Levy before adjustments	74,201,885	71,347,567	(2,854,318)	-3.847%
Fund adjustments	(5,297,394)	(3,646,368)	1,651,026	-31.167%
Fund reserves applied (Note 2)	(1,616,431)	(2,915,000)	(1,298,569)	80.336%
Levy	67,288,060	64,786,199	(2,501,861)	-3.718%
Equalized value (TID Out)	11,167,428,200	11,252,937,700	85,509,500	0.766%
Tax Rate (Note 1)	\$6.03	\$5.76	(\$0.27)	-4.527%

Note 1: The total tax rate does not equal the sum of the individual rates because the rates are calculated based on different total property valuations. Some municipalities do not have the Library tax or Public Health tax so those rates are calculated without the non-chargeable municipalities. The above rate is a blended rate and only represents an estimate.

The 2014 tax mill rate is 27-cents lower than the 2013 rate based on equalized property values. The tax rate for operating expenses is \$4.82 per thousand dollars of equalized value.

Taxes are actually allocated to individual properties based on assessed valuation. The County experienced real growth in property value (from new construction) of about **1.02%**. **Existing property values declined by an average of .25%**.

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

Note 2: These are special purpose funds that must be applied to their designated purpose. An example is debt service funds. These funds must be applied to debt service if not used for capital projects. **General Fund reserves of \$150,000 are being applied to build a storage building to be shared by the UW-Extension department and the Winnebago County Fair Association.**

FINANCIAL COMPARISON - OPERATING

	<u>2013 Budget</u>	<u>2014 Budget</u>	<u>Increase/ (Decrease)</u>	<u>Percent Increase/ -Decrease</u>
Wages	\$ 48,919,580	\$ 50,555,816	\$ 1,636,236	3.345%
Fringe Benefits	21,018,937	21,040,481	21,544	0.102%
Travel & Meetings	699,280	699,791	511	0.073%
Capital Outlay	3,257,348	3,252,327	(5,021)	-0.154%
Other operating expenses	<u>58,219,374</u>	<u>55,158,130</u>	<u>(3,061,244)</u>	<u>-5.258%</u>
Total Expenditures	132,114,519	130,706,545	(1,407,974)	-1.066%
Revenues	70,320,763	69,284,876	(1,035,887)	-1.473%
Non operating revenues	<u>2,712,164</u>	<u>2,601,205</u>	<u>(110,959)</u>	<u>-4.091%</u>
Levy before adjustments	59,081,592	58,820,464	(261,128)	-0.442%
Fund adjustments	(5,297,394)	(3,646,368)	1,651,026	-31.167%
Fund reserves applied	<u>(1,109,431)</u>	<u>(950,000)</u>	<u>159,431</u>	<u>-14.371%</u>
Levy	<u>52,674,767</u>	<u>54,224,096</u>	<u>1,549,329</u>	<u>2.941%</u>
Equalized value (TID Out)	<u>11,167,428,200</u>	<u>11,252,937,700</u>	<u>85,509,500</u>	<u>0.766%</u>
Tax Rate	<u>\$4.72</u>	<u>\$4.82</u>	<u>\$0.10</u>	<u>2.119%</u>

FINANCIAL COMPARISON - DEBT SERVICE

	<u>2013 Budget</u>	<u>2014 Budget</u>	<u>Increase/ (Decrease)</u>	<u>Percent Increase/ -Decrease</u>
Wages	\$ -	\$ -	\$ -	0.000%
Fringe Benefits	-	-	-	0.000%
Travel & Meetings	-	-	-	0.000%
Capital Outlay	-	-	-	0.000%
Other operating expenses	<u>11,403,000</u>	<u>8,350,000</u>	<u>(3,053,000)</u>	<u>-26.774%</u>
Total Expenditures	<u>11,403,000</u>	<u>8,350,000</u>	<u>(3,053,000)</u>	<u>-26.774%</u>
Revenues	-	-	-	0.000%
Non operating revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>NA</u>
Levy before adjustments	11,403,000	8,350,000	(3,053,000)	-26.774%
Fund adjustments	-	-	-	0.000%
Fund reserves applied	<u>(290,000)</u>	<u>(1,550,000)</u>	<u>(1,260,000)</u>	<u>0.000%</u>
Levy	<u>11,113,000</u>	<u>6,800,000</u>	<u>(4,313,000)</u>	<u>-38.810%</u>
Equalized value (TID Out)	<u>11,167,428,200</u>	<u>11,252,937,700</u>	<u>85,509,500</u>	<u>0.766%</u>
Tax Rate	<u>\$1.00</u>	<u>\$0.60</u>	<u>(\$0.40)</u>	<u>-40.000%</u>

FINANCIAL COMPARISON - LIBRARY TAX

	<u>2013 Budget</u>	<u>2014 Budget</u>	<u>Increase/ (Decrease)</u>	<u>Percent Increase/ -Decrease</u>
Wages	\$ -	\$ -	\$ -	0.000%
Fringe Benefits	-	-	-	0.000%
Travel & Meetings	-	-	-	0.000%
Capital Outlay	-	-	-	0.000%
Other operating expenses	<u>2,026,246</u>	<u>2,044,826</u>	<u>18,580</u>	<u>0.917%</u>
Total Expenditures	2,026,246	2,044,826	18,580	0.917%
Revenues	-	-	-	0.000%
Non operating revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.000%</u>
Levy before adjustments	2,026,246	2,044,826	18,580	0.917%
Fund adjustments	-	-	-	0.000%
Fund reserves applied	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.000%</u>
Levy	<u>2,026,246</u>	<u>2,044,826</u>	<u>18,580</u>	<u>0.917%</u>
Equalized value (TID Out) Note 1	<u>4,883,744,500</u>	<u>4,954,038,300</u>	<u>70,293,800</u>	<u>1.439%</u>
Tax Rate	<u>\$0.41</u>	<u>\$0.41</u>	<u>\$0.00</u>	<u>0.000%</u>

The Library Tax is not apportioned to all Municipalities in the County.

Note 1: Total valuation includes only those municipalities that pay the County Library Tax.
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FINANCIAL COMPARISON - SPECIAL PURPOSE TAXES

	2013 Budget	2014 Budget	Increase/ (Decrease)	Percent Increase/ -Decrease
Wages	\$ 2,154,033	\$ 2,263,236	\$ 109,203	5.070%
Fringe Benefits	848,346	894,017	45,671	5.384%
Travel & Meetings	58,725	58,100	(625)	-1.064%
Capital Outlay	-	-	-	0.000%
Other operating expenses	<u>528,356</u>	<u>833,420</u>	<u>305,064</u>	<u>57.738%</u>
Total Expenditures	3,589,460	4,048,773	459,313	12.796%
Revenues	1,893,413	1,906,496	13,083	0.691%
Non operating revenues	<u>5,000</u>	<u>10,000</u>	<u>5,000</u>	<u>100.000%</u>
Levy before adjustments	1,691,047	2,132,277	441,230	26.092%
Fund adjustments	-	-	-	0.000%
Fund reserves applied	<u>(217,000)</u>	<u>(415,000)</u>	<u>(198,000)</u>	<u>0.000%</u>
Levy	<u>1,474,047</u>	<u>1,717,277</u>	<u>243,230</u>	<u>16.501%</u>
Equalized value (TID Out) Note 1	<u>10,334,401,300</u>	<u>10,428,251,800</u>	<u>93,850,500</u>	<u>0.908%</u>
Tax Rate	<u>\$0.14</u>	<u>\$0.16</u>	<u>\$0.02</u>	<u>14.286%</u>

Special Levies consist of Public Health and Tax Lister.

Note 1: Total valuation includes only those municipalities that pay for Public Health and Tax Lister services.

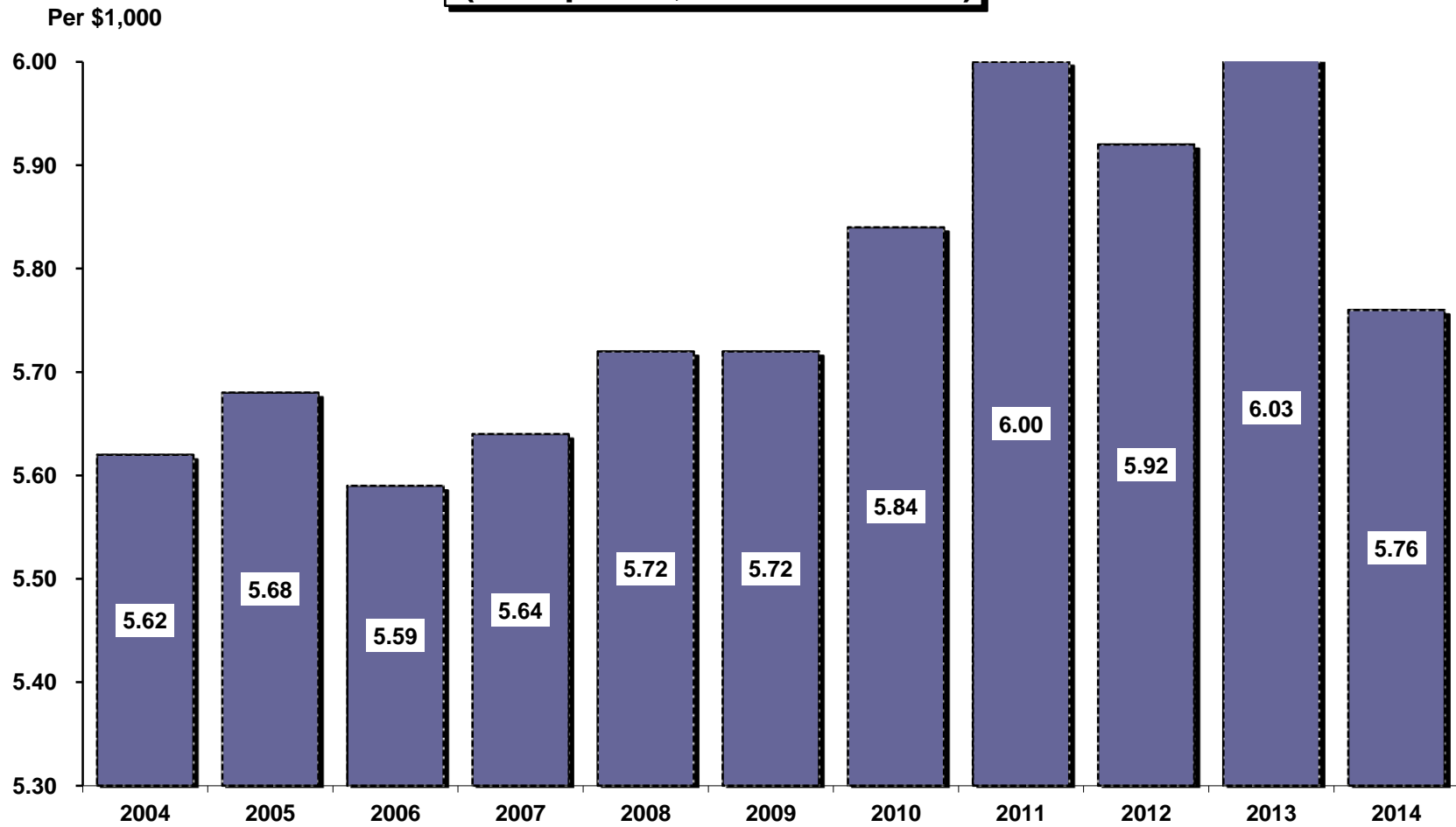
**WINNEBAGO COUNTY, WISCONSIN
INFORMATION ON COUNTY TAX RATES**

Year	Equalized Value (000) (TID Out)	Valuation Base for Library Tax	Valutation Base for Special Levy	TAX LEVY					TAX RATE				
				Total	Operating	Debt Service	Library	Special Levy	Equalized Rate	Operating	Debt Service	Library *	Special Levy *
2004	8,961,053	3,674,495	3,933,509	50,371,973	38,248,523	9,317,423	1,826,609	979,418	5.62	4.27	1.04	0.50	0.25
2005	9,581,695	3,910,310	4,186,051	54,399,902	42,060,593	9,599,815	1,900,886	838,608	5.68	4.39	1.00	0.49	0.20
2006	10,123,586	4,257,226	4,548,784	56,551,363	43,438,735	10,223,316	1,900,886	988,426	5.59	4.29	1.01	0.45	0.22
2007	10,772,552	4,540,001	4,854,599	60,721,880	45,365,161	12,340,037	2,017,914	998,768	5.64	4.21	1.15	0.44	0.21
2008	11,163,115	4,753,310	5,082,006	63,878,273	48,043,727	12,745,445	2,085,123	1,003,978	5.72	4.30	1.14	0.44	0.20
2009	11,546,865	4,949,802	5,285,789	66,012,889	50,569,507	12,381,000	2,029,530	1,032,852	5.72	4.38	1.07	0.41	0.20
2010	11,617,689	5,028,221	5,366,235	67,790,623	52,570,377	12,069,000	2,056,999	1,094,247	5.84	4.53	1.04	0.41	0.20
2011	11,439,687	4,935,888	5,272,437	68,590,592	53,105,518	12,263,000	2,098,680	1,123,394	6.00	4.64	1.07	0.43	0.21
2012	11,452,052	4,987,917	5,325,985	67,745,029	53,341,482	11,606,000	2,109,605	687,942	5.92	4.66	1.01	0.42	0.13
2013	11,167,428	4,883,745	10,334,401	67,288,060	52,674,767	11,113,000	2,026,246	1,474,047	6.03	4.72	1.00	0.41	0.14
2014	11,252,938	4,954,038	10,428,252	64,786,199	54,224,096	6,800,000	2,044,826	1,717,277	5.76	4.82	0.60	0.41	0.16

* Tax rate calculation for Library tax rate and Special Levy tax rates are based on total equalized value of those municipalites which pay for these services.

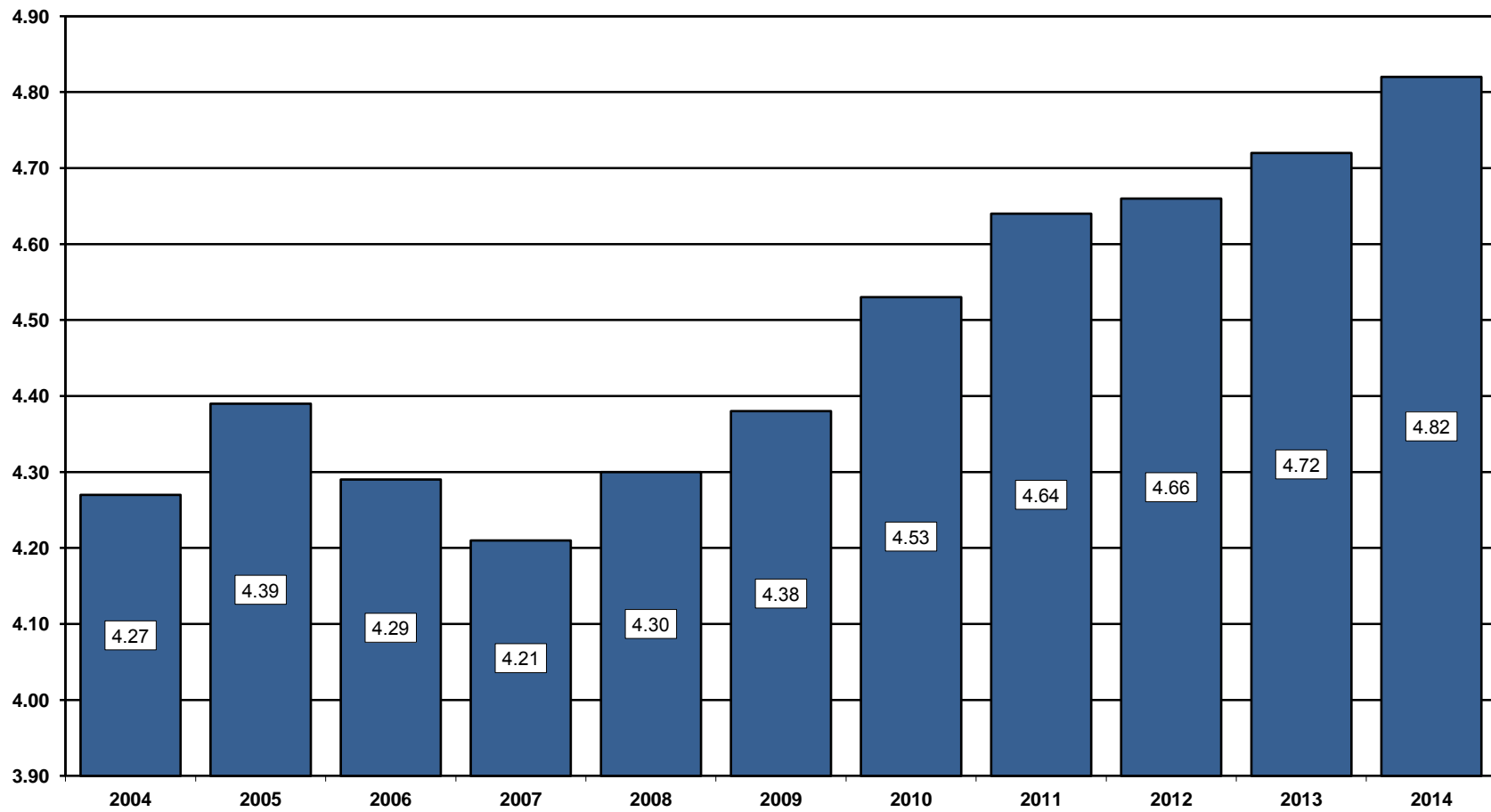
NOTE: Graphics for the above data are shown on the following pages.

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

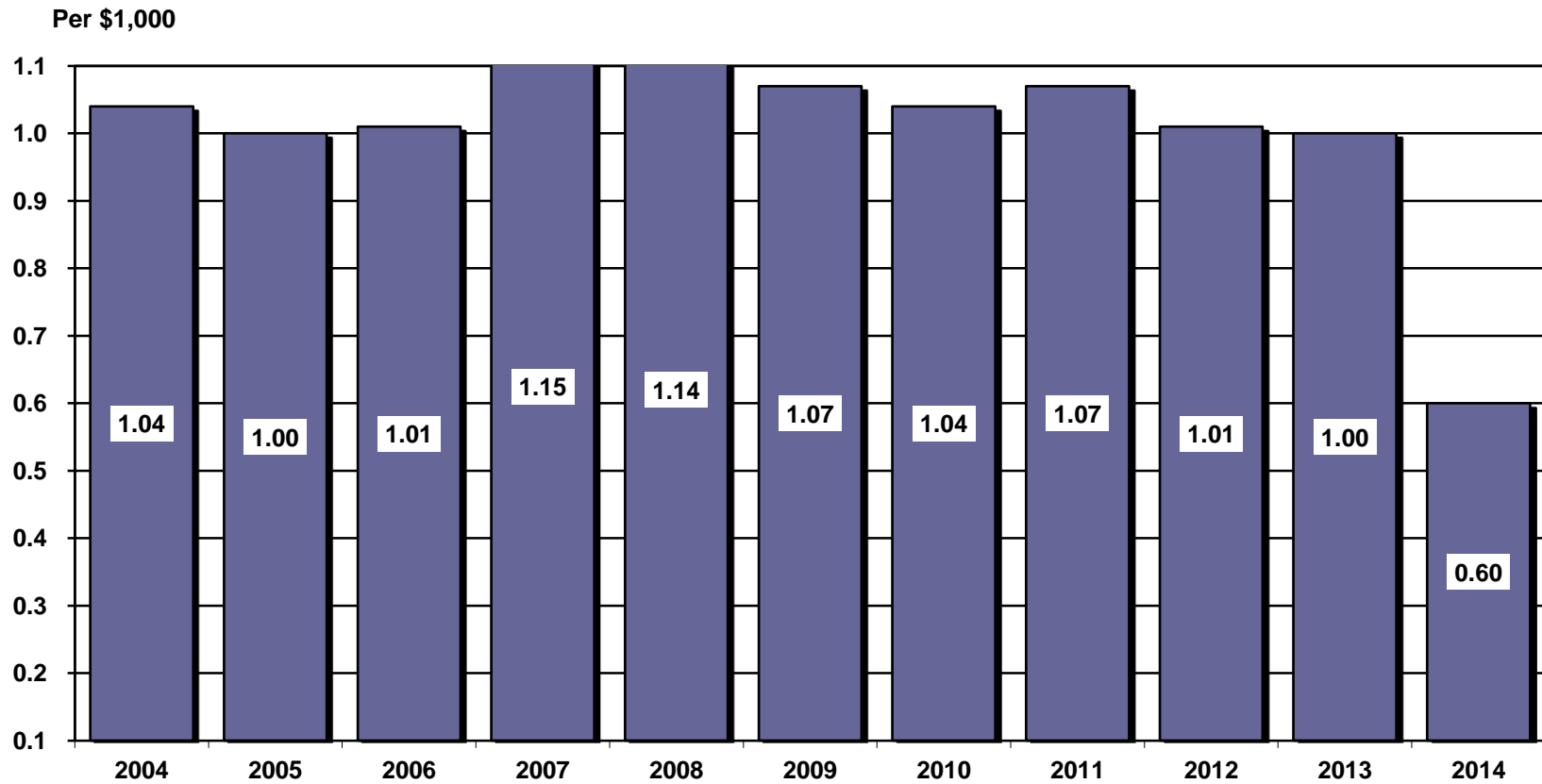


**Winnebago County
Recap of Operating Levy
(Rate per \$1,000 of Valuation)**

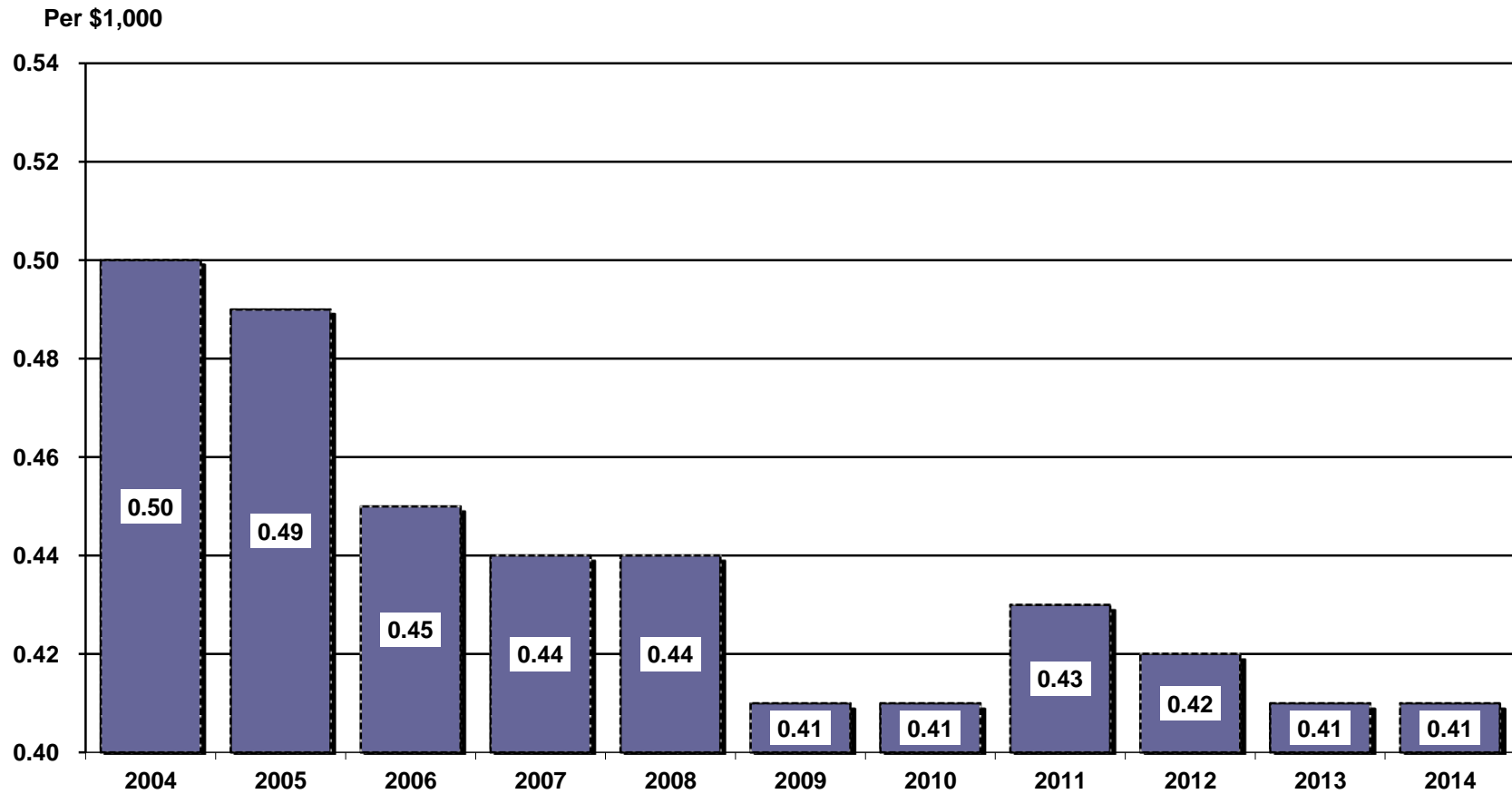
Per \$1,000



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

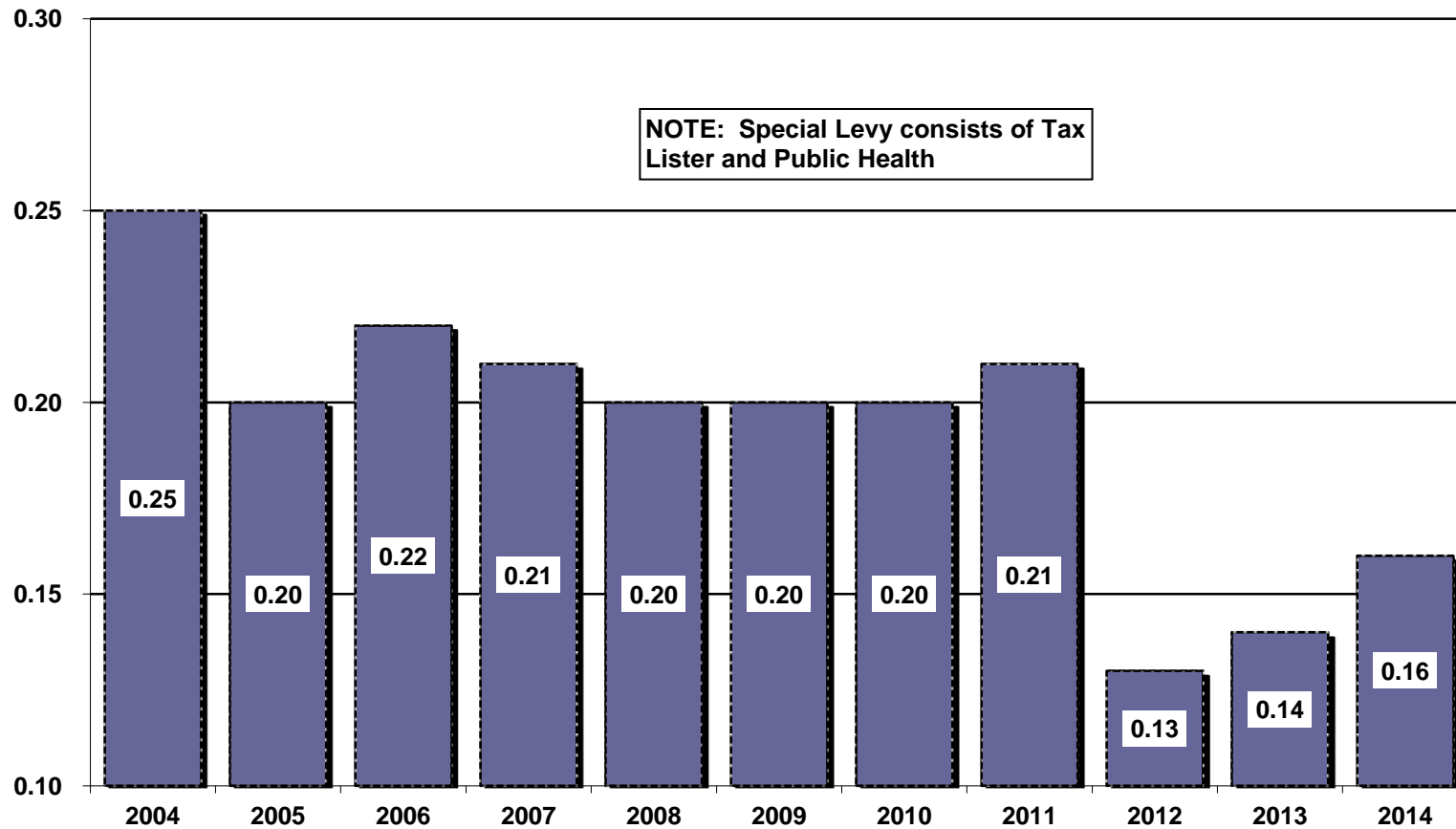


**Winnebago County
Recap of Library Tax
(Rate per \$1,000 of Valuation)**



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

Per \$1,000



WINNEBAGO COUNTY, WISCONSIN
APPORTIONMENT OF TAXES AND SPECIAL CHARGES - 2014
(See Note Below)

	Equalized Value (TID out)	State Forestry Tax	State Special Charges	Charitable & Penal Charges	Total State Charges	Public Health	County Library Tax	Bridge & Culvert Aid	Property Lister	All Other County Taxes	Total County Taxes	Net County Taxes	County Special Charges	Total County Taxes & Special Charges	Tax Apportionment
Towns															
Algoma	564,086,300.00	95,728.83	-	(2,163.42)	(2,163.42)	54,133.90	232,831.94	31,403.67	16,875.40	3,059,010.67	3,394,255.58	3,392,092.16	-	3,394,255.58	3,487,820.99
Black Wolf	268,338,700.00	45,538.69	-	(1,029.15)	(1,029.15)	25,751.77	110,759.33	14,938.89	8,027.71	1,455,186.82	1,614,664.52	1,613,635.37	-	1,614,664.52	1,659,174.06
Clayton	450,633,700.00	76,475.24	-	(1,728.30)	(1,728.30)	43,246.15	186,003.31	25,087.57	13,481.32	2,443,763.12	2,711,581.47	2,709,853.17	-	2,711,581.47	2,786,328.41
Menasha	1,394,275,300.00	236,616.88	-	(5,347.41)	(5,347.41)	133,805.02	575,500.27	77,621.75	41,711.63	7,561,082.45	8,389,721.12	8,384,373.71	-	8,389,721.12	8,620,990.59
Neenah	387,614,500.00	65,780.51	-	(1,486.60)	(1,486.60)	37,198.36	159,991.54	21,579.18	11,596.01	2,102,013.28	2,332,378.37	2,330,891.77	-	2,332,378.37	2,396,672.28
Nekimi	125,961,500.00	21,376.42	-	(483.10)	(483.10)	12,088.20	51,991.80	7,012.50	3,768.31	683,082.66	757,943.47	757,460.37	-	757,943.47	778,836.79
Nepeuskun	56,670,800.00	9,617.38	-	(217.35)	(217.35)	5,438.55	23,391.41	3,154.96	1,695.38	307,322.80	341,003.10	340,785.75	-	341,003.10	350,403.13
Omro	185,398,400.00	31,463.22	-	(711.05)	(711.05)	17,792.20	76,524.94	10,321.45	5,546.44	1,005,405.88	1,115,590.91	1,114,879.86	-	1,115,590.91	1,146,343.08
Oshkosh	312,912,700.00	53,103.16	-	(1,200.10)	(1,200.10)	30,029.42	129,157.67	17,420.40	9,361.21	1,696,909.30	1,882,878.00	1,881,677.90	-	1,882,878.00	1,934,781.06
Poygan	146,668,900.00	24,890.59	-	(562.51)	(562.51)	14,075.43	60,538.97	8,165.31	4,387.80	795,377.82	882,545.33	881,982.82	-	882,545.33	906,873.41
Rushford	107,346,700.00	18,217.38	-	(411.70)	(411.70)	10,301.78	44,308.36	5,976.18	3,211.42	582,135.57	645,933.31	645,521.61	-	645,933.31	663,738.99
Utica	124,359,000.00	21,104.47	-	(476.95)	(476.95)	11,934.41	51,330.35	6,923.28	3,720.37	674,392.39	748,300.80	747,823.85	-	748,300.80	768,928.32
Vinland	227,364,000.00	38,585.04	-	(872.00)	(872.00)	21,819.53	93,846.63	12,657.75	6,801.90	1,232,983.15	1,368,108.96	1,367,236.96	-	1,368,108.96	1,405,822.00
Winchester	136,518,500.00	23,168.01	-	(523.58)	(523.58)	13,101.33	56,349.30	7,600.22	4,084.14	740,332.73	821,467.72	820,944.14	-	821,467.72	844,112.15
Winneconne	292,352,100.00	49,613.91	-	(1,121.25)	(1,121.25)	28,056.27	120,671.08	16,275.75	8,746.11	1,585,410.24	1,759,159.45	1,758,038.20	-	1,759,159.45	1,807,652.11
Wolf River	173,537,200.00	29,450.30	-	(665.56)	(665.56)	16,653.91	71,629.10	9,661.14	5,191.60	941,083.21	1,044,218.96	1,043,553.40	-	1,044,218.96	1,073,003.70
Total Towns	4,954,038,300.00	840,730.03	-	(19,000.03)	(19,000.03)	475,426.23	2,044,826.00	275,800.00	148,206.75	26,865,492.09	29,809,751.07	29,790,751.04	-	29,809,751.07	30,631,481.07
Villages															
Winneconne	168,683,400.00	31,283.32	-	(646.94)	(646.94)	16,188.11	-	-	5,046.39	914,761.31	935,995.81	935,348.87	-	935,995.81	966,632.19
Cities															
Appleton	69,031,400.00	13,393.28	-	(264.75)	(264.75)	-	-	-	-	374,353.69	374,353.69	374,088.94	-	374,353.69	387,482.22
Menasha	755,654,500.00	134,642.36	-	(2,898.13)	(2,898.13)	-	-	-	-	4,097,875.06	4,097,875.06	4,094,976.93	-	4,097,875.06	4,229,619.29
Neenah	1,698,237,600.00	314,449.52	-	(6,513.18)	(6,513.18)	256,245.95	-	-	-	9,209,454.20	9,465,700.15	9,459,186.97	-	9,465,700.15	9,773,636.49
Omro	157,501,000.00	28,631.51	-	(604.06)	(604.06)	15,114.96	-	-	4,711.86	854,119.73	873,946.55	873,342.49	-	873,946.55	901,974.00
Oshkosh	3,449,791,500.00	637,970.59	-	(13,230.85)	(13,230.85)	520,536.75	-	-	-	18,708,039.92	19,228,576.67	19,215,345.82	-	19,228,576.67	19,853,316.41
Total Cities	6,130,216,000.00	1,129,087.26	-	(23,510.97)	(23,510.97)	791,897.66	-	-	4,711.86	33,243,842.60	34,040,452.12	34,016,941.15	-	34,040,452.12	35,146,028.41
Total all taxing Districts	11,252,937,700.00	2,001,100.61	-	(43,157.94)	(43,157.94)	1,283,512.00	2,044,826.00	275,800.00	157,965.00	61,024,096.00	64,786,199.00	64,743,041.06	-	64,786,199.00	66,744,141.67

WINNEBAGO COUNTY, WISCONSIN
COMPARISON OF APPORTIONMENT
(See Note Below)

	Tax Apportionment				Equalized Value (TID Out)			
	2014	2013	Increase/ (Decrease)	Percent	2014	2013	Increase/ (Decrease)	Percent
Towns								
Algoma	3,487,820.99	3,674,558.43	(186,737.44)	(5.08)	564,086,300.00	570,987,700.00	(6,901,400.00)	(1.21)
Black Wolf	1,659,174.06	1,734,237.15	(75,063.09)	(4.33)	268,338,700.00	269,482,200.00	(1,143,500.00)	(0.42)
Clayton	2,786,328.41	2,795,173.25	(8,844.84)	(0.32)	450,633,700.00	434,340,500.00	16,293,200.00	3.75
Menasha	8,620,990.59	8,820,015.71	(199,025.12)	(2.26)	1,394,275,300.00	1,370,537,600.00	23,737,700.00	1.73
Neenah	2,396,672.28	2,402,514.09	(5,841.81)	(0.24)	387,614,500.00	373,325,400.00	14,289,100.00	3.83
Nekimi	778,836.79	820,692.03	(41,855.24)	(5.10)	125,961,500.00	127,526,900.00	(1,565,400.00)	(1.23)
Nepeuskun	350,403.13	354,026.54	(3,623.41)	(1.02)	56,670,800.00	55,012,000.00	1,658,800.00	3.02
Omro	1,146,343.08	1,157,109.92	(10,766.84)	(0.93)	185,398,400.00	179,802,700.00	5,595,700.00	3.11
Oshkosh	1,934,781.06	1,967,258.10	(32,477.04)	(1.65)	312,912,700.00	305,691,200.00	7,221,500.00	2.36
Poygan	906,873.41	952,589.63	(45,716.22)	(4.80)	146,668,900.00	148,022,400.00	(1,353,500.00)	(0.91)
Rushford	663,738.99	680,150.95	(16,411.96)	(2.41)	107,346,700.00	105,688,300.00	1,658,400.00	1.57
Utica	768,928.32	801,535.64	(32,607.32)	(4.07)	124,359,000.00	124,550,200.00	(191,200.00)	(0.15)
Vinland	1,405,822.00	1,441,897.54	(36,075.54)	(2.50)	227,364,000.00	224,055,700.00	3,308,300.00	1.48
Winchester	844,112.15	858,002.14	(13,889.99)	(1.62)	136,518,500.00	133,324,500.00	3,194,000.00	2.40
Winneconne	1,807,652.11	1,879,445.19	(71,793.08)	(3.82)	292,352,100.00	292,046,000.00	306,100.00	0.10
Wolf River	1,073,003.70	1,089,849.91	(16,846.21)	(1.55)	173,537,200.00	169,351,200.00	4,186,000.00	2.47
Total Towns	30,631,481.07	31,429,056.22	(797,575.15)	(2.54)	4,954,038,300.00	4,883,744,500.00	70,293,800.00	1.44
Villages								
Winneconne	966,632.19	1,010,552.42	(43,920.23)	(4.35)	168,683,400.00	167,686,500.00	996,900.00	0.59
Cities								
Appleton	387,482.22	413,696.13	(26,213.91)	(6.34)	69,031,400.00	70,077,300.00	(1,045,900.00)	(1.49)
Menasha	4,229,619.29	4,492,806.47	(263,187.18)	(5.86)	755,654,500.00	762,949,600.00	(7,295,100.00)	(0.96)
Neenah	9,773,636.49	10,145,517.33	(371,880.84)	(3.67)	1,698,237,600.00	1,679,945,800.00	18,291,800.00	1.09
Omro	901,974.00	947,420.17	(45,446.17)	(4.80)	157,501,000.00	157,175,100.00	325,900.00	0.21
Oshkosh	19,853,316.41	20,807,995.03	(954,678.62)	(4.59)	3,449,791,500.00	3,445,849,400.00	3,942,100.00	0.11
Total Cities	35,146,028.41	36,807,435.13	(1,661,406.72)	(4.51)	6,130,216,000.00	6,115,997,200.00	14,218,800.00	0.23
Total all taxing Districts	66,744,141.67	69,247,043.77	(2,502,902.10)	(3.61)	11,252,937,700.00	11,167,428,200.00	85,509,500.00	0.77

2014 Budget Information on a Fund Accounting Basis

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

FUND PROJECTIONS:

General fund balance is maintained at a level as defined in the Executive Budget message. Our policy is an informal one. The government has not adopted a formal resolution requiring maintenance of general fund balance at a specific level in order to maintain flexibility.

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

REVENUE SOURCES:

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

EXPENDITURES:

Wages and benefits are the primary use of funds. The proportion of total costs ranges in the 46% area. General operating expenses consist of the following categories:

- Wages & benefits
- Travel
- Capital outlay
- Other operating expenses – some of which are:
 - Office expenses
 - Publications, dues and subscriptions
 - Repairs and maintenance

- Contracted services
- Utilities
- Insurance
- Other general operating expenses
- Debt service costs – for debt service funds and proprietary funds

The expenses are presented broken out by the four categories because that is how the Winnebago County Board adopts the budget. All of the individual line items are shown for information purposes to support the category totals.

FUND PROJECTIONS 2012 THROUGH 2014

FUND	FUND BALANCE 12/31/12	ESTIMATED SURPLUS / (DEFICIT) 2013	ADJUSTMENTS 2013	BALANCE 12/31/13	REVENUES 2014	EXPENSES 2014	Note 1 ADJUSTMENTS 2014	ESTIMATED SURPLUS / (DEFICIT) (Note 3) 2014	TOTAL FUND BALANCE 12/31/14	Note 2 AVAILABLE RESOURCES 12/31/14
General Fund										
Designated Fund Balance	628,293	(628,293)	-	-	-	-	-	-	-	-
Undesignated Fund Balance	22,443,306		(8,254,519)	14,188,787	51,302,839	51,442,839	10,000	(150,000)	14,038,787	14,038,787
Technology Replacement Fund	402,704			402,704	500,000	716,954		(216,954)	185,750	185,750
Underground Storage Tanks	9,225		(9,225)	-	-	-	-	-	-	-
Public Health	1,127,051	(217,000)		910,051	3,199,208	3,614,208		(415,000)	495,051	495,051
Scholarship Fund	32,795			32,795	9,100	9,000		100	32,895	32,895
Boat Launch Fees	184,318		-	184,318	144,000	157,760		(13,760)	170,558	170,558
Land Records Modernization	104,301			104,301	297,350	297,640		(290)	104,011	104,011
Property Lister	112,415			112,415	158,765	158,765	-	-	112,415	112,415
Jail Improvements	418,725			418,725	177,800	177,800	-	-	418,725	418,725
TOTAL GENERAL FUND	25,463,133	(845,293)	(8,263,744)	16,354,096	55,789,062	56,574,966	10,000	(795,904)	15,558,192	15,558,192
Special Revenue										
Human Services	27,783	-	-	27,783	42,469,712	42,469,712	-	-	27,783	27,783
Proprietary Funds (Unrestricted)										
Airport	3,455,153		(731,412)	2,723,741	1,843,705	3,415,489	(395,000)	(1,176,784)	1,546,957	1,546,957
Parkview Health Center	7,633,339			7,633,339	18,999,906	20,335,406	(2,482,450)	1,146,950	8,780,289	6,051,758
General Services	-			-	524,343	524,343		-	-	-
Highway	1,161,827			1,161,827	12,799,438	13,776,681	(1,229,500)	252,257	1,414,084	1,414,084
Workers Compensation Insurance	3,166,068			3,166,068	369,263	710,144		(340,881)	2,825,187	2,825,187
Property & Liability Insurance	586,487			586,487	944,781	944,837		(56)	586,431	586,431
Self Funded Health Insurance	3,083,807			3,083,807	-	-	-	-	3,083,807	3,083,807
Self Funded Dental Insurance	162,982			162,982	826,566	826,566	-	-	162,982	162,982
TOTAL PROPRIETARY FUNDS	19,249,663	-	(731,412)	18,518,251	36,308,002	40,533,466	(4,106,950)	(118,514)	18,399,737	15,671,206
Other Funds (Equity)										
Debt Service	3,252,798	(375,000)		2,877,798	4,022,000	5,572,000		(1,550,000)	1,327,798	1,327,798
TOTALS	47,993,377	(1,220,293)	(8,995,156)	37,777,928	138,588,776	145,150,144	(4,096,950)	(2,464,418)	35,313,510	32,584,979

Note 1: The County Board requires that all capital outlay and debt principal payments be included in the budget. As a result, proprietary funds include capital expenditures and principal paid on debt. These items need to be adjusted out to arrive at the ending fund balance because they are not true expenditures in proprietary fund accounting and would not effect fund balance.

Note 2: Available resources is a better measure of cash reserves available for appropriation. It backs out all non-cash equivalents such as inventory and undepreciated assets leaving you with available cash.

Note 3: The Executive budget includes the use of \$150,000 of general fund undesignated fund balance to build a storage building for the UW-Extension office to be shared with the Fair Association. The Public Health Department will be returning \$290,000 of surplus accumulated prior to the consolidation of Health Departments with the Cities of Neenah and Oshkosh. This surplus is only being returned to the municipalities that participated in County Public Health prior to the merger. It is being returned as a reduction of Public Health levy to those applicable municipalities. The Public Health Department is also using \$125,000 in reserves to accommodate the projected decrease of Drug Free Community grant funds.

WINNEBAGO COUNTY
SOURCES OF REVENUE BY FUND

Funding Sources - 2014 Budget											
	Taxes	Inter-Governmental	Licenses, Fines, Permits	Public Charges	Interfund	Interest	Other	2014 Adopted Budget	2013 Adopted Budget	Change - 2013 Over/(Under) 2012	Percent
General Fund	36,709,104	10,661,823	989,110	4,827,086	302,955	557,100	1,741,884	55,789,062	53,431,473	2,357,589	4.41
Human Services	17,762,047	22,662,924	-	2,100,600	(55,859)	-	-	42,469,712	42,040,544	429,168	1.02
Airport	472,405	4,000	-	1,366,000	-	-	1,300	1,843,705	1,740,200	103,505	5.95
Park View Health Center	5,780,800	6,077,654	-	5,579,925	-	-	1,561,527	18,999,906	20,314,381	(1,314,475)	-6.47
Highway	-	6,151,523	15,400	4,155	6,566,010	15,000	47,350	12,799,438	13,766,278	(966,840)	-7.02
General Services	39,843	6,000	-	4,000	474,500	-	-	524,343	519,015	5,328	1.03
Workers Comp Insurance	-	-	-	-	334,619	34,644	-	369,263	1,055,644	(686,381)	-65.02
Property & Liability Insurance	-	-	-	-	942,781	2,000	-	944,781	966,364	(21,583)	-2.23
Self Funded Health Insurance	-	-	-	-	-	-	-	-	22,000	(22,000)	-100
Self Funded Dental Insurance	-	-	-	108,647	716,919	1,000	-	826,566	692,500	134,066	19.36
Debt Service	4,022,000	-	-	-	-	-	-	4,022,000	7,671,000	(3,649,000)	-47.57
	64,786,199	45,563,924	1,004,510	13,990,413	9,281,925	609,744	3,352,061	138,588,776	142,219,399	(3,630,623)	-2.55

WINNEBAGO COUNTY
SOURCES OF REVENUE BY YEAR

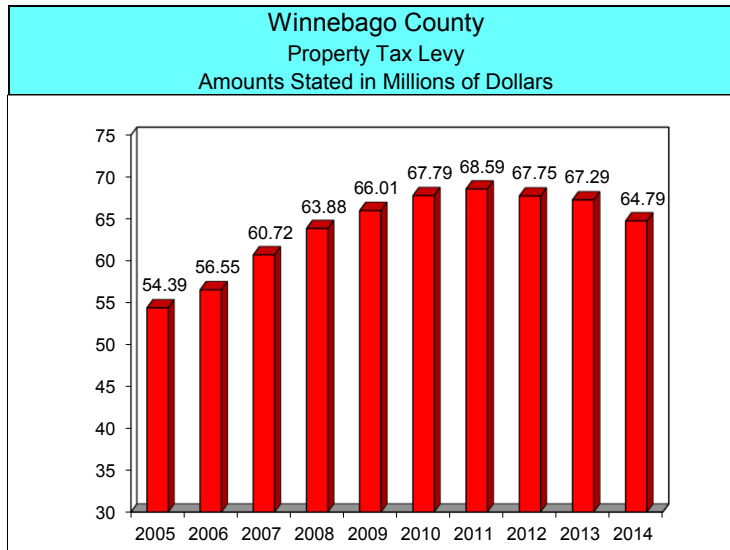
	Actual 2010	Actual 2011	Actual 2012	Adopted 2013	Adopted 2014	2014 Over/(Under) 2013 Amount	Percent
Taxes	67,969,573	68,680,638	68,183,647	67,288,059	64,786,199	(2,501,860)	-3.72
Intergovernmental	62,094,490	49,924,202	47,083,096	44,738,920	45,563,924	825,004	1.84
Licenses, Fines, Permits	1,052,211	971,984	1,059,484	998,624	1,004,510	5,886	0.59
Public Charges	14,464,971	14,434,333	15,142,958	13,763,851	13,990,413	226,562	1.65
Interfund	14,471,514	14,125,310	13,225,630	11,462,191	9,281,925	(2,180,266)	-19.02
Interest	887,005	730,448	734,930	579,185	609,744	30,559	5.28
Other	3,191,135	3,454,735	8,791,372	3,388,569	3,352,061	(36,508)	-1.08
Total	164,130,899	152,321,650	154,221,117	142,219,399	138,588,776	(3,630,623)	-2.55

**WINNEBAGO COUNTY
EXPENDITURES BY FUND**

	Expenditure Type - 2014				2014 Adopted Budget	2013 Adopted Budget	Change 2014 Over/(Under) 2013	Percent
	Labor	Travel	Capital	Other Operating Expenses				
General Fund	35,639,163	345,227	1,755,877	18,834,699	56,574,966	53,654,433	2,920,533	5.44
Human Services	19,342,988	386,214	44,500	22,696,010	42,469,712	42,040,544	429,168	1.02
Airport Fund	609,902	2,190	256,000	2,547,397	3,415,489	4,408,074	(992,585)	-22.52
Park View Health Center	13,682,983	15,205	32,450	6,604,768	20,335,406	20,973,106	(637,700)	-3.04
Highway Fund	5,322,597	7,835	1,163,500	7,282,749	13,776,681	14,289,567	(512,886)	-3.59
General Services	97,883	200	-	426,260	524,343	519,015	5,328	1.03
Workers Compensation Insurance	35,244	900	-	674,000	710,144	1,043,621	(333,477)	-31.95
Property & Liability Insurance	22,790	120	-	921,927	944,837	966,364	(21,527)	-2.23
Self Funded Health Insurance	-	-	-	-	-	2,675,000	(2,675,000)	-100.00
Self Funded Dental Insurance	-	-	-	826,566	826,566	692,500	134,066	19.36
Debt Service Funds	-	-	-	5,572,000	5,572,000	7,871,000	(2,299,000)	-29.21
	74,753,550	757,891	3,252,327	66,386,376	145,150,144	149,133,224	(3,983,080)	-2.67

**WINNEBAGO COUNTY
EXPENDITURES BY YEAR**

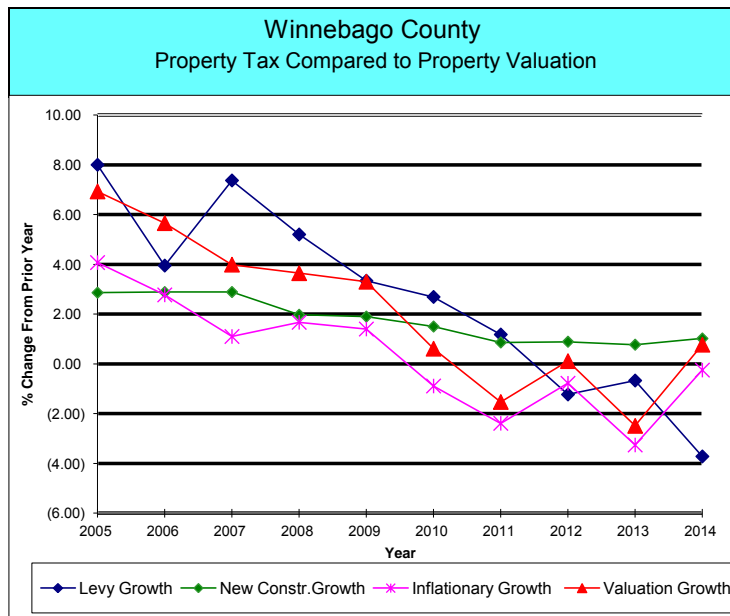
	Actual 2010	Actual 2011	Actual 2012	Adopted 2013	Adopted 2014	2014 Over/(Under) 2013	
						Amount	Percent
Labor	72,239,482	70,508,081	70,070,856	72,940,896	74,753,550	1,812,654	2.5%
Travel	632,963	614,441	634,281	758,005	757,891	(114)	0.0%
Capital	2,646,860	2,173,765	2,417,014	3,257,348	3,252,327	(5,021)	-0.2%
Other Operating	92,695,326	74,670,602	80,180,094	72,176,975	66,386,376	(5,790,599)	-8.0%
	168,214,631	147,966,889	153,302,245	149,133,224	145,150,144	(3,983,080)	-2.7%



PROPERTY TAX REVENUES include taxes levied on real and personal property. The levy amount is the difference between the projected expenditures and revenues for all levy supported County operations. The rate of increase was slowed by the tax rate freeze that went into effect in 1993 and conservative fiscal management. The rate of increase will be slowed even more by the tax levy limit that was implemented for the 2007 budget year.

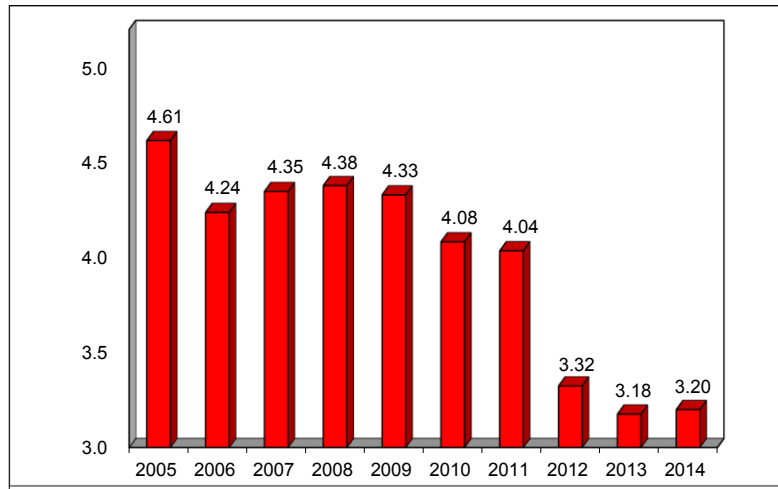
2013 figure represents the actual levy.

2014 figures are budgeted.



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

General Fund
State Shared Tax
 Amounts Stated in Millions of Dollars

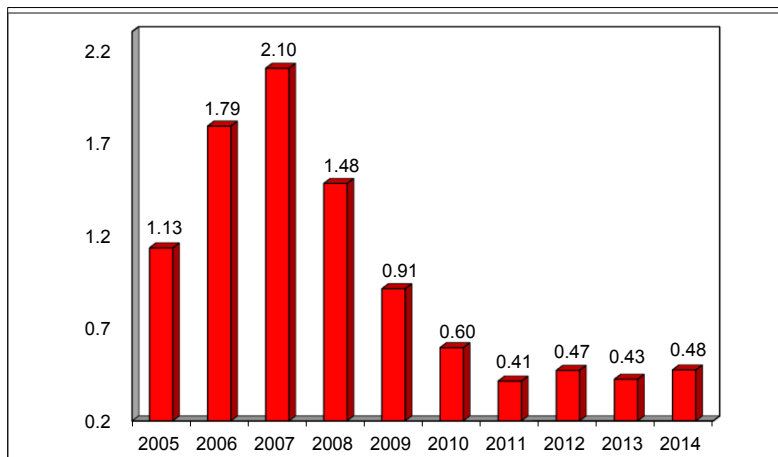


STATE SHARED TAX is distributed by the State based on a formula of spending effort and equalized values. Budget estimates are based on determinations by the State. The decrease since 2003 is due to the actual and estimated drop in shared revenue from the state.

2013 figures are estimates.

2014 figures are budgeted.

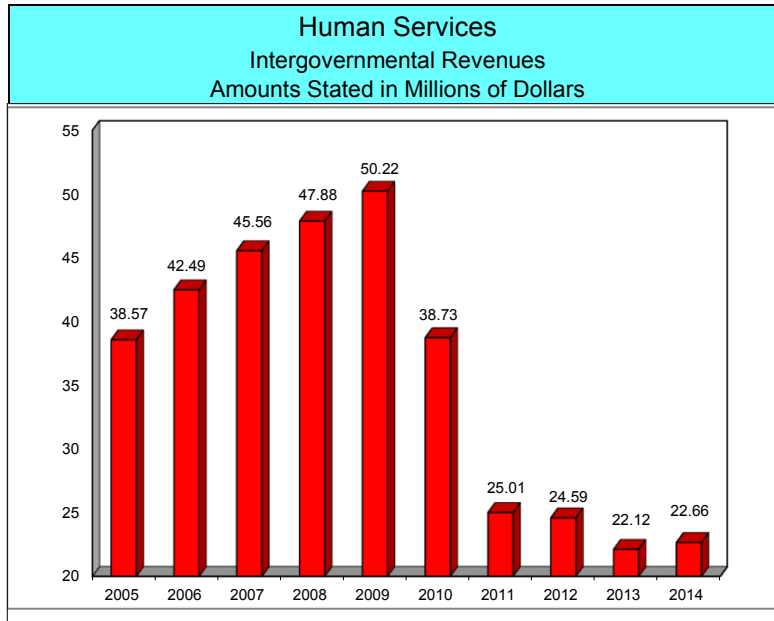
General Fund
Interest Income Investments
 Amounts Stated in Millions of Dollars



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

2013 figures are estimates.

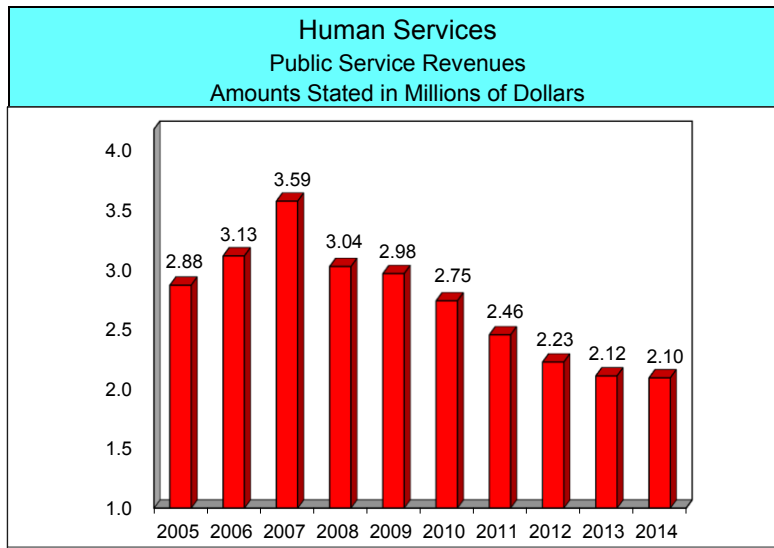
2014 figures are budgeted.



HUMAN SERVICES INTERGOVERNMENTAL REVENUES are revenues received from either the state or federal government in the form of grants and aids. Revenue estimates are based on an allocation from the state. Federal revenues from the "Federal Medical Assistance Waiver Program" are primarily responsible for the steady increase in revenues through 2009. With FamilyCare, much of this revenue will be transferred to the regional unit.

2013 figures are budgeted.

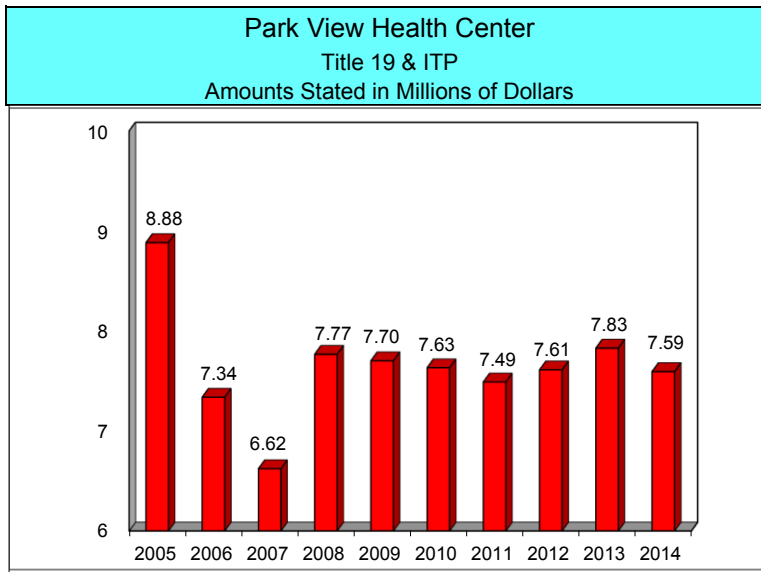
2014 figures are budgeted.



HUMAN SERVICES PUBLIC SERVICE REVENUES include revenues received from individual and third party payers for services rendered by the County. In 2008 some of the accounts that were classified as Public Revenues have been reclassified as Intergovernmental Revenues. Therefore, there is an increase for the Intergovernmental Revenues and a subsequent decrease in the Public Revenues.

2013 figures are budgeted.

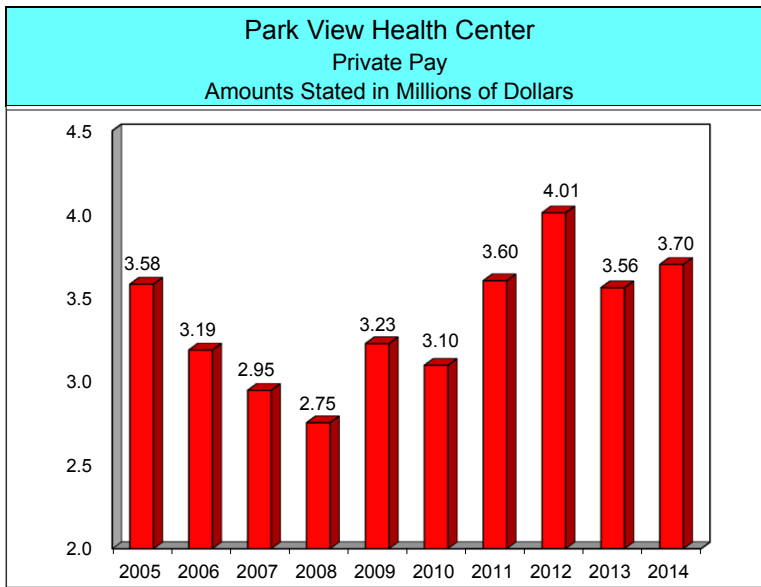
2014 figures are budgeted.



← PARK VIEW HEALTH CENTER TITLE 19 MEDICAL ASSISTANCE revenue is based on a daily rate approved by the State. The decrease in 2006 is partly due to the closing the ICF/MR unit at the Parkview Health Center. The downsizing of the facility in 2008 also had an impact on the dollars received.

2013 figures are budgeted.

2014 figures are budgeted.

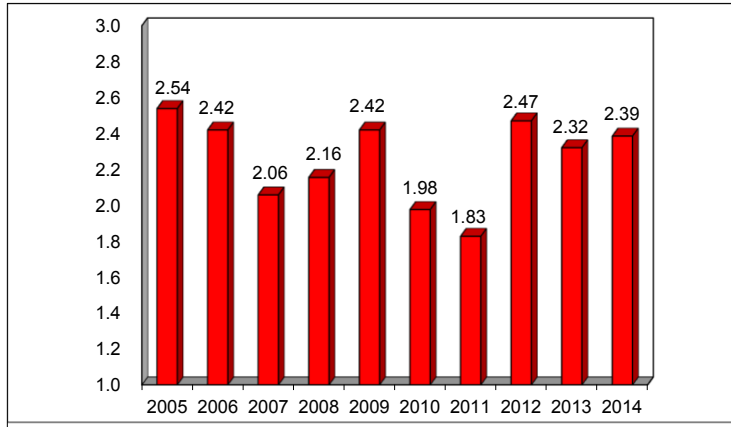


← PARK VIEW HEALTH CENTER PRIVATE PAY revenue is derived from a daily rate which reflects actual operating expenses incurred for private pay residents. Fluctuations are caused by changes in the census and rate increases.

2013 figures are budgeted.

2014 figures are budgeted.

Highway
Local Government
Amounts Stated in Millions of Dollars

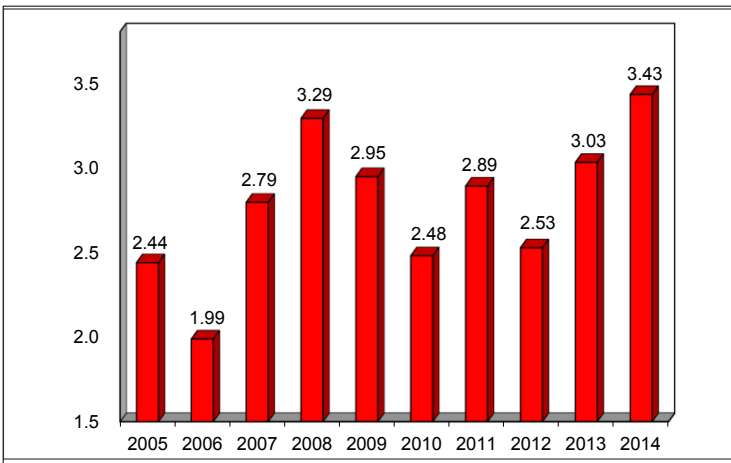


HIGHWAY- LOCAL GOVERNMENTAL REVENUES
The Highway Department does various maintenance and construction projects for local municipalities. The expenses incurred on these projects are fully reimbursed to the County by the municipality requesting the work.

2013 figures are budgeted.

2014 figures are budgeted.

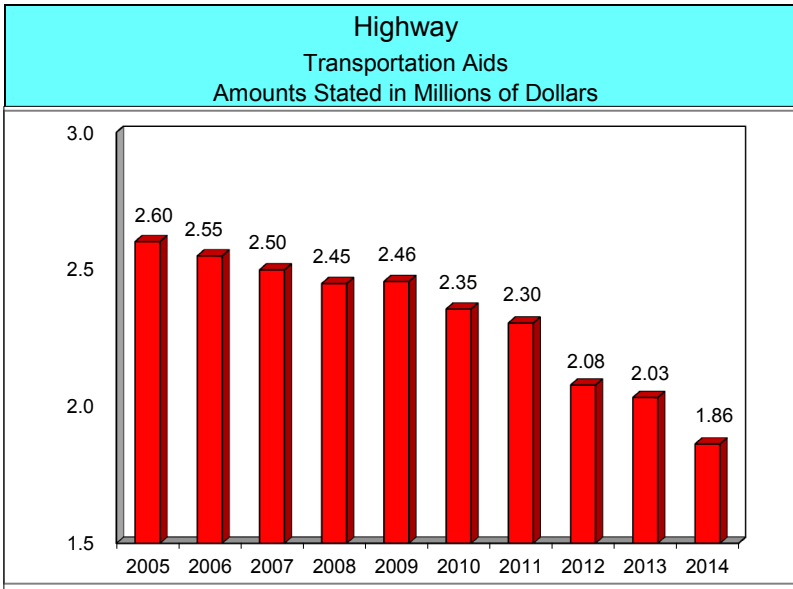
Highway
State Government
Amounts Stated in Millions of Dollars



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

2013 figures are budgeted.

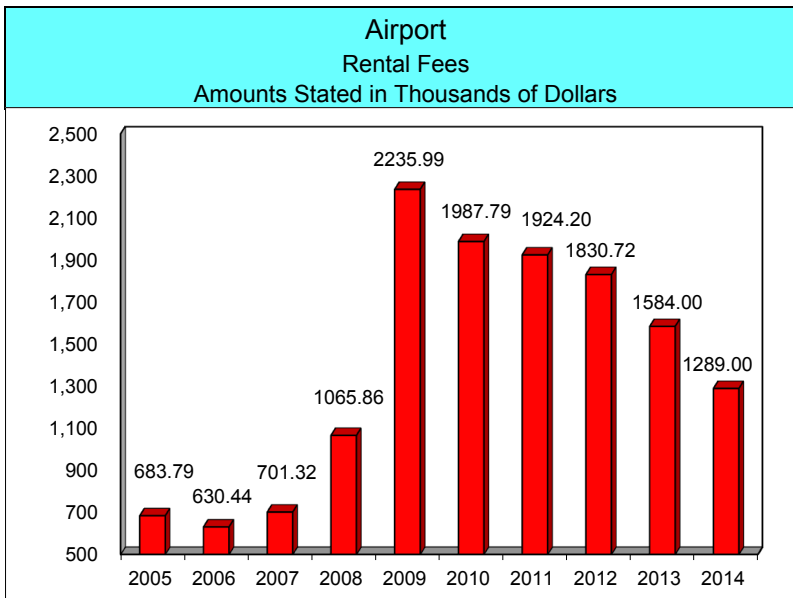
2014 figures are budgeted.



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

2013 figures are budgeted.

2014 figures are budgeted.



AIRPORT RENTAL FEES are generated from lease agreements. The increases are the result of new hanger and other building projects and increases in rental rates.

2013 figures are budgeted.

2014 figures are budgeted.

TABLE OF ORGANIZATION OF CLASSIFIED POSITIONS										
2014										
	2013		2013 Changes During Year		2014 Budget		2014 Classified			
	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT
AIRPORT										
Airport Director	1								1	
Airport Secretary	1								1	
Supt. of Maintenance & Operations	1								1	
Mechanic	1								1	
Maintenance Equipment Operator	3								3	
Custodian/Grounds person		1								1
TOTAL	7	1	0	0	0	0	7	1		
CHILD SUPPORT										
Child Support Director/Attorney	1								1	
Assistant Child Support Attorney					1				1	
Office Supervisor	1								1	
Child Support Specialist	12								12	
Account Clerk II	3								3	
Clerk Typist II	3				1				4	
Receptionist/Typist	1								1	
TOTAL	21	0	0	0	2	0	23	0		
CIRCUIT COURTS										
Court Commissioner	1								1	
VIP Program Coordinator	1								1	
Teen Court Program Coordinator	1								1	
Court Reporter	1								1	
Register in Probate/Probate Registrar	1								1	
Deputy Register in Probate	1								1	

TABLE OF ORGANIZATION OF CLASSIFIED POSITIONS												
2014												
		2013			2013 Changes During Year			2014 Budget			2014 Classified	
		FT	PT		FT	PT		FT	PT		FT	PT
CLERK OF COURTS												
Clerk of Courts		1									1	
Office Manager/Chief Deputy		1									1	
Accounting Supervisor		1									1	
Judicial Assistant		6									6	
Jury Clerk		1									1	
Secretary II		5									5	
Court Assistant		8									8	
Small Claims Clerk		3			-1						2	
Account Clerk-Traffic		1									1	
Clerk Typist II		2	2		1						3	2
FAMILY COURT COMMISSIONER												
Court Commissioner		2									2	
Legal Secretary/Deputy Court Clerk		2									2	
FAMILY COURT COUNSELING												
Director, Family Court Counseling Services		1									1	
Family Court Counselor		3									3	
Legal Secretary		1									1	
TOTAL -Clerk of Courts & Related Depts.		44	2		0	0		0	0		44	2
CORONER												
Coroner		1									1	
Secretary I			1									1
TOTAL		1	1		0	0		0	0		1	1

TABLE OF ORGANIZATION OF CLASSIFIED POSITIONS										
2014										
	2013		2013 Changes During Year		2014 Budget		2014 Classified			
	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT
CORPORATION COUNSEL										
Corporation Counsel	1								1	
Assistant Corporation Counsel	1								1	
Confidential Secretary/Paralegal	2								2	
TOTAL	4	0	0	0	0	0	4	0		
COUNTY CLERK										
County Clerk	1								1	
Deputy County Clerk	1								1	
Account Clerk/Typist		1								1
Records/Elections Clerk	1								1	
TOTAL	3	1	0	0	0	0	3	1		
COUNTY EXECUTIVE										
County Executive	1								1	
Executive Assistant	1								1	
TOTAL	2	0	0	0	0	0	2	0		
DISTRICT ATTORNEY										
Special Investigator	1								1	
Domestic Abuse Investigator	1								1	
Investigator	1								1	
Crime Analyst	1								1	
Victim Witness Program Coordinator	1								1	
Support Services Supervisor	1								1	
Legal Secretary	6				-2		4			
Program Coordinator					1		1			
Administrative Assistant					1		1			

TABLE OF ORGANIZATION OF CLASSIFIED POSITIONS										
2014										
	2013		2013 Changes During Year		2014 Budget		2014 Classified			
	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT
Paralegal	4								4	
Receptionist/Typist	1								1	
Legal Records Clerk	1								1	
TOTAL	18	0	0	0	0	0	18	0		
EMERGENCY MANAGEMENT										
Dir. of Emergency Mgmt.	1								1	
EM Planner/Deputy Director		1								1
Secretary I (Program Assistant)		1								1
TOTAL	1	2	0	0	0	0	1	2		
FACILITIES & PROPERTY MGMT.										
Director of Facilities & Property Mgmt.	1								1	
Buildings and Grounds Manager	1								1	
Maintenance Supervisor	2								2	
Carpenter	1								1	
Custodian Supervisor	1								1	
Custodian III	3								3	
Custodian II	10								10	
Custodian I	5								5	
Maintenance Worker	7								7	
Painter	1								1	
HVAC Specialist	2								2	
Plumber		1								1
Electrician	2								2	
Administrative Coordinator	1								1	
TOTAL	37	1	0	0	0	0	37	1		

TABLE OF ORGANIZATION OF CLASSIFIED POSITIONS

2014

	2013		2013 Changes During Year		2014 Budget		2014 Classified			
	FT	PT	FT	PT	FT	PT	FT	PT		
FINANCE										
Finance Director	1								1	
Assistant Finance Director	1								1	
General Accounting Supervisor	1								1	
Purchasing Agent/Accountant	1								1	
Account Clerk II	2	1				-1			2	
TOTAL	6	1	0	0	0	-1			6	0
GENERAL SERVICES										
Clerk Typist II	1								1	
Clerk Typist I	1								1	
TOTAL	2	0	0	0	0	0			2	0
HEALTH										
Director of Public Health	1								1	
Public Health Nurse Supervisor	2								2	
Secretary II	2								2	
Public Health Planner					1				1	
Community Health Supervisor					1				1	
Communications Specialist					1				1	
Administrative Coordinator					1				1	
Account Clerk-Public Health	2				-1				1	
Clerk Typist II	1				-1					
Public Health Nurse	10	5		-1	-1				9	4
Drug Free Community Grant Coordinator	1								1	
Health Educator	1								1	
Health Educator/Commun Transformation	1								1	
Home Health Aide		1				-1				

TABLE OF ORGANIZATION OF CLASSIFIED POSITIONS										
2014										
	2013		2013 Changes During Year		2014 Budget		2014 Classified			
	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT
Public Health Aide	2					1	2		1	
WIC Program Director/Nutritionist	1						1			
WIC Program Nutritionist	2	2					2		2	
Breastfeeding Peer Counselor		1								1
WI Well Woman Prog. Case Specialist	2						2			
Environmental Health Supervisor	1						1			
Environmental Health Specialist	3		1				4			
TOTAL	32	9	1	-1	1	0	34	8		
HIGHWAY										
Highway Commissioner	1						1			
Engineering Tech/Bridge Oper. Supervisor	1						1			
Accountant/Office Manager	1						1			
Account Clerk II	1						1			
Secretary/Account Clerk	1						1			
Highway Equipment Superintendent	1						1			
Highway Maintenance Superintendent	2						2			
Foreman/Mechanic	1		-1							
Parts Supervisor			1				1			
Night Mechanic	1						1			
Mechanic	4						4			
Janitor/Watchman	4						4			
Foreman	5						5			
Traffic Operations Supervisor	1						1			
Classification 2 Operator	29				1		30			
Classification 3 Operator	9						9			
Bridge tender	15	2					15		2	
TOTAL	77	2	0	0	1	0	78	2		

TABLE OF ORGANIZATION OF CLASSIFIED POSITIONS

2014

	2013		2013 Changes During Year		2014 Budget		2014 Classified			
	FT	PT	FT	PT	FT	PT	FT	PT		
HUMAN RESOURCES										
Director of Human Resources	1								1	
Human Resources Manager			1						1	
Human Resources Specialist	2		-1						1	
Payroll & Benefits Manager	1								1	
Payroll & Benefits Specialist	1								1	
Confidential Secretary	1								1	
Payroll/Human Resources Clerk		2								2
Confidential Secretary/Receptionist	1								1	
TOTAL	7	2	0	0	0	0	7	2		
HUMAN SERVICES-ADM. SVCS.										
Human Services Director	1								1	
Deputy Director	1								1	
Financial Supervisor	1								1	
Office Systems & Confidential Records Supervisor	1								1	
Program Accountant	2								2	
Special Data Projects Coordinator	1								1	
Support Specialist Supervisor	1								1	
Confidential Secretary	1								1	
Administrative Assistant	1	2							1	2
Account Clerk	3	1							3	1
Lead Secretary	1								1	
Secretary	3								3	
AODA/IDP Secretary	2								2	
Clerk/Receptionist	4								4	
Medical Transcriptionist	1	2							1	2
Support Specialist	10	3							10	3
Word Processor	2								2	

TABLE OF ORGANIZATION OF CLASSIFIED POSITIONS

2014

	2013		2013 Changes During Year		2014 Budget		2014 Classified				
	FT	PT	FT	PT	FT	PT	FT	PT			
Clerk Typist I	1						1				
HUMAN SERVICES-BEHAVIORAL HEALTH SERVICES											
Behavior Health Services Division Manager	1						1				
Adult Substance Abuse/Safe Streets Supervisor	1						1				
Prevention Services Coordinator	1						1				
Summit House & Toward Tomorrow Coordinator	1						1				
Resident Counselor – Summit House	1						1				
AODA Counselor	4						4				
Mental Health Crisis Worker	3						3				
Crisis Worker – After Hours		4				1		5			
Program Specialist	8	3					8	3			
Intensive In-Home Case Manager	2						2				
Intensive In-Home Therapist	2						2				
Staff Psychiatrist	2						2				
Resident Program Professional	1						1				
Chief Psychologist/Clinical Supervisor	1						1				
Adult Therapist Supervisor	1						1				
Psychotherapist	4	1					4	1			
CSP Professionals	7						7				
Team Case Manager	7						7				
Team Case Manager/Vocational Specialist	2						2				
Oshkosh CCS/CSP Supervisor	1						1				
Neenah CCS/CSP Supervisor	1						1				
Crisis Team Supervisor	1						1				
Psychiatric Nurse	3						3				
Psychiatric Nurse-LPN	1						1				
Advanced Practice Nurse Prescriber	2						2				
Safe Streets Case Manager	2						2				

TABLE OF ORGANIZATION OF CLASSIFIED POSITIONS

2014

	2013		2013 Changes During Year		2014 Budget		2014 Classified				
	FT	PT	FT	PT	FT	PT	FT	PT			
Youth Mental Health Supervisor	1						1				
Youth CCS Worker					3		3				
Family Services Therapist	3	1					3			1	
Lead Mental Health Technician	1						1				
Mental Health Technicians	3						3				
Behavior Specialist	1						1				
HUMAN SERVICES-LONG TERM SUPPORT											
Long Term Support Division Manager	1						1				
Program Supv/Team Leader	3						3				
Service Coordinator/Social Worker	6						6				
ADRC Specialist	9						9				
Adult Access Service Coordinator/Social Worker	4						4				
Disability Benefit Specialist	2						2				
Elderly Benefit Specialist	2						2				
HUMAN SERVICES – CHILD WELFARE SERVICES											
Child Welfare Services Division Manager	1						1				
Program Supervisor	7						7				
Social Worker	53				-3		50				
Chief Intake Worker	1						1				
Juvenile Intake Worker	2						2				
Home Consultant	7						7				
Human Service Case Aide	2						2				
Restitution Coordinator	1						1				
HUMAN SERVICES – ECONOMIC SUPPORT											
ESD Manager	1						1				
ESD Assistant Manager	1						1				

TABLE OF ORGANIZATION OF CLASSIFIED POSITIONS										
2014										
	2013		2013 Changes During Year		2014 Budget		2014 Classified			
	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT
ES Lead Worker	1						1			
Economic Support Specialist (includes re-titled positions below)	10				19	4	29	4		
Human Services Case Aide	2						2			
Staff Development Specialist Lead Worker	1						1			
ES or FEP Specialist (re-titled to Economic Support Specialists)	1				-1					
Family Case Mgr/FEP (re-titled to Economic Support Specialists)	17	2	2		-19	-2				
HS Case Aide w/Cert duties	1						1			
Clerk Typist II	1						1			
Problem Resolution Specialist	1						1			
Clerk Receptionist	1						1			
TOTAL HUMAN SERVICES	245	19	2	0	-1	3	246	22		
INFORMATION SYSTEMS										
Director of Information Systems	1						1			
I.S. Development Supervisor	1						1			
Senior Systems / Database Analyst	1						1			
Systems Analyst	3						3			
Telecommunications/Budget Assistant	1						1			
Telecommunications Coordinator	1						1			
Technical Support Supervisor	1						1			
Network Administrator	1						1			
Network Technician	3						3			
User Support Specialist	3						3			
TOTAL	16	0	0	0	0	0	16	0		
LAND & WATER CONSERVATION										
Land & Water Conservation Director	1						1			
Resource Conservationist	1						1			
GIS Technician	1						1			

TABLE OF ORGANIZATION OF CLASSIFIED POSITIONS										
2014										
	2013		2013 Changes During Year		2014 Budget		2014 Classified			
	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT
Conservation Technician	2								2	
Agronomist	1								1	
LWCD Secretary	1								1	
TOTAL	7	0	0	0	0	0	7	0		
PARKS										
Parks Director/Expo Site Manager	1								1	
Programming Manager	1								1	
Assistant Parks Director	1								1	
Parks Secretary	1								1	
Maintenance Supervisor	1								1	
Parks Caretaker	1	2							1	2
TOTAL	6	2	0	0	0	0	6	2		
PARK VIEW HEALTH CENTER										
Administrator	1								1	
Administrative Coordinator	1								1	
Director of Financial Services	1								1	
Purchasing Coordinator	1								1	
Accountant	2								2	
Account Clerk	1								1	
Clerk-Receptionist		1								1
Nursing Scheduler	1								1	
Medical Records Coordinator	1								1	
Director of Activity/Social Services	1								1	
Activity Specialist	9								9	
Activity Support Assistant	1								1	
Director, Food & Nutrition Svcs.	1								1	
Dietetic Tech/Registered Dietitian	1								1	

TABLE OF ORGANIZATION OF CLASSIFIED POSITIONS												
2014												
		2013			2013 Changes During Year		2014 Budget			2014 Classified		
		FT	PT		FT	PT		FT	PT		FT	PT
Registered Dietitian		1									1	
Cook		3	1								3	1
Food Service Worker		13	1								13	1
Director of Nursing		1									1	
RN Shift Coordinator		3									3	
RN Unit Manager		5									5	
Staff RN/LPN		35									35	
Staff Development Coordinator		1									1	
Unit Assistant		3									3	
Nurse Assistant (CNA)		114	1								114	1
Unit Assistant (LPN)		1									1	
Medical Social Worker		4	1								4	1
Housekeeping Supervisor			1									1
Custodian/Room Attendant		10	1								10	1
Painter			1									1
Medical Director			1									1
TOTAL		216	9		0	0		0	0		216	9
PLANNING & ZONING												
Planning, Zoning and GIS Director		1									1	
Associate Planner		1									1	
Planning Secretary		1									1	
Zoning Administrator		1									1	
Code Enforcement Officer		2									2	
Construction Site Erosion Control Technician		1									1	
GIS System Analyst/Administrator		1									1	
Zoning Secretary		1									1	
GIS Specialist		2									2	
Tax Listing & Assessment Coordinator		1									1	

TABLE OF ORGANIZATION OF CLASSIFIED POSITIONS

2014

	2013		2013 Changes During Year		2014 Budget		2014 Classified				
	FT	PT	FT	PT	FT	PT	FT	PT			
Account Clerk I	1								1		
Clerk Typist II		1								1	
TOTAL	13	1	0	0	0	0	13	1			
REGISTER OF DEEDS											
Register of Deeds	1								1		
Deputy Register of Deeds	1								1		
Records Clerk	5								5		
TOTAL	7	0	0	0	0	0	7	0			
SHERIFF											
Sheriff	1								1		
Chief Deputy	1								1		
Captain-Patrol	1								1		
Captain-Corrections	1								1		
Captain-Administration	1								1		
Captain-Detective	1								1		
Lieutenant-Training / Special Operations	1								1		
Lieutenant-Shift Commander	5								5		
Lieutenant-GPS Professional Standards	1								1		
Lieutenant-Corrections	1								1		
Lieutenant-Court Services	1								1		
Sergeant-Patrol	4								4		
Sergeant-Detective	1								1		
Sergeant-Corrections	6								6		
Corporal Corrections - Court Services	1								1		
Corporal-Corrections	5								5		
Inmate Classification Coordinator	2								2		
Detective	5				2		7				

TABLE OF ORGANIZATION OF CLASSIFIED POSITIONS										
2014										
	2013		2013 Changes During Year		2014 Budget		2014 Classified			
	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT
Police Officer-Patrol	34				2		36			
Corrections Officer - Court Services	6						6			
Police Officer - Community Services	1						1			
Corrections Officer	51	8					51	8		
GPS Coordinator	1						1			
Work Release Unit Supervisor	1						1			
Account Clerk-Corrections	2						2			
Lieutenant -Communications	1						1			
Public Safety App Adm	1						1			
Dispatcher	31						31			
Acct Clerk HSU	1						1			
Administrative Coordinator	1						1			
Accountant	1						1			
Records Clerk II	3		-1				2			
Civil Process/Sheriff Sales Clk	1						1			
Word Processing Operator	3						3			
Master Control/Property/Record Clerk	11						11			
Warrant Clerk/Electronic Monitoring Clerk	1						1			
Evidence/Property Coordinator	1						1			
TOTAL	191	8	-1	0	4	0	194	8		
TREASURER										
Treasurer	1						1			
Deputy Treasurer	1						1			
Account Clerk II	1						1			
Account Clerk I	1						1			
TOTAL	4	0	0	0	0	0	4	0		

TABLE OF ORGANIZATION OF CLASSIFIED POSITIONS										
2014										
	2013		2013 Changes During Year		2014 Budget		2014 Classified			
	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT
UNIVERSITY EXTENSION										
Youth and Science Educator	1								1	
Family Living Educator	1								1	
Secretary II	1								1	
Horticulture Educator				1						1
Extension Secretary	2								2	
TOTAL	5	0	0	1	0	0			5	1
VETERANS SERVICE OFFICE										
Director of Veterans' Services	1								1	
Deputy Veterans Service Officer	1								1	
Benefit Specialist	2	1							2	1
Secretary I		1								1
TOTAL	4	2	0	0	0	0			4	2
GRAND TOTAL	976	63	2	0	7	2			985	65

Table of Organization Changes - Fiscal Summary										
Title	Department	Quant FT	Quant PT	Wages	Fringe Benefits	Other Costs	Cost Reductions	Revenues Generated	Net Cost (Savings)	Notes
Assistant Child Support Attorney	Child Support	1		53,000	22,260	-	(25,000)	(50,260)	-	
Cherk Typist II	Child Support	1		36,254	15,222	-	(1,820)	(49,656)	-	
	Child Support Total	2	0	89,254	37,482	-	(26,820)	(99,916)	-	
Program Coordinator	District Attorney	1		43,463	17,385			(9,247)	51,601	3
Administrative Assistant	District Attorney	1		36,254	15,222				51,476	3
Legal Secretary	District Attorney	-2		(57,857)	(29,405)				(87,262)	3
	District Attorney Total	0	0	21,860	3,202	-	-	(9,247)	15,815	
Account Clerk II	Finance		-1	(27,712)	(21,738)				(49,450)	
	Finance Total	0	-1	(27,712)	(21,738)	-	-	-	(49,450)	
Public Health Planner	Public Health	1		55,587	19,974				75,561	
Communtiy Health Supervisor	Public Health	1		55,587	19,974				75,561	
Communications Specialist	Public Health	1		44,115	24,019				68,134	
Administrative Coordinator	Public Health	1		40,911	13,539				54,450	
Public Health Aide	Public Health		1	26,451	11,643				38,094	
Public Health Nurse Supervisor	Public Health	2		171,864	57,255				229,119	
Public Health Nurse Coordinator	Public Health	-2		(155,652)	(54,678)				(210,330)	
Account Clerk - Public Health	Public Health	-1		(37,170)	(22,160)				(59,330)	
Public Health Nurse	Public Health	-1		(62,108)	(27,822)				(89,930)	
Clerk Typist II	Public Health	-1		(35,274)	(14,110)				(49,384)	
Home Health Aide	Public Health		-1	(26,158)	(11,596)				(37,754)	
	Public Health Total	1	0	78,153	16,038	-	-	-	94,191	
Class II Patrolman	Highway	1		42,057	22,615	-	-	64,672	129,344	
	Highway Total	1	0	42,057	22,615	-	-	64,672	129,344	
Economic support specialist	Human Services		2	34,860	11,372	-	-	-	46,232	2
Crisis Worker - After Hours	Human Services		2	23,945	2,530				26,475	1
Crisis Worker - After Hours	Human Services		-1	(23,945)	(2,530)				(26,475)	1
Economic support specialist	Human Services	-1		(39,086)	(12,004)	-	-	-	(51,090)	2
	Human Services Total	-1	3	(4,226)	(632)	-	-	-	(4,858)	

Title	Department	Quant FT	Quant PT		Wages	Fringe Benefits	Other Costs	Cost Reductions	Revenues Generated	Net Cost (Savings)	Notes
Patrol Officer	Sheriff	2			90,620	47,740	9,755	-	-	148,115	
Detective	Sheriff	2			118,330	72,699	11,976	-	-	203,005	
	Sheriff Total	4	0		208,950	120,439	21,731	-	-	351,120	
	Grand Total	7	2		408,336	177,406	21,731	(26,820)	(44,491)	536,162	
Note 1: Converting one 50% part time position to two 25% part time positions											
Note 2: Converting one full time position to two 50% part time positions.											
Note 3: Converting two full time positions into two other full time positions.											

WINNEBAGO COUNTY CAPITAL OUTLAY - 2014

Department	Description	Quantity	Unit Cost	Capital Outlay
Technology				
Replacement -	Average Server	3	6,300	18,900
	Storage EMC	1	28,000	28,000
	Large Switch	2	12,000	24,000
	ASA Firewall	1	9,000	9,000
	Phone / Voicemail Replacment (Note)	1	350,000	350,000
		8		429,900

Note: the phone system replacement will require the two county board meeting approval process prior to starting the project because the funding is spread over 2014 and 2015.

Facilities & Property

Management -	Replace Courthouse 2nd floor A/C unit	1	40,000	40,000
	Replace Oshkosh Human Services boilers	1	75,000	75,000
	Truck and accessories	1	24,000	24,000
	Lawnmower and accessories	1	34,000	34,000
	Cab for existing mower	1	6,000	6,000
	County Carpet replacement project	1	70,000	70,000
	Rooftop Fall Protection project	1	45,000	45,000
		7		294,000

UW Fox Valley -

	Isolation Gates	1	38,000	38,000
	Exit/Entraceway steps at CAC	1	7,150	7,150
	Turf Maintenance Mower replacement	1	23,608	23,608
	Water Conditioning Unit	1	11,380	11,380
	Carpet Replacement	1	27,240	27,240
		5		107,378

WINNEBAGO COUNTY CAPITAL OUTLAY - 2014

Department	Description	Quantity	Unit Cost	Capital Outlay
UW Extension -				
	Storage building	1	150,000	150,000
	Department vehicle - replacement	1	21,500	21,500
		2		171,500
Parks -				
Admin -	Brush Chipper	1	41,000	41,000
	1/2 Ton Crew Cab	1	31,000	31,000
	72" Deck Zero Turn Radius Mower	1	21,000	21,000
		3		93,000
Parks -				
Expo -	Utility Carts	2	8,600	17,200
		2		17,200
Parks -				
Boat Launch -	Eureka Boat Landing Paving Parking Lot	1	33,000	33,000
	Boom Bay Boat Landing Paving Parking Lot	1	38,000	38,000
	Black Wolf Boat Landing - Boat Wash System	1	12,000	12,000
		3		83,000
Land & Water				
Conservation -	4x4 Pick up truck and cab	1	24,500	24,500
		1		24,500
Emergency				
Management -	EM Vehicle	1	27,000	27,000
		1		27,000

WINNEBAGO COUNTY CAPITAL OUTLAY - 2014

Department	Description	Quantity	Unit Cost	Capital Outlay
Sheriff -				
Patrol -	Utility SUV and accessories	8	34,925	279,400
	K9 Containers	2	4,500	9,000
	Dual Purpose K9	1	11,000	11,000
	Squad Propane Conversion Kits	8	6,500	52,000
		19		351,400
Sheriff -				
Detective -	Detective squad - Interceptor SUV	1	25,749	25,749
	Cellebrite (Cell phone forensic analysis)	1	10,750	10,750
		2		36,499
Sheriff -				
Boat Patrol -	Radar/GPS/Chartplotter/Depth Sounder	1	5,500	5,500
		1		5,500
Sheriff -				
Jail -	Extended Minivans	2	25,100	50,200
	Video Court Replacement	1	38,000	38,000
	Jail Interview Room Cameras	1	9,000	9,000
	Palm and 10 Digit Scanner	1	12,800	12,800
		5		110,000
Clerk of Courts -				
	Scanner	1	5,000	5,000
		1		5,000

WINNEBAGO COUNTY CAPITAL OUTLAY - 2014

Department	Description	Quantity	Unit Cost	Capital Outlay
Human Services -				
	Multi-passenger Minivans	2	22,250	44,500
		2		44,500
Airport -				
	Utility Vehicle with crane	1	76,000	76,000
	Toolcat Multifunctional Vehicle	1	55,000	55,000
	ARFF 114 Fire Suppression System Replacement	1	100,000	100,000
	Lighted Signage for East Side Hughes Street entrance	1	10,000	10,000
	Electric Regulator Replacement for Taxiway A Lighting	1	15,000	15,000
		5		256,000
Park View				
Health Center -	New vehicle	1	18,000	18,000
	Bladder Scan System - Nursing	1	8,250	8,250
	Resident Lift with Scale	1	6,200	6,200
		3		32,450
Highway -				
	Tri-axle truck with winter equipment	2	295,000	590,000
	Grader with wing	1	300,000	300,000
	One ton quad cab pick up truck	1	58,000	58,000
	One ton standard cab dump truck	1	57,500	57,500
	Pick up truck with service body	1	110,000	110,000
	Extended cab pick up truck, Eng Tech	1	38,000	38,000
	Propane Filling Station	1	10,000	10,000
		8		1,163,500
		78		3,252,327.00

SUMMARY BY DIVISION

	<u>Revenues</u>	<u>Expenses</u>	<u>Adjustments</u>	<u>Levy</u>
ADMINISTRATION				
County Executive	\$ 7,500	\$ 227,610	\$ -	\$ 220,110
Corporation Counsel	21,500	495,430	-	473,930
County Clerk	45,875	229,275	-	183,400
Dog License	4,500	4,500	-	-
Elections	51,200	172,570	-	121,370
Treasurer	1,146,200	424,614	-	(721,586)
Human Resources and Payroll	26,100	750,239	-	724,139
Employee Health & Wellness	-	156,564		156,564
Workers Compensation Fund	369,263	710,144	(340,881)	-
Self Funded Health Insurance	-	-	-	-
Self Funded Dental Insurance	826,566	826,566	-	-
Finance	45,500	722,022	-	676,522
General Services	484,500	524,343	-	39,843
Prop & Liab Insurance Fund	944,781	944,837	(56)	-
Information Systems	74,812	1,689,380	-	1,614,568
Technology Replacement	-	716,954	(216,954)	500,000
Facilities & Property Management	89,165	5,059,426	-	4,970,261
	<u>\$ 4,137,462</u>	<u>\$ 13,654,474</u>	<u>\$ (557,891)</u>	<u>\$ 8,959,121</u>

COUNTY EXECUTIVE

General Fund – Organization: 1004
2014 BUDGET NARRATIVE

DEPARTMENT HEAD: Mark Harris
LOCATION: Winnebago County
112 Otter Avenue
Oshkosh, WI 54901

TELEPHONE: 232-3450

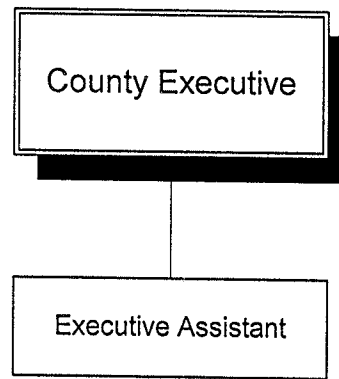
MISSION STATEMENT:

Provide leadership, supervision and direction of County departments; formulate and administer the County budget; participate in the County legislative process; represent the County in inter-governmental relations and act as spokesperson on behalf of the County.

PROGRAM DESCRIPTION:

1. Provide overall administration and management of the county on a daily basis.
2. Execute contracts/agreements/leases/internal personnel documents, etc. on behalf of the County.
3. Supervise the directors of all county departments except those elected.
4. Meet with all department heads as necessary.
5. Respond to the concerns of the general citizenry with follow-up as required.
6. Represent the county, attend meetings with other governmental entities throughout the County and the State in addition to attending County Board and related County committee meetings.
7. Develop the annual County budget proposal consistent with all applicable state limitations and budget constraints.

COUNTY EXECUTIVE



COUNTY EXECUTIVE

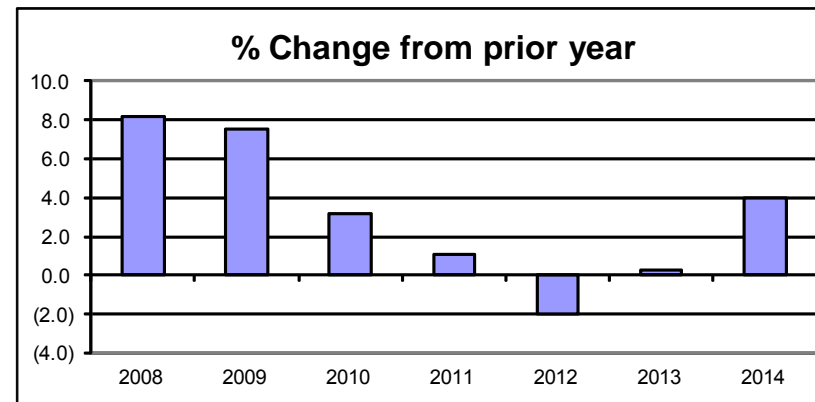
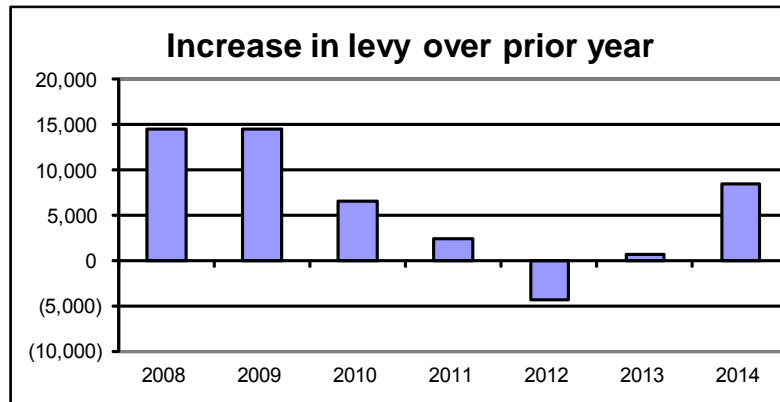
2014 BUDGET NARRATIVE HIGHLIGHTS

DEPARTMENT STAFFING:

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Full Time	2	2	2	2	2	2	2	2	2	2
Part Time	0	0	0	0	0	0	0	0	0	0
Total	2	2	2	2	2	2	2	2	2	2

There are no changes to the department staffing for 2014.

COUNTY LEVY: The tax levy for 2014 is \$220,110, an increase of \$8,391 or 4.0% over 2013.



SIGNIFICANT CHANGES FROM 2013 ADOPTED - County Executive

Account	Amount	Description
Significant changes from 2013		
Tax Levy 2013	\$ 211,719	
Revenue Changes - impact on levy:		
None	-	
Expense Changes - impact on levy:		
Health Insurance	3,553	The change in health insurance expense is due to several factors: The 2013 budgets were put together before we had settled on a plan for 2013. They were our best estimate at the time. With major changes to the health insurance plan, and changes in enrollment, there are wide swings in the budget from 2013 to 2014.
WI Retirement	8,165	Increase due to Elected Officials WRS being coded to wrong account last year.
Fringe Benefits Other	(7,288)	Decrease due to Elected Officials WRS being coded to wrong account last year.
Other small changes		
	3,961	This is a combination of small increases and decreases to revenue and expense accounts.
Tax Levy 2014	\$ 220,110	

Financial Summary County Executive

Items	2013 8-month Actual	2013 12-Month Estimate	2013 Adopted Budget	2013 Adjusted Budget	2014 Adopted Budget
Total Revenues	4,375	7,500	7,500	7,500	7,500
Labor	141,754	207,110	212,965	212,965	220,885
Travel	725	2,460	2,660	2,660	2,715
Capital	-	-	-	-	-
Other Expenditures	1,932	3,550	3,594	3,594	4,010
Total Expenditures	144,411	213,120	219,219	219,219	227,610
Levy Before Adjustments	140,036	205,620	211,719	211,719	220,110
Adjustments	-	-	-	-	-
Net Levy After Adjustments	140,036	205,620	211,719	211,719	220,110

**Winnebago County
Budget Detail - 2014**

Description	Object	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Request	2014 Executive	2014 Adopted	% Change From Prior Yr Adopted
004 - Executive									
Revenue									
Interfund Revenue:									
Professional Services	63002	7,200	7,200	7,270	7,500	7,500	7,500	7,500	0.00%
Interfund Revenue Subtotal:		7,200	7,200	7,270	7,500	7,500	7,500	7,500	0.00%
Total Operating Revenue:									
		7,200	7,200	7,270	7,500	7,500	7,500	7,500	0.00%
Revenue Total:									
		7,200	7,200	7,270	7,500	7,500	7,500	7,500	0.00%
Expense									
Wages:									
Regular Pay	51100	149,029	152,654	156,364	158,176	161,586	161,586	161,586	2.16%
Wages Subtotal:		149,029	152,654	156,364	158,176	161,586	161,586	161,586	2.16%
Fringes Benefits:									
FICA Medicare	51200	64,555	64,413	11,735	11,858	12,060	12,060	12,060	1.70%
Health Insurance	51201	0	0	29,183	27,994	31,547	31,547	31,547	12.69%
Dental Insurance	51202	0	0	2,022	2,056	2,076	2,076	2,076	0.97%
Workers Compensation	51203	0	0	289	289	147	147	147	-49.13%
WI Retirement	51206	0	0	6,673	3,870	12,035	12,035	12,035	210.98%
Fringe Benefits Other	51207	0	0	4,957	8,722	1,434	1,434	1,434	-83.56%
Fringes Benefits Subtotal:		64,555	64,413	54,859	54,789	59,299	59,299	59,299	8.23%
Total Labor:									
		213,585	217,068	211,222	212,965	220,885	220,885	220,885	3.72%
Travel:									
Registration Tuition	52001	518	185	250	300	325	325	325	8.33%
Automobile Allowance	52002	1,900	1,920	1,248	2,000	2,000	2,000	2,000	0.00%
Meals	52005	122	12	78	100	115	115	115	15.00%

**Winnebago County
Budget Detail - 2014**

Description	Object	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Request	2014 Executive	2014 Adopted	% Change From Prior Yr Adopted
004 - Executive									
Lodging	52006	467	191	102	250	265	265	265	6.00%
Other Travel Exp	52007	18	0	0	10	10	10	10	0.00%
Taxable Meals	52008	5	0	13	0	0	0	0	0.00%
Travel Subtotal:		3,029	2,309	1,692	2,660	2,715	2,715	2,715	2.07%
Total Travel:		3,029	2,309	1,692	2,660	2,715	2,715	2,715	2.07%
Office:									
Office Supplies	53000	50	102	57	150	150	150	150	0.00%
Printing Supplies	53002	59	28	28	40	40	40	40	0.00%
Print Duplicate	53003	0	0	123	50	50	50	50	0.00%
Telephone	53008	497	422	288	200	210	210	210	5.00%
Wireless	53012	0	31	43	100	100	100	100	0.00%
Office Subtotal:		606	583	539	540	550	550	550	1.85%
Operating:									
Subscriptions	53501	318	190	223	300	300	300	300	0.00%
Membership Dues	53502	635	410	419	400	420	420	420	5.00%
Food	53520	120	135	0	50	50	50	50	0.00%
Spec Service Awards	53566	669	1,150	1,232	800	850	850	850	6.25%
Print Duplicate	73003	564	537	515	480	500	500	500	4.17%
Postage and Box Rent	73004	53	38	49	70	70	70	70	0.00%
Operating Subtotal:		2,358	2,460	2,439	2,100	2,190	2,190	2,190	4.29%
Repairs & Maint:									
Maintenance Equipment	54022	0	71	292	150	150	150	150	0.00%
Equipment Repairs	74029	66	66	66	66	70	70	70	6.06%
Repairs & Maint Subtotal:		66	137	358	216	220	220	220	1.85%
Contractual Services:									
Professional Service	55014	0	0	2,374	0	300	300	300	100.00%
Contractual Services Subtotal:		0	0	2,374	0	300	300	300	100.00%

**Winnebago County
Budget Detail - 2014**

Description	Object	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Request	2014 Executive	2014 Adopted	% Change From Prior Yr Adopted
004 - Executive									
Insurance Expenses:									
Prop Liab Insurance	76000	540	588	672	738	750	750	750	1.63%
Insurance Expenses Subtotal:		540	588	672	738	750	750	750	1.63%
Total Other Operating:		3,570	3,768	6,382	3,594	4,010	4,010	4,010	11.57%
Expense Total:		220,184	223,144	219,296	219,219	227,610	227,610	227,610	3.83%
Executive Net/(Levy):		(212,984)	(215,944)	(212,026)	(211,719)	(220,110)	(220,110)	(220,110)	3.96%

CORPORATION COUNSEL

General Fund – Organization: 1010
2014 BUDGET NARRATIVE

DEPARTMENT HEAD:

John A. Bodnar

TELEPHONE: (920) 236-4752

LOCATION:

Winnebago County
448 Algoma Boulevard
Oshkosh, WI 54901

MISSION STATEMENT:

To provide legal counsel and representation to all Winnebago County Departments, the Winnebago County Board of Supervisors, and the Winnebago County Executive.

PROGRAM DESCRIPTION:

MENTAL HEALTH COMMITMENTS: Represents Winnebago County in all Chapter 51, Wisconsin Statutes, actions.

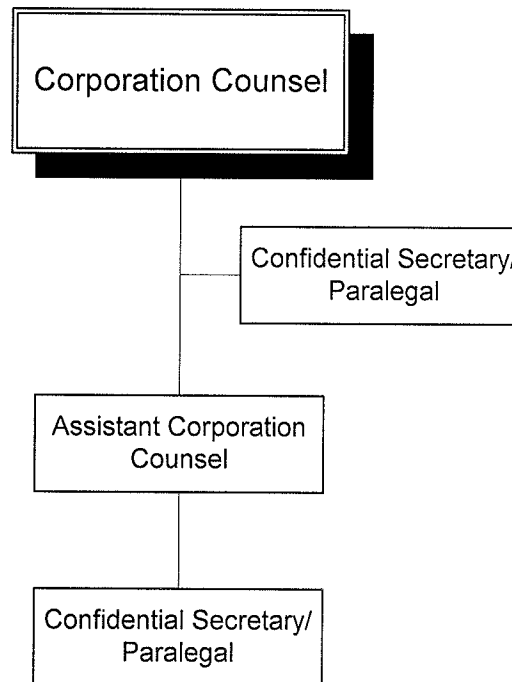
GUARDIANSHIP & PROTECTIVE PLACEMENT ACTIONS: Represents Winnebago County Department of Human Services in actions brought for guardianship and protective placements of infirm individuals under Chapter 54 and 55, Wisconsin Statutes.

CHILDREN IN NEED OF PROTECTION OR SERVICES: Prosecutes child neglect and abuse matters under Chapter 48 (Children's Code), Wisconsin Statutes.

TERMINATION OF PARENTAL RIGHTS: Represents the Winnebago County Department of Human Services when it petitions to terminate the parental rights of unfit parents under Chapter 48 (Children's Code), Wisconsin Statutes.

LEGAL COUNSEL: Serves as legal counsel to all Winnebago County employees, boards, the Winnebago County Board of Supervisors, and the Winnebago County Executive. Represents Winnebago County in civil litigation before the Courts, in state administrative hearings, and in labor matters.

CORPORATION COUNSEL



CORPORATION COUNSEL

**General Fund – Organization: 1010
2014 BUDGET NARRATIVE**

DEPARTMENT HEAD:

John A. Bodnar

TELEPHONE: (920) 236-4752

LOCATION:

**Winnebago County
448 Algoma Boulevard
Oshkosh, WI 54901**

2013 ACCOMPLISHMENTS:

The continued provision of effective legal counsel and representation to all Winnebago County Departments, the Winnebago County Board of Supervisors, and the Winnebago County Executive.

2014 GOALS & OBJECTIVES:

To continue to provide effective legal representation and counsel to Winnebago County in a cost-effective, responsible manner.

CORPORATION COUNSEL

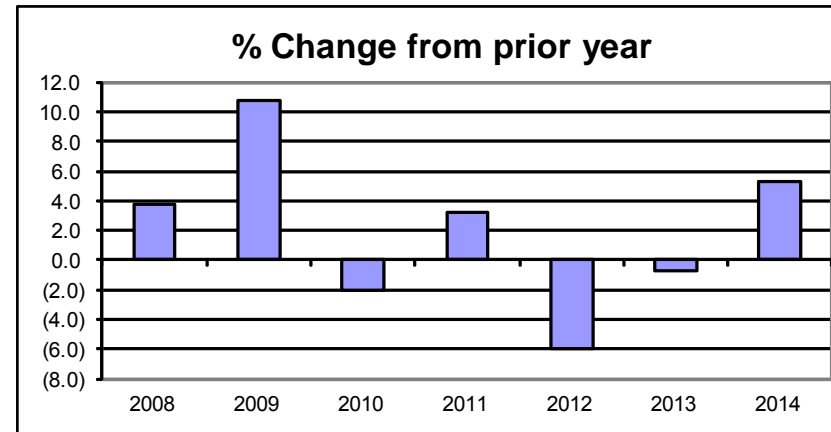
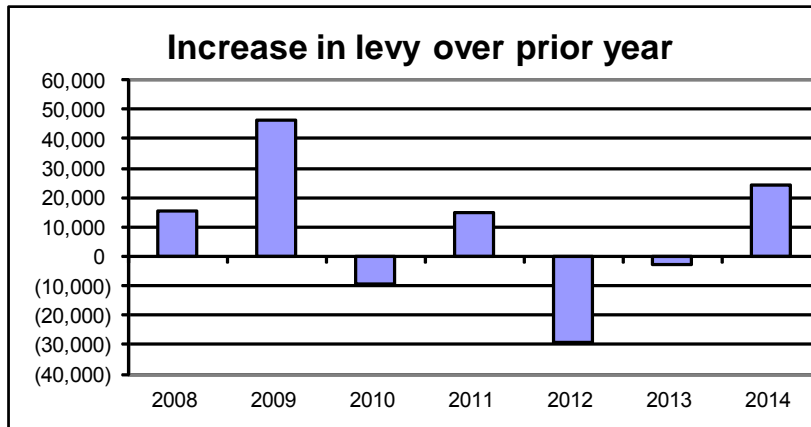
2014 BUDGET NARRATIVE HIGHLIGHTS

DEPARTMENT STAFFING:

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Full Time	4	4	4	4	4	4	4	4	4	4
Part Time	0	0	0	0	0	0	0	0	0	0
Total	4	4	4	4	4	4	4	4	4	4

There are no changes to the department staffing for 2014.

COUNTY LEVY: The 2014 tax levy is \$473,930, an increase of \$24,005 or 5.3% over 2013.



SIGNIFICANT CHANGES FROM 2013 ADOPTED - Corporation Counsel

Account	Amount	Description
Significant changes from 2013		
Tax Levy 2013	\$ 449,925	
Revenue Changes - impact on levy:		
Expense Changes - impact on levy:		
Health Insurance	6,324	The change in health insurance expense is due to several factors: The 2013 budgets were put together before we had settled on a plan for 2013. They were our best estimate at the time. With major changes to the health insurance plan, and changes in enrollment, there are wide swings in the budget from 2013 to 2014.
Legal Services	7,000	Increase based on prior year actuals and increased need for services.
Other small changes		
	10,681	This is a combination of small increases and decreases to revenue and expense accounts.
Tax Levy 2014	\$ 473,930	

Financial Summary Corporation Counsel

Items	2013 8-Month Actual	2013 12-Month Estimate	2013 Adopted Budget	2013 Adjusted Budget	2014 Adopted Budget
Total Revenues	13,656	21,500	21,500	21,500	21,500
Labor	244,008	372,773	372,773	372,773	387,963
Travel	414	1,945	1,945	1,945	1,945
Capital	-	-	-	-	-
Other Expenditures	66,824	106,027	96,707	96,707	105,522
Total Expenditures	311,246	480,745	471,425	471,425	495,430
Levy Before Adjustments	297,590	459,245	449,925	449,925	473,930
Adjustments	-	-	-	-	-
Net Levy After Adjustments	297,590	459,245	449,925	449,925	473,930

Winnebago County Budget Detail - 2014

Description	Object	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Request	2014 Executive	2014 Adopted	% Change From Prior Yr Adopted
010 - Corporation Counsel									
Revenue									
Public Services:									
Other Fees	45002	1,444	3,905	10,344	7,500	7,500	7,500	7,500	0.00%
Support Filing Applic	45006	845	(0)	(0)	(0)	(0)	(0)	(0)	0.00%
Public Services Subtotal:		2,289	3,905	10,344	7,500	7,500	7,500	7,500	0.00%
Interfund Revenue:									
Legal Services	65086	13,596	13,596	13,800	14,000	14,000	14,000	14,000	0.00%
Interfund Revenue Subtotal:		13,596	13,596	13,800	14,000	14,000	14,000	14,000	0.00%
Total Operating Revenue:		15,885	17,501	24,144	21,500	21,500	21,500	21,500	0.00%
Revenue Total:		15,885	17,501	24,144	21,500	21,500	21,500	21,500	0.00%
Expense									
Wages:									
Regular Pay	51100	275,004	280,955	272,908	274,163	279,648	279,648	279,648	2.00%
Temporary Employees	51101	5,718	0	0	0	0	0	0	0.00%
Overtime	51105	6,585	8,276	1,617	5,000	5,000	5,000	5,000	0.00%
Wages Subtotal:		287,307	289,231	274,525	279,163	284,648	284,648	284,648	1.96%
Fringes Benefits:									
FICA Medicare	51200	120,677	106,664	20,093	20,087	20,630	20,630	20,630	2.70%
Health Insurance	51201	0	0	51,009	50,117	56,441	56,441	56,441	12.62%
Dental Insurance	51202	0	0	3,359	3,415	3,448	3,448	3,448	0.97%
Workers Compensation	51203	0	0	630	505	253	253	253	-49.90%
WI Retirement	51206	0	0	16,213	17,547	19,519	19,519	19,519	11.24%
Fringe Benefits Other	51207	0	0	1,896	1,939	2,242	2,242	2,242	15.63%
Fringe Benefit- OT Temp	51208	0	0	0	0	783	783	783	100.00%
Fringes Benefits Subtotal:		120,677	106,664	93,200	93,610	103,315	103,315	103,315	10.37%
Total Labor:		407,984	395,895	367,725	372,773	387,963	387,963	387,963	4.07%

Winnebago County Budget Detail - 2014

Description	Object	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Request	2014 Executive	2014 Adopted	% Change From Prior Yr Adopted
010 - Corporation Counsel									
Travel:									
Registration Tuition	52001	395	125	145	400	400	400	400	0.00%
Automobile Allowance	52002	985	1,127	1,098	1,200	1,200	1,200	1,200	0.00%
Meals	52005	140	33	60	50	50	50	50	0.00%
Lodging	52006	368	70	210	250	250	250	250	0.00%
Other Travel Exp	52007	11	1	5	10	10	10	10	0.00%
Taxable Meals	52008	28	9	10	35	35	35	35	0.00%
Travel Subtotal:		1,927	1,365	1,528	1,945	1,945	1,945	1,945	0.00%
Total Travel:		1,927	1,365	1,528	1,945	1,945	1,945	1,945	0.00%
Office:									
Office Supplies	53000	1,166	1,034	651	1,200	1,200	1,200	1,200	0.00%
Stationery and Forms	53001	270	357	510	500	600	600	600	20.00%
Printing Supplies	53002	1,359	1,478	2,064	1,750	2,000	2,000	2,000	14.29%
Print Duplicate	53003	204	0	0	0	15	15	15	100.00%
Postage and Box Rent	53004	26	45	2	80	80	80	80	0.00%
Computer Supplies	53005	0	0	0	50	50	50	50	0.00%
Telephone	53008	1,313	937	425	825	825	825	825	0.00%
Telephone Supplies	53009	0	0	68	0	0	0	0	0.00%
Office Subtotal:		4,338	3,852	3,719	4,405	4,770	4,770	4,770	8.29%
Operating:									
Subscriptions	53501	136	0	346	800	1,100	1,100	1,100	37.50%
Membership Dues	53502	1,176	1,086	1,233	1,200	1,200	1,200	1,200	0.00%
Publish Legal Notices	53503	566	0	36	500	500	500	500	0.00%
Food	53520	0	47	0	0	0	0	0	0.00%
Small Equipment	53522	299	0	0	0	0	0	0	0.00%
Legal Fees	53530	243	1,277	2,345	1,700	2,500	2,500	2,500	47.06%
Witness Expense	53535	0	1,422	1,112	1,500	1,500	1,500	1,500	0.00%
Operating Licenses Fees	53553	0	20	20	0	0	0	0	0.00%
Small Equipment Technology	53580	0	0	40	0	0	0	0	0.00%
Print Duplicate	73003	5,387	6,005	5,781	5,200	5,000	5,000	5,000	-3.85%
Postage and Box Rent	73004	5,376	5,858	5,432	6,000	6,000	6,000	6,000	0.00%
Operating Subtotal:		13,182	15,715	16,345	16,900	17,800	17,800	17,800	5.33%

**Winnebago County
Budget Detail - 2014**

Description	Object	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Request	2014 Executive	2014 Adopted	% Change From Prior Yr Adopted
010 - Corporation Counsel									
Repairs & Maint:									
Maintenance Equipment	54022	0	167	493	200	250	250	250	25.00%
Equipment Repairs	54029	39	39	0	70	70	70	70	0.00%
Equipment Repairs	74029	198	231	198	200	200	200	200	0.00%
Repairs & Maint Subtotal:		237	437	691	470	520	520	520	10.64%
Contractual Services:									
Legal Services	55001	94,151	64,997	79,832	73,000	80,000	80,000	80,000	9.59%
Transcription Services	55009	60	319	68	400	900	900	900	125.00%
Professional Service	55014	2,980	0	0	0	0	0	0	0.00%
Contractual Services Subtotal:		97,190	65,316	79,900	73,400	80,900	80,900	80,900	10.22%
Insurance Expenses:									
Prop Liab Insurance	56000	0	20	20	0	0	0	0	0.00%
Prop Liab Insurance	76000	1,224	1,308	1,536	1,532	1,532	1,532	1,532	0.00%
Insurance Expenses Subtotal:		1,224	1,328	1,556	1,532	1,532	1,532	1,532	0.00%
Total Other Operating:		116,172	86,648	102,210	96,707	105,522	105,522	105,522	9.12%
Expense Total:		526,083	483,907	471,464	471,425	495,430	495,430	495,430	5.09%
Corporation Counsel Net/(Levy):		(510,198)	(466,406)	(447,320)	(449,925)	(473,930)	(473,930)	(473,930)	5.34%

COUNTY CLERK

General Fund – Organization: 1006 to 1008
2014 BUDGET NARRATIVE

DEPARTMENT HEAD: Sue Ertmer
LOCATION: Winnebago County
415 Jackson Street
Oshkosh, WI 54901

TELEPHONE: 236-4890

MISSION STATEMENT:

The mission of the County Clerk's office is to maintain records of the Winnebago County Board of Supervisors, elections, marriage license applications and related documents, dog licensing information, titles to all county-owned vehicles, work permit applications and other records as directed by Wisconsin statutes; to administer elections and provide other office-related services to the County Board of Supervisors, citizens and municipalities within Winnebago County.

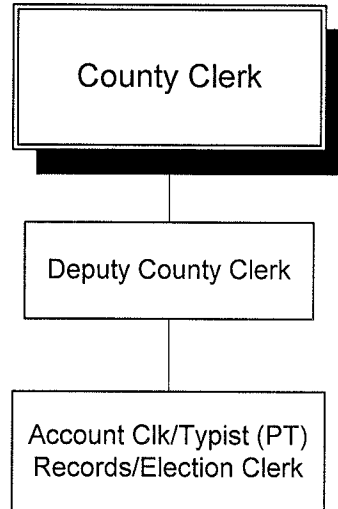
PROGRAM DESCRIPTION:

COUNTY CLERK Provides service and assistance to the public, County staff and County Board. Issues marriage licenses and maintains marriage application records; submits appropriate fees and reports to the State of Wisconsin. Stores and maintains statutorily required documents. Provides notary services, issues work permits to minors, issues county boat launch parking permits and provides a variety of other duties in keeping with the statutory duties of the office. Provides secretarial service to the County Board; distributes meeting notices and minutes for the County Board of Supervisors and County Board committees, commissions and boards, and maintains records of same.

ELECTIONS Acts as Chief Election Official for Winnebago County. Provides election information, election materials and ballots to the county's municipal clerks. Holds informational meetings on election procedures. Coordinates election programming information between municipal clerks and voting equipment vendor. Prepares and publishes all legal notices as required by statute. Records election results on election night and maintains records of same. Conducts county canvass of elections. Prepares and files appropriate election reports with the Government Accountability Board. Provides candidates and the public with election-related information. Maintains election and financial records of candidates and election committees. Provides Statewide Voter Registration System (SVRS) services to eligible county municipalities. Sets up elections in SVRS and updates, maintains and runs various SVRS reports including poll lists.

DOG LICENSE FUND Distributes dog licenses to 16 townships, 1 village and 5 cities. Maintains the records of dog licenses sold and fees collected. Submits reports and proper fees to the State. Provides license information on missing or stray dogs to local law enforcement, animal shelters and the public. Maintains records of same.

COUNTY CLERK



COUNTY CLERK

General Fund – Organization: 1006 to 1008
2014 BUDGET NARRATIVE

DEPARTMENT HEAD: Sue Ertmer
LOCATION: Winnebago County
415 Jackson Street
Oshkosh, WI 54901

TELEPHONE: 236-4890

2013 ACCOMPLISHMENTS:

1. Prepared for and conducted Spring Primary and Spring General Elections.
2. Provided Statewide Voter Registration System (SVRS) services for 7 county municipalities.
3. Attended various Government Accountability Board seminars and training sessions relating to elections, elections security and SVRS.
4. Assisted the County Board Chairman and County Board Supervisors with their county board and committee meetings, as well as conference and convention registrations.
5. Changed daily cash handling system from a cash register system to Munis.

2014 GOALS & OBJECTIVES:

1. Prepare for and conduct Spring and Fall Elections.
2. Transfer SVRS responsibilities to the remaining relier municipalities . Continue to assist them as they learn SVRS processes.
3. Perform the duties and services of this office in a cost-effective, efficient manner.
4. Be responsive to the needs of Winnebago County's citizens by providing them with efficient, courteous service.

COUNTY CLERK

2014 BUDGET NARRATIVE HIGHLIGHTS

DEPARTMENT STAFFING:

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Full Time	3	3	3	3	3	3	3	3	3	3
Part Time	1	1	1	1	1	1	1	1	1	1
Total	4	4	4	4	4	4	4	4	4	4

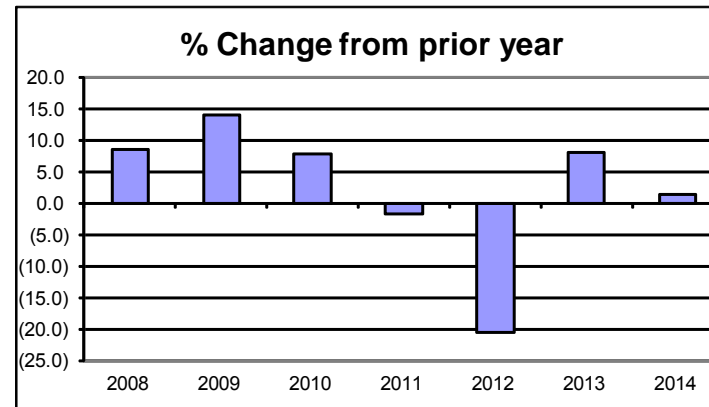
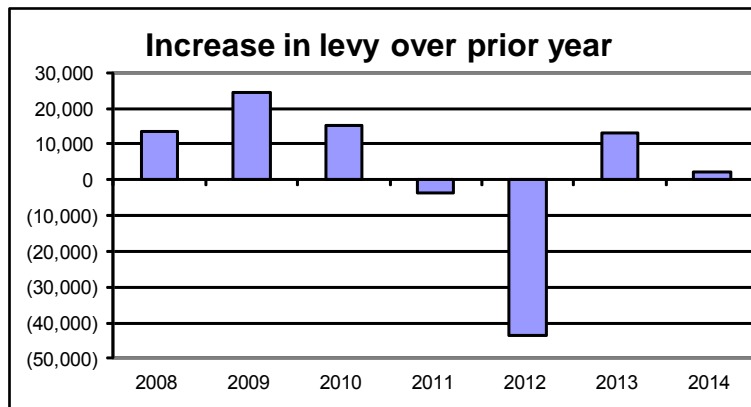
There are no changes to the department staffing for 2014.

COUNTY LEVY: County Clerk is split into two sections, one for Clerk and one for Elections. This is because Elections go up during election years and down on off years. Combining the two makes the results for the department difficult to compare between years.

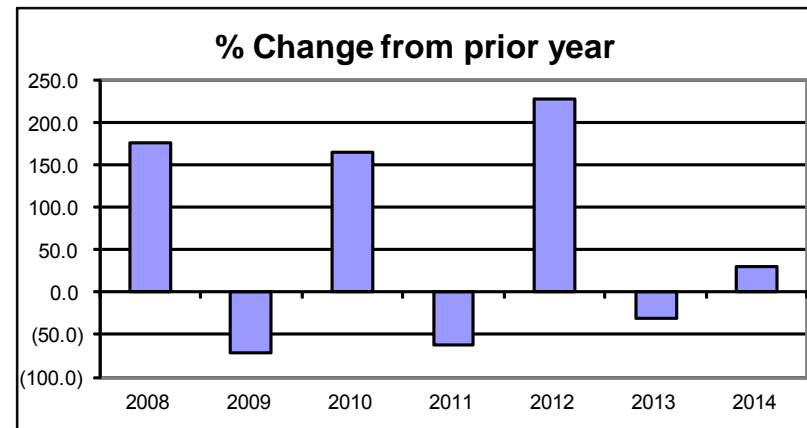
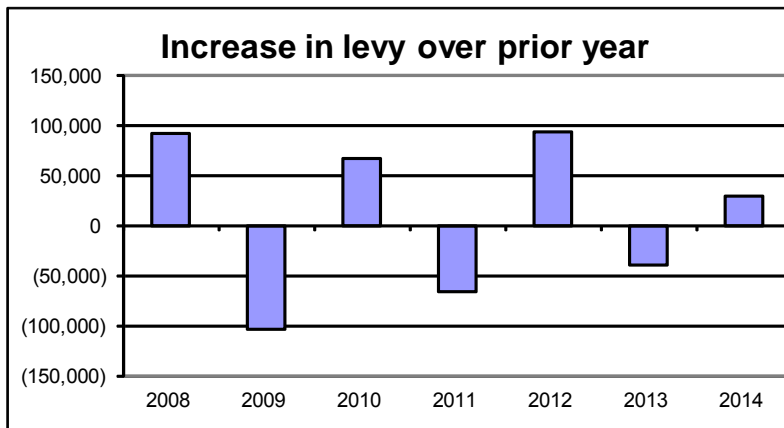
The tax levy for Clerk for 2014 is \$183,400, an increase of \$2,407 or 1.3% over 2013.

The tax levy for Elections for 2014 is \$121,370, an increase of \$28,620 or 30.9% over 2013. This is because 2014 is an election year.

This graph shows the County Clerk budget without the election cost center.



This chart shows the County Clerk election data:



SIGNIFICANT CHANGES FROM 2013 ADOPTED - County Clerk & Elections

Account	Amount			Description
Significant changes from 2013	Clerk	Elections	Dog Licenses	
Tax Levy 2013	\$ 180,993	\$ 92,750	\$ -	
Revenue Changes - impact on levy:				
Dog Licenses			5,500	Decrease to budget more closely based on history.
Other Fees		(19,000)		Increase based on four elections in 2014.
Expense Changes - impact on levy:				
WI Retirement	6,147			Increase due to Elected Officials WRS being coded to wrong account last year.
Fringe Benefits Other	(5,117)			Decrease due to Elected Officials WRS being coded to wrong account last year.
Print Duplicate		40,000		Increase based on four elections in 2014.
Publish Legal Notices		6,000		Increase based on four elections in 2014.
Data Processing		5,000		Increase based on four elections in 2014.
Other Contractual Services			(5,500)	Decrease to budget more closely based on history.
Other small changes				
	1,377	(3,380)		This is a combination of small increases and decreases to revenue and expense accounts.
Tax Levy 2014	\$ 183,400	\$ 121,370	\$ -	

Financial Summary County Clerk

Items	2013 8-Month Actual	2013 12-Month Estimate	2013 Adopted Budget	2013 Adjusted Budget	2014 Adopted Budget
Total Revenues	34,677	45,025	45,025	45,025	45,875
Labor	136,353	213,987	213,909	213,909	217,107
Travel	1,524	1,344	1,350	1,350	1,525
Capital	-	-	-	-	-
Other Expenditures	7,029	9,907	10,759	10,759	10,643
Total Expenditures	144,906	225,238	226,018	226,018	229,275
Levy Before Adjustments	110,229	180,213	180,993	180,993	183,400
Adjustments	-	-	-	-	-
Net Levy After Adjustments	110,229	180,213	180,993	180,993	183,400

**Winnebago County
Budget Detail - 2014**

Description	Object	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Request	2014 Executive	2014 Adopted	% Change From Prior Yr Adopted
006 - Clerk									
Revenue									
Licenses:									
Marriage Licenses	44000	40,450	38,530	38,400	39,000	40,000	40,000	40,000	2.56%
Marriage License Waiver	44001	2,025	3,625	3,075	3,200	3,000	3,000	3,000	-6.25%
Work Permits	44004	803	830	730	800	800	800	800	0.00%
Domestic Partnership	44011	770	560	630	500	700	700	700	40.00%
Domestic Partnership Waiver	44012	188	30	0	50	50	50	50	0.00%
Licenses Subtotal:		44,236	43,575	42,835	43,550	44,550	44,550	44,550	2.30%
Public Services:									
Other Fees	45002	90	1,883	1,023	150	150	150	150	0.00%
Forms Copies Etc	45003	640	131	583	600	600	600	600	0.00%
Telephone	45009	10	130	448	50	25	25	25	-50.00%
Mail Service Revenue	45015	79	36	102	75	50	50	50	-33.33%
Public Services Subtotal:		818	2,180	2,156	875	825	825	825	-5.71%
Total Operating Revenue:		45,054	45,755	44,991	44,425	45,375	45,375	45,375	2.14%
Misc Revenues:									
Material Sales	48105	468	823	665	600	500	500	500	-16.67%
Other Miscellaneous Revenues	48109	25	0	10	0	0	0	0	0.00%
Misc Revenues Subtotal:		493	823	675	600	500	500	500	-16.67%
Total Non-Operating Revenue:		493	823	675	600	500	500	500	-16.67%
Revenue Total:		45,547	46,577	45,667	45,025	45,875	45,875	45,875	1.89%

**Winnebago County
Budget Detail - 2014**

Description	Object	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Request	2014 Executive	2014 Adopted	% Change From Prior Yr Adopted
006 - Clerk									
Expense									
Wages:									
Regular Pay	51100	174,260	149,403	155,583	157,615	161,674	161,674	161,674	2.58%
Temporary Employees	51101	162	0	0	0	0	0	0	0.00%
Overtime	51105	404	1,854	1,011	1,000	500	500	500	-50.00%
Comp Time	51108	0	0	856	0	600	600	600	100.00%
Wages Subtotal:		174,826	151,256	157,449	158,615	162,774	162,774	162,774	2.62%
Fringes Benefits:									
FICA Medicare	51200	68,938	50,630	11,356	11,356	12,031	12,031	12,031	5.94%
Health Insurance	51201	0	0	29,012	29,988	27,449	27,449	27,449	-8.47%
Dental Insurance	51202	0	0	1,662	1,690	1,706	1,706	1,706	0.95%
Workers Compensation	51203	0	0	428	290	147	147	147	-49.31%
WI Retirement	51206	0	0	7,448	5,662	11,809	11,809	11,809	108.57%
Fringe Benefits Other	51207	0	0	3,520	6,308	1,191	1,191	1,191	-81.12%
Fringes Benefits Subtotal:		68,938	50,630	53,426	55,294	54,333	54,333	54,333	-1.74%
Total Labor:		243,764	201,887	210,876	213,909	217,107	217,107	217,107	1.49%
Travel:									
Registration Tuition	52001	40	568	224	225	250	250	250	11.11%
Automobile Allowance	52002	339	712	928	375	395	395	395	5.33%
Meals	52005	130	137	114	75	80	80	80	6.67%
Lodging	52006	560	792	736	675	800	800	800	18.52%
Other Travel Exp	52007	3	36	0	0	0	0	0	0.00%
Taxable Meals	52008	28	16	0	0	0	0	0	0.00%
Travel Subtotal:		1,100	2,261	2,002	1,350	1,525	1,525	1,525	12.96%
Total Travel:		1,100	2,261	2,002	1,350	1,525	1,525	1,525	12.96%
Office:									
Office Supplies	53000	1,393	2,085	1,100	1,500	1,100	1,100	1,100	-26.67%
Stationery and Forms	53001	248	447	272	350	400	400	400	14.29%

**Winnebago County
Budget Detail - 2014**

Description	Object	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Request	2014 Executive	2014 Adopted	% Change From Prior Yr Adopted
006 - Clerk									
Printing Supplies	53002	376	313	371	400	400	400	400	0.00%
Print Duplicate	53003	964	67	0	100	0	0	0	-100.00%
Postage and Box Rent	53004	30	8	267	25	10	10	10	-60.00%
Telephone	53008	2,382	1,527	485	1,200	600	600	600	-50.00%
Wireless	53012	0	257	403	0	350	350	350	100.00%
Office Subtotal:		5,393	4,704	2,898	3,575	2,860	2,860	2,860	-20.00%
Operating:									
Membership Dues	53502	0	50	150	0	100	100	100	100.00%
Publish Legal Notices	53503	0	4,417	0	0	0	0	0	0.00%
Registration Tuition Other	53509	50	0	0	0	0	0	0	0.00%
Food	53520	144	1,499	(14)	0	80	80	80	100.00%
Small Equipment	53522	41	194	911	0	0	0	0	0.00%
Other Operating Supplies	53533	374	1,351	54	200	200	200	200	0.00%
Operating Licenses Fees	53553	120	0	40	0	20	20	20	100.00%
Print Duplicate	73003	3,530	3,927	3,888	2,500	2,500	2,500	2,500	0.00%
Postage and Box Rent	73004	3,344	2,806	2,677	2,500	2,500	2,500	2,500	0.00%
Operating Subtotal:		7,603	14,245	7,706	5,200	5,400	5,400	5,400	3.85%
Repairs & Maint:									
Maintenance Equipment	54022	0	190	557	213	400	400	400	87.79%
Equipment Repairs	54029	39	39	0	39	39	39	39	0.00%
Equipment Repairs	74029	264	297	264	297	330	330	330	11.11%
Repairs & Maint Subtotal:		303	526	821	549	769	769	769	40.07%
Insurance Expenses:									
Prop Liab Insurance	56000	0	0	40	40	40	40	40	0.00%
Prop Liab Insurance	76000	924	1,344	1,392	1,395	1,574	1,574	1,574	12.83%
Insurance Expenses Subtotal:		924	1,344	1,432	1,435	1,614	1,614	1,614	12.47%
Total Other Operating:		14,224	20,819	12,858	10,759	10,643	10,643	10,643	-1.08%
Expense Total:		259,088	224,967	225,735	226,018	229,275	229,275	229,275	1.44%
Clerk Net/(Levy):		(213,541)	(178,389)	(180,069)	(180,993)	(183,400)	(183,400)	(183,400)	1.33%

Financial Summary Elections

Items	2013 8-Month Actual	2013 12-Month Estimate	2013 Adopted Budget	2013 Adjusted Budget	2014 Adopted Budget
Total Revenues	42,478	42,478	30,000	30,000	51,200
Labor	640	650	1,000	1,000	2,000
Travel	74	74	300	300	-
Capital	-	-	-	-	-
Other Expenditures	77,073	83,800	121,450	121,450	170,570
Total Expenditures	77,787	84,524	122,750	122,750	172,570
Levy Before Adjustments	35,309	42,046	92,750	92,750	121,370
Adjustments	-	-	-	-	-
Net Levy After Adjustments	35,309	42,046	92,750	92,750	121,370

Winnebago County Budget Detail - 2014

Description	Object	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Request	2014 Executive	2014 Adopted	% Change From Prior Yr Adopted
007 - Elections									
Revenue									
Intergov Services:									
Other Fees	43001	44,787	27,550	46,471	30,000	49,000	49,000	49,000	63.33%
Cost Share Municipalities	43016	0	5,250	300	0	2,200	2,200	2,200	100.00%
Intergov Services Subtotal:		44,787	32,800	46,771	30,000	51,200	51,200	51,200	70.67%
Total Operating Revenue:		44,787	32,800	46,771	30,000	51,200	51,200	51,200	70.67%
Revenue Total:		44,787	32,800	46,771	30,000	51,200	51,200	51,200	70.67%
Expense									
Wages:									
Other Per Diem	51107	450	19,725	6,789	1,000	2,000	2,000	2,000	100.00%
Wages Subtotal:		450	19,725	6,789	1,000	2,000	2,000	2,000	100.00%
Total Labor:		450	19,725	6,789	1,000	2,000	2,000	2,000	100.00%
Travel:									
Registration Tuition	52001	105	0	0	0	0	0	0	0.00%
Automobile Allowance	52002	147	2,548	402	200	0	0	0	-100.00%
Meals	52005	62	14	495	100	0	0	0	-100.00%
Travel Subtotal:		314	2,561	898	300	0	0	0	-100.00%
Total Travel:		314	2,561	898	300	0	0	0	-100.00%
Office:									
Office Supplies	53000	608	1,837	5,982	2,000	1,000	1,000	1,000	-50.00%
Stationery and Forms	53001	2,372	283	3,737	1,500	1,000	1,000	1,000	-33.33%
Printing Supplies	53002	0	81	0	0	0	0	0	0.00%
Print Duplicate	53003	107,237	72,638	109,050	75,000	120,000	115,000	115,000	53.33%
Postage and Box Rent	53004	25	8	0	0	0	0	0	0.00%

**Winnebago County
Budget Detail - 2014**

Description	Object	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Request	2014 Executive	2014 Adopted	% Change From Prior Yr Adopted
007 - Elections									
Office Subtotal:		110,242	74,846	118,768	78,500	122,000	117,000	117,000	49.04%
Operating:									
Publish Legal Notices	53503	24,401	16,423	78,918	18,000	24,000	24,000	24,000	33.33%
Food	53520	0	166	21	0	0	0	0	0.00%
Small Equipment	53522	4,893	0	0	0	0	1,700	1,700	100.00%
Other Operating Supplies	53533	156	1,020	4,015	0	1,500	1,500	1,500	100.00%
Operating Licenses Fees	53553	4,244	6,879	2,299	5,100	2,200	2,200	2,200	-56.86%
Small Equipment Technology	53580	0	0	151	0	0	0	0	0.00%
Print Duplicate	73003	177	133	300	150	0	0	0	-100.00%
Operating Subtotal:		33,871	24,620	85,703	23,250	27,700	29,400	29,400	26.45%
Repairs & Maint:									
Repair Maintenance Supplies	54024	0	0	0	0	170	170	170	100.00%
Equipment Repairs	54029	2,192	6,320	493	1,700	0	1,000	1,000	-41.18%
Repairs & Maint Subtotal:		2,192	6,320	493	1,700	170	1,170	1,170	-31.18%
Contractual Services:									
Data Processing	55013	21,821	16,415	18,531	18,000	24,000	23,000	23,000	27.78%
Other Contract Serv	55030	655	225	0	0	0	0	0	0.00%
Contractual Services Subtotal:		22,476	16,640	18,531	18,000	24,000	23,000	23,000	27.78%
Total Other Operating:		168,781	122,425	223,496	121,450	173,870	170,570	170,570	40.44%
Expense Total:		169,545	144,712	231,183	122,750	175,870	172,570	172,570	40.59%
Elections Net/(Levy):		(124,758)	(111,911)	(184,413)	(92,750)	(124,670)	(121,370)	(121,370)	30.86%

Financial Summary Dog License Fund

Items	2013 8-Month Actual	2013 12-Month Estimate	2013 Adopted Budget	2013 Adjusted Budget	2014 Adopted Budget
Total Revenues	-	10,000	10,000	10,000	4,500
Labor	-	-			
Travel	-	-			
Capital	-	-			
Other Expenditures	1,296	10,296	10,000	10,000	4,500
Total Expenditures	1,296	10,296	10,000	10,000	4,500
Levy Before Adjustments	1,296	296	-	-	-
Adjustments					
Net Levy After Adjustments	1,296	296	-	-	-

**Winnebago County
Budget Detail - 2014**

Description	Object	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Request	2014 Executive	2014 Adopted	% Change From Prior Yr Adopted
008 - Dog licenses									
Revenue									
Licenses:									
Dog License	44002	9,839	2,442	4,571	10,000	4,500	4,500	4,500	-55.00%
Licenses Subtotal:		9,839	2,442	4,571	10,000	4,500	4,500	4,500	-55.00%
Total Operating Revenue:									
		9,839	2,442	4,571	10,000	4,500	4,500	4,500	-55.00%
Revenue Total:									
		9,839	2,442	4,571	10,000	4,500	4,500	4,500	-55.00%
Expense									
Office:									
Office Supplies	53000	0	0	645	200	500	500	500	150.00%
Office Subtotal:		0	0	645	200	500	500	500	150.00%
Operating:									
Publish Legal Notices	53503	324	317	976	1,000	1,000	1,000	1,000	0.00%
Other Operating Supplies	53533	690	627	0	0	0	0	0	0.00%
Operating Subtotal:		1,014	943	976	1,000	1,000	1,000	1,000	0.00%
Contractual Services:									
Other Contract Serv	55030	8,826	1,499	2,951	8,800	3,000	3,000	3,000	-65.91%
Contractual Services Subtotal:		8,826	1,499	2,951	8,800	3,000	3,000	3,000	-65.91%
Total Other Operating:									
		9,839	2,442	4,571	10,000	4,500	4,500	4,500	-55.00%
Expense Total:									
		9,839	2,442	4,571	10,000	4,500	4,500	4,500	-55.00%
Dog licenses Net/(Levy):									
		0	0	0	0	0	0	0	0.00%

COUNTY CLERK PROGRAM BUDGETS

NAME	NUMBER	LABOR	TRAVEL & MEETINGS	CAPITAL	OTHER EXPENSES	TOTAL EXPENSES	REVENUES	TOTALS BY YEAR			ANNUAL PERCENT INCREASES	
								2014 ADOPTED	2013 ADOPTED	2012 ADOPTED	2014 OVER 2013	2013 OVER 2012
County Clerk	1006	217,107	1,525	-	10,643	229,275		229,275	226,018	214,505	1.4	5.4
Revenues	1006						45,875	(45,875)	(45,025)	(46,750)	1.9	(3.7)
Elections	1007	2,000	-	-	170,570	172,570		172,570	122,750	182,930	40.6	(32.9)
Revenues	1007						51,200	(51,200)	(30,000)	(50,000)	70.7	(40.0)
Dog License Fund	1008	-	-	-	4,500	4,500		4,500	10,000	11,300	(55.0)	(11.5)
Revenues	1008						4,500	(4,500)	(10,000)	(11,300)	(55.0)	(11.5)
Grand Totals		<u>219,107</u>	<u>1,525</u>	<u>-</u>	<u>185,713</u>	<u>406,345</u>	<u>101,575</u>	<u>304,770</u>	<u>273,743</u>	<u>300,685</u>	11.3	(9.0)

TREASURER

General Fund – Organization: 1009
2014 BUDGET NARRATIVE

DEPARTMENT HEAD: Mary Krueger
LOCATION: Winnebago County
415 Jackson Street
Oshkosh, WI 54901

TELEPHONE: 236-4777

MISSION STATEMENT:

To receive and disburse all County funds, settle with the taxing jurisdictions and the state for all tax collections, collect postponed and delinquent taxes, and foreclose and sell properties when delinquent taxes are not paid.

PROGRAM DESCRIPTION:

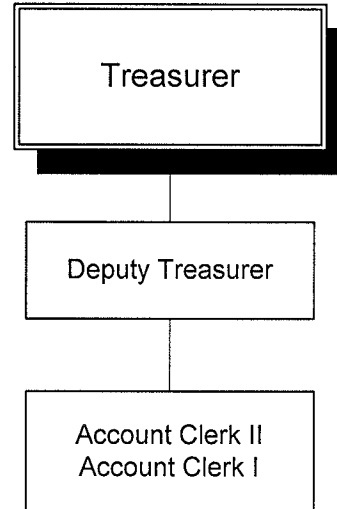
RECEIPTS AND DISBURSEMENTS Receive all funds due the county and disburse all payments made by the county.

TAX SETTLEMENTS Reconcile the tax rolls and tax collections, and settle with the taxing jurisdictions and the state for all tax collections.

TAX COLLECTIONS Collect all postponed and delinquent taxes returned to the county.

FORECLOSE TAX DELINQUENT PROPERTY Foreclose on properties for non-payment of taxes and sell the foreclosed properties to recover the unpaid taxes.

TREASURER



TREASURER

General Fund – Organization: 1009
2014 BUDGET NARRATIVE

DEPARTMENT HEAD: Mary E. Krueger
LOCATION: Winnebago County
415 Jackson Street
Oshkosh, WI 54901

TELEPHONE: 236-4777

2013 ACCOMPLISHMENTS:

1. Implemented the use of bar code scanners. Bar codes were placed on the 2012 tax bills and second installment reminder notices.
2. Second installment reminder notices were sent on post cards by a 3rd party. This saved on paper, printing, envelopes, staff time and postage.
3. Worked with other departments as they ventured into receipting directly to the MUNIS system.
4. Attended seminars and continuing education classes. These seminars are attended by state agencies along with vendors that pertain to our line of work.

2014 GOALS & OBJECTIVES:

1. Continue to discover more efficiencies within our new tax system.
2. Work with Facilities on the possible location of a drop box that can be utilized by multiple departments.
3. Continue attending continuing education classes and seminars.
4. Continue to look for ways to streamline and automate office functions.

TREASURER

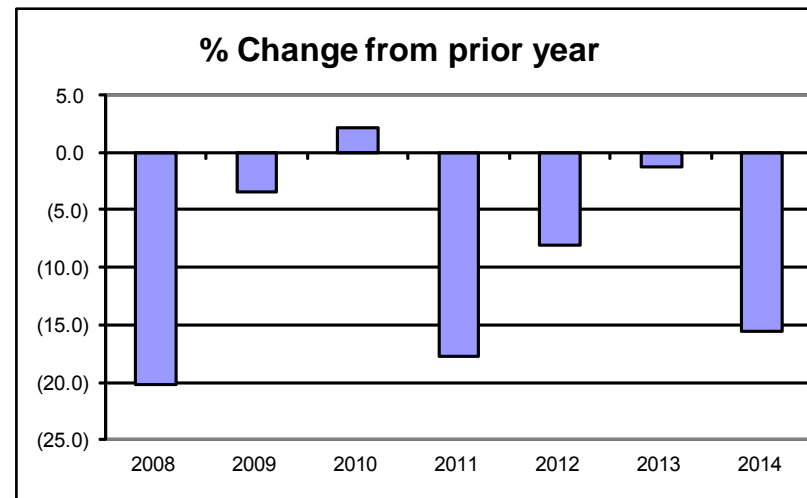
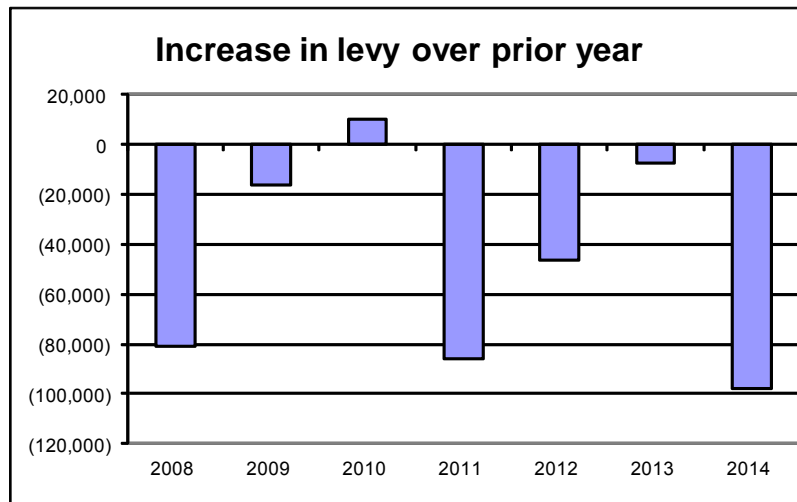
2014 BUDGET NARRATIVE HIGHLIGHTS

DEPARTMENT STAFFING:

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Full Time	4	4	4	4	4	4	4	4	4	4
Part Time	1	1	1	1	1	1	0	0	0	0
Total	5	5	5	5	5	5	4	4	4	4

There is no change to the department staffing for 2014.

COUNTY LEVY: The Treasurers office has more revenues than expenditures. As such, there is no tax levy for this operation. The excess of revenues over expenditures for 2014 is projected to be \$721,586, an increase of \$97,636 or 15.6% more than 2013. This surplus is used to reduce the overall tax levy for the County.



SIGNIFICANT CHANGES FROM 2013 ADOPTED - County Treasurer

Account	Amount	Description
Significant changes from 2013		
Tax Levy 2013	\$ (623,950)	
Revenue Changes - impact on levy:		
Interest on Taxes	(100,000)	Increase based on past history.
Search and Notice Fees	(3,000)	Increase in the number of properties in foreclosure.
Expense Changes - impact on levy:		
Health Insurance	(11,095)	The change in health insurance expense is due to several factors: The 2013 budgets were put together before we had settled on a plan for 2013. They were our best estimate at the time. With major changes to the health insurance plan, and changes in enrollment, there are wide swings in the budget from 2013 to 2014.
WI Retirement	6,138	Increase due to Elected Officials WRS being coded to wrong account last year.
Fringe Benefit Other	(5,017)	Decrease due to Elected Officials WRS being coded to wrong account last year.
Publish Legal Notices	10,000	Increase in the number of properties being foreclosed on.
Tax Deed Expenses	4,000	Increase in the number of properties taken by tax foreclosure.
Abstractor Services	3,000	Increase in the number of properties being foreclosed on.
Other small changes		
	(1,662)	This is a combination of small increases and decreases to revenue and expense accounts.
Tax Levy 2014	\$ (721,586)	

Financial Summary County Treasurer

Items	2013 8-Month Actual	2013 12-Month Estimate	2013 Adopted Budget	2013 Adjusted Budget	2014 Adopted Budget
Total Revenues	1,015,077	1,067,400	1,036,500	1,036,500	1,146,200
Labor	173,163	266,915	280,161	280,161	272,683
Travel	949	1,445	1,421	1,421	1,270
Capital	-	-	-	-	-
Other Expenditures	66,299	143,711	130,968	140,468	150,661
Total Expenditures	240,411	412,071	412,550	422,050	424,614
Levy Before Adjustments	(774,666)	(655,329)	(623,950)	(614,450)	(721,586)
Adjustments	-	-	-	-	-
Net Levy After Adjustments	(774,666)	(655,329)	(623,950)	(614,450)	(721,586)

Winnebago County Budget Detail - 2014

Description	Object	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Request	2014 Executive	2014 Adopted	% Change From Prior Yr Adopted
009 - Treasurer									
Revenue									
Taxes:									
Interest on Taxes	41002	1,247,972	1,384,391	1,434,203	1,000,000	1,000,000	1,100,000	1,100,000	10.00%
Taxes Subtotal:		1,247,972	1,384,391	1,434,203	1,000,000	1,000,000	1,100,000	1,100,000	10.00%
Fines and Permits:									
County Fines	44100	3,320	0	0	0	0	0	0	0.00%
Fines and Permits Subtotal:		3,320	0	0	0	0	0	0	0.00%
Public Services:									
Other Fees	45002	42,253	9,753	5,367	3,000	3,000	3,000	3,000	0.00%
Forms Copies Etc	45003	1,041	539	447	500	200	200	200	-60.00%
Search Notice Fees	45008	17,640	15,600	16,400	25,000	28,000	28,000	28,000	12.00%
Public Services Subtotal:		60,935	25,892	22,213	28,500	31,200	31,200	31,200	9.47%
Interfund Revenue:									
Professional Services	63002	4,200	5,004	6,000	7,000	9,000	9,000	9,000	28.57%
Interfund Revenue Subtotal:		4,200	5,004	6,000	7,000	9,000	9,000	9,000	28.57%
Total Operating Revenue:		1,316,427	1,415,287	1,462,417	1,035,500	1,040,200	1,140,200	1,140,200	10.11%
Misc Revenues:									
Sale Of Tax Deeds Gain Loss	48103	72,163	(6,446)	22,941	0	3,000	3,000	3,000	100.00%
Other Miscellaneous Revenues	48109	839	724	6,681	1,000	3,000	3,000	3,000	200.00%
Misc Revenues Subtotal:		73,001	(5,722)	29,622	1,000	6,000	6,000	6,000	500.00%
Total Non-Operating Revenue:		73,001	(5,722)	29,622	1,000	6,000	6,000	6,000	500.00%
Revenue Total:		1,389,428	1,409,565	1,492,039	1,036,500	1,046,200	1,146,200	1,146,200	10.58%

Winnebago County Budget Detail - 2014

Description	Object	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Request	2014 Executive	2014 Adopted	% Change From Prior Yr Adopted
009 - Treasurer									
Expense									
Wages:									
Regular Pay	51100	173,442	174,414	178,750	183,058	185,191	185,191	185,191	1.17%
Overtime	51105	0	0	14	200	200	200	200	0.00%
Other Per Diem	51107	295	100	98	200	100	100	100	-50.00%
Comp Time	51108	0	0	393	0	400	400	400	100.00%
Wages Subtotal:		173,737	174,513	179,254	183,458	185,891	185,891	185,891	1.33%
Fringes Benefits:									
FICA Medicare	51200	103,427	114,569	12,911	13,251	13,463	13,463	13,463	1.60%
Health Insurance	51201	0	0	62,535	67,536	56,441	56,441	56,441	-16.43%
Dental Insurance	51202	0	0	2,022	2,056	2,076	2,076	2,076	0.97%
Workers Compensation	51203	0	0	501	337	168	168	168	-50.15%
WI Retirement	51206	0	0	8,719	7,312	13,450	13,450	13,450	83.94%
Fringe Benefits Other	51207	0	0	3,548	6,211	1,194	1,194	1,194	-80.78%
Fringes Benefits Subtotal:		103,427	114,569	90,236	96,703	86,792	86,792	86,792	-10.25%
Total Labor:		277,165	289,083	269,491	280,161	272,683	272,683	272,683	-2.67%
Travel:									
Registration Tuition	52001	300	250	325	375	340	340	340	-9.33%
Automobile Allowance	52002	447	261	396	416	300	300	300	-27.95%
Lodging	52006	668	420	630	630	630	630	630	0.00%
Travel Subtotal:		1,415	931	1,351	1,421	1,270	1,270	1,270	-10.65%
Total Travel:		1,415	931	1,351	1,421	1,270	1,270	1,270	-10.65%
Office:									
Office Supplies	53000	690	509	344	1,000	1,000	1,000	1,000	0.00%
Stationery and Forms	53001	2,914	1,678	1,041	1,600	2,500	2,500	2,500	56.25%
Printing Supplies	53002	698	836	1,410	1,000	1,000	1,000	1,000	0.00%
Postage and Box Rent	53004	1	1	0	0	1,500	1,500	1,500	100.00%
Computer Software	53006	0	5,000	35,000	5,000	5,000	5,000	5,000	0.00%
Telephone	53008	1,018	662	303	300	300	300	300	0.00%
Office Subtotal:		5,320	8,686	38,098	8,900	11,300	11,300	11,300	26.97%

Winnebago County Budget Detail - 2014

Description	Object	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Request	2014 Executive	2014 Adopted	% Change From Prior Yr Adopted
009 - Treasurer									
Operating:									
Membership Dues	53502	100	100	100	100	100	100	100	0.00%
Publish Legal Notices	53503	16,791	13,108	476	15,000	25,000	25,000	25,000	66.67%
Small Equipment	53522	0	115	1,490	125	1,100	1,100	1,100	780.00%
Legal Fees	53530	271	327	0	250	250	250	250	0.00%
Tax Deed Expense	53531	2,735	7,300	13,714	6,000	10,000	10,000	10,000	66.67%
Other Operating Supplies	53533	0	3	0	0	0	0	0	0.00%
Operating Licenses Fees	53553	20	0	40	0	20	20	20	100.00%
Other Miscellaneous	53568	0	0	30	0	0	0	0	0.00%
Print Duplicate	73003	2,952	4,015	3,470	3,000	3,000	3,000	3,000	0.00%
Postage and Box Rent	73004	18,325	16,936	15,106	19,000	17,000	17,000	17,000	-10.53%
Operating Subtotal:		41,194	41,905	34,426	43,475	56,470	56,470	56,470	29.89%
Repairs & Maint:									
Maintenance Equipment	54022	0	119	324	150	400	400	400	166.67%
Equipment Repairs	74029	429	429	462	363	429	429	429	18.18%
Repairs & Maint Subtotal:		429	548	786	513	829	829	829	61.60%
Contractual Services:									
Accounting Auditing	55012	39,369	47,189	48,640	50,000	50,000	50,000	50,000	0.00%
Data Processing	55013	4,966	4,966	15,315	0	0	0	0	0.00%
Professional Service	55014	935	718	1,313	2,000	3,000	3,000	3,000	50.00%
Abstractor Services	55018	5,055	5,340	10,860	12,000	15,000	15,000	15,000	25.00%
Security Service	55028	10,024	9,880	9,563	11,000	11,000	11,000	11,000	0.00%
Other Contract Services	75030	53	60	90	60	60	60	60	0.00%
Contractual Services Subtotal:		60,403	68,153	85,781	75,060	79,060	79,060	79,060	5.33%
Insurance Expenses:									
Prop Liab Insurance	56000	20	0	40	0	20	20	20	100.00%
Prop Liab Insurance	76000	2,628	2,856	2,856	3,020	2,982	2,982	2,982	-1.26%
Insurance Expenses Subtotal:		2,648	2,856	2,896	3,020	3,002	3,002	3,002	-0.60%
Total Other Operating:		109,994	122,148	161,987	130,968	150,661	150,661	150,661	15.04%
Expense Total:		388,573	412,162	432,829	412,550	424,614	424,614	424,614	2.92%
Treasurer Net/(Levy):		1,000,855	997,403	1,059,209	623,950	621,586	721,586	721,586	15.65%

HUMAN RESOURCES & PAYROLL

General Fund – Organization: 1012
2014 BUDGET NARRATIVE

DEPARTMENT HEAD: Michael Collard
LOCATION: Winnebago County
112 Otter Avenue
Oshkosh, WI 54901

TELEPHONE: 232-3466

MISSION STATEMENT:

The Winnebago County Human Resources Department strives to provide effective and responsible human resources and labor relations services to other County departments through a comprehensive human resource program.

PROGRAM DESCRIPTION:

RECRUITMENT Coordinates position refill requests, recruits and advertises for open positions, collects and screens job applications, interviews and tests candidates for positions, assists department managers in hiring decisions, and issues offer letters.

LABOR RELATIONS Negotiates, interprets, and administers collective bargaining agreements in accordance with collective bargaining laws; processes grievances and work rule reviews.

ORGANIZATIONAL STUDIES Performs organizational studies for departments as needed to determine if changes can be made to gain operating efficiencies.

TRAINING Performs orientation sessions for new employees, coordinates the County's safety training program, collaborates on management training and ongoing group training programs on various topics.

PAYROLL PROCESSING Prepares payrolls, generates checks and maintain payroll records in accordance with State, Federal, and Internal Revenue Service requirements.

PAYROLL REPORTING Prepares labor distribution reports and Federal and State Payroll Tax reports.

BENEFITS ADMINISTRATION Administers group health plans, retirement program, social security, disability, deferred compensation, flexible benefits, retirement system contributions, and life insurance.

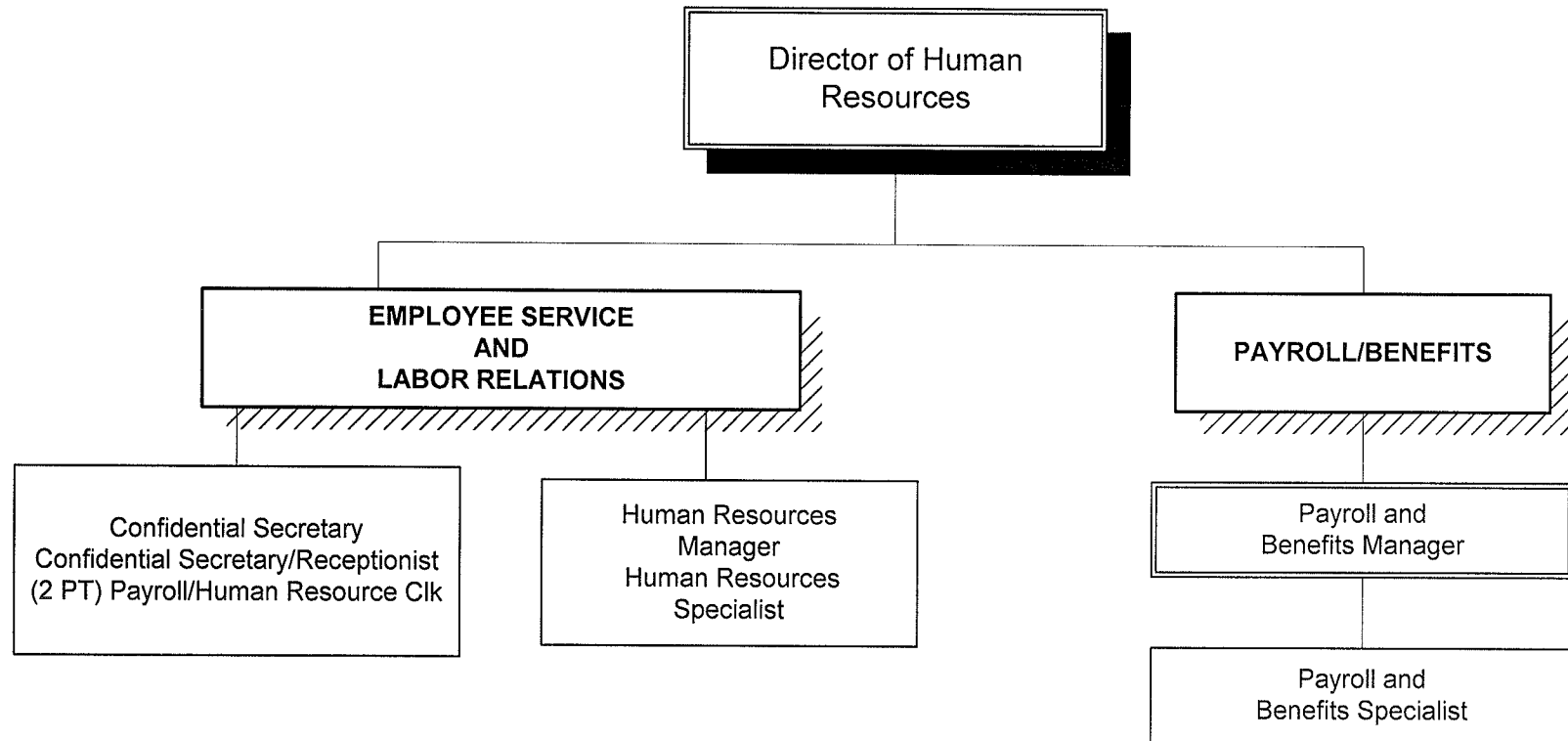
WORKERS COMPENSATION Manages self-funded program including budgeting, claims processing and payment approval, case management and litigation management through third-party partner.

SALARY ADMINISTRATION Designs and administers salary plans for represented and non-represented employees in all County departments.

BUDGETS Assists in the preparation of labor cost estimates for the annual budget, updates tables of organization for County departments, reviews new position requests, and assists in projecting costs for health and dental coverage, .

SAFETY Oversees administration of county-wide safety and safety training programs.

HUMAN RESOURCES



HUMAN RESOURCES & PAYROLL

**General Fund – Organization: 1012
2014 BUDGET NARRATIVE**

DEPARTMENT HEAD: Michael Collard
LOCATION: Winnebago County
112 Otter Avenue
Oshkosh, WI 54901

TELEPHONE: 232-3466

2013 ACCOMPLISHMENTS:

1. Implemented application tracking module in Munis program for Park View Health Center positions; evaluating options for expanding to all County positions.
2. Expanded wellness program, reorganized Wellness Committee, developed comprehensive wellness operational plan, and working toward Well Employer designation as part of Oshkosh Well City effort.
3. Implemented major changes to structure and design of health coverage plans projected to reduce 2013 health insurance costs by about \$1.3 million.
4. Continued active efforts through Safety Committee and by working with departments and loss control consultant to bring the County's safety efforts in line with best practices and in compliance with regulatory requirements.
5. Continue to monitor and analyze options in the health insurance market, particularly in light of provisions of the federal Affordable Care Act, to find the best value for the County and its employees.
6. Provided service to many County departments in recruiting efforts, employee disciplinary problems, training, new position development, and table of organization changes.
7. Re-instituted Supervisory Roundtable program to provide improved training and idea-sharing opportunities to managers and supervisors in County departments.
8. Prepared and submitted new County human resource policies to be used in place of language formerly found in collective bargaining agreements.

2014 GOALS & OBJECTIVES:

- 1. Continue managing the County's position in collective bargaining in light of legal developments, coordinate any needed representation elections, and negotiate total base wage increases as appropriate and in the County's best interests.**
- 2. Develop the best possible options for employee health and dental coverage for 2014 in order to provide value to employees while controlling cost increases.**
- 3. Improve communications generally between the Human Resources Department and managers, supervisors, and general employees in other County departments.**
- 4. Implement on-line job application management for all County positions; improve and streamline work flow for recruiting and for other personnel actions.**
- 5. Evaluate employee compensation plans and develop strategy to update compensation system for all employee groups.**
- 6. Evaluate employee benefits and related policies and propose changes to make benefit rules more consistent among employee groups.**
- 7. Improve training opportunities offered to departmental supervisors and managers, and institute a regular schedule of training sessions.**
- 8. Create an environment which promotes positive employee relations, ensures equal opportunity, and provides outstanding customer service.**

HUMAN RESOURCES & PAYROLL

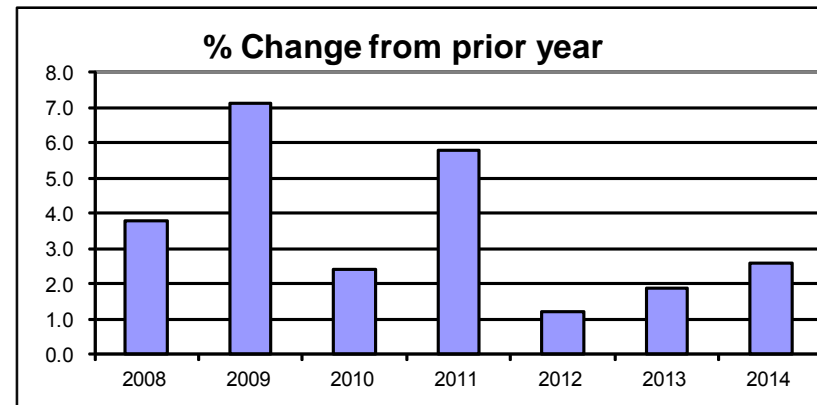
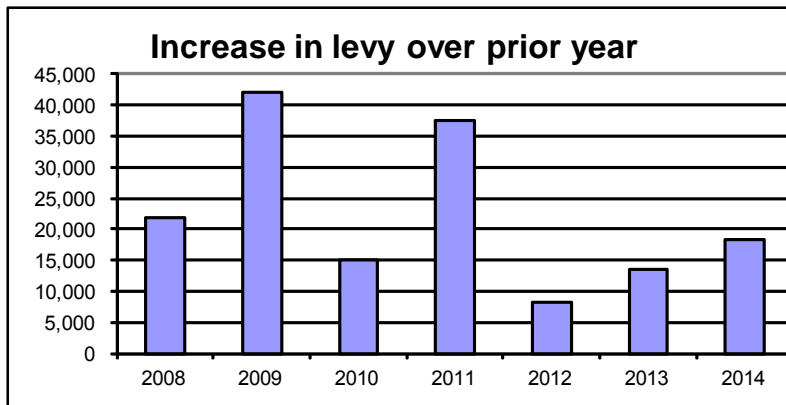
2014 BUDGET NARRATIVE HIGHLIGHTS

DEPARTMENT STAFFING:

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Full Time	11	10	10	10	10	9	8	8	7	7
Part Time	0	0	0	0	0	0	0	0	2	2
Total	11	10	10	10	10	9	8	8	9	9

There is no change in the department staffing table for 2014.

COUNTY LEVY: The tax levy for 2014 is \$724,139, an increase of \$18,353 or 2.6% over 2013.



SIGNIFICANT CHANGES FROM 2013 ADOPTED - Human Resources

Account	Amount	Description
Significant changes from 2013		
Tax Levy 2013	\$ 705,786	
Revenue Changes - impact on levy:		
None	-	
Expense Changes - impact on levy:		
WI Retirement	3,617	This is due to a combination of more wages, higher Wisconsin Retirement rate and more accurate estimating.
Other small changes		
	14,736	This is a combination of small increases and decreases to revenue and expense accounts.
Tax Levy 2014	\$ 724,139	

Financial Summary Human Resources

Items	2013 8-Month Actual	2013 12-Month Estimate	2013 Adopted Budget	2013 Adjusted Budget	2014 Adopted Budget
Total Revenues	15,999	26,450	26,100	26,100	26,100
Labor	408,092	626,645	623,964	623,964	639,385
Travel	1,023	2,934	4,105	4,105	4,085
Capital	-	-	-	-	-
Other Expenditures	58,114	106,760	103,817	113,817	106,769
Total Expenditures	467,229	736,339	731,886	741,886	750,239
Levy Before Adjustments	451,230	709,889	705,786	715,786	724,139
Adjustments	-	-	-	-	-
Net Levy After Adjustments	451,230	709,889	705,786	715,786	724,139

Winnebago County **Budget Detail - 2014**

Description	Object	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Request	2014 Executive	2014 Adopted	% Change From Prior Yr Adopted
012 - Human Resources									
Revenue									
Public Services:									
Forms Copies Etc	45003	116	148	295	100	100	100	100	0.00%
Public Services Subtotal:		116	148	295	100	100	100	100	0.00%
Interfund Revenue:									
Professional Services	63002	23,004	24,996	26,000	26,000	26,000	26,000	26,000	0.00%
Interfund Revenue Subtotal:		23,004	24,996	26,000	26,000	26,000	26,000	26,000	0.00%
Total Operating Revenue:		23,120	25,144	26,295	26,100	26,100	26,100	26,100	0.00%
Misc Revenues:									
Other Miscellaneous Revenues	48109	(0)	140	(0)	(0)	(0)	(0)	(0)	0.00%
Misc Revenues Subtotal:		(0)	140	(0)	(0)	(0)	(0)	(0)	0.00%
Total Non-Operating Revenue:		(0)	140	(0)	(0)	(0)	(0)	(0)	0.00%
Revenue Total:		23,120	25,284	26,295	26,100	26,100	26,100	26,100	0.00%
Expense									
Wages:									
Regular Pay	51100	383,715	427,743	410,559	443,286	458,290	458,290	458,290	3.38%
Overtime	51105	0	18	92	0	0	0	0	0.00%
Wages Subtotal:		383,715	427,762	410,651	443,286	458,290	458,290	458,290	3.38%
Fringes Benefits:									
FICA Medicare	51200	171,946	185,900	29,029	31,883	33,213	33,213	33,213	4.17%
Health Insurance	51201	0	0	97,130	110,379	105,458	105,458	105,458	-4.46%
Dental Insurance	51202	0	0	6,288	6,777	7,006	7,006	7,006	3.38%
Workers Compensation	51203	0	0	978	817	418	418	418	-48.84%
WI Retirement	51206	0	0	23,757	28,370	31,987	31,987	31,987	12.75%
Fringe Benefits Other	51207	0	0	2,160	2,452	3,013	3,013	3,013	22.88%
Fringes Benefits Subtotal:		171,946	185,900	159,343	180,678	181,095	181,095	181,095	0.23%
Total Labor:		555,662	613,661	569,994	623,964	639,385	639,385	639,385	2.47%

Winnepago County **Budget Detail - 2014**

Description	Object	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Request	2014 Executive	2014 Adopted	% Change From Prior Yr Adopted
012 - Human Resources									
Travel:									
Registration Tuition	52001	912	420	827	1,280	1,320	1,320	1,320	3.13%
Automobile Allowance	52002	226	1,762	1,049	2,000	1,995	1,995	1,995	-0.25%
Meals	52005	0	80	5	150	140	140	140	-6.67%
Lodging	52006	70	0	219	650	630	630	630	-3.08%
Other Travel Exp	52007	0	0	0	25	0	0	0	-100.00%
Travel Subtotal:		1,208	2,262	2,100	4,105	4,085	4,085	4,085	-0.49%
Total Travel:		1,208	2,262	2,100	4,105	4,085	4,085	4,085	-0.49%
Office:									
Office Supplies	53000	2,168	1,447	1,409	2,100	2,500	2,500	2,500	19.05%
Stationery and Forms	53001	912	566	968	1,400	1,400	1,400	1,400	0.00%
Printing Supplies	53002	1,407	1,069	1,211	1,250	1,250	1,250	1,250	0.00%
Postage and Box Rent	53004	59	62	358	55	55	55	55	0.00%
Telephone	53008	1,918	1,826	728	1,240	1,240	1,240	1,240	0.00%
Wireless	53012	0	302	472	300	420	420	420	40.00%
Office Subtotal:		6,464	5,271	5,146	6,345	6,865	6,865	6,865	8.20%
Operating:									
Advertising	53500	12,810	5,183	7,763	9,000	8,000	8,000	8,000	-11.11%
Subscriptions	53501	95	95	95	120	500	500	500	316.67%
Membership Dues	53502	25	896	1,144	800	1,035	1,035	1,035	29.38%
Food	53520	0	74	45	75	75	75	75	0.00%
Small Equipment	53522	111	0	353	300	300	300	300	0.00%
Other Operating Supplies	53533	0	0	115	0	0	0	0	0.00%
Operating Licenses Fees	53553	0	0	40	0	0	0	0	0.00%
Print Duplicate	73003	5,413	7,050	8,035	4,550	6,000	6,000	6,000	31.87%
Postage and Box Rent	73004	5,758	4,346	6,083	5,475	4,350	4,350	4,350	-20.55%
Operating Subtotal:		24,212	17,644	23,674	20,320	20,260	20,260	20,260	-0.30%
Repairs & Maint:									
Maintenance Equipment	54022	0	286	754	400	400	400	400	0.00%
Equipment Repairs	54029	78	736	756	750	825	825	825	10.00%
Equipment Repairs	74029	363	363	363	429	594	594	594	38.46%
Repairs & Maint Subtotal:		441	1,385	1,873	1,579	1,819	1,819	1,819	15.20%

**Winnebago County
Budget Detail - 2014**

Description	Object	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Request	2014 Executive	2014 Adopted	% Change From Prior Yr Adopted
012 - Human Resources									
Contractual Services:									
Medical and Dental	55000	3,758	1,837	1,639	2,000	2,000	2,000	2,000	0.00%
Data Processing	55013	48,304	55,034	44,390	50,402	52,731	52,731	52,731	4.62%
Professional Service	55014	29,095	2,933	23,825	21,000	21,000	21,000	21,000	0.00%
Contractual Services Subtotal:		81,157	59,804	69,854	73,402	75,731	75,731	75,731	3.17%
Insurance Expenses:									
Prop Liab Insurance	56000	0	0	40	0	0	0	0	0.00%
Stop Loss Insurance Premium	56001	60	0	0	0	0	0	0	0.00%
Prop Liab Insurance	76000	1,548	1,656	1,920	2,171	2,094	2,094	2,094	-3.55%
Insurance Expenses Subtotal:		1,608	1,656	1,960	2,171	2,094	2,094	2,094	-3.55%
Total Other Operating:		113,882	85,759	102,506	103,817	106,769	106,769	106,769	2.84%
Expense Total:		670,752	701,683	674,600	731,886	750,239	750,239	750,239	2.51%
Human Resources Net/(Levy):		(647,631)	(676,399)	(648,305)	(705,786)	(724,139)	(724,139)	(724,139)	2.60%

SIGNIFICANT CHANGES FROM 2013 ADOPTED - Employee Health & Wellness

Account	Amount	Description
Significant changes from 2013		
Tax Levy 2013	\$ -	
Revenue Changes - impact on levy:		
None	-	
Expense Changes - impact on levy:		
Educational Training	10,000	This is a new cost center being set up for 2014 to separate costs associated with county-wide health and wellness programs from the Human Resources regular operating items.
Medical Supplies	10,000	
Professional Service	111,800	
Health Assessments	24,764	
Other small changes		
	-	This is a combination of small increases and decreases to revenue and expense accounts.
Tax Levy 2014	\$ 156,564	

Financial Summary

Employee Health and Wellness

Items	2013 8-Month Actual	2013 12-Month Estimate	2013 Adopted Budget	2013 Adjusted Budget	2014 Adopted Budget
Total Revenues	-	-	-	-	-
Labor	-	-	-	-	-
Travel	-	-	-	-	-
Capital	-	-	-	-	-
Other Expenditures	-	-	-	-	156,564
Total Expenditures	-	-	-	-	156,564
Levy Before Adjustments	-	-	-	-	156,564
Adjustments	-	-	-	-	-
Net Levy After Adjustments	-	-	-	-	156,564

**Winnebago County
Budget Detail - 2014**

Description	Object	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Request	2014 Executive	2014 Adopted	% Change From Prior Yr Adopted
013 - Employee Health and Wellness									
Expense									
Operating:									
Education Training	53513	0	0	0	0	10,000	10,000	10,000	100.00%
Medical Supplies	53524	0	0	0	0	10,000	10,000	10,000	100.00%
Operating Subtotal:		0	0	0	0	20,000	20,000	20,000	100.00%
Contractual Services:									
Professional Service	55014	0	0	0	0	111,800	24,764	24,764	100.00%
Health Assessments	55074	0	0	0	0	24,764	111,800	111,800	100.00%
Contractual Services Subtotal:		0	0	0	0	136,564	136,564	136,564	100.00%
Total Other Operating:		0	0	0	0	156,564	156,564	156,564	100.00%
Expense Total:		0	0	0	0	156,564	156,564	156,564	100.00%
Employee Health and Wellness Net/(Levy):		0	0	0	0	(156,564)	(156,564)	(156,564)	100.00%

WORKERS COMPENSATION FUND

2014 BUDGET NARRATIVE

HIGHLIGHTS

The County self insures for workers compensation and it is accounted for through an internal service fund. An internal service fund is used to account for the financing of goods or services provided by one department to other departments on a cost-reimbursement basis.

FUND MANAGEMENT:

The fund is managed jointly by the Human Resources Director and Finance Director. The Human Resources Department administers claims. The Finance Department administers the general finances and reviews fund reserves for propriety. Other functions such as purchase of stop-loss insurance, aggregate and deductible limits for the fund are reviewed jointly.

SUMMARY OF ACTIVITY 2014:

The fund shows a budget deficit for 2014 of \$340,881, a decrease of \$352,904, or 2,935.2% under 2013. Funds are maintained to handle any unexpected large claims that we may have to pay up to our stop loss amount. The stop loss for this fund is \$400,000 per occurrence, at which time our excess insurance takes over. We have been trying to maintain enough in fund reserves to cover several unanticipated large losses in a single year.

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 2013 ADOPTED - Workers Comp Insurance

Account	Effect on Surplus Increase (Decrease)	Total	Description
Significant changes from 2013			
2013 Budgeted Surplus (Deficit)		\$ 12,023	
Significant changes to revenues:			
Insurance Charges	(693,025)		Decrease based on lower WC premiums, prior year actuals, and reduce fund balance.
Interest Investments	6,644		Increase due to higher cash balance to invest. Also slightly better earnings rates due to shifting from low yielding CD's to higher yielding Federal Agencies.
Significant changes to expenses:			
Health Insurance	(3,688)		The change in health insurance expense is due to several factors: The 2013 budgets were put together before we had settled on a plan for 2013. They were our best estimate at the time. With major changes to the health insurance plan, and changes in enrollment, there are wide swings in the budget from 2013 to 2014.
Legal Services	(5,000)		Decrease based on prior year history.
Professional Services	(5,000)		Decrease based on prior year history.
Management Services	(11,500)		Decrease based on projected actual need for 2013.
Stop Loss Insurance Premium	8,000		Increase based on stop loss market growth and increasing costs.
Claim Payments	(315,000)		Decrease based on favorable experience and prior years overbudgeting.
Other small changes			
	1,289		This is a combination of small increases and decreases to revenue and expense accounts.
2014 Budgeted Surplus (Deficit)		\$ (340,881)	

Financial Summary

Workers Compensation Insurance

Items	2013 8-Month Actual	2013 12-Month Estimate	2013 Adopted Budget	2013 Adjusted Budget	2014 Adopted Budget
Total Revenues	764,488	1,062,308	1,055,644	1,055,644	369,263
Labor	22,208	34,435	38,271	38,271	35,244
Travel	-	400	900	900	900
Capital	-	-	-	-	-
Other Expenditures	410,055	677,934	1,004,450	1,016,473	674,000
Total Expenditures	432,263	712,769	1,043,621	1,055,644	710,144
Levy Before Adjustments	(332,225)	(349,539)	(12,023)	-	340,881
Adjustments	332,225	349,539	12,023	-	(340,881)
Net Levy After Adjustments	-	-	-	-	-

Winnebago County Budget Detail - 2014

Description	Object	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Request	2014 Executive	2014 Adopted	% Change From Prior Yr Adopted
630 - Workers Comp Insurance									
Revenue									
Interfund Revenue:									
Insurance Charges	63001	1,064,880	186,804	730,007	1,027,644	334,619	334,619	334,619	-67.44%
Interfund Revenue Subtotal:		1,064,880	186,804	730,007	1,027,644	334,619	334,619	334,619	-67.44%
Total Operating Revenue:									
		1,064,880	186,804	730,007	1,027,644	334,619	334,619	334,619	-67.44%
Interest:									
Interest Investments	48000	57,492	37,141	34,644	28,000	34,644	34,644	34,644	23.73%
Interest Subtotal:		57,492	37,141	34,644	28,000	34,644	34,644	34,644	23.73%
Total Non-Operating Revenue:									
		57,492	37,141	34,644	28,000	34,644	34,644	34,644	23.73%
Revenue Total:									
		1,122,372	223,946	764,651	1,055,644	369,263	369,263	369,263	-65.02%
Expense									
Wages:									
Regular Pay	51100	22,922	23,265	23,847	24,085	24,882	24,882	24,882	3.31%
Wages Subtotal:		22,922	23,265	23,847	24,085	24,882	24,882	24,882	3.31%
Fringes Benefits:									
FICA Medicare	51200	6,551	9,881	9,347	1,842	1,813	1,813	1,813	-1.57%
Health Insurance	51201	0	0	0	9,977	6,289	6,289	6,289	-36.96%
Dental Insurance	51202	0	0	0	817	363	363	363	-55.57%
Workers Compensation	51203	0	0	0	50	23	23	23	-54.00%
WI Retirement	51206	0	0	0	1,500	1,737	1,737	1,737	15.80%
Fringe Benefits Other	51207	0	0	0	0	137	137	137	100.00%
Fringes Benefits Subtotal:		6,551	9,881	9,347	14,186	10,362	10,362	10,362	-26.96%

**Winnebago County
Budget Detail - 2014**

Description	Object	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Request	2014 Executive	2014 Adopted	% Change From Prior Yr Adopted
630 - Workers Comp Insurance									
Total Labor:		29,472	33,146	33,194	38,271	35,244	35,244	35,244	-7.91%
Travel:									
Registration Tuition	52001	0	20	20	400	400	400	400	0.00%
Automobile Allowance	52002	100	82	0	500	500	500	500	-0.02%
Travel Subtotal:		100	102	20	900	900	900	900	-0.01%
Total Travel:		100	102	20	900	900	900	900	-0.01%
Office:									
Print Duplicate	53003	0	0	0	50	25	25	25	-50.00%
Office Subtotal:		0	0	0	50	25	25	25	-50.00%
Operating:									
Subscriptions	53501	207	519	395	225	400	400	400	77.78%
Membership Dues	53502	120	120	120	175	175	175	175	0.00%
Small Equipment	53522	0	0	0	2,100	2,100	2,100	2,100	0.00%
Medical Supplies	53524	242	25	0	800	800	800	800	0.00%
Print Duplicate	73003	0	0	0	100	0	0	0	-100.00%
Operating Subtotal:		569	664	515	3,400	3,475	3,475	3,475	2.21%
Contractual Services:									
Medical and Dental	55000	4,181	4,180	1,153	4,500	4,500	4,500	4,500	0.00%
Legal Services	55001	13,235	11,927	22,319	30,000	25,000	25,000	25,000	-16.67%
Professional Service	55014	52,611	34,009	32,764	40,000	35,000	35,000	35,000	-12.50%
Management Services	55020	40,585	41,555	40,221	49,500	38,000	38,000	38,000	-23.23%
Administration Fee	55037	10,378	18,686	19,215	22,000	20,000	20,000	20,000	-9.09%
Contractual Services Subtotal:		120,991	110,356	115,672	146,000	122,500	122,500	122,500	-16.10%

**Winnebago County
Budget Detail - 2014**

Description	Object	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Request	2014 Executive	2014 Adopted	% Change From Prior Yr Adopted
630 - Workers Comp Insurance									
Insurance Expenses:									
Stop Loss Insurance Premium	56001	52,588	100,387	2,163	55,000	63,000	63,000	63,000	14.55%
Claim Payments	56002	(137,142)	481,517	10,551	800,000	485,000	485,000	485,000	-39.38%
Insurance Recoveries	56003	(179,900)	0	0	0	0	0	0	0.00%
Insurance Expenses Subtotal:		(264,454)	581,904	12,714	855,000	548,000	548,000	548,000	-35.91%
Total Other Operating:		(142,894)	692,925	128,901	1,004,450	674,000	674,000	674,000	-32.90%
Expense Total:		(113,322)	726,172	162,114	1,043,621	710,144	710,144	710,144	-31.95%
Workers Comp Insurance									
Surplus / (Deficit):		1,235,694	(502,226)	602,536	12,023	(340,881)	(340,881)	(340,881)	-2,935.24%

NOTE: There is no tax levy for the Workers Comp Insurance Fund. The fund recoups its costs through charges to Winnebago County Departments.

SELF FUNDED HEALTH INSURANCE

2014 BUDGET NARRATIVE HIGHLIGHTS

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

The County is no longer self insured for health insurance. The fund balance is being retained because there is a possibility that we may convert to a self insured program in the near future. Some of this is dependent on the new Affordable Care Act and implications of the act on Winnebago County.

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 2013 ADOPTED - Self Funded Health Insurance

Account	Effect on Surplus Increase (Decrease)	Total	Description
Significant changes from 2013			
2013 Budgeted Surplus		\$ (2,653,000)	
Revenue Changes - affect on surplus:			
Interest Investments	(22,000)		Decrease based on the closure of the Self Funded Health Insurance plan.
Expense Changes - affect on surplus:			
Administration Fee	(75,000)		Decrease based on the closure of the Self Funded Health Insurance plan.
Claim Payments	(2,600,000)		Decrease based on the closure of the Self Funded Health Insurance plan.
2014 Budgeted (deficit)		-	

Financial Summary Self Funded Health Insurance

Items	2013 8-Month Actual	2013 12-Month Estimate	2013 Adopted Budget	2013 Adjusted Budget	2014 Adopted Budget
Total Revenues	(15,493)	61,078	22,000	22,000	-
Labor	-	-	-	-	-
Travel	-	-	-	-	-
Capital	-	-	-	-	-
Other Expenditures	54,888	95,000	2,675,000	22,000	-
Total Expenditures	54,888	95,000	2,675,000	22,000	-
Levy Before Adjustments	70,381	33,922	2,653,000	-	-
Adjustments	(70,381)	(33,922)	(2,653,000)	-	-
Net Levy After Adjustments	-	-	-	-	-

**Winnebago County
Budget Detail - 2014**

Description	Object	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Request	2014 Executive	2014 Adopted	% Change From Prior Yr Adopted
650 - Health Insurance Self Funded									
Revenue									
Public Services:									
Insurance Charges	45067	264,597	265,433	198,627	(0)	(0)	(0)	(0)	0.00%
Public Services Subtotal:		264,597	265,433	198,627	(0)	(0)	(0)	(0)	0.00%
Interfund Revenue:									
Insurance Charges	63001	5,374,679	5,625,142	3,068,400	(0)	(0)	(0)	(0)	0.00%
Interfund Revenue Subtotal:		5,374,679	5,625,142	3,068,400	(0)	(0)	(0)	(0)	0.00%
Total Operating Revenue:		5,639,276	5,890,575	3,267,026	(0)	(0)	(0)	(0)	0.00%
Interest:									
Interest Investments	48000	40,163	27,736	22,699	22,000	(0)	(0)	(0)	-100.00%
Interest Subtotal:		40,163	27,736	22,699	22,000	(0)	(0)	(0)	-100.00%
Total Non-Operating Revenue:		40,163	27,736	22,699	22,000	(0)	(0)	(0)	-100.00%
Revenue Total:		5,679,439	5,918,311	3,289,725	22,000	(0)	(0)	(0)	-100.00%
Expense									
Contractual Services:									
Administration Fee	55037	146,471	146,480	130,904	75,000	0	0	0	-100.00%
Contractual Services Subtotal:		146,471	146,480	130,904	75,000	0	0	0	-100.00%
Insurance Expenses:									
Stop Loss Insurance Premium	56001	492,946	530,834	407,131	0	0	0	0	0.00%
Claim Payments	56002	3,732,660	4,528,758	3,320,966	2,600,000	0	0	0	-100.00%
Insurance Expenses Subtotal:		4,225,606	5,059,592	3,728,097	2,600,000	0	0	0	-100.00%
Total Other Operating:		4,372,077	5,206,072	3,859,001	2,675,000	0	0	0	-100.00%
Expense Total:		4,372,077	5,206,072	3,859,001	2,675,000	0	0	0	-100.00%
Health Insurance Self Funded									
Net Surplus / (Deficit):		1,307,362	712,239	(569,276)	(2,653,000)	(0)	(0)	(0)	-100.00%

SELF FUNDED DENTAL INSURANCE

2014 BUDGET NARRATIVE HIGHLIGHTS

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

Premiums are charged to departments based on employees enrolled in the program. Those premiums are included in each departments budgeted fringe benefit expense for the year.

The plan is administered by a third party administrator so there is no County staff assigned solely to this activity.

Summary of Fund Activity:

The fund has been budgeted to create neither a surplus nor deficit for 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 2013 ADOPTED - Self Funded Dental Insurance

Account	Effect on Surplus Increase (Decrease)	Total	Description
Significant changes from 2013			
2013 Budgeted Surplus (Deficit)		\$ -	
Revenue Changes - affect on surplus:			
Insurance Charges	103,647		Increase based on the redirection of employee share of premiums from Insurance Charges-interfund.
Insurance Charges - interfund	29,919		Increase based on the expected enrollment increases due to changes in benefit plans, budgeting for open positions at family rates, and inflationary increases in claims.
Expense Changes - affect on surplus:			
Administration Fees	8,393		Increase based on the number of projected enrollees and the contracted administrative fee per enrollee.
Claim Payments	125,673		Increase based on the expected enrollment increases due to changes in benefit plans, budgeting for open positions at family rates, and inflationary increases in claims.
Other small changes			
	500		This is a combination of small increases and decreases to revenue and expense accounts.
2014 Budgeted Surplus		-	

Financial Summary Self Funded Dental Insurance

Items	2013 8-Month Actual	2013 12-Month Estimate	2013 Adopted Budget	2013 Adjusted Budget	2014 Adopted Budget
Total Revenues	508,750	889,295	692,500	692,500	826,566
Labor	-	-	-	-	-
Travel	-	-	-	-	-
Capital	-	-	-	-	-
Other Expenditures	507,232	767,062	692,500	692,500	826,566
Total Expenditures	507,232	767,062	692,500	692,500	826,566
Levy Before Adjustments	(1,518)	(122,233)	-	-	-
Adjustments	1,518	122,233	-	-	-
Net Levy After Adjustments	-	-	-	-	-

Winnebago County Budget Detail - 2014

Description	Object	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Request	2014 Executive	2014 Adopted	% Change From Prior Yr Adopted
660 - Dental Insurance Self Funded									
Revenue									
Public Services:									
Insurance Charges	45067	5,972	5,522	7,479	5,000	5,000	108,647	108,647	2,072.94%
Public Services Subtotal:		5,972	5,522	7,479	5,000	5,000	108,647	108,647	2,072.94%
Interfund Revenue:									
Insurance Charges	63001	543,299	632,284	696,646	687,000	825,649	716,919	716,919	4.36%
Interfund Revenue Subtotal:		543,299	632,284	696,646	687,000	825,649	716,919	716,919	4.36%
Total Operating Revenue:		549,270	637,807	704,124	692,000	830,649	825,566	825,566	19.30%
Interest:									
Interest Investments	48000	3,816	1,782	879	500	1,000	1,000	1,000	100.00%
Interest Subtotal:		3,816	1,782	879	500	1,000	1,000	1,000	100.00%
Total Non-Operating Revenue:		3,816	1,782	879	500	1,000	1,000	1,000	100.00%
Revenue Total:		553,086	639,589	705,003	692,500	831,649	826,566	826,566	19.36%
Expense									
Contractual Services:									
Administration Fee	55037	40,647	41,467	42,605	41,500	49,893	49,893	49,893	20.22%
Contractual Services Subtotal:		40,647	41,467	42,605	41,500	49,893	49,893	49,893	20.22%
Insurance Expenses:									
Claim Payments	56002	607,318	629,549	670,831	651,000	781,756	776,673	776,673	19.30%
Insurance Expenses Subtotal:		607,318	629,549	670,831	651,000	781,756	776,673	776,673	19.30%
Total Other Operating:		647,965	671,016	713,436	692,500	831,649	826,566	826,566	19.36%
Expense Total:		647,965	671,016	713,436	692,500	831,649	826,566	826,566	19.36%
Dental Insurance Self Funded									
Net Surplus / (Deficit):		(94,879)	(31,427)	(8,433)	(0)	(0)	(0)	(0)	0.00%

FINANCE

General Fund – Organization: 1015 and 1019 2014 BUDGET NARRATIVE

DEPARTMENT HEAD: Charles L. Orenstein, CPA
LOCATION: Winnebago County
112 Otter Avenue
Oshkosh, WI 54901

TELEPHONE: 232-3443

MISSION STATEMENT:

To provide financial information that is both timely and useful to County management and the general public.

To procure equipment, supplies, and services for the County at the best possible quality and price.

PROGRAM DESCRIPTION:

ACCOUNTS PAYABLE Receive and pay all obligations of the County. Maintain detailed records of outstanding payable balances.

ACCOUNTS RECEIVABLE Record all receipts of the County, prepare billings, customer and client statements, perform collections of past due accounts, and report on balances, and aging.

FIXED ASSETS Maintain records of all fixed assets of the County. Record depreciation of assets and record transfers and disposals of fixed assets. Maintain records and reconcile to actual assets by doing occasional fixed asset inventories.

FINANCIAL REPORTING Prepare monthly and annual financial reports on the County's financial position and results of operations.

GRANT REPORTING Prepare grant reports for various departments.

AUDIT Coordinate the year end audit, close the County's books, prepare all audit schedules for the auditors and prepare the County's Comprehensive Annual Financial Report.

INTERNAL AUDIT Perform internal audits of departments with cash handling functions.

BUDGET Coordinate and prepare the annual budget for the County Executive.

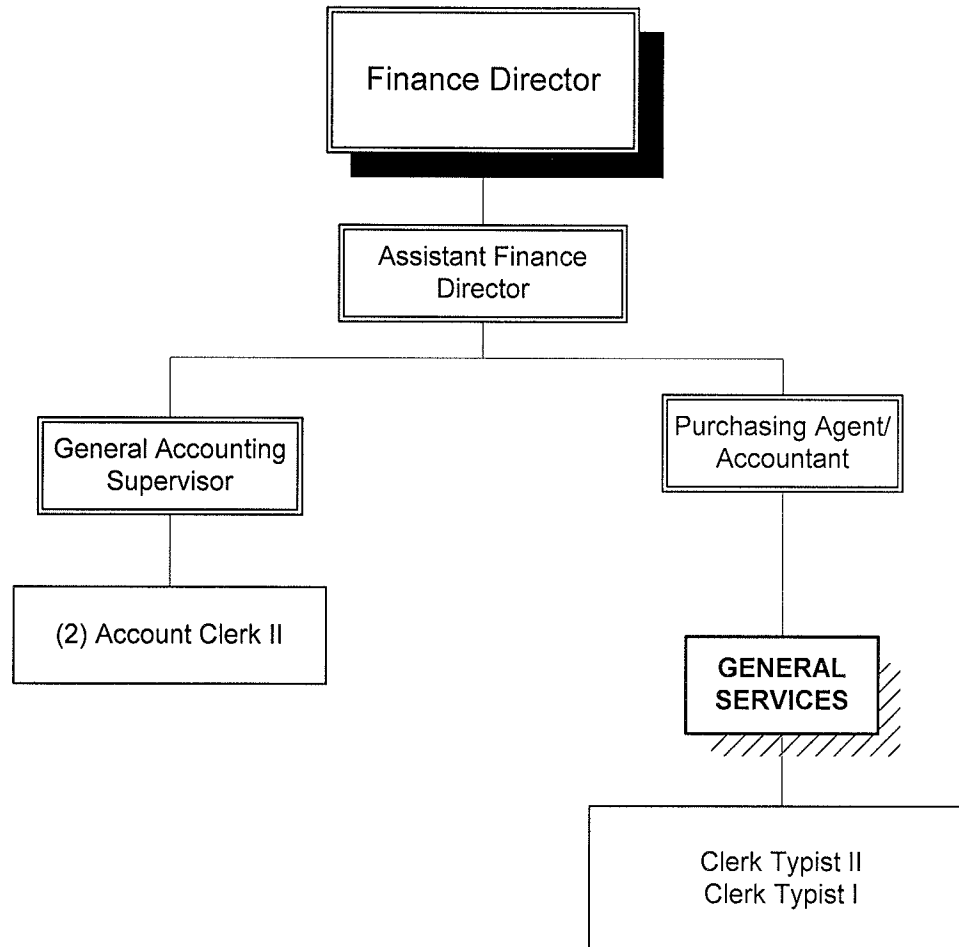
BONDING Coordinate the issuance of County debt with the financial advisors, bond counsel, and rating agency.

CAPITAL IMPROVEMENTS PROGRAM Coordinate and prepare the annual update to the County Capital Improvements - 5 Year Plan.

PURCHASING Identify items and sources, obtain pricing quotes and sealed bids for commodities required by the County. Monitor purchase documents prepared by departments for compliance with County purchasing procedures. Provide technical assistance to departments regarding equipment requirements and purchasing procedures.

INVESTMENTS Invest all County funds ensuring minimum risk and maturity, as funds are needed.

FINANCE



FINANCE

General Fund – Organization: 1015 and 1019 2014 BUDGET NARRATIVE

DEPARTMENT HEAD: Charles L. Orenstein, CPA
LOCATION: Winnebago County
112 Otter Avenue
Oshkosh, WI 54901

TELEPHONE: 232-3443

2013 ACCOMPLISHMENTS:

1. Obtained an unqualified opinion on the 2012 CAFR.
2. Worked with Tyler / Munis to get income statement and budget detail reports corrected so they work properly with version 10.2
3. Updated our fixed asset accounting software to a newer version.

2014 GOALS & OBJECTIVES:

1. Continue to obtain an unqualified opinion on our annual financial statements (Comprehensive Annual Financial Report – CAFR).
2. Continue to perform our departments programs in a timely, accurate and efficient manor.
3. Make documents such as the budget book, annual CAFR, Capital improvements plan document available in PDF format so that people that have portable devices like laptop computers and tablets can use them for viewing the documents instead of printing large amounts of paper.

FINANCE

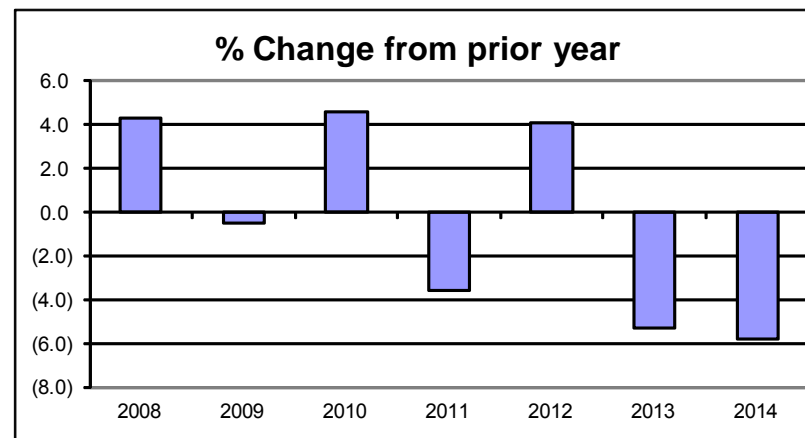
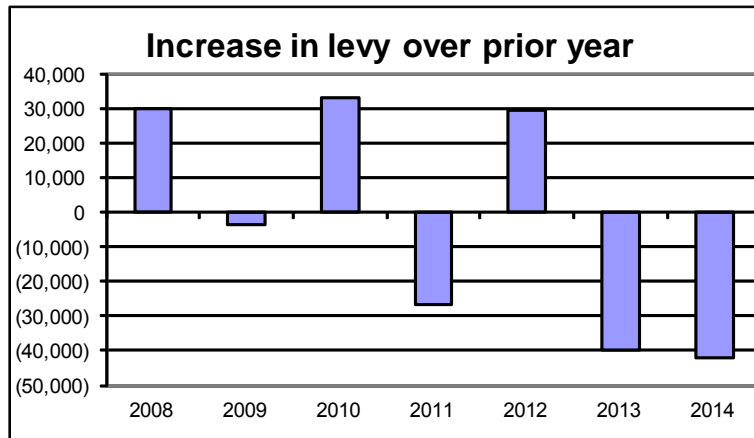
2014 BUDGET NARRATIVE HIGHLIGHTS

DEPARTMENT STAFFING:

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Full Time	8	8	8	8	8	8	7	7	6	6
Part Time	0	0	0	0	0	0	1	1	1	0
Total	8	8	8	8	8	8	8	8	7	6

There is a reduction of one part-time Account Clerk II position in the department staffing table in 2014.

COUNTY LEVY: The tax levy for 2014 is \$676,522, a decrease of \$42,003 or 5.8% under 2013.



SIGNIFICANT CHANGES FROM 2013 ADOPTED - Finance

Account	Amount	Description
Significant changes from 2013		
Tax Levy 2013	\$ 718,525	
Revenue Changes - impact on levy:		
None	-	
Expense Changes - impact on levy:		
Regular Pay	(26,951)	Decrease based on the elimination of one (1) part-time account clerk position.
Health Insurance	(8,136)	The change in health insurance expense is due to several factors: The 2013 budgets were put together before we had settled on a plan for 2013. They were our best estimate at the time. With major changes to the health insurance plan, and changes in enrollment, there are wide swings in the budget from 2013 to 2014.
Other small changes		
	(6,916)	This is a combination of small increases and decreases to revenue and expense accounts.
Tax Levy 2014	\$ 676,522	

Financial Summary Finance

Items	2013 8-Month Actual	2013 12-Month Estimate	2013 Adopted Budget	2013 Adjusted Budget	2014 Adopted Budget
Total Revenues	26,950	45,500	45,500	45,500	45,500
Labor	326,156	515,138	550,536	550,536	512,258
Travel	2,946	5,724	4,005	6,505	5,765
Capital	-	-	-	-	-
Other Expenditures	171,812	201,031	209,484	209,484	203,999
Total Expenditures	500,914	721,893	764,025	766,525	722,022
Levy Before Adjustments	473,964	676,393	718,525	721,025	676,522
Adjustments	-	-	-	-	-
Net Levy After Adjustments	473,964	676,393	718,525	721,025	676,522

**Winnebago County
Budget Detail - 2014**

Description	Object	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Request	2014 Executive	2014 Adopted	% Change From Prior Yr Adopted
015 - Finance									
Revenue									
Interfund Revenue:									
Professional Services	63002	7,404	8,004	9,000	9,500	9,500	9,500	9,500	0.00%
Financial Services	65083	30,000	32,496	34,500	36,000	36,000	36,000	36,000	0.00%
Interfund Revenue Subtotal:		37,404	40,500	43,500	45,500	45,500	45,500	45,500	0.00%
Total Operating Revenue:									
		37,404	40,500	43,500	45,500	45,500	45,500	45,500	0.00%
Revenue Total:									
		37,404	40,500	43,500	45,500	45,500	45,500	45,500	0.00%
Expense									
Wages:									
Regular Pay	51100	417,392	410,639	384,510	395,742	368,791	368,791	368,791	-6.81%
Temporary Employees	51101	698	0	1,887	2,000	2,000	2,000	2,000	0.00%
Overtime	51105	0	380	782	800	500	500	500	-37.50%
Wages Subtotal:		418,089	411,019	387,179	398,542	371,291	371,291	371,291	-6.84%
Fringes Benefits:									
FICA Medicare	51200	192,935	172,968	27,934	28,723	26,957	26,957	26,957	-6.15%
Health Insurance	51201	0	0	83,560	88,224	80,088	80,088	80,088	-9.22%
Dental Insurance	51202	0	0	5,032	5,545	5,316	5,316	5,316	-4.13%
Workers Compensation	51203	0	0	828	728	336	336	336	-53.85%
Unemployment Comp	51204	73	976	0	1,200	0	0	0	-100.00%
WI Retirement	51206	0	0	22,372	25,326	25,741	25,741	25,741	1.64%
Fringe Benefits Other	51207	0	0	2,225	2,248	2,529	2,529	2,529	12.50%
Fringes Benefits Subtotal:		193,007	173,945	141,950	151,994	140,967	140,967	140,967	-7.25%
Total Labor:									
		611,097	584,964	529,129	550,536	512,258	512,258	512,258	-6.95%

Winnepago County **Budget Detail - 2014**

Description	Object	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Request	2014 Executive	2014 Adopted	% Change From Prior Yr Adopted
015 - Finance									
Travel:									
Registration Tuition	52001	770	535	435	1,100	1,675	1,675	1,675	52.27%
Automobile Allowance	52002	684	786	528	1,705	1,290	1,290	1,290	-24.34%
Commercial Travel	52004	0	0	0	0	400	400	400	100.00%
Meals	52005	92	20	16	240	160	160	160	-33.33%
Lodging	52006	605	390	299	920	2,220	2,220	2,220	141.30%
Other Travel Exp	52007	0	0	4	20	0	0	0	-100.00%
Taxable Meals	52008	29	15	7	20	20	20	20	0.00%
Travel Subtotal:		2,180	1,745	1,289	4,005	5,765	5,765	5,765	43.95%
Total Travel:		2,180	1,745	1,289	4,005	5,765	5,765	5,765	43.95%
Office:									
Office Supplies	53000	410	427	340	490	390	390	390	-20.41%
Stationery and Forms	53001	2,359	1,156	796	1,240	1,200	1,200	1,200	-3.23%
Printing Supplies	53002	485	493	364	500	450	450	450	-10.00%
Postage and Box Rent	53004	41	18	29	45	45	45	45	0.00%
Computer Software	53006	0	180	0	150	150	150	150	0.00%
Telephone	53008	2,190	1,568	683	1,500	800	800	800	-46.67%
Office Subtotal:		5,484	3,843	2,212	3,925	3,035	3,035	3,035	-22.68%
Operating:									
Subscriptions	53501	812	252	619	850	596	596	596	-29.88%
Membership Dues	53502	1,525	1,370	592	1,460	1,365	1,365	1,365	-6.51%
Publish Legal Notices	53503	2,007	778	1,059	1,100	1,100	1,100	1,100	0.00%
Household Supplies	53516	0	10	8	45	50	0	0	-100.00%
Food	53520	18	0	49	50	50	50	50	0.00%
Small Equipment	53522	58	829	0	200	200	200	200	0.00%
Operating Licenses Fees	53553	0	164	0	150	0	0	0	-100.00%
Other Miscellaneous	53568	0	6	0	10	10	10	10	0.00%
Print Duplicate	73003	7,080	6,224	5,662	7,506	6,006	6,006	6,006	-19.98%
Postage and Box Rent	73004	2,721	1,711	1,980	2,100	2,200	2,200	2,200	4.76%
Food	73520	0	0	0	50	50	0	0	-100.00%
Operating Subtotal:		14,221	11,345	9,969	13,521	11,627	11,527	11,527	-14.75%

**Winnebago County
Budget Detail - 2014**

Description	Object	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Request	2014 Executive	2014 Adopted	% Change From Prior Yr Adopted
015 - Finance									
Repairs & Maint:									
Maintenance Equipment	54022	0	286	713	330	740	740	740	124.24%
Equipment Repairs	54029	0	1,037	0	1,130	200	200	200	-82.30%
Equipment Repairs	74029	330	330	297	297	561	561	561	88.89%
Repairs & Maint Subtotal:		330	1,653	1,010	1,757	1,501	1,501	1,501	-14.57%
Contractual Services:									
Accounting Auditing	55012	79,700	110,401	54,700	85,350	85,100	85,100	85,100	-0.29%
Data Processing	55013	8,115	27,067	78,953	94,653	92,700	92,700	92,700	-2.06%
Professional Service	55014	11,000	0	0	0	0	0	0	0.00%
Collection Services	55015	4,412	3,857	5,700	8,000	8,000	8,000	8,000	0.00%
State Special Charges	55055	10	0	0	10	0	0	0	-100.00%
Contractual Services Subtotal:		103,237	141,325	139,353	188,013	185,800	185,800	185,800	-1.18%
Insurance Expenses:									
Prop Liab Insurance	76000	2,040	2,124	2,196	2,268	2,136	2,136	2,136	-5.82%
Insurance Expenses Subtotal:		2,040	2,124	2,196	2,268	2,136	2,136	2,136	-5.82%
Total Other Operating:		125,312	160,289	154,740	209,484	204,099	203,999	203,999	-2.62%
Expense Total:		738,589	746,999	685,158	764,025	722,122	722,022	722,022	-5.50%
Finance Net/(Levy):		(701,185)	(706,499)	(641,658)	(718,525)	(676,622)	(676,522)	(676,522)	-5.85%

FINANCE PROGRAM BUDGETS

NAME	NUMBER	LABOR	TRAVEL & MEETINGS	CAPITAL	OTHER EXPENSES	TOTAL EXPENSES	REVENUES	TOTALS BY YEAR			ANNUAL PERCENT INCREASES	
								2014 ADOPTED	2013 ADOPTED	2012 ADOPTED	2014 OVER 2013	2013 OVER 2012
Finance	1015	423,533	4,655	-	201,908	630,096		630,096	638,456	650,699	(1.3)	(1.9)
Revenues	1015						36,000	(36,000)	(36,000)	(35,500)	0.0	1.4
Purchasing	1019	88,725	1,110	-	2,091	91,926		91,926	125,569	153,177	(26.8)	(18.0)
Revenues	1019						9,500	(9,500)	(9,500)	(10,000)	0.0	(5.0)
Grand Totals		<u>512,258</u>	<u>5,765</u>	<u>-</u>	<u>203,999</u>	<u>722,022</u>	<u>45,500</u>	<u>676,522</u>	<u>718,525</u>	<u>758,376</u>	<u>(5.8)</u>	<u>(5.3)</u>

GENERAL SERVICES

General Services Fund: 620
2014 BUDGET NARRATIVE

DEPARTMENT HEAD: Charles L. Orenstein, CPA
LOCATION: Winnebago County
112 Otter Avenue
Oshkosh, Wisconsin 54901

TELEPHONE: 232-3443

MISSION STATEMENT:

To provide quality centralized printing and mail services to other County departments in a timely and cost effective manner.

PROGRAM DESCRIPTION:

PRINTING: Provides large volume professional copying services to County departments at a competitive price and maintains an inventory of paper for use by departments within the County.

MAILROOM: Processes County departments' incoming and outgoing letters and packages.

GENERAL SERVICES

**General Services Fund: 620
2014 BUDGET NARRATIVE**

DEPARTMENT HEAD: Charles L. Orenstein, CPA
LOCATION: Winnebago County
112 Otter Avenue
Oshkosh, WI 54901

TELEPHONE: 232-3443

2013 ACCOMPLISHMENTS:

1. Continued to expand personal printing for employees as an additional revenue source.
2. Provided quality printing jobs to departments in a timely manner.
3. Extended services to include providing free document shredding services to all departments in conjunction with the Facilities Department.

2014 GOALS & OBJECTIVES:

1. To continue to promote the printing capabilities of the department to eliminate outsourcing of print jobs.
2. To continue to work with departments to maximize savings on postage
3. To continue to provide quality printing and mail service to County departments in a cost -effective manner.

GENERAL SERVICES

2014 BUDGET NARRATIVE HIGHLIGHTS

DEPARTMENT STAFFING:

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Full Time	3	2	2	2	2	2	2	2	2	2
Part Time	0	0	0	0	0	0	0	0	0	0
Total	3	2	2	2	2	2	2	2	2	2

There are no changes to the department staffing for 2014.

COUNTY LEVY: The General Services Fund is a proprietary activity and as such, generally operates with very little or no tax levy. Most of the department's costs are charged back to user departments. In 2014 a deficit of \$39,843 is budgeted, in 2013 a deficit of \$17,315 was budgeted. Both of these amounts were placed on the tax levy.

SIGNIFICANT CHANGES FROM 2013 ADOPTED - General Services

Account	Effect on Surplus Increase (Decrease)	Total	Description
Significant changes from 2013			
2013 Budgeted Surplus (Deficit)		\$ (17,315)	
Significant changes to revenues:			
Forms Copies Etc.	(14,000)		Decrease due to copy and print numbers declining each year with electronic transmitting and storage of documents.
Significant changes to expenses:			
	(8,528)		This is a combination of small increases and decreases to revenue and expense accounts.
2014 Budgeted Surplus (Deficit)		\$ (39,843)	

Financial Summary General Services

Items	2013 8-Month Actual	2013 12-Month Estimate	2013 Adopted Budget	2013 Adjusted Budget	2014 Adopted Budget
Total Revenues	306,909	488,700	501,700	519,015	484,500
Labor	64,471	97,781	94,664	94,664	97,883
Travel	29	129	200	200	200
Capital	-	-	-	-	-
Other Expenditures	260,768	419,248	424,151	424,151	426,260
Total Expenditures	325,268	517,158	519,015	519,015	524,343
Levy Before Adjustments	18,359	28,458	17,315	-	39,843
Adjustments	-	-	-	-	-
Net Levy After Adjustments	18,359	28,458	17,315	-	39,843

Winnebago County Budget Detail - 2014

Description	Object	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Request	2014 Executive	2014 Adopted	% Change From Prior Yr Adopted
620 - General Services									
Revenue									
Public Services:									
Offset Revenue	45013	2,959	4,521	2,202	4,000	4,000	4,000	4,000	0.00%
Public Services Subtotal:		2,959	4,521	2,202	4,000	4,000	4,000	4,000	0.00%
Intergov Services:									
Mail Service Revenue	43003	6,463	6,349	5,809	6,000	6,000	6,000	6,000	0.00%
Intergov Services Subtotal:		6,463	6,349	5,809	6,000	6,000	6,000	6,000	0.00%
Interfund Revenue:									
Forms Copies Etc	65003	243,985	236,052	230,764	234,000	220,000	220,000	220,000	-5.98%
Photocopy Revenue	65014	61,502	61,997	46,523	54,000	54,000	54,000	54,000	0.00%
Mail Service Revenue	65015	208,675	201,130	198,150	203,000	200,000	200,000	200,000	-1.48%
DP Services	65085	600	696	700	700	500	500	500	-28.57%
Interfund Revenue Subtotal:		514,762	499,875	476,137	491,700	474,500	474,500	474,500	-3.50%
Total Operating Revenue:		524,184	510,745	484,148	501,700	484,500	484,500	484,500	-3.43%
Misc Revenues:									
Other Miscellaneous Revenues	48109	(0)	(196)	(0)	(0)	(0)	(0)	(0)	0.00%
Misc Revenues Subtotal:		(0)	(196)	(0)	(0)	(0)	(0)	(0)	0.00%
Total Non-Operating Revenue:		(0)	(196)	(0)	(0)	(0)	(0)	(0)	0.00%
Revenue Total:		524,184	510,549	484,148	501,700	484,500	484,500	484,500	-3.43%
Expense									
Wages:									
Regular Pay	51100	64,292	65,529	65,296	66,156	66,676	66,676	66,676	0.79%
Overtime	51105	0	0	(67)	0	0	0	0	0.00%
Comp Time	51108	0	0	18	0	77	77	77	100.00%
Wages Subtotal:		64,292	65,529	65,247	66,156	66,753	66,753	66,753	0.90%

Winnebago County **Budget Detail - 2014**

Description	Object	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Request	2014 Executive	2014 Adopted	% Change From Prior Yr Adopted
620 - General Services									
Fringes Benefits:									
FICA Medicare	51200	34,126	30,875	4,421	4,589	4,548	4,548	4,548	-0.89%
Health Insurance	51201	0	0	18,160	17,876	20,141	20,141	20,141	12.67%
Dental Insurance	51202	0	0	1,336	1,359	1,372	1,372	1,372	0.96%
Workers Compensation	51203	0	0	211	122	60	60	60	-50.82%
Compensated Absences Resrv	51205	209	2,675	(639)	0	0	0	0	0.00%
WI Retirement	51206	0	0	3,862	4,234	4,653	4,653	4,653	9.90%
Fringe Benefits Other	51207	0	0	1,905	328	356	356	356	8.54%
Fringes Benefits Subtotal:		34,336	33,550	29,256	28,508	31,130	31,130	31,130	9.20%
Total Labor:		98,627	99,079	94,504	94,664	97,883	97,883	97,883	3.40%
Travel:									
Automobile Allowance	52002	174	178	112	200	200	200	200	0.00%
Travel Subtotal:		174	178	112	200	200	200	200	0.00%
Total Travel:		174	178	112	200	200	200	200	0.00%
Office:									
Office Supplies	53000	2,242	2,456	2,068	2,600	2,400	2,400	2,400	-7.69%
Printing Supplies	53002	1,136	7,576	4,922	8,000	7,000	7,000	7,000	-12.50%
Postage and Box Rent	53004	176,755	171,262	168,059	170,000	173,000	173,000	173,000	1.76%
Telephone	53008	683	529	747	600	750	750	750	25.00%
Office Subtotal:		180,816	181,822	175,795	181,200	183,150	183,150	183,150	1.08%
Operating:									
Small Equipment	53522	0	500	0	0	0	0	0	0.00%
Equipment Rental	53551	209,770	211,733	210,090	210,510	210,660	210,660	210,660	0.07%
Loss on Sale of Assets	53573	1,563	0	0	0	0	0	0	0.00%
Operating Subtotal:		211,333	212,233	210,090	210,510	210,660	210,660	210,660	0.07%
Repairs & Maint:									
Maintenance Equipment	54022	0	119	324	230	230	230	230	0.00%

**Winnebago County
Budget Detail - 2014**

Description	Object	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Request	2014 Executive	2014 Adopted	% Change From Prior Yr Adopted
620 - General Services									
Equipment Repairs	54029	1,488	451	466	480	527	527	527	9.79%
Equipment Repairs	74029	66	66	66	66	66	66	66	0.00%
Repairs & Maint Subtotal:		1,554	636	856	776	823	823	823	6.06%
Contractual Services:									
Other Contract Serv	55030	27,682	26,611	25,651	30,000	30,000	30,000	30,000	0.00%
Contractual Services Subtotal:		27,682	26,611	25,651	30,000	30,000	30,000	30,000	0.00%
Insurance Expenses:									
Prop Liab Insurance	76000	1,320	1,452	1,560	1,665	1,627	1,627	1,627	-2.28%
Insurance Expenses Subtotal:		1,320	1,452	1,560	1,665	1,627	1,627	1,627	-2.28%
Deprec & Amort:									
Depreciation Expense	56503	643	0	0	0	0	0	0	0.00%
Deprec & Amort Subtotal:		643	0	0	0	0	0	0	0.00%
Total Other Operating:		423,349	422,754	413,952	424,151	426,260	426,260	426,260	0.50%
Expense Total:		522,150	522,011	508,567	519,015	524,343	524,343	524,343	1.03%
General Services Net/(Levy):		2,034	(11,461)	(24,420)	(17,315)	(39,843)	(39,843)	(39,843)	130.11%

GENERAL SERVICES PROGRAM BUDGETS

NAME	NUMBER	LABOR	TRAVEL & MEETINGS	CAPITAL	OTHER EXPENSES	TOTAL EXPENSES	REVENUES	TOTALS BY YEAR			ANNUAL PERCENT INCREASES	
								2014 ADOPTED	2013 ADOPTED	2012 ADOPTED	2014 OVER 2013	2013 OVER 2012
Printing	62640	47,801	-	-	213,587	261,388		261,388	261,173	263,485	0.1	(0.9)
Revenues						278,000		(278,000)	(292,000)	(318,000)		
Mail Service	62641	50,082	200	-	212,673	262,955		262,955	257,842	265,634	2.0	(2.9)
Revenues						206,500		(206,500)	(209,700)	(211,700)		
Grand Totals		<u>97,883</u>	<u>200</u>	<u>-</u>	<u>426,260</u>	<u>524,343</u>	<u>484,500</u>	39,843	17,315	(581)	130.1	(3080.2)
Depreciation								-	-	-	N/A	N/A
(Income)/Loss on cash flow basis								<u>39,843</u>	<u>17,315</u>	<u>(581)</u>		

PROPERTY AND LIABILITY INSURANCE FUND

**Property and Liability Fund: 640
2014 BUDGET NARRATIVE**

DEPARTMENT HEAD: Charles L. Orenstein, CPA
LOCATION: Winnebago County
112 Otter Avenue
Oshkosh, Wisconsin 54901

TELEPHONE: 232-3443

MISSION STATEMENT:

To provide adequate property and liability coverage to all County departments. To act as a source to pay property and liability losses, deductibles, and self-insured exposures.

PROGRAM DESCRIPTION:

Insurance is purchased from various outside insurance agencies to cover things such as buildings, contents, mobile equipment, certain motor vehicles, builders risk, comprehensive liability, errors and omissions and other coverages. Premiums are charged back to County departments. Losses are processed through this department. Different deductible limits are set for various types of losses. Deductible payments are made through this department and get charged back to user departments as additional insurance charges. All departments are charged for a portion of the deductibles based on their loss histories. The staff in this department follows up on losses and obtains funds from the damaging party's insurance companies (called subrogation) where possible.

PROPERTY AND LIABILITY INSURANCE FUND

2014 BUDGET NARRATIVE

HIGHLIGHTS

Winnebago County along with the majority of other Wisconsin counties participates in WCMIC, a risk-sharing pool, for its liability insurance. Premiums are paid to WCMIC annually, there is a \$100,000 deductible per incident with a policy limit of \$10,000,000 per occurrence. This insurance covers general liability, personal injury liability, automobile liability, law enforcement liability and public official errors and omission liability. Dividends by policy year, if available, are based on profit of the entity. The County also self-insures for some miscellaneous items through this fund. This is an internal service fund and as such pays all of the related insurance expenses directly from this fund and in turn charges all departments a "premium" for this coverage which is recognized as revenue in this fund.

Property insurance is purchased through various companies for the different facilities. Again, premiums are charged back to the various departments covered by the policies. Departments are also charged back for a portion of deductible payments based on past history and projections of current year expenses.

We try to maintain a fund balance of around \$750,000 (plus or minus \$100,000) in this fund to protect us in case there are significant deductible claims to be paid in a short period of time. Normally, a surplus or deficit is budgeted each year so as to maintain the fund balance at the level previously mentioned. Winnebago County has allowed the fund balance to diminish in the most recent years due to higher than normal claims.

FUND MANAGEMENT:

The fund is managed by the Finance Department. Claims covered by the liability insurance program are handled by WCMIC. All self-insured claims are handled by the Finance Department.

SUMMARY OF 2014 ACTIVITY:

Insurance purchased from the outside to cover the County has remained consistent in recent years and will continue in 2014. Claim payments will remain relatively stable as will insurance recoveries. However, these are difficult to forecast. 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 2013 ADOPTED - Property & Liability Insurance

Account	Effect on Surplus Increase (Decrease)	Total	Description
Significant changes from 2013			
2013 Budgeted Surplus (Deficit)		\$ -	
Revenue Changes - affect on surplus:			
	-	-	
Expense Changes - affect on surplus:			
Regular Pay	(3,470)	-	Decrease based on using a 20% wage rate instead of a flat rate.
FICA Medicare	(6,192)	-	Decrease based on splitting out fringe benefit amounts into proper fringe accounts for 2014.
Health Insurance	3,594	-	Increase based on splitting out fringe benefit amounts into proper fringe accounts for 2014.
Other small changes			
	6,012	-	This is a combination of small increases and decreases to revenue and expense accounts.
2014 Budgeted Surplus (Deficit)		\$ (56)	

Financial Summary Property & Liability Insurance

Items	2013 8-Month Actual	2013 12-Month Estimate	2013 Adopted Budget	2013 Adjusted Budget	2014 Adopted Budget
Total Revenues	624,667	967,500	966,364	966,364	944,781
Labor	14,413	22,076	27,400	27,400	22,790
Travel	-	100	-	-	120
Capital	-	-	-	-	-
Other Expenditures	416,224	828,130	938,964	938,964	921,927
Total Expenditures	430,637	850,306	966,364	966,364	944,837
Levy Before Adjustments	(194,030)	(117,194)	-	-	56
Adjustments	194,030	117,194	-	-	(56)
Net Levy After Adjustments	-	-	-	-	-

**Winnebago County
Budget Detail - 2014**

Description	Object	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Request	2014 Executive	2014 Adopted	% Change From Prior Yr Adopted
640 - Prop & Liability Insurance									
Revenue									
Interfund Revenue:									
Insurance Charges	63001	871,118	975,744	972,664	964,364	942,781	942,781	942,781	-2.24%
Interfund Revenue Subtotal:		871,118	975,744	972,664	964,364	942,781	942,781	942,781	-2.24%
Total Operating Revenue:									
		871,118	975,744	972,664	964,364	942,781	942,781	942,781	-2.24%
Interest:									
Interest Investments	48000	3,330	2,557	4,434	2,000	2,000	2,000	2,000	0.00%
Interest Subtotal:		3,330	2,557	4,434	2,000	2,000	2,000	2,000	0.00%
Total Non-Operating Revenue:									
		3,330	2,557	4,434	2,000	2,000	2,000	2,000	0.00%
Revenue Total:		874,448	978,301	977,098	966,364	944,781	944,781	944,781	-2.23%
Expense									
Wages:									
Regular Pay	51100	9,910	10,058	9,894	20,000	16,530	16,530	16,530	-17.35%
Wages Subtotal:		9,910	10,058	9,894	20,000	16,530	16,530	16,530	-17.35%
Fringes Benefits:									
FICA Medicare	51200	4,561	4,405	744	7,400	1,208	1,208	1,208	-83.68%
Health Insurance	51201	0	0	2,711	0	3,594	3,594	3,594	100.00%
Dental Insurance	51202	0	0	252	0	208	208	208	100.00%
Workers Compensation	51203	0	0	2	0	15	15	15	100.00%
WI Retirement	51206	0	0	584	0	1,154	1,154	1,154	100.00%
Fringe Benefits Other	51207	0	0	50	0	81	81	81	100.00%
Fringes Benefits Subtotal:		4,561	4,405	4,343	7,400	6,260	6,260	6,260	-15.40%
Total Labor:									
		14,471	14,463	14,237	27,400	22,790	22,790	22,790	-16.82%

Winnebago County **Budget Detail - 2014**

Description	Object	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Request	2014 Executive	2014 Adopted	% Change From Prior Yr Adopted
640 - Prop & Liability Insurance									
Travel:									
Registration Tuition	52001	0	0	50	0	0	0	0	0.00%
Automobile Allowance	52002	0	0	0	0	120	120	120	100.00%
Travel Subtotal:		0	0	50	0	120	120	120	100.00%
Total Travel:		0	0	50	0	120	120	120	100.00%
Operating:									
Membership Dues	53502	50	0	0	50	50	50	50	0.00%
Operating Subtotal:		50	0	0	50	50	50	50	0.00%
Contractual Services:									
Collection Services	55015	0	0	782	0	500	500	500	100.00%
Claim Payments	55050	0	2,000	0	0	0	0	0	0.00%
Contractual Services Subtotal:		0	2,000	782	0	500	500	500	100.00%
Insurance Expenses:									
Prop Liab Insurance	56000	618,622	667,528	688,531	752,050	733,423	733,423	733,423	-2.48%
Claim Payments	56002	225,347	187,004	343,793	209,582	210,000	210,000	210,000	0.20%
Insurance Recoveries	56003	(16,904)	(81,261)	(24,497)	(25,000)	(25,000)	(25,000)	(25,000)	0.00%
Prop Liab Insurance	76000	2,376	2,292	1,764	2,282	2,954	2,954	2,954	29.45%
Insurance Expenses Subtotal:		829,441	775,564	1,009,592	938,914	921,377	921,377	921,377	-1.87%
Total Other Operating:		829,491	777,564	1,010,374	938,964	921,927	921,927	921,927	-1.81%
Expense Total:		843,962	792,027	1,024,661	966,364	944,837	944,837	944,837	-2.23%
Prop & Liability Insurance									
Net Surplus / (Deficit):		30,486	186,274	(47,562)	(0)	(56)	(56)	(56)	100.00%

NOTE: There is no tax levy for the Property & Liability Insurance Fund. The fund recoups its costs through charges to Winnebago County Departments.

INFORMATION SYSTEMS

General Fund – Organization: 1022
2014 BUDGET NARRATIVE

DEPARTMENT HEAD: Patty Francour
LOCATION: Winnebago County
112 Otter Avenue
Oshkosh, WI 54901

TELEPHONE: 232-3491

MISSION STATEMENT:

To provide excellent customer service and support to all Winnebago County information technology users, to protect Winnebago County assets and data, and to ensure Winnebago County's information technology investment is strategically positioned for the future.

PROGRAM DESCRIPTION:

USER SUPPORT Operate and maintain computer and telecommunications systems and supply support and training to sustain usability on related devices and software.

INVENTORY Maintain detailed records of all county computer hardware, software, and telecommunications equipment.

BUDGET Determine needs/requirements for computer and telecommunication requests as part of the annual budget process. Assist throughout the year in the actual purchases of these budgeted items.

NETWORK INFRASTRUCTURE Maintain the network connectivity, including Internet access, and the core network equipment and software in support of services provided by the County.

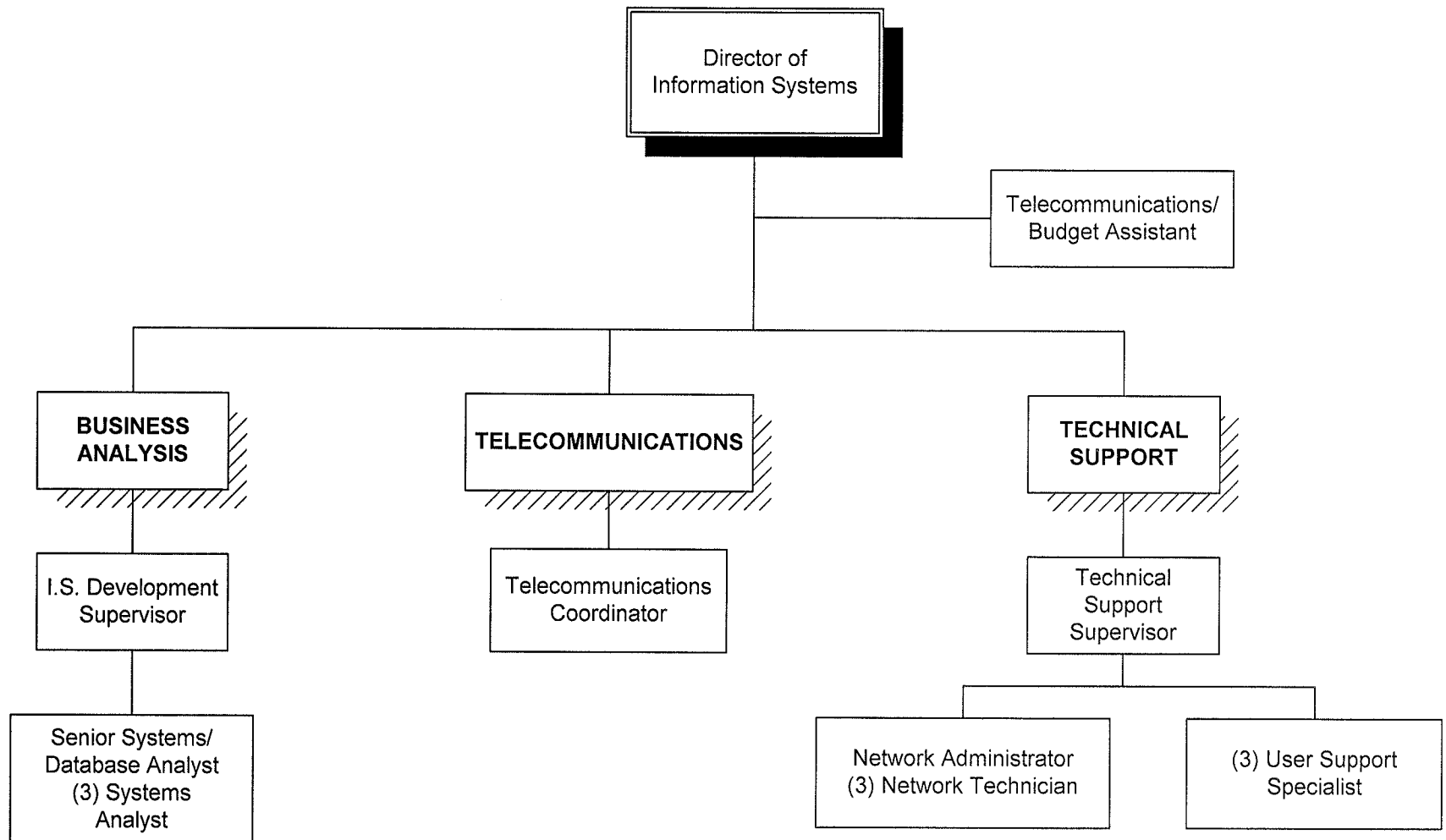
PUBLIC SAFETY Maintain and support the Public Safety Systems within Winnebago County.

SYSTEM DESIGN & DEVELOPMENT Design and develop custom applications based on departmental requests or IS observations where efficiencies can be gained.

PROJECT MANAGEMENT Manage resources necessary for both the acquisition and complete implementation of 'off-the-shelf' software or the 'in-house' development of custom applications.

TELECOMMUNICATION SUPPORT Determine and monitor County needs and maintain installed systems.

INFORMATION SYSTEMS



INFORMATION SYSTEMS

**General Fund – Organization: 1022
2014 BUDGET NARRATIVE**

DEPARTMENT HEAD: Patty Francour
LOCATION: Winnebago County
112 Otter Avenue
Oshkosh, WI 54901

TELEPHONE: 232-3491

2013 ACCOMPLISHMENTS:

1. Continued participation in the FoxComm Consortium activities – Fiscal Advisory Board, Executive Committee, and User Technical Committee.
2. Completed the upgrade to the newest version of Kronos timekeeping – allowing us to stay current for both hardware and software support.
3. Implemented the Advanced Scheduling module of Kronos for the Sheriff's Office and Park View Health Center.
4. Installed a new email archive system allowing users to retrieve their own deleted items.
5. Wrote an in-house application for Planning and Zoning (WILDS).
6. Assisted in the data setup for several special events including CountryUSA, RockUSA, and EAA.
7. Continued participation in the County Sustainability Committee.
8. Completed the majority of an in-house application to replace Human Service's client tracking software saving on-going maintenance costs.
9. Wrote an in-house application to replace Public Health's CHAMP creating savings in on-going maintenance costs.
10. Upgraded the version of our County wide anti-virus software.
11. Implemented a new voice mail solution for the County phone system.
12. Assisted in the process of upgrading the CAD system – training, provisioning, testing.
13. Upgraded the hardware and software for the Sheriff's Records Management system.
14. Continue to modify and enhance the County's web site.
15. Released a new version of the Intranet to better aid County employees.

16. Assisted in upgrading the County Board voting system.
17. Worked with Human Resources to create a new Technology use section for the employee handbooks.
18. Developing an in-house application to replace the existing imaging system. Phase I will be completed this year and allow basic storage and indexing of images.
19. Complied with a federally mandated Social Security reporting process for inmates by creating an export of information reducing labor by about one full day per month.
20. Augmented the automation of Human Service's e-claims saving a couple hours per week of manual processing.

2014 GOALS & OBJECTIVES:

1. Continue to have IS representatives involved in FoxComm.
2. Deploy new cell phones to all cell users due to contract expiration.
3. Continue to reduce energy consumption where possible – consolidation and virtualization.
4. Monitor and manage the County telecommunication costs – reviewing bills and recommending appropriate phone plans.
5. Actively manage our intrusion detection and prevention for the County network.
6. Provide high quality technical support behind friendly, responsive customer service.
7. Assist in the wiring requirements for any department relocations.
8. Enhance ever-increasing network security needs.
9. Expand the wireless infrastructure as needed.
10. Assist in researching and deciding on a replacement for the current law records management software.
11. Assist in researching solutions specific to public internet at Park View.
12. Complete Phase II of in-house imaging systems which will support the more sophisticated needs of Human Services.
13. Upgrade the in-house written PermitZone application for efficiencies.
14. Upgrade the Internet server software to utilize all open source (no cost) software.

INFORMATION SYSTEMS

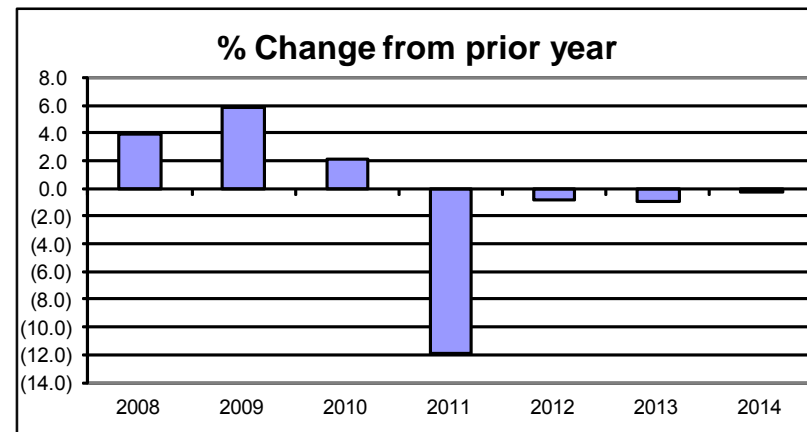
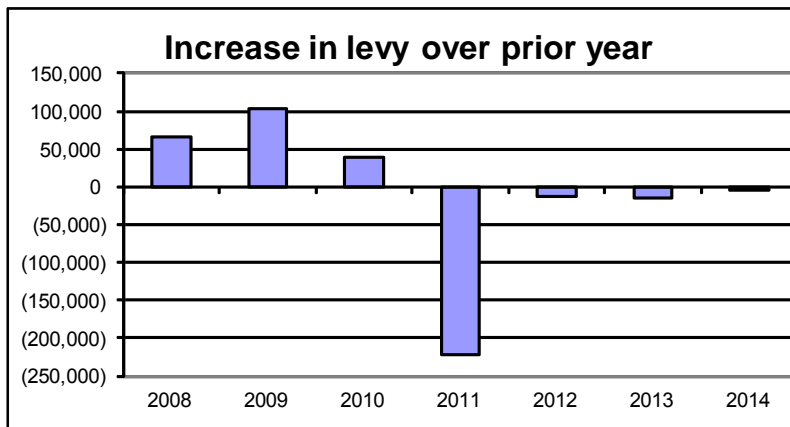
2014 BUDGET NARRATIVE HIGHLIGHTS

DEPARTMENT STAFFING:

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Full Time	17	17	17	16	16	16	16	16	16	16
Part Time	1	1	0	0	0	0	0	0	0	0
Total	18	18	17	16	16	16	16	16	16	16

There are no changes in the department staffing for 2014.

COUNTY LEVY: The tax levy for 2014 is \$1,614,568, a decrease of \$3,687 or 0.2% under 2013.



TECHNOLOGY REPLACEMENT FUND:

The technology replacement fund was established in 2000. This fund was established to accumulate funds for the replacement of personal computers, desktop software, servers and other devices related to our computer network. Rather than borrowing for these rather short-term items, it would be more appropriate to accumulate funds and pay as we go. 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 2013 ADOPTED - Information Systems

Account	Amount	Description
Significant changes from 2013		
Tax Levy 2013	\$ 1,618,255	
Revenue Changes - impact on levy:		
Computer Maintenance	(3,465)	Increase based on increased county inventory.
Expense Changes - impact on levy:		
Health Insurance	(53,881)	The change in health insurance expense is due to several factors: The 2013 budgets were put together before we had settled on a plan for 2013. They were our best estimate at the time. With major changes to the health insurance plan, and changes in enrollment, there are wide swings in the budget from 2013 to 2014.
WI Retirement	5,840	The increase in Wisconsin Retirement is due partially to more wages and an increase in the rate.
Software	(16,500)	Decrease based on reduction of software needs.
Telephone	(4,600)	Decrease because telephone costs are being broken down into more detail.
Voice / Data / Cabling	10,200	Increase based on increase of cabling / data closet changes.
Fiber Pole Rent / Locates	4,000	Increase based on additional poles.
Data Processing	31,482	Increase based on Wisnet increased costs.
Other small changes		
	23,237	This is a combination of small increases and decreases to revenue and expense accounts.
Tax Levy 2014	\$ 1,614,568	

Financial Summary Information Systems

Items	2013 8-Month Actual	2013 12-Month Estimate	2013 Adopted Budget	2013 Adjusted Budget	2014 Adopted Budget
Total Revenues	54,211	72,460	70,199	70,199	74,812
Labor	810,562	1,336,877	1,336,886	1,336,886	1,311,016
Travel	4,557	14,500	14,500	14,500	12,300
Capital	-	-	-	-	-
Other Expenditures	203,093	332,118	337,068	337,068	366,064
Total Expenditures	1,018,212	1,683,495	1,688,454	1,688,454	1,689,380
Levy Before Adjustments	964,001	1,611,035	1,618,255	1,618,255	1,614,568
Adjustments	-	-	-	-	-
Net Levy After Adjustments	964,001	1,611,035	1,618,255	1,618,255	1,614,568

Winnebago County Budget Detail - 2014

Description	Object	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Request	2014 Executive	2014 Adopted	% Change From Prior Yr Adopted
022 - Information Systems									
Revenue									
Public Services:									
Forms Copies Etc	45003	17	(0)	(0)	(0)	(0)	(0)	(0)	0.00%
Offset Revenue	45013	(0)	(160)	(0)	(0)	(0)	(0)	(0)	0.00%
Public Services Subtotal:		17	(160)	(0)	(0)	(0)	(0)	(0)	0.00%
Intergov Services:									
Cost Share Municipalities	43016	54,287	(0)	(0)	(0)	(0)	(0)	(0)	0.00%
Intergov Services Subtotal:		54,287	(0)	(0)	(0)	(0)	(0)	(0)	0.00%
Interfund Revenue:									
Computer Maintenance	65029	(0)	(0)	(0)	36,960	40,425	40,425	40,425	9.38%
DP Services	65085	15,000	16,008	17,000	18,000	20,000	20,000	20,000	11.11%
Interfund Revenue Subtotal:		15,000	16,008	17,000	54,960	60,425	60,425	60,425	9.94%
Total Operating Revenue:		69,304	15,848	17,000	54,960	60,425	60,425	60,425	9.94%
Misc Revenues:									
Other Miscellaneous Revenues	48109	(0)	50	(0)	(0)	(0)	(0)	(0)	0.00%
Cost Sharing Allocations	48110	13,082	17,566	17,395	15,239	14,387	14,387	14,387	-5.59%
Misc Revenues Subtotal:		13,082	17,616	17,395	15,239	14,387	14,387	14,387	-5.59%
Total Non-Operating Revenue:		13,082	17,616	17,395	15,239	14,387	14,387	14,387	-5.59%
Revenue Total:		82,386	33,464	34,395	70,199	74,812	74,812	74,812	6.57%
Expense									
Wages:									
Regular Pay	51100	915,381	906,166	906,444	932,626	957,193	957,193	957,193	2.63%
Overtime	51105	37	975	0	4,009	4,000	4,000	4,000	-0.22%
Wages Subtotal:		915,418	907,141	906,444	936,635	961,193	961,193	961,193	2.62%

**Winnebago County
Budget Detail - 2014**

Description	Object	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Request	2014 Executive	2014 Adopted	% Change From Prior Yr Adopted
022 - Information Systems									
Fringes Benefits:									
FICA Medicare	51200	440,618	402,439	64,287	69,100	69,548	69,548	69,548	0.65%
Health Insurance	51201	0	0	227,450	248,183	194,302	194,302	194,302	-21.71%
Dental Insurance	51202	0	0	12,350	13,364	12,086	12,086	12,086	-9.56%
Workers Compensation	51203	0	0	4,114	3,370	1,619	1,619	1,619	-51.96%
WI Retirement	51206	0	0	53,024	60,968	66,808	66,808	66,808	9.58%
Fringe Benefits Other	51207	0	0	4,189	4,624	4,660	4,660	4,660	0.78%
Fringe Benefit- OT Temp	51208	0	0	0	642	800	800	800	24.61%
Fringes Benefits Subtotal:		440,618	402,439	365,414	400,251	349,823	349,823	349,823	-12.60%
Total Labor:		1,356,036	1,309,580	1,271,858	1,336,886	1,311,016	1,311,016	1,311,016	-1.94%
Travel:									
Registration Tuition	52001	4,390	9,130	5,791	12,000	12,000	10,000	10,000	-16.67%
Automobile Allowance	52002	887	493	589	1,100	1,100	900	900	-18.18%
Meals	52005	0	0	0	200	200	200	200	0.00%
Lodging	52006	460	0	70	800	800	800	800	0.00%
Other Travel Exp	52007	0	0	0	100	100	100	100	0.00%
Taxable Meals	52008	19	0	0	300	300	300	300	0.00%
Travel Subtotal:		5,757	9,623	6,450	14,500	14,500	12,300	12,300	-15.17%
Total Travel:		5,757	9,623	6,450	14,500	14,500	12,300	12,300	-15.17%
Capital Outlay:									
Equipment	58004	22,882	0	21,369	0	0	0	0	0.00%
Capital Outlay Subtotal:		22,882	0	21,369	0	0	0	0	0.00%
Total Capital:		22,882	0	21,369	0	0	0	0	0.00%
Office:									
Office Supplies	53000	242	632	1,283	1,100	1,200	1,200	1,200	9.09%
Printing Supplies	53002	180	112	140	250	250	250	250	0.00%

Winnebago County Budget Detail - 2014

Description	Object	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Request	2014 Executive	2014 Adopted	% Change From Prior Yr Adopted
022 - Information Systems									
Postage and Box Rent	53004	220	308	87	300	300	300	300	0.00%
Computer Supplies	53005	2,056	1,469	2,055	1,750	2,000	2,000	2,000	14.29%
Computer Software	53006	24,136	38,027	38,695	40,000	23,500	23,500	23,500	-41.25%
Telephone	53008	35,005	28,226	2,984	8,800	4,200	4,200	4,200	-52.27%
Telephone Supplies	53009	2,568	1,593	1,664	1,850	1,900	1,900	1,900	2.70%
Telephone Comm Lines	53010	967	0	0	0	0	0	0	0.00%
Wireless	53012	0	1,438	3,150	2,600	3,500	3,500	3,500	34.62%
Pagers	53013	0	137	287	360	360	360	360	0.00%
Voice and Data Cabling	53014	0	58	1,555	4,800	15,000	15,000	15,000	212.50%
Fiber pole rental locates	53015	0	6,765	28,391	29,000	33,000	33,000	33,000	13.79%
Office Subtotal:		65,373	78,764	80,292	90,810	85,210	85,210	85,210	-6.17%
Operating:									
Advertising	53500	0	27	96	50	50	50	50	0.00%
Subscriptions	53501	50	200	200	400	400	400	400	0.00%
Small Equipment	53522	7,236	10,669	15,459	16,200	17,000	17,000	17,000	4.94%
Motor Fuel	53548	0	89	0	100	100	100	100	0.00%
Loss on Disposition of Assets	53569	215	0	0	800	800	800	800	0.00%
Print Duplicate	73003	1,291	1,352	1,486	1,200	1,500	1,500	1,500	25.00%
Postage and Box Rent	73004	63	48	30	100	100	100	100	0.00%
Legal Fees	73041	0	0	30	50	50	50	50	0.00%
Motor Fuel	73548	591	798	882	800	1,200	1,200	1,200	50.00%
Operating Subtotal:		9,445	13,183	18,183	19,700	21,200	21,200	21,200	7.61%
Repairs & Maint:									
Maintenance Equipment	54022	0	881	2,840	4,400	4,400	4,400	4,400	0.00%
Equipment Repairs	54029	20,691	34,527	41,925	43,600	44,500	44,500	44,500	2.06%
Maintenance Vehicles	74023	0	67	78	300	300	300	300	0.00%
Equipment Repairs	74029	(34,914)	(33,680)	(36,267)	0	0	0	0	0.00%
Repairs & Maint Subtotal:		(14,222)	1,795	8,576	48,300	49,200	49,200	49,200	1.86%
Contractual Services:									
Data Processing	55013	341,085	112,887	125,692	154,668	186,150	186,150	186,150	20.35%
Professional Service	55014	13,076	9,327	195	15,000	15,000	15,000	15,000	0.00%
Contractual Services Subtotal:		354,161	122,215	125,887	169,668	201,150	201,150	201,150	18.56%

**Winnebago County
Budget Detail - 2014**

Description	Object	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Request	2014 Executive	2014 Adopted	% Change From Prior Yr Adopted
022 - Information Systems									
Insurance Expenses:									
Prop Liab Insurance	76000	8,292	8,088	9,288	8,590	9,304	9,304	9,304	8.31%
Insurance Expenses Subtotal:		8,292	8,088	9,288	8,590	9,304	9,304	9,304	8.31%
Total Other Operating:		423,049	224,045	242,225	337,068	366,064	366,064	366,064	8.60%
Expense Total:		1,807,724	1,543,248	1,541,902	1,688,454	1,691,580	1,689,380	1,689,380	0.05%
Information Systems Net/(Levy):		(1,725,337)	(1,509,784)	(1,507,507)	(1,618,255)	(1,616,768)	(1,614,568)	(1,614,568)	-0.23%

Technology Replacement Fund

The Technology Replacement Fund (TRF) budget amount has been based on a model projecting spending levels associated with inventory. This model has changed from past budgets to reflect a more comprehensive inventory and a more regular plan for updating hardware and software which results in a higher tax levy starting with the 2014 budget year, while maintaining the annual levy at a relatively stable amount with modest inflationary increases. This is needed to maintain a positive balance in the fund for as many years as possible.

History

1. The former IT Director, together with the Finance Director, created a proposal in 2000 for a system to accumulate funds necessary to purchase large cost items without using bonding. Based on the Capital Improvement Program definitions, bonding should not be used with assets having a life cycle less than ten years. It is also difficult to predict end of life or end of support related to products in use, so this fund helps minimize special budget transfer requests. The primary goal behind this fund is to keep Winnebago County technology as current, secure, and efficient as possible while maintaining a stable and predictable tax rate.
2. To date, the inventory in this fund has reflected the main/critical components of the network. Information Systems staff have habitually stretched the life cycle of most assets to comply with spending limits. Based on user demands for ever-increasing technological tools, and exponentially increasing bandwidth requirements, we have included inventory reflecting the majority of county-wide software and hardware. Departments will still be responsible for budgeting any department-specific software and hardware. IS works diligently to establish standards to save the County money on support, increase purchasing power, control operating systems to unify 'overhead' software, etc. For example, the County-wide anti-virus software definitely works in conjunction with the operating system, so if multiple platforms are allowed, we could get into the need for multiple anti-virus systems which would greatly increase costs and support issues.
3. The annual spendable amount from the TRF was driven by which systems were in a critical phase of their life cycle. End of life of software support can require an upgrade which may necessitate a new operating system which may force new hardware. Our plans evolve depending on what information we receive on County systems and how timely the information is obtained. We have over 200 software applications to consider.

Current Changes

4. The fund is being expanded to include more of the County's technology purchases which will include: computer PC's with operating system software, WYSE terminals (replaces PC's in many cases saving money for people that don't need a full PC), monitors, Office Suite and Exchange calendars and E-mail, tokens (that allow users access to the network from off site), storage devices, switches, wireless access control units, firewall software and hardware, mail encryption software, UPS units and batteries, CAD software upgrades, phone system hardware and software as well as voice mail systems and storage devices (to meet records retention regulations).
5. Working with the Finance Director, we have determined an estimated levy amount that minimizes any fiscal years with a deficit. An inflationary increase has been added to each year's levy amount. The spendable request out of the TRF annually will come directly from the aging of the inventory. The amount of actual annual spending will still be dependent on several factors including resource time. We will not purchase itemized inventory if staff does not have enough time in the current year to implement or install.
6. The TRF will be modified each year to reflect any assets that have been retired or any new additions. The main model will allow for the annual spending plan as well as many years into the future; however, the estimated life of any asset is not guaranteed.
7. **Each year the County Budget book will include a list of the items projected to be purchased within the budget year. The County Board always has the opportunity at budget time to question the planned purchases and modify the list as it see's fit.**

Impact

8. The change in levy for this account shows an approximate doubling of the tax levy for 2014; which is necessary to help the fund maintain a positive balance with more consistent increases in the needed levy from year to year. The new TRF model will forecast when inventory will be replaced as well as when projects will occur. An estimated levy amount will be used each year, and any deficit years will be addressed in conjunction with the Finance Director.
9. One of the main goals is to smooth out the levy amount in order to maintain a predictable tax rate. This fund will continue to grow during years that have less spendable requested than levy amount assessed.
10. A secondary goal is to minimize the budget transfer requests that may come up throughout the fiscal year. We will strive to maintain a more encompassing inventory in this fund to cover as many of the County's technology needs and changes as we can.

SIGNIFICANT CHANGES FROM 2013 ADOPTED -Technology Replacement

Account	Amount		Description
	2013	2014	
Spending on necessary replacements			
Capital - Equipment		429,900	All purchases were budgeted in small equipment in past years. They are now split out. See list attached for details. There are more PC's being replaced in 2014 because of the need to move off of Windows XP which is no longer supported. The first phase of the county phone system replacement is also included in 2014 spending.
Computer Software		18,154	
Small Equipment	172,066	268,900	
Fund adjustment	82,651	(216,954)	This is the adjustment needed to reconcile between the spending and levy needed to maintain a postivie fund balance during most years. The amount changes annually depending on the comparison of spending versus levy needed to maintain the fund balance.
Tax Levy	\$ 254,717	\$ 500,000	

Financial Summary Technology Replacement

Items	2013 8-Month Actual	2013 12-Month Estimate	2013 Adopted Budget	2013 Adjusted Budget	2014 Adopted Budget
Total Revenues	50	50	-	-	-
Labor	-	-	-	-	-
Travel	-	-	-	-	-
Capital	48,215	36,080	-	6,328	429,900
Other Expenditures	93,941	340,399	172,066	370,151	287,054
Total Expenditures	142,156	376,479	172,066	376,479	716,954
Levy Before Adjustments	142,106	376,429	172,066	376,479	716,954
Adjustments		82,651	82,651	82,651	(216,954)
Net Levy After Adjustments	142,106	459,080	254,717	459,130	500,000

**Winnebago County
Budget Detail - 2014**

Description	Object	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Request	2014 Executive	2014 Adopted	% Change From Prior Yr Adopted
023 - Technology Replacement									
Expense									
Capital Outlay:									
Equipment	58004	79,542	83,559	86,591	0	429,900	429,900	429,900	100.00%
Capital Outlay Subtotal:		79,542	83,559	86,591	0	429,900	429,900	429,900	100.00%
Total Capital:		79,542	83,559	86,591	0	429,900	429,900	429,900	100.00%
Office:									
Computer Software	53006	84,462	0	74,100	3,500	18,154	18,154	18,154	418.69%
Office Subtotal:		84,462	0	74,100	3,500	18,154	18,154	18,154	418.69%
Operating:									
Small Equipment	53522	154,936	37,371	41,725	168,566	268,900	268,900	268,900	59.52%
Operating Subtotal:		154,936	37,371	41,725	168,566	268,900	268,900	268,900	59.52%
Total Other Operating:		239,398	37,371	115,825	172,066	287,054	287,054	287,054	66.83%
Transfers Out:									
Other Transfers Out	59501	0	525,000	0	0	0	0	0	0.00%
Transfers Out Subtotal:		0	525,000	0	0	0	0	0	0.00%
Total Non-Operating Expense:		0	525,000	0	0	0	0	0	0.00%
Expense Total:		318,940	645,930	202,416	172,066	716,954	716,954	716,954	316.67%
Technology Replacement Net/(Levy):		(318,940)	(645,930)	(202,416)	(172,066)	(716,954)	(716,954)	(716,954)	316.67%
Fund adjustments		0	0	0	(82,651)	216,954	216,954	216,954	-362.49%
Net Technology Replacement:		(318,940)	(645,930)	(202,416)	(254,717)	(318,940)	(500,000)	(500,000)	96.30%

WINNEBAGO COUNTY

Technology Replacement Fund - Detail of Planned Purchases - 2014

Department	Description	Quantity	Unit Cost	Amount
Technology Replacement	Servers	3	\$ 6,300	\$ 18,900
	Storage / sans	1	28,000	28,000
	Large switches	2	12,000	24,000
	Cisco Firewall	1	9,000	9,000
	Phone system and Voicemail (Note below)	1	350,000	350,000
	Capital outlay - total			<u><u>\$ 429,900</u></u>

Note: the phone system replacement will require the two county board meeting approval process prior to starting the project because the funding is spread over 2014 and 2015.

Computers - PC + Operating system	242	650	157,300
Monitors - Standard	23	200	4,600
Tokens	30	100	3,000
48 port switches	20	3,500	70,000
24 port switches	9	2,000	18,000
Small Routers	4	4,000	16,000
Small equipment - total			<u><u>\$ 268,900</u></u>
SQL Svr License (10 servers)	8	2,269	18,154
Software - total			<u><u>\$ 18,154</u></u>

FACILITIES MANAGEMENT

**General Fund – Organization: 1025 to 1029
2014 BUDGET NARRATIVE**

DEPARTMENT HEAD:

Michael Elder

TELEPHONE: 236-4790

LOCATION:

**Winnebago County
1221 Knapp Street
Oshkosh, WI 54901**

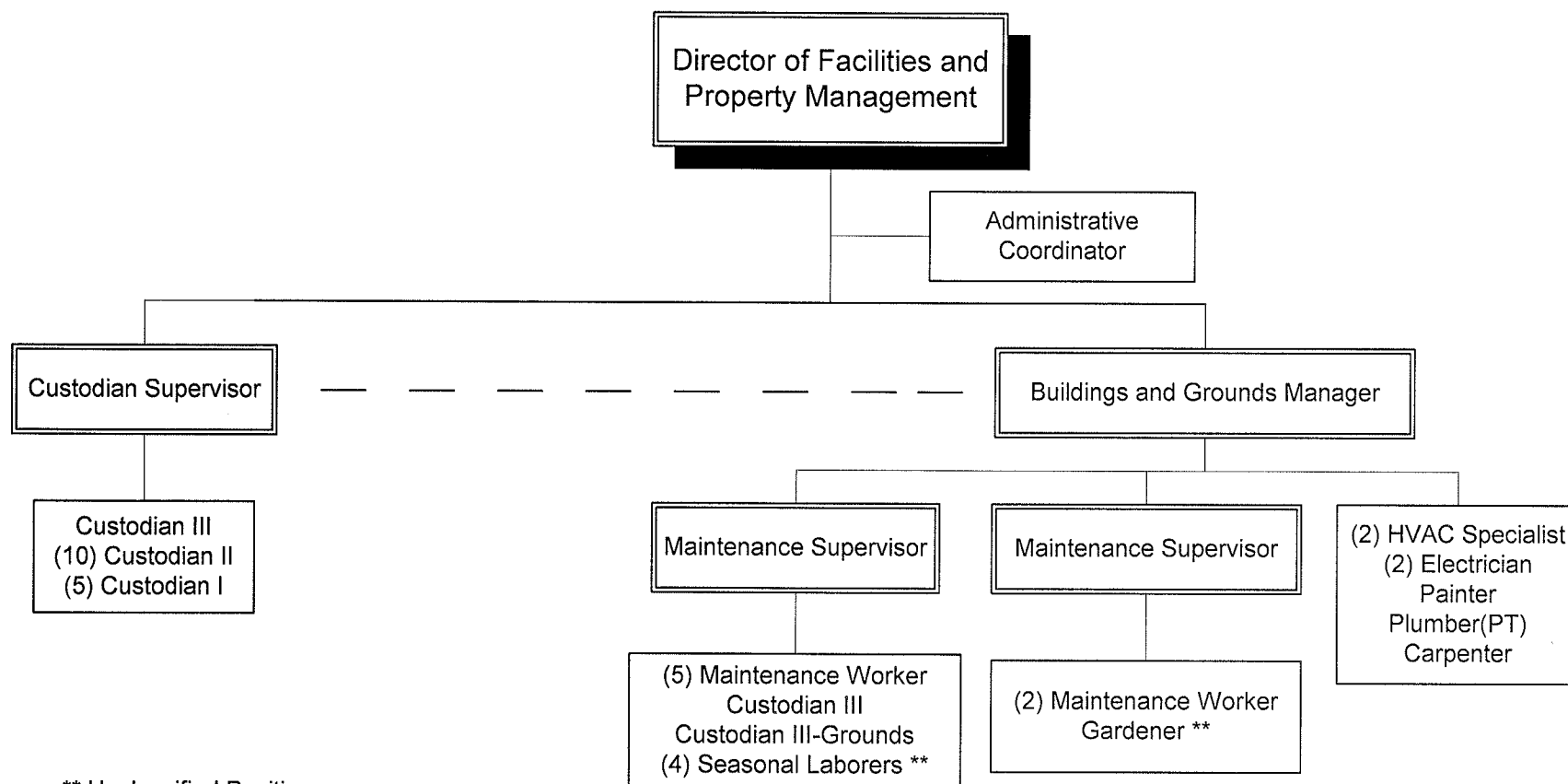
MISSION STATEMENT:

To provide a safe, efficient environment for the administration and operation of the County programs and services. To use efficient and cost effective facility management practices to provide adequate workspace for the staff and efficient access to services by the public.

PROGRAM DESCRIPTION:

The Winnebago County Facility Management Department services over 1,000,000 square feet of buildings and their respective grounds. Major services of the department include: climate control, space planning, energy management, preventive maintenance, mechanical/electrical repairs, light construction, housekeeping, liaison with contracted services, grounds and lots maintenance, signage, building security and lock services. These services are being monitored through a computerized facilities management program to assure control of priorities and efficient labor use. In addition to the previous services, the department provides consultation to other departments and Directors and manages major construction/renovation projects with Architects and Contractors.

FACILITIES AND PROPERTY MANAGEMENT



** Unclassified Position

FACILITIES MANAGEMENT

**General Fund – Organization: 1025 to 1029
2014 BUDGET NARRATIVE**

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

TELEPHONE: 236-4790

2013 ACCOMPLISHMENTS:

1. Completed the exterior masonry repairs to the Facilities Department Knapp Street Building.
2. Completed the Refurbishment of the Courthouse Jackson Street Entrance.
3. Completed the removal of the Vehicle Hoist in the Knapp Street Building.
4. Completed the replacement of the Courthouse Wheelchair Lift in Room 60.
5. Completed the energy efficiency lighting upgrades in various County Buildings.
6. Completed the installation hearing loops in the Knapp Street Building, Oshkosh and Neenah Human Services Building, and Coughlin Center.
7. Completed remodeling the 3rd floor of the Orrin King Building for additional District Attorney Offices.
8. Completed the replacement of exterior doors at Neenah Human Services.
9. Completed the audit of space used by all departments in County buildings.
10. Completed the replacement of the batteries in uninterruptible power supplies in the County Administration Building and Sheriff's Office.
11. Replaced the air conditioning unit for the Neenah Human Services Building MDF Room.
12. Replaced the fire alarm at Neenah Human Services Building.

2014 GOALS & OBJECTIVES:

- 1. Replace the roof on Knapp Street Buildings 2 and 3.**
- 2. Repair building exteriors of Knapp Street Buildings 2 and 3.**
- 3. Begin the planning for the plaza deck repair at the Courthouse.**
- 4. Repair the Courthouse Algoma Blvd and Main entrance doors.**
- 5. Modernize the Courthouse Elevators.**

FACILITIES MANAGEMENT

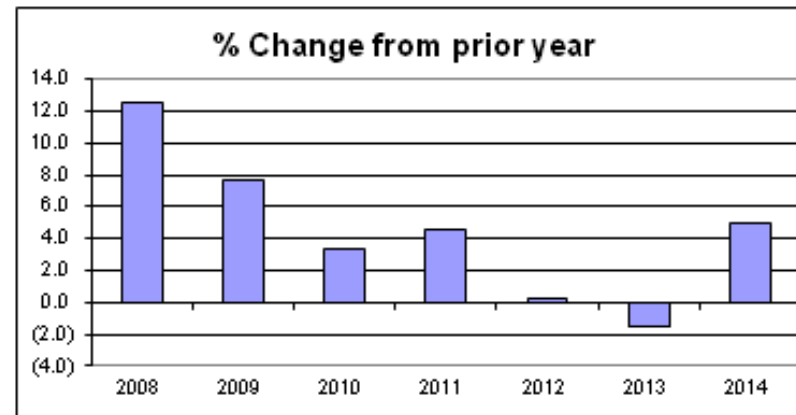
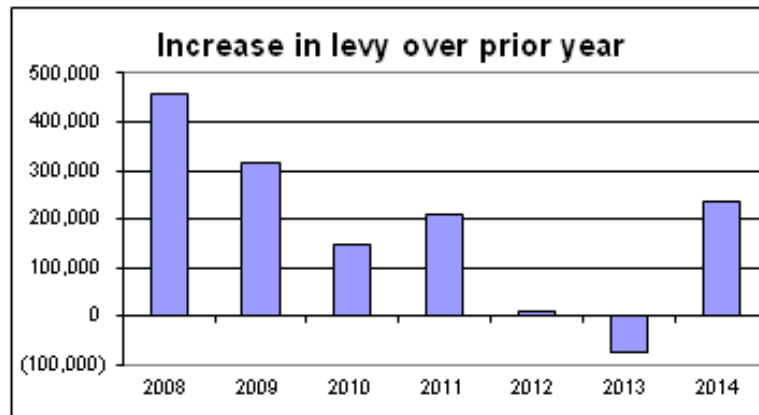
2014 BUDGET NARRATIVE HIGHLIGHTS

DEPARTMENT STAFFING:

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Full Time	41	39	39	38	39	37	37	37	37	37
Part Time	0	0	0	0	0	1	1	1	1	1
Total	41	39	39	38	39	38	38	38	38	38

There are no changes to the department staffing for 2014.

COUNTY LEVY: The tax levy for 2014 is \$4,970,261, an increase of \$236,036 or 5.0% over 2013.



SIGNIFICANT CHANGES FROM 2013 ADOPTED - Facilities

Account	Amount	Description
Significant changes from 2013		
Tax Levy 2013	\$ 4,744,225	
Revenue Changes - impact on levy:		
Rental Revenue	(33,000)	Increase based on relocating the revenue funds from Rental Building to Rental Revenue interfund. This revenue comes from Public Health renting the 2nd floor of the County Administration Building.
Rental Building	21,335	
Expense Changes - impact on levy:		
Temporary Employees	(4,850)	Decrease based on an error in calculating the amount for 2013.
Health Insurance	32,196	The change in health insurance expense is due to several factors: The 2013 budgets were put together before we had settled on a plan for 2013. They were our best estimate at the time. With major changes to the health insurance plan, and changes in enrollment, there are wide swings in the budget from 2013 to 2014.
Workers Compensation	(17,853)	Lower charge backs from Workers Comp Fund to reduce fund balance there.
WI Retirement	11,649	The increase in Wisconsin Retirement is due partially to more wages and an increase in the rate.
Capital - Improvements	110,000	Increase based on increased improvement needs. See capital outlay schedule following the budget worksheet.
Capital - Equipment	31,000	Increase based on request for a replacement lawnmower.
Computer Software	(4,040)	Decrease based on no new software purchases required.
Telephone	5,400	Increase based on additional phone usage needed for monitoring alarms (additional buildings), monitoring elevators and equipment, and additional card access phone lines and increasing office
Small Equipment	(14,880)	Decrease based on last years purchase of trailers not needed this year and current needs being postponed until 2015.
Maintenance Buildings	115,704	Increase based on funds reallocated from other accounts to accomplish deferred maintenance.
Maintenance Equipment	(50,475)	Decrease based on decreased equipment repairs due to funding constraints. Funds were reallocated to other accounts to accomplish higher priority repairs.
Equipment Repairs	(10,000)	Decrease based on decreased equipment repairs due to funding constraints. Elevator repairs maintenance was reduced by awarding to a new vendor.
Water and Sewer	(16,950)	Decrease based on anticipated reduction in water usage.
Grounds Maintenance	25,000	Increase to develop a tree maintenance program to identify and plan for the replacement of ash trees due to the Emerald Ash Borer infestation.

SIGNIFICANT CHANGES FROM 2013 ADOPTED - Facilities

Account	Amount	Description
Refuse Collection	(41,704)	Decrease to more closely line up with past history. There is no reason for this to increase very much.
Snow Removal	(3,500)	Decrease to more closely line up with past history.
Building Repairs	47,220	Increase based on funds reallocated from other accounts to accomplish higher priority building repairs.
Professional Service	5,000	Increase based on additional needs for architect engineer services to make repairs or studies. Funds were reallocated to other accounts.
Snow Removal - Interfund	5,000	Increase based on costs related to the Highway Department removing snow at various sites.
Property Liability Insurance	(6,889)	Decrease based on insurance premiums provided by the Finance Department. More consistent with past history.
Other small changes		
	20,673	This is a combination of small increases and decreases to revenue and expense accounts.
Tax Levy 2014	\$ 4,970,261	

Financial Summary Facilities

Items	2013 8-Month Actual	2013 12-Month Estimate	2013 Adopted Budget	2013 Adjusted Budget	2014 Adopted Budget
Total Revenues	72,668	64,756	73,500	73,500	89,165
Labor	1,565,657	2,485,845	2,445,965	2,458,580	2,508,205
Travel	1,564	1,595	1,000	2,000	1,450
Capital	6,175	205,000	153,000	205,680	294,000
Other Expenditures	1,304,504	2,171,657	2,217,760	2,290,198	2,255,771
Total Expenditures	2,877,900	4,864,097	4,817,725	4,956,458	5,059,426
Levy Before Adjustments	2,805,232	4,799,341	4,744,225	4,882,958	4,970,261
Adjustments	-	-	-	-	-
Net Levy After Adjustments	2,805,232	4,799,341	4,744,225	4,882,958	4,970,261

**Winnebago County
Budget Detail - 2014**

Description	Object	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Request	2014 Executive	2014 Adopted	% Change From Prior Yr Adopted
025 - Facilities									
Revenue									
Intergov Services:									
Other Fees	43001	4,013	10,800	5,000	5,000	7,000	7,000	7,000	40.00%
Intergov Services Subtotal:		4,013	10,800	5,000	5,000	7,000	7,000	7,000	40.00%
Interfund Revenue:									
Rental Revenue	65011	(0)	(0)	10,200	(0)	33,000	33,000	33,000	100.00%
Interfund Revenue Subtotal:		(0)	(0)	10,200	(0)	33,000	33,000	33,000	100.00%
Total Operating Revenue:		4,013	10,800	15,200	5,000	40,000	40,000	40,000	700.00%
Misc Revenues:									
Rental Building	48100	64,270	42,270	62,563	62,000	40,665	40,665	40,665	-34.41%
Sale of Scrap	48106	2,015	3,019	3,248	1,500	2,500	2,500	2,500	66.67%
Other Miscellaneous Revenues	48109	9,797	18,441	6,065	5,000	1,000	6,000	6,000	20.00%
Misc Revenues Subtotal:		76,081	63,730	71,875	68,500	44,165	49,165	49,165	-28.23%
Total Non-Operating Revenue:		76,081	63,730	71,875	68,500	44,165	49,165	49,165	-28.23%
Revenue Total:		80,095	74,530	87,075	73,500	84,165	89,165	89,165	21.31%
Expense									
Wages:									
Regular Pay	51100	1,525,291	1,603,254	1,577,635	1,609,754	1,643,282	1,648,482	1,648,482	2.41%
Temporary Employees	51101	0	0	5,824	17,000	12,150	12,150	12,150	-28.53%
Overtime	51105	7,679	9,611	15,909	44,365	46,012	46,012	46,012	3.71%
Comp Time	51108	0	0	166	500	500	500	500	0.00%
Payroll Sundry Account	51190	0	0	0	0	5,200	0	0	0.00%
Wages Subtotal:		1,532,970	1,612,865	1,599,534	1,671,619	1,707,144	1,707,144	1,707,144	2.13%

**Winnebago County
Budget Detail - 2014**

Description	Object	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Request	2014 Executive	2014 Adopted	% Change From Prior Yr Adopted
025 - Facilities									
Fringes Benefits:									
FICA Medicare	51200	809,897	794,340	113,410	116,751	119,611	119,611	119,611	2.45%
Health Insurance	51201	0	0	450,357	480,524	512,720	512,720	512,720	6.70%
Dental Insurance	51202	0	0	27,456	29,742	29,696	29,696	29,696	-0.15%
Workers Compensation	51203	0	0	33,637	33,166	15,313	15,313	15,313	-53.83%
Unemployment Comp	51204	3,336	0	0	0	30,000	0	0	0.00%
WI Retirement	51206	0	(986)	92,679	102,690	114,339	114,339	114,339	11.34%
Fringe Benefits Other	51207	0	0	7,984	8,753	9,382	9,382	9,382	7.19%
Fringe Benefit- OT Temp	51208	0	0	0	2,720	0	0	0	-100.00%
Fringes Benefits Subtotal:		813,233	793,354	725,523	774,346	831,061	801,061	801,061	3.45%
Total Labor:									
		2,346,203	2,406,219	2,325,057	2,445,965	2,538,205	2,508,205	2,508,205	2.54%
Travel:									
Registration Tuition	52001	226	125	0	1,000	1,000	1,000	1,000	0.00%
Automobile Allowance	52002	0	0	0	0	200	200	200	100.00%
Commercial Travel	52004	0	662	0	0	0	0	0	0.00%
Meals	52005	0	0	0	0	50	50	50	100.00%
Lodging	52006	0	406	0	0	200	200	200	100.00%
Travel Subtotal:		226	1,193	0	1,000	1,450	1,450	1,450	45.00%
Total Travel:									
		226	1,193	0	1,000	1,450	1,450	1,450	45.00%
Capital Outlay:									
Improvements	58002	47,007	116,514	101,970	120,000	115,000	230,000	230,000	91.67%
Equipment	58004	32,480	40,717	22,421	33,000	64,000	64,000	64,000	93.94%
Capital Outlay Subtotal:		79,487	157,231	124,390	153,000	179,000	294,000	294,000	92.16%
Total Capital:									
		79,487	157,231	124,390	153,000	179,000	294,000	294,000	92.16%

Winnebago County Budget Detail - 2014

Description	Object	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Request	2014 Executive	2014 Adopted	% Change From Prior Yr Adopted
025 - Facilities									
Office:									
Office Supplies	53000	1,319	813	1,090	1,000	1,300	1,300	1,300	30.00%
Printing Supplies	53002	281	451	881	450	575	575	575	27.78%
Print Duplicate	53003	0	0	43	100	50	50	50	-50.00%
Postage and Box Rent	53004	36	36	45	75	50	50	50	-33.33%
Computer Software	53006	2,907	7,872	6,548	7,990	3,950	3,950	3,950	-50.56%
Telephone	53008	18,432	14,615	12,129	9,600	15,000	15,000	15,000	56.25%
Telephone Supplies	53009	0	0	0	0	925	925	925	100.00%
Wireless	53012	0	800	2,405	1,500	2,800	2,800	2,800	86.67%
Pagers	53013	0	774	1,381	1,600	1,750	1,750	1,750	9.38%
Voice and Data Cabling	53014	0	0	400	300	750	750	750	150.00%
Office Subtotal:		22,976	25,361	24,923	22,615	27,150	27,150	27,150	20.05%
Operating:									
Advertising	53500	0	0	0	50	50	50	50	0.00%
Subscriptions	53501	35	35	165	50	50	50	50	0.00%
Membership Dues	53502	150	150	165	150	150	150	150	0.00%
Household Supplies	53516	59,512	58,151	55,879	60,000	60,000	60,000	60,000	0.00%
Small Equipment	53522	12,029	4,191	7,931	21,705	6,825	6,825	6,825	-68.56%
Shop Supplies	53523	1,970	942	362	1,500	1,500	1,500	1,500	0.00%
Medical Supplies	53524	48	0	0	50	0	0	0	-100.00%
Building Rental	53550	0	5,870	70,443	83,000	83,000	83,000	83,000	0.00%
Equipment Rental	53551	487	778	400	750	3,000	3,000	3,000	300.00%
Operating Licenses Fees	53553	4,444	2,910	603	4,500	3,000	3,000	3,000	-33.33%
Small Equipment Technology	53580	0	776	0	0	0	0	0	0.00%
Print Duplicate	73003	2,263	2,488	2,372	2,000	2,000	2,000	2,000	0.00%
Postage and Box Rent	73004	152	76	130	150	150	150	150	0.00%
Motor Fuel	73548	28,413	34,604	38,587	32,000	30,000	30,000	30,000	-6.25%
Operating Subtotal:		109,502	110,971	177,036	205,905	189,725	189,725	189,725	-7.86%
Repairs & Maint:									
Maintenance Buildings	54020	211,267	176,108	128,399	162,300	348,004	278,004	278,004	71.29%
Maintenance Grounds	54021	3	3,030	2,043	1,000	2,500	2,500	2,500	150.00%
Maintenance Equipment	54022	80,219	136,611	185,231	166,500	116,025	116,025	116,025	-30.32%

Winnebago County Budget Detail - 2014

Description	Object	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Request	2014 Executive	2014 Adopted	% Change From Prior Yr Adopted
025 - Facilities									
Maintenance Vehicles	54023	0	1,505	3,058	1,000	1,500	1,500	1,500	50.00%
Equipment Repairs	54029	70,177	69,727	24,198	60,000	50,000	50,000	50,000	-16.67%
Maintenance Grounds	74021	13	1,369	6,526	1,500	2,000	2,000	2,000	33.33%
Maintenance Vehicles	74023	10,340	15,247	8,854	12,000	12,000	12,000	12,000	0.00%
Equipment Repairs	74029	1,056	1,122	1,254	1,023	1,023	1,023	1,023	0.00%
Repairs & Maint Subtotal:		373,076	404,720	359,562	405,323	533,052	463,052	463,052	14.24%
Utilities:									
Heat	54700	492,811	434,501	298,909	507,000	509,000	509,000	509,000	0.39%
Power and Light	54701	661,942	683,847	675,656	650,500	629,000	629,000	629,000	-3.31%
Water and Sewer	54702	154,084	165,483	174,163	170,750	153,800	153,800	153,800	-9.93%
Refuse Collection	74703	10,630	16,910	21,827	59,380	17,676	17,676	17,676	-70.23%
Utilities Subtotal:		1,319,468	1,300,742	1,170,555	1,387,630	1,309,476	1,309,476	1,309,476	-5.63%
Contractual Services:									
Snow Removal	55003	20,638	23,372	431	28,500	25,000	25,000	25,000	-12.28%
Vehicle Repairs	55005	3,321	1,593	492	3,000	3,000	3,000	3,000	0.00%
Grounds Maintenance	55007	6,637	18,335	16,538	18,000	11,250	41,250	41,250	129.17%
Building Repairs	55008	13,852	12,675	14,498	6,100	53,320	53,320	53,320	774.10%
Professional Service	55014	1,754	6,362	26,125	20,000	25,000	25,000	25,000	25.00%
Janitorial Services	55016	1,690	2,267	3,827	1,200	1,200	1,200	1,200	0.00%
Snow Removal	75003	43,213	67,842	42,745	50,000	55,000	55,000	55,000	10.00%
Contractual Services Subtotal:		91,104	132,446	104,657	126,800	173,770	203,770	203,770	60.70%
Insurance Expenses:									
Prop Liab Insurance	76000	48,900	57,588	63,336	69,487	62,598	62,598	62,598	-9.91%
Insurance Expenses Subtotal:		48,900	57,588	63,336	69,487	62,598	62,598	62,598	-9.91%
Total Other Operating:		1,965,025	2,031,829	1,900,069	2,217,760	2,295,771	2,255,771	2,255,771	1.71%
Expense Total:		4,390,941	4,596,472	4,349,516	4,817,725	5,014,426	5,059,426	5,059,426	5.02%
Facilities Net/(Levy):		(4,310,847)	(4,521,942)	(4,262,441)	(4,744,225)	(4,930,261)	(4,970,261)	(4,970,261)	4.76%

WINNEBAGO COUNTY CAPITAL OUTLAY - 2014

<u>Department</u>	<u>Description</u>	<u>Quantity</u>	<u>Unit Cost</u>	<u>Capital Outlay</u>
Facilities & Property				
Management -	Replace Courthouse 2nd floor A/C unit	1	40,000	40,000
	Replace Oshkosh Human Services boilers	1	75,000	75,000
	Truck and accessories	1	24,000	24,000
	Lawnmower and accessories	1	34,000	34,000
	Cab for existing mower	1	6,000	6,000
	County Carpet replacement project	1	70,000	70,000
	Rooftop Fall Protection project	1	45,000	45,000
		7		294,000

FACILITIES MANAGEMENT PROGRAM BUDGETS

NAME	NUMBER	LABOR	TRAVEL & MEETINGS	CAPITAL	OTHER EXPENSES	TOTAL EXPENSES	REVENUES	TOTALS BY YEAR			ANNUAL PERCENT INCREASES	
								2014 ADOPTED	2013 ADOPTED	2012 ADOPTED	2014 OVER 2013	2013 OVER 2012
Other County Facilities	1025	2,508,205	1,450	294,000	2,213,971	5,017,626		5,017,626	4,752,875	4,769,307	5.6	(0.3)
Revenues	1025						89,165	(89,165)	(73,500)	(74,000)	21.3	(0.7)
Safety Building Maintenance	1027	-	-	-	14,800	14,800		14,800	12,250	12,000	20.8	2.1
Revenues	1027						-	-	-	-	N/A	N/A
Facilities-Other Depts.	1029	-	-	-	27,000	27,000		27,000	52,600	99,700	(48.7)	(47.2)
Revenues	1029						-	-	-	-	N/A	N/A
Grand Totals		<u>2,508,205</u>	<u>1,450</u>	<u>294,000</u>	<u>2,255,771</u>	<u>5,059,426</u>	<u>89,165</u>	<u>4,970,261</u>	<u>4,744,225</u>	<u>4,807,007</u>	4.8	(1.3)

SUMMARY BY DIVISION

	<u>Revenues</u>	<u>Expenses</u>	<u>Adjustments</u>	<u>Levy</u>
PUBLIC SAFETY				
District Attorney	\$ 223,528	\$ 1,259,963	\$ -	\$ 1,036,435
Clerk of Courts & Courts	2,026,019	4,131,277	-	2,105,258
Sheriff	2,797,755	21,559,218	-	18,761,463
Jail Improvements	177,800	177,800	-	-
Coroner	150,100	377,382	-	227,282
Emergency Management	139,997	332,248	-	192,251
	<u>\$ 5,515,199</u>	<u>\$ 27,837,888</u>	<u>\$ -</u>	<u>\$ 22,322,689</u>

DISTRICT ATTORNEY

**General Fund – Organization: 1101
2014 BUDGET NARRATIVE**

DEPARTMENT HEAD:

Christian Gossett

TELEPHONE: 236-4977

LOCATION:

**Winnebago County
448 Algoma Boulevard
Oshkosh, WI 54901**

MISSION STATEMENT:

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

To accomplish this mission we hereby resolve that:

1. We will promote the highest standards of integrity and professional conduct for ourselves and for those we work with.
2. We will serve our communities with competent professional legal representation.
3. We will treat all persons with whom we have contact with in a professional and respectful manner.
4. We will hold ourselves accountable both individually and collectively for ensuring the policies of the office and the needs of the community are served.
5. We will be forthright in our communications with all persons.
6. We will work in a collaborative manner with law enforcement and our communities to address the needs of and promote the highest possible quality of life for the citizens of Winnebago County.
7. We will show compassion and understanding to victims of crime and ensure that they are treated with dignity and respect.
8. We will put the needs and best interests of the community before the personal or political interests of any individual or individuals.

PROGRAM DESCRIPTION:

PROSECUTION: Ten person prosecution staff providing expert representation of citizens in all matters concerning the criminal justice system.

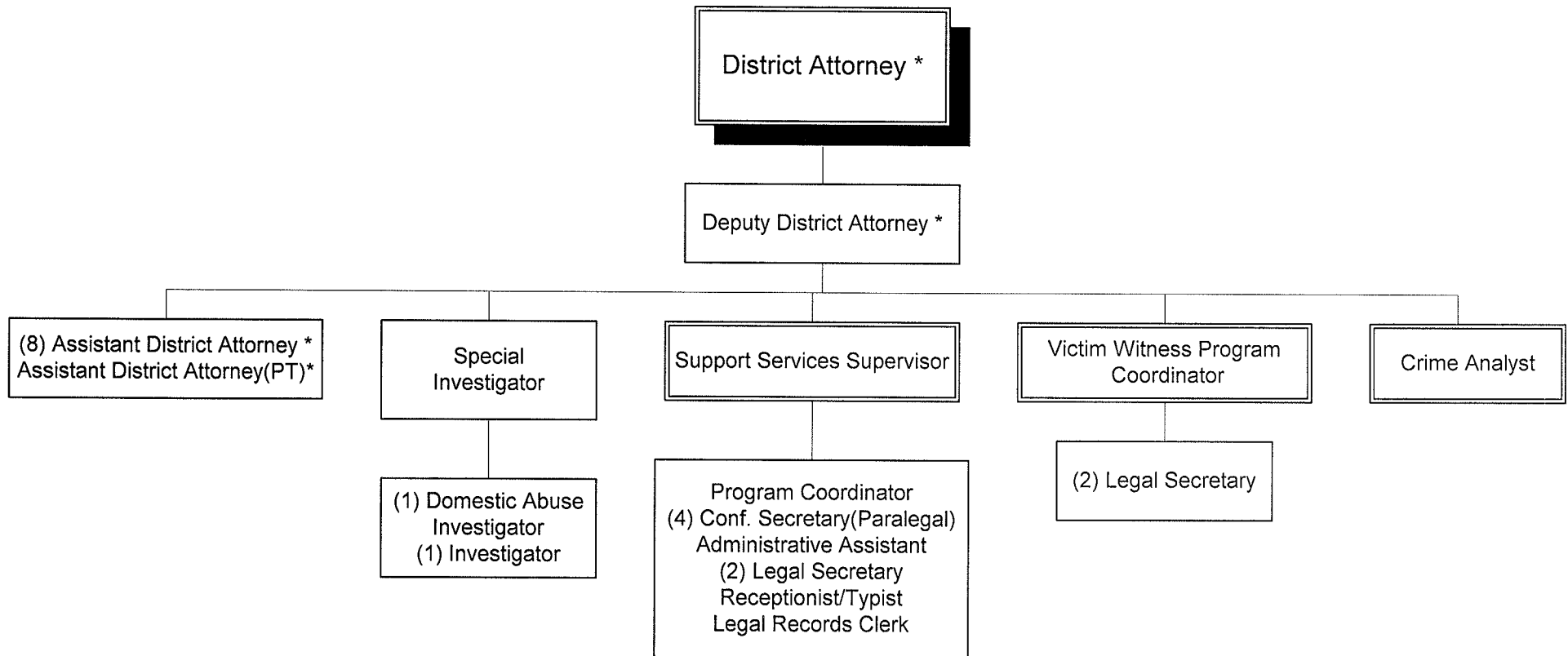
INVESTIGATION: One in-house investigator working on a variety of investigative tasks to better facilitate the preparation and processing of cases for prosecution. Two in-house investigators. One working as part of a Domestic Abuse Team and one as a Sensitive Crimes Team Member.

VICTIM/WITNESS: Full-time Victim/Witness Coordinator and two full-time victim witness assistants acting as liaison between victims and witnesses of crime and the District Attorney's Office staff attorneys.

SUPPORT STAFF: Experienced secretaries, paralegals, clerk and receptionist involved in the preparation of search/arrest warrants, motion papers, trial memoranda, briefs, monitoring alternative and diversion programs and miscellaneous legal documents, as well as the coordination.

INTERN PROGRAM: Utilization of both college and law school students to serve as interns in the District Attorney's Office for assistance in processing and prosecuting various civil and criminal matters.

DISTRICT ATTORNEY



* State Employee

DISTRICT ATTORNEY

**General Fund – Organization: 1101
2014 BUDGET NARRATIVE**

DEPARTMENT HEAD: Christian Gossett
LOCATION: Winnebago County
Orrin King Building
448 Algoma Blvd.
Oshkosh, WI 54901

TELEPHONE: 236-4977

2013 ACCOMPLISHMENTS:

1. Expansion of Heroin Interdiction Efforts
2. Implementation of team based, problem oriented prosecution
3. Expand safe zones to include Oshkosh parks
4. Initiated partnering with the counties school districts and the Department of Human Services

2014 GOALS & OBJECTIVES:

1. Expansion of Heroin Interdiction efforts
2. Expansion of the 24/7 Program to Post Conviction
3. Continued development of predictive modeling
4. Development of analytical models for program evaluations
5. Updating of the District Attorney's website
6. Expansion of the partnerships to reduce crime and recidivism.

DISTRICT ATTORNEY

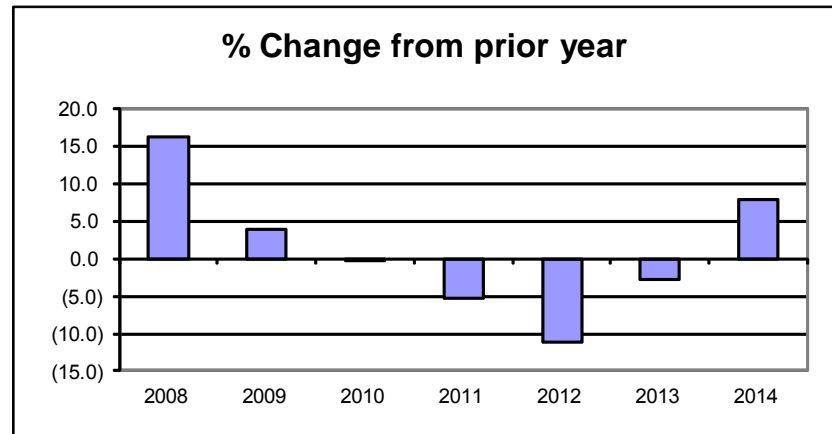
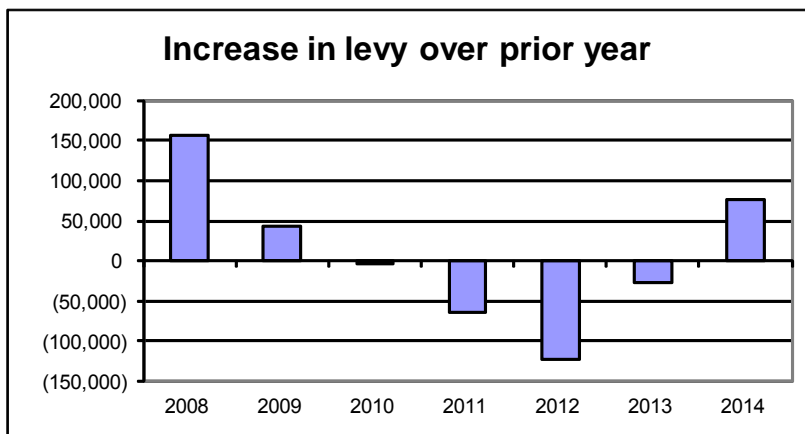
2014 BUDGET NARRATIVE HIGHLIGHTS

DEPARTMENT STAFFING:

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Full Time	14	13	14	16	16	16	17	17	18	18
Part Time	0	0	0	0	1	1	0	0	0	0
Total	14	13	14	16	17	17	17	17	18	18

There is no change in the department staffing table for 2014.

COUNTY LEVY: The tax levy for 2014 is \$1,036,435, an increase of \$76,119 or 7.9% over 2013.



SIGNIFICANT CHANGES FROM 2013 ADOPTED - District Attorney

Account	Amount	Description
Significant changes from 2013		
Tax Levy 2013	\$ 960,316	
Revenue Changes - impact on levy:		
WI Dept of Administration	(65,000)	This change is to show the revenue in the proper account.
WI Dept of Health and Family Services	65,000	
Expense Changes - impact on levy:		
Regular Pay	81,946	Increase based on the two position adjustments (cost increases) for Legal Secretaries to Program Coordinator and Administrative Assistant. Also includes normal pay adjustments.
FICA Medicare	3,403	Increase based on the two position adjustments (cost increases) for Legal Secretaries to Program Coordinator and Administrative Assistant.
WI Retirement	13,132	The increase in Wisconsin Retirement is due partially to more wages and an increase in the rate. It also takes into consideration some changes to the table of organization.
Telephone	(10,700)	Decrease to move wireless expenses to its own account.
Wireless	10,000	Increase to move wireless expenses from the telephone account.
Witness Expense	(3,000)	Decrease based on the change in legal process for witness testimony during certain court proceedings which lowers costs.
Professional Service	(16,929)	Decrease based on investigators making contact/arrangements with witnesses to receive court paperwork, which is lowering the cost of using outside agencies to serve papers.
Other small changes		
	(1,733)	This is a combination of small increases and decreases to revenue and expense accounts.
Tax Levy 2014	\$ 1,036,435	

Financial Summary District Attorney

Items	2013 8-Month Actual	2013 12-Month Estimate	2013 Adopted Budget	2013 Adjusted Budget	2014 Adopted Budget
Total Revenues	146,148	144,800	220,460	246,697	223,528
Labor	688,305	1,064,411	1,038,174	1,064,411	1,136,596
Travel	3,404	6,800	7,000	7,000	7,550
Capital	-	-	-	-	-
Other Expenditures	82,532	127,742	135,602	138,336	115,817
Total Expenditures	774,241	1,198,953	1,180,776	1,209,747	1,259,963
Levy Before Adjustments	628,093	1,054,153	960,316	963,050	1,036,435
Adjustments	-	-	-	-	-
Net Levy After Adjustments	628,093	1,054,153	960,316	963,050	1,036,435

Winnebago County Budget Detail - 2014

Description	Object	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Request	2014 Executive	2014 Adopted	% Change From Prior Yr Adopted
101 - District Attorney									
Revenue									
Intergov Rev:									
WI Dept of Administration	42002	19,772	38,483	87,700	75,000	140,000	140,000	140,000	86.67%
WI Dept of Health and Family S	42017	93,621	98,043	69,911	65,000	(0)	(0)	(0)	-100.00%
Intergov Rev Subtotal:		113,393	136,526	157,611	140,000	140,000	140,000	140,000	0.00%
Licenses:									
Victim Witness Surcharge	44009	11,765	9,510	12,474	9,000	9,500	9,500	9,500	5.56%
Licenses Subtotal:		11,765	9,510	12,474	9,000	9,500	9,500	9,500	5.56%
Fines and Permits:									
Drug Seizures	44104	4,370	6,991	1,908	7,000	7,000	7,000	7,000	0.00%
Fines and Permits Subtotal:		4,370	6,991	1,908	7,000	7,000	7,000	7,000	0.00%
Public Services:									
Other Fees	45002	14,975	22,580	3,349	15,000	15,000	15,000	15,000	0.00%
Forms Copies Etc	45003	25,467	11,531	29,906	17,000	19,000	19,000	19,000	11.76%
Warrant Fees	45005	(0)	250	(0)	(0)	35,000	(0)	(0)	0.00%
Public Services Subtotal:		40,442	34,361	33,255	32,000	69,000	34,000	34,000	6.25%
Interfund Revenue:									
Other Fees	65002	(0)	950	(0)	(0)	(0)	(0)	(0)	0.00%
Other Department Charges	65081	(0)	(0)	(0)	32,460	(0)	33,028	33,028	1.75%
Interfund Revenue Subtotal:		(0)	950	(0)	32,460	(0)	33,028	33,028	1.75%
Total Operating Revenue:		169,969	188,337	205,247	220,460	225,500	223,528	223,528	1.39%
Revenue Total:		169,969	188,337	205,247	220,460	225,500	223,528	223,528	1.39%

Winnebago County Budget Detail - 2014

Description	Object	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Request	2014 Executive	2014 Adopted	% Change From Prior Yr Adopted
101 - District Attorney									
Expense									
Wages:									
Regular Pay	51100	646,011	654,588	657,304	702,677	784,623	784,623	784,623	11.66%
Temporary Employees	51101	0	0	0	6,000	6,000	6,000	6,000	0.00%
Overtime	51105	1,679	1,577	1,755	1,000	1,000	1,000	1,000	0.00%
Comp Time	51108	0	0	1,969	1,000	1,000	1,000	1,000	0.00%
Payroll Sundry Account	51190	0	0	30	50	50	50	50	0.00%
Wages Subtotal:		647,691	656,165	661,058	710,727	792,673	792,673	792,673	11.53%
Fringes Benefits:									
FICA Medicare	51200	308,195	295,696	47,158	53,901	57,304	57,304	57,304	6.31%
Health Insurance	51201	0	0	184,969	217,285	218,418	218,418	218,418	0.52%
Dental Insurance	51202	0	0	13,871	15,385	15,534	15,534	15,534	0.97%
Workers Compensation	51203	0	0	4,848	4,517	2,561	2,561	2,561	-43.30%
Unemployment Comp	51204	2,475	7,313	13,642	0	0	0	0	0.00%
WI Retirement	51206	0	0	29,506	33,190	46,322	46,322	46,322	39.57%
Fringe Benefits Other	51207	0	0	3,146	3,169	3,784	3,784	3,784	19.41%
Fringes Benefits Subtotal:		310,670	303,009	297,138	327,447	343,923	343,923	343,923	5.03%
Total Labor:		958,361	959,174	958,197	1,038,174	1,136,596	1,136,596	1,136,596	9.48%
Travel:									
Registration Tuition	52001	1,570	1,339	778	2,400	2,400	2,400	2,400	0.00%
Automobile Allowance	52002	1,864	1,831	3,036	2,500	3,200	3,200	3,200	28.00%
Meals	52005	347	197	433	500	500	500	500	0.00%
Lodging	52006	1,301	809	435	1,200	1,200	1,200	1,200	0.00%
Other Travel Exp	52007	13	25	35	400	250	250	250	-37.50%
Taxable Meals	52008	86	331	41	0	0	0	0	0.00%
Travel Subtotal:		5,181	4,533	4,758	7,000	7,550	7,550	7,550	7.86%
Total Travel:		5,181	4,533	4,758	7,000	7,550	7,550	7,550	7.86%

Winnebago County Budget Detail - 2014

Description	Object	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Request	2014 Executive	2014 Adopted	% Change From Prior Yr Adopted
101 - District Attorney									
Capital Outlay:									
Equipment	58004	0	17,771	0	0	0	0	0	0.00%
Capital Outlay Subtotal:		0	17,771	0	0	0	0	0	0.00%
Total Capital:									
		0	17,771	0	0	0	0	0	0.00%
Office:									
Office Supplies	53000	12,275	11,966	13,751	11,000	11,000	11,000	11,000	0.00%
Stationery and Forms	53001	1,033	707	1,266	1,300	1,300	1,300	1,300	0.00%
Printing Supplies	53002	4,855	4,628	4,662	5,000	5,300	5,300	5,300	6.00%
Postage and Box Rent	53004	286	58	294	0	450	450	450	100.00%
Computer Supplies	53005	0	0	275	0	250	250	250	100.00%
Computer Software	53006	36	0	347	500	500	500	500	0.00%
Telephone	53008	13,317	8,002	3,300	13,000	2,300	2,300	2,300	-82.31%
Telephone Supplies	53009	0	718	68	0	0	0	0	0.00%
Telephone Comm Lines	53010	98	0	0	0	0	0	0	0.00%
Wireless	53012	0	3,715	9,743	0	10,000	10,000	10,000	100.00%
Voice and Data Cabling	53014	0	108	1,012	0	0	0	0	0.00%
Office Subtotal:		31,900	29,903	34,719	30,800	31,100	31,100	31,100	0.97%
Operating:									
Advertising	53500	0	39	542	250	1,000	1,000	1,000	300.00%
Membership Dues	53502	4,271	4,303	4,661	4,800	5,000	5,000	5,000	4.17%
Food	53520	165	237	158	250	250	250	250	0.00%
Small Equipment	53522	7,097	2,311	13,035	6,000	8,734	8,734	8,734	45.57%
Medical Supplies	53524	0	34	0	50	50	50	50	0.00%
Legal Fees	53530	5,770	5,435	503	2,000	250	250	250	-87.50%
Tax Deed Expense	53531	8	0	0	0	0	0	0	0.00%
Investigation Expense	53532	14,211	8,931	13,499	9,000	10,000	10,000	10,000	11.11%
Witness Expense	53535	5,201	5,028	4,491	5,000	2,000	2,000	2,000	-60.00%
Motor Fuel	53548	0	0	212	0	0	0	0	0.00%
Building Rental	53550	129,906	75,059	0	0	0	0	0	0.00%
Other Miscellaneous	53568	0	0	13	25	0	0	0	-100.00%
Small Equipment Technology	53580	0	0	643	0	0	0	0	0.00%
Print Duplicate	73003	18,024	16,907	17,686	17,000	15,000	15,000	15,000	-11.76%

Winnebago County Budget Detail - 2014

Description	Object	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Request	2014 Executive	2014 Adopted	% Change From Prior Yr Adopted
101 - District Attorney									
Postage and Box Rent	73004	10,570	10,700	10,978	11,000	11,000	11,000	11,000	0.00%
Motor Fuel	73548	4,446	5,733	5,308	5,500	5,500	5,500	5,500	0.00%
Operating Subtotal:		199,668	134,718	71,728	60,875	58,784	58,784	58,784	-3.43%
Repairs & Maint:									
Sodium Chloride	54002	0	0	24	0	0	0	0	0.00%
Maintenance Equipment	54022	0	1,175	3,495	3,500	1,500	1,500	1,500	-57.14%
Maintenance Vehicles	54023	0	0	378	175	0	0	0	-100.00%
Equipment Repairs	54029	390	300	409	240	750	750	750	212.50%
Equipment Repairs	74029	264	363	396	400	400	400	400	0.00%
Repairs & Maint Subtotal:		654	1,838	4,702	4,315	2,650	2,650	2,650	-38.59%
Utilities:									
Power and Light	54701	11,860	9,817	0	0	0	0	0	0.00%
Utilities Subtotal:		11,860	9,817	0	0	0	0	0	0.00%
Contractual Services:									
Legal Services	55001	40	40	40	100	100	100	100	0.00%
Vehicle Repairs	55005	708	1,457	237	500	500	500	500	0.00%
Transcription Services	55009	4,807	3,899	4,353	3,400	4,000	4,000	4,000	17.65%
Professional Service	55014	5,737	22,155	10,396	26,929	10,000	10,000	10,000	-62.87%
Building Rental	55042	18,204	24,182	14,090	0	0	0	0	0.00%
Medical and Dental	75000	26,359	41,846	45,211	0	0	0	0	0.00%
Investigation Expense	75802	125	0	0	0	0	0	0	0.00%
Contractual Services Subtotal:		55,980	93,579	74,326	30,929	14,600	14,600	14,600	-52.80%
Insurance Expenses:									
Prop Liab Insurance	76000	5,592	6,432	6,420	8,683	8,683	8,683	8,683	0.00%
Insurance Expenses Subtotal:		5,592	6,432	6,420	8,683	8,683	8,683	8,683	0.00%
Total Other Operating:		305,655	276,287	191,896	135,602	115,817	115,817	115,817	-14.59%
Expense Total:		1,269,197	1,257,764	1,154,850	1,180,776	1,259,963	1,259,963	1,259,963	6.71%
District Attorney Net/(Levy):		(1,099,228)	(1,069,427)	(949,602)	(960,316)	(1,034,463)	(1,036,435)	(1,036,435)	7.93%

CLERK OF COURTS & COURTS

General Fund - Organization: 130 To 149
2014 BUDGET NARRATIVE

DEPARTMENT HEAD: Melissa Konrad
LOCATION: Winnebago County
415 Jackson Street
Oshkosh, WI 54901

TELEPHONE: 236-4849

MISSION STATEMENT:

The mission of the Clerk of Courts and Courts is to provide for efficient dispensation of justice in all legal matters brought before the courts. The employees of the Court strive for excellent service and it is through their dedication and professionalism our system is able to implement the policies and procedures established by the judiciary and legislature. The judges and employees are dedicated to ensuring equal access to court services and enhancing public confidence in the court system.

PROGRAM DESCRIPTION:

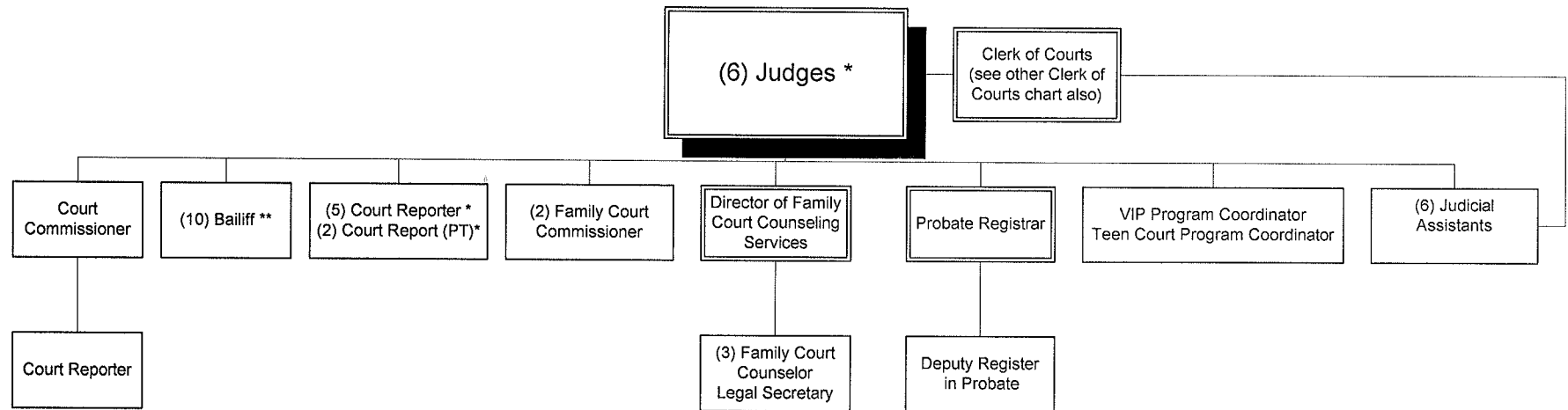
CLERK OF COURTS: The Clerk of Courts is a constitutional office that provides support to the Courts and is responsible for the record keeping of all official court records. Additionally, the Clerk is responsible for jury management, exhibit management, budgeting for the courts and related functions, collections of fines, fees, forfeitures, restitution, attorney fee reimbursements, as well as the yearly court calendars.

FAMILY COURT COMMISSIONER: Hears family actions, temporary hearings, default divorce hearings, post judgment hearings and assists the public with family actions including restraining order hearings and other statutory requirements.

COURT COMMISSIONER: Provides assistance to the Circuit Courts by hearing initial appearances, preliminary and various other hearings on criminal, traffic, ordinance, small claims, juvenile, paternity, and mental and alcohol matters.

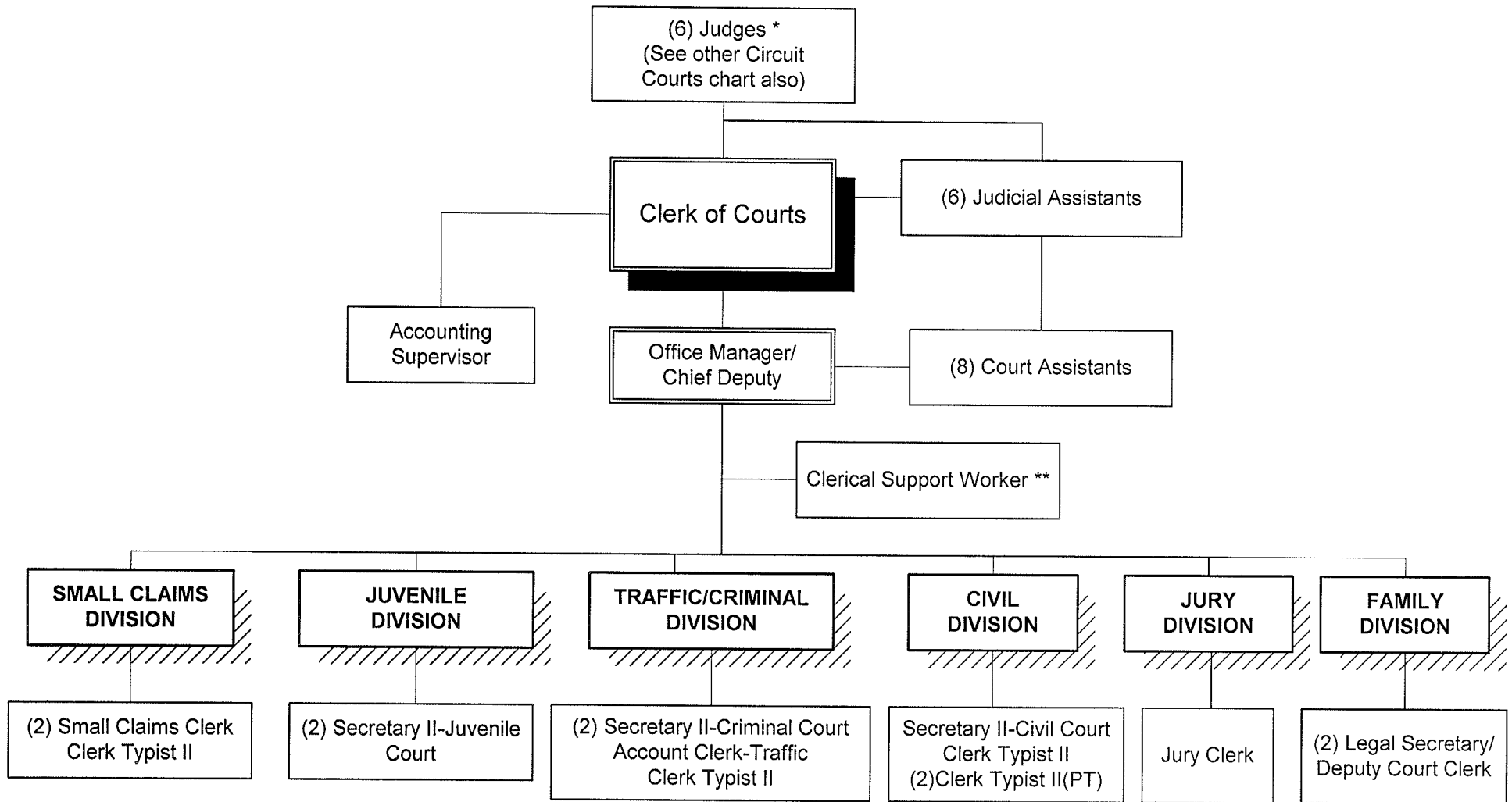
COURTS: Provide for the dispensation of justice in all legal matters brought before them.

CIRCUIT COURTS



* State Employee
 ** Unclassified Employee

CLERK OF COURTS



* State Employee
 ** Unclassified Employee

CLERK OF COURTS & COURTS

**General Fund – Organization: 130 to 149
2014 BUDGET NARRATIVE**

DEPARTMENT HEAD: Melissa M. Konrad
LOCATION: Winnebago County
415 Jackson Street
Oshkosh, WI 54901

TELEPHONE: 236-4849

2013 ACCOMPLISHMENTS:

1. Increased scanning to increase security of court records and decrease long-term storage costs.
2. Increased revenue for copies from the State Public Defender for criminal complaints and other document requests.
3. The Judges held open houses for local attorneys to come to the Courthouse and meet the Judges and get to know the court system better.
4. The Clerk of Court and Courts stayed well within the 2012 budget, the levy for 2013 was \$1,996,638, a decrease of \$35,521 or 1.7% under 2012.
5. The department has come up with an efficient and effective way to track record retention requirement for juvenile cases.
6. The department has been able to purge many old juvenile cases after reviewing the proper procedures to make room for more files.
7. The Clerk encourages education. In 2013; both juvenile clerks were able to added a conference; expanding their knowledge of juvenile law.
8. The Judges are attempting to drive down the costs for interpreters by scheduling a day during intake for all litigants that need interpreters.
The courts are also utilizing a state contract for interpreters which is a less expensive alternative than to in-court interpreters.
9. The Judges collaborated to find the most effective professionals that have better rates for medical examinations for incompetency matters.
10. The Clerks office obtained a jury clerk position in 2013 and was the pilot county for a new jury software system. These two things combined has allow the Clerk to streamline jury management, save time and money, while also being better able to serve the citizens called to jury duty.
11. Restructured the family court commissioners staff in a manner that better serves the Commissioners.
12. Worked with facilities to get better signage in the Courthouse. The signs look historic and makes the building more public-friendly.
13. Increased the usage of video conferencing with the Sheriff Department and other agencies. This drives the cost down for the Sheriff Department, while also making the Courthouse a safer place.

2014 GOALS & OBJECTIVES:

- 1. To consolidate the Clerk of Courts office to create a more public friendly environment and increase efficiency for the staff.**
- 2. To continue to work with attorneys and the public to market e-filing to increase use among court users.**
- 3. The Judges are attempting to move to a different method of online research which will decrease the money needed for subscriptions.**
- 4. To work with the DA's office to get an interface between our offices for complaints to be sent over electronically.**
- 5. To further review and cut costs in association with jurors summonsed for trial.**
- 6. To work on file retention and purging old files at Butler storage with the long range plan of having all of the files at the Courthouse.**
- 7. Continue to work with the Department of Revenue to intercept tax monies for fines and unpaid judgments and work with the collection agency for all unpaid court costs, fines and forfeitures that the department is unable to collect through tax intercept.**
- 8. Continue aggressive collection efforts for unpaid court costs, fines and forfeitures regardless of the age of the receivable in order to ensure compliance by defendants and increase revenue for the State and the County.**
- 9. Encourage payment plans to customers, and also increase the price minimally to offset the cost to monitor those on payment plans.**
- 10. Continue to meet regularly with court staff and business partners to develop procedures that maintain our current high standard for court processing and customer service as caseloads increase and funding decreases.**
- 11. Continue efforts of a long range plan for security and space needs for the Courts and court related offices; with the objective to become more user friendly for constituents and decrease costs associated with renting space from the City of Oshkosh (the Public Safety Building).**
- 12. Increase scanning to increase security of records and decrease long-term storage costs and potential costs of a relocation of the office.**
- 13. Continue to encourage attorneys to e-file. This is a cost effective way to decrease amount of storage, postage and staff time.**
- 14. To hold training sessions on e-filing for new attorneys and new users. This will hopefully encourage the usage of e-filing which would decrease costs to the Clerk of Courts and decrease the spatial needs of the office.**
- 15. Reach out to the local County Bar associations to open communication and increase efficiency in the courts by having events at the courthouse for Attorneys to come and discuss questions and concerns with the Judges, Commissioners and staff of the Clerk of Courts.**
- 16. To accommodate those with hearing impairments with equal access to justice.**
- 17. To pilot a program for a kiosk to be installed for petitioners to distribute information to the Sheriffs department for injunctions.**

CLERK OF COURTS AND COURTS

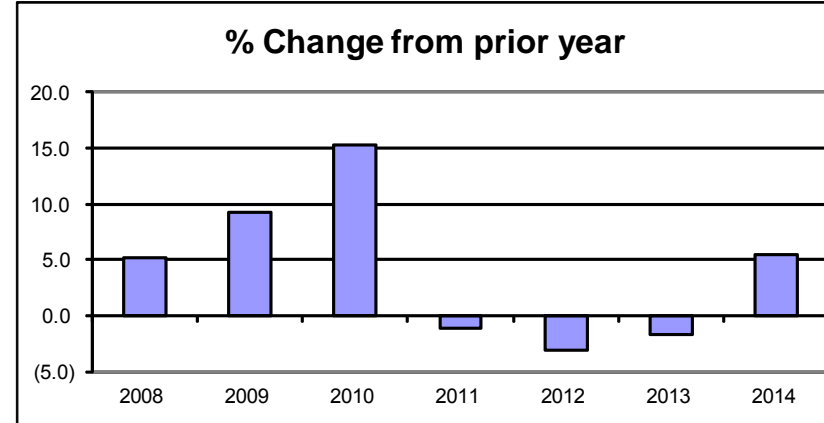
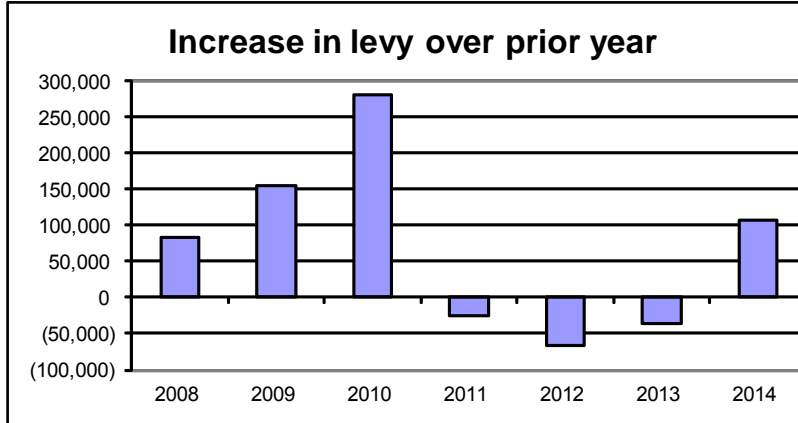
2014 BUDGET NARRATIVE HIGHLIGHTS

DEPARTMENT STAFFING:

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Full Time	41	41	41	42	42	43	43	43	44	44
Part Time	3	3	2	2	2	2	2	2	2	2
Total	44	44	43	44	44	45	45	45	46	46

There is no change to the department staffing table in 2014.

COUNTY LEVY: The tax levy for 2014 is \$2,105,258, an increase of \$108,620 or 5.4% over 2013.



SIGNIFICANT CHANGES FROM 2013 ADOPTED - Clerk of Courts

Account	Amount	Description
Significant changes from 2013		
Tax Levy 2013	\$ 1,996,638	
Revenue Changes - impact on levy:		
WI Children and Families	(3,500)	Increase based upon the prior years revenue; historically, revenue has been roughly \$50,000.
County Fines	10,000	Decrease based upon historic figures and current year to date totals.
Mediation	20,000	Decrease based on history of decline over the past few years and the current year to date totals.
Legal Fees Reimbursed	37,000	Decrease based on less appointments; historically has been lower than budgeted.
Other Public Charges	3,000	Decrease based on history.
Interest Investments	4,585	Decrease based on history and YTD totals.
Expense Changes - impact on levy:		
Temporary Employees	7,548	Increase based on an additional temporary employee to help with scanning so documents can be destroyed to make room for growth (caseloads are increasing rapidly).
Comp Time	4,000	Increase based on last years actuals.
Workers Compensation	(4,253)	Lower charge backs from the Workers Comp fund to draw down the fund balance.
WI Retirement	18,172	The increase in Wisconsin Retirement is due partially to more wages and an increase in the rate.
Fringe Benefit - Other	(3,735)	Decrease due to more items are now split out separately.
Capital - Equipment	5,000	Increase based on need for an additional scanner.
Other small changes		
	10,803	This is a combination of small increases and decreases to revenue and expense accounts.
Tax Levy 2014	\$ 2,105,258	

Financial Summary Clerk of Courts and Courts

Items	2013 8-Month Actual	2013 12-Month Estimate	2013 Adopted Budget	2013 Adjusted Budget	2014 Adopted Budget
Total Revenues	1,261,661	1,890,698	2,085,213	2,085,213	2,026,019
Labor	1,948,331	3,005,904	3,020,131	3,020,131	3,068,020
Travel	5,584	12,728	13,637	13,637	13,188
Capital	-	-	-	-	5,000
Other Expenditures	620,727	979,050	1,048,083	1,048,475	1,045,069
Total Expenditures	2,574,642	3,997,682	4,081,851	4,082,243	4,131,277
Levy Before Adjustments	1,312,981	2,106,984	1,996,638	1,997,030	2,105,258
Adjustments	-	-	-	-	-
Net Levy After Adjustments	1,312,981	2,106,984	1,996,638	1,997,030	2,105,258

Winnebago County Budget Detail - 2014

Description	Object	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Request	2014 Executive	2014 Adopted	% Change From Prior Yr Adopted
130 - Courts									
Revenue									
Intergov Rev:									
WI Children and Families	42005	50,739	57,958	56,402	47,500	51,000	51,000	51,000	7.37%
WI Dept of Justice	42018	672,210	592,374	597,827	596,563	594,019	594,019	594,019	-0.43%
Intergov Rev Subtotal:		722,950	650,332	654,229	644,063	645,019	645,019	645,019	0.15%
Licenses:									
Marriage Licenses	44000	29,280	28,890	28,800	26,000	28,800	28,800	28,800	10.77%
Occupational Drivers Licenses	44005	580	980	580	700	700	700	700	0.00%
Licenses Subtotal:		29,860	29,870	29,380	26,700	29,500	29,500	29,500	10.49%
Fines and Permits:									
County Fines	44100	185,969	190,579	196,472	200,000	190,000	190,000	190,000	-5.00%
State Fines	44101	278,183	250,758	285,551	280,000	280,000	280,000	280,000	0.00%
Fines and Permits Subtotal:		464,152	441,337	482,022	480,000	470,000	470,000	470,000	-2.08%
Public Services:									
Probate Fees	45001	38,444	51,310	50,855	50,000	48,000	48,000	48,000	-4.00%
Other Fees	45002	466,515	468,705	491,189	470,000	485,000	485,000	485,000	3.19%
Forms Copies Etc	45003	24,909	30,796	29,583	32,525	30,000	30,000	30,000	-7.76%
Support Filing Applic	45006	3,439	3,790	3,330	3,500	3,300	3,300	3,300	-5.71%
Mediation	45007	67,936	44,964	11,516	50,000	30,000	30,000	30,000	-40.00%
Search Notice Fees	45008	2,643	1,337	1,258	1,200	2,500	2,500	2,500	108.33%
Legal Fees Reimbursed	45026	151,038	141,011	123,357	172,000	135,000	135,000	135,000	-21.51%
Client Cost Shares Fees	45035	32,962	30,737	26,513	28,240	26,500	26,500	26,500	-6.16%
Other Public Charges	45057	550	6,604	26,798	30,000	27,000	27,000	27,000	-10.00%
Public Services Subtotal:		788,437	779,253	764,398	837,465	787,300	787,300	787,300	-5.99%
Intergov Services:									
Family Court Counseling	43000	10,568	9,293	11,691	10,000	12,000	12,000	12,000	20.00%
Cost Share Municipalities	43016	(0)	926	635	(0)	(0)	(0)	(0)	0.00%
Intergov Services Subtotal:		10,568	10,219	12,326	10,000	12,000	12,000	12,000	20.00%

**Winnebago County
Budget Detail - 2014**

Description	Object	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Request	2014 Executive	2014 Adopted	% Change From Prior Yr Adopted
130 - Courts									
Interfund Revenue:									
Professional Services	63002	5,000	5,000	5,000	(0)	(0)	(0)	(0)	0.00%
Interfund Revenue Subtotal:		5,000	5,000	5,000	(0)	(0)	(0)	(0)	0.00%
Total Operating Revenue:									
		2,020,966	1,916,010	1,947,354	1,998,228	1,943,819	1,943,819	1,943,819	-2.72%
Interest:									
Interest Investments	48000	61,480	76,510	79,226	85,585	81,000	81,000	81,000	-5.36%
Interest Subtotal:		61,480	76,510	79,226	85,585	81,000	81,000	81,000	-5.36%
Misc Revenues:									
Other Miscellaneous Revenues	48109	1,647	1,404	1,071	1,400	1,200	1,200	1,200	-14.29%
Misc Revenues Subtotal:		1,647	1,404	1,071	1,400	1,200	1,200	1,200	-14.29%
Total Non-Operating Revenue:									
		63,127	77,915	80,297	86,985	82,200	82,200	82,200	-5.50%
Revenue Total:									
		2,084,093	1,993,925	2,027,651	2,085,213	2,026,019	2,026,019	2,026,019	-2.84%
Expense									
Wages:									
Regular Pay	51100	1,938,122	2,019,164	1,940,512	2,014,480	2,050,563	2,050,563	2,050,563	1.79%
Temporary Employees	51101	0	0	6,105	10,452	18,000	18,000	18,000	72.22%
Bailiff And Matron	51104	117,570	127,120	62,733	120,640	120,000	120,000	120,000	-0.53%
Overtime	51105	9,459	6,210	7,850	6,287	7,205	7,205	7,205	14.60%
Other Per Diem	51107	0	0	63,920	0	0	0	0	0.00%
Comp Time	51108	0	0	3,942	0	4,000	4,000	4,000	100.00%
Payroll Sundry Account	51190	0	0	93	0	0	0	0	0.00%
Wages Subtotal:		2,065,151	2,152,494	2,085,155	2,151,859	2,199,768	2,199,768	2,199,768	2.23%

**Winnebago County
Budget Detail - 2014**

Description	Object	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Request	2014 Executive	2014 Adopted	% Change From Prior Yr Adopted
130 - Courts									
Fringes Benefits:									
FICA Medicare	51200	959,637	935,210	149,215	144,713	148,735	148,735	148,735	2.78%
Health Insurance	51201	0	0	495,781	544,612	529,657	529,657	529,657	-2.75%
Dental Insurance	51202	0	0	33,610	36,197	36,926	36,926	36,926	2.01%
Workers Compensation	51203	0	0	10,150	8,214	3,961	3,961	3,961	-51.78%
Unemployment Comp	51204	2,794	15,839	1,352	0	0	0	0	0.00%
WI Retirement	51206	0	0	108,173	119,197	137,369	137,369	137,369	15.25%
Fringe Benefits Other	51207	0	0	11,054	13,876	10,141	10,141	10,141	-26.92%
Fringe Benefit- OT Temp	51208	0	0	0	1,463	1,463	1,463	1,463	0.00%
Fringes Benefits Subtotal:		962,431	951,049	809,335	868,272	868,252	868,252	868,252	0.00%
Total Labor:		3,027,582	3,103,544	2,894,490	3,020,131	3,068,020	3,068,020	3,068,020	1.59%
Travel:									
Registration Tuition	52001	2,606	1,071	2,226	4,050	4,100	4,100	4,100	1.23%
Automobile Allowance	52002	4,497	3,931	4,867	5,113	4,158	4,158	4,158	-18.69%
Meals	52005	418	196	224	1,017	1,710	1,710	1,710	68.22%
Lodging	52006	1,755	1,406	1,362	3,406	3,190	3,190	3,190	-6.34%
Other Travel Exp	52007	18	0	25	51	30	30	30	-41.18%
Taxable Meals	52008	63	40	89	0	0	0	0	0.00%
Travel Subtotal:		9,357	6,644	8,794	13,637	13,188	13,188	13,188	-3.29%
Total Travel:		9,357	6,644	8,794	13,637	13,188	13,188	13,188	-3.29%
Capital Outlay:									
Equipment	58004	0	0	0	0	0	5,000	5,000	100.00%
Capital Outlay Subtotal:		0	0	0	0	0	5,000	5,000	100.00%
Total Capital:		0	0	0	0	0	5,000	5,000	100.00%

Winnebago County Budget Detail - 2014

Description	Object	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Request	2014 Executive	2014 Adopted	% Change From Prior Yr Adopted
130 - Courts									
Office:									
Office Supplies	53000	15,686	16,058	15,518	17,300	14,505	14,505	14,505	-16.16%
Stationery and Forms	53001	11,334	12,544	11,232	10,725	12,430	12,430	12,430	15.90%
Printing Supplies	53002	6,486	6,634	7,322	6,975	9,630	9,630	9,630	38.06%
Postage and Box Rent	53004	1,489	1,643	2,001	1,150	2,270	2,270	2,270	97.39%
Telephone	53008	20,118	14,415	6,307	9,325	7,150	7,150	7,150	-23.32%
Telephone Supplies	53009	0	0	0	0	120	120	120	100.00%
Voice and Data Cabling	53014	0	0	358	138	540	540	540	292.73%
Office Subtotal:		55,112	51,293	42,737	45,613	46,645	46,645	46,645	2.26%
Operating:									
Advertising	53500	0	12	60	0	60	60	60	100.00%
Subscriptions	53501	5,810	9,854	6,333	6,790	5,790	5,790	5,790	-14.73%
Membership Dues	53502	2,139	2,270	1,550	2,695	2,395	2,395	2,395	-11.13%
Publish Legal Notices	53503	212	99	75	200	200	200	200	0.00%
Food	53520	20	41	0	0	0	0	0	0.00%
Small Equipment	53522	9,352	24,734	7,914	1,325	6,325	1,325	1,325	0.00%
Other Operating Supplies	53533	0	9,529	840	900	1,000	1,000	1,000	11.11%
Witness Expense	53535	15,881	14,881	8,206	16,760	15,760	15,760	15,760	-5.97%
Jury Expense	53536	92,425	105,298	127,703	127,000	133,000	133,000	133,000	4.72%
Interpreter Fees	53537	32,001	29,458	39,296	35,080	35,900	35,900	35,900	2.34%
Small Equipment Technology	53580	0	270	820	0	820	820	820	100.00%
Print Duplicate	73003	20,247	21,034	18,130	20,050	19,565	19,565	19,565	-2.42%
Postage and Box Rent	73004	66,750	63,617	62,783	65,100	64,150	64,150	64,150	-1.46%
Operating Subtotal:		244,836	281,096	273,711	275,900	284,965	279,965	279,965	1.47%
Repairs & Maint:									
Maintenance Equipment	54022	643	2,499	6,685	6,950	6,660	6,660	6,660	-4.17%
Equipment Repairs	54029	3,116	8,423	3,868	7,050	5,600	5,600	5,600	-20.57%
Equipment Repairs	74029	1,287	1,056	1,023	1,023	924	924	924	-9.68%
Repairs & Maint Subtotal:		5,046	11,978	11,577	15,023	13,184	13,184	13,184	-12.24%
Contractual Services:									
Medical and Dental	55000	148,054	214,207	167,820	187,000	187,000	187,000	187,000	0.00%
Legal Services	55001	457,322	407,783	371,279	421,800	417,000	417,000	417,000	-1.14%

**Winnebago County
Budget Detail - 2014**

Description	Object	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Request	2014 Executive	2014 Adopted	% Change From Prior Yr Adopted
130 - Courts									
Transcription Services	55009	7,112	7,043	6,339	8,500	8,400	8,400	8,400	-1.18%
Professional Service	55014	8,944	10,479	18,702	14,200	12,700	12,700	12,700	-10.56%
Collection Services	55015	1,014	267	0	1,000	1,000	1,000	1,000	0.00%
Security Service	55028	407	77	231	850	900	900	900	5.88%
Mediation Services	55038	65,000	70,417	65,000	65,500	65,500	65,500	65,500	0.00%
Contractual Services Subtotal:		687,854	710,271	629,372	698,850	692,500	692,500	692,500	-0.91%
Insurance Expenses:									
Prop Liab Insurance	76000	11,100	13,128	11,460	12,698	12,775	12,775	12,775	0.61%
Insurance Expenses Subtotal:		11,100	13,128	11,460	12,698	12,775	12,775	12,775	0.61%
Total Other Operating:		1,003,948	1,067,768	968,856	1,048,084	1,050,069	1,045,069	1,045,069	-0.29%
Expense Total:		4,040,887	4,177,956	3,872,140	4,081,851	4,131,277	4,131,277	4,131,277	1.21%
Courts Net/(Levy):		(1,956,794)	(2,184,031)	(1,844,489)	(1,996,638)	(2,105,258)	(2,105,258)	(2,105,258)	5.44%

WINNEBAGO COUNTY CAPITAL OUTLAY - 2014

<u>Department</u>	<u>Description</u>	<u>Quantity</u>	<u>Unit Cost</u>	<u>Capital Outlay</u>
Clerk of Courts -	Scanner	1	5,000	5,000
		1		5,000

**CLERK OF COURTS AND COURTS
PROGRAM BUDGETS**

NAME	NUMBER	LABOR	TRAVEL & MEETINGS	CAPITAL	OTHER EXPENSES	TOTAL EXPENSES	REVENUES	TOTALS BY YEAR			ANNUAL PERCENT INCREASES	
								2014 ADOPTED	2013 ADOPTED	2012 ADOPTED	2014 OVER 2013	2013 OVER 2012
Clerk of Courts Revenues	1130	1,641,288	2,778	5,000	277,809	1,926,875	1,857,719	1,926,875 (1,857,719)	1,878,445 (1,924,163)	1,881,769 (1,849,746)	2.6 (3.5)	(0.2) 4.0
Circuit Court I Revenues	1131	62,235	-	-	104,267	166,502	-	166,502 -	167,080 -	176,247 -	(0.3) N/A	(5.2) N/A
Circuit Court II Revenues	1132	66,541	565	-	102,991	170,097	-	170,097 -	168,356 -	174,667 -	1.0 N/A	(3.6) N/A
Circuit Court III Revenues	1133	65,475	605	-	108,033	174,113	-	174,113 -	174,823 -	177,076 -	(0.4) N/A	(1.3) N/A
Circuit Court IV Revenues	1134	73,954	-	-	103,124	177,078	-	177,078 -	174,215 -	171,707 -	1.6 N/A	1.5 N/A
Circuit Court V Revenues	1135	64,460	-	-	103,126	167,586	-	167,586 -	164,971 -	170,825 -	1.6 N/A	(3.4) N/A
Circuit Court VI Revenues	1136	61,185	-	-	103,443	164,628	-	164,628 -	161,768 -	164,334 -	1.8 N/A	(1.6) N/A
Teen Court Revenues	1140	75,282	800	-	1,953	78,035	500	78,035 (500)	73,812 (500)	73,196 (500)	5.7 0.0	0.8 0.0
VIP Revenues	1141	83,406	970	-	1,928	86,304	26,000	86,304 (26,000)	81,839 (27,050)	81,318 (32,000)	5.5 (3.9)	0.6 (15.5)
Family Court Commissioner Revenues	1142	210,226	2,260	-	84,536	297,022	51,000	297,022 (51,000)	319,738 (47,500)	282,220 (45,000)	(7.1) 7.4	13.3 5.6
Court Commissioner Revenues	1143	127,228	1,640	-	26,690	155,558	-	155,558 -	153,074 -	153,086 -	1.6 N/A	0.0 N/A
Law Library Revenues	1144	-	-	-	3,685	3,685	-	3,685 -	4,660 -	4,600 -	(20.9) N/A	1.3 N/A
Probate Revenues	1146	142,950	410	-	13,490	156,850	-	156,850 -	154,394 -	155,056 -	1.6 N/A	(0.4) N/A
Family Court Counseling Revenues	1149	393,790	3,160	-	9,994	406,944	90,800	406,944 (90,800)	404,676 (86,000)	398,304 (105,000)	0.6 5.6	1.6 (18.1)
Grand Totals		<u>3,068,020</u>	<u>13,188</u>	<u>5,000</u>	<u>1,045,069</u>	<u>4,131,277</u>	<u>2,026,019</u>	<u>2,105,258</u>	<u>1,996,638</u>	<u>2,032,159</u>	5.4	(1.7)

SHERIFF'S OFFICE

General Fund – Organization: 110 to 120
2014 BUDGET NARRATIVE

DEPARTMENT HEAD:

John Matz

TELEPHONE: 236-7300

LOCATION:

Sheriff's Office
4311 Jackson Street
Oshkosh, WI 5901

MISSION STATEMENT

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

PROGRAM DESCRIPTION

BOAT PATROL: Patrol the waterways within Winnebago County and enforce state boating laws and county ordinances. Investigate boating accidents and respond to emergencies and boaters in distress. Work in conjunction with local fire departments to provide rescue and recovery operations on both open and frozen bodies of water.

COMMUNICATIONS - E911: Receive emergency and non-emergency calls for service. Dispatch and coordinate the response of Law Enforcement, Fire Fighters, EMS and Emergency Management. Monitor activities of emergency personnel and provide logistical support to facilitate their efforts.

CORRECTIONS: Manage the Winnebago County Jail in accordance with Wisconsin State Statutes and Administrative Code. Ensure incarcerated citizens are secure and provided resources that aid in their rehabilitation. Administer alternatives to incarceration and court ordered programming that allows individuals to remain in the community.

COURT SERVICES: Provide security to the campus of the Winnebago County Courthouse. Tend to the Courts' transporting of prisoners, service of civil process and apprehension of persons with outstanding arrest warrants. Support all divisions within the Sheriff's Office by documenting, maintaining and dispensing records and reports.

CRIME PREVENTION AND COMMUNITY SERVICES: Advocate pro-active crime prevention and educational initiatives using collaborative community efforts. Partnerships include Neighborhood and Business Watch, on site security surveys, PAWS (Potentially Abusive Workplace Situations), D.A.R.E., and the 911 emergency phone program. The Sheriff's Office is also involved extensively in multi-jurisdictional community coalitions such as Re:Th!nk, Fox Valley Safe Kids, Crime Stoppers, and TRICOM.

DETECTIVE: Conduct complex investigations requiring specialized training and experience to apprehend individuals who have violated local, state and federal laws. Maximize efficiency and effectiveness through peer networking and incorporating traditional investigative techniques with the most current technological resources available. Actions are focused on advocating victim's rights, enhancing the safety and security of citizens, and working for the greater good.

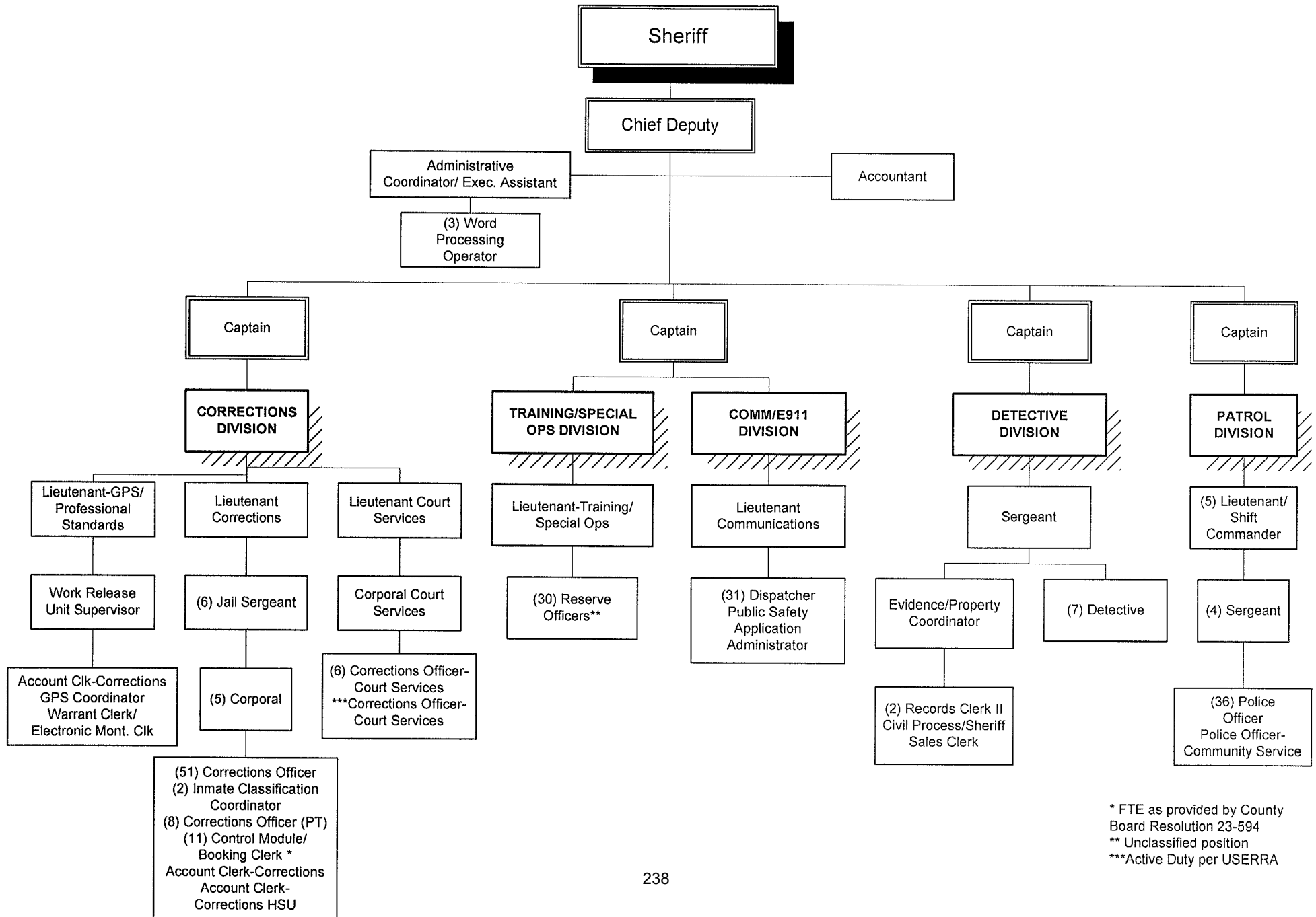
PATROL: Provide proactive law enforcement and protection services to the citizens of Winnebago County. Thoroughly investigate complaints and traffic crashes with fair and neutral application of state and local laws. Resolve calls for service and conflicts using problem solving strategies and mediation techniques. Focus enforcement efforts on initiatives that improve highway safety and overall quality of life within Winnebago County. Use education and community based policing strategies to garner citizen support and deter crime.

RESERVES: Support the Sheriff's Office mission by providing supplemental personnel to conduct traffic control, crowd control, event security, courthouse security and boat patrol. Provides cost effective law enforcement and security solutions for those individuals and organizations choosing to contract directly for these services.

SNOW PATROL: Patrol the public trails and frozen waterways within Winnebago County during the winter months enforcing state laws and county ordinances. Work in cooperation with the DNR and local interest groups in an effort to provide safe and courteous use of natural resources.

TRAINING: Ensure that staff members are prepared to provide quality service to the citizens of Winnebago County. Instructs employees on the core competencies of their position and provides advanced continuing education. Manages risk by adopting standards and policies that meet or exceed the professional requirements of the position. Adapts to the ever evolving criminal justice system by providing the most current, relevant and realistic training germane to the employee's position.

SHERIFF



* FTE as provided by County Board Resolution 23-594
 ** Unclassified position
 ***Active Duty per USERRA

SHERIFF'S OFFICE

General Fund – Organization: 110 to 120 2014 BUDGET NARRATIVE

DEPARTMENT HEAD:

John Matz

TELEPHONE: 236-7300

LOCATION:

**Sheriff's Office
4311 Jackson Street**

Oshkosh, WI 54901

2013 ACCOMPLISHMENTS:

- 1. Completed the Capital Improvement Radio Project and became fully operational under the new system.**
- 2. Completed the upgrade to the CAD system including training and migrations of existing data to the new system.**
- 3. Explored Courthouse security upgrades to include building design and operational changes.**
- 4. Worked closely with WI DOT on the multi-year US 41 construction project to provide a safe work zone for workers and motorists.**
- 5. Expanded the program capacity of the Electronic Monitoring and 24/7 programs with new equipment at no increased cost to the end user.**
- 6. Trained Courthouse staff on Law Enforcement Response to an Active Shooter and conducted a full-scale training exercise.**
- 7. Moved toward agency accreditation by continuing to revise policy that is in compliance with WILEAG and ACA standards.**
- 8. Acquired a drug incinerator in compliance with State of WI best practices to dispose of seized illegal drugs.**
- 9. Identified evidence storage needs and worked with Facilities Department regarding design and construction.**
- 10. Formed the Winnebago County OWI Task Force in partnership with municipal police departments and WI Bureau of Transportation.**
- 11. Used newly acquired surveillance technology to solve a multi-state Burglary Ring.**
- 12. Replaced the Jail's Electronic Door and Lock control system.**

2014 GOALS & OBJECTIVES:

- 1. Enhance Courthouse security by implementing measures adopted by the County Board.**
- 2. Meet the needs of evidentiary requirements through the Sheriff's Office Evidence storage expansion.**
- 3. Conclude US 41 construction zone initiatives with the completion of the highway expansion project.**
- 4. Provide for more efficient and effective investigations with the addition of two detectives and use of crime analyst reporting data.**
- 5. Convert eight squads assigned to the Sheriff's Office patrol fleet to operate on propane gas.**
- 6. Conclude the WILEAG and ACA self-assessment phase of agency accreditation.**
- 7. Acquire and train two K9 units to replace the existing dogs which are being retired using Federal Grant money and donations.**
- 8. Reinstate the Sheriff's Office Snow Patrol Unit.**

SHERIFF

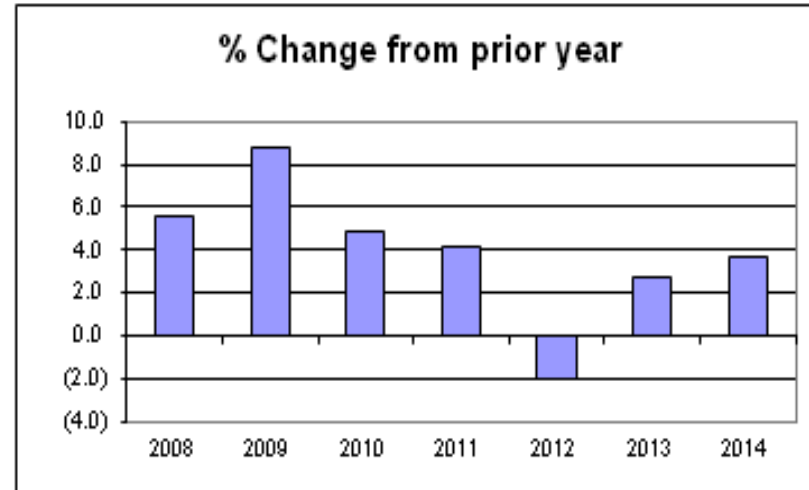
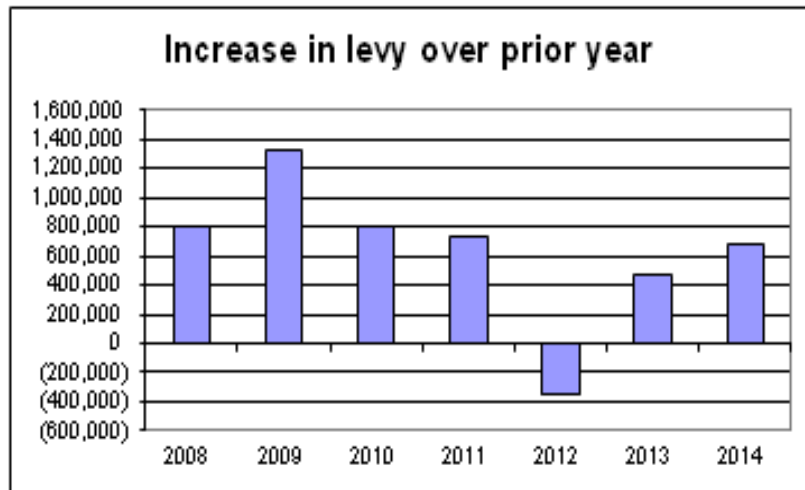
2014 BUDGET NARRATIVE HIGHLIGHTS

DEPARTMENT STAFFING:

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Full Time	211	193	184	189	189	191	192	192	191	194
Part Time	1	1	0	0	4	4	8	8	8	8
Total	212	194	184	189	193	195	200	200	199	202

There is a reduction of one full time Records Clerk position during 2013. There is an increase of two Detective positions and an increase of two Police Officer- Patrol positions in the department staffing table for 2014.

COUNTY LEVY: The tax levy for 2014 is \$18,761,463, an increase of \$676,648 or 3.7% over 2013.



SIGNIFICANT CHANGES FROM 2013 ADOPTED - Sheriff

Account	Amount	Description
Significant changes from 2013		
Tax Levy 2013	\$ 18,084,815	
Revenue Changes - impact on levy:		
Office of Justice Assistance	19,000	Decrease based on the reclassification to Incentives.
WI Natural Resources	(4,848)	Increase based on the addition of snow patrol.
Dept of Transportation	(67,000)	Increase based on a full year of OWI task force funding.
Other Fees	(13,550)	Increase based on the K9 purchase (transferred from K9 fund).
Warrant Fees	6,700	Decrease based on history.
Telephone	(152,000)	Increase based on new telephone contract.
Civil Process Fees	25,000	Decrease based on history.
Police Services	(33,165)	Increase based on addition of Hmong Soccer Festival.
Concession Revenue	(5,500)	Increase based on history.
Intake Booking Fees	(6,000)	Increase based on history.
Board of Prisoners	89,355	Decrease based on jail population increase and the decreasing amount of available beds.
Incentives	(20,740)	Increase based on the reclassification of funds from Office of Justice Assistance.
Cost Share Municipalities	(96,432)	Increase based on Outagamie share of radio maintenance.
Expense Changes - impact on levy:		
Temporary Employees	45,000	Increase based on reserve officers pay being moved from regular to temporary pay.
Overtime	71,363	Increase based on deputies contract and additional events.
Dental Insurance	(6,326)	Decrease based on premium forecasts from Human Resources.
Workers Compensation	(83,743)	Lower charges from the Workers Comp fund in an effort to draw down the fund balance.
Fringe Benefits - Other	5,267	Increase based on premium forecasts from Human Resources. This account is used for long term disability, life insurance and administrative charges for benefits.
Fringe Benefits - OT Temp	160,270	Increase based on increases in temporary and overtime pay.

SIGNIFICANT CHANGES FROM 2013 ADOPTED - Sheriff

Account	Amount	Description
Capital - Equipment	67,602	Most of the increase is based on the propane conversion costs.
Office Supplies	8,000	Increase based on replacement of community / training room chairs.
Telephone	(15,842)	Changes are primarily due to splitting out regular telephone and wireless for accounting purposes.
Wireless	18,500	
Clothing Uniform	41,675	Increase based on the needed purchase for SWAT body armor.
Small Equipment	36,432	Increase based on purchasing patrol rifles and detective camera system.
Investigation Expense	7,500	Increase based on increased technological requests.
Motor Fuel	(18,125)	Decrease based on the implementation of propane system.
Maintenance Equipment	18,000	Increase based on office phone system change (change of account number).
Power and Light	4,164	Increase based on addition of tower.
Other Contractual Services	385,282	Increase based on radio maintenance, 911 system, MyState USA, OWI task force (offset in cost share municipalities).
Property Liability Insurance	(10,930)	Decrease based on premiums provided by Finance.
Other small changes		
	201,739	This is a combination of small increases and decreases to revenue and expense accounts.
Tax Levy 2014	\$ 18,761,463	

Financial Summary Sheriff

Items	2013 8-Month Actual	2013 12-Month Estimate	2013 Adopted Budget	2013 Adjusted Budget	2014 Adopted Budget
Total Revenues	1,589,561	2,597,112	2,548,508	2,614,872	2,797,755
Labor	10,706,650	16,769,990	16,604,114	16,613,466	16,973,031
Travel	44,506	80,730	79,680	79,680	80,254
Capital	374,834	435,797	435,797	435,797	503,399
Other Expenditures	2,060,736	3,646,597	3,513,732	3,577,976	4,002,534
Total Expenditures	13,186,726	20,933,114	20,633,323	20,706,919	21,559,218
Levy Before Adjustments	11,597,165	18,336,002	18,084,815	18,092,047	18,761,463
Adjustments	-	-	-	-	-
Net Levy After Adjustments	11,597,165	18,336,002	18,084,815	18,092,047	18,761,463

Winnebago County Budget Detail - 2014

Description	Object	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Request	2014 Executive	2014 Adopted	% Change From Prior Yr Adopted
110 - Sheriff									
Revenue									
Intergov Rev:									
WI Dept of Administration	42002	0	2,500	0	0	0	0	0	0.00%
Office of Justice Assistance	42003	27,120	39,674	1,900	21,000	2,000	2,000	2,000	-90.48%
WI Natural Resources	42009	31,955	36,356	45,788	35,000	39,848	39,848	39,848	13.85%
Dept of Transportation	42011	59,078	59,315	93,146	90,000	157,000	157,000	157,000	74.44%
WI Dept of Health and Family S	42017	40,737	35,488	0	0	0	0	0	0.00%
WI Dept of Justice	42018	91,327	25,200	66,222	23,840	25,760	25,760	25,760	8.05%
Intergov Rev Subtotal:		250,217	198,533	207,056	169,840	224,608	224,608	224,608	32.25%
Fines and Permits:									
Parking Violations	44103	5,395	3,405	3,400	6,000	6,000	6,000	6,000	0.00%
Drug Seizures	44104	0	4,934	564	0	500	500	500	100.00%
Fines and Permits Subtotal:		5,395	8,339	3,964	6,000	6,500	6,500	6,500	8.33%
Public Services:									
Other Fees	45002	69,447	131,331	39,604	36,650	50,200	50,200	50,200	36.97%
Forms Copies Etc	45003	3,977	3,662	3,694	3,500	3,500	3,500	3,500	0.00%
Warrant Fees	45005	19,678	15,916	15,625	22,500	15,800	15,800	15,800	-29.78%
Telephone	45009	167,185	147,647	165,418	148,000	300,000	300,000	300,000	102.70%
Day Reporting Fees	45018	13	0	0	0	0	0	0	0.00%
Civil Process Fees	45019	212,552	220,987	159,887	185,000	160,000	160,000	160,000	-13.51%
Board of Prisoners	45020	171,143	170,321	177,184	199,290	199,290	199,290	199,290	0.00%
Restitution	45022	1,940	1,742	2,266	2,275	1,775	1,775	1,775	-21.98%
Police Services	45023	146,309	301,797	232,171	196,875	230,040	230,040	230,040	16.85%
Photographic Revenue	45024	37	203	119	50	100	100	100	100.00%
Identification Cards	45025	70	25	0	50	50	50	50	0.00%
Donations	45034	(9,577)	900	0	500	500	500	500	0.00%
Medical MA Co Pay	45043	14,826	19,316	17,289	16,000	16,000	16,000	16,000	0.00%
Monitoring Fees	45044	428,792	462,714	559,875	588,563	578,160	578,160	578,160	-1.77%
Concession Revenue	45050	112,095	86,842	110,176	109,500	115,000	115,000	115,000	5.02%
Other Public Charges	45057	1	1	0	0	0	0	0	0.00%
Intake Booking Fees	45063	56,310	74,313	78,166	68,000	74,000	74,000	74,000	8.82%
Damages to Monitor Equipment	45064	635	258	348	700	700	700	700	0.00%
Public Services Subtotal:		1,395,432	1,637,976	1,561,821	1,577,453	1,745,115	1,745,115	1,745,115	10.63%

Winnebago County Budget Detail - 2014

Description	Object	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Request	2014 Executive	2014 Adopted	% Change From Prior Yr Adopted
110 - Sheriff									
Intergov Services:									
Board of Prisoners	43006	674,461	761,157	744,138	695,441	606,086	606,086	606,086	-12.85%
Police Service	43007	93,703	95,376	60,131	0	0	0	0	0.00%
Incentives	43009	0	0	18,200	0	20,740	20,740	20,740	100.00%
Cost Share Municipalities	43016	0	52,513	53,957	65,774	162,206	162,206	162,206	146.61%
Intergov Services Subtotal:		768,164	909,046	876,426	761,215	789,032	789,032	789,032	3.65%
Total Operating Revenue:		2,419,208	2,753,894	2,649,267	2,514,508	2,765,255	2,765,255	2,765,255	9.97%
Misc Revenues:									
Sale Of Prop Equip	48104	45,104	45,930	29,330	30,000	30,000	30,000	30,000	0.00%
Other Miscellaneous Revenues	48109	4,007	2,071	1,880	4,000	2,500	2,500	2,500	-37.50%
Misc Revenues Subtotal:		49,111	48,001	31,210	34,000	32,500	32,500	32,500	-4.41%
Total Non-Operating Revenue:		49,111	48,001	31,210	34,000	32,500	32,500	32,500	-4.41%
Revenue Total:		2,468,319	2,801,896	2,680,476	2,548,508	2,797,755	2,797,755	2,797,755	9.78%
Expense									
Wages:									
Regular Pay	51100	10,061,109	10,072,790	9,758,101	10,427,824	10,695,414	10,695,414	10,695,414	2.57%
Temporary Employees	51101	0	0	80,919	0	45,000	45,000	45,000	100.00%
Overtime	51105	693,710	795,777	620,346	637,525	708,888	708,888	708,888	11.19%
Comp Time	51108	0	0	163,107	0	0	0	0	0.00%
Payroll Sundry Account	51190	0	0	1,306	0	0	0	0	0.00%
Wages Subtotal:		10,754,819	10,868,567	10,623,779	11,065,349	11,449,302	11,449,302	11,449,302	3.47%
Fringes Benefits:									
FICA Medicare	51200	5,457,117	5,175,363	751,145	776,284	789,483	789,483	789,483	1.70%
Health Insurance	51201	0	0	2,368,812	2,557,190	2,528,531	2,528,531	2,528,531	-1.12%
Dental Insurance	51202	0	0	83,356	119,862	113,536	113,536	113,536	-5.28%
Workers Compensation	51203	0	0	183,873	160,617	76,874	76,874	76,874	-52.14%
Unemployment Comp	51204	123	8,047	15,890	0	0	0	0	0.00%
WI Retirement	51206	0	0	1,830,858	1,877,203	1,802,159	1,802,159	1,802,159	-4.00%
Fringe Benefits Other	51207	0	0	46,462	47,609	52,876	52,876	52,876	11.06%

Winnebago County Budget Detail - 2014

Description	Object	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Request	2014 Executive	2014 Adopted	% Change From Prior Yr Adopted
110 - Sheriff									
Fringe Benefit- OT Temp	51208	0	0	0	0	160,270	160,270	160,270	100.00%
Fringes Benefits Subtotal:		5,457,240	5,183,410	5,280,396	5,538,765	5,523,729	5,523,729	5,523,729	-0.27%
Total Labor:		16,212,059	16,051,977	15,904,175	16,604,114	16,973,031	16,973,031	16,973,031	2.22%
Travel:									
Registration Tuition	52001	48,397	47,994	49,547	56,490	56,514	56,514	56,514	0.04%
Automobile Allowance	52002	1,645	1,206	330	800	1,100	1,100	1,100	37.50%
Commercial Travel	52004	2,870	1,173	680	2,150	2,150	2,150	2,150	0.00%
Meals	52005	4,924	4,629	2,465	10,993	10,993	10,993	10,993	0.00%
Lodging	52006	15,481	15,263	7,023	8,987	9,237	9,237	9,237	2.78%
Other Travel Exp	52007	874	653	99	260	260	260	260	0.00%
Taxable Meals	52008	3,242	5,028	3,520	0	0	0	0	0.00%
Travel Subtotal:		77,433	75,948	63,664	79,680	80,254	80,254	80,254	0.72%
Total Travel:		77,433	75,948	63,664	79,680	80,254	80,254	80,254	0.72%
Capital Outlay:									
Equipment	58004	373,423	449,308	342,471	435,797	513,399	513,399	503,399	15.51%
Capital Outlay Subtotal:		373,423	449,308	342,471	435,797	513,399	513,399	503,399	15.51%
Total Capital:		373,423	449,308	342,471	435,797	513,399	513,399	503,399	15.51%
Office:									
Office Supplies	53000	10,510	12,905	13,022	13,000	21,000	21,000	21,000	61.54%
Stationery and Forms	53001	2,939	2,665	1,149	2,700	2,700	2,700	2,700	0.00%
Printing Supplies	53002	12,438	12,215	13,394	12,900	13,550	13,550	13,550	5.04%
Print Duplicate	53003	1,380	364	899	775	775	775	775	0.00%
Postage and Box Rent	53004	342	575	736	500	500	500	500	0.00%
Computer Supplies	53005	1,076	1,410	575	2,450	2,950	2,950	2,950	20.41%
Computer Software	53006	10,795	692	0	10,410	10,410	10,410	10,410	0.00%
Telephone	53008	142,881	127,756	98,042	140,342	124,500	124,500	124,500	-11.29%
Telephone Supplies	53009	0	14	692	0	1,000	1,000	1,000	100.00%
Wireless	53012	0	9,773	26,126	0	18,500	18,500	18,500	100.00%
Pagers	53013	0	653	387	0	500	500	500	100.00%

Winnebago County Budget Detail - 2014

Description	Object	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Request	2014 Executive	2014 Adopted	% Change From Prior Yr Adopted
110 - Sheriff									
Voice and Data Cabling	53014	0	216	317	0	500	500	500	100.00%
Office Subtotal:		182,361	169,237	155,338	183,077	196,885	196,885	196,885	7.54%
Operating:									
Advertising	53500	0	48	336	0	500	500	500	100.00%
Subscriptions	53501	594	552	621	860	875	875	875	1.74%
Membership Dues	53502	2,725	2,961	2,699	1,950	1,950	1,950	1,950	0.00%
Photo Processing	53504	224	12	13	0	0	0	0	0.00%
Household Supplies	53516	482	220	8	50	50	50	50	0.00%
Clothing Uniforms	53517	115,987	113,458	103,568	100,495	142,170	142,170	142,170	41.47%
Professional Supplies	53518	82,426	85,079	89,343	95,733	96,201	96,201	96,201	0.49%
Food	53520	1,586	982	1,234	800	1,000	1,000	1,000	25.00%
Small Equipment	53522	102,032	57,998	92,142	69,711	106,143	106,143	106,143	52.26%
Medical Supplies	53524	1,184	848	1,822	7,400	7,400	7,400	7,400	0.00%
Investigation Expense	53532	11,462	24,766	22,299	14,300	21,800	21,800	21,800	52.45%
Automobile Allowance-Other	53538	0	12	0	0	0	0	0	0.00%
Auto Allowance Taxable	53546	0	57	0	0	0	0	0	0.00%
Motor Fuel	53548	212,469	257,231	254,758	286,235	268,110	268,110	268,110	-6.33%
Equipment Rental	53551	14,172	14,130	0	0	0	0	0	0.00%
Other Rents and Leases	53552	3,750	5,400	4,100	7,000	7,000	7,000	7,000	0.00%
Operating Licenses Fees	53553	15,986	1,088	161	5,000	5,000	5,000	5,000	0.00%
Operating Grants	53565	90,979	90,979	90,979	90,979	90,979	90,979	90,979	0.00%
Small Equipment Technology	53580	0	0	4,451	0	1,000	1,000	1,000	100.00%
Print Duplicate	73003	45,213	47,090	40,238	39,500	41,500	41,500	41,500	5.06%
Postage and Box Rent	73004	7,981	7,537	6,488	9,050	9,050	9,050	9,050	0.00%
Legal Fees	73041	0	1,140	0	0	0	0	0	0.00%
Operating Subtotal:		709,253	711,589	715,259	729,063	800,728	800,728	800,728	9.83%
Repairs & Maint:									
Small Hardware	54008	174	224	559	450	450	450	450	0.00%
Plumbing Products	54013	24	0	0	0	0	0	0	0.00%
Lubricants	54016	480	717	512	850	1,010	1,010	1,010	18.82%
Tires Batteries	54018	13,583	15,218	13,810	17,500	17,500	17,500	17,500	0.00%
Maintenance Equipment	54022	0	6,879	18,805	0	18,000	18,000	18,000	100.00%
Equipment Repairs	54029	70,956	68,920	55,913	86,850	87,565	87,565	87,565	0.82%
Equipment Repairs	74029	4,356	4,521	4,554	3,069	4,983	4,983	4,983	62.37%
Repairs & Maint Subtotal:		89,573	96,479	94,153	108,719	129,508	129,508	129,508	19.12%

**Winnebago County
Budget Detail - 2014**

Description	Object	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Request	2014 Executive	2014 Adopted	% Change From Prior Yr Adopted
110 - Sheriff									
Utilities:									
Power and Light	54701	300	289	1,055	236	4,400	4,400	4,400	1,764.41%
Utilities Subtotal:		300	289	1,055	236	4,400	4,400	4,400	1,764.41%
Contractual Services:									
Medical and Dental	55000	62,686	61,919	50,384	97,500	98,000	98,000	98,000	0.51%
Pest Extermination	55002	1,546	1,408	2,043	825	1,325	1,325	1,325	60.61%
Vehicle Repairs	55005	44,302	52,371	50,500	67,500	67,500	67,500	67,500	0.00%
Board of Prisoners	55011	900	0	250	0	0	0	0	0.00%
Professional Service	55014	371,779	322,590	321,210	384,706	384,706	384,706	384,706	0.00%
Collection Services	55015	13,691	57,878	14,390	15,000	15,000	15,000	15,000	0.00%
Food Service	55029	347,213	329,846	352,418	369,050	371,074	371,074	371,074	0.55%
Other Contract Serv	55030	1,084,363	1,443,597	1,354,611	1,347,144	1,732,426	1,732,426	1,732,426	28.60%
Medical and Dental	75000	2,550	2,596	4,000	5,000	6,000	6,000	6,000	20.00%
Contractual Services Subtotal:		1,929,030	2,272,205	2,149,806	2,286,725	2,676,031	2,676,031	2,676,031	17.02%
Insurance Expenses:									
Prop Liab Insurance	76000	172,260	184,896	201,086	205,912	194,982	194,982	194,982	-5.31%
Insurance Expenses Subtotal:		172,260	184,896	201,086	205,912	194,982	194,982	194,982	-5.31%
Total Other Operating:		3,082,776	3,434,694	3,316,698	3,513,732	4,002,534	4,002,534	4,002,534	13.91%
Expense Total:		19,745,691	20,011,927	19,627,008	20,633,323	21,569,218	21,569,218	21,559,218	4.49%
Sheriff Net/(Levy):		(17,277,372)	(17,210,032)	(16,946,531)	(18,084,815)	(18,771,463)	(18,771,463)	(18,761,463)	3.74%

WINNEBAGO COUNTY CAPITAL OUTLAY - 2014

Department	Description	Quantity	Unit Cost	Capital Outlay
Sheriff -				
Patrol -	Utility SUV and accessories	8	34,925	279,400
	K9 Containers	2	4,500	9,000
	Dual Purpose K9	1	11,000	11,000
	Squad Propane Conversion Kits	8	6,500	52,000
		19		351,400
Sheriff -				
Detective -	Detective squad - Interceptor SUV	1	25,749	25,749
	Cellebrite (Cell phone forensic analysis)	1	10,750	10,750
		2		36,499
Sheriff -				
Boat Patrol -	Radar/GPS/Chartplotter/Depth Sounder	1	5,500	5,500
		1		5,500
Sheriff -				
Jail -	Extended Minivans	2	25,100	50,200
	Video Court Replacement	1	38,000	38,000
	Jail Interview Room Cameras	1	9,000	9,000
	Palm and 10 Digit Scanner	1	12,800	12,800
		5		110,000
		27		503,399

**SHERIFF
PROGRAM BUDGETS**

NAME	NUMBER	LABOR	TRAVEL & MEETINGS	CAPITAL	OTHER EXPENSES	TOTAL EXPENSES	REVENUES	TOTALS BY YEAR			ANNUAL PERCENT INCREASES	
								2014 ADOPTED	2013 ADOPTED	2012 ADOPTED	2014 OVER 2013	2013 OVER 2012
Administrative	1110	556,982	500	-	455,425	1,012,907		1,012,907	980,327	954,869	3.3	2.7
Revenues	1110						180,950	(180,950)	(213,100)	(235,600)	(15.1)	(9.6)
Patrol	1112	4,330,029	-	351,400	397,770	5,079,199		5,079,199	4,839,943	4,812,205	4.9	0.6
Revenues	1112						348,400	(348,400)	(256,000)	(261,000)	36.1	(1.9)
Detective	1113	1,194,783	-	36,499	215,024	1,446,306		1,446,306	991,772	927,552	45.8	6.9
Revenues	1113						24,640	(24,640)	(25,250)	(116,451)	(2.4)	(78.3)
Community Services	1114	87,753	-	-	1,100	88,853		88,853	87,294	86,376	1.8	1.1
Revenues	1114						-	-	-	-	N/A	N/A
Reserves	1115	50,400	-	-	10,325	60,725		60,725	59,775	58,500	1.6	2.2
Revenues	1115						20,000	(20,000)	(17,500)	(15,000)	14.3	16.7
911	1116	2,596,459	-	-	955,278	3,551,737		3,551,737	3,470,336	3,278,037	2.3	5.9
Revenues	1116						170,206	(170,206)	(71,774)	(68,130)	N/A	N/A
Boat Patrol	1117	-	-	5,500	23,900	29,400		29,400	24,400	25,208	20.5	(3.2)
Revenues	1117						35,000	(35,000)	(35,000)	(32,000)	0.0	9.4
Snow Patrol	1118	-	-	-	8,240	8,240		8,240	-	-	100.0	0.0
Revenues	1118						4,848	(4,848)	-	-	100.0	0.0
Training	1119	-	79,754	-	165,074	244,828		244,828	189,919	202,418	28.9	(6.2)
Revenues	1119						27,560	(27,560)	(23,840)	(25,740)	15.6	(7.4)
Jail	1120	8,156,625	-	110,000	1,770,398	10,037,023		10,037,023	9,989,557	9,940,329	0.5	0.5
Revenues	1120						1,986,151	(1,986,151)	(1,906,044)	(1,915,461)	4.2	(0.5)
Grand Totals		<u>16,973,031</u>	<u>80,254</u>	<u>503,399</u>	<u>4,002,534</u>	<u>21,559,218</u>	<u>2,797,755</u>	<u>18,761,463</u>	<u>18,084,815</u>	<u>17,616,112</u>	3.7	2.7

JAIL IMPROVEMENTS FUND

2014 BUDGET NARRATIVE HIGHLIGHTS

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

COUNTY LEVY: There is no property tax levy for this activity.

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

Financial Summary Jail Improvement Fund

Items	2013 8-Month Actual	2013 12-Month Estimate	2013 Adopted Budget	2013 Adjusted Budget	2014 Adopted Budget
Total Revenues	121,330	177,800	177,800	177,800	177,800
Labor	-	-	-	-	-
Travel	-	-	-	-	-
Capital	-	-	-	-	-
Other Expenditures	86,352	177,800	177,800	177,800	177,800
Total Expenditures	86,352	177,800	177,800	177,800	177,800
Levy Before Adjustments	(34,978)	-	-	-	-
Adjustments	34,978	-	-	-	-
Net Levy After Adjustments	-	-	-	-	-

**Winnebago County
Budget Detail - 2014**

Description	Object	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Request	2014 Executive	2014 Adopted	% Change From Prior Yr Adopted
125 - Jail Improvement Fund									
Revenue									
Intergov Rev:									
US Dept of Justice	42013	12,287	11,255	16,160	4,000	4,000	4,000	4,000	0.00%
Intergov Rev Subtotal:		12,287	11,255	16,160	4,000	4,000	4,000	4,000	0.00%
Fines and Permits:									
Jail Assessments	44102	174,559	162,886	177,664	173,800	173,800	173,800	173,800	0.00%
Fines and Permits Subtotal:		174,559	162,886	177,664	173,800	173,800	173,800	173,800	0.00%
Total Operating Revenue:		186,846	174,141	193,824	177,800	177,800	177,800	177,800	0.00%
Revenue Total:		186,846	174,141	193,824	177,800	177,800	177,800	177,800	0.00%
Expense									
Capital Outlay:									
Equipment	58004	0	7,300	0	0	0	0	0	0.00%
Capital Outlay Subtotal:		0	7,300	0	0	0	0	0	0.00%
Total Capital:		0	7,300	0	0	0	0	0	0.00%
Office:									
Computer Supplies	53005	744	0	0	0	0	0	0	0.00%
Computer Software	53006	362	0	0	0	0	0	0	0.00%
Office Subtotal:		1,106	0	0	0	0	0	0	0.00%

**Winnebago County
Budget Detail - 2014**

Description	Object	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Request	2014 Executive	2014 Adopted	% Change From Prior Yr Adopted
125 - Jail Improvement Fund									
Operating:									
Subscriptions	53501	1,394	2,469	2,246	3,500	3,500	3,500	3,500	0.00%
Household Supplies	53516	18,375	13,568	11,556	24,250	24,250	24,250	24,250	0.00%
Clothing Uniforms	53517	21,545	22,459	34,637	29,475	28,913	28,913	28,913	-1.91%
Linen	53519	7,282	2,351	10,648	10,750	10,750	10,750	10,750	0.00%
Dishes and Utensils	53521	4,553	3,973	1,761	4,300	4,300	4,300	4,300	0.00%
Small Equipment	53522	6,958	7,973	5,827	6,100	6,100	6,100	6,100	0.00%
Hygiene Supplies	53528	17,074	20,330	16,824	16,850	17,136	17,136	17,136	1.70%
Commercial Travel Other	53540	500	250	275	275	275	275	275	0.00%
Print Duplicate	73003	0	440	109	1,550	1,550	1,550	1,550	0.00%
Operating Subtotal:		77,682	73,812	83,883	97,050	96,774	96,774	96,774	-0.28%
Repairs & Maint:									
Equipment Repairs	54029	9,627	765	457	1,000	1,000	1,000	1,000	0.00%
Repairs & Maint Subtotal:		9,627	765	457	1,000	1,000	1,000	1,000	0.00%
Contractual Services:									
Professional Service	55014	7,263	9,038	9,937	9,750	10,026	10,026	10,026	2.83%
Other Contract Serv	55030	54,209	67,594	63,778	70,000	70,000	70,000	70,000	0.00%
Contractual Services Subtotal:		61,472	76,633	73,715	79,750	80,026	80,026	80,026	0.35%
Total Other Operating:		149,886	151,210	158,055	177,800	177,800	177,800	177,800	0.00%
Expense Total:		149,886	158,510	158,055	177,800	177,800	177,800	177,800	0.00%
Jail Improvement Fund Net/(Levy):		36,960	15,631	35,769	0	0	0	0	0.00%

COUNTY CORONER

General Fund – Organization: 1105
2014 BUDGET NARRATIVE

DEPARTMENT HEAD: Barry L. Busby
LOCATION: Winnebago County
448 Algoma Boulevard
Oshkosh, WI 54901

TELEPHONE: 236-1247

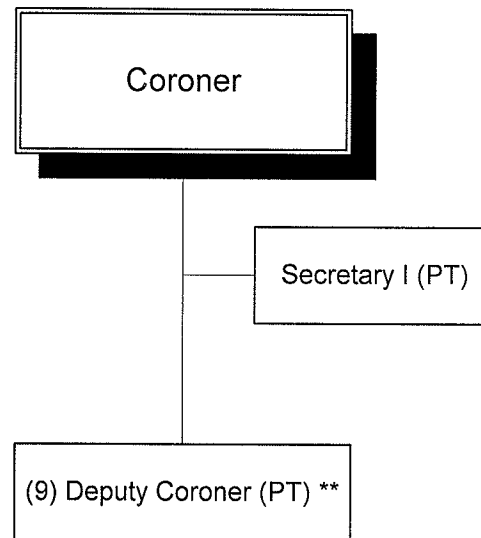
MISSION STATEMENT:

To monitor compliance with state statutes by medical facilities, funeral directors, law enforcement agencies, and the public regarding reportable deaths; to investigate and document all causes of death in reportable cases; to work with medical and legal agencies to protect and serve our community in all reportable deaths; to educate, and thereby prevent, hazardous conditions which put our County at risk; and to provide support, medical, or spiritual referrals to survivors of a deceased.

PROGRAM DESCRIPTION:

1. Investigate all deaths within the County which meet reportability guidelines, as established by State Statute and office policy.
2. Ensure that the medical and legal community is in compliance with reporting.
3. Respond to the scene of reportable deaths.
4. To assist and support the family during their time of loss.
5. Continue offering organ, tissue and eye donation to the family as an option.
6. Community support/training (educational/informative presentations).
7. Continue prevention work on alcohol & drug abuse panels and involvement with ReThink of Winnebago County and State Committees.
8. Continue working with Community for Hope to reduce suicides.
9. Continue working with child Death Review Committees and the Infant Death Center.
10. Educate and work with other agencies within the county and state to reduce the abuse of heroine and other opiate use in Winnebago county.

CORONER



** Unclassified position

COUNTY CORONER

General Fund – Organization: 1105
2014 BUDGET NARRATIVE

DEPARTMENT HEAD:

Barry L. Busby

TELEPHONE: 236-4804

LOCATION:

**Winnebago County
448 Algoma Boulevard
Oshkosh, WI 54901**

2013 ACCOMPLISHMENTS:

1. Continued education for coroner and deputies with attendance at various seminars and training sessions as budget allowed.
2. Continued working with Community for Hope regarding suicide prevention and mental health awareness, in addition to working with Survivors of Suicide programs.
3. Continued to work closely with Dr. P. Douglas Kelley and Dr. Kris Giese as our primary forensic pathologists, Fond du Lac County Medical Examiners.
4. We continue to be a leader in the state with regard to tissue, organ and eye donations.
5. Continued presentations at area schools and for local groups who show an interest.
6. Continue to work with the Winnebago County Health Department, on Child Death Review Committee for Winnebago County and continued working with the Infant Death Center.
7. Continued working with the Winnebago County Coalition against alcohol, drug and tobacco abuse.
8. Continued partnership with the state leadership committee on alcohol abuse and assisted in writing book on the Burden of Excessive Alcohol Use in Wisconsin.
9. Continued partnership with committee and published booklet on proposed Good Samaritan Law.

2014 GOALS & OBJECTIVES:

- 1. Continue providing the highest standards of death investigations to our community in the most respectful and cost-effective manner.**
- 2. Continue updating and improving the Winnebago County Coroner database.**
- 3. Continue consortium in the Fox Valley (with the assistance of Dr. Doug Kelley) for training deputies.**
- 4. Purchase a more efficient color printer.**
- 5. Continue scanning files/paperwork to eliminate the amount of information being physically stored in our office.**
- 6. Continue working with alcohol/drug/tobacco abuse teams to promote awareness and help eliminate drunk drivers.**
- 7. Continue working with Child Death Review Committee.**
- 8. Continue working with Community for Hope on suicide prevention.**
- 9. Continue working with ReThink Advocacy Committee against alcohol, prescription and street drug abuse prevention (herione & opiates) and continue prevention and educational efforts to reduce the number of overdose deaths.**

CORONER

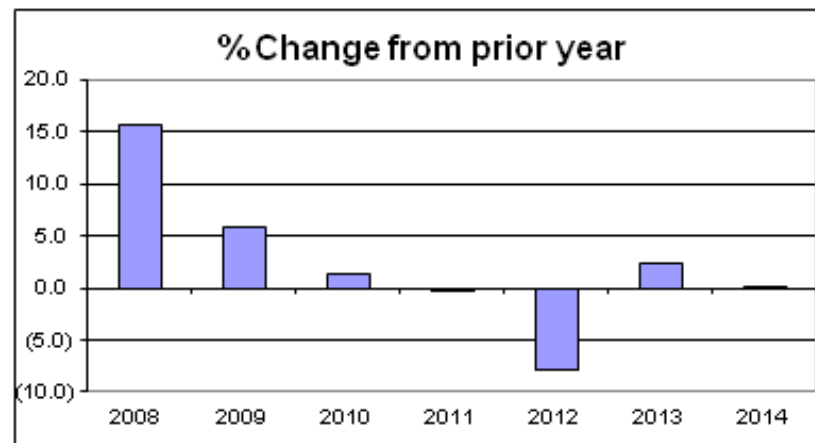
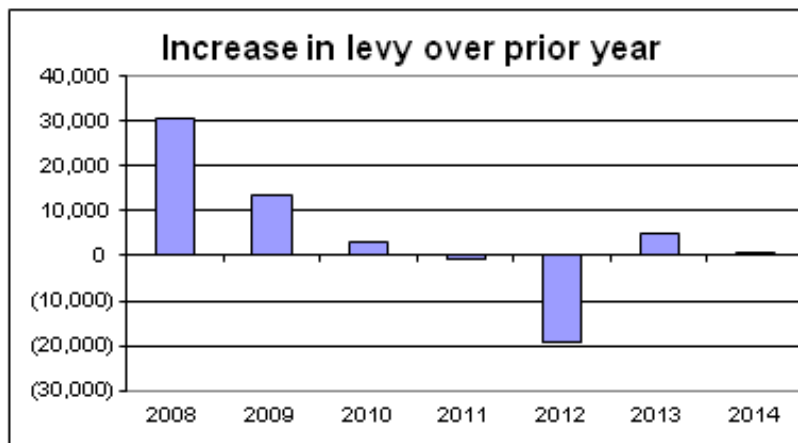
2014 BUDGET NARRATIVE HIGHLIGHTS

DEPARTMENT STAFFING:

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Full Time	1	1	1	1	1	1	1	1	1	1
Part Time	1	1	1	1	1	1	1	1	1	1
Total	2	2	2	2	2	2	2	2	2	2

There are no changes to the department staffing for 2014.

COUNTY LEVY: The tax levy for 2014 is \$227,282, a increase of \$235 or 0.1% over 2013.



SIGNIFICANT CHANGES FROM 2013 ADOPTED - Coroner

Account	Amount	Description
Significant changes from 2013		
Tax Levy 2013	\$ 227,047	
Revenue Changes - impact on levy:		
None		
Expense Changes - impact on levy:		
Other Per Diem	14,800	Increase in pay rate for call in activities and increase in on call rates for a deputy to be classified as the Deputy Coroner. The proposal is for one of the deputies to take on this role and learn more of the functions of the Coroner so they could step into the role if and when needed.
Fringe Benefit - OT Temp	(7,000)	Decrease based on an error in budgeting to this account in 2013.
Telephone	(4,000)	This is because the regular land line phones and wireless are not being accounted for in separate accounts.
Other small changes		
	(3,565)	This is a combination of small increases and decreases to revenue and expense accounts.
Tax Levy 2014	\$ 227,282	

Financial Summary Coroner

Items	2013 8-Month Actual	2013 12-Month Estimate	2013 Adopted Budget	2013 Adjusted Budget	2014 Adopted Budget
Total Revenues	76,176	146,000	146,350	146,350	150,100
Labor	127,330	175,364	187,210	187,210	190,608
Travel	13,428	20,397	19,297	19,297	21,297
Capital	-	-	-	-	-
Other Expenditures	87,775	165,477	166,890	166,890	165,477
Total Expenditures	228,533	361,238	373,397	373,397	377,382
Levy Before Adjustments	152,357	215,238	227,047	227,047	227,282
Adjustments	-	-	-	-	-
Net Levy After Adjustments	152,357	215,238	227,047	227,047	227,282

Winnebago County **Budget Detail - 2014**

Description	Object	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Request	2014 Executive	2014 Adopted	% Change From Prior Yr Adopted
105 - Coroner									
Revenue									
Public Services:									
Other Fees	45002	116,556	127,135	124,092	146,300	200,000	150,000	150,000	2.53%
Forms Copies Etc	45003	(0)	19	90	50	100	100	100	100.00%
Public Services Subtotal:		116,556	127,154	124,182	146,350	200,100	150,100	150,100	2.56%
Interfund Revenue:									
Other Fees	65002	125	(0)	(0)	(0)	(0)	(0)	(0)	0.00%
Interfund Revenue Subtotal:		125	(0)	(0)	(0)	(0)	(0)	(0)	0.00%
Total Operating Revenue:		116,681	127,154	124,182	146,350	200,100	150,100	150,100	2.56%
Revenue Total:		116,681	127,154	124,182	146,350	200,100	150,100	150,100	2.56%
Expense									
Wages:									
Regular Pay	51100	82,017	84,293	77,668	75,036	122,378	76,378	76,378	1.79%
Temporary Employees	51101	0	0	33,105	0	0	0	0	0.00%
Other Per Diem	51107	64,690	75,025	44,145	84,000	61,000	98,800	98,800	17.62%
Wages Subtotal:		146,707	159,318	154,918	159,036	183,378	175,178	175,178	10.15%
Fringes Benefits:									
FICA Medicare	51200	35,816	25,501	11,438	5,459	9,177	5,753	5,753	5.39%
Health Insurance	51201	0	0	12,340	12,810	13,806	6,903	6,903	-46.11%
Dental Insurance	51202	0	0	1,255	1,276	2,076	1,038	1,038	-18.65%
Workers Compensation	51203	0	0	2,856	1,263	631	588	588	-53.44%
Unemployment Comp	51204	0	0	0	0	772	772	772	100.00%
WI Retirement	51206	0	0	0	0	3,082	0	0	0.00%
Fringe Benefits Other	51207	0	0	359	366	376	376	376	2.73%
Fringe Benefit- OT Temp	51208	0	0	0	7,000	0	0	0	-100.00%
Fringes Benefits Subtotal:		35,816	25,501	28,248	28,174	29,920	15,430	15,430	-45.23%
Total Labor:		182,523	184,818	183,166	187,210	213,298	190,608	190,608	1.82%

Winnebago County Budget Detail - 2014

Description	Object	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Request	2014 Executive	2014 Adopted	% Change From Prior Yr Adopted
105 - Coroner									
Travel:									
Registration Tuition	52001	950	450	150	900	0	900	900	0.00%
Automobile Allowance	52002	15,845	16,186	16,735	17,000	19,000	19,000	19,000	11.76%
Meals	52005	126	197	106	497	497	497	497	0.00%
Lodging	52006	724	350	140	900	900	900	900	0.00%
Other Travel Exp	52007	0	8	24	0	0	0	0	0.00%
Taxable Meals	52008	77	10	19	0	0	0	0	0.00%
Travel Subtotal:		17,722	17,200	17,173	19,297	20,397	21,297	21,297	10.36%
Total Travel:		17,722	17,200	17,173	19,297	20,397	21,297	21,297	10.36%
Office:									
Office Supplies	53000	242	451	430	300	300	300	300	0.00%
Stationery and Forms	53001	421	543	129	250	250	250	250	0.00%
Printing Supplies	53002	62	89	56	50	60	60	60	20.00%
Postage and Box Rent	53004	37	0	0	48	48	48	48	0.00%
Computer Supplies	53005	0	0	0	600	600	600	600	0.00%
Telephone	53008	8,515	4,860	3,086	7,000	3,000	3,000	3,000	-57.14%
Telephone Supplies	53009	20	0	0	0	0	0	0	0.00%
Wireless	53012	0	2,237	4,031	1,700	3,400	3,400	3,400	100.00%
Pagers	53013	0	441	882	441	1,000	1,000	1,000	126.76%
Office Subtotal:		9,297	8,621	8,614	10,389	8,658	8,658	8,658	-16.66%
Operating:									
Subscriptions	53501	55	90	0	100	100	100	100	0.00%
Membership Dues	53502	285	265	295	320	320	320	320	0.00%
Photo Processing	53504	20	221	154	300	300	300	300	0.00%
Clothing Uniforms	53517	820	824	687	1,000	1,000	1,000	1,000	0.00%
Professional Supplies	53518	893	93	652	800	1,000	1,000	1,000	25.00%
Small Equipment	53522	473	0	0	600	600	600	600	0.00%
Medical Supplies	53524	3,071	2,854	1,289	2,000	2,000	2,000	2,000	0.00%
Investigation Expense	53532	10	0	0	0	0	0	0	0.00%
Interpreter Fees	53537	233	0	0	0	0	0	0	0.00%
Other Miscellaneous	53568	0	0	1,395	300	300	300	300	0.00%

**Winnebago County
Budget Detail - 2014**

Description	Object	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Request	2014 Executive	2014 Adopted	% Change From Prior Yr Adopted
105 - Coroner									
Small Equipment Technology	53580	0	0	649	250	250	250	250	0.00%
Printing Supplies	73002	0	0	0	75	75	75	75	0.00%
Print Duplicate	73003	488	596	517	600	600	600	600	0.00%
Postage and Box Rent	73004	119	142	168	250	250	250	250	0.00%
Operating Subtotal:		6,468	5,084	5,805	6,595	6,795	6,795	6,795	3.03%
Repairs & Maint:									
Maintenance Equipment	54022	0	71	194	0	50	50	50	100.00%
Equipment Repairs	74029	99	99	99	99	99	99	99	0.00%
Repairs & Maint Subtotal:		99	170	293	99	149	149	149	50.51%
Contractual Services:									
Medical and Dental	55000	33,262	34,106	32,706	34,106	34,106	34,106	34,106	0.00%
Legal Services	55001	150	0	0	0	0	0	0	0.00%
Pathology Services	55010	112,540	114,432	95,621	114,432	114,500	114,500	114,500	0.06%
Contractual Services Subtotal:		145,952	148,539	128,327	148,538	148,606	148,606	148,606	0.05%
Insurance Expenses:									
Prop Liab Insurance	76000	1,044	1,020	1,176	1,269	1,269	1,269	1,269	0.00%
Insurance Expenses Subtotal:		1,044	1,020	1,176	1,269	1,269	1,269	1,269	0.00%
Total Other Operating:		162,860	163,434	144,215	166,890	165,477	165,477	165,477	-0.85%
Expense Total:		363,105	365,453	344,554	373,397	399,172	377,382	377,382	1.07%
Coroner Net/(Levy):		(246,424)	(238,298)	(220,372)	(227,047)	(199,072)	(227,282)	(227,282)	0.10%

EMERGENCY MANAGEMENT

General Fund – Organization: 1107
2014 BUDGET NARRATIVE

DEPARTMENT HEAD: Linda Kollmann
LOCATION: Winnebago County
4311 Jackson Street
Oshkosh, WI 54901

TELEPHONE: 236-7463

MISSION STATEMENT:

Develop an Emergency Management program that lessens the impact of natural or manmade disasters and large-scale emergencies that affect the citizens of Winnebago County.

PROGRAM DESCRIPTION:

GENERAL: Coordinate efforts within Winnebago County to minimize the effects of natural and manmade disasters by taking steps to eliminate or lessen their impact.

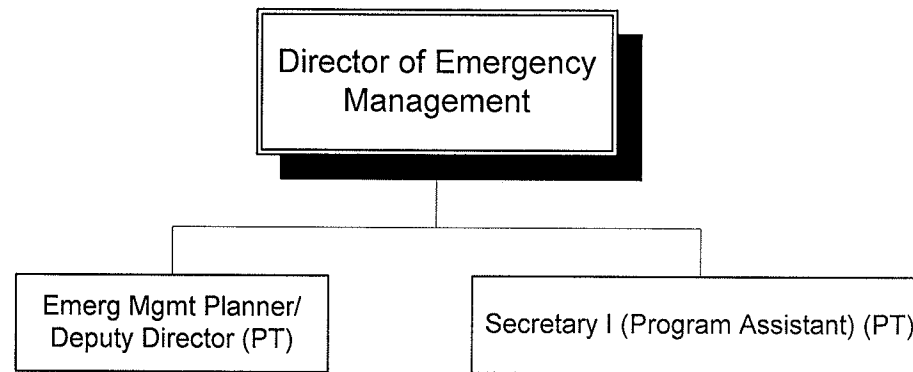
PREPAREDNESS: Secure current training and exercising opportunities for law enforcement, fire and other emergency responders. Apply for and secure equipment and training grants when available. Collaborate with private sector and school districts in emergency preparedness. Develop and distribute emergency management presentations, brochures, public service announcements to the public and civic organizations.

PLANNING: Develop and update emergency plans for all hazards impacting our community which include: Emergency Response Plan, Offsite Facility Plans, and Hazard Mitigation Plan.

RESPONSE: Maintain two emergency notification systems; a tornado warning siren system and an emergency telephone notification system. Coordinate with Red Cross in providing shelters during disasters. Maintain the Emergency Operations Center for Winnebago County.

RECOVERY: Provide liaison with local, state and federal authorities in recovery efforts. Activate the Long Term Recovery Group in providing assistance for unmet needs after a disaster.

EMERGENCY MANAGEMENT



EMERGENCY MANAGEMENT

**General Fund – Organization: 1107
2014 BUDGET NARRATIVE**

DEPARTMENT HEAD: Linda Kollmann
LOCATION: Winnebago County
4311 Jackson Street
Oshkosh, WI 54901

TELEPHONE: 236-7463

2013 ACCOMPLISHMENTS:

1. Received Homeland Security Grant for Oshkosh Area School District Exercises
2. Received Homeland Security Grant for “Damage Assessment Reporting System” (DARS) tablets.
3. Updated the Winnebago County Emergency Response Plan.
4. Promoted severe weather awareness to the public and continued the sale of NOAA Weather Radio’s at an affordable price to the public.
5. Continued school emergency planning with districts.
6. Continued use of ESPONDER for pre-planned events and disaster response.
7. Increased personal preparedness outreach to individuals and businesses.
8. Increased outreach using social media for pre-emergency planning and information during real events.
9. Maintain the emergency telephone notification system and tornado warning sirens.
10. Provided guidance and assistance with the Courthouse Security Plan.
11. Hosted disaster exercises with the Oshkosh Area School District and Winnebago County Courthouse Staff.
12. Converted the Winnebago County Tornado Warning Siren System to narrowband.
13. Updated disaster assessments using DARS.
14. Created new EPCRA Offsite Plans using the “Wisconsin HazMat On-line Planning and Reporting System” (WHOPRS).
15. Responded to severe weather events.

2014 GOALS & OBJECTIVES:

- 1. Host a “State Mobile Communication Trailer” (SIMCOM) full-scale exercise.**
- 2. Continue conversion to WHOPRS (State EPCRA Plan database).**
- 3. Host full-scale disaster drill with Oshkosh Area School District at JJ Keller Field.**
- 4. Continue school planning with all school districts in the county.**
- 5. Continue to enhance emergency plans for large outdoor events.**
- 6. Update the Winnebago County Emergency Response Plan.**
- 7. Continue to maintain the emergency notification tools utilized by this office which include: Outdoor Tornado Warning Sirens, NOAA Weather Radio sales and self-registration with MyState USA emergency telephone notification system.**
- 8. Implement training with Winnebago County First Responders.**
- 9. Increase personal preparedness outreach to individuals and businesses.**
- 10. Continue Courthouse Security Planning.**
- 11. Update the “Winnebago County Hazard Mitigation Plan” for Natural Disasters.**
- 12. Create a “Debris Management Plan”.**
- 13. Coordinate the “National Incident Management System” (NIMS) training and compliances.**
- 14. Develop and implement an “Emergency Planning and Community Right to Know Act” (EPCRA Exercise).**
- 15. Promote and use social media as a public information tool.**

EMERGENCY MANAGEMENT

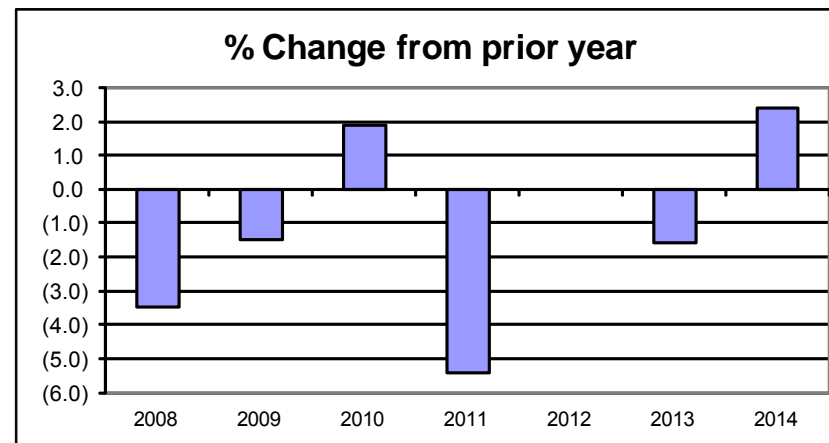
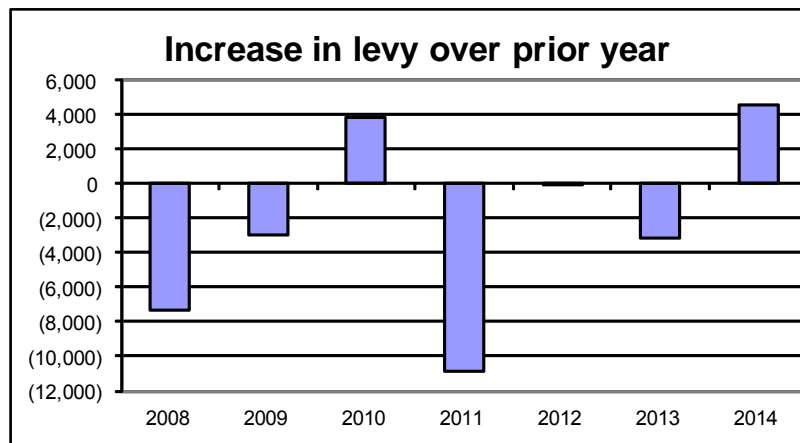
2014 BUDGET NARRATIVE HIGHLIGHTS

DEPARTMENT STAFFING:

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Full Time	2	2	2	1	1	1	1	1	1	1
Part Time	1	1	1	2	2	2	2	2	2	2
Total	3	3	3	3	3	3	3	3	3	3

There are no changes to the department staffing for 2014.

COUNTY LEVY: The tax levy for 2014 is \$192,251, an increase of \$4,553 or 2.4% over 2013.



SIGNIFICANT CHANGES FROM 2013 ADOPTED - Emergency Management

Account	Amount	Description
Significant changes from 2013		
Tax Levy 2013	\$ 187,698	
Revenue Changes - impact on levy:		
None	-	
Expense Changes - impact on levy:		
Health Insurance	(3,296)	The change in health insurance expense is due to several factors: The 2013 budgets were put together before we had settled on a plan for 2013. They were our best estimate at the time. With major changes to the health insurance plan, and changes in enrollment, there are wide swings in the budget from 2013 to 2014.
Capital - Equipment	(3,000)	Decrease based on purchasing a vehicle in 2014 and no sirens.
Telephone	(5,000)	We are now recording the regular telephone and wireless in separate accounts.
Wireless	5,000	
Professional Service	8,000	Increase based on the Hazard Mitigation Plan update. This was previously paid for by a grant, but the grant monies have significantly decreased and may not be available.
Other small changes		
	2,849	This is a combination of small increases and decreases to revenue and expense accounts.
Tax Levy 2014	\$ 192,251	

Financial Summary Emergency Management

Items	2013 8-Month Actual	2013 12-Month Estimate	2013 Adopted Budget	2013 Adjusted Budget	2014 Adopted Budget
Total Revenues	69,387	135,084	135,084	146,328	139,997
Labor	121,174	185,639	185,639	185,639	188,612
Travel	3,460	6,380	6,380	6,380	6,380
Capital	11,900	30,000	30,000	30,000	27,000
Other Expenditures	37,734	100,763	100,763	112,007	110,256
Total Expenditures	174,268	322,782	322,782	334,026	332,248
Levy Before Adjustments	104,881	187,698	187,698	187,698	192,251
Adjustments	-	-	-	-	-
Net Levy After Adjustments	104,881	187,698	187,698	187,698	192,251

Winnebago County Budget Detail - 2014

Description	Object	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Request	2014 Executive	2014 Adopted	% Change From Prior Yr Adopted
107 - Emergency Management									
Revenue									
Intergov Rev:									
WI Dept of Administration	42002	(0)	1,185	(0)	(0)	(0)	(0)	(0)	0.00%
Office of Justice Assistance	42003	(0)	24,275	(0)	(0)	(0)	(0)	(0)	0.00%
WI Military Affairs	42008	248,471	161,344	135,476	135,084	139,997	139,997	139,997	3.64%
Intergov Rev Subtotal:		248,471	186,804	135,476	135,084	139,997	139,997	139,997	3.64%
Public Services:									
Donations	45034	(0)	(0)	750	(0)	(0)	(0)	(0)	0.00%
Public Services Subtotal:		(0)	(0)	750	(0)	(0)	(0)	(0)	0.00%
Total Operating Revenue:		248,471	186,804	136,226	135,084	139,997	139,997	139,997	3.64%
Misc Revenues:									
Material Sales	48105	1,569	2,586	2,117	(0)	(0)	(0)	(0)	0.00%
Misc Revenues Subtotal:		1,569	2,586	2,117	(0)	(0)	(0)	(0)	0.00%
Total Non-Operating Revenue:		1,569	2,586	2,117	(0)	(0)	(0)	(0)	0.00%
Revenue Total:		250,040	189,390	138,343	135,084	139,997	139,997	139,997	3.64%
Expense									
Wages:									
Regular Pay	51100	120,992	129,638	134,378	136,575	141,342	141,342	141,342	3.49%
Overtime	51105	73	0	0	0	0	0	0	0.00%
Other Per Diem	51107	0	0	0	500	500	500	500	0.00%
Wages Subtotal:		121,064	129,638	134,378	137,075	141,842	141,842	141,842	3.48%

**Winnebago County
Budget Detail - 2014**

Description	Object	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Request	2014 Executive	2014 Adopted	% Change From Prior Yr Adopted
107 - Emergency Management									
Fringes Benefits:									
FICA Medicare	51200	49,210	49,675	9,870	10,004	10,443	10,443	10,443	4.39%
Health Insurance	51201	0	0	24,907	27,478	24,182	24,182	24,182	-11.99%
Dental Insurance	51202	0	0	1,264	1,285	1,297	1,297	1,297	0.93%
Workers Compensation	51203	0	0	294	251	128	128	128	-49.00%
WI Retirement	51206	0	0	7,930	8,741	9,865	9,865	9,865	12.86%
Fringe Benefits Other	51207	0	0	803	805	855	855	855	6.21%
Fringes Benefits Subtotal:		49,210	49,675	45,069	48,564	46,770	46,770	46,770	-3.69%
Total Labor:		170,275	179,312	179,446	185,639	188,612	188,612	188,612	1.60%
Travel:									
Registration Tuition	52001	1,000	915	600	1,200	1,200	1,200	1,200	0.00%
Automobile Allowance	52002	1,779	3,385	2,670	2,100	2,100	2,100	2,100	0.00%
Commercial Travel	52004	378	(135)	0	0	0	0	0	0.00%
Meals	52005	456	391	176	1,050	1,050	1,050	1,050	0.00%
Lodging	52006	138	350	70	2,030	2,030	2,030	2,030	0.00%
Other Travel Exp	52007	19	213	0	0	0	0	0	0.00%
Travel Subtotal:		3,770	5,119	3,516	6,380	6,380	6,380	6,380	0.00%
Total Travel:		3,770	5,119	3,516	6,380	6,380	6,380	6,380	0.00%
Capital Outlay:									
Equipment	58004	50,859	45,000	39,550	30,000	27,000	27,000	27,000	-10.00%
Capital Outlay Subtotal:		50,859	45,000	39,550	30,000	27,000	27,000	27,000	-10.00%
Total Capital:		50,859	45,000	39,550	30,000	27,000	27,000	27,000	-10.00%

Winnebago County Budget Detail - 2014

Description	Object	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Request	2014 Executive	2014 Adopted	% Change From Prior Yr Adopted
107 - Emergency Management									
Office:									
Office Supplies	53000	2,000	1,710	1,298	1,500	2,000	2,000	2,000	33.33%
Stationery and Forms	53001	0	212	0	200	200	200	200	0.00%
Printing Supplies	53002	153	84	102	200	200	200	200	0.00%
Print Duplicate	53003	101	668	1,249	200	200	200	200	0.00%
Postage and Box Rent	53004	50	6	0	25	25	25	25	0.00%
Telephone	53008	8,159	3,258	815	7,000	2,000	2,000	2,000	-71.43%
Wireless	53012	0	1,746	2,979	0	5,000	5,000	5,000	100.00%
Pagers	53013	0	92	0	0	0	0	0	0.00%
Office Subtotal:		10,463	7,775	6,444	9,125	9,625	9,625	9,625	5.48%
Operating:									
Advertising	53500	0	27	224	288	288	288	288	0.00%
Subscriptions	53501	927	712	749	710	710	710	710	0.00%
Membership Dues	53502	65	10	5	145	145	145	145	0.00%
Publish Legal Notices	53503	203	211	246	300	300	300	300	0.00%
Education Training	53513	1	0	0	0	0	0	0	0.00%
Food	53520	2,481	147	75	450	450	450	450	0.00%
Small Equipment	53522	3,017	7,481	32	12,500	12,500	12,500	12,500	0.00%
Other Operating Supplies	53533	148	0	0	0	0	0	0	0.00%
Materials for Resale	53545	1,618	105	4,552	0	0	0	0	0.00%
Motor Fuel	53548	0	0	1,042	2,500	2,500	2,500	2,500	0.00%
Operating Grants	53565	97,479	38,617	23,210	16,000	16,000	16,000	16,000	0.00%
Small Equipment Technology	53580	0	0	2,009	0	0	0	0	0.00%
Print Duplicate	73003	1,565	1,818	1,341	2,000	2,000	2,000	2,000	0.00%
Postage and Box Rent	73004	518	901	266	700	700	700	700	0.00%
Motor Fuel	73548	470	256	16	0	0	0	0	0.00%
Operating Subtotal:		108,492	50,286	33,766	35,593	35,593	35,593	35,593	0.00%
Repairs & Maint:									
Maintenance Equipment	54022	0	356	817	500	1,000	1,000	1,000	100.00%
Maintenance Vehicles	54023	77	443	138	1,500	1,500	1,500	1,500	0.00%
Equipment Repairs	54029	14,558	11,206	15,039	15,000	17,000	17,000	17,000	13.33%
Lubricants	74016	55	41	98	50	50	50	50	0.00%
Maintenance Vehicles	74023	585	2,242	718	3,000	3,000	3,000	3,000	0.00%
Equipment Repairs	74029	495	495	495	528	825	825	825	56.25%
Repairs & Maint Subtotal:		15,770	14,783	17,304	20,578	23,375	23,375	23,375	13.59%

**Winnebago County
Budget Detail - 2014**

Description	Object	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Request	2014 Executive	2014 Adopted	% Change From Prior Yr Adopted
107 - Emergency Management									
Utilities:									
Power and Light	54701	4,115	4,525	4,256	4,500	4,600	4,600	4,600	2.22%
Utilities Subtotal:		4,115	4,525	4,256	4,500	4,600	4,600	4,600	2.22%
Contractual Services:									
Vehicle Repairs	55005	15	0	1,794	2,500	500	500	500	-80.00%
Data Processing	55013	4,878	675	390	4,640	5,000	5,000	5,000	7.76%
Professional Service	55014	47,734	16,909	9,634	20,000	30,000	28,000	28,000	40.00%
Contractual Services Subtotal:		52,627	17,584	11,819	27,140	35,500	33,500	33,500	23.43%
Insurance Expenses:									
Prop Liab Insurance	76000	1,620	2,124	3,024	3,827	3,563	3,563	3,563	-6.90%
Insurance Expenses Subtotal:		1,620	2,124	3,024	3,827	3,563	3,563	3,563	-6.90%
Total Other Operating:		193,087	97,076	76,613	100,763	112,256	110,256	110,256	9.42%
Expense Total:		417,990	326,507	299,125	322,782	334,248	332,248	332,248	2.93%
Emergency Management Net/(Levy):		(167,951)	(137,117)	(160,782)	(187,698)	(194,251)	(192,251)	(192,251)	2.43%

**WINNEBAGO COUNTY
CAPITAL OUTLAY - 2014**

<u>Department</u>	<u>Description</u>	<u>Quantity</u>	<u>Unit Cost</u>	<u>Capital Outlay</u>
Emergency Management -	EM Vehicle	1	27,000	27,000
		1		27,000

SUMMARY BY DIVISION

	<u>Revenues</u>	<u>Expenses</u>	<u>Adjustments</u>	<u>Levy</u>
TRANSPORTATION				
Airport	\$ 1,371,300	\$ 3,253,489	\$ (1,571,784)	\$ 310,405
Airport Debt	-	162,000	-	162,000
Highway Department	12,799,438	13,776,681	(977,243)	-
County Road Maintenance	1,914,226	2,925,467	-	1,011,241
	<u>\$ 16,084,964</u>	<u>\$ 20,117,637</u>	<u>\$ (2,549,027)</u>	<u>\$ 1,483,646</u>

AIRPORT

Airport Fund: 510
2014 BUDGET NARRATIVE

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

TELEPHONE: 236-4930

MISSION STATEMENT:

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

PROGRAM DESCRIPTION:

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

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

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

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

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

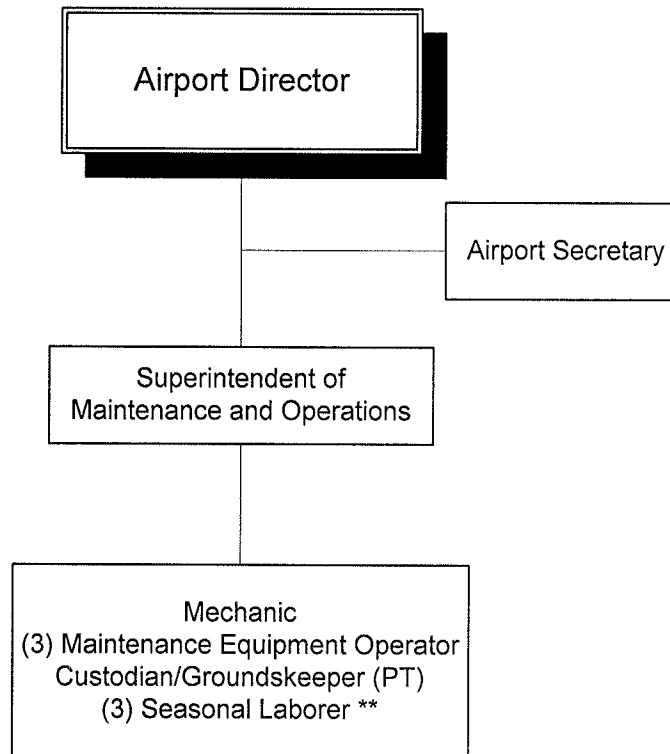
TERMINAL BUILDING Provide a central airport facility to host aviation and non-aviation related businesses and airport administration. Rent available space to concessionaires.

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

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

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

AIRPORT



** Unclassified position

AIRPORT

Airport Fund: 510
2014 BUDGET NARRATIVE

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

TELEPHONE: 236-4930

2013 ACCOMPLISHMENTS:

1. Continued partnership with Oshkosh Corporation with vehicle storage and testing programs.
2. Achieved over 90% hangar occupancy rate.
3. In partnership with the City of Oshkosh and Chamco, acquired 50 acres of land on the southeast side of the airport for aviation industrial development.
4. Completed perimeter road and fence project with FAA and WI DOT Bureau of Aeronautics funding at 95%.
5. Completed Wildlife Hazard Assessment study with US Department of Agriculture and began implementation of recommendations.
6. Continued partnership with CommAvia to promote and market the airport through website updates and enhancements, and through the use of social media (Facebook and Twitter).
7. Teamed with Experimental Aircraft Association to ensure their successful EAA AirVenture 2013.
8. Continued systematic replacement of aging snow removal equipment fleet with purchase of a replacement runway blower.
9. Collaborated with US Contract Tower Association (USCTA), Wisconsin Airport Management Association (WAMA), and local tenants to work with congressional leaders to halt closure of contract towers under sequestration.
10. Initiated work on updating the Airport Layout Plan (ALP)
11. Initiated plans for Terminal/FBO ramp concrete panel replacement.
12. Modified airport maintenance shop to better accommodate runway broom acquired in 2012.
13. Collaborated with International Aerobatic Club (IAC) chapter to host a three-day aerobatic competition at Wittman Airport.

2014 GOALS & OBJECTIVES:

- 1. Continue to seek additional and alternative revenue sources, both aeronautical and non-aeronautical, to ensure consistent ability to remain as a self-sufficient department.**
- 2. Continue to operate the airport in a safe manner while complying with FAA regulations and guidelines, and while remaining within budget limitations and directives.**
- 3. Maximize the use of Federal and State funding for development to put Wittman Regional Airport in the best financially competitive and marketable position.**
- 4. Continue partnerships with CommAvia, Chamco, and the City of Oshkosh to attract new aviation businesses to, and assist existing businesses at, Wittman Regional Airport.**
- 5. Continue development efforts of Aviation Industrial Park land, especially for design of airport access infrastructure.**
- 6. Maintain partnership with EAA to ensure a viable and successful EAA AirVenture event and other year-round EAA-hosted activities .**
- 7. Initiate and continue small pavement maintenance programs to extend life of airport pavements.**
- 8. Begin design work on Taxiway B reconstruction and relocation.**
- 9. Investigate alternatives to, and complete renovation of ARFF 114 fire suppression system.**

AIRPORT

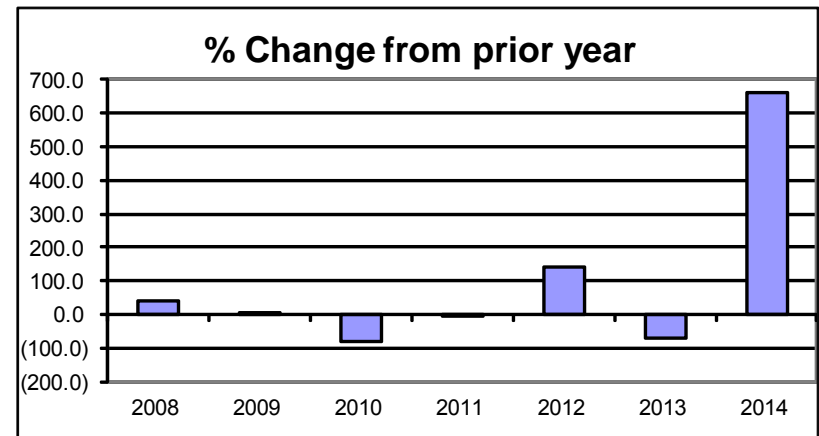
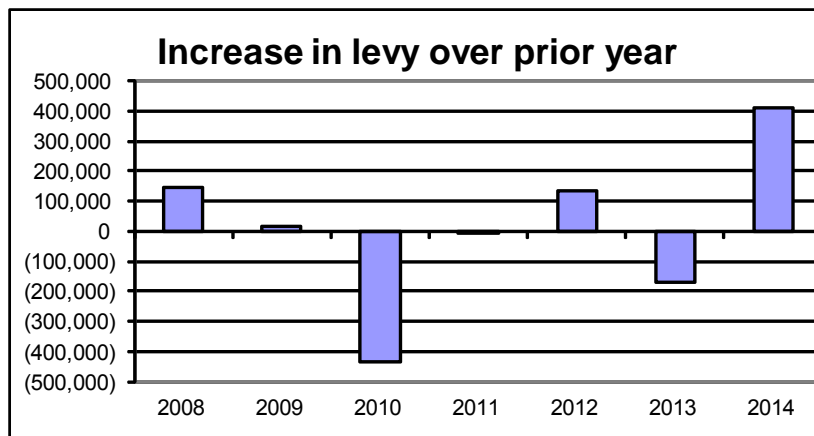
2014 BUDGET NARRATIVE HIGHLIGHTS

DEPARTMENT STAFFING:

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Full Time	7	7	7	7	7	7	7	7	7	7
Part Time	2	2	2	2	2	2	2	1	1	1
Total	9	9	9	9	9	9	9	8	8	8

There are no proposed changes to the department staffing for 2014.

COUNTY LEVY: The net tax levy for 2014 is \$472,405, an increase of \$410,405 over 2013. In 2013, the County applied \$1,000,000 of General Fund reserves towards the purchase of land. We also applied \$21,412 of the Airport fund balance to reduce the tax levy. There is also a large decrease in rental revenue associated with the storage of vehicles for the US Military as the war in Afghanistan winds down. These rental revenues have nearly kept the Airport off the tax levy for several years now.



SIGNIFICANT CHANGES FROM 2013 ADOPTED - Airport

Account	Amount	Description
Significant changes from 2013		
Tax Levy 2013	\$ 62,000	
Revenue Changes - impact on levy:		
Fuel Flowage Fee	10,000	Decrease based on history.
Land Rental	300,000	Decrease based on a decrease in stored vehicles projected for 2014.
Expense Changes - impact on levy:		
Workers Compensation	(5,597)	Lower charges from the Workers Comp fund in an effort to draw down the fund balance.
Capital - Land	(1,000,000)	There was a large land purchase in the 2013 budget.
Capital - Improvements	(150,000)	This amount represents funding for AIP projects. This money goes directly into capital project funds when approved for the airport and should not show up in the operating budget. It represents the portion of a project that is funded using airport improvement funds, an intergovernmental revenue.
Capital - Equipment	317,000	Increase based on equipment upgrades and ARFF vehicle upgrades. See attached capital outlay schedule.
Promotions Airport	9,000	Increase based on anticipated costs to promote airport land acquisition and social media costs.
Small Equipment	3,450	Increase based on purchasing ARFF foam for ARFF vehicles.
Maintenance Buildings	8,500	Increase based on planned hangar maintenance projects and updates.
Maintenance Grounds	(5,000)	Decrease based on decreasing anticipated grounds maintenance service expenditures.
Heat	(10,000)	Decrease based on prior year actuals and history.
Water and Sewer	50,000	Increase based on prior year actuals and history and increasing stormwater utility charges from the City of Oshkosh.
Grounds Maintenance	(4,750)	Decrease based on prior year actuals and history.
Property Liability Insurance - Interfund	5,855	Increase based on projected costs provided by Finance.
Debt Principal Payments	22,000	From debt service schedule. Payments fluctuate annually to maintain a level county wide debt service.
Debt Interest Payments	(12,000)	From debt service schedule. Payments fluctuate annually to maintain a level county wide debt service.

SIGNIFICANT CHANGES FROM 2013 ADOPTED - Airport

Account	Amount	Description
Reserves applied	861,412	Smaller amount of reserves being applied to reduce the levy. Last year \$1 million of General Fund reserves was used for the \$1 million land purchase.
Other small changes:		
	10,535	This is a combination of small increases and decreases to revenue and expense accounts.
Tax Levy 2014	\$ 472,405	

Financial Summary Airport Fund

Items	2013 8-Month Actual	2013 12-Month Estimate	2013 Adopted Budget	2013 Adjusted Budget	2014 Adopted Budget
Total Revenues	2,075,391	3,130,850	1,678,200	3,206,637	1,371,300
Labor	402,247	605,615	603,960	603,960	609,902
Travel	445	1,150	1,850	1,850	2,190
Capital	1,071,451	2,518,415	1,289,000	2,539,000	256,000
Other Expenditures	2,052,168	3,048,671	2,513,264	3,041,701	2,547,397
Total Expenditures	3,526,311	6,173,851	4,408,074	6,186,511	3,415,489
Levy Before Adjustments	1,450,920	3,043,001	2,729,874	2,979,874	2,044,189
Adjustments					
Fund reserves applied			(1,111,412)	(1,361,412)	(50,000)
Back out depreciation			(1,556,462)	(1,556,462)	(1,521,784)
Net Levy After Adjustments			62,000	62,000	472,405

Winnebago County Budget Detail - 2014

Description	Object	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Request	2014 Executive	2014 Adopted	% Change From Prior Yr Adopted
510 - Airport									
Revenue									
Public Services:									
Rental Revenues	45011	42,884	20,675	30,770	39,000	39,000	39,000	39,000	0.00%
Airport Landing Fees	45048	4,686	352	993	4,500	5,000	2,000	2,000	-55.56%
Fuel Flowage Fee	45049	68,541	72,792	61,395	85,000	87,000	75,000	75,000	-11.76%
Land Rental - Airport	45059	1,590,865	1,621,399	1,497,287	1,200,000	1,000,000	900,000	900,000	-25.00%
Building Rental Airport	45060	354,036	282,121	302,659	345,000	350,000	350,000	350,000	1.45%
Public Services Subtotal:		2,061,011	1,997,339	1,893,105	1,673,500	1,481,000	1,366,000	1,366,000	-18.37%
Intergov Services:									
Other Fees	43001	12,500	3,750	5,000	3,750	4,000	4,000	4,000	6.67%
Intergov Services Subtotal:		12,500	3,750	5,000	3,750	4,000	4,000	4,000	6.67%
Total Operating Revenue:		2,073,511	2,001,089	1,898,105	1,677,250	1,485,000	1,370,000	1,370,000	-18.32%
Misc Revenues:									
Sale of Scrap	48106	761	345	177	250	300	300	300	20.00%
Other Miscellaneous Revenues	48109	902	2,726	800	700	1,000	1,000	1,000	42.86%
Misc Revenues Subtotal:		1,663	3,071	977	950	1,300	1,300	1,300	36.84%
Other Financing Srcs:									
Gain Sale of Assets	49000	(0)	(0)	11,991	(0)	(0)	(0)	(0)	0.00%
Other Financing Srcs Subtotal:		(0)	(0)	11,991	(0)	(0)	(0)	(0)	0.00%
Transfers In:									
Other Transfers In	49501	58,000	(0)	(0)	(0)	(0)	(0)	(0)	0.00%
Transfers In Subtotal:		58,000	(0)	(0)	(0)	(0)	(0)	(0)	0.00%
Total Non-Operating Revenue:		59,663	3,071	12,968	950	1,300	1,300	1,300	36.84%
Revenue Total:		2,133,174	2,004,160	1,911,073	1,678,200	1,486,300	1,371,300	1,371,300	-18.29%

**Winnebago County
Budget Detail - 2014**

Description	Object	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Request	2014 Executive	2014 Adopted	% Change From Prior Yr Adopted
510 - Airport									
Expense									
Wages:									
Regular Pay	51100	394,704	396,945	400,147	384,846	390,790	390,790	390,790	1.54%
Temporary Employees	51101	0	0	12,782	24,000	24,500	24,500	24,500	2.08%
Overtime	51105	7,024	13,791	9,187	8,000	9,000	9,000	9,000	12.50%
Comp Time	51108	0	0	4,735	2,000	3,500	3,500	3,500	75.00%
Payroll Sundry Account	51190	0	0	528	0	0	0	0	0.00%
Wages Subtotal:		401,729	410,736	427,380	418,846	427,790	427,790	427,790	2.14%
Fringes Benefits:									
FICA Medicare	51200	211,243	193,142	29,939	27,692	28,411	28,411	28,411	2.60%
Health Insurance	51201	0	0	103,499	109,694	112,296	112,296	112,296	2.37%
Dental Insurance	51202	0	0	5,643	6,168	5,524	5,524	5,524	-10.44%
Workers Compensation	51203	0	0	11,483	9,918	4,321	4,321	4,321	-56.43%
Unemployment Comp	51204	1,013	2,635	0	0	0	0	0	0.00%
Compensated Absences Resrv	51205	3,787	(19,877)	18,115	0	0	0	0	0.00%
WI Retirement	51206	0	0	23,665	24,618	27,262	27,262	27,262	10.74%
Fringe Benefits Other	51207	0	2,434	1,885	2,384	2,298	2,298	2,298	-3.61%
Fringe Benefit- OT Temp	51208	0	0	0	4,640	4,737	2,000	2,000	-56.90%
Fringes Benefits Subtotal:		216,043	178,334	194,231	185,114	184,849	182,112	182,112	-1.62%
Total Labor:		617,771	589,071	621,611	603,960	612,639	609,902	609,902	0.98%
Travel:									
Registration Tuition	52001	325	350	220	550	540	540	540	-1.82%
Automobile Allowance	52002	91	0	102	500	0	0	0	-100.00%
Commercial Travel	52004	168	0	432	0	500	500	500	100.00%
Meals	52005	41	0	0	0	200	200	200	100.00%
Lodging	52006	931	140	381	800	900	900	900	12.50%
Other Travel Exp	52007	63	0	20	0	50	50	50	100.00%
Travel Subtotal:		1,618	490	1,155	1,850	2,190	2,190	2,190	18.38%
Total Travel:		1,618	490	1,155	1,850	2,190	2,190	2,190	18.38%

Winnebago County Budget Detail - 2014

Description	Object	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Request	2014 Executive	2014 Adopted	% Change From Prior Yr Adopted
510 - Airport									
Capital Outlay:									
Land	58000	0	1,000	0	1,000,000	0	0	0	-100.00%
Improvements	58002	162,358	0	328,771	150,000	150,000	0	0	-100.00%
Equipment	58004	65,119	42,859	507,998	139,000	456,000	456,000	256,000	84.17%
Capital Outlay Subtotal:		227,476	43,859	836,768	1,289,000	606,000	456,000	256,000	-80.14%
Total Capital:		227,476	43,859	836,768	1,289,000	606,000	456,000	256,000	-80.14%
Office:									
Office Supplies	53000	499	487	470	500	500	500	500	0.00%
Stationery and Forms	53001	111	0	44	200	200	100	100	-50.00%
Printing Supplies	53002	185	138	94	200	200	200	200	0.00%
Postage and Box Rent	53004	62	16	26	0	0	50	50	100.00%
Telephone	53008	9,603	6,211	7,027	7,500	7,500	7,500	7,500	0.00%
Wireless	53012	0	468	1,457	600	2,000	2,000	2,000	233.33%
Pagers	53013	0	45	90	0	90	90	90	100.00%
Voice and Data Cabling	53014	0	460	138	0	0	0	0	0.00%
Office Subtotal:		10,459	7,824	9,345	9,000	10,490	10,440	10,440	16.00%
Operating:									
Advertising	53500	0	51	721	0	400	400	400	100.00%
Membership Dues	53502	965	975	740	1,250	1,820	1,820	1,820	45.60%
Promotions Airport	53505	36,683	53,966	57,000	45,000	54,000	54,000	54,000	20.00%
Small Equipment	53522	22,440	39,225	30,611	19,350	22,800	22,800	22,800	17.83%
Other Operating Supplies	53533	10,563	5,145	4,642	6,600	6,500	6,500	6,500	-1.52%
Motor Fuel	53548	28,992	29,408	25,923	30,000	30,000	30,000	30,000	0.00%
Operating Licenses Fees	53553	618	823	289	1,050	1,050	1,050	1,050	0.00%
Bad Debts Expense	53561	1,382	1,788	(163)	0	0	0	0	0.00%
Taxes & Assessments	53562	485	891	405	500	500	500	500	0.00%
Small Equipment Technology	53580	0	0	40	0	0	0	0	0.00%
Print Duplicate	73003	960	1,056	679	500	700	700	700	40.00%
Postage and Box Rent	73004	166	462	200	450	450	450	450	0.00%
Operating Subtotal:		103,254	133,789	121,088	104,700	118,220	118,220	118,220	12.91%

**Winnebago County
Budget Detail - 2014**

Description	Object	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Request	2014 Executive	2014 Adopted	% Change From Prior Yr Adopted
510 - Airport									
Repairs & Maint:									
Maintenance Buildings	54020	13,282	11,247	10,738	14,200	22,700	22,700	22,700	59.86%
Maintenance Grounds	54021	32,824	43,132	35,613	41,000	36,000	36,000	36,000	-12.20%
Maintenance Equipment	54022	2,430	724	1,569	1,950	1,950	1,950	1,950	0.00%
Maintenance Vehicles	54023	47,315	40,202	37,795	40,000	40,000	40,000	40,000	0.00%
Sign Parts Supplies	54027	0	118	0	150	200	200	200	33.33%
Other Maint Supplies	54028	1,049	0	0	0	0	0	0	0.00%
Equipment Repairs	54029	12,588	9,998	4,670	9,000	9,000	9,000	9,000	0.00%
Maintenance Grounds	74021	14,510	16,750	10,000	15,000	15,000	15,000	15,000	0.00%
Equipment Repairs	74029	297	297	396	500	396	396	396	-20.80%
Repairs & Maint Subtotal:		124,295	122,467	100,782	121,800	125,246	125,246	125,246	2.83%
Utilities:									
Heat	54700	62,610	73,561	55,953	91,000	91,000	81,000	81,000	-10.99%
Power and Light	54701	120,287	118,193	120,868	116,000	116,000	116,000	116,000	0.00%
Water and Sewer	54702	176,746	197,872	219,592	175,000	175,000	225,000	225,000	28.57%
Refuse Collection	54703	3,083	3,794	3,736	4,008	4,008	4,008	4,008	0.00%
Utilities Subtotal:		362,726	393,419	400,149	386,008	386,008	426,008	426,008	10.36%
Contractual Services:									
Medical and Dental	55000	483	504	1,034	700	700	700	700	0.00%
Vehicle Repairs	55005	13,691	13,822	13,986	16,000	16,000	16,000	16,000	0.00%
Grounds Maintenance	55007	115,907	60,791	56,541	77,750	73,000	73,000	73,000	-6.11%
Building Repairs	55008	22,885	20,334	22,437	22,950	24,750	24,750	24,750	7.84%
Architect Engineer	55019	3,318	12,657	0	12,500	10,000	10,000	10,000	-20.00%
Contractual Services Subtotal:		156,284	108,108	93,998	129,900	124,450	124,450	124,450	-4.20%
Insurance Expenses:									
Prop Liab Insurance	56000	20	0	0	0	0	0	0	0.00%
Prop Liab Insurance	76000	72,396	77,376	75,216	53,394	59,249	59,249	59,249	10.97%
Insurance Expenses Subtotal:		72,416	77,376	75,216	53,394	59,249	59,249	59,249	10.97%
Deprec & Amort:									
Depreciation Expense	56503	928,425	1,328,240	1,631,702	1,556,462	1,521,784	1,521,784	1,521,784	-2.23%
Deprec & Amort Subtotal:		928,425	1,328,240	1,631,702	1,556,462	1,521,784	1,521,784	1,521,784	-2.23%
Total Other Operating:		1,757,858	2,171,223	2,432,280	2,361,264	2,345,447	2,385,397	2,385,397	1.02%

**Winnebago County
Budget Detail - 2014**

Description	Object	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Request	2014 Executive	2014 Adopted	% Change From Prior Yr Adopted
510 - Airport									
Debt Payments:									
Debt Principal Payments	57000	116,322	118,815	130,881	117,000	139,000	139,000	139,000	18.80%
Debt Interest Payments	57001	6,229	73,435	11,881	35,000	23,000	23,000	23,000	-34.29%
Debt Payments Subtotal:		122,551	192,250	142,762	152,000	162,000	162,000	162,000	6.58%
Transfers Out:									
Other Transfers Out	59501	58,000	0	0	0	0	0	0	0.00%
Transfers Out Subtotal:		58,000	0	0	0	0	0	0	0.00%
Other Financing Uses:									
Loss on Disposition of Assets	59508	0	0	1,080	0	0	0	0	0.00%
Other Financing Uses Subtotal:		0	0	1,080	0	0	0	0	0.00%
Total Non-Operating Expense:		180,551	192,250	143,842	152,000	162,000	162,000	162,000	6.58%
Expense Total:		2,785,275	2,996,893	4,035,657	4,408,074	3,728,276	3,615,489	3,415,489	-22.52%
Airport Net/(Levy):		(652,101)	(992,733)	(2,124,584)	(2,729,874)	(2,241,976)	(2,244,189)	(2,044,189)	-25.12%
Adjustments to calculate operating levy:									
Apply fund reserves (budget only)					1,021,412	250,000	250,000	50,000	-95.10%
Remove depreciation		928,425	1,328,240	1,631,702	1,556,462	1,521,784	1,521,784	1,521,784	-2.23%
Remove debt service		122,551	192,250	142,762	152,000	162,000	162,000	162,000	6.58%
Net (levy) / surplus from operations:		398,875	527,757	(350,120)	(0)	(308,192)	(310,405)	(310,405)	-100.00%
Total (levy) for debt service		(122,551)	(192,250)	(142,762)	(152,000)	(162,000)	(162,000)	(162,000)	6.58%
Less Airport fund reserves applied					90,000				-100.00%
Total (levy) / surplus:		276,324	335,507	(492,882)	(62,000)	(470,192)	(472,405)	(472,405)	661.94%

WINNEBAGO COUNTY

CAPITAL OUTLAY - 2014

<u>Department</u>	<u>Description</u>	<u>Quantity</u>	<u>Unit Cost</u>	<u>Capital Outlay</u>
Airport -	Utility Vehicle with crane	1	76,000	76,000
	Toolcat Multifunctional Vehicle	1	55,000	55,000
	ARFF 114 Fire Suppression System Replacement	1	100,000	100,000
	Lighted Signage for East Side Hughes Street entrance	1	10,000	10,000
	Electric Regulator Replacement for Taxiway A Lighting	1	15,000	15,000
		5		256,000

AIRPORT PROGRAM BUDGETS

NAME	NUMBER	LABOR	TRAVEL & MEETINGS	CAPITAL	OTHER EXPENSES	TOTAL EXPENSES	REVENUES	TOTALS BY YEAR			ANNUAL PERCENT INCREASES	
								2014	2013	2012	2013	2012
								ADOPTED	ADOPTED	ADOPTED	OVER 2012	OVER 2011
AIRPORT							1,371,300	(1,371,300)	(1,678,200)	(1,482,500)	(18.3)	13.2
Administration	51701	609,902	2,190	-	1,824,539	2,436,631	-	2,436,631	2,440,416	2,219,241	(0.2)	10.0
Field Maintenance	51703	-	-	-	286,900	286,900	-	286,900	287,950	278,450	(0.4)	3.4
Maintenance Shop	51705	-	-	-	43,822	43,822	-	43,822	41,822	39,562	4.8	5.7
Fire Station	51707	-	-	-	43,950	43,950	-	43,950	34,950	30,390	25.8	15.0
Tower	51709	-	-	-	35,962	35,962	-	35,962	32,812	31,452	9.6	4.3
Terminal Building	51711	-	-	-	249,874	249,874	-	249,874	232,874	234,520	7.3	(0.7)
West Terminal Wing	51713	-	-	-	33,150	33,150	-	33,150	27,550	27,300	20.3	0.9
Other Buildings	51715	-	-	-	29,200	29,200	-	29,200	20,700	20,200	41.1	2.5
Unclassified	51717	-	-	256,000	-	256,000	-	256,000	1,289,000	127,000	(80.1)	915.0
Grand Totals		<u>609,902</u>	<u>2,190</u>	<u>256,000</u>	<u>2,547,397</u>	<u>3,415,489</u>	<u>1,371,300</u>	2,044,189	2,729,874	1,525,615	(25.1)	78.9
Depreciation Expense								(1,521,784)	(1,556,462)	(1,293,195)		
Reserves applied								<u>(50,000)</u>	<u>(1,021,412)</u>		N/A	N/A
(Income)/Loss on cash flow basis								<u>472,405</u>	<u>152,000</u>	<u>232,420</u>	210.8	(34.6)

HIGHWAY DEPARTMENT

Highway Fund: 540
2014 BUDGET NARRATIVE

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

TELEPHONE: 232-1750

MISSION STATEMENT:

To provide a high level of public service to residents of Winnebago County and the public in general, through cost effective management, repair and construction of the County system of highways; by assisting the Towns in Winnebago County with town road maintenance services and by providing maintenance and repair services on behalf of the State of Wisconsin DOT on the State highway system.

PROGRAM DESCRIPTION:

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

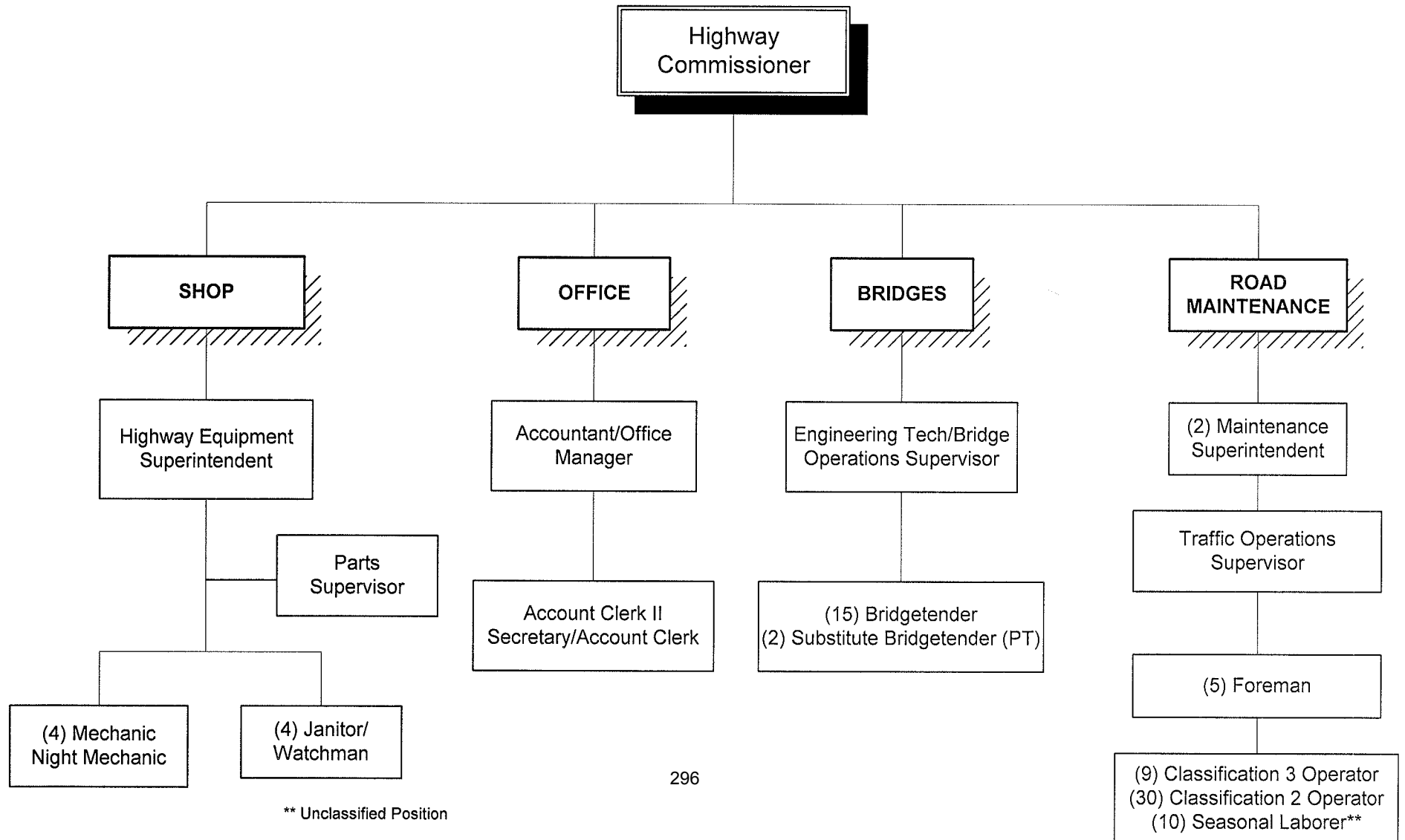
STATE ROAD MAINTENANCE The County provides highway maintenance operations on a contractual basis including winter snow and ice control, lift bridge oversight and operations, daily routine system and special road maintenance, incident management and response assistance along with assisting with construction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

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

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

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

HIGHWAY



HIGHWAY DEPARTMENT

Highway Fund: 540
2014 BUDGET NARRATIVE

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

TELEPHONE: 232-1750

2013 ACCOMPLISHMENTS:

1. Began reconstruction of the CTH K bridge in Eureka with anticipated completion to be late in 2013.
2. Reconstructed CTH M from Pickett south to the County Line in conjunction with Fond du Lac County's work on their portion.
3. Continued design on the CTH G bridge which will lead to construction in 2015
4. Continued design work on CTH I, a portion of which will qualify for Federal funding in 2016.
5. Performed highway maintenance projects consisting of paving, patching, shouldering, chip sealing and signing on over 50 miles of County Trunk Highways.

2014 GOALS & OBJECTIVES:

1. Coordinate and assist the Wisconsin DOT on construction of a satellite salt storage facility on STH 26 & CTH N
2. Coordinate and assist the Wisconsin DOT on placement and future construction of a replacement salt storage facility near the 441 project.
3. Revise, adopt and implement the existing Access Control Ordinance to more effectively address development issues near urban areas.
4. Draft an overweight/heavy trucking policy or ordinance which will address overweight vehicle movements and damage caused to highways.
5. Oversee, manage and deliver the 2014 Highway Department Capital Improvement Program.
6. Work with Wisconsin DOT on implementing their revised highway maintenance policies and funding levels.

HIGHWAY

2014 BUDGET NARRATIVE HIGHLIGHTS

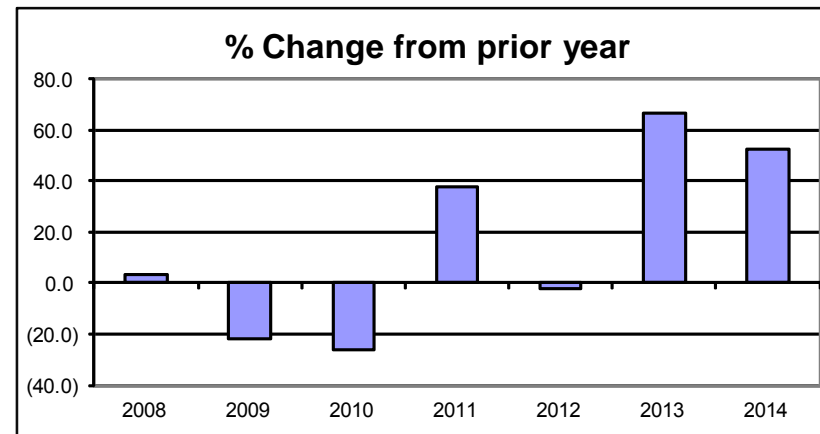
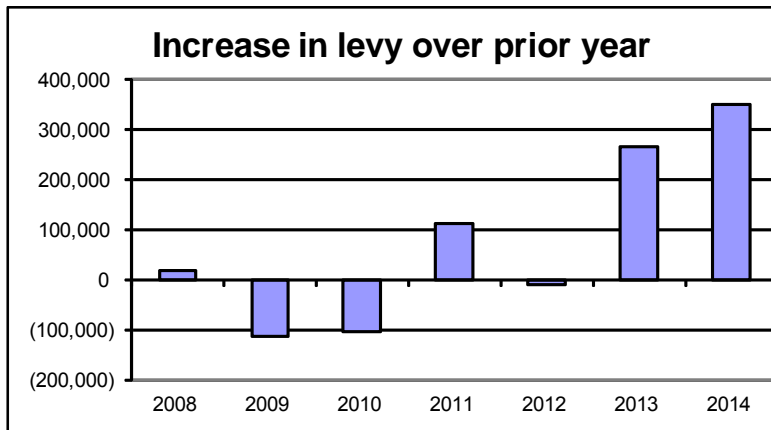
DEPARTMENT STAFFING:

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Full Time	83	83	78	78	78	78	78	78	77	78
Part Time	4	4	2	2	2	2	2	2	2	2
Total	87	87	80	80	80	80	80	80	79	80

There is an increase of one Class 2 Operator in the department staffing table for 2014.

COUNTY LEVY: The Highway Department operates as a proprietary type activity and as such does not have a direct tax levy. The department provides county road maintenance, which is charged back to the general fund. The department also does work for the State and other municipalities within Winnebago County and bills those units of government for services provided.

The 2014 tax levy in the General Fund for County Road Maintenance is \$1,011,241, an increase of \$348,854 or 52.7% over 2013.



SIGNIFICANT CHANGES FROM 2013 ADOPTED - Highway

Impact on the Operating Budget (Excludes Debt Service)

Account	Effect on Surplus Increase (Decrease)	Total	Description
Significant changes from 2013			
2013 Budgeted Surplus (Deficit)		\$ 534,711	
Significant changes to revenues:			
Highway Services	(5,740)		Decrease based on historical data, charges to non-governmental agencies.
Highway Maintenance State	400,430		Increase based on increasing lane miles maintaining for the WISDOT (estimate per DOT).
Highway Non Road Related Revenues	24,580		Non road related charges are for administrative costs the State allows the County to bill back. Since direct road related revenues are up, the non road related reimbursements will follow that trend.
Highway Health Agency Revenues	3,210		Increase based on increasing winter maintenance materials provided to Winnebago Mental Health Institute.
Highway Culture Rec Ed Revenues	(3,050)		Decrease based on past history.
Highway Maintenance Municipal	108,840		Increase based on increase in county culvert / bridge aid requested.
Highway Services	(1,565,790)		Decrease based on less capital improvement work requested to be done by the county workforce, resulting in less bonding for mill and paving projects.
Sale of Scrap	5,850		Increase based on increasing salvage revenue anticipated for 2014.
Significant changes to expenses:			
Health Insurance	94,723		The change in health insurance expense is due to several factors: The 2013 budgets were put together before we had settled on a plan for 2013. They were our best estimate at the time. With major changes to the health insurance plan, and changes in enrollment, there are wide swings in the budget from 2013 to 2014.
Workers Compensation	34,457		Lower charges from the Workers Comp fund in an effort to draw down the fund balance.
WI Retirement	(23,406)		The increase in Wisconsin Retirement is due partially to more wages and an increase in the rate.
Telephone	(5,870)		Increase based on past history.
Sodium Chloride	(50,900)		Increase based on increase in usage in urbanized areas and change from salt/sand/chip mix to straight salt.
Road Maintenance Materials	481,404		Less capital project work planned for 2014. Decrease in paving for county road capital projects.

SIGNIFICANT CHANGES FROM 2013 ADOPTED - Highway

Impact on the Operating Budget (Excludes Debt Service)

Account	Effect on Surplus Increase (Decrease)	Total	Description
Equipment Repairs	4,500		Decrease based on past history.
Maintenance Grounds	4,401		Decrease based on decrease in storm water compliance charge from County Land & Water.
Heat	5,000		Decrease based on decrease in heating costs paid to outside sources.
Other Repair Maint Streets	92,700		Decrease based on decrease in mill and paving projects (costs to hire).
Building Repairs	30,600		Decrease based on lower costs projected for 2014 due to 2013 expenses being higher for replacment of trench drains in the Highway shop.
Prop Liability Insurance	9,114		Decrease based on premiums forecasts by Finance.
Other transfers out	150,000		Decrease because no longer subsidizing county road maintenance operations.
Other small changes			
	(77,507)		This is a combination of small increases and decreases to revenue and expense accounts.
2014 Budgeted Surplus (Deficit)		\$ 252,257	

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

Capital - Buildings	(62,000)		Decrease based on no new building projects for 2014. There was a roof replacement project for a salt shed in 2013.
Capital - Equipment	217,500		Increase based on more equipment purchases requested for 2014. See the capital outlay list at the end of this section for details.

Financial Summary Highway Fund

Items	2013 8-Month Actual	2013 12-Month Estimate	2013 Adopted Budget	2013 Adjusted Budget	2014 Adopted Budget
Total Revenues	6,708,909	13,982,349	13,766,278	14,116,278	12,799,438
Labor	3,317,034	5,217,618	5,317,594	5,385,094	5,322,597
Travel	2,804	7,575	7,805	7,805	7,835
Capital	760,409	946,000	1,008,000	1,191,403	1,163,500
Other Expenditures	3,753,415	8,027,980	7,956,168	8,090,033	7,282,749
Total Expenditures	7,833,662	14,199,173	14,289,567	14,674,335	13,776,681
Levy Before Adjustments	1,124,753	216,824	523,289	558,057	977,243
Adjustments					
Remove capital outlay			(1,008,000)	(1,191,403)	(1,163,500)
Remove debt principal			(50,000)	(50,000)	(66,000)
Fund adjustment			534,711	683,346	252,257
Net Levy After Adjustments			-	-	-

Winnebago County Budget Detail - 2014

Description	Object	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Request	2014 Executive	2014 Adopted	% Change From Prior Yr Adopted
540 - Highway									
Revenue									
Licenses:									
Permit Fees	44003	14,403	17,180	15,158	15,400	15,400	15,400	15,400	0.00%
Licenses Subtotal:		14,403	17,180	15,158	15,400	15,400	15,400	15,400	0.00%
Public Services:									
Highway Services	45000	226	783	32,679	9,500	3,760	3,760	3,760	-60.42%
Forms Copies Etc	45003	15	19	0	45	45	45	45	0.00%
Rental Revenues	45011	0	350	350	350	350	350	350	0.00%
Donations	45034	0	592	0	0	0	0	0	0.00%
Public Services Subtotal:		242	1,744	33,029	9,895	4,155	4,155	4,155	-58.01%
Intergov Services:									
Hwy Maint State	43005	2,478,738	2,889,940	2,525,852	3,029,390	3,429,820	3,429,820	3,429,820	13.22%
Hwy Maint Municipal	43008	1,975,985	1,827,116	2,470,334	2,320,960	2,385,480	2,385,480	2,385,480	2.78%
Hwy Non Road Related Revenues	43011	240,348	287,299	245,570	297,753	322,333	322,333	322,333	8.26%
Hwy Health Agency Revenues	43012	2,012	4,027	6,870	6,800	10,010	10,010	10,010	47.21%
Hwy Culture Rec Ed Revenues	43013	2,933	3,946	2,523	6,700	3,650	3,650	3,650	-45.52%
Hwy Conservation Dev Revenue	43014	463	181	157	220	230	230	230	4.55%
Intergov Services Subtotal:		4,700,478	5,012,508	5,251,306	5,661,823	6,151,523	6,151,523	6,151,523	8.65%
Interfund Revenue:									
Hwy Maint Municipal	63008	41,930	15,226	17,475	42,060	150,900	150,900	150,900	258.77%
Highway Services	65000	6,091,149	6,002,480	7,067,806	7,980,900	6,415,110	6,415,110	6,415,110	-19.62%
Interfund Revenue Subtotal:		6,133,079	6,017,706	7,085,281	8,022,960	6,566,010	6,566,010	6,566,010	-18.16%
Total Operating Revenue:		10,848,201	11,049,137	12,384,774	13,710,078	12,737,088	12,737,088	12,737,088	-7.10%
Interest:									
Interest Investments	48000	18,431	8,429	8,763	15,000	15,000	15,000	15,000	0.00%
Interest Subtotal:		18,431	8,429	8,763	15,000	15,000	15,000	15,000	0.00%
Misc Revenues:									
Sale Of Prop Equip	48104	0	0	485	0	0	0	0	0.00%

Winnebago County Budget Detail - 2014

Description	Object	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Request	2014 Executive	2014 Adopted	% Change From Prior Yr Adopted
540 - Highway									
Sale of Scrap	48106	23,271	54,523	29,979	9,200	15,050	15,050	15,050	63.59%
Other Miscellaneous Revenues	48109	27,695	29,622	34,075	32,000	32,300	32,300	32,300	0.94%
Misc Revenues Subtotal:		50,966	84,146	64,539	41,200	47,350	47,350	47,350	14.93%
Transfers In:									
Other Transfers In	49501	0	25,000	0	0	0	0	0	0.00%
Transfers In Subtotal:		0	25,000	0	0	0	0	0	0.00%
Total Non-Operating Revenue:		69,397	117,575	73,301	56,200	62,350	62,350	62,350	10.94%
Revenue Total:		10,917,598	11,166,712	12,458,075	13,766,278	12,799,438	12,799,438	12,799,438	-7.02%
Expense									
Wages:									
Regular Pay	51100	3,199,948	3,211,906	3,237,620	3,326,094	3,419,696	3,419,696	3,419,696	2.81%
Temporary Employees	51101	0	0	0	25,000	25,000	25,000	25,000	0.00%
Overtime	51105	230,059	289,164	227,071	255,000	261,000	261,000	261,000	2.35%
Comp Time	51108	0	(5,940)	(7,841)	0	0	0	0	0.00%
Wages Subtotal:		3,430,006	3,495,130	3,456,849	3,606,094	3,705,696	3,705,696	3,705,696	2.76%
Fringes Benefits:									
FICA Medicare	51200	1,858,996	308,161	246,573	240,003	248,839	248,839	248,839	3.68%
Health Insurance	51201	0	940,172	849,396	996,233	901,510	901,510	901,510	-9.51%
Dental Insurance	51202	0	0	40,045	44,064	45,528	45,528	45,528	3.32%
Workers Compensation	51203	0	17,297	63,347	64,502	30,045	30,045	30,045	-53.42%
Unemployment Comp	51204	0	41,836	88,944	98,000	98,000	98,000	98,000	0.00%
WI Retirement	51206	0	310,050	215,698	207,597	231,003	231,003	231,003	11.27%
Fringe Benefits Other	51207	0	51,596	(13,517)	16,301	16,276	16,276	16,276	-0.15%
Fringe Benefit- OT Temp	51208	0	0	0	44,800	45,700	45,700	45,700	2.01%
Fringes Benefits Subtotal:		1,858,996	1,669,111	1,490,487	1,711,500	1,616,901	1,616,901	1,616,901	-5.53%
Total Labor:		5,289,003	5,164,241	4,947,336	5,317,594	5,322,597	5,322,597	5,322,597	0.09%
Travel:									
Registration Tuition	52001	1,989	2,056	4,523	3,170	3,200	3,200	3,200	0.95%
Automobile Allowance	52002	529	358	565	675	675	675	675	0.00%

Winnebago County Budget Detail - 2014

Description	Object	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Request	2014 Executive	2014 Adopted	% Change From Prior Yr Adopted
540 - Highway									
Vehicle Lease	52003	0	237	0	0	0	0	0	0.00%
Commercial Travel	52004	0	666	0	0	0	0	0	0.00%
Meals	52005	723	495	368	805	805	805	805	0.00%
Lodging	52006	1,722	1,524	1,845	2,730	2,730	2,730	2,730	0.00%
Other Travel Exp	52007	1	214	60	100	100	100	100	0.00%
Taxable Meals	52008	175	105	10	325	325	325	325	0.00%
Travel Subtotal:		5,139	5,657	7,370	7,805	7,835	7,835	7,835	0.38%
Total Travel:									
		5,139	5,657	7,370	7,805	7,835	7,835	7,835	0.38%
Capital Outlay:									
Buildings	58001	0	0	0	62,000	0	0	0	-100.00%
Equipment	58004	982,087	1,040,031	728,818	946,000	1,153,500	1,153,500	1,163,500	22.99%
Capital Outlay Subtotal:		982,087	1,040,031	728,818	1,008,000	1,153,500	1,153,500	1,163,500	15.43%
Total Capital:									
		982,087	1,040,031	728,818	1,008,000	1,153,500	1,153,500	1,163,500	15.43%
Office:									
Office Supplies	53000	2,238	1,504	3,978	2,075	2,225	2,225	2,225	7.23%
Printing Supplies	53002	471	433	325	550	550	550	550	0.00%
Print Duplicate	53003	144	933	109	450	450	450	450	0.00%
Postage and Box Rent	53004	490	562	761	670	770	770	770	14.93%
Computer Software	53006	0	1,700	0	0	1,500	1,500	1,500	100.00%
Telephone	53008	14,941	11,608	14,600	10,430	16,300	16,300	16,300	56.28%
Telephone Supplies	53009	0	57	0	0	960	960	960	100.00%
Wireless	53012	0	3,505	16,199	21,220	22,120	22,120	22,120	4.24%
Office Subtotal:		18,284	20,302	35,971	35,395	44,875	44,875	44,875	26.78%
Operating:									
Advertising	53500	186	0	138	200	250	250	250	25.00%
Subscriptions	53501	372	235	300	600	500	500	500	-16.67%
Membership Dues	53502	120	0	859	445	859	859	859	93.03%
Household Supplies	53516	791	420	614	600	600	600	600	0.00%
Clothing Uniforms	53517	0	72	7	100	100	100	100	0.00%
Food	53520	653	0	389	0	900	900	900	100.00%
Small Equipment	53522	12,725	17,309	19,062	26,400	28,100	28,100	28,100	6.44%

Winnebago County Budget Detail - 2014

Description	Object	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Request	2014 Executive	2014 Adopted	% Change From Prior Yr Adopted
540 - Highway									
Shop Supplies	53523	32,057	37,487	38,365	42,000	42,000	42,000	42,000	0.00%
Medical Supplies	53524	318	216	204	500	400	400	400	-20.00%
Other Operating Supplies	53533	1,853	3,669	5,253	5,000	5,000	5,000	5,000	0.00%
Safety Supplies	53543	2,479	2,774	4,084	3,500	4,000	4,000	4,000	14.29%
Motor Fuel	53548	450,662	660,643	645,941	735,485	752,855	752,855	752,855	2.36%
Equipment Rental	53551	49,949	47,932	50,310	46,900	49,400	49,400	49,400	5.33%
Operating Licenses Fees	53553	1,414	734	498	970	705	705	705	-27.32%
Other Miscellaneous	53568	0	52	832	0	0	0	0	0.00%
Machinery Rental	53570	0	0	0	0	0	0	0	0.00%
Fuel Handling	53571	0	0	0	0	0	0	0	0.00%
Close to Assets Lia	53572	(16,412)	31,889	(16,312)	(14,200)	(14,700)	(14,700)	(14,700)	3.52%
Loss on Sale of Assets	53573	0	0	0	0	0	0	0	0.00%
Building Space Cost	53574	0	(71,808)	(21,611)	0	0	0	0	0.00%
Field Small Tools	53575	0	0	0	0	0	0	0	0.00%
Shop Services	53576	0	0	0	0	0	0	0	0.00%
Employee Benefits	53577	0	0	0	0	0	0	0	0.00%
Print Duplicate	73003	4,325	4,067	3,526	3,520	3,600	3,600	3,600	2.27%
Postage and Box Rent	73004	1,590	1,421	1,134	2,000	2,000	2,000	2,000	0.00%
Operating Subtotal:		543,083	737,113	733,593	854,020	876,569	876,569	876,569	2.64%
Repairs & Maint:									
Sodium Chloride	54002	93,712	161,856	185,381	180,900	231,800	231,800	231,800	28.14%
Calcium Chloride	54003	0	3	0	100	50	50	50	-50.00%
Small Hardware	54008	5,544	6,263	3,332	3,000	3,000	3,000	3,000	0.00%
Other Elect Products	54012	(720)	0	0	0	0	0	0	0.00%
Other Building Materials	54015	34,629	21,803	9,071	21,990	21,000	21,000	21,000	-4.50%
Lubricants	54016	33,144	33,517	34,753	31,650	34,250	34,250	34,250	8.21%
Machine Equip Parts	54017	358,198	440,250	372,670	382,650	383,700	383,700	383,700	0.27%
Tires Batteries	54018	60,241	45,485	65,210	58,200	59,500	59,500	59,500	2.23%
Road Maintenance Materials	54019	3,254,024	2,842,104	4,027,773	4,255,784	3,774,380	3,774,380	3,774,380	-11.31%
Maintenance Buildings	54020	0	0	39	0	0	0	0	0.00%
Maintenance Grounds	54021	10,158	2,942	11	0	0	0	0	0.00%
Maintenance Equipment	54022	0	690	1,851	500	1,900	1,900	1,900	280.00%
Consumable Tools	54026	14,744	10,089	11,250	9,000	9,200	9,200	9,200	2.22%
Equipment Repairs	54029	22,802	37,578	46,662	54,400	49,900	49,900	49,900	-8.27%
Maintenance Grounds	74021	13,150	16,308	18,604	19,503	15,102	15,102	15,102	-22.57%
Equipment Repairs	74029	627	561	561	796	627	627	627	-21.23%
Repair Maint Streets	75806	0	495	0	0	0	0	0	0.00%
Repairs & Maint Subtotal:		3,900,253	3,619,945	4,777,168	5,018,473	4,584,409	4,584,409	4,584,409	-8.65%

Winnebago County Budget Detail - 2014

Description	Object	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Request	2014 Executive	2014 Adopted	% Change From Prior Yr Adopted
540 - Highway									
Utilities:									
Heat	54700	10,883	6,702	7,453	26,800	21,800	21,800	21,800	-18.66%
Power and Light	54701	74,816	80,238	82,895	101,050	99,850	99,850	99,850	-1.19%
Water and Sewer	54702	25,551	25,087	26,460	26,000	26,800	26,800	26,800	3.08%
Heat	74700	13,130	13,525	9,796	15,000	15,400	15,400	15,400	2.67%
Refuse Collection	74703	13,673	18,214	15,546	15,140	15,420	15,420	15,420	1.85%
Utilities Subtotal:		138,051	143,766	142,150	183,990	179,270	179,270	179,270	-2.57%
Contractual Services:									
Medical and Dental	55000	4,381	4,971	5,052	8,650	8,300	8,300	8,300	-4.05%
Pest Extermination	55002	466	477	477	500	500	500	500	0.00%
Other Repair Maint Streets	55004	169,090	244,634	310,645	326,400	233,700	233,700	233,700	-28.40%
Grounds Maintenance	55007	0	710	71	500	500	500	500	0.00%
Building Repairs	55008	27,224	11,601	13,499	72,700	42,100	42,100	42,100	-42.09%
Data Processing	55013	0	0	765	0	0	0	0	0.00%
Professional Service	55014	800	0	800	0	0	0	0	0.00%
Administration Fee	55037	73	0	0	0	0	0	0	0.00%
Medical and Dental	75000	0	74	0	100	100	100	100	0.00%
Contractual Services Subtotal:		202,034	262,468	331,309	408,850	285,200	285,200	285,200	-30.24%
Insurance Expenses:									
Prop Liab Insurance	76000	136,212	152,976	158,942	161,273	152,159	152,159	152,159	-5.65%
Insurance Expenses Subtotal:		136,212	152,976	158,942	161,273	152,159	152,159	152,159	-5.65%
Deprec & Amort:									
Depreciation Expense	56503	1,034,009	1,057,040	998,099	1,085,167	1,085,267	1,085,267	1,085,267	0.01%
Deprec & Amort Subtotal:		1,034,009	1,057,040	998,099	1,085,167	1,085,267	1,085,267	1,085,267	0.01%
Total Other Operating:		5,971,925	5,993,610	7,177,233	7,747,168	7,207,749	7,207,749	7,207,749	-6.96%
Debt Payments:									
Debt Principal Payments	57000	19,198	22,334	51,514	50,000	66,000	66,000	66,000	32.00%
Debt Interest Payments	57001	16,598	16,991	22,505	9,000	9,000	9,000	9,000	0.00%
Debt Payments Subtotal:		35,796	39,325	74,019	59,000	75,000	75,000	75,000	27.12%

**Winnebago County
Budget Detail - 2014**

Description	Object	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Request	2014 Executive	2014 Adopted	% Change From Prior Yr Adopted
540 - Highway									
Transfers Out:									
Other Transfers Out	59501	356,958	524,363	456,933	150,000	0	0	0	-100.00%
Transfers Out Subtotal:		356,958	524,363	456,933	150,000	0	0	0	-100.00%
Total Non-Operating Expense:									
		392,754	563,688	530,952	209,000	75,000	75,000	75,000	-64.11%
Expense Total:									
		12,640,908	12,767,226	13,391,708	14,289,567	13,766,681	13,766,681	13,776,681	-3.59%
Highway Surplus / (Deficit) prior to adjustments									
		(1,723,309)	(1,600,515)	(933,633)	(523,289)	(967,243)	(967,243)	(977,243)	86.75%
Adjustments to calculate operating levy:									
Remove capital outlay		982,087	1,040,031	728,818	1,008,000	1,153,500	1,153,500	1,163,500	15.43%
Remove debt principal		19,198	22,334	51,514	50,000	66,000	66,000	66,000	32.00%
Highway Net Surplus / (Deficit)									
		(722,024)	(538,150)	(153,301)	534,711	252,257	252,257	252,257	-52.82%

WINNEBAGO COUNTY

CAPITAL OUTLAY - 2014

Department	Description	Quantity	Unit Cost	Capital Outlay
Highway -				
	Tri-axle truck with winter equipment	2	295,000	590,000
	Grader with wing	1	300,000	300,000
	One ton quad cab pick up truck	1	58,000	58,000
	One ton standard cab dump truck	1	57,500	57,500
	Pick up truck with service body	1	110,000	110,000
	Extended cab pick up truck, Eng Tech	1	38,000	38,000
	Propane Filling Station	1	10,000	10,000
		8		1,163,500

SIGNIFICANT CHANGES FROM 2013 ADOPTED - County Road Maintenance

Account	Amount	Description
Significant changes from 2013		
Tax Levy 2013	\$ 662,387	
Revenue Changes - impact on levy:		
Transporation Aids	165,887	Decrease based on estimate from Department of Transportation.
Material Sales	5,000	Decrease based on reduction of material revenue from sales. Most materials are now inventoried and not charged to County Road Maintenance.
Insurance Recoveries	5,000	Decrease based on historical data.
Other Transfers In	150,000	Decrease based on discontinued highway fund subsidy. Highway's fund balance no longer has sufficient surplus to transfer any over.
Expense Changes - impact on levy:		
None	-	
Other small changes		
	22,967	This is a combination of small increases and decreases to revenue and expense accounts.
Tax Levy 2014	\$ 1,011,241	

Financial Summary County Road Maintenance

Items	2013 8-Month Actual	2013 12-Month Estimate	2013 Adopted Budget	2013 Adjusted Budget	2014 Adopted Budget
Total Revenues	1,641,451	2,165,505	2,230,113	2,326,392	1,914,226
Labor	-	-	-	-	-
Travel	-	-	-	-	-
Capital	-	-	-	-	-
Other Expenditures	1,966,220	3,375,598	2,892,500	3,375,598	2,925,467
Total Expenditures	1,966,220	3,375,598	2,892,500	3,375,598	2,925,467
Levy Before Adjustments	324,769	1,210,093	662,387	1,049,206	1,011,241
Adjustments	-	-	-	-	-
Net Levy After Adjustments	324,769	1,210,093	662,387	1,049,206	1,011,241

Winnebago County Budget Detail - 2014

Description	Object	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Request	2014 Executive	2014 Adopted	% Change From Prior Yr Adopted
040 - County Road Maintenance									
Revenue									
Intergov Rev:									
Transportation Aids	42015	2,354,935	2,303,983	2,077,499	2,032,113	1,866,226	1,866,226	1,866,226	-8.16%
Intergov Rev Subtotal:		2,354,935	2,303,983	2,077,499	2,032,113	1,866,226	1,866,226	1,866,226	-8.16%
Interfund Revenue:									
Material Sales	68105	14,686	24,009	19,487	38,000	33,000	33,000	33,000	-13.16%
Interfund Revenue Subtotal:		14,686	24,009	19,487	38,000	33,000	33,000	33,000	-13.16%
Total Operating Revenue:		2,369,621	2,327,992	2,096,986	2,070,113	1,899,226	1,899,226	1,899,226	-8.25%
Misc Revenues:									
Insurance Recoveries	48107	10,620	16,628	14,367	10,000	15,000	15,000	15,000	50.00%
Other Miscellaneous Revenues	48109	457	(0)	75,000	(0)	(0)	(0)	(0)	0.00%
Misc Revenues Subtotal:		11,077	16,628	89,367	10,000	15,000	15,000	15,000	50.00%
Transfers In:									
Other Transfers In	49501	356,958	499,363	456,933	150,000	(0)	(0)	(0)	-100.00%
Transfers In Subtotal:		356,958	499,363	456,933	150,000	(0)	(0)	(0)	-100.00%
Total Non-Operating Revenue:		368,035	515,991	546,300	160,000	15,000	15,000	15,000	-90.63%
Revenue Total:		2,737,657	2,843,984	2,643,287	2,230,113	1,914,226	1,914,226	1,914,226	-14.16%
Expense									
Operating:									
Operating Grants	53565	43,766	21,493	124,174	0	0	0	0	0.00%
Operating Subtotal:		43,766	21,493	124,174	0	0	0	0	0.00%

**Winnebago County
Budget Detail - 2014**

Description	Object	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Request	2014 Executive	2014 Adopted	% Change From Prior Yr Adopted
040 - County Road Maintenance									
Repairs & Maint:									
Repair Maint Streets	75806	2,274,223	2,109,063	2,195,002	2,307,000	2,339,700	2,339,700	2,339,700	1.42%
Repairs & Maint Subtotal:		2,274,223	2,109,063	2,195,002	2,307,000	2,339,700	2,339,700	2,339,700	1.42%
Contractual Services:									
Professional Service	55014	0	0	53,721	0	0	0	0	0.00%
Architect Engineer	55019	1,380	9,057	0	12,000	12,000	12,000	12,000	0.00%
Snow Removal	75003	526,094	758,002	615,421	565,000	565,000	565,000	565,000	0.00%
Contractual Services Subtotal:		527,474	767,060	669,142	577,000	577,000	577,000	577,000	0.00%
Insurance Expenses:									
Prop Liab Insurance	76000	8,076	8,196	7,644	8,500	8,767	8,767	8,767	3.14%
Insurance Expenses Subtotal:		8,076	8,196	7,644	8,500	8,767	8,767	8,767	3.14%
Total Other Operating:		2,853,538	2,905,812	2,995,961	2,892,500	2,925,467	2,925,467	2,925,467	1.14%
Transfers Out:									
Other Transfers Out	59501	100,000	400,002	0	0	0	0	0	0.00%
Transfers Out Subtotal:		100,000	400,002	0	0	0	0	0	0.00%
Total Non-Operating Expense:		100,000	400,002	0	0	0	0	0	0.00%
Expense Total:		2,953,538	3,305,814	2,995,961	2,892,500	2,925,467	2,925,467	2,925,467	1.14%
County Road Maintenance Net/(Levy):		(215,882)	(461,830)	(352,675)	(662,387)	(1,011,241)	(1,011,241)	(1,011,241)	52.67%

SUMMARY BY DIVISION

	<u>Revenues</u>	<u>Expenses</u>	<u>Adjustments</u>	<u>Levy</u>
HEALTH & HUMAN SERVICES				
Public Health Department	\$ 1,915,696	\$ 3,614,208	\$ (415,000)	\$ 1,283,512
Child Support	1,588,198	1,470,346	-	(117,852)
Veterans	13,300	383,812	-	370,512
Human Services	24,707,665	42,469,712	-	17,762,047
Park View Health Center	13,219,106	17,719,406	(1,335,500)	3,164,800
Park View Health Center Debt	-	2,616,000	-	2,616,000
	<u>\$ 41,443,965</u>	<u>\$ 68,273,484</u>	<u>\$ (1,750,500)</u>	<u>\$ 25,079,019</u>

PUBLIC HEALTH

General Fund – Organization: 1053
2014 BUDGET NARRATIVE

DEPARTMENT HEAD:	Doug Gieryn	Neenah City Hall	TELEPHONE: 232-3000
PH LOCATIONS:	Winnebago County Health Department 112 Otter Avenue, Second Floor Oshkosh, WI 54903-2808	211 Walnut Street, Second Floor Neenah, WI 54956	FAX: 232-3370 health@co.winnebago.wi.us www.co.winnebago.wi.us/health
WIC LOCATIONS:	Winnebago County Health Department 112 Otter Avenue, Second Floor Oshkosh, WI 54903-2808	Winnebago County Neenah Human Services Building 211 North Commercial Street Neenah, WI 54956	

MISSION STATEMENT:

To protect and promote the health of the residents of Winnebago County.

PROGRAM DESCRIPTIONS:

ADMINISTRATION Provides departmental leadership, planning, supervision, programmatic oversight, support staffing, accounting and budget. Responsible for health assessment, policies, enforcement, data management, community partnership, planning, fund seeking, marketing, media, website, and workforce development.

CHRONIC DISEASE PREVENTION Addresses health issues at the population/community level by convening stakeholders, changing the environment and influencing policy to shift cultural norms and attitudes about unhealthy behaviors and making the healthy choice the easy choice.

- re:TH!NK Community Coalition – Addresses substance abuse through community partnership, education, policy, environment and prevention. Promotion of smoke free policies and tobacco use cessation, education, youth advocacy and tobacco retailer compliance checks. Promotion of general health through lifestyle choices, healthy food, physical activity and prevention of chronic disease.

ENVIRONMENTAL HEALTH & PUBLIC HEALTH PREPAREDNESS Ensures an environment that protects and promotes health by assessing, correcting, controlling, and preventing those factors in the environment that can potentially adversely affect the health of individuals and the community. Plans, exercises and responds to naturally occurring or manmade threats to the health of the public. Programs include:

- Sanitarian – Inspection, consultation, code enforcement and licensure of food service establishments, campgrounds, temporary restaurants, swimming pools, hotel/motels, bed & breakfasts, animal grooming establishments, manufactured home parks, transient non-community wells and tattoo parlors.

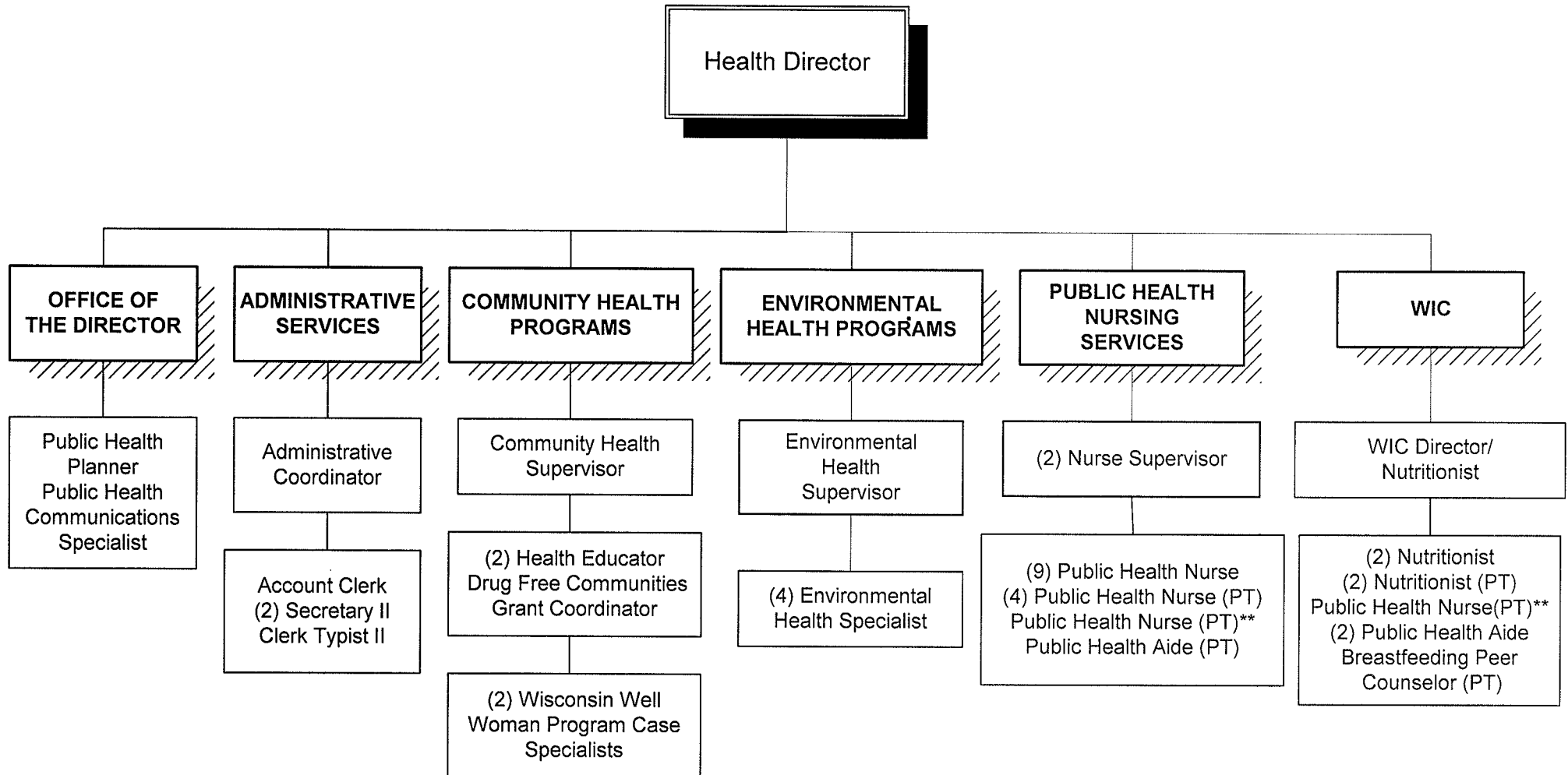
- Environmental Health – Inspection, consultation and education to prevent and minimize adverse environmental exposures from air, water, housing, occupation, toxic materials, vector control, human health hazards and nuisances.
- Public Health Preparedness - Community preparedness planning and exercises to respond to crisis or disaster including pandemic influenza, mass clinic operation, nuclear/biological/chemical accident or terrorism, participation in regional consortium activities and overall 24/7/365 availability of health department staff.

PUBLIC HEALTH NURSING Provides client direct public health nurse based services in the following program areas and other related services:

- General Public Health – General consultation including home visitation on health issues especially to those with chronic diseases and disabilities, health education, injury prevention, wellness promotion, health prevention programming, community monitoring and referral.
- Communicable Disease – Communicable disease surveillance, epidemiologic follow-up, disease containment, education, outbreak investigation, case referral and reporting. Tuberculosis skin testing for general public, county employees and contracted agencies.
- Immunizations – Provision and monitoring of required immunizations to prevent vaccine preventable diseases in children. Vaccines for adults on a fee for service basis.
- Seasonal Influenza – Monitoring of disease, public education, and provision of flu vaccine to county employees and contracted agencies.
- Jail Services – Hepatitis A vaccination of food service workers and HIV counseling and testing.
- HIV Partner Referral/Counseling & Testing – HIV partner referral for HIV positive clients. HIV testing and counseling.
- MCH – Provides coordinated health care services to women during and after pregnancy and to infants and children by providing assessment, planning, monitoring, education and referral.
- Older Adult – Services including home visit support, clinic based screenings, nail care and medication set-ups.
- PNCC - Prenatal Care Coordination is a Medicaid program providing case management services for low income high risk pregnant women and their families to improve birth outcomes by early identification, psychosocial support, education and access to medical and other services.
- Daycare – Health education and monitoring of immunization, communicable disease, food safety and injury prevention for daycare children, staff and parents.
- Housing Authority - Nursing services including assessment, referral, medication set-up, health monitoring and service coordination provided to Housing Authority residents in Omro, Winneconne and Oshkosh via a contractual agreement between the two agencies.
- Long Term Assessments – Nursing assessment for health as part of a screening for individuals requesting participation in the Community Options Program run by the Division of Social Services in the County Human Services department.
- Refugee Health – Health screening of refugee arrivals to Winnebago County.
- School Nursing – School nursing services for the Neenah Joint School District.

WOMEN, INFANTS, AND CHILDREN (WIC) A food supplement and nutrition education program offered to eligible low to moderate income pregnant women, breast-feeding women, women who have had a baby in the last six months, infants, and children up to age five.

HEALTH



**1 full-time position that works .5 @ WIC & .5 @PH

PUBLIC HEALTH

**General Fund – Organization: 1053
2014 BUDGET NARRATIVE**

DEPARTMENT HEAD: Doug Gieryn
LOCATION: Winnebago County Health Department
112 Otter Avenue, Second Floor
Oshkosh, WI 54903-2808

**TELEPHONE: 232-3000
FAX: 232-3370**

2013 ACCOMPLISHMENTS:

1. Completed consolidation of City of Oshkosh, City of Neenah and County Health Departments.
2. Developed a new strategic plan for the consolidated departments.
3. Awarded a \$50K grant to develop and test an updated sexual health curriculum in Oshkosh Middle Schools.
4. Awarded a \$400K Transform WI Grant for re:TH!NK coalition work on creating healthier communities.
5. Updated design and content of health department and re:TH!NK websites.
6. Awarded a Farm to School AmeriCorps Member placement to bring locally grown foods into area school districts.
7. Restructured Maternal Child Health Program with greater emphasis on improving birth outcomes and implemented First Breath program to reduce smoking during pregnancy.
8. Applied for 5 year renewal of Drug Free Communities Grant funding and a 2 year STOP Grant with UW-Oshkosh.
9. Applied for a \$100K Farm to School Grant.
10. Developed and distributed about 7000 staggered handouts to the five area school districts for helping parents with teen issues.
11. Established Acorn fund with Oshkosh Area Community Foundation for future re:TH!NK coalition funding.
12. Successfully convened area mental health stakeholders to bring in new programming including No Wrong Door and an electronic referral management system.
13. Formed a suicide prevention sub-committee of the Child Death Review Team and developed recommendations for youth suicide prevention.
14. Eliminated expensive CHAMP software system and worked with Information Systems to develop a new time tracking tool for staff.

15. **Prepared to help community understand and enroll in the new Affordable Care Act Health Exchanges.**
16. **Worked with Neenah Joint School District to obtain a medical director, identify and create school nursing policies and worked with new Pupil Services Director to transition our school nursing contract with the School District to a new model to increase school health staffing capacity and services to students.**

2014 GOALS & OBJECTIVES:

1. **Renew pursuit of national accreditation with assignment and development of an accreditation coordinator.**
2. **Create and fill new positions of a communications specialist, chronic disease prevention supervisor and public health planner as part of transition of recently consolidated health departments.**
3. **Enhance efforts to reduce low birth weight infants in Winnebago County and increase capacity for pre-natal care coordination (PNCC).**
4. **Create new partnership with UW-Os recently accredited Environmental Health program to provide student experiences and staff assistance with summer festival temporary food licensing and inspection.**
5. **Assess, plan and implement public health programming in response to public health needs identified with the roll out of the Affordable Care Act (ACA).**
6. **In partnership with Fox Valley area health systems and health departments, launch or prepare to launch a community health dashboard to help citizens, businesses, government and other community partners more easily access data, information and solutions to our greatest community health needs.**
7. **Enhance the visibility of and use of the health department resources through enhanced communication with traditional print and broadcast media, social media, website and other marketing to positively influence healthy lifestyle choices, decisions and policy.**
8. **Continue to develop a Quality Improvement culture among staff and help staff identify more measureable outcomes to enhance program evaluation efforts.**

HEALTH

2014 BUDGET NARRATIVE HIGHLIGHTS

DEPARTMENT STAFFING:

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Full Time	18	18	18	19	20	21	21	29	33	34
Part Time	8	8	7	6	6	6	7	9	8	8
Total	26	26	25	25	26	27	28	38	41	42

Here is a table of position changes for the Health Department:

Title	Department	Quant FT	Quant PT		Wages	Fringe Benefits	Net Cost (Savings)
Public Health Planner	Public Health	1			55,587	19,974	75,561
Communtiy Health Supervisor	Public Health	1			55,587	19,974	75,561
Communications Specialist	Public Health	1			44,115	24,019	68,134
Administrative Coordinator	Public Health	1			40,911	13,539	54,450
Public Health Aide	Public Health		1		26,451	11,643	38,094
Public Health Nurse Supervisor	Public Health	2			171,864	57,255	229,119
Public Health Nurse Coordinator	Public Health	-2			(155,652)	(54,678)	(210,330)
Account Clerk - Public Health	Public Health	-1			(37,170)	(22,160)	(59,330)
Public Health Nurse	Public Health	-1			(62,108)	(27,822)	(89,930)
Clerk Typist II	Public Health	-1			(35,274)	(14,110)	(49,384)
Home Health Aide	Public Health		-1		(26,158)	(11,596)	(37,754)
	Public Health Total	1	0		78,153	16,038	94,191

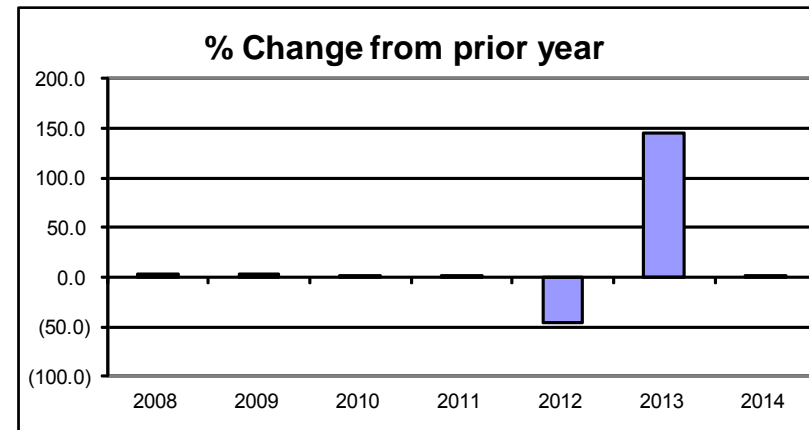
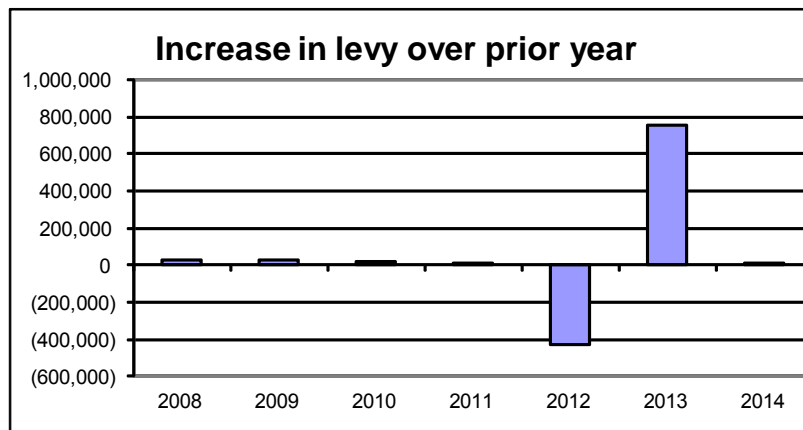
COUNTY LEVY: The net tax levy for the department for 2014 is \$1,283,512, an increase of \$10,922 or 0.9% over 2013, which reflects applying \$290,000 of fund balance to reduce the levy. **This \$290,000 will only be apportioned to the municipalities that were part of the Public Health function prior to the merger since the surplus was generated prior to the merger.**

An additional \$125,000 of fund balance from the combined (from consolidation) Health Department fund balance is being applied to replace some grant funding that has been lost for 2014.

The municipalities that participated in the County Public Health function prior to the merger will see smaller apportionments and tax rates for a few years as the fund balance that has built up prior to the merger is returned to those municipalities.

The comparison of activity to prior year's budgets is difficult because of the consolidation of Health services that was not fully in place until mid year 2012.

As mentioned earlier, Public Health is a special levy because not all municipalities participate. Cities can elect to not be covered if they have their own Health Department. Because of this, the surplus or deficit of the Health Department does not close out to General Fund balance at year end. It is closed out to its own fund balance.



SIGNIFICANT CHANGES FROM 2013 ADOPTED - Public Health

Account	Amount	Description
Significant changes from 2013		
Tax Levy 2013	\$ 1,272,590	
Revenue Changes - impact on levy:		
Medicaid Title 19	(8,000)	Increase based on an increase in prenatal care coordination clients.
WI Health Services	(93,963)	Increase based on an increase in refugee health services and fiscal agent role for regional trauma advisory council.
Dept of Transportation	(4,000)	Increase based on anticipated car seat funding.
Client Cost Share Fees	(7,390)	Increase based on anticipated TB skin tests, nail care, falls prevention class, and flu shots.
County Client Services	(15,388)	Increase based on TB dispensary contract with State and anticipated immunizations.
Other Miscellaneous Revenues	(5,000)	Increase based on anticipated miscellaneous small grants and fiscal agent fees.
Expense Changes - impact on levy:		
Wages	88,292	Larger increase in wages due to changes to the table of organization and reclassification of some positions including adding one additional new staff.
Temporary Employees	18,000	Increase based on a more accurate estimate of actual expenses.
FICA Medicare	(13,143)	Decrease based on a more accurate estimate of actual expenses.
Health Insurance	51,930	The change in health insurance expense is due to several factors: The 2013 budgets were put together before we had settled on a plan for 2013. They were our best estimate at the time. With major changes to the health insurance plan, and changes in enrollment, there are wide swings in the budget from 2013 to 2014.
Dental Insurance	4,146	Increase based on premium forecasts from Human Resources.
Workers Compensation	(20,135)	Lower charges from the Workers Comp fund in an effort to draw down the fund balance.
WI Retirement	20,747	The increase in Wisconsin Retirement is due partially to more wages and an increase in the rate.
Automobile Allowance	(6,000)	Decrease based on the acquisition of another county owned vehicle purchased during 2013.
Telephone	(18,500)	Decrease based on a change in splitting out of wireless and historical actual costs.
Wireless	3,000	Increase based on change of coding of wireless/telephone and actual costs.

SIGNIFICANT CHANGES FROM 2013 ADOPTED - Public Health

Account	Amount	Description
Other Operating Supplies	(22,000)	Decrease to more closely match historical actual spending.
Building Rental	10,000	Increase because missed in last years budget.
Other Contractual Services	93,000	Increase based on an increase in fiscal agent responsibilities.
Interpreter	4,000	Increase based on an increase in refugee screening.
Fund Reserves	73,000	Increase of fund reserves for 2014.
Other small changes		
	(141,674)	This is a combination of small increases and decreases to revenue and expense accounts.
Tax Levy 2014	\$ 1,283,512	

Financial Summary Public Health

Items	2013 8-Month Actual	2013 12-Month Estimate	2013 Adopted Budget	2013 Adjusted Budget	2014 Adopted Budget
Total Revenues	1,335,014	2,036,574	1,897,413	1,976,336	1,915,696
Labor	1,883,175	2,843,269	2,858,826	2,986,353	3,011,308
Travel	45,787	64,975	58,125	58,125	57,500
Capital	23,074	-	-	25,000	-
Other Expenditures	319,124	473,875	470,052	486,386	545,400
Total Expenditures	2,271,160	3,382,119	3,387,003	3,555,864	3,614,208
Levy Before Adjustments	936,146	1,345,545	1,489,590	1,579,528	1,698,512
Adjustments	(217,000)	(217,000)	(217,000)	(217,000)	(415,000)
Net Levy After Adjustments	719,146	1,128,545	1,272,590	1,362,528	1,283,512

**Winnebago County
Budget Detail - 2014**

Description	Object	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Request	2014 Executive	2014 Adopted	% Change From Prior Yr Adopted
052 - Public Health									
Revenue									
Intergov Rev:									
Medicaid Title 19	42000	84,035	32,203	8,113	5,000	13,000	13,000	13,000	160.00%
WI Dept of Administration	42002	13,733	148,855	88,706	0	0	0	0	0.00%
WI Children and Families	42005	591,996	560,708	539,756	534,198	530,000	530,000	530,000	-0.79%
WI Health Services	42007	515,183	304,523	599,134	755,080	849,043	849,043	724,043	-4.11%
Dept of Transportation	42011	0	0	3,996	0	4,000	4,000	4,000	100.00%
Other Grantor Agencies	42019	0	14,808	273,451	150,000	150,000	150,000	150,000	0.00%
Intergov Rev Subtotal:		1,204,947	1,061,098	1,513,157	1,444,278	1,546,043	1,546,043	1,421,043	-1.61%
Public Services:									
Forms Copies Etc	45003	105	93	133	0	100	100	100	100.00%
Offset Revenue	45013	0	13,395	14,845	13,395	14,845	14,845	14,845	10.82%
Inspection Fees	45021	99,723	95,033	279,361	305,000	312,000	312,000	312,000	2.30%
Housing Authority	45028	81,743	90,919	131,224	92,290	94,000	94,000	94,000	1.85%
Donations	45034	479	375	1,142	350	950	950	950	171.43%
Client Cost Shares Fees	45035	11,075	19,396	16,059	10,000	17,390	17,390	17,390	73.90%
County Client Services	45036	128	0	2,543	0	15,388	15,388	15,388	100.00%
State Testing Reimbursements	45038	2,001	1,005	2,475	2,000	2,370	2,370	2,370	18.50%
Private Pay Fees	45046	8,303	630	480	500	760	760	760	52.00%
Other Public Charges	45057	1,523	2,254	2,181	1,750	1,200	1,200	1,200	-31.43%
Public Services Subtotal:		205,080	223,099	450,442	425,285	459,003	459,003	459,003	7.93%
Intergov Services:									
Cost Share Municipalities	43016	0	0	547,532	0	0	0	0	0.00%
Intergov Services Subtotal:		0	0	547,532	0	0	0	0	0.00%
Interfund Revenue:									
Nursing Services	65084	33,468	33,480	29,635	22,850	25,650	25,650	25,650	12.25%
Interfund Revenue Subtotal:		33,468	33,480	29,635	22,850	25,650	25,650	25,650	12.25%
Total Operating Revenue:		1,443,495	1,317,676	2,540,765	1,892,413	2,030,696	2,030,696	1,905,696	0.70%
Misc Revenues:									
Other Miscellaneous Revenues	48109	2,666	15,583	2,772	5,000	10,000	10,000	10,000	100.00%
Misc Revenues Subtotal:		2,666	15,583	2,772	5,000	10,000	10,000	10,000	100.00%

**Winnebago County
Budget Detail - 2014**

Description	Object	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Request	2014 Executive	2014 Adopted	% Change From Prior Yr Adopted
052 - Public Health									
Total Non-Operating Revenue:		2,666	15,583	2,772	5,000	10,000	10,000	10,000	100.00%
Revenue Total:		1,446,162	1,333,259	2,543,538	1,897,413	2,040,696	2,040,696	1,915,696	0.96%
Expense									
Wages:									
Regular Pay	51100	1,307,502	1,283,300	1,689,892	2,029,388	2,117,680	2,117,680	2,117,680	4.35%
Temporary Employees	51101	2,232	6,150	29,733	12,000	30,000	30,000	30,000	150.00%
Overtime	51105	133	252	872	0	500	500	500	100.00%
Comp Time	51108	0	0	976	0	500	500	500	100.00%
Payroll Sundry Account	51190	0	0	712	0	0	0	0	0.00%
Wages Subtotal:		1,309,867	1,289,701	1,722,184	2,041,388	2,148,680	2,148,680	2,148,680	5.26%
Fringes Benefits:									
FICA Medicare	51200	565,753	487,062	114,754	168,374	155,231	155,231	155,231	-7.81%
Health Insurance	51201	0	0	353,278	447,581	499,511	499,511	499,511	11.60%
Dental Insurance	51202	0	0	23,831	28,962	33,108	33,108	33,108	14.32%
Workers Compensation	51203	0	0	36,928	37,180	17,045	17,045	17,045	-54.16%
Unemployment Comp	51204	467	0	0	0	0	0	0	0.00%
WI Retirement	51206	0	0	97,917	127,064	147,811	147,811	147,811	16.33%
Fringe Benefits Other	51207	0	0	8,039	8,277	9,922	9,922	9,922	19.87%
Fringes Benefits Subtotal:		566,220	487,062	634,748	817,438	862,628	862,628	862,628	5.53%
Total Labor:		1,876,087	1,776,763	2,356,932	2,858,826	3,011,308	3,011,308	3,011,308	5.33%
Travel:									
Registration Tuition	52001	12,095	8,668	8,929	14,500	16,000	16,000	16,000	10.34%
Automobile Allowance	52002	28,332	19,451	25,176	33,000	27,000	27,000	27,000	-18.18%
Vehicle Lease	52003	78	32	66	500	250	250	250	-50.00%
Commercial Travel	52004	1,721	50	307	2,000	4,000	4,000	4,000	100.00%
Meals	52005	1,558	1,226	1,835	1,500	2,000	2,000	2,000	33.33%
Lodging	52006	6,385	4,899	6,206	6,000	7,500	7,500	7,500	25.00%
Other Travel Exp	52007	173	111	177	125	250	250	250	100.00%
Taxable Meals	52008	322	336	299	500	500	500	500	0.00%
Travel Subtotal:		50,663	34,772	42,995	58,125	57,500	57,500	57,500	-1.08%
Total Travel:		50,663	34,772	42,995	58,125	57,500	57,500	57,500	-1.08%

Winnebago County Budget Detail - 2014

Description	Object	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Request	2014 Executive	2014 Adopted	% Change From Prior Yr Adopted
052 - Public Health									
Capital Outlay:									
Improvements	58002	0	9,331	0	0	0	0	0	0.00%
Capital Outlay Subtotal:		0	9,331	0	0	0	0	0	0.00%
Total Capital:		0	9,331	0	0	0	0	0	0.00%
Office:									
Office Supplies	53000	5,876	7,146	9,471	8,000	9,500	9,500	9,500	18.75%
Printing Supplies	53002	698	886	1,071	1,050	1,250	1,250	1,250	19.05%
Print Duplicate	53003	5,175	7,692	9,765	7,500	9,250	9,250	9,250	23.33%
Postage and Box Rent	53004	438	458	1,977	1,000	2,000	2,000	2,000	100.00%
Computer Supplies	53005	380	0	1,220	100	200	200	200	100.00%
Computer Software	53006	2,730	1,148	72	2,000	1,000	1,000	1,000	-50.00%
Telephone	53008	20,005	12,624	6,189	25,000	6,500	6,500	6,500	-74.00%
Telephone Supplies	53009	0	125	2,121	0	250	250	250	100.00%
Wireless	53012	0	3,537	10,607	8,000	11,000	11,000	11,000	37.50%
Pagers	53013	0	126	290	200	0	0	0	-100.00%
Voice and Data Cabling	53014	0	54	2,464	200	400	400	400	100.00%
Office Subtotal:		35,304	33,797	45,247	53,050	41,350	41,350	41,350	-22.05%
Operating:									
Advertising	53500	10,371	3,045	9,778	10,000	11,000	11,000	11,000	10.00%
Subscriptions	53501	4,260	5,112	2,332	4,000	4,000	4,000	4,000	0.00%
Membership Dues	53502	2,104	1,935	3,281	4,500	4,000	4,000	4,000	-11.11%
Photo Processing	53504	0	75	0	50	50	50	50	0.00%
Food	53520	3,845	5,438	2,156	5,000	5,000	5,000	5,000	0.00%
Small Equipment	53522	5,653	17,582	5,146	6,000	6,500	6,500	6,500	8.33%
Medical Supplies	53524	27,938	15,895	21,662	15,000	17,500	17,500	17,500	16.67%
Other Operating Supplies	53533	29,459	33,989	36,846	60,000	38,000	38,000	38,000	-36.67%
Motor Fuel	53548	17	125	210	125	500	500	500	300.00%
Building Rental	53550	0	0	8,238	0	10,000	10,000	10,000	100.00%
Equipment Rental	53551	0	0	741	0	0	0	0	0.00%
Operating Licenses Fees	53553	0	15	100	13,572	200	200	200	-98.53%
Operating Grants	53565	0	0	7,500	200	200	200	200	0.00%
Small Equipment Technology	53580	0	3,673	13,703	0	10,000	10,000	10,000	100.00%
Print Duplicate	73003	12,090	11,084	10,840	12,000	11,000	11,000	11,000	-8.33%
Postage and Box Rent	73004	7,235	7,757	8,255	8,000	8,250	8,250	8,250	3.13%
Motor Fuel	73548	3,024	3,133	2,718	3,500	4,250	4,250	4,250	21.43%

**Winnebago County
Budget Detail - 2014**

Description	Object	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Request	2014 Executive	2014 Adopted	% Change From Prior Yr Adopted
052 - Public Health									
Operating Subtotal:		105,996	108,856	133,505	141,947	130,450	130,450	130,450	-8.10%
Repairs & Maint:									
Maintenance Equipment	54022	138	1,500	4,718	2,800	4,500	4,500	4,500	60.71%
Maintenance Vehicles	54023	387	41	0	500	0	0	0	-100.00%
Equipment Repairs	54029	117	123	175	200	200	200	200	0.00%
Maintenance Vehicles	74023	929	590	290	0	300	300	300	100.00%
Equipment Repairs	74029	1,452	1,811	2,688	2,500	2,500	2,500	2,500	0.00%
Repairs & Maint Subtotal:		3,023	4,065	7,870	6,000	7,500	7,500	7,500	25.00%
Contractual Services:									
Vehicle Repairs	55005	103	0	0	100	100	100	100	0.00%
Professional Service	55014	0	0	0	2,000	2,000	2,000	2,000	0.00%
Other Contract Serv	55030	183,437	229,566	355,313	205,000	298,000	298,000	298,000	45.37%
Administration Fee	55037	6,927	6,207	6,746	7,000	7,500	7,500	7,500	7.14%
Interpreter	55041	5,120	3,306	14,578	10,000	14,000	14,000	14,000	40.00%
Building Rental	75042	22,000	0	33,000	35,000	33,000	33,000	33,000	-5.71%
Contractual Services Subtotal:		217,586	239,078	409,636	259,100	354,600	354,600	354,600	36.86%
Insurance Expenses:									
Prop Liab Insurance	76000	6,708	7,452	8,592	9,955	11,500	11,500	11,500	15.52%
Insurance Expenses Subtotal:		6,708	7,452	8,592	9,955	11,500	11,500	11,500	15.52%
Total Other Operating:		368,617	393,248	604,850	470,052	545,400	545,400	545,400	16.03%
Expense Total:		2,295,366	2,214,114	3,004,777	3,387,003	3,614,208	3,614,208	3,614,208	6.71%
Public Health Net/(Levy):		(849,204)	(880,855)	(461,240)	(1,489,590)	(1,573,512)	(1,573,512)	(1,698,512)	14.03%
Reserves applied		0	0	0	217,000	290,000	290,000	415,000	91.24%
Net Public Health		(849,204)	(880,855)	(461,240)	(1,272,590)	(1,283,512)	(1,283,512)	(1,283,512)	0.86%

CHILD SUPPORT

General Fund – Organization: 1050
2014 BUDGET NARRATIVE

DEPARTMENT HEAD: Kathleen M. Diedrich
LOCATION: Winnebago County
415 Jackson Street
Oshkosh, WI 54901

TELEPHONE: 236-1088

MISSION STATEMENT:

To establish and enforce child support orders, pursue delinquent accounts, establish paternity, medical support and maximize the amount of associated revenues for Winnebago County as authorized by Title IV-D of the Social Security Act.

PROGRAM DESCRIPTION:

ESTABLISH CHILD SUPPORT ORDERS: Determine a parent's legal obligation to support his/her dependent children pursuant to Chapter 767, Wis. Statutes, Actions Affecting the Family.

ESTABLISHMENT OF PATERNITY: Commence paternity actions to establish the parentage of a child through stipulation or trial to secure financial and medical support for the child and recovery of the birth-related costs.

SUBSTITUTE CARE: Coordinate and provide services to determine parental liability when child/children are placed in outside the home.

UIFSA: (Uniform Interstate Family Support Act) Request another state to establish/enforce a IV-D support order when the obligor is in that state, and to cooperate with other states when the obligor is in Wisconsin.

MEDICAL SUPPORT: To monitor and assure that responsibility for medical support obligations is included in all new and modified IV-D court orders under new DCF 150 regulations.

INCOME WITHHOLDING: Implement immediate wage withholding in all cases in which there is an order for child support and the employer is known.

ENFORCE CHILD SUPPORT ORDERS: Monitor all IV-D cases for default and follow up with appropriate legal and administrative enforcement actions.

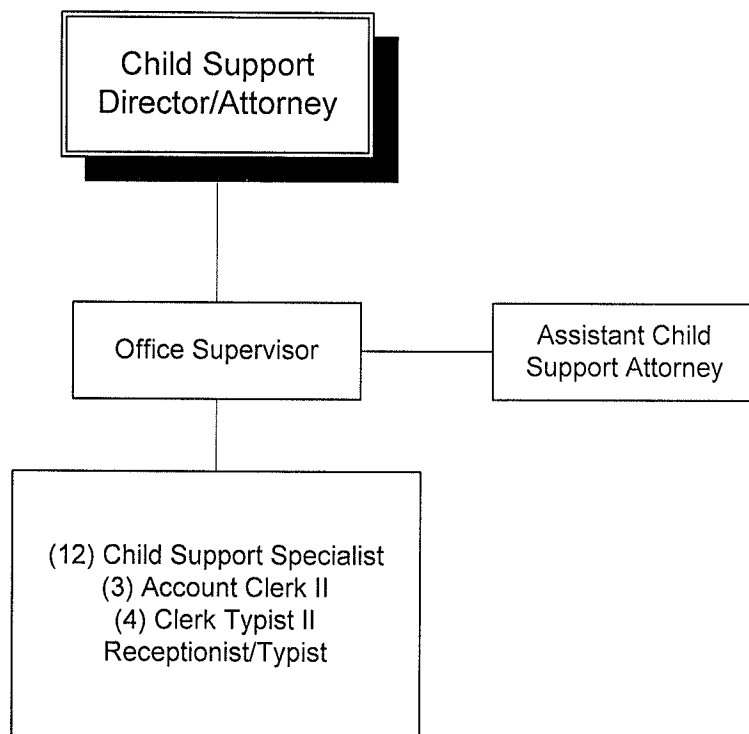
CHILD SUPPORT ORDER REVISION: Review all IV-D orders with payments assigned to the state within 36 months of the last court action, or at the request of either parent, and provide services for adjustment in those cases where there has been a substantial change in circumstances and the support does not adhere to state guidelines for setting child support.

PARENT LOCATE: Maintain records from accessing DOT, DIHLR, credit reports, State and Federal Parent Locate Service requests and any other sources available for locate purposes.

DELINQUENT ACCOUNTS: Prepare documents necessary to commence remedial contempt action to enforce IV-D court orders. Determine and refer all applicable cases to District Attorney's office for criminal nonsupport prosecution. Certify all appropriate cases for state and federal tax intercept. Pursue all applicable administrative enforcement remedies, including but not limited to license suspension and account seizure.

IV-A & IV-D INTERFACE: Coordinate and prepare proper notices between Economic Support Agencies and Child Support Agencies to assure proper assignment of court ordered child support and maintenance to the State of Wisconsin.

CHILD SUPPORT



CHILD SUPPORT

**General Fund - Organization: 1050
2014 BUDGET NARRATIVE**

DEPARTMENT HEAD: Kathleen M. Diedrich
LOCATION: Winnebago County
415 Jackson Street
Oshkosh, WI 54901

TELEPHONE: 236-1088

2013 ACCOMPLISHMENTS:

- 1. Received Outstanding Achievement recognition for increasing three federal performance levels for FFY 2012**
- 2. Identified training gaps for staff and initiating training opportunities by use of the Information Systems training room by Department of Children and Families training staff through cooperation with Information Systems department to reduce travel costs for essential training.**
- 3. Continued to identify cases for scanning to maximize filing needs**
- 4. Frequent meetings with Court Commissioners and Clerk of Courts for efficiency and cohesive understanding of departmental procedures.**

2014 GOALS & OBJECTIVES:

- 1. Advocate the necessity for the Child Support Agency to be consolidated into one space to increase cohesive working environment which would also allow for conference room for privacy of the general public.**
- 2. Increase staff with allowable space to meet growing caseloads to maximize effectiveness of the Child Support Program**
- 3. Create case management teams for effective case management**
- 4. Continue to pursue training opportunities and actively participate in the Wisconsin Child Support Enforcement Association.**
- 5. Review need for charging for services performed by Child Support Agency for NIV-D cases and implement outreach for application for child support services.**

CHILD SUPPORT

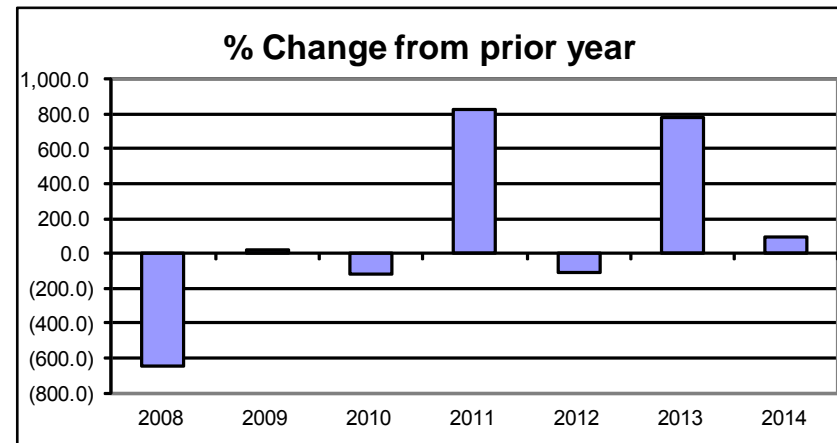
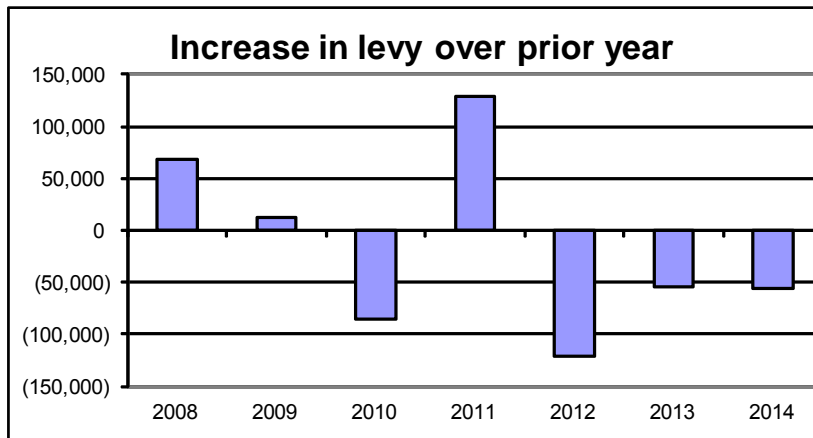
2014 BUDGET NARRATIVE HIGHLIGHTS

DEPARTMENT STAFFING:

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Full Time	20	20	19	19	19	19	21	21	21	23
Part Time	0	0	0	0	0	0	0	0	0	0
Total	20	20	19	19	19	19	21	21	21	23

There is a new assistant child support attorney and a new clerk/typist II in the 2014 budget.

COUNTY LEVY: The Child Support office has more revenues than expenditures. As such, there is no tax levy for this operation. The excess of revenues over expenditures for 2014 is projected to be \$117,852. The primary reason for the surplus is that the department receives funding for indirect costs we are able to report. Those indirect costs show up in other departments. The surplus is used to reduce the overall tax levy for the County. The 2013 department budget had more revenues than expenditures of \$62,261.



SIGNIFICANT CHANGES FROM 2013 ADOPTED - Child Support

Account	Amount	Description
Significant changes from 2013		
Surplus 2013	\$ 62,261	
Revenue Changes - impact on levy:		
Office of Justice Assistance	786,269	Increase per estimated funding allocated per state GPR.
WI Children and Families	(552,719)	Decrease per estimated funding allocated per state GPR.
Expense Changes - impact on levy:		
Regular Pay	(113,039)	The increase is partly due to normal pay raises and also the addition of two staff to the department.
FICA Medicare	(8,805)	The increase moves in tangent to the increase in pay since it is a flat percent of pay.
Health Insurance	(36,010)	The change in health insurance expense is due to several factors: The 2013 budgets were put together before we had settled on a plan for 2013. They were our best estimate at the time. With major changes to the health insurance plan, and changes in enrollment, there are wide swings in the budget from 2013 to 2014.
WI Retirement	(10,383)	The increase in Wisconsin Retirement is due partially to more wages and an increase in the rate.
Other small changes		
	(9,722)	This is a combination of small increases and decreases to revenue and expense accounts.
Surplus 2014	\$ 117,852	

Financial Summary Child Support

Items	2013 8-Month Actual	2013 12-Month Estimate	2013 Adopted Budget	2013 Adjusted Budget	2014 Adopted Budget
Total Revenues	771,080	1,354,648	1,354,648	1,354,648	1,588,198
Labor	750,035	1,188,809	1,185,137	1,185,137	1,361,235
Travel	1,549	3,935	3,935	3,935	4,426
Capital	-	-	-	-	-
Other Expenditures	53,201	100,315	103,315	103,315	104,685
Total Expenditures	804,785	1,293,059	1,292,387	1,292,387	1,470,346
Levy Before Adjustments	33,705	(61,589)	(62,261)	(62,261)	(117,852)
Adjustments	-	-	-	-	-
Net Levy After Adjustments	33,705	(61,589)	(62,261)	(62,261)	(117,852)

Winnebago County Budget Detail - 2014

Description	Object	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Request	2014 Executive	2014 Adopted	% Change From Prior Yr Adopted
050 - Child Support									
Revenue									
Intergov Rev:									
Office of Justice Assistance	42003	381,282	625,219	1,040,056	470,436	1,256,705	1,256,705	1,256,705	167.14%
WI Children and Families	42005	750,672	676,549	76,639	846,212	293,493	293,493	293,493	-65.32%
WI Health Services	42007	37,164	(0)	(0)	(0)	(0)	(0)	(0)	0.00%
Intergov Rev Subtotal:		1,169,117	1,301,767	1,116,695	1,316,648	1,550,198	1,550,198	1,550,198	17.74%
Public Services:									
Other Fees	45002	2,190	(33,772)	2,840	(0)	(0)	(0)	(0)	0.00%
Blood Tests	45016	13,706	15,733	15,816	18,000	18,000	18,000	18,000	0.00%
Sheriff Fees	45017	18,271	21,343	24,188	20,000	20,000	20,000	20,000	0.00%
Public Services Subtotal:		34,167	3,304	42,845	38,000	38,000	38,000	38,000	0.00%
Total Operating Revenue:		1,203,284	1,305,071	1,159,540	1,354,648	1,588,198	1,588,198	1,588,198	17.24%
Revenue Total:		1,203,284	1,305,071	1,159,540	1,354,648	1,588,198	1,588,198	1,588,198	17.24%
Expense									
Wages:									
Regular Pay	51100	735,762	750,888	740,129	773,770	886,809	886,809	886,809	14.61%
Temporary Employees	51101	0	0	110	0	2,500	2,500	2,500	100.00%
Overtime	51105	0	6,838	27	0	2,000	2,000	2,000	100.00%
Comp Time	51108	0	0	4,830	4,000	4,000	4,000	4,000	0.00%
Payroll Sundry Account	51190	0	0	5	0	0	0	0	0.00%
Wages Subtotal:		735,762	757,726	745,102	777,770	895,309	895,309	895,309	15.11%
Fringes Benefits:									
FICA Medicare	51200	380,742	414,809	52,981	55,589	64,394	64,394	64,394	15.84%
Health Insurance	51201	0	0	247,428	280,757	316,767	316,767	316,767	12.83%
Dental Insurance	51202	0	0	14,917	16,744	19,686	19,686	19,686	17.57%
Workers Compensation	51203	0	0	2,598	1,423	801	801	801	-43.71%
WI Retirement	51206	0	0	42,864	49,521	59,904	59,904	59,904	20.97%
Fringe Benefits Other	51207	0	0	3,357	3,333	4,374	4,374	4,374	31.23%
Fringes Benefits Subtotal:		380,742	414,809	364,145	407,367	465,926	465,926	465,926	14.37%
Total Labor:		1,116,505	1,172,535	1,109,246	1,185,137	1,361,235	1,361,235	1,361,235	14.86%

Winnebago County Budget Detail - 2014

Description	Object	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Request	2014 Executive	2014 Adopted	% Change From Prior Yr Adopted
050 - Child Support									
Travel:									
Registration Tuition	52001	70	360	0	900	1,200	1,200	1,200	33.33%
Automobile Allowance	52002	905	748	637	1,030	1,219	1,219	1,219	18.33%
Meals	52005	343	86	242	380	525	525	525	38.16%
Lodging	52006	1,430	1,050	1,470	1,575	1,425	1,425	1,425	-9.52%
Other Travel Exp	52007	44	131	31	0	0	0	0	0.00%
Taxable Meals	52008	136	72	316	50	57	57	57	14.00%
Travel Subtotal:		2,929	2,447	2,696	3,935	4,426	4,426	4,426	12.47%
Total Travel:		2,929	2,447	2,696	3,935	4,426	4,426	4,426	12.47%
Office:									
Office Supplies	53000	5,167	5,841	7,331	6,000	6,000	6,000	6,000	0.00%
Printing Supplies	53002	1,937	1,680	1,680	2,500	3,500	3,500	3,500	40.00%
Postage and Box Rent	53004	36	10	15	0	0	0	0	0.00%
Computer Software	53006	3,398	5,450	2,877	2,100	781	781	781	-62.81%
Telephone	53008	3,764	2,980	1,512	3,000	3,000	3,000	3,000	0.00%
Telephone Supplies	53009	0	0	57	750	0	0	0	-100.00%
Office Subtotal:		14,302	15,962	13,472	14,350	13,281	13,281	13,281	-7.45%
Operating:									
Subscriptions	53501	376	158	113	2,300	500	500	500	-78.26%
Membership Dues	53502	1,597	1,602	1,417	1,125	805	805	805	-28.44%
Small Equipment	53522	37,463	0	0	2,500	4,285	4,285	4,285	71.40%
Legal Fees	53530	35,816	40,038	40,517	38,000	38,000	38,000	38,000	0.00%
Operating Licenses Fees	53553	60	0	200	80	80	80	80	0.00%
Small Equipment Technology	53580	0	0	2,844	0	0	0	0	0.00%
Print Duplicate	73003	5,409	4,548	4,354	5,100	6,000	6,000	6,000	17.65%
Postage and Box Rent	73004	14,393	17,414	17,759	16,800	16,800	16,800	16,800	0.00%
Operating Subtotal:		95,114	63,760	67,203	65,905	66,470	66,470	66,470	0.86%
Repairs & Maint:									
Maintenance Equipment	54022	0	571	1,609	1,000	1,000	1,000	1,000	0.00%
Equipment Repairs	54029	156	156	0	200	200	200	200	0.00%
Equipment Repairs	74029	1,287	1,353	1,353	1,452	1,485	1,485	1,485	2.27%
Repairs & Maint Subtotal:		1,443	2,080	2,962	2,652	2,685	2,685	2,685	1.24%

**Winnebago County
Budget Detail - 2014**

Description	Object	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Request	2014 Executive	2014 Adopted	% Change From Prior Yr Adopted
050 - Child Support									
Contractual Services:									
Medical and Dental	55000	17,149	16,888	14,398	16,000	18,000	18,000	18,000	12.50%
Legal Services	55001	0	13,401	0	0	0	0	0	0.00%
Transcription Services	55009	0	0	0	0	250	250	250	100.00%
Interpreter	55041	85	354	0	500	300	300	300	-40.00%
Personnel Services	75800	5,000	5,000	5,000	0	0	0	0	0.00%
Contractual Services Subtotal:		22,234	35,642	19,398	16,500	18,550	18,550	18,550	12.42%
Insurance Expenses:									
Prop Liab Insurance	56000	60	0	0	0	0	0	0	0.00%
Prop Liab Insurance	76000	2,880	3,132	3,480	3,908	3,699	3,699	3,699	-5.35%
Insurance Expenses Subtotal:		2,940	3,132	3,480	3,908	3,699	3,699	3,699	-5.35%
Total Other Operating:		136,033	120,576	106,514	103,315	104,685	104,685	104,685	1.33%
Expense Total:		1,255,466	1,295,557	1,218,456	1,292,387	1,470,346	1,470,346	1,470,346	13.77%
Child Support Net/(Levy):		(52,182)	9,513	(58,916)	62,261	117,852	117,852	117,852	89.29%

VETERANS' SERVICES

General Fund – Organization: 1059
2014 BUDGET NARRATIVE

DEPARTMENT HEAD: Robert Stone - Director
LOCATION: Winnebago County
504 Algoma Boulevard
Oshkosh, WI 54901-4704

TELEPHONE: 236-4823

MISSION STATEMENT:

Assist the service person with restoration – return to the level of function before they went off to service or better. Promote veterans and veterans programs in the Winnebago County area. Provide input to state and federal department of Veterans' Affairs on matters related to veterans' programs.

PROGRAM DESCRIPTION:

LOANS Loan Programs including home purchase, improvement and personnel.

GRANTS Major programs including educational, subsistence, medical, job retaining, relief and rehabilitation for the homeless.

MEDICAL Assist veterans accessing major VA hospitals, outpatient clinics, short-term/custodial/skilled care Veteran Homes and Vet Centers.

COMPENSATION & PENSION Programs for service connected and non-service connected disabilities for veterans, spouses and children.

INSURANCE Insurance programs, life and medical, to include applications, conversions, beneficiary change, cash surrender and loan.

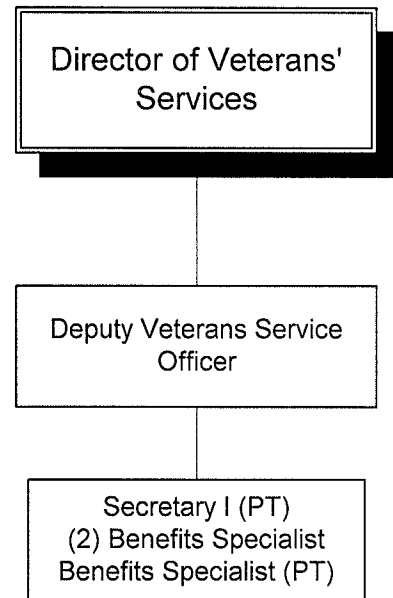
EDUCATION Educational programs, including GI Bill, vocational rehabilitation, retraining, VetEd and Wisconsin G.I. Bill.

APPEALS Programs including notice of disagreements, substantive appeals, waivers and hearings.

BURIAL Programs including care of veteran's graves, headstones, county markers, cemetery flags, presidential memorial certificates, burial and plot allowances.

WI DEPT. OF REVENUE & NATURAL RESOURCES Property tax credit and state parks pass.

VETERANS' SERVICES



VETERANS' SERVICES

**General Fund – Organization: 1059
2014 BUDGET NARRATIVE**

DEPARTMENT HEAD: Robert Stone - Director
LOCATION: Winnebago County
504 Algoma Boulevard
Oshkosh, WI 54901-4704

TELEPHONE: 236-4823

2013 ACCOMPLISHMENTS:

1. In our efforts of outreach, we were very successful with our promotion of public awareness of veterans and veterans programs. Many cases in areas on compensation, pension, dependent indemnity compensation (DIC), education and housing were accomplished as a result of this outreach. Historically the Veterans Recognition & Tribute has been a very successful event with approximately 200 people attending the event in 2012. The Winnebago County Fair also serves as a very significant venue to promote veterans programs in the community. The energy invested in outreach among veteran service organizations has also proven to be very fruitful. CVSO and staff have been involved with activities among local service organizations as well as department and national level conferences. On the matter of outreach efforts associated with the University activities, I would admit that the results could have been better. We established regular office hours at the Veterans Resource Center at UW-O with limited veteran response.
2. In our efforts to refine and enhance the use of the VIMS program, many current applications have been updated and new forms added to the program. Our staff is more comfortable with inputting information which makes monthly reporting more comprehensive.
3. On the matter of veterans transportation to VA medical appointments, the Salvation Army has assumed the duties of transporting veterans to the VA Outpatient Clinic in Appleton. The Disabled American Veterans (DAV) continue to transport veterans to the VA Medical Center in Milwaukee. As a result, this has allowed us to direct staff resources into veterans benefits, claims, applications and development.
4. On the matter of regular scheduled staff meetings, I would suggest this has caused more cohesiveness among staff members and allows for a more standard approach to the veterans application process. It also allows opportunities for training and education of experienced and new staff members.

5. A very significant accomplishment in the area of referral of veterans to the Green Bay Vet Center includes the establishment of 2 group session, as well as numerous additional individual clients receiving services through the Center. Also a second counselor as been added to the staff serving the Winnebago County office.

2014 GOALS & OBJECTIVES:

1. Continue to promote public awareness of veterans and veterans' programs. Continue our outreach to veterans in assisted living and nursing care facilities to include the WI Veterans Home, as well as participation in Supermarket of Veterans Benefits, job fairs, university activities, Winnebago County Fair, Veterans Recognition and Tribute event, various veteran service organization meetings and district as well as department activities. Continue our referral and promotion of the group and individual counseling services provided by the Green Bay Vet Center.
2. Continue to refine our use of the VIMS program in claims initiation and development.
3. Establish a grant program to the Salvation Army for the transportation of veterans to the VA Outpatient Clinic in Appleton.
4. Continue our regular scheduled staff meetings to include ongoing training. Also continue accreditation and certification of staff with National CVSO Association and other support service organizations.
5. Continue our referral and promotion of the group and individual counseling services provided by the Green Bay Vet Center.

VETERANS SERVICE

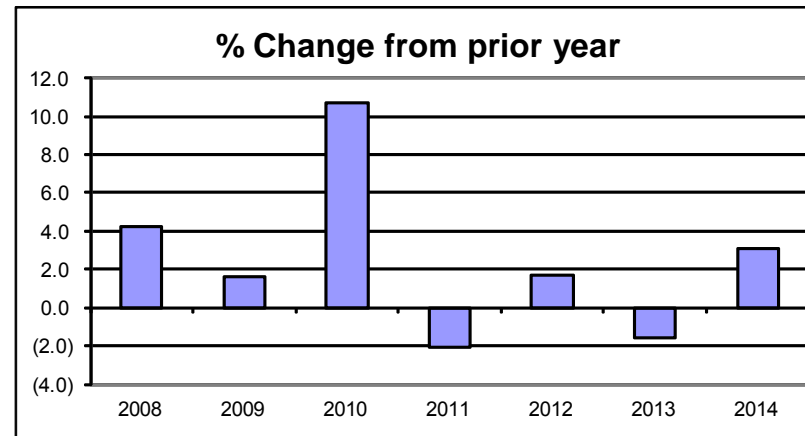
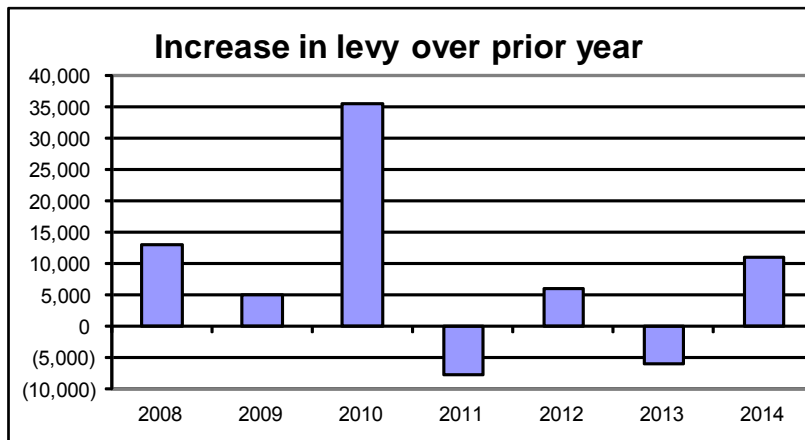
2014 BUDGET NARRATIVE HIGHLIGHTS

DEPARTMENT STAFFING:

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Full Time	4	4	4	4	4	4	4	4	4	4
Part Time	1	1	1	1	1	2	2	2	2	2
Total	5	5	5	5	5	6	6	6	6	6

There are no changes to the department staffing for 2014.

COUNTY LEVY: The tax levy for 2014 is \$370,512, an increase of \$11,129 or 3.1% over 2013.



SIGNIFICANT CHANGES FROM 2013 ADOPTED - Veterans

Account	Amount	Description
Significant changes from 2013		
Tax Levy 2013	\$ 359,383	
Revenue Changes - impact on levy:		
None	-	
Expense Changes - impact on levy:		
Health Insurance	17,107	The change in health insurance expense is due to several factors: The 2013 budgets were put together before we had settled on a plan for 2013. They were our best estimate at the time. With major changes to the health insurance plan, and changes in enrollment, there are wide swings in the budget from 2013 to 2014.
Veterans Graves	4,000	Increase based on increasing number of veterans being buried each year and increasing number of cemeteries requesting reimbursement.
Other small changes		
	(9,978)	This is a combination of small increases and decreases to revenue and expense accounts.
Tax Levy 2014	\$ 370,512	

Financial Summary Veterans Services

Items	2013 8-Month Actual	2013 12-Month Estimate	2013 Adopted Budget	2013 Adjusted Budget	2014 Adopted Budget
Total Revenues	14,050	13,800	13,300	13,300	13,300
Labor	179,203	249,611	280,569	280,569	287,325
Travel	4,823	11,955	11,512	11,512	11,160
Capital	-	-	-	-	-
Other Expenditures	39,145	82,655	80,602	80,602	85,327
Total Expenditures	223,171	344,221	372,683	372,683	383,812
Levy Before Adjustments	209,121	330,421	359,383	359,383	370,512
Adjustments	-	-	-	-	-
Net Levy After Adjustments	209,121	330,421	359,383	359,383	370,512

Winnebago County Budget Detail - 2014

Description	Object	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Request	2014 Executive	2014 Adopted	% Change From Prior Yr Adopted
059 - Veterans Services									
Revenue									
Intergov Rev:									
WI Military Affairs	42008	13,000	13,000	13,000	13,000	13,000	13,000	13,000	0.00%
Intergov Rev Subtotal:		13,000	13,000	13,000	13,000	13,000	13,000	13,000	0.00%
Public Services:									
Other Fees	45002	600	75	556	100	100	100	100	0.00%
Donations	45034	2,245	2,021	1,245	200	200	200	200	0.00%
Public Services Subtotal:		2,845	2,096	1,801	300	300	300	300	0.00%
Total Operating Revenue:		15,845	15,096	14,801	13,300	13,300	13,300	13,300	0.00%
Revenue Total:		15,845	15,096	14,801	13,300	13,300	13,300	13,300	0.00%
Expense									
Wages:									
Regular Pay	51100	205,745	227,370	209,295	217,311	207,121	207,121	207,121	-4.69%
Overtime	51105	0	48	0	0	0	0	0	0.00%
Comp Time	51108	0	0	399	0	0	0	0	0.00%
Wages Subtotal:		205,745	227,418	209,694	217,311	207,121	207,121	207,121	-4.69%
Fringes Benefits:									
FICA Medicare	51200	70,739	72,582	15,002	15,129	14,605	14,605	14,605	-3.46%
Health Insurance	51201	0	0	29,583	28,751	45,858	45,858	45,858	59.50%
Dental Insurance	51202	0	0	4,035	4,103	3,632	3,632	3,632	-11.48%
Workers Compensation	51203	0	0	625	387	188	188	188	-51.42%
WI Retirement	51206	0	0	12,373	13,448	14,456	14,456	14,456	7.50%
Fringe Benefits Other	51207	0	0	1,401	1,440	1,465	1,465	1,465	1.74%
Fringes Benefits Subtotal:		70,739	72,582	63,018	63,258	80,204	80,204	80,204	26.79%
Total Labor:		276,483	300,001	272,712	280,569	287,325	287,325	287,325	2.41%

Winnebago County Budget Detail - 2014

Description	Object	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Request	2014 Executive	2014 Adopted	% Change From Prior Yr Adopted
059 - Veterans Services									
Travel:									
Registration Tuition	52001	875	675	515	990	1,580	1,580	1,580	59.60%
Automobile Allowance	52002	3,054	3,504	5,183	4,250	4,350	4,350	4,350	2.35%
Commercial Travel	52004	0	0	0	500	0	0	0	-100.00%
Meals	52005	986	788	1,124	1,770	1,780	1,780	1,780	0.56%
Lodging	52006	2,940	1,679	2,949	3,752	3,150	3,150	3,150	-16.04%
Other Travel Exp	52007	5	0	151	50	50	50	50	0.00%
Taxable Meals	52008	230	205	206	200	250	250	250	25.00%
Travel Subtotal:		8,089	6,851	10,127	11,512	11,160	11,160	11,160	-3.06%
Total Travel:		8,089	6,851	10,127	11,512	11,160	11,160	11,160	-3.06%
Office:									
Office Supplies	53000	1,220	959	318	800	800	800	800	0.00%
Stationery and Forms	53001	117	60	71	125	125	125	125	0.00%
Printing Supplies	53002	592	472	393	450	450	450	450	0.00%
Postage and Box Rent	53004	13	14	0	0	0	0	0	0.00%
Telephone	53008	1,875	1,209	619	1,700	1,000	1,000	1,000	-41.18%
Office Subtotal:		3,816	2,715	1,401	3,075	2,375	2,375	2,375	-22.76%
Operating:									
Advertising	53500	0	18	302	0	500	500	500	100.00%
Subscriptions	53501	370	335	369	550	800	800	800	45.45%
Membership Dues	53502	110	160	110	200	250	250	250	25.00%
Food	53520	119	386	137	225	225	225	225	0.00%
Small Equipment	53522	0	993	0	200	200	200	200	0.00%
Other Operating Supplies	53533	10,000	9,877	9,670	10,000	11,000	11,000	11,000	10.00%
Automobile Allowance-Other	53538	1,423	1,230	1,330	1,000	0	0	0	-100.00%
Meals Other	53541	0	0	0	0	500	500	500	100.00%
Auto Allowance Taxable	53546	3,229	3,465	3,942	2,500	2,500	2,500	2,500	0.00%
Operating Licenses Fees	53553	80	40	0	40	45	45	45	12.50%
Veterans Relief Assistance	53559	23,715	25,076	24,867	26,000	26,000	26,000	26,000	0.00%
Veterans Graves	53560	13,995	13,902	18,332	15,000	19,000	19,000	19,000	26.67%
Operating Grants	53565	5,204	4,166	4,827	13,000	13,000	13,000	13,000	0.00%
Print Duplicate	73003	3,204	2,417	2,573	2,200	2,500	2,500	2,500	13.64%
Postage and Box Rent	73004	4,253	4,021	3,628	3,900	3,900	3,900	3,900	0.00%
Operating Subtotal:		65,702	66,086	70,088	74,815	80,420	80,420	80,420	7.49%

**Winnebago County
Budget Detail - 2014**

Description	Object	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Request	2014 Executive	2014 Adopted	% Change From Prior Yr Adopted
059 - Veterans Services									
Repairs & Maint:									
Maintenance Equipment	54022	0	167	450	160	160	160	160	0.00%
Equipment Repairs	54029	78	78	78	200	78	78	78	-61.00%
Equipment Repairs	74029	396	396	429	429	429	429	429	0.00%
Repairs & Maint Subtotal:		474	641	957	789	667	667	667	-15.46%
Contractual Services:									
Other Contract Serv	55030	700	700	700	700	700	700	700	0.00%
Contractual Services Subtotal:		700	700	700	700	700	700	700	0.00%
Insurance Expenses:									
Prop Liab Insurance	76000	924	936	1,068	1,223	1,165	1,165	1,165	-4.74%
Insurance Expenses Subtotal:		924	936	1,068	1,223	1,165	1,165	1,165	-4.74%
Total Other Operating:		71,616	71,078	74,213	80,602	85,327	85,327	85,327	5.86%
Expense Total:		356,189	377,929	357,053	372,683	383,812	383,812	383,812	2.99%
Veterans Services Net/(Levy):		(340,344)	(362,834)	(342,252)	(359,383)	(370,512)	(370,512)	(370,512)	3.10%

HUMAN SERVICES

Department: 200-XXX Fund: Human Services
2014 BUDGET NARRATIVE

DEPARTMENT HEAD: Dr. Bill Topel – Director

TELEPHONE: (920) 236-4815

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

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

Mission:

To serve our clients with professional, quality and cost-effective services that focus on prevention, protection, mental health, family integration, self-determination and recovery with respect for and in partnership with individuals, families, caregivers and the community.

Program Description:

Child Day Care – Crisis/Respite

The provision of services to children that includes cares in settings such as a day care center, the home of another, or in their own home. The purpose of these services is to meet crisis or respite needs, prevent or remedy abuse or neglect, alleviate stress in the family, or preserve the family unit. Services strive to facilitate the child's social, physical, cognitive and emotional growth. It includes resource recruitment and development and regulation/certification activities.

Community Living/Support Services

Services providing support to consumers in order to maintain a natural living arrangement or aid in the adaptation to physical or communicative barriers. Skill development, adult day care, meal programs, respite care, interpreter services, adaptive equipment, housing and energy assistance, basic sustenance, monetary resources and the administration and coordination of services are all present in this program cluster.

Community Prevention, Access and Outreach

The provision of services to populations at risk in the County's communities.. Activities include seeking out persons likely to have a problem which can potentially be alleviated by the delivery of human services; handling individual inquiries for help; providing accessibility to community health programs; providing advocacy and defense resources to ensure rights to fair and just treatment; providing social/recreational integration activities; providing prevention activities to enhance the physical health and improve social and community functioning by making constructive changes in community conditions; providing public information and referral services to satisfy inquiries; and to identify specific resources in the human services delivery system.

Community Residential Services

The provision of services to consumers in licensed foster homes, group homes, shelter care and community-based residential facilities including social detoxification, as well as to consumers in certified adult family homes and other substitute care placements.

Community Support

The provision of a network of coordinated care and treatment services to adults with serious and persistent mental illness and to chronic alcoholic consumers. These services may occur in natural or supportive service settings delivered by an identified provider and staff to ensure ongoing therapeutic involvement, reduce the disabling effects of mental illness or alcoholism and assist consumers to access and participate in the community.

Community Treatment Services

The provision of treatment services in outpatient and day service medical settings, as well as supervision of juvenile justice consumers in the community. These include:

- Services which are primarily health or treatment oriented to developmentally disabled and physically disabled consumers for the purpose of ameliorating health problems. This includes occupational and physical therapy, speech and language therapies.
- Services delivered by mental health outpatient and day treatment programs for the treatment of mental illness. Treatment services are for the purpose of ameliorating the effects of various mental disorders and to improve personal, social and family functioning.
- The provision of services to youth in the juvenile justice system under formal or informal supervision or in restitution programs. Services are designed to monitor behavior, prevent continued delinquent activity, strengthen family ties, assist in successful involvement in the community and fulfill any obligations ordered by the court or other juvenile justice agency.
- Services delivered by alcohol and other drug abuse outpatient and day treatment programs for the treatment of AODA. Treatment services are designed to improve personal, social, vocational and family functioning and prevent further deterioration of physical health. Includes outpatient services delivered under emergency conditions and methadone maintenance programs. .

Inpatient and Institutional Care

Services delivered in institutional settings such as state mental health institutes, centers for developmental disabilities, hospitals, CBRF's certified as inpatient treatment programs, child caring institutions and juvenile correctional institutions.

Services to consumers with a mental health concern in either general hospitals, specialty hospitals or in child caring institutions for the treatment of nervous or mental disorders. Inpatient treatment is for the purpose of providing treatment of mental disorders and eventually restoring health, personal and social functioning.

Services to AODA consumers are delivered in either hospitals or CBRF's certified as inpatient treatment programs. The objective of these programs is the treatment of persons with severe AODA dependency designed to improve health and personal, social, vocational and family functioning.

Investigations and Assessments

The provision of service to consumers that includes screening, assessment, diagnosis, case planning or determining the existence or nature of a specific problem. Services include child abuse and neglect investigations, reports to the court required under Chapters 48, 51 and 55 Wisconsin Statutes, assessments (IDP, COP, CAN), and those activities related to procedures established by juvenile court guidelines.

Specialized Transportation

The provision of transportation and transportation-related supervision to the elderly, handicapped or other persons with limited ability to access needed community resources (other than human services). Includes provision of passes for services designed to provide safe and accessible conveyance. Limited to transportation supports toward improving a person's general mobility and ability to perform daily tasks independently such as grocery shopping, competitive employment, etc.

Supported Employment

Supported Employment is competitive work in an integrated work setting for individuals who, because of their handicaps, need ongoing and/or intensive support services to find and perform this work. Supported employment is limited to individuals with severe disabilities (i.e., severe developmental disabilities, serious and persistent mental illness, severe physical disabilities and/or severe multiple disabilities) for whom competitive employment has been interrupted or intermittent as the result of severe disability. It includes transitional employment for persons with serious and persistent mental illness. .

Supportive Home Care

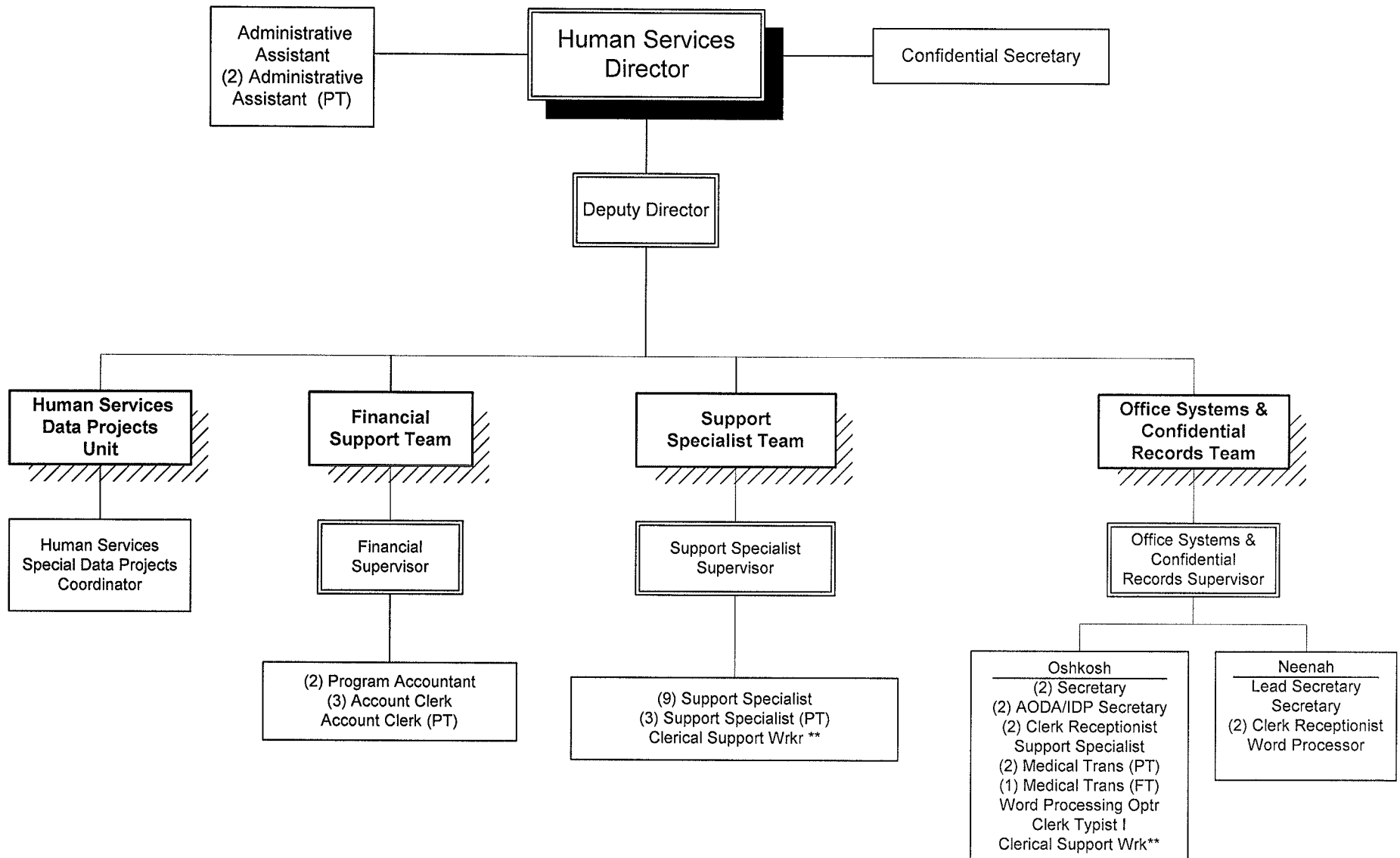
The provision of services to maintain consumers in independent or supervised living in their home or the home of their friends or relatives that help them meet their daily living needs, address their needs for social contact, ensure their well-being and/or reduce the likelihood that they will be placed into alternate living arrangements. Services may include, but are not limited to, household care, personal care and supervision. Includes supervised apartment living, senior companion activities, telephone reassurance, friendly visiting and home health care. Includes services to maintain an individual in the independent living arrangement and avoid more costly institutional or congregate settings. Counseling/psychotherapy in a person's own home is part of the Counseling/Therapeutic Resources program.

Work Related and Day Services

Services delivered for the purpose of promoting vocational participation and self-sufficiency. Services include vocational counseling or activities that promote participation in work or job placement services. Includes provision of day services to persons with social, behavioral, mental, developmental, and physical or alcohol and drug abuse disorders to develop skills necessary to participate in community life.

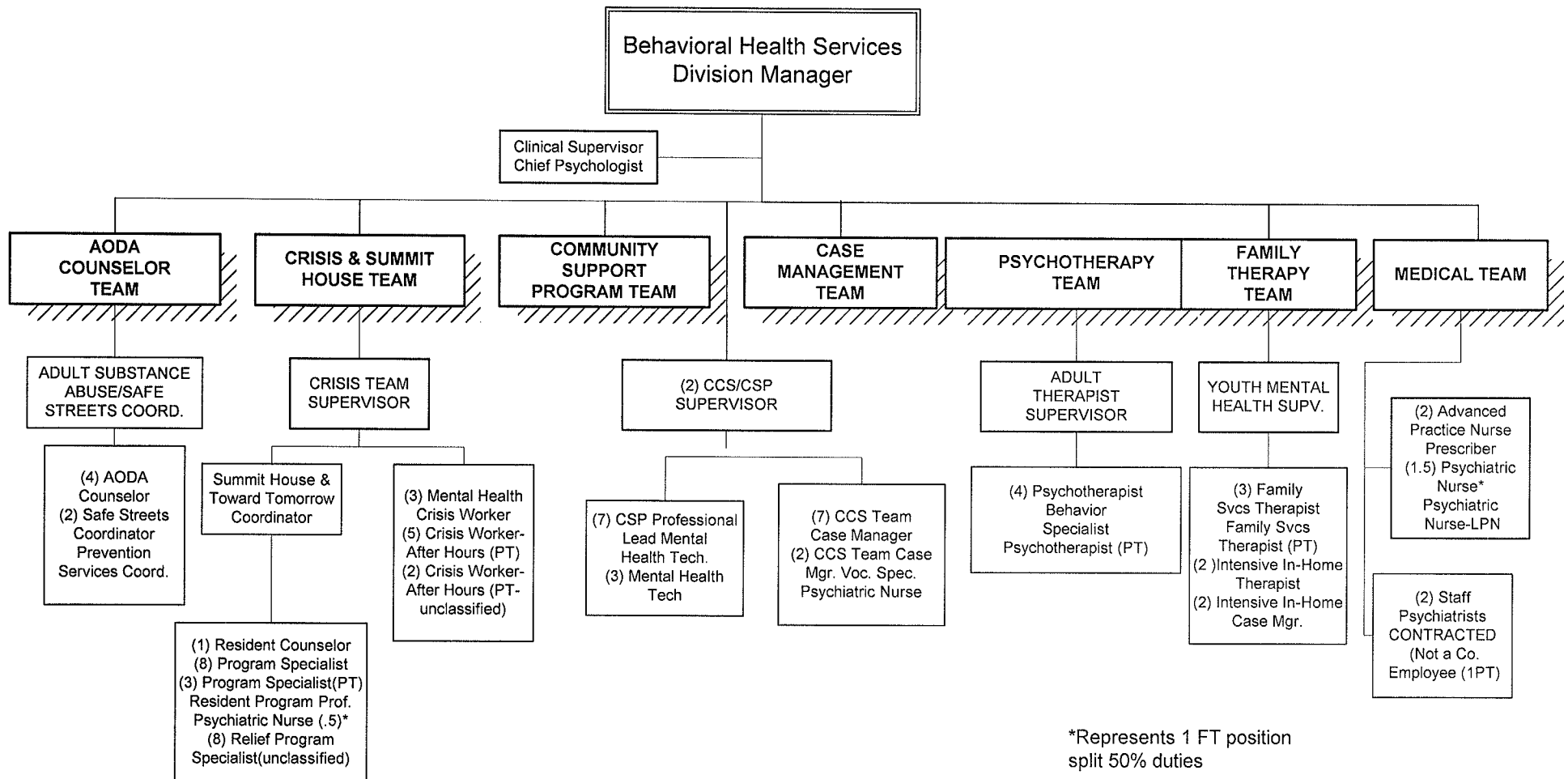
HUMAN SERVICES

Administrative Services



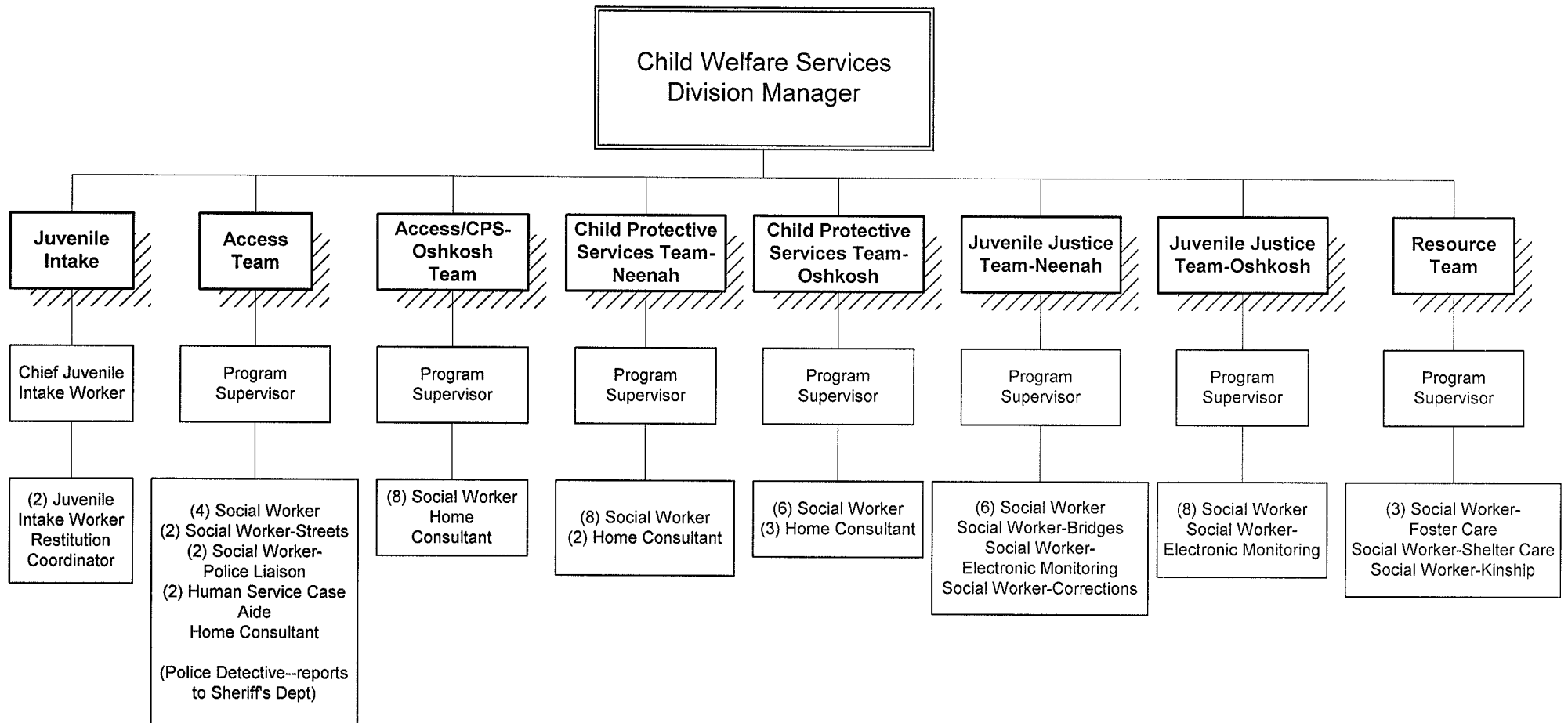
HUMAN SERVICES

Behavioral Health Services



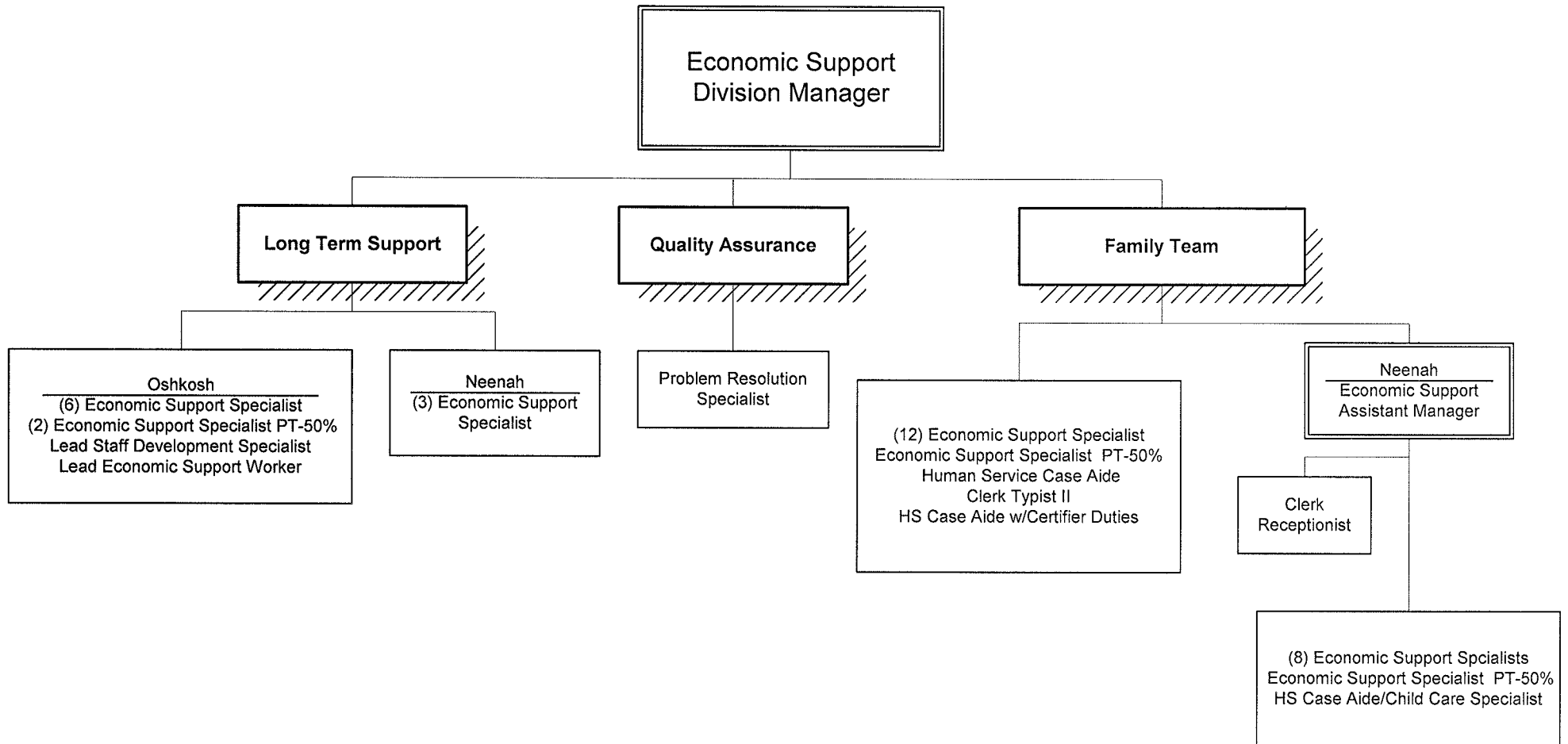
HUMAN SERVICES

Child Welfare Services



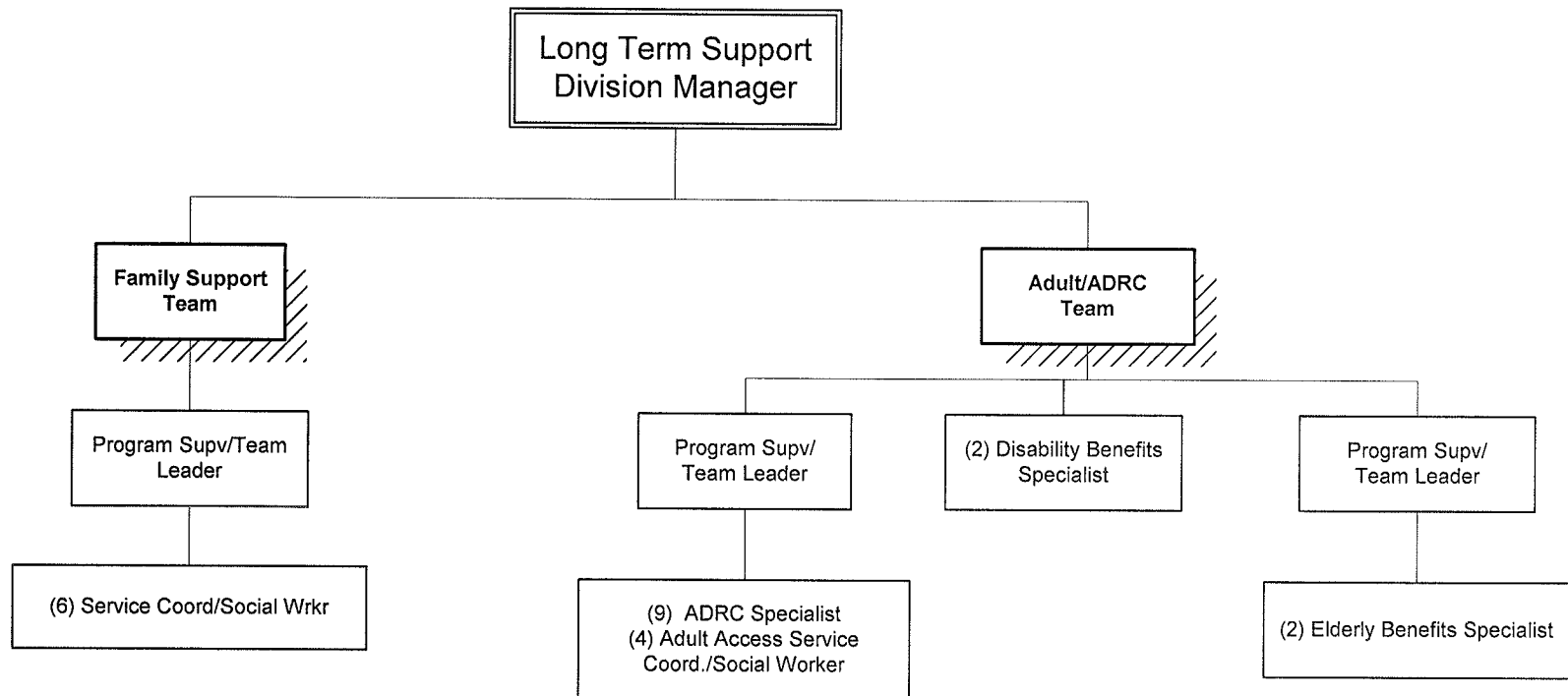
HUMAN SERVICES

Economic Support Services



HUMAN SERVICES

Long Term Support Services



HUMAN SERVICES

**Human Services – Fund: 200
2014 BUDGET NARRATIVE**

DEPARTMENT HEAD:
LOCATION:

**Dr. Bill Topel – Director
Winnebago County Human Services
220 Washington Avenue
Oshkosh, WI 54901**

TELEPHONE: 236-4815

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

2013 ACCOMPLISHMENTS:

Administrative Services Division

- 1. Provided administrative support to providers which helped maximize their direct service time through expansion of electronic records and other service facilitation tasks.**
- 2. Completed the consumer financial means test and electronic remit posting technology which will expedite access to third party payer resources and third party insurance claims. Began using Program Participation System to simplify tracking and reporting requirements.**
- 3. Maximized Federal Medicaid funding sources to the level eligible throughout the array of services provided by Human Services.**
- 4. Provided project-manager based technical systems transition from multiple independent systems to centralized TCM database. Reviewed claims management system to enhance efficiency and functionality of effective claims processing.**
- 5. Identified record retention enhancements that will comply with additional HIPAA compliance requirements and expedited secure record retrieval.**
- 6. Reviewed work space and implemented changes that will enhance the customer service focus of the aesthetics and overall first impression of the agency. Created family friendly supervised visitation rooms with age appropriate educational toys.**
- 7. Enhanced the Human Services website content for the persons we serve and the community that included additional functionality regarding services and applicable payment processes.**
- 8. Identified consumers eligible for indigent medication and/or Medicaid programs and services.**

Behavioral Health Division

1. Reviewed possible changes in SSTOP eligibility requirements and the need for expansion of operated outpatient treatment services for this population. Participated in discussions regarding the potential development of an adult mental health court to keep mentally ill individuals out of the county jail.
2. Reviewed the need for crisis service expansion in the jail. Expanded DBT services for individuals with borderline personality disorders.
3. Monitored developments in juvenile treatment court. Explored possible need for expansion beyond on our current numbers.
4. Pursued the development of a centrally located non-hospital youth mental health diversion facility.
5. Expanded mental health therapy services with a second county operated in-home therapy team.
6. Reviewed the impact of the “walk-in” model of intake for the clinic’s therapy population.
7. Monitored the ongoing need for child psychiatry time emanating from our Child Welfare Division. Expanded the Prescriber (APNP) time and supportive staff (LPN) to reduce wait time to see new consumers as well as enable existing consumers to be seen for follow up in a more timely fashion.

Child Welfare Division

1. Increased foster home recruitment by increasing public meeting presentations and collaborative work with local foster parent organization.
2. Supervised visitation provided increased focus on parent mentoring and skill building curriculum.
3. Coordinated service provision to families across the Child Welfare and Behavioral Health Divisions for in-home services of mental health, AODA and crisis intervention.
4. Reviewed needs for therapeutic monitoring services program changes and/or expansion and provided needed learning/training for this service.
5. Continued to refer youth consumers and families to the Tri-County Youth Sexual Perpetrator program.

Economic Support Division

1. Enhanced outreach at community agencies by accepting applications at community food pantry and provided information and outreach to agencies.
2. Responded to phone messages and e-mails in a friendly, helpful manner and ensured questions are answered.
3. Informed staff in other divisions of pertinent information to facilitate excellent customer service. Allowed and encouraged social workers to aid customers.
4. Utilized supervisor forums to inform other divisions of changes impacting their clientele by keeping staff up-to-date for proper planning and budgeting.
5. Monitored and prioritized time frames of new applications by using reports to track application time frames.

Long Term Support

- 1. Increased cost-effective transportation services with other community partners, rural transportation options, and additional options for children. Explored grant opportunities and transportation alternatives for demand responses. Focused on a coordinated transportation network.**
- 2. Increased availability of services to help families support children with difficult to manage behavior by re-defining specific service needs and identified additional potential providers.**
- 3. Screened all referred children to help identify potential MA Waiver eligibility per their assessed needs and plans.**
- 4. Increased the opportunity for ADRC customers to remain healthy at home by participating in community provided prevention/intervention activities.**
- 5. Identified customer satisfaction through customer survey and provider performance reviews. Incorporated satisfaction inquiry in each consumer planning meeting.**
- 6. Provided alternatives to ADRC inquirers by assisting them to use their own, as well as, community resources by exploring options of ADRC involvement in health care transitions. Responded to all ADRC inquirers in a timely manner and maintained a user friendly resource directory both online and in printed format.**
- 7. Reviewed intake process for children with disabilities.**

2014 GOALS & OBJECTIVES

Administrative Services Division

- 1. Implement third party HIPAA compliant electronic remittance payment auto-posting technology related to the Human Service medical claims. More efficient use of staff resources, timely issuance of secondary claims and related payment.**
- 2. Continue to elevate customer service support level for both internal and external customers. Staff will be knowledgeable, welcoming and helpful to convey that customers will be taken care of by using positive statements and empathy.**
- 3. Update content and format of DHS website with a focus on enhancing service specific pages. Create and maintain an audio/video manual available for staff use to include notes on all available equipment.**
- 4. Create electronic report queries to review and validate data ensuring state and federal reporting needs are met to support funding allotment.**
- 5. Review consumer tracking systems and other reporting software systems and recommend enhancements and/or changes to simplify tracking and reporting requirements for direct care staff and/or managers.**
- 6. Provide project manager based technical systems transition from multiple independent systems to centralized department database. Review current processes to see where efficiencies could be gained by elimination or refinement of steps to allow additional responsibilities to be assumed.**

7. Continue paperless initiative with all consumer records as applicable throughout DHS. This will yield greater efficiencies by reducing the amount of physical storage space; increase the amount of office space available for other agency needs; decrease the amount of staff time spent searching for old files; and utilize staff time more efficiently.

Behavioral Health Division

1. Evaluate the use of laptop computers for the Crisis Team and Family Therapy Team whose daily activity frequently takes them out of the office and into the field. It would contribute to better use of their time and increase documentation which in turn contributes to an increase in revenue.
2. Pursue ongoing discussions of a regional adolescent diversion facility by working with interested counties in this region to develop a centrally located non-hospital youth mental health diversion facility, and work with advocates for necessary legislative changes to permit such placements.
3. Examine the possibility of pursuing the certification under the Coordinated Service Team (CST) model of service delivery. This wraparound system of care is designed for children and families in the CW system with substance abuse and mental health disorders.
4. Discuss potential development of an adult mental health court by working in concert with judges, District Attorney, etc. to examine ways to keep mentally ill individuals out of the county jail.
5. Review and assess the impact of the pilot "walk-in" model of intake for the clinic's AODA population, which is currently piloted in Neenah on a part-time basis. Monitor the continued increase in service activity and its potential impact on our ability to provide immediate access to services.
6. Prepare our outpatient clinic and our uninsured consumers for eventual changes brought about by the Affordable Care Act (ACA). Learn about changes to health insurance, consumer rights and protections, tax credits for individuals/families, premium and cost sharing subsidies under ACA.
7. Monitor the ongoing need for child psychiatry time by continuing to monitor requests for doctor time emanating from our Child Welfare Division. An additional 12 hours a week were added in mid 2013 and will be continued into 2014. This brings our total child psychiatry time available per week to approximately 22 hours. Assess the overall need and whether adequate prescriber time is available.

Child Welfare Division

1. Increase foster home recruitment efforts by increasing public meeting presentations and continue collaborative work with local foster parent organization.
2. Supervised visitation service is to provide increased focus on parent mentoring and skill building curriculum.

Economic Support Division

1. Enhance outreach at community agencies by accepting applications at community food pantry, maintain relationships with health providers, and provide information and outreach to agencies.
2. Continue emphasis to respond to phone messages and e-mails in a friendly, helpful manner and ensure questions are answered.
3. Relay pertinent information to staff in other divisions to facilitate excellent customer service. When appropriate, allow and encourage social

workers to aid customer.

4. Utilize supervisor forums to inform other divisions of changes impacting their clientele by keeping staff up-to-date so proper planning and budgeting can occur.
5. Continue to monitor and prioritize time frames of new application requests by using reports to track application time frames. Supervisors will monitor and redistribute work as necessary to foster timely processing.
6. Prepare for additional workload expected for the implementation of the Affordable Care Act.

Long Term Support

1. Review and coordinate cost-effective rural transportation services using data from the 2013 rural transportation plan and historical volunteer transportation efforts. Implement cost-effective transportation alternatives for demand responses and ongoing Human Service and ADRC program transportation.
2. Explore with Behavioral health Division the best way to support children who are eligible for both Comprehensive Community Support services and Children's Waiver services.
3. Together with a community team, including health care professionals, explore options of ADRC involvement in health care transitions that focus on a well coordinated plan for identified individuals leaving medical facilities.
4. Together with the ADRC and Economic Support Division, define and implement an internal, timely, efficient, customer friendly, medical assistance eligibility process.
5. Review the new B-3 and current children with disabilities intake process. Identify and recommend changes if needed.
6. When information becomes available, educate selves of new requirements and work with Admin Division and providers of children's services to coordinate the reporting and billing of Birth-3 services under a proposed State Plan Amendment. Work with Information Systems to refine the consumer database to meet ongoing programmatic and reporting needs of the LTS programs.
7. Continue to provide alternatives to ADRC inquirers to assist them to use their own resources along with community resources. As a means to prevent and delay the need for publically funded long term care, increase earlier outreach and number of contacts with private pay customers aimed at helping them with an early intervention plan for future long term care needs.

HUMAN SERVICES

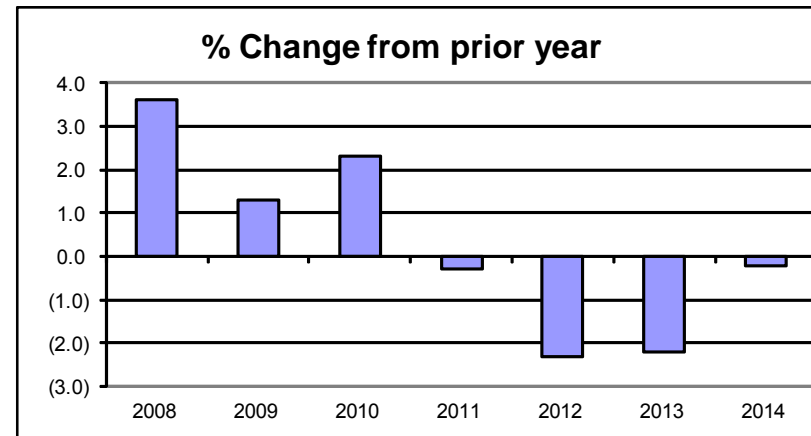
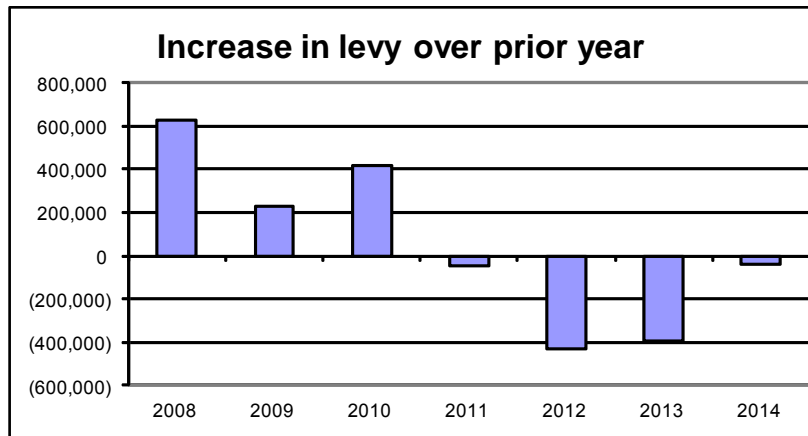
2014 BUDGET NARRATIVE HIGHLIGHTS

DEPARTMENT STAFFING:

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Full Time	237	236	238	239	245	245	239	243	245	246
Part Time	21	22	23	23	23	22	21	18	19	22
Total	258	258	261	262	268	267	260	261	264	268

The changes in the 2014 department staffing can be found within the Table of Organization of Classified Positions schedule found in the Overview section of the budget book.

COUNTY LEVY: The tax levy for 2014 is \$17,762,047, a decrease of \$37,100 or 0.2% under 2013.



Financial Summary Human Services

Items	2013 8-Month Actual	2013 12-Month Estimate	2013 Adopted Budget	2013 Adjusted Budget	2014 Adopted Budget
Total Revenues	25,423,067	24,020,101	24,241,397	24,643,526	24,707,665
Labor	11,997,736	18,619,947	18,671,731	18,914,074	19,342,988
Travel	210,911	384,710	385,711	385,711	386,214
Capital	42,101	42,150	42,000	42,150	44,500
Other Expenditures	12,519,240	22,301,112	22,941,102	23,037,637	22,696,010
Total Expenditures	24,769,988	41,347,919	42,040,544	42,379,572	42,469,712
Levy Before Adjustments	(653,079)	17,327,818	17,799,147	17,736,046	17,762,047
Adjustments	-	-	-	-	-
Net Levy After Adjustments	(653,079)	17,327,818	17,799,147	17,736,046	17,762,047

Winnebago County Budget Detail - 2014

Description	Object	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Request	2014 Executive	2014 Adopted	% Change From Prior Yr Adopted
200 - Human Services									
Revenue									
Intergov Rev:									
Medicaid Title 19	42000	2,773	1,583	(1,407)	(0)	(0)	(0)	(0)	0.00%
WI Dept of Administration	42002	328,917	(0)	(0)	(0)	(0)	(0)	(0)	0.00%
WI Corrections	42006	2,198,393	(0)	(0)	(0)	(0)	(0)	(0)	0.00%
WI Health Services	42007	34,721,700	(0)	(0)	(0)	(0)	(0)	(0)	0.00%
Dept of Transportation	42011	350,271	(0)	(0)	(0)	(0)	(0)	(0)	0.00%
GWA Agency on Aging Resources	42012	596,515	(0)	(0)	(0)	(0)	(0)	(0)	0.00%
Transportation Aids	42015	286,628	(0)	(0)	(0)	(0)	(0)	(0)	0.00%
State Pharmact Asst Prg SPAP	42100	(0)	(0)	13,913	(0)	4,864	4,864	4,864	100.00%
Patient Prt Affrd Care PPACA	42101	(0)	(0)	(0)	(0)	242,459	242,459	242,459	100.00%
MA Comprehensive Comm Serv	42102	(0)	368,703	403,710	375,000	375,000	375,000	375,000	0.00%
MA Crisis MH Srvs	42104	36,461	261,901	215,289	360,234	310,000	310,000	310,000	-13.94%
CLTS - Childrens Waiver	42106	(0)	2,048,132	2,321,617	2,069,027	2,415,711	2,415,711	2,415,711	16.76%
BCA State	42108	(0)	6,403,746	6,029,697	5,935,404	5,935,404	5,935,404	5,935,404	0.00%
State-County Match	42110	(0)	650,485	665,160	665,160	665,160	665,160	665,160	0.00%
Aging Dis Resource Ctr ADRC	42112	(0)	1,485,433	1,477,354	1,557,657	1,647,337	1,647,337	1,647,337	5.76%
Adult Protective Service APS	42114	(0)	144,966	144,966	144,966	144,966	144,966	144,966	0.00%
IIIE Grant	42116	(0)	61,002	67,702	62,360	64,631	64,631	64,631	3.64%
Elderly Handicapped 85.21	42118	(0)	361,986	362,509	365,606	362,509	362,509	362,509	-0.85%
Birth to Three	42122	(0)	336,492	300,856	302,000	300,856	300,856	300,856	-0.38%
State Hlth Insur Asst Prg SHIP	42126	10,006	5,000	5,000	1,250	5,000	5,000	5,000	300.00%
Block Grnt AODA	42128	(0)	253,027	253,027	253,027	253,027	253,027	253,027	0.00%
Block Grant MI	42130	(0)	68,961	68,961	68,961	68,961	68,961	68,961	0.00%
Certified Mental Health Progra	42132	71,681	79,283	80,803	80,000	80,000	80,000	80,000	0.00%
Non Resident	42134	(0)	2,724	(0)	5,000	5,000	5,000	5,000	0.00%
Fraud	42136	(0)	20,784	19,857	21,000	(0)	(0)	(0)	-100.00%
Law Education	42138	(0)	130	190	(0)	(0)	(0)	(0)	0.00%
IMD Reg Rel	42140	(0)	192,152	186,959	195,000	190,000	190,000	190,000	-2.56%
Safe Street Drug	42142	26,359	41,846	45,211	(0)	(0)	(0)	(0)	0.00%
Adam Walsh FringerPrint	42144	(0)	2,683	1,754	1,340	1,340	1,340	1,340	0.00%
Family Support Program	42146	(0)	127,060	126,074	126,074	126,074	126,074	126,074	0.00%
Other State Adjustments	42148	20	14,201	9,502	10,000	10,000	10,000	10,000	0.00%
SACWIS	42150	(0)	(0)	4,440	(0)	(0)	(0)	(0)	0.00%
Alz Family Caregiver	42152	(0)	51,997	45,130	40,680	40,680	40,680	40,680	0.00%
Youth Aids	42154	(0)	1,971,117	1,683,874	1,614,186	1,614,186	1,614,186	1,614,186	0.00%

Winnebago County Budget Detail - 2014

Description	Object	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Request	2014 Executive	2014 Adopted	% Change From Prior Yr Adopted
200 - Human Services									
Youth Aids AODA	42156	(0)	24,620	38,365	35,600	35,600	35,600	35,600	0.00%
Independ Living ETV	42158	(0)	45,478	44,583	45,000	45,000	45,000	45,000	0.00%
Elder Abuse	42160	(0)	48,788	48,861	48,861	48,861	48,861	48,861	0.00%
Community Options	42162	(0)	999,208	1,070,523	1,063,468	1,063,468	1,063,468	1,063,468	0.00%
Safe & Stable Families	42164	(0)	61,800	61,800	61,800	61,800	61,800	61,800	0.00%
Kinship Care Grant	42166	(0)	445,518	449,407	456,000	456,000	456,000	456,000	0.00%
Income Maint Admin	42168	(0)	1,887,681	1,860,538	1,944,123	1,874,000	1,874,000	1,874,000	-3.61%
W-2 Adm Services	42170	(0)	2,275,614	2,132,825	(0)	(0)	(0)	(0)	0.00%
IIID Grant	42172	(0)	8,700	8,727	8,727	9,676	9,676	9,676	10.87%
Community Intervention YAPO	42174	(0)	119,732	86,320	88,140	88,140	88,140	88,140	0.00%
Low Inc Energy Asst Prg LIEAP	42176	(0)	325,048	302,699	374,467	374,467	374,467	374,467	0.00%
Emergency Assistance	42178	(0)	89,143	103,547	(0)	(0)	(0)	(0)	0.00%
Funeral & Cemetery	42180	(0)	261,010	(0)	(0)	(0)	(0)	(0)	0.00%
MA Transport XIX	42182	(0)	86,472	(0)	(0)	(0)	(0)	(0)	0.00%
Refugee Aid	42184	(0)	6,165	118,395	(0)	(0)	(0)	(0)	0.00%
Contracted Child Care	42186	(0)	31,086	29,669	(0)	(0)	(0)	(0)	0.00%
Child Care Administration	42188	(0)	414,533	359,654	423,000	387,000	387,000	387,000	-8.51%
SS MultiPurpose	42190	(0)	125,909	127,586	127,586	131,969	131,969	131,969	3.44%
Nutr Congregate C1	42192	(0)	280,047	280,850	280,850	310,444	310,444	310,444	10.54%
Nutr Home Delv C2	42194	(0)	96,051	96,135	96,136	99,657	99,657	99,657	3.66%
Nutr Services Incent Prog	42196	(0)	70,649	69,904	63,623	69,897	69,897	69,897	9.86%
State Senior Comm	42198	(0)	9,859	9,859	9,859	9,859	9,859	9,859	0.00%
Benefit Specialist	42200	(0)	33,437	33,438	33,438	33,438	33,438	33,438	0.00%
Transportation Aid	42202	(0)	305,649	194,557	317,213	317,213	317,213	317,213	0.00%
MA Targeted Case Mgmt	42204	(0)	126,137	107,213	119,800	97,000	97,000	97,000	-19.03%
MA CSP Funds	42206	14,268	357,322	352,970	360,000	350,000	350,000	350,000	-2.78%
MA Personal Care	42208	238,618	(0)	(0)	(0)	(0)	(0)	(0)	0.00%
MA Outpatient	42210	960	219,056	214,168	356,500	225,000	225,000	225,000	-36.89%
MA Inpatient	42212	(0)	73,663	178,334	78,000	120,000	120,000	120,000	53.85%
Persons in Treatment	42214	(0)	16,200	(0)	(0)	(0)	(0)	(0)	0.00%
IMD OBRA Relocations	42216	(0)	11,031	10,733	10,840	10,750	10,750	10,750	-0.83%
Intoxicated Driver Program	42218	(0)	45,880	40,279	45,000	45,000	45,000	45,000	0.00%
Drug Court Enhancement Program	42219	(0)	(0)	(0)	(0)	80,000	80,000	80,000	100.00%
Regional Foster Care Training	42220	(0)	(0)	3,466	4,800	4,800	4,800	4,800	0.00%
Brighter Futures	42222	(0)	196,892	196,952	202,720	202,720	202,720	202,720	0.00%
Comm Svs Defct Red Bnft CSDRB	42224	(0)	380,308	336,773	280,000	330,000	330,000	330,000	17.86%
Wis MA Cost Reporting WIMCR	42226	(0)	248,731	601,763	700,000	700,000	700,000	700,000	0.00%
Health Checks	42228	(0)	3,974	15,142	5,000	5,000	5,000	5,000	0.00%

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Description	Object	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Request	2014 Executive	2014 Adopted	% Change From Prior Yr Adopted
200 - Human Services									
Prior Year Intergovt	42230	47,409	96,582	284,671	(0)	(0)	(0)	(0)	0.00%
Food Share Employ Train FSET	42232	(0)	111,412	115,248	124,000	113,000	113,000	113,000	-8.87%
TPR Adoption Federal	42234	(0)	46,921	37,792	57,000	57,000	57,000	57,000	0.00%
OWI Municipality Fee	42236	(0)	43,389	27,650	45,000	40,000	40,000	40,000	-11.11%
ROLO Conditional Release	42238	1,298	15,733	(0)	(0)	(0)	(0)	(0)	0.00%
Med Impv Patient Prv Act MIPPA	42240	(0)	6,000	10,600	(0)	(0)	(0)	(0)	0.00%
Intergov Rev Subtotal:		38,932,278	25,006,822	24,594,144	22,120,483	22,659,924	22,659,924	22,659,924	2.44%
Public Services:									
Other Fees	45002	11,771	14,207	11,280	12,801	8,400	8,400	8,400	-34.38%
Forms Copies Etc	45003	649	867	152	700	700	700	700	0.00%
Offset Revenue	45013	266,993	412,133	186,623	(0)	(0)	(0)	(0)	0.00%
OWI Assessment Fees	45030	279,613	263,578	239,088	290,000	265,000	265,000	265,000	-8.62%
Third Party Insurance	45033	618,098	549,096	520,629	550,000	530,000	530,000	530,000	-3.64%
Client Cost Shares Fees	45035	720,418	505,612	535,527	522,414	529,000	529,000	529,000	1.26%
State Fee Collections	45037	187,211	188,085	177,579	190,000	185,000	185,000	185,000	-2.63%
Prior Year Contractual	45039	71,497	(3,104)	(0)	(0)	(0)	(0)	(0)	0.00%
Child Support	45041	221,817	242,635	237,772	245,000	245,000	245,000	245,000	0.00%
Other Public Charges	45057	28,990	1,238	604	17,000	17,000	17,000	17,000	0.00%
W2 Loans Repayment	45058	500	(0)	1,013	(0)	500	500	500	100.00%
Child Welfare Reimbursement	45062	460	(0)	300	(0)	(0)	(0)	(0)	0.00%
Collection Agency	45066	342,442	289,195	322,838	288,999	320,000	320,000	320,000	10.73%
Public Services Subtotal:		2,750,460	2,463,543	2,233,406	2,116,914	2,100,600	2,100,600	2,100,600	-0.77%
Intergov Services:									
Incentives	43009	470	3,531	2,511	4,000	3,000	3,000	3,000	-25.00%
Intergov Services Subtotal:		470	3,531	2,511	4,000	3,000	3,000	3,000	-25.00%
Interfund Revenue:									
Child Welfare Match- Levy	61100	(0)	115,000	75,234	110,700	116,331	116,331	116,331	5.09%
Grant Revenue Allocation	62000	(8,864,233)	(1,814,374)	(1,836,091)	(1,851,005)	(1,943,241)	(1,943,241)	(1,943,241)	4.98%
Grant - BCA	62100	6,429,998	(0)	(0)	(0)	(0)	(0)	(0)	0.00%
Grant - Independent Living	62102	20,000	20,000	30,000	30,000	30,000	30,000	30,000	0.00%
Grant - Community Options	62104	553,923	575,800	630,675	670,805	670,000	670,000	670,000	-0.12%
Grant - Income Maintenance	62106	450,858	450,858	450,858	452,000	420,000	420,000	420,000	-7.08%
Grant - W-2 Administration	62108	60,902	60,902	60,902	(0)	(0)	(0)	(0)	0.00%
Grant-Long Term Supp Admin	62110	1,042,738	536,000	536,019	535,500	571,051	571,051	571,051	6.64%
Grant - Child Care Admin	62112	105,814	55,814	52,403	52,000	80,000	80,000	80,000	53.85%

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Description	Object	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Request	2014 Executive	2014 Adopted	% Change From Prior Yr Adopted
200 - Human Services									
Interfund Revenue Subtotal:		(200,000)	(0)	(0)	(0)	(55,859)	(55,859)	(55,859)	100.00%
Total Operating Revenue:		41,483,208	27,473,897	26,830,061	24,241,397	24,707,665	24,707,665	24,707,665	1.92%
Misc Revenues:									
Other Miscellaneous Revenues	48109	55	374	1,545	(0)	(0)	(0)	(0)	0.00%
Misc Revenues Subtotal:		55	374	1,545	(0)	(0)	(0)	(0)	0.00%
Total Non-Operating Revenue:		55	374	1,545	(0)	(0)	(0)	(0)	0.00%
Revenue Total:		41,483,263	27,474,271	26,831,605	24,241,397	24,707,665	24,707,665	24,707,665	1.92%
Expense									
Wages:									
Regular Pay	51100	13,104,011	12,911,544	12,752,392	13,207,399	13,326,114	13,566,807	13,566,807	2.72%
Temporary Employees	51101	0	6,148	175,912	132,000	421,629	180,936	180,936	37.07%
Labor Fringes Allocated	51102	0	0	0	0	0	0	0	0.00%
Overtime	51105	93,998	96,714	136,755	122,499	125,887	125,887	125,887	2.77%
Comp Time	51108	0	0	95,310	0	92,500	92,500	92,500	100.00%
Payroll Sundry Account	51190	0	0	3,377	0	0	0	0	0.00%
Wages Subtotal:		13,198,009	13,014,406	13,163,746	13,461,898	13,966,130	13,966,130	13,966,130	3.75%
Fringes Benefits:									
FICA Medicare	51200	5,834,865	5,358,680	939,219	941,836	961,531	975,459	975,459	3.57%
Health Insurance	51201	0	0	2,764,148	2,928,389	3,053,726	3,072,313	3,072,313	4.91%
Dental Insurance	51202	0	0	178,351	190,282	195,851	197,093	197,093	3.58%
Workers Compensation	51203	0	0	212,414	199,789	90,403	90,684	90,684	-54.61%
Unemployment Comp	51204	2,685	3,836	13,607	0	0	0	0	0.00%
WI Retirement	51206	0	0	752,982	844,666	913,913	926,321	926,321	9.67%
Fringe Benefits Other	51207	0	0	63,869	64,153	112,342	65,896	65,896	2.72%
Fringe Benefit- OT Temp	51208	0	0	0	40,718	49,092	49,092	49,092	20.57%
Fringes Benefits Subtotal:		5,837,550	5,362,516	4,924,589	5,209,833	5,376,858	5,376,858	5,376,858	3.21%
Total Labor:		19,035,560	18,376,922	18,088,334	18,671,731	19,342,988	19,342,988	19,342,988	3.60%

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Description	Object	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Request	2014 Executive	2014 Adopted	% Change From Prior Yr Adopted
200 - Human Services									
Travel:									
Registration Tuition	52001	38,277	38,837	39,428	47,250	47,300	47,300	47,300	0.11%
Automobile Allowance	52002	285,608	279,507	294,163	311,516	312,659	312,659	312,659	0.37%
Commercial Travel	52004	195	1,077	0	1,199	1,200	1,200	1,200	0.08%
Meals	52005	3,446	3,437	3,074	4,073	4,394	4,394	4,394	7.88%
Lodging	52006	17,431	16,910	13,529	17,697	16,520	16,520	16,520	-6.65%
Other Travel Exp	52007	1,091	479	190	774	657	657	657	-15.11%
Taxable Meals	52008	3,656	2,973	3,037	3,202	3,484	3,484	3,484	8.81%
Travel Subtotal:		349,703	343,220	353,421	385,711	386,214	386,214	386,214	0.13%
Total Travel:		349,703	343,220	353,421	385,711	386,214	386,214	386,214	0.13%
Capital Outlay:									
Equipment	58004	0	17,700	41,141	42,000	44,500	44,500	44,500	5.95%
Capital Outlay Subtotal:		0	17,700	41,141	42,000	44,500	44,500	44,500	5.95%
Total Capital:		0	17,700	41,141	42,000	44,500	44,500	44,500	5.95%
Office:									
Office Supplies	53000	32,148	47,243	53,491	40,628	39,628	39,628	39,628	-2.46%
Printing Supplies	53002	11,345	10,511	7,119	11,000	8,000	8,000	8,000	-27.27%
Print Duplicate	53003	7,036	6,244	6,963	6,500	6,500	6,500	6,500	0.00%
Postage and Box Rent	53004	13,871	11,590	10,959	12,500	12,500	12,500	12,500	0.00%
Computer Software	53006	31,181	39,811	18,766	30,000	34,500	34,500	34,500	15.00%
Telephone	53008	98,182	75,598	41,817	81,999	46,847	46,847	46,847	-42.87%
Telephone Supplies	53009	0	3,320	4,423	3,000	5,000	5,000	5,000	66.67%
Wireless	53012	0	5,763	10,546	7,600	12,400	12,400	12,400	63.16%
Pagers	53013	0	1,063	2,016	1,100	2,000	2,000	2,000	81.82%
Voice and Data Cabling	53014	0	1,444	7,201	1,500	2,500	2,500	2,500	66.67%
Fiber pole rental locates	53015	0	0	240	0	240	240	240	100.00%
Office Subtotal:		193,762	202,587	163,541	195,827	170,115	170,115	170,115	-13.13%
Operating:									
Advertising	53500	6,660	6,402	28,795	10,500	17,750	17,750	17,750	69.05%
Subscriptions	53501	3,040	4,064	976	2,495	1,575	1,575	1,575	-36.87%
Membership Dues	53502	16,523	12,592	13,321	14,199	13,600	13,600	13,600	-4.22%

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Description	Object	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Request	2014 Executive	2014 Adopted	% Change From Prior Yr Adopted
200 - Human Services									
Publish Legal Notices	53503	1,835	718	336	700	1,450	1,450	1,450	107.14%
Misc Child Welfare Prog Exps	53506	302	641	0	0	0	0	0	0.00%
Foster Care Banquet	53507	2,884	50	1,971	3,200	2,700	2,700	2,700	-15.63%
Emergency Rent Assistance	53508	18,108	18,796	26,138	25,500	27,950	27,950	27,950	9.61%
Registration Tuition Other	53509	5,767	4,225	7,747	3,600	6,550	6,550	6,550	81.94%
Consumer Program Expenses	53510	102,709	164,233	163,805	148,286	156,311	156,311	156,311	5.41%
Consumer Outreach	53511	164,577	169,455	149,598	146,984	152,590	152,590	152,590	3.81%
Education Training	53513	625	0	603	0	0	0	0	0.00%
Consumer Transportation	53514	88,537	84,237	100,174	74,390	98,249	98,249	98,249	32.07%
Household Supplies	53516	2,626	5,991	16,919	12,000	12,000	12,000	12,000	0.00%
Food	53520	7,306	10,405	28,540	24,150	28,150	28,150	28,150	16.56%
Small Equipment	53522	36,715	43,231	61,613	31,200	32,104	32,104	32,104	2.90%
Medical Supplies	53524	105,576	113,291	73,953	100,101	90,100	90,100	90,100	-9.99%
Other Operating Supplies	53533	0	0	3,000	0	0	0	0	0.00%
Motor Fuel	53548	4,819	7,852	14,026	7,800	8,500	8,500	8,500	8.97%
Building Rental	53550	162,756	131,196	131,196	131,196	131,196	131,196	131,196	0.00%
Equipment Rental	53551	34,608	23,890	34,548	29,000	34,550	34,550	34,550	19.14%
Other Rents and Leases	53552	50,954	55,874	55,874	0	0	0	0	0.00%
Operating Licenses Fees	53553	6,605	7,847	5,636	10,000	9,800	9,800	9,800	-2.00%
Medical Transportation Assist	53554	137,414	82,185	0	0	0	0	0	0.00%
Emergency Assistance	53555	119,078	112,175	135,116	0	0	0	0	0.00%
Refugee Assistance	53556	6,408	6,165	118,395	0	0	0	0	0.00%
Funeral Cemetery	53557	196,256	263,205	0	0	0	0	0	0.00%
W2 Benefits	53558	984,496	1,690,616	1,542,571	0	0	0	0	0.00%
Bad Debts Expense	53561	220	3,124	1,318	0	0	0	0	0.00%
Taxes & Assessments	53562	715	1,795	1,627	0	0	0	0	0.00%
Operating Grants	53565	158,353	171,903	185,561	171,928	172,000	172,000	172,000	0.04%
Family Care Contribution	53567	2,750,638	5,012,945	4,036,282	3,059,618	2,082,955	2,082,955	2,082,955	-31.92%
Other Miscellaneous	53568	2,596	2,000	0	0	0	0	0	0.00%
Loss on Disposition of Assets	53569	15	0	0	0	0	0	0	0.00%
Small Equipment Technology	53580	0	11,997	23,147	8,000	8,000	8,000	8,000	0.00%
Office Supplies	73000	176	301	725	300	570	570	570	90.00%
Print Duplicate	73003	94,371	86,744	80,860	75,500	75,500	75,500	75,500	0.00%
Postage and Box Rent	73004	36,733	35,778	33,474	36,000	36,000	36,000	36,000	0.00%
Legal Fees	73041	210	0	0	0	0	0	0	0.00%
Motor Fuel	73548	7,712	6,260	2,652	7,000	7,000	7,000	7,000	0.00%
Operating Subtotal:		5,318,924	8,352,182	7,080,495	4,133,647	3,207,150	3,207,150	3,207,150	-22.41%

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Description	Object	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Request	2014 Executive	2014 Adopted	% Change From Prior Yr Adopted
200 - Human Services									
Repairs & Maint:									
Maintenance Buildings	54020	0	0	1,894	0	0	0	0	0.00%
Maintenance Equipment	54022	0	8,545	24,703	0	11,500	11,500	11,500	100.00%
Repair Maintenance Supplies	54024	2,878	1,292	1,200	600	1,200	1,200	1,200	100.00%
Equipment Repairs	54029	7,705	4,659	8,688	12,000	8,500	8,500	8,500	-29.17%
Maintenance Vehicles	74023	10,819	8,460	4,569	5,000	5,000	5,000	5,000	0.00%
Equipment Repairs	74029	11,517	11,319	11,451	13,506	13,342	13,342	13,342	-1.21%
Repairs & Maint Subtotal:		32,918	34,275	52,505	31,106	39,542	39,542	39,542	27.12%
Utilities:									
Heat	54700	3,540	1,284	2,375	7,000	3,200	3,200	3,200	-54.29%
Power and Light	54701	8,354	3,292	9,838	9,000	10,000	10,000	10,000	11.11%
Water and Sewer	54702	4,377	1,767	5,560	5,500	5,700	5,700	5,700	3.64%
Refuse Collection	54703	3,707	4,958	8,342	4,800	6,500	6,500	6,500	35.42%
Utilities Subtotal:		19,978	11,302	26,115	26,300	25,400	25,400	25,400	-3.42%
Contractual Services:									
Medical and Dental	55000	233,713	236,885	262,762	304,563	309,963	309,963	309,963	1.77%
Vehicle Repairs	55005	782	924	2,440	1,020	2,500	2,500	2,500	145.10%
Building Repairs	55008	7,880	1,102	334	1,000	1,000	1,000	1,000	0.00%
Data Processing	55013	38,775	41,760	44,197	42,000	42,000	42,000	42,000	0.00%
Professional Service	55014	185,373	178,957	142,076	186,048	303,500	303,500	303,500	63.13%
Collection Services	55015	85,189	71,915	72,446	63,320	73,700	73,700	73,700	16.39%
Janitorial Services	55016	11,036	7,358	14,713	0	0	0	0	0.00%
Community Residential Svcs	55021	8,092,938	702,063	847,859	773,132	789,865	789,865	789,865	2.16%
Community Treatment	55022	1,093,778	1,015,711	1,182,292	1,059,988	1,217,761	1,217,761	1,217,761	14.88%
Supportive Home Care	55023	5,915,516	584,054	746,978	743,282	731,701	731,701	731,701	-1.56%
Work related and Day Services	55024	1,330,643	32,570	14,636	35,671	14,604	14,604	14,604	-59.06%
Supervised Family Visitation	55025	68,660	587	161,826	167,000	176,500	176,500	176,500	5.69%
Transportation	55026	53,386	56,400	42,002	17,908	0	0	0	-100.00%
Specialized Transportation	55027	921,910	854,057	785,824	890,781	926,412	926,412	926,412	4.00%
Other Contract Serv	55030	58,155	75,956	130,427	365,106	240,448	240,448	240,448	-34.14%
Emergency Medical Care	55031	33,151	32,339	34,467	50,000	40,000	40,000	40,000	-20.00%
Respite Care	55032	57,450	48,611	69,597	63,000	75,450	75,450	75,450	19.76%
Receiving Home Bed Hold	55033	38,712	9,720	2,366	25,000	15,000	15,000	15,000	-40.00%
Recruitment Non Staff	55034	1,080	3,110	1,700	2,500	2,700	2,700	2,700	8.00%
Foster Care Recog Retention	55035	759	2,101	895	750	2,100	2,100	2,100	180.00%
Child Day Care	55036	72,264	69,076	66,985	40,000	40,000	40,000	40,000	0.00%

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Description	Object	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Request	2014 Executive	2014 Adopted	% Change From Prior Yr Adopted
200 - Human Services									
Mentoring	55039	35,258	23,700	33,585	37,000	35,000	35,000	35,000	-5.41%
Counseling Consumer/Family	55040	62,150	61,613	77,919	79,000	79,000	79,000	79,000	0.00%
Interpreter	55041	56,994	29,452	26,194	15,141	23,900	23,900	23,900	57.85%
Other State Adjustments	55044	8,972	6,049	1,945	10,000	10,000	10,000	10,000	0.00%
Child Foster Care	55045	1,662,904	1,847,988	1,432,711	1,743,247	1,618,632	1,618,632	1,618,632	-7.15%
Group Homes	55046	790,767	924,085	1,130,422	900,000	1,165,736	1,165,736	1,165,736	29.53%
Child Residential Care Centers	55047	584,109	458,396	854,735	715,000	881,072	881,072	881,072	23.23%
Kinship Care	55052	434,021	406,972	429,112	420,000	429,000	429,000	429,000	2.14%
Nutrition Programs	55053	828,011	859,858	894,173	887,087	1,026,849	1,026,849	1,026,849	15.76%
Adoption Assessments	55057	2,710	3,141	3,295	3,300	3,500	3,500	3,500	6.06%
Truancy Intervention Preventio	55058	56,603	52,862	58,054	63,000	63,000	63,000	63,000	0.00%
Outpatient Services	55059	311,356	263,240	233,132	273,028	273,000	273,000	273,000	-0.01%
General Hospital Psychiatric	55060	327,180	304,755	418,852	316,084	350,000	350,000	350,000	10.73%
Residential Inpatient AODA	55061	286,045	340,028	328,573	340,000	340,000	340,000	340,000	0.00%
Specialty Inpatient Hospitals	55062	1,404,687	1,402,644	1,446,221	1,500,000	1,500,000	1,500,000	1,500,000	0.00%
Supported Employment	55063	318,001	20,000	20,000	22,789	20,000	20,000	20,000	-12.24%
Supported Living	55064	1,730,756	708,945	818,572	902,523	870,264	870,264	870,264	-3.57%
Comm Based Res Facility	55065	1,088,928	974,454	1,136,338	974,999	1,150,000	1,150,000	1,150,000	17.95%
Medical Detoxification	55066	277,351	221,969	172,838	230,221	200,000	200,000	200,000	-13.13%
Birth 3 Early Intervention	55067	669,315	658,025	639,461	693,720	693,720	693,720	693,720	0.00%
Contracted Case Mgmt	55068	513,007	0	0	0	0	0	0	0.00%
Secure Juvenile Detention	55070	376,316	369,395	378,078	395,000	342,660	342,660	342,660	-13.25%
Family Training Skills	55071	552,122	595,474	632,409	640,299	642,400	642,400	642,400	0.33%
Youth Wrap Around Services	55072	799,406	840,986	601,038	823,000	840,000	840,000	840,000	2.07%
Alternative School	55073	73,661	70,646	74,913	77,000	77,000	77,000	77,000	0.00%
Health Assessments	55074	8,100	109	0	0	0	0	0	0.00%
Juvenile Shelter Care	55075	538,222	527,245	553,854	590,000	685,000	685,000	685,000	16.10%
Juvenile Restitution	55076	469	295	531	3,500	3,500	3,500	3,500	0.00%
Employment Services W2	55077	232,918	285,719	263,208	0	0	0	0	0.00%
Juvenile Correctional Institut	55078	204,074	316,478	228,401	526,000	384,113	384,113	384,113	-26.97%
Emergency Energy Services	55079	324,689	319,993	297,623	370,499	370,499	370,499	370,499	0.00%
Prior Year Community Treatment	55080	0	0	43,010	0	0	0	0	0.00%
Medical and Dental	75000	833	768	523	1,000	1,000	1,000	1,000	0.00%
Building Rental	75042	10,020	10,020	10,200	10,200	10,200	10,200	10,200	0.00%
Contractual Services Subtotal:		32,871,105	16,930,556	17,866,742	18,394,706	19,094,249	19,094,249	19,094,249	3.80%

**Winnebago County
Budget Detail - 2014**

Description	Object	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Request	2014 Executive	2014 Adopted	% Change From Prior Yr Adopted
200 - Human Services									
Insurance Expenses:									
Prop Liab Insurance	56000	3,718	3,812	2,796	10,500	6,000	6,000	6,000	-42.86%
Prop Liab Insurance	76000	184,872	202,764	180,288	149,016	153,554	153,554	153,554	3.05%
Insurance Expenses Subtotal:		188,590	206,576	183,084	159,516	159,554	159,554	159,554	0.02%
Total Other Operating:		38,625,278	25,737,478	25,372,482	22,941,102	22,696,010	22,696,010	22,696,010	-1.07%
Expense Total:		58,010,540	44,475,321	43,855,378	42,040,544	42,469,712	42,469,712	42,469,712	1.02%
Human Services Net/(Levy):		(16,527,278)	(17,001,050)	(17,023,772)	(17,799,147)	(17,762,047)	(17,762,047)	(17,762,047)	-0.21%

WINNEBAGO COUNTY

CAPITAL OUTLAY - 2014

<u>Department</u>	<u>Description</u>	<u>Quantity</u>	<u>Unit Cost</u>	<u>Capital Outlay</u>
Human Services -				
	Multi-passenger Minivans	2	22,250	44,500
		2		44,500

SIGNIFICANT CHANGES FROM 2013 ADOPTED - ADMINISTRATIVE SERVICES DIVISION

MISSION STATEMENT

To provide strategic planning and support in the fiscal and administrative areas of Human Services as it relates to the programmatic aspects of service delivery. Our goal is to ensure that all services delivered by the Department are in accordance with established federal, state and local requirements at minimal cost to the taxpayer. We strive to provide timely cost-efficient services to our consumers that will enhance the quality of their lives.

HIGHLIGHTS

The Administrative Services Division shows a budget to budget levy increase of \$55,335 or 1.03%. This is primarily due to increased cost of health insurance.

Account	Amount	Description
Tax Levy Contribution 2013	(5,360,044)	
Revenue Changes - impact on levy:		
Interfund Revenue (net)	(31,551)	Increase based on increased Long Term Support Administrative Funds (State and Federal).
Expense Changes - impact on levy:		
Wages	26,200	Increase based on temporary staff and overtime needs for special administration projects.
Fringe Benefits	65,196	Increase in health insurance and retirement expense, offset by reduction in workers compensation.
Printing Supplies	(3,000)	Decrease based on prior years history.
Telephone	(28,053)	Decrease based on prior year history, redistribution of telephone costs, and overall reduction in costs.
Wireless	4,800	Decrease based on prior year history and redistribution of telephone costs.
Maintenance Equipment	8,000	Increase based on the creation of a new telephone account.
Small Equipment	3,604	Increase based on prior years history.
Equipment Repairs	(3,500)	Decrease based on prior years history.
Other small changes		
	13,639	This is a combination of small increases and decreases to revenue and expense accounts.
Tax Levy 2014	(5,304,709)	

Winnebago County Budget Detail - 2014

Description	Object	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Request	2014 Executive	2014 Adopted	% Change From Prior Yr Adopted
210 - Administrative Services									
Revenue									
Intergov Rev:									
WI Health Services	42007	7,045,363	(0)	(0)	(0)	(0)	(0)	(0)	0.00%
BCA State	42108	(0)	6,403,746	6,029,697	5,935,404	5,935,404	5,935,404	5,935,404	0.00%
State-County Match	42110	(0)	650,485	665,160	665,160	665,160	665,160	665,160	0.00%
SACWIS	42150	(0)	(0)	4,440	(0)	(0)	(0)	(0)	0.00%
Wis MA Cost Reporting WIMCR	42226	(0)	248,731	601,763	700,000	700,000	700,000	700,000	0.00%
Intergov Rev Subtotal:		7,045,363	7,302,963	7,301,060	7,300,564	7,300,564	7,300,564	7,300,564	0.00%
Public Services:									
Forms Copies Etc	45003	649	867	152	700	700	700	700	0.00%
Offset Revenue	45013	21,716	44,854	49,544	(0)	(0)	(0)	(0)	0.00%
Client Cost Shares Fees	45035	(0)	2,457	(0)	(0)	(0)	(0)	(0)	0.00%
Other Public Charges	45057	28,990	(0)	(0)	(0)	(0)	(0)	(0)	0.00%
Public Services Subtotal:		51,355	48,179	49,696	700	700	700	700	0.00%
Interfund Revenue:									
Grant Revenue Allocation	62000	(6,429,998)	(0)	(0)	(0)	(0)	(0)	(0)	0.00%
Grant - Income Maintenance	62106	450,858	450,858	450,858	452,000	420,000	420,000	420,000	-7.08%
Grant - W-2 Administration	62108	60,902	60,902	60,902	(0)	(0)	(0)	(0)	0.00%
Grant-Long Term Supp Admin	62110	1,042,738	536,000	536,019	535,500	571,051	571,051	571,051	6.64%
Grant - Child Care Admin	62112	55,814	55,814	52,403	52,000	80,000	80,000	80,000	53.85%
Interfund Revenue Subtotal:		(4,819,686)	1,103,574	1,100,182	1,039,500	1,071,051	1,071,051	1,071,051	3.04%
Total Operating Revenue:		2,277,032	8,454,715	8,450,938	8,340,764	8,372,315	8,372,315	8,372,315	0.38%
Misc Revenues:									
Other Miscellaneous Revenues	48109	10	374	1,206	(0)	(0)	(0)	(0)	0.00%
Misc Revenues Subtotal:		10	374	1,206	(0)	(0)	(0)	(0)	0.00%
Total Non-Operating Revenue:		10	374	1,206	(0)	(0)	(0)	(0)	0.00%
Revenue Total:		2,277,042	8,455,089	8,452,145	8,340,764	8,372,315	8,372,315	8,372,315	0.38%

Winnebago County Budget Detail - 2014

Description	Object	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Request	2014 Executive	2014 Adopted	% Change From Prior Yr Adopted
210 - Administrative Services									
Expense									
Wages:									
Regular Pay	51100	1,746,730	1,646,934	1,700,876	1,676,273	1,676,473	1,676,473	1,676,473	0.01%
Temporary Employees	51101	0	0	39,361	25,000	35,000	35,000	35,000	40.00%
Labor Fringes Allocated	51102	0	0	0	0	0	0	0	0.00%
Overtime	51105	454	20,066	36,974	9,000	25,000	25,000	25,000	177.78%
Comp Time	51108	0	0	62	0	0	0	0	0.00%
Wages Subtotal:		1,747,184	1,667,000	1,777,273	1,710,273	1,736,473	1,736,473	1,736,473	1.53%
Fringes Benefits:									
FICA Medicare	51200	797,429	707,433	128,710	119,716	121,667	121,667	121,667	1.63%
Health Insurance	51201	0	0	414,476	399,223	450,012	450,012	450,012	12.72%
Dental Insurance	51202	0	0	29,515	30,427	31,467	31,467	31,467	3.42%
Workers Compensation	51203	0	0	8,756	5,975	3,120	3,120	3,120	-47.78%
Unemployment Comp	51204	2,685	3,724	13,607	0	0	0	0	0.00%
WI Retirement	51206	0	0	101,565	107,284	117,015	117,015	117,015	9.07%
Fringe Benefits Other	51207	0	0	8,602	8,882	9,262	9,262	9,262	4.28%
Fringe Benefit- OT Temp	51208	0	0	0	5,440	9,600	9,600	9,600	76.47%
Fringes Benefits Subtotal:		800,114	711,156	705,232	676,947	742,143	742,143	742,143	9.63%
Total Labor:		2,547,298	2,378,156	2,482,505	2,387,220	2,478,616	2,478,616	2,478,616	3.83%
Travel:									
Registration Tuition	52001	3,034	7,515	2,577	4,000	3,000	3,000	3,000	-25.00%
Automobile Allowance	52002	7,884	10,605	11,779	8,655	11,000	11,000	11,000	27.09%
Meals	52005	161	300	105	275	275	275	275	0.00%
Lodging	52006	990	876	1,198	800	800	800	800	0.00%
Other Travel Exp	52007	22	121	0	100	100	100	100	0.00%
Taxable Meals	52008	281	336	166	300	300	300	300	0.00%
Travel Subtotal:		12,372	19,752	15,825	14,130	15,475	15,475	15,475	9.52%
Total Travel:		12,372	19,752	15,825	14,130	15,475	15,475	15,475	9.52%

Winnebago County Budget Detail - 2014

Description	Object	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Request	2014 Executive	2014 Adopted	% Change From Prior Yr Adopted
210 - Administrative Services									
Capital Outlay:									
Equipment	58004	0	17,700	41,141	42,000	44,500	44,500	44,500	5.95%
Capital Outlay Subtotal:		0	17,700	41,141	42,000	44,500	44,500	44,500	5.95%
Total Capital:		0	17,700	41,141	42,000	44,500	44,500	44,500	5.95%
Office:									
Office Supplies	53000	28,941	40,591	50,448	34,628	34,628	34,628	34,628	0.00%
Printing Supplies	53002	9,742	9,021	6,102	9,000	6,000	6,000	6,000	-33.33%
Print Duplicate	53003	5,629	5,009	5,446	5,000	5,000	5,000	5,000	0.00%
Postage and Box Rent	53004	13,871	11,590	10,959	12,500	12,500	12,500	12,500	0.00%
Computer Software	53006	26,192	39,633	18,508	30,000	30,000	30,000	30,000	0.00%
Telephone	53008	71,127	48,276	21,812	49,200	21,147	21,147	21,147	-57.02%
Telephone Supplies	53009	0	3,320	2,901	3,000	3,000	3,000	3,000	0.00%
Wireless	53012	0	5,102	9,705	5,200	10,000	10,000	10,000	92.31%
Pagers	53013	0	1,063	2,016	1,100	2,000	2,000	2,000	81.82%
Voice and Data Cabling	53014	0	1,444	6,693	1,500	1,500	1,500	1,500	0.00%
Fiber pole rental locates	53015	0	0	240	0	240	240	240	100.00%
Office Subtotal:		155,501	165,048	134,832	151,128	126,015	126,015	126,015	-16.62%
Operating:									
Advertising	53500	78	553	4,618	500	500	500	500	0.00%
Subscriptions	53501	304	3,033	119	350	350	350	350	0.00%
Membership Dues	53502	350	1,011	811	500	500	500	500	0.00%
Publish Legal Notices	53503	30	87	0	100	100	100	100	0.00%
Consumer Program Expenses	53510	0	0	80	0	0	0	0	0.00%
Education Training	53513	625	0	603	0	0	0	0	0.00%
Food	53520	168	152	105	150	150	150	150	0.00%
Small Equipment	53522	24,948	29,426	58,776	20,000	23,604	23,604	23,604	18.02%
Medical Supplies	53524	7	103	155	100	100	100	100	0.00%
Motor Fuel	53548	4,819	7,852	14,026	7,800	8,500	8,500	8,500	8.97%
Operating Licenses Fees	53553	200	320	200	500	300	300	300	-40.00%
Bad Debts Expense	53561	220	1,588	631	0	0	0	0	0.00%
Loss on Disposition of Assets	53569	15	0	0	0	0	0	0	0.00%
Small Equipment Technology	53580	0	7,759	16,705	8,000	8,000	8,000	8,000	0.00%
Print Duplicate	73003	93,873	86,323	80,827	75,000	75,000	75,000	75,000	0.00%

Winnebago County Budget Detail - 2014

Description	Object	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Request	2014 Executive	2014 Adopted	% Change From Prior Yr Adopted
210 - Administrative Services									
Postage and Box Rent	73004	36,733	35,778	33,474	36,000	36,000	36,000	36,000	0.00%
Motor Fuel	73548	7,712	6,260	2,652	7,000	7,000	7,000	7,000	0.00%
Operating Subtotal:		170,083	180,244	213,781	156,000	160,104	160,104	160,104	2.63%
Repairs & Maint:									
Maintenance Buildings	54020	0	0	1,894	0	0	0	0	0.00%
Maintenance Equipment	54022	0	7,688	20,773	0	8,000	8,000	8,000	100.00%
Repair Maintenance Supplies	54024	2,878	1,292	1,200	600	1,200	1,200	1,200	100.00%
Equipment Repairs	54029	7,705	4,659	8,688	12,000	8,500	8,500	8,500	-29.17%
Maintenance Vehicles	74023	10,819	8,460	4,569	5,000	5,000	5,000	5,000	0.00%
Equipment Repairs	74029	10,758	10,494	10,626	12,506	12,342	12,342	12,342	-1.31%
Repairs & Maint Subtotal:		32,159	32,593	47,750	30,106	35,042	35,042	35,042	16.40%
Utilities:									
Refuse Collection	54703	3,707	4,958	8,342	4,800	6,500	6,500	6,500	35.42%
Utilities Subtotal:		3,707	4,958	8,342	4,800	6,500	6,500	6,500	35.42%
Contractual Services:									
Medical and Dental	55000	1,925	2,682	2,632	2,800	2,800	2,800	2,800	0.00%
Vehicle Repairs	55005	782	924	2,440	1,020	2,500	2,500	2,500	145.10%
Data Processing	55013	38,775	41,760	44,197	42,000	42,000	42,000	42,000	0.00%
Professional Service	55014	2,735	605	1,255	500	500	500	500	0.00%
Contractual Services Subtotal:		44,217	45,971	50,523	46,320	47,800	47,800	47,800	3.20%
Insurance Expenses:									
Prop Liab Insurance	76000	184,872	202,764	180,288	149,016	153,554	153,554	153,554	3.05%
Insurance Expenses Subtotal:		184,872	202,764	180,288	149,016	153,554	153,554	153,554	3.05%
Total Other Operating:		590,540	631,579	635,517	537,370	529,015	529,015	529,015	-1.55%
Expense Total:		3,150,209	3,047,187	3,174,987	2,980,720	3,067,606	3,067,606	3,067,606	2.91%
Administrative Services Net/(Levy):		(873,167)	5,407,902	5,277,157	5,360,044	5,304,709	5,304,709	5,304,709	-1.03%

SIGNIFICANT CHANGES FROM 2013 ADOPTED - BEHAVIORAL HEALTH SERVICES DIVISION

MISSION STATEMENT

To develop a comprehensive range of services offering continuity of care for persons with an alcohol and other drug abuse disorder and/or mental illness. These services shall focus upon prevention, increased awareness and treatment of both mental illness and alcohol and other drug abuse disorders and shall strive to enhance the individual's self-sufficiency and recovery. Services shall be provided on individual need, utilizing the most appropriate, normalized, least restrictive care whenever possible. Services shall be provided in the most cost-effective manner. An emphasis will be placed on services which provide intervention and prevention where possible, enhancing independence and self-sufficiency, emphasizing community integration, strengthening community care and fostering overall recovery.

HIGHLIGHTS

The Behavioral Health Division shows an annual tax levy increase of \$386,727 or 5.87%. This is primarily the result of annual labor increases, the budgeted addition of a part-time psychiatrist and an increase in Community Based Residential Services for the MH and AODA population.

Account	Amount	Description
Tax Levy 2013	6,588,981	
Revenue Changes - impact on levy:		
MA Crisis MH Srvs	50,234	Decrease due to Summit House becoming a crisis diversion center (short term stays).
MA Outpatient	131,500	Decrease based on remaining consistent with collection experience in 2012, unable to hire APNP in 2013.
MA Inpatient	(42,000)	Increase based on remaining consistent with collection experience in 2012, unable to hire APNP in 2013.
Drug Court Enhancement Program	(80,000)	Increase based on being a new funding source.
CSDRB	(50,000)	Increase based on remaining consistent with collection experience in 2012, not an unusual fluctuation.
OWI Municipality Fee	5,000	Decrease based on remaining consistent with collection experience in 2012, not an unusual fluctuation.
OWI Assessment Fees	25,000	Decrease based on remaining consistent with trend in recent years.
Collection Agency	(29,000)	Increase based on remaining consistent with collection experience in 2012, not an unusual fluctuation.
Expense Changes - impact on levy:		
Temporary Employees	15,000	Increase based on increasing use of temporary employees.
Overtime	6,500	Increase based on increasing need of overtime.
Medical Supplies	(10,001)	Decrease based on various efforts to reduce cost of medical supplies / medications.
Heat	(3,800)	Decrease based on prior years history.
Professional Services	119,452	Increase based on intention to hire an additional part-time psychiatrist.
Collection Services	9,680	Increase in fee based on increase in Collection revenues.
Community Residential Svcs	(105,896)	Decrease based on anticipated MH COP population service needs in 2014.

SIGNIFICANT CHANGES FROM 2013 ADOPTED - BEHAVIORAL HEALTH SERVICES DIVISION

MISSION STATEMENT

To develop a comprehensive range of services offering continuity of care for persons with an alcohol and other drug abuse disorder and/or mental illness. These services shall focus upon prevention, increased awareness and treatment of both mental illness and alcohol and other drug abuse disorders and shall strive to enhance the individual's self-sufficiency and recovery. Services shall be provided on individual need, utilizing the most appropriate, normalized, least restrictive care whenever possible. Services shall be provided in the most cost-effective manner. An emphasis will be placed on services which provide intervention and prevention where possible, enhancing independence and self-sufficiency, emphasizing community integration, strengthening community care and fostering overall recovery.

HIGHLIGHTS

The Behavioral Health Division shows an annual tax levy increase of \$386,727 or 5.87%. This is primarily the result of annual labor increases, the budgeted addition of a part-time psychiatrist and an increase in Community Based Residential Services for the MH and AODA population.

Account	Amount	Description
Supportive Home Care	43,414	Increase based on anticipated MH COP population service needs in 2014.
Emergency Medical Care	(10,000)	Decrease based on prior years history.
General Hospital Psychiatric	33,916	Increase based on prior years history, not an unusual fluctuation.
Supported Living	4,351	Increase based on prior years history.
Comm Based Res Facility	175,001	Increase based on increasing placements in both AODA and MH populations.
Medical Detoxification	(30,221)	Decrease based on prior years history, not an unusual fluctuation.
Other small changes		
	128,597	This is a combination of small increases and decreases to revenue and expense accounts.
Tax Levy 2014	6,975,708	

Winnebago County Budget Detail - 2014

Description	Object	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Request	2014 Executive	2014 Adopted	% Change From Prior Yr Adopted
230 - Behavioral Health									
Revenue									
Intergov Rev:									
Medicaid Title 19	42000	2,773	1,583	(1,407)	(0)	(0)	(0)	(0)	0.00%
WI Health Services	42007	2,786,504	(0)	(0)	(0)	(0)	(0)	(0)	0.00%
MA Comprehensive Comm Serv	42102	(0)	368,703	403,710	375,000	375,000	375,000	375,000	0.00%
MA Crisis MH Srvs	42104	(0)	231,097	186,808	300,234	250,000	250,000	250,000	-16.73%
Block Grnt AODA	42128	(0)	253,027	253,027	253,027	253,027	253,027	253,027	0.00%
Block Grant MI	42130	(0)	68,961	68,961	68,961	68,961	68,961	68,961	0.00%
Certified Mental Health Progra	42132	71,681	79,283	80,803	80,000	80,000	80,000	80,000	0.00%
Non Resident	42134	(0)	2,724	(0)	5,000	5,000	5,000	5,000	0.00%
IMD Reg Rel	42140	(0)	192,152	186,959	195,000	190,000	190,000	190,000	-2.56%
Safe Street Drug	42142	26,359	41,846	45,211	(0)	(0)	(0)	(0)	0.00%
MA Targeted Case Mgmt	42204	(0)	26,721	26,367	28,000	27,000	27,000	27,000	-3.57%
MA CSP Funds	42206	14,268	357,322	352,970	360,000	350,000	350,000	350,000	-2.78%
MA Outpatient	42210	960	219,056	214,168	356,500	225,000	225,000	225,000	-36.89%
MA Inpatient	42212	(0)	73,663	178,334	78,000	120,000	120,000	120,000	53.85%
Persons in Treatment	42214	(0)	16,200	(0)	(0)	(0)	(0)	(0)	0.00%
IMD OBRA Relocations	42216	(0)	11,031	10,733	10,840	10,750	10,750	10,750	-0.83%
Intoxicated Driver Program	42218	(0)	45,880	40,279	45,000	45,000	45,000	45,000	0.00%
Drug Count Enhancement Program	42219	(0)	(0)	(0)	(0)	80,000	80,000	80,000	100.00%
Comm Svs Defct Red Bnft CSDRB	42224	(0)	380,308	336,773	280,000	330,000	330,000	330,000	17.86%
OWI Municipality Fee	42236	(0)	43,389	27,650	45,000	40,000	40,000	40,000	-11.11%
Intergov Rev Subtotal:		2,902,545	2,412,946	2,411,345	2,480,562	2,449,738	2,449,738	2,449,738	-1.24%
Public Services:									
OWI Assessment Fees	45030	279,613	263,578	239,088	290,000	265,000	265,000	265,000	-8.62%
Third Party Insurance	45033	618,098	549,096	520,629	550,000	530,000	530,000	530,000	-3.64%
Client Cost Shares Fees	45035	281,710	302,714	301,937	307,499	300,000	300,000	300,000	-2.44%
State Fee Collections	45037	187,211	188,085	177,579	190,000	185,000	185,000	185,000	-2.63%
Prior Year Contractual	45039	33,788	(0)	(0)	(0)	(0)	(0)	(0)	0.00%
Other Public Charges	45057	(0)	1,238	604	17,000	17,000	17,000	17,000	0.00%
Collection Agency	45066	259,739	206,193	237,527	206,000	235,000	235,000	235,000	14.08%
Public Services Subtotal:		1,660,160	1,510,904	1,477,365	1,560,499	1,532,000	1,532,000	1,532,000	-1.83%

**Winnebago County
Budget Detail - 2014**

Description	Object	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Request	2014 Executive	2014 Adopted	% Change From Prior Yr Adopted
230 - Behavioral Health									
Interfund Revenue:									
Grant Revenue Allocation	62000	(65,000)	(0)	(0)	(0)	(0)	(0)	(0)	0.00%
Grant - BCA	62100	1,612,956	(0)	(0)	(0)	(0)	(0)	(0)	0.00%
Grant - Independent Living	62102	20,000	20,000	30,000	30,000	30,000	30,000	30,000	0.00%
Grant - Community Options	62104	553,923	575,800	630,675	670,805	670,000	670,000	670,000	-0.12%
Interfund Revenue Subtotal:		2,121,879	595,800	660,675	700,805	700,000	700,000	700,000	-0.11%
Total Operating Revenue:		6,684,584	4,519,650	4,549,385	4,741,866	4,681,738	4,681,738	4,681,738	-1.27%
Revenue Total:		6,684,584	4,519,650	4,549,385	4,741,866	4,681,738	4,681,738	4,681,738	-1.27%
Expense									
Wages:									
Regular Pay	51100	3,926,071	3,934,102	4,096,913	4,432,790	4,480,104	4,525,104	4,525,104	2.08%
Temporary Employees	51101	0	6,148	97,024	80,000	140,000	95,000	95,000	18.75%
Labor Fringes Allocated	51102	0	0	0	0	0	0	0	0.00%
Overtime	51105	5,510	5,339	9,813	3,500	10,000	10,000	10,000	185.71%
Comp Time	51108	0	0	34	0	0	0	0	0.00%
Payroll Sundry Account	51190	0	0	3,072	0	0	0	0	0.00%
Wages Subtotal:		3,931,581	3,945,590	4,206,857	4,516,290	4,630,104	4,630,104	4,630,104	2.52%
Fringes Benefits:									
FICA Medicare	51200	1,577,549	1,497,924	297,544	309,915	320,160	320,160	320,160	3.31%
Health Insurance	51201	0	0	770,742	901,566	920,236	920,236	920,236	2.07%
Dental Insurance	51202	0	0	47,940	56,307	55,980	55,980	55,980	-0.58%
Workers Compensation	51203	0	0	87,944	87,655	38,632	38,632	38,632	-55.93%
Unemployment Comp	51204	0	112	0	0	0	0	0	0.00%
WI Retirement	51206	0	0	233,702	282,625	296,495	296,495	296,495	4.91%
Fringe Benefits Other	51207	0	0	19,689	19,934	20,509	20,509	20,509	2.88%
Fringe Benefit- OT Temp	51208	0	0	0	13,360	16,800	16,800	16,800	25.75%
Fringes Benefits Subtotal:		1,577,549	1,498,036	1,457,562	1,671,362	1,668,812	1,668,812	1,668,812	-0.15%
Total Labor:		5,509,130	5,443,626	5,664,419	6,187,652	6,298,916	6,298,916	6,298,916	1.80%

Winnebago County **Budget Detail - 2014**

Description	Object	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Request	2014 Executive	2014 Adopted	% Change From Prior Yr Adopted
230 - Behavioral Health									
Travel:									
Registration Tuition	52001	20,323	18,270	22,719	25,000	25,000	25,000	25,000	0.00%
Automobile Allowance	52002	65,571	69,416	75,805	81,001	80,000	80,000	80,000	-1.24%
Commercial Travel	52004	195	1,077	0	1,199	1,200	1,200	1,200	0.08%
Meals	52005	1,280	1,287	1,192	1,500	1,500	1,500	1,500	0.00%
Lodging	52006	7,044	7,287	5,301	7,500	6,500	6,500	6,500	-13.33%
Other Travel Exp	52007	1,013	81	59	500	250	250	250	-50.00%
Taxable Meals	52008	1,039	516	494	750	600	600	600	-20.00%
Travel Subtotal:		96,465	97,934	105,569	117,450	115,050	115,050	115,050	-2.04%
Total Travel:		96,465	97,934	105,569	117,450	115,050	115,050	115,050	-2.04%
Office:									
Office Supplies	53000	0	249	0	500	0	0	0	-100.00%
Computer Software	53006	89	178	89	0	0	0	0	0.00%
Telephone	53008	13,207	14,178	16,327	18,000	16,000	16,000	16,000	-11.11%
Telephone Supplies	53009	0	0	767	0	1,000	1,000	1,000	100.00%
Voice and Data Cabling	53014	0	0	508	0	1,000	1,000	1,000	100.00%
Office Subtotal:		13,296	14,605	17,691	18,500	18,000	18,000	18,000	-2.70%
Operating:									
Advertising	53500	0	39	1,776	0	0	0	0	0.00%
Subscriptions	53501	2,555	1,031	635	2,000	1,000	1,000	1,000	-50.00%
Membership Dues	53502	8,023	2,786	3,210	3,000	3,200	3,200	3,200	6.67%
Consumer Program Expenses	53510	2,421	3,510	2,643	3,601	3,500	3,500	3,500	-2.81%
Consumer Outreach	53511	268	0	0	0	0	0	0	0.00%
Consumer Transportation	53514	15	1,614	1,908	1,600	1,600	1,600	1,600	0.00%
Household Supplies	53516	2,626	5,954	16,919	12,000	12,000	12,000	12,000	0.00%
Food	53520	7,138	10,103	28,434	24,000	28,000	28,000	28,000	16.67%
Small Equipment	53522	2,692	4,192	2,836	4,000	3,500	3,500	3,500	-12.50%
Medical Supplies	53524	105,004	113,053	73,788	100,001	90,000	90,000	90,000	-10.00%
Other Operating Supplies	53533	0	0	3,000	0	0	0	0	0.00%
Building Rental	53550	69,096	65,556	65,556	65,556	65,556	65,556	65,556	0.00%
Operating Licenses Fees	53553	6,405	7,527	5,436	9,500	9,500	9,500	9,500	0.00%

Winnebago County Budget Detail - 2014

Description	Object	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Request	2014 Executive	2014 Adopted	% Change From Prior Yr Adopted
230 - Behavioral Health									
Taxes & Assessments	53562	715	1,795	1,627	0	0	0	0	0.00%
Operating Grants	53565	20,000	20,000	20,000	20,000	20,000	20,000	20,000	0.00%
Small Equipment Technology	53580	0	0	6,443	0	0	0	0	0.00%
Operating Subtotal:		226,957	237,161	234,212	245,258	237,856	237,856	237,856	-3.02%
Repairs & Maint:									
Maintenance Equipment	54022	0	71	1,393	0	1,000	1,000	1,000	100.00%
Repairs & Maint Subtotal:		0	71	1,393	0	1,000	1,000	1,000	100.00%
Utilities:									
Heat	54700	1,306	1,284	2,375	7,000	3,200	3,200	3,200	-54.29%
Power and Light	54701	3,239	3,292	9,838	9,000	10,000	10,000	10,000	11.11%
Water and Sewer	54702	1,735	1,767	5,560	5,500	5,700	5,700	5,700	3.64%
Utilities Subtotal:		6,280	6,344	17,773	21,500	18,900	18,900	18,900	-12.09%
Contractual Services:									
Medical and Dental	55000	20,854	14,756	18,971	55,999	56,000	56,000	56,000	0.00%
Professional Service	55014	84,640	68,559	71,777	80,548	200,000	200,000	200,000	148.30%
Collection Services	55015	67,626	54,688	54,531	45,320	55,000	55,000	55,000	21.36%
Community Residential Svcs	55021	495,616	497,339	512,145	549,976	444,080	444,080	444,080	-19.25%
Supportive Home Care	55023	118,285	142,426	231,651	157,500	200,914	200,914	200,914	27.56%
Work related and Day Services	55024	6,426	7,032	5,479	7,777	5,173	5,173	5,173	-33.48%
Other Contract Serv	55030	0	0	0	108,053	102,724	102,724	102,724	-4.93%
Emergency Medical Care	55031	32,976	32,263	34,467	50,000	40,000	40,000	40,000	-20.00%
Interpreter	55041	32,982	5,481	4,509	5,000	5,000	5,000	5,000	0.00%
Outpatient Services	55059	311,356	263,240	233,132	273,028	273,000	273,000	273,000	-0.01%
General Hospital Psychiatric	55060	327,180	304,755	418,852	316,084	350,000	350,000	350,000	10.73%
Residential Inpatient AODA	55061	286,045	340,028	328,573	340,000	340,000	340,000	340,000	0.00%
Specialty Inpatient Hospitals	55062	1,404,687	1,402,644	1,446,221	1,500,000	1,500,000	1,500,000	1,500,000	0.00%
Supported Employment	55063	17,500	20,000	20,000	20,000	20,000	20,000	20,000	0.00%
Supported Living	55064	14,500	13,326	22,036	15,482	19,833	19,833	19,833	28.10%
Comm Based Res Facility	55065	1,088,928	974,454	1,136,338	974,999	1,150,000	1,150,000	1,150,000	17.95%
Medical Detoxification	55066	277,351	221,969	172,838	230,221	200,000	200,000	200,000	-13.13%
Contractual Services Subtotal:		4,586,953	4,362,958	4,711,521	4,729,987	4,961,724	4,961,724	4,961,724	4.90%

**Winnebago County
Budget Detail - 2014**

Description	Object	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Request	2014 Executive	2014 Adopted	% Change From Prior Yr Adopted
230 - Behavioral Health									
Insurance Expenses:									
Prop Liab Insurance	56000	3,718	3,812	2,796	10,500	6,000	6,000	6,000	-42.86%
Insurance Expenses Subtotal:		3,718	3,812	2,796	10,500	6,000	6,000	6,000	-42.86%
Total Other Operating:		4,837,204	4,624,951	4,985,385	5,025,745	5,243,480	5,243,480	5,243,480	4.33%
Expense Total:		10,442,800	10,166,510	10,755,373	11,330,847	11,657,446	11,657,446	11,657,446	2.88%
Behavioral Health Net/(Levy):		(3,758,216)	(5,646,860)	(6,205,988)	(6,588,981)	(6,975,708)	(6,975,708)	(6,975,708)	5.87%

SIGNIFICANT CHANGES FROM 2013 ADOPTED - CHILD WELFARE DIVISION

MISSION STATEMENT

To ensure the safety and well-being of the community, in accordance with federal and state mandates, by assisting children and families to utilize their strengths and community resources.

HIGHLIGHTS

The Child Welfare Division shows a budget-to-budget levy increase of \$355,946 or 3.24%. Increase due to higher wage and fringe costs and increase in child residential care center and group home placements.

Account	Amount	Description
Tax Levy 2013	10,972,838	
Revenue Changes - impact on levy:		
Client Cost Share Fees	(11,200)	Increase based on remaining consistent with collection experience in 2012, not an unusual
Expense Changes - impact on levy:		
Wages	93,272	Increase based on the annual wage increases, 2.23% increase.
Fringe Benefits	73,928	Increase based on increasing health insurance and retirement expense, offset by reduction in workers compensation.
Consumer Program Expense	5,148	Increase based on prior years history.
Equipment Rental	5,550	Increase based on prior years history.
Professional Service	(5,000)	Decrease based on prior years history.
Supervised Family Visitation	9,500	Increase based on increasing service level to support family re-unification efforts.
Other Contract Service	(68,329)	Decrease based on an offset increasing Juvenile Shelter Care for new program and provider in 2014.
Respite Care	12,450	Increase based on increasing service level to support family re-unification efforts.
Receiving Home Bed Hold	(10,000)	Decrease based on less receiving homes available.
Child Foster Care	(124,615)	Decrease based on decreasing placements per recent trends.
Group Homes	265,736	Increase based on increasing placements per recent trends.
Child Residential Care Centers	166,072	Increase based on increasing placements per recent trends.
Secure Juvenile Detention	(52,340)	Decrease based on decreasing placements per recent trends.
Juvenile Shelter Care	95,000	Increase based on an enhanced program and new provider planned for 2014 Shelter Care Program.
Juvenile Correctional Institute	(141,887)	Decrease based on decreasing placements per recent trends.
Other small changes		
	42,661	This is a combination of small increases and decreases to revenue and expense accounts.
Tax Levy 2014	11,328,784	

Winnebago County Budget Detail - 2014

Description	Object	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Request	2014 Executive	2014 Adopted	% Change From Prior Yr Adopted
260 - Child Welfare									
Revenue									
Intergov Rev:									
WI Corrections	42006	2,198,393	(0)	(0)	(0)	(0)	(0)	(0)	0.00%
WI Health Services	42007	905,464	(0)	(0)	(0)	(0)	(0)	(0)	0.00%
MA Crisis MH Srvs	42104	36,461	30,804	28,481	60,000	60,000	60,000	60,000	0.00%
Law Education	42138	(0)	130	190	(0)	(0)	(0)	(0)	0.00%
Adam Walsh FringerPrint	42144	(0)	2,683	1,754	1,340	1,340	1,340	1,340	0.00%
Youth Aids	42154	(0)	1,971,117	1,683,874	1,614,186	1,614,186	1,614,186	1,614,186	0.00%
Youth Aids AODA	42156	(0)	24,620	38,365	35,600	35,600	35,600	35,600	0.00%
Independ Living ETV	42158	(0)	45,478	44,583	45,000	45,000	45,000	45,000	0.00%
Safe & Stable Families	42164	(0)	61,800	61,800	61,800	61,800	61,800	61,800	0.00%
Kinship Care Grant	42166	(0)	445,518	449,407	456,000	456,000	456,000	456,000	0.00%
Community Intervention YAPO	42174	(0)	119,732	86,320	88,140	88,140	88,140	88,140	0.00%
Regional Foster Care Training	42220	(0)	(0)	3,466	4,800	4,800	4,800	4,800	0.00%
Brighter Futures	42222	(0)	196,892	196,952	202,720	202,720	202,720	202,720	0.00%
Health Checks	42228	(0)	3,974	15,142	5,000	5,000	5,000	5,000	0.00%
Prior Year Intergovt	42230	(0)	(354)	(0)	(0)	(0)	(0)	(0)	0.00%
TPR Adoption Federal	42234	(0)	46,921	37,792	57,000	57,000	57,000	57,000	0.00%
Intergov Rev Subtotal:		3,140,318	2,949,314	2,648,127	2,631,586	2,631,586	2,631,586	2,631,586	0.00%
Public Services:									
Other Fees	45002	1	1	(0)	1,200	(0)	(0)	(0)	-100.00%
Client Cost Shares Fees	45035	131,598	158,238	187,906	175,000	186,200	186,200	186,200	6.40%
Prior Year Contractual	45039	1,388	5,804	(0)	(0)	(0)	(0)	(0)	0.00%
Child Support	45041	221,817	242,635	237,772	245,000	245,000	245,000	245,000	0.00%
Child Welfare Reimbursement	45062	460	(0)	300	(0)	(0)	(0)	(0)	0.00%
Collection Agency	45066	82,703	83,002	85,311	82,999	85,000	85,000	85,000	2.41%
Public Services Subtotal:		437,967	489,680	511,289	504,199	516,200	516,200	516,200	2.38%
Interfund Revenue:									
Grant Revenue Allocation	62000	(155,000)	(135,000)	(105,234)	(140,700)	(146,331)	(146,331)	(146,331)	4.00%
Grant - BCA	62100	2,589,296	(0)	(0)	(0)	(0)	(0)	(0)	0.00%
Grant - Child Care Admin	62112	50,000	(0)	(0)	(0)	(0)	(0)	(0)	0.00%
Interfund Revenue Subtotal:		2,484,296	(135,000)	(105,234)	(140,700)	(146,331)	(146,331)	(146,331)	4.00%
Total Operating Revenue:		6,062,581	3,303,994	3,054,181	2,995,085	3,001,455	3,001,455	3,001,455	0.21%

Winnebago County Budget Detail - 2014

Description	Object	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Request	2014 Executive	2014 Adopted	% Change From Prior Yr Adopted
260 - Child Welfare									
Misc Revenues:									
Other Miscellaneous Revenues	48109	44	(0)	338	(0)	(0)	(0)	(0)	0.00%
Misc Revenues Subtotal:		44	(0)	338	(0)	(0)	(0)	(0)	0.00%
Total Non-Operating Revenue:		44	(0)	338	(0)	(0)	(0)	(0)	0.00%
Revenue Total:		6,062,625	3,303,994	3,054,520	2,995,085	3,001,455	3,001,455	3,001,455	0.21%
Expense									
Wages:									
Regular Pay	51100	4,001,464	4,046,691	3,872,748	4,068,911	4,130,295	4,130,295	4,130,295	1.51%
Temporary Employees	51101	0	0	32,759	27,000	25,000	25,000	25,000	-7.41%
Labor Fringes Allocated	51102	0	0	0	0	0	0	0	0.00%
Overtime	51105	71,728	63,757	51,445	81,999	50,887	50,887	50,887	-37.94%
Comp Time	51108	0	0	67,556	0	65,000	65,000	65,000	100.00%
Payroll Sundry Account	51190	0	0	305	0	0	0	0	0.00%
Wages Subtotal:		4,073,192	4,110,448	4,024,812	4,177,910	4,271,182	4,271,182	4,271,182	2.23%
Fringes Benefits:									
FICA Medicare	51200	1,864,845	1,717,975	289,596	294,234	299,641	299,641	299,641	1.84%
Health Insurance	51201	0	0	871,142	906,736	986,922	986,922	986,922	8.84%
Dental Insurance	51202	0	0	52,551	55,337	60,060	60,060	60,060	8.53%
Workers Compensation	51203	0	0	76,254	72,160	33,093	33,093	33,093	-54.14%
WI Retirement	51206	0	0	233,577	260,875	288,274	288,274	288,274	10.50%
Fringe Benefits Other	51207	0	0	19,541	19,747	20,324	20,324	20,324	2.92%
Fringe Benefit- OT Temp	51208	0	0	0	17,439	12,142	12,142	12,142	-30.37%
Fringes Benefits Subtotal:		1,864,845	1,717,975	1,542,660	1,626,528	1,700,456	1,700,456	1,700,456	4.55%
Total Labor:		5,938,038	5,828,422	5,567,472	5,804,438	5,971,638	5,971,638	5,971,638	2.88%
Travel:									
Registration Tuition	52001	9,055	8,449	10,022	10,001	11,100	11,100	11,100	10.99%
Automobile Allowance	52002	158,829	154,425	158,049	166,201	166,000	166,000	166,000	-0.12%
Meals	52005	1,208	1,408	1,441	1,399	1,720	1,720	1,720	22.94%
Lodging	52006	6,146	6,828	5,580	6,600	7,220	7,220	7,220	9.39%

Winnebago County Budget Detail - 2014

Description	Object	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Request	2014 Executive	2014 Adopted	% Change From Prior Yr Adopted
260 - Child Welfare									
Other Travel Exp	52007	45	151	56	99	157	157	157	58.60%
Taxable Meals	52008	1,316	1,364	1,485	1,150	1,582	1,582	1,582	37.56%
Travel Subtotal:		176,599	172,624	176,633	185,450	187,779	187,779	187,779	1.26%
Total Travel:		176,599	172,624	176,633	185,450	187,779	187,779	187,779	1.26%
Office:									
Office Supplies	53000	199	186	82	0	0	0	0	0.00%
Computer Software	53006	0	0	169	0	0	0	0	0.00%
Telephone	53008	7,979	7,480	2,489	8,599	7,000	7,000	7,000	-18.60%
Office Subtotal:		8,178	7,666	2,740	8,599	7,000	7,000	7,000	-18.60%
Operating:									
Advertising	53500	1,455	3,033	5,964	3,000	3,200	3,200	3,200	6.67%
Subscriptions	53501	180	0	222	145	225	225	225	55.17%
Membership Dues	53502	8,150	8,150	8,150	9,700	8,550	8,550	8,550	-11.86%
Publish Legal Notices	53503	1,805	631	312	600	1,350	1,350	1,350	125.00%
Misc Child Welfare Prog Exps	53506	302	641	0	0	0	0	0	0.00%
Foster Care Banquet	53507	1,252	50	1,971	3,200	2,700	2,700	2,700	-15.63%
Emergency Rent Assistance	53508	18,108	18,796	26,138	25,500	27,950	27,950	27,950	9.61%
Registration Tuition Other	53509	3,247	3,990	7,747	3,600	6,550	6,550	6,550	81.94%
Consumer Program Expenses	53510	60,295	66,696	71,118	66,302	71,450	71,450	71,450	7.76%
Consumer Transportation	53514	67,454	71,814	62,491	70,000	71,200	71,200	71,200	1.71%
Medical Supplies	53524	565	117	0	0	0	0	0	0.00%
Building Rental	53550	27,240	27,240	27,240	27,240	27,240	27,240	27,240	0.00%
Equipment Rental	53551	34,608	23,890	34,548	29,000	34,550	34,550	34,550	19.14%
Bad Debts Expense	53561	0	1,536	688	0	0	0	0	0.00%
Operating Grants	53565	133,820	147,294	147,294	147,500	147,500	147,500	147,500	0.00%
Office Supplies	73000	176	301	725	300	570	570	570	90.00%
Legal Fees	73041	210	0	0	0	0	0	0	0.00%
Operating Subtotal:		358,867	374,177	394,607	386,087	403,035	403,035	403,035	4.39%
Contractual Services:									
Medical and Dental	55000	23,654	29,436	32,930	31,000	33,300	33,300	33,300	7.42%
Building Repairs	55008	6,310	0	0	0	0	0	0	0.00%
Professional Service	55014	84,586	99,172	55,718	95,000	90,000	90,000	90,000	-5.26%
Collection Services	55015	17,496	17,228	17,915	18,000	18,700	18,700	18,700	3.89%

**Winnebago County
Budget Detail - 2014**

Description	Object	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Request	2014 Executive	2014 Adopted	% Change From Prior Yr Adopted
260 - Child Welfare									
Supervised Family Visitation	55025	68,660	587	161,826	167,000	176,500	176,500	176,500	5.69%
Other Contract Serv	55030	0	0	0	108,053	39,724	39,724	39,724	-63.24%
Emergency Medical Care	55031	175	0	0	0	0	0	0	0.00%
Respite Care	55032	57,450	48,611	69,597	63,000	75,450	75,450	75,450	19.76%
Receiving Home Bed Hold	55033	38,712	9,720	2,366	25,000	15,000	15,000	15,000	-40.00%
Recruitment Non Staff	55034	1,080	3,110	1,700	2,500	2,700	2,700	2,700	8.00%
Foster Care Recog Retention	55035	759	2,101	895	750	2,100	2,100	2,100	180.00%
Child Day Care	55036	36,311	38,212	37,941	40,000	40,000	40,000	40,000	0.00%
Mentoring	55039	35,258	23,700	33,585	37,000	35,000	35,000	35,000	-5.41%
Counseling Consumer/Family	55040	62,150	61,613	77,919	79,000	79,000	79,000	79,000	0.00%
Interpreter	55041	6,826	6,716	2,880	6,500	6,500	6,500	6,500	0.00%
Child Foster Care	55045	1,662,904	1,847,988	1,432,711	1,743,247	1,618,632	1,618,632	1,618,632	-7.15%
Group Homes	55046	790,767	924,085	1,130,422	900,000	1,165,736	1,165,736	1,165,736	29.53%
Child Residential Care Centers	55047	584,109	458,396	854,735	715,000	881,072	881,072	881,072	23.23%
Kinship Care	55052	434,021	406,972	429,112	420,000	429,000	429,000	429,000	2.14%
Adoption Assessments	55057	2,710	3,141	3,295	3,300	3,500	3,500	3,500	6.06%
Truancy Intervention Preventio	55058	56,603	52,862	58,054	63,000	63,000	63,000	63,000	0.00%
Secure Juvenile Detention	55070	376,316	369,395	378,078	395,000	342,660	342,660	342,660	-13.25%
Family Training Skills	55071	552,122	595,474	632,409	640,299	642,400	642,400	642,400	0.33%
Youth Wrap Around Services	55072	799,406	840,986	601,038	823,000	840,000	840,000	840,000	2.07%
Alternative School	55073	73,661	70,646	74,913	77,000	77,000	77,000	77,000	0.00%
Juvenile Shelter Care	55075	538,222	527,245	553,854	590,000	685,000	685,000	685,000	16.10%
Juvenile Restitution	55076	469	295	531	3,500	3,500	3,500	3,500	0.00%
Juvenile Correctional Institut	55078	204,074	316,478	228,401	526,000	384,113	384,113	384,113	-26.97%
Medical and Dental	75000	833	768	523	1,000	1,000	1,000	1,000	0.00%
Building Rental	75042	10,020	10,020	10,200	10,200	10,200	10,200	10,200	0.00%
Contractual Services Subtotal:		6,525,663	6,764,954	6,883,550	7,583,349	7,760,787	7,760,787	7,760,787	2.34%
Total Other Operating:		6,892,709	7,146,797	7,280,896	7,978,035	8,170,822	8,170,822	8,170,822	2.42%
Expense Total:		13,007,346	13,147,844	13,025,002	13,967,923	14,330,239	14,330,239	14,330,239	2.59%
Child Welfare Net/(Levy):		(6,944,721)	(9,843,849)	(9,970,482)	(10,972,838)	(11,328,784)	(11,328,784)	(11,328,784)	3.24%

SIGNIFICANT CHANGES FROM 2013 ADOPTED - ECONOMIC SUPPORT DIVISION

MISSION STATEMENT

To provide mandated services and benefits to all eligible residents of Winnebago County as promptly, accurately and efficiently as possible.

HIGHLIGHTS

The Economic Support Division shows a budget to budget increase in levy of \$105,305 or 22.29%, which is primarily due to a decrease in multiple funding sources as we fine tune the amounts of funding available to us now that the W-2 programs are gone.

Account	Amount	Description
Tax Levy 2013	472,485	
Revenue Changes - impact on levy:		
PPACA	(242,459)	Increase based on the new funding source - Patient Portability Affordable Care Act.
Fraud	21,000	Decrease based on fraud funding being reclassified to regional consortium.
Income Maint Admin	70,123	Decrease based on adjusting funding levels to lower staff levels resulting from discontinued W-2 programs.
Child Care Administration	36,000	Decrease based on adjusting funding levels to lower staff levels resulting from discontinued W-2 programs.
FSET 100%	11,000	Decrease based on adjusting funding levels to lower staff levels resulting from discontinued W-2 programs.
Expense Changes - impact on levy:		
Wages (net)	224,574	Increase based on new positions and additional hours for PPACA.
Fringe Benefits	37,078	Increase based on new positions and additional hours for PPACA and 2014 increase of health insurance.
Telephone	(3,500)	Decrease based on prior years history.
Consumer Transportation	10,000	Increase based on the consolidation of transportation expense to this one account.
Transportation	(17,908)	Decrease based on the discontinued use of this transportation account.
Other Contractual Services	(50,000)	Decrease based on the discontinued funding of Outagamie County case management position.
Interpreter	8,770	Increase based on prior years history.
Other small changes		
	627	This is a combination of small increases and decreases to revenue and expense accounts.
Tax Levy 2014	577,790	

Winnebago County Budget Detail - 2014

Description	Object	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Request	2014 Executive	2014 Adopted	% Change From Prior Yr Adopted
250 - Economic Support									
Revenue									
Intergov Rev:									
WI Dept of Administration	42002	328,917	(0)	(0)	(0)	(0)	(0)	(0)	0.00%
WI Health Services	42007	4,418,355	(0)	(0)	(0)	(0)	(0)	(0)	0.00%
Patient Prt Affrd Care PPACA	42101	(0)	(0)	(0)	(0)	242,459	242,459	242,459	100.00%
Fraud	42136	(0)	20,784	19,857	21,000	(0)	(0)	(0)	-100.00%
Other State Adjustments	42148	20	14,201	9,502	10,000	10,000	10,000	10,000	0.00%
Income Maint Admin	42168	(0)	1,887,681	1,860,538	1,944,123	1,874,000	1,874,000	1,874,000	-3.61%
W-2 Adm Services	42170	(0)	2,275,614	2,132,825	(0)	(0)	(0)	(0)	0.00%
Low Inc Energy Asst Prg LIEAP	42176	(0)	325,048	302,699	374,467	374,467	374,467	374,467	0.00%
Emergency Assistance	42178	(0)	89,143	103,547	(0)	(0)	(0)	(0)	0.00%
Funeral & Cemetery	42180	(0)	261,010	(0)	(0)	(0)	(0)	(0)	0.00%
MA Transport XIX	42182	(0)	86,472	(0)	(0)	(0)	(0)	(0)	0.00%
Refugee Aid	42184	(0)	6,165	118,395	(0)	(0)	(0)	(0)	0.00%
Contracted Child Care	42186	(0)	31,086	29,669	(0)	(0)	(0)	(0)	0.00%
Child Care Administration	42188	(0)	414,533	359,654	423,000	387,000	387,000	387,000	-8.51%
Prior Year Intergovt	42230	47,409	32,327	7,937	(0)	(0)	(0)	(0)	0.00%
Food Share Employ Train FSET	42232	(0)	111,412	115,248	124,000	113,000	113,000	113,000	-8.87%
Intergov Rev Subtotal:		4,794,702	5,555,476	5,059,871	2,896,590	3,000,926	3,000,926	3,000,926	3.60%
Public Services:									
Other Fees	45002	2,070	3,963	3,280	2,000	3,600	3,600	3,600	80.00%
Offset Revenue	45013	(0)	(0)	7,285	(0)	(0)	(0)	(0)	0.00%
W2 Loans Repayment	45058	500	(0)	1,013	(0)	500	500	500	100.00%
Public Services Subtotal:		2,570	3,963	11,578	2,000	4,100	4,100	4,100	105.00%
Intergov Services:									
Incentives	43009	470	3,531	2,511	4,000	3,000	3,000	3,000	-25.00%
Intergov Services Subtotal:		470	3,531	2,511	4,000	3,000	3,000	3,000	-25.00%
Interfund Revenue:									
Grant Revenue Allocation	62000	(617,574)	(567,574)	(564,163)	(504,000)	(500,000)	(500,000)	(500,000)	-0.79%
Grant - BCA	62100	116,000	(0)	(0)	(0)	(0)	(0)	(0)	0.00%
Interfund Revenue Subtotal:		(501,574)	(567,574)	(564,163)	(504,000)	(500,000)	(500,000)	(500,000)	-0.79%
Total Operating Revenue:		4,296,168	4,995,396	4,509,797	2,398,590	2,508,026	2,508,026	2,508,026	4.56%
Revenue Total:		4,296,168	4,995,396	4,509,797	2,398,590	2,508,026	2,508,026	2,508,026	4.56%

Winnebago County Budget Detail - 2014

Description	Object	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Request	2014 Executive	2014 Adopted	% Change From Prior Yr Adopted
250 - Economic Support									
Expense									
Wages:									
Regular Pay	51100	1,426,639	1,376,478	1,453,630	1,458,677	1,465,358	1,661,051	1,661,051	13.87%
Temporary Employees	51101	0	0	6,768	0	202,393	6,700	6,700	100.00%
Overtime	51105	5,839	1,858	33,710	25,000	35,000	35,000	35,000	40.00%
Comp Time	51108	0	0	5,509	0	5,500	5,500	5,500	100.00%
Wages Subtotal:		1,432,477	1,378,335	1,499,616	1,483,677	1,708,251	1,708,251	1,708,251	15.14%
Fringes Benefits:									
FICA Medicare	51200	774,287	756,901	104,796	103,232	104,474	118,402	118,402	14.70%
Health Insurance	51201	0	0	426,563	434,071	414,774	433,361	433,361	-0.16%
Dental Insurance	51202	0	0	28,447	28,714	27,620	28,862	28,862	0.52%
Workers Compensation	51203	0	0	6,504	3,993	1,935	2,216	2,216	-44.50%
WI Retirement	51206	0	0	87,722	93,355	102,281	114,689	114,689	22.85%
Fringe Benefits Other	51207	0	0	7,319	7,073	53,760	7,314	7,314	3.41%
Fringe Benefit- OT Temp	51208	0	0	0	4,000	6,672	6,672	6,672	66.80%
Fringes Benefits Subtotal:		774,287	756,901	661,352	674,438	711,516	711,516	711,516	5.50%
Total Labor:		2,206,764	2,135,236	2,160,968	2,158,115	2,419,767	2,419,767	2,419,767	12.12%
Travel:									
Registration Tuition	52001	1,046	1,505	275	1,000	1,000	1,000	1,000	0.00%
Automobile Allowance	52002	5,201	6,821	4,906	7,500	7,500	7,500	7,500	0.00%
Meals	52005	158	45	99	500	500	500	500	0.00%
Lodging	52006	428	210	490	500	500	500	500	0.00%
Other Travel Exp	52007	7	104	29	0	100	100	100	100.00%
Taxable Meals	52008	311	307	331	400	400	400	400	0.00%
Travel Subtotal:		7,152	8,992	6,131	9,900	10,000	10,000	10,000	1.01%
Total Travel:		7,152	8,992	6,131	9,900	10,000	10,000	10,000	1.01%
Office:									
Office Supplies	53000	1,901	2,783	1,845	2,000	2,000	2,000	2,000	0.00%
Printing Supplies	53002	1,603	1,490	1,017	2,000	2,000	2,000	2,000	0.00%
Print Duplicate	53003	873	1,235	1,372	1,500	1,500	1,500	1,500	0.00%

Winnebago County Budget Detail - 2014

Description	Object	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Request	2014 Executive	2014 Adopted	% Change From Prior Yr Adopted
250 - Economic Support									
Telephone	53008	5,729	4,361	1,040	5,000	1,500	1,500	1,500	-70.00%
Telephone Supplies	53009	0	0	754	0	1,000	1,000	1,000	100.00%
Office Subtotal:		10,106	9,869	6,027	10,500	8,000	8,000	8,000	-23.81%
Operating:									
Advertising	53500	0	18	251	0	50	50	50	100.00%
Consumer Program Expenses	53510	17,592	22,886	29,098	5,522	5,500	5,500	5,500	-0.40%
Consumer Transportation	53514	0	7,506	25,630	0	10,000	10,000	10,000	100.00%
Household Supplies	53516	0	37	0	0	0	0	0	0.00%
Food	53520	0	149	0	0	0	0	0	0.00%
Small Equipment	53522	0	0	0	1,000	0	0	0	-100.00%
Medical Supplies	53524	0	18	9	0	0	0	0	0.00%
Other Rents and Leases	53552	50,954	55,874	55,874	0	0	0	0	0.00%
Medical Transportation Assist	53554	137,414	82,185	0	0	0	0	0	0.00%
Emergency Assistance	53555	119,078	112,175	135,116	0	0	0	0	0.00%
Refugee Assistance	53556	6,408	6,165	118,395	0	0	0	0	0.00%
Funeral Cemetery	53557	196,256	263,061	0	0	0	0	0	0.00%
W2 Benefits	53558	984,496	1,690,616	1,542,571	0	0	0	0	0.00%
Other Miscellaneous	53568	2,596	2,000	0	0	0	0	0	0.00%
Print Duplicate	73003	497	422	33	500	500	500	500	0.00%
Operating Subtotal:		1,515,292	2,243,111	1,906,977	7,022	16,050	16,050	16,050	128.57%
Repairs & Maint:									
Maintenance Equipment	54022	0	762	2,474	0	2,500	2,500	2,500	100.00%
Equipment Repairs	74029	759	825	825	1,000	1,000	1,000	1,000	0.00%
Repairs & Maint Subtotal:		759	1,587	3,299	1,000	3,500	3,500	3,500	250.00%
Contractual Services:									
Medical and Dental	55000	155,785	155,571	157,225	154,901	158,000	158,000	158,000	2.00%
Janitorial Services	55016	11,036	7,358	14,713	0	0	0	0	0.00%
Transportation	55026	53,386	56,400	42,002	17,908	0	0	0	-100.00%
Other Contract Serv	55030	57,520	64,558	126,077	130,000	80,000	80,000	80,000	-38.46%
Emergency Medical Care	55031	0	76	0	0	0	0	0	0.00%
Child Day Care	55036	35,954	30,864	29,043	0	0	0	0	0.00%
Interpreter	55041	13,251	15,528	17,408	1,230	10,000	10,000	10,000	713.01%
Other State Adjustments	55044	8,972	6,049	1,945	10,000	10,000	10,000	10,000	0.00%
Employment Services W2	55077	232,918	285,719	263,208	0	0	0	0	0.00%
Emergency Energy Services	55079	324,689	319,993	297,623	370,499	370,499	370,499	370,499	0.00%
Contractual Services Subtotal:		893,511	942,116	949,244	684,538	628,499	628,499	628,499	-8.19%

**Winnebago County
Budget Detail - 2014**

Description	Object	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Request	2014 Executive	2014 Adopted	% Change From Prior Yr Adopted
250 - Economic Support									
Total Other Operating:		2,419,668	3,196,682	2,865,549	703,060	656,049	656,049	656,049	-6.69%
Expense Total:		4,633,584	5,340,911	5,032,648	2,871,075	3,085,816	3,085,816	3,085,816	7.48%
Economic Support Net/(Levy):		(337,417)	(345,515)	(522,851)	(472,485)	(577,790)	(577,790)	(577,790)	22.29%

SIGNIFICANT CHANGES FROM 2013 ADOPTED - LONG TERM SUPPORT DIVISION

MISSION STATEMENT

To discover and promote individual-directed, natural, community-based supports and services to meet identified outcomes for all persons eligible for services within the Long Term Support Division.

HIGHLIGHTS

The Long Term Support Division shows a budget-to-budget decrease in levy of (\$940,413), or (18.35%), which is directly attributable to the decrease in the Family Care Contribution that is due to the State in 2014 as compared to 2013.

Account	Amount	Description
Tax Levy 2013	5,124,887	
Revenue Changes - impact on levy:		
State Pharmact Asst Prg SPAP	(4,864)	Increase based on a new program.
CLTS - Childrens Waiver	(346,684)	Increase based on the number of children served in this waiver.
ADRC	(89,680)	Increase based on increasing administrative reimbursement from this funding source.
State Health Insurance Assistance Program SHIP	(3,750)	Increase based on prior years history.
Nutr Congregate C1	(29,594)	Increase based on increasing funds for nutrition programs for the elderly population from State/Federal funding.
Nutr Services Incent Program	(6,274)	Increase based on increasing funds for nutrition programs for the elderly population from State/Federal funding.
MA Targeted Case Mgmt	21,800	Decrease based on decreasing child MA population for targeted case management services.
Interfund Revenue (net)	84,974	Increase based on increasing transfer of administrative funds from LTS to ADMIN fund.
Expense Changes - impact on levy:		
Total Labor (net)	39,745	Increase overall in wages and benefits based on the annual labor increase, overall 1.86% increase.
Computer Software	4,500	Increase based on software needs for 2014.
Advertising	7,000	Increase based on ADRC advertising requirements.
Consumer Transportation	12,659	Increase based on increasing need and cost of services.
Family Care Contribution	(976,663)	Decrease in annual contribution based on the State mandated schedule.
Community Residential Svcs	122,629	Increase based on estimated needs of Children on Waivers in 2014.
Community Treatment	157,773	Increase based on estimated needs of Children on Waivers in 2014.

SIGNIFICANT CHANGES FROM 2013 ADOPTED - LONG TERM SUPPORT DIVISION

MISSION STATEMENT

To discover and promote individual-directed, natural, community-based supports and services to meet identified outcomes for all persons eligible for services within the Long Term Support Division.

HIGHLIGHTS

The Long Term Support Division shows a budget-to-budget decrease in levy of (\$940,413), or (18.35%), which is directly attributable to the decrease in the Family Care Contribution that is due to the State in 2014 as compared to 2013.

Account	Amount	Description
Supportive Home Care	(54,995)	Decrease based on estimated needs of Children on Waivers in 2014.
Work Related and Day Services	(18,463)	Decrease based on estimated needs of Children on Waivers in 2014.
Specialized Transportation	35,631	Increase based on increasing need and cost of services.
Nutrition Programs	139,762	Increase based on increasing need and cost of services.
Supported Living	(36,610)	Decrease based on estimated needs of Children on Waivers in 2014.
Other small changes		
	691	This is a combination of small increases and decreases to revenue and expense accounts.
Tax Levy 2014	4,184,474	

Winnebago County Budget Detail - 2014

Description	Object	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Request	2014 Executive	2014 Adopted	% Change From Prior Yr Adopted
240 - Long Term Support									
Revenue									
Intergov Rev:									
WI Health Services	42007	19,566,015	(0)	(0)	(0)	(0)	(0)	(0)	0.00%
Dept of Transportation	42011	350,271	(0)	(0)	(0)	(0)	(0)	(0)	0.00%
GWA Agency on Aging Resources	42012	596,515	(0)	(0)	(0)	(0)	(0)	(0)	0.00%
Transportation Aids	42015	286,628	(0)	(0)	(0)	(0)	(0)	(0)	0.00%
State Pharmact Asst Prg SPAP	42100	(0)	(0)	13,913	(0)	4,864	4,864	4,864	100.00%
CLTS - Childrens Waiver	42106	(0)	2,048,132	2,321,617	2,069,027	2,415,711	2,415,711	2,415,711	16.76%
Aging Dis Resource Ctr ADRC	42112	(0)	1,485,433	1,477,354	1,557,657	1,647,337	1,647,337	1,647,337	5.76%
Adult Protective Service APS	42114	(0)	144,966	144,966	144,966	144,966	144,966	144,966	0.00%
IIIE Grant	42116	(0)	61,002	67,702	62,360	64,631	64,631	64,631	3.64%
Elderly Handicapped 85.21	42118	(0)	361,986	362,509	365,606	362,509	362,509	362,509	-0.85%
Birth to Three	42122	(0)	336,492	300,856	302,000	300,856	300,856	300,856	-0.38%
State Hlth Insur Asst Prg SHIP	42126	10,006	5,000	5,000	1,250	5,000	5,000	5,000	300.00%
Family Support Program	42146	(0)	127,060	126,074	126,074	126,074	126,074	126,074	0.00%
Alz Family Caregiver	42152	(0)	51,997	45,130	40,680	40,680	40,680	40,680	0.00%
Elder Abuse	42160	(0)	48,788	48,861	48,861	48,861	48,861	48,861	0.00%
Community Options	42162	(0)	999,208	1,070,523	1,063,468	1,063,468	1,063,468	1,063,468	0.00%
IIID Grant	42172	(0)	8,700	8,727	8,727	9,676	9,676	9,676	10.87%
SS MultiPurpose	42190	(0)	125,909	127,586	127,586	131,969	131,969	131,969	3.44%
Nutr Congregate C1	42192	(0)	280,047	280,850	280,850	310,444	310,444	310,444	10.54%
Nutr Home Delv C2	42194	(0)	96,051	96,135	96,136	99,657	99,657	99,657	3.66%
Nutr Services Incent Prog	42196	(0)	70,649	69,904	63,623	69,897	69,897	69,897	9.86%
State Senior Comm	42198	(0)	9,859	9,859	9,859	9,859	9,859	9,859	0.00%
Benefit Specialist	42200	(0)	33,437	33,438	33,438	33,438	33,438	33,438	0.00%
Transportation Aid	42202	(0)	305,649	194,557	317,213	317,213	317,213	317,213	0.00%
MA Targeted Case Mgmt	42204	(0)	99,416	80,847	91,800	70,000	70,000	70,000	-23.75%
MA Personal Care	42208	238,618	(0)	(0)	(0)	(0)	(0)	(0)	0.00%
Prior Year Intergovt	42230	(0)	64,609	276,734	(0)	(0)	(0)	(0)	0.00%
ROLO Conditional Release	42238	1,298	15,733	(0)	(0)	(0)	(0)	(0)	0.00%
Med Impv Patient Prv Act MIPPA	42240	(0)	6,000	10,600	(0)	(0)	(0)	(0)	0.00%
Intergov Rev Subtotal:		21,049,351	6,786,123	7,173,741	6,811,181	7,277,110	7,277,110	7,277,110	6.84%

Winnebago County Budget Detail - 2014

Description	Object	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Request	2014 Executive	2014 Adopted	% Change From Prior Yr Adopted
240 - Long Term Support									
Public Services:									
Other Fees	45002	9,700	10,244	8,000	9,601	4,800	4,800	4,800	-50.01%
Offset Revenue	45013	245,277	367,279	129,794	(0)	(0)	(0)	(0)	0.00%
Client Cost Shares Fees	45035	307,110	42,203	45,684	39,915	42,800	42,800	42,800	7.23%
Prior Year Contractual	45039	36,321	(8,908)	(0)	(0)	(0)	(0)	(0)	0.00%
Public Services Subtotal:		598,408	410,818	183,478	49,516	47,600	47,600	47,600	-3.87%
Interfund Revenue:									
Child Welfare Match- Levy	61100	(0)	115,000	75,234	110,700	116,331	116,331	116,331	5.09%
Grant Revenue Allocation	62000	(1,596,661)	(1,111,800)	(1,166,694)	(1,206,305)	(1,296,910)	(1,296,910)	(1,296,910)	7.51%
Grant - BCA	62100	2,111,746	(0)	(0)	(0)	(0)	(0)	(0)	0.00%
Interfund Revenue Subtotal:		515,085	(996,800)	(1,091,460)	(1,095,605)	(1,180,579)	(1,180,579)	(1,180,579)	7.76%
Total Operating Revenue:		22,162,844	6,200,141	6,265,759	5,765,092	6,144,131	6,144,131	6,144,131	6.57%
Revenue Total:		22,162,844	6,200,141	6,265,759	5,765,092	6,144,131	6,144,131	6,144,131	6.57%
Expense									
Wages:									
Regular Pay	51100	2,003,107	1,907,339	1,628,226	1,570,748	1,573,884	1,573,884	1,573,884	0.20%
Temporary Employees	51101	0	0	0	0	19,236	19,236	19,236	100.00%
Labor Fringes Allocated	51102	0	0	0	0	0	0	0	0.00%
Overtime	51105	10,467	5,694	4,813	3,000	5,000	5,000	5,000	66.67%
Comp Time	51108	0	0	22,149	0	22,000	22,000	22,000	100.00%
Wages Subtotal:		2,013,575	1,913,033	1,655,188	1,573,748	1,620,120	1,620,120	1,620,120	2.95%
Fringes Benefits:									
FICA Medicare	51200	820,755	678,448	118,573	114,739	115,589	115,589	115,589	0.74%
Health Insurance	51201	0	0	281,224	286,793	281,782	281,782	281,782	-1.75%
Dental Insurance	51202	0	0	19,898	19,497	20,724	20,724	20,724	6.29%
Workers Compensation	51203	0	0	32,955	30,006	13,623	13,623	13,623	-54.60%
WI Retirement	51206	0	0	96,415	100,527	109,848	109,848	109,848	9.27%

Winnebago County Budget Detail - 2014

Description	Object	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Request	2014 Executive	2014 Adopted	% Change From Prior Yr Adopted
240 - Long Term Support									
Fringe Benefits Other	51207	0	0	8,717	8,517	8,487	8,487	8,487	-0.35%
Fringe Benefit- OT Temp	51208	0	0	0	479	3,878	3,878	3,878	709.60%
Fringes Benefits Subtotal:		820,755	678,448	557,783	560,558	553,931	553,931	553,931	-1.18%
Total Labor:		2,834,330	2,591,482	2,212,971	2,134,306	2,174,051	2,174,051	2,174,051	1.86%
Travel:									
Registration Tuition	52001	4,819	3,099	3,835	7,249	7,200	7,200	7,200	-0.68%
Automobile Allowance	52002	48,122	38,240	43,624	48,159	48,159	48,159	48,159	0.00%
Meals	52005	639	397	237	399	399	399	399	0.00%
Lodging	52006	2,824	1,709	960	2,297	1,500	1,500	1,500	-34.70%
Other Travel Exp	52007	3	22	45	75	50	50	50	-33.33%
Taxable Meals	52008	708	451	561	602	602	602	602	0.00%
Travel Subtotal:		57,116	43,918	49,262	58,781	57,910	57,910	57,910	-1.48%
Total Travel:		57,116	43,918	49,262	58,781	57,910	57,910	57,910	-1.48%
Office:									
Office Supplies	53000	1,107	3,435	1,116	3,500	3,000	3,000	3,000	-14.29%
Print Duplicate	53003	534	0	145	0	0	0	0	0.00%
Computer Software	53006	4,900	0	0	0	4,500	4,500	4,500	100.00%
Telephone	53008	139	1,303	148	1,200	1,200	1,200	1,200	0.00%
Wireless	53012	0	661	841	2,400	2,400	2,400	2,400	0.00%
Office Subtotal:		6,680	5,399	2,250	7,100	11,100	11,100	11,100	56.34%
Operating:									
Advertising	53500	5,127	2,761	16,186	7,000	14,000	14,000	14,000	100.00%
Membership Dues	53502	0	645	1,150	999	1,350	1,350	1,350	35.14%
Publish Legal Notices	53503	0	0	24	0	0	0	0	0.00%
Foster Care Banquet	53507	1,632	0	0	0	0	0	0	0.00%
Registration Tuition Other	53509	2,520	235	0	0	0	0	0	0.00%
Consumer Program Expenses	53510	22,402	71,141	60,866	72,861	75,861	75,861	75,861	4.12%

Winnebago County Budget Detail - 2014

Description	Object	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Request	2014 Executive	2014 Adopted	% Change From Prior Yr Adopted
240 - Long Term Support									
Consumer Outreach	53511	164,309	169,455	149,598	146,984	152,590	152,590	152,590	3.81%
Consumer Transportation	53514	21,068	3,303	10,145	2,790	15,449	15,449	15,449	453.73%
Small Equipment	53522	9,075	9,612	0	6,200	5,000	5,000	5,000	-19.35%
Building Rental	53550	66,420	38,400	38,400	38,400	38,400	38,400	38,400	0.00%
Funeral Cemetery	53557	0	144	0	0	0	0	0	0.00%
Operating Grants	53565	4,533	4,609	18,267	4,428	4,500	4,500	4,500	1.63%
Family Care Contribution	53567	2,750,638	5,012,945	4,036,282	3,059,618	2,082,955	2,082,955	2,082,955	-31.92%
Small Equipment Technology	53580	0	4,238	0	0	0	0	0	0.00%
Operating Subtotal:		3,047,725	5,317,489	4,330,918	3,339,280	2,390,105	2,390,105	2,390,105	-28.42%
Repairs & Maint:									
Maintenance Equipment	54022	0	24	63	0	0	0	0	0.00%
Repairs & Maint Subtotal:		0	24	63	0	0	0	0	0.00%
Utilities:									
Heat	54700	2,234	0	0	0	0	0	0	0.00%
Power and Light	54701	5,115	0	0	0	0	0	0	0.00%
Water and Sewer	54702	2,642	0	0	0	0	0	0	0.00%
Utilities Subtotal:		9,991	0	0	0	0	0	0	0.00%
Contractual Services:									
Medical and Dental	55000	31,495	34,440	51,005	59,863	59,863	59,863	59,863	0.00%
Building Repairs	55008	1,570	1,102	334	1,000	1,000	1,000	1,000	0.00%
Professional Service	55014	13,411	10,622	13,326	10,000	13,000	13,000	13,000	30.00%
Collection Services	55015	68	0	0	0	0	0	0	0.00%
Community Residential Svcs	55021	7,597,322	204,724	335,714	223,156	345,785	345,785	345,785	54.95%
Community Treatment	55022	1,093,778	1,015,711	1,182,292	1,059,988	1,217,761	1,217,761	1,217,761	14.88%
Supportive Home Care	55023	5,797,231	441,628	515,327	585,782	530,787	530,787	530,787	-9.39%
Work related and Day Services	55024	1,324,216	25,538	9,156	27,894	9,431	9,431	9,431	-66.19%
Specialized Transportation	55027	921,910	854,057	785,824	890,781	926,412	926,412	926,412	4.00%
Other Contract Serv	55030	635	11,398	4,351	19,000	18,000	18,000	18,000	-5.26%
Interpreter	55041	3,935	1,727	1,396	2,411	2,400	2,400	2,400	-0.46%
Nutrition Programs	55053	828,011	859,858	894,173	887,087	1,026,849	1,026,849	1,026,849	15.76%
Supported Employment	55063	300,501	0	0	2,789	0	0	0	-100.00%
Supported Living	55064	1,716,256	695,619	796,536	887,041	850,431	850,431	850,431	-4.13%

**Winnebago County
Budget Detail - 2014**

Description	Object	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Request	2014 Executive	2014 Adopted	% Change From Prior Yr Adopted
240 - Long Term Support									
Birth 3 Early Intervention	55067	669,315	658,025	639,461	693,720	693,720	693,720	693,720	0.00%
Contracted Case Mgmt	55068	513,007	0	0	0	0	0	0	0.00%
Health Assessments	55074	8,100	109	0	0	0	0	0	0.00%
Prior Year Community Treatment	55080	0	0	43,010	0	0	0	0	0.00%
Contractual Services Subtotal:		20,820,761	4,814,557	5,271,904	5,350,512	5,695,439	5,695,439	5,695,439	6.45%
Total Other Operating:		23,885,156	10,137,469	9,605,135	8,696,892	8,096,644	8,096,644	8,096,644	-6.90%
Expense Total:		26,776,602	12,772,869	11,867,368	10,889,979	10,328,605	10,328,605	10,328,605	-5.15%
Long Term Support Net/(Levy):		(4,613,758)	(6,572,727)	(5,601,609)	(5,124,887)	(4,184,474)	(4,184,474)	(4,184,474)	-18.35%

PARK VIEW HEALTH CENTER

Park View Fund: 530
2014 BUDGET NARRATIVE

DEPARTMENT HEAD: Morgan Hinkley
LOCATION: Winnebago County
Park View Health Center
725 Butler Avenue
Oshkosh, WI 54901-8149

TELEPHONE: 237-6900

MISSION STATEMENT:

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

PROGRAM DESCRIPTION:

NURSING Provides specialized quality care for residents with long and short-term needs.

ACTIVITIES/VOLUNTEER SERVICES Provides an ongoing program of resident activities that meets the interests and well being of each resident. Coordinates volunteers to assist in providing resident activities and to facilitate quality of life for residents.

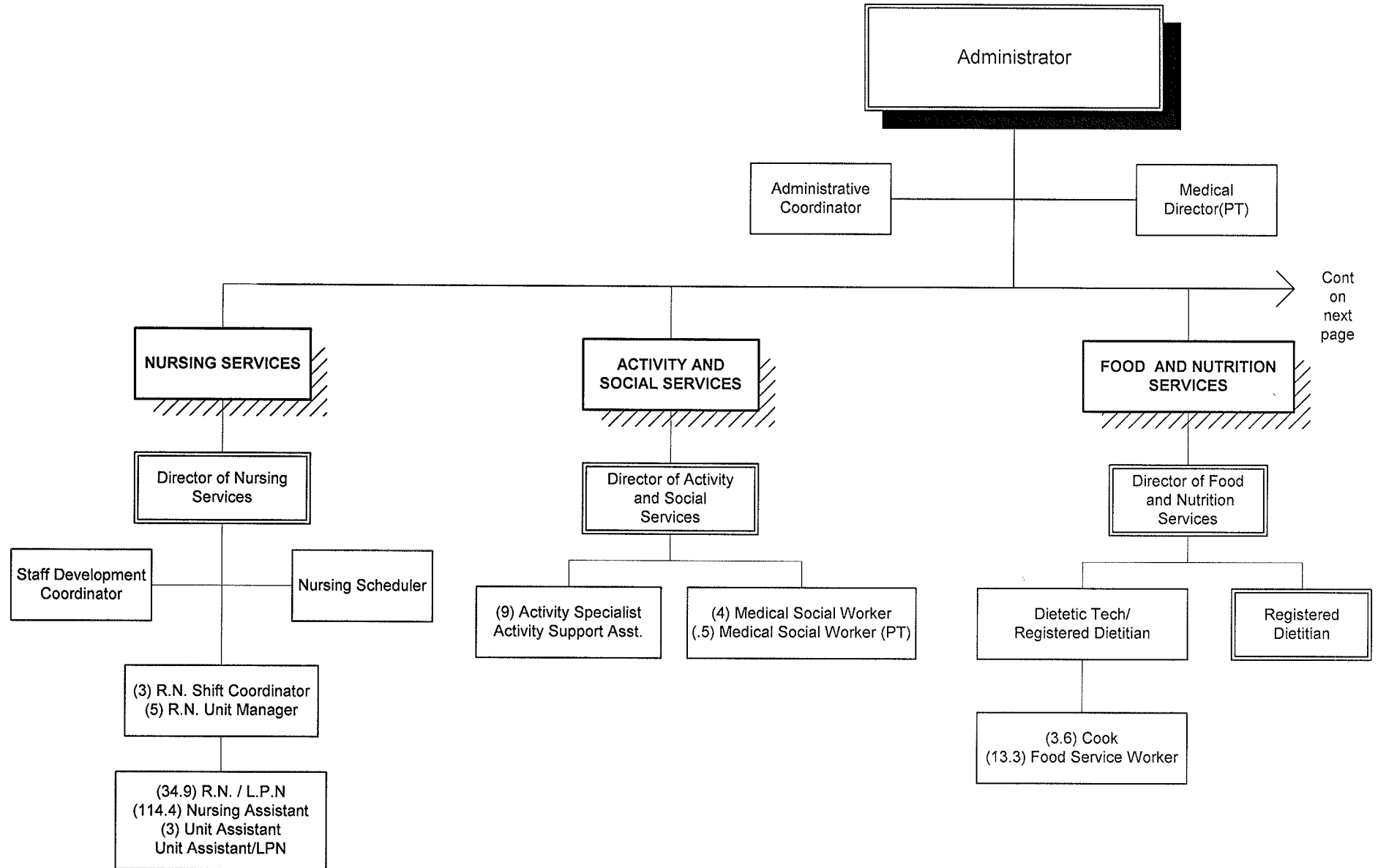
SOCIAL SERVICES Responds to each individual's psychosocial needs to ensure a high quality of life for each resident while maintaining the highest level of function.

FOOD & NUTRITION Provides each resident with a nourishing, palatable, well-balanced diet that meets the daily nutritional and therapeutic dietary needs.

HOUSEKEEPING Provides a clean and homelike environment meeting all sanitation and infection control regulations.

ADMINISTRATION Administration provides safe keeping of residents' personal accounts, billing, financial reports for Medical Assistance and Medicare reimbursement rates. Purchase facility supplies and equipment to meet resident needs. Maintains residents' medical records in compliance with State and Federal codes. Prepares annual budget and maintains an efficient operation within budgetary monies. Coordinates yearly mandatory programs and keeps all in-service records of all employees. Responsible for adhering to all State and Federal regulations.

PARK VIEW HEALTH CENTER



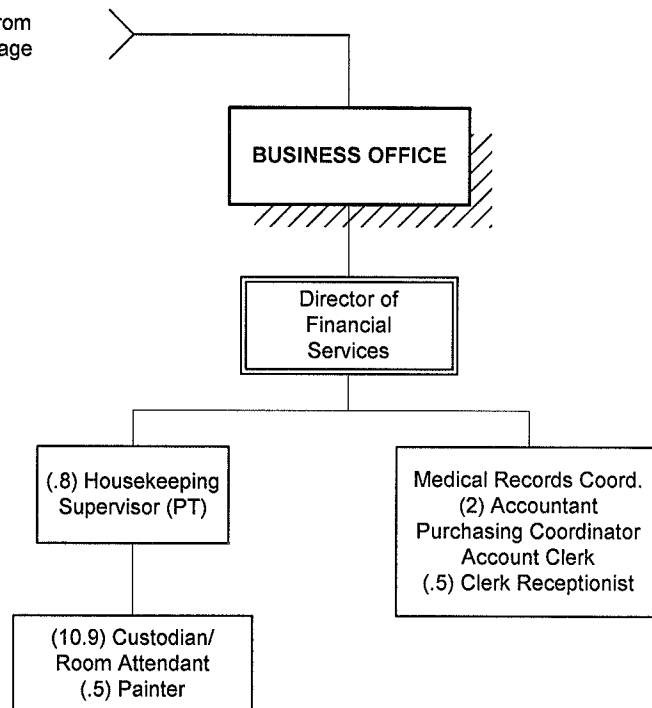
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* Contracted Services

Note: Nursing, Food, and Activity Services positions are in terms of full time equivalents, as well as the Clerk Receptionist positions. 404

PARK VIEW HEALTH CENTER

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PARK VIEW HEALTH CENTER

**Park View Fund: 530
2014 BUDGET NARRATIVE**

DEPARTMENT HEAD: Morgan Hinkley
LOCATION: Winnebago County
Park View Health Center
725 Butler Avenue
Oshkosh, WI 54901-8149

TELEPHONE: 237-6300

2013 ACCOMPLISHMENTS:

1. Completed and operationalized Therapy/Storage Addition.
2. Restored garden areas following completion of demolition of Pleasant Acres and Rehabilitation Pavilion.
3. Expanded Master Garden.
4. Received donations and grants totaling approximately \$12,670 thru June 2013.
5. Completed the installation of the new Kronos workforce central scheduling and timekeeper software.
6. Introduced employee “Bravo Board” where staff can recognize their peers or supervisor.
7. Realigned Social Services department responsibilities to allow for full time Admissions Coordinator.

2014 GOALS & OBJECTIVES:

1. Expand parking lot for family and visitors.
2. Evaluate and purchase new nurse call system.
3. Fully implement Kronos scheduling software.
4. Implement E-Learning online courses for in-servicing and continuing education for facility staff.
5. Explore technology that would allow designated staff the ability to text employee’s cell phones to inform them of scheduling issues.

PARK VIEW HEALTH CENTER

2014 BUDGET NARRATIVE HIGHLIGHTS

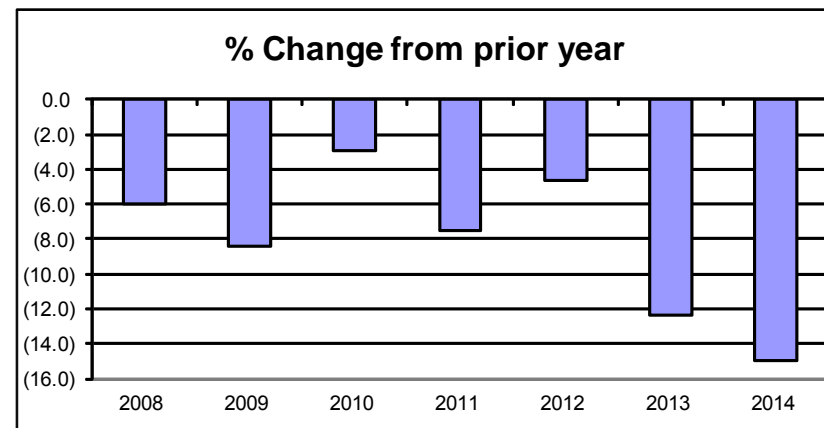
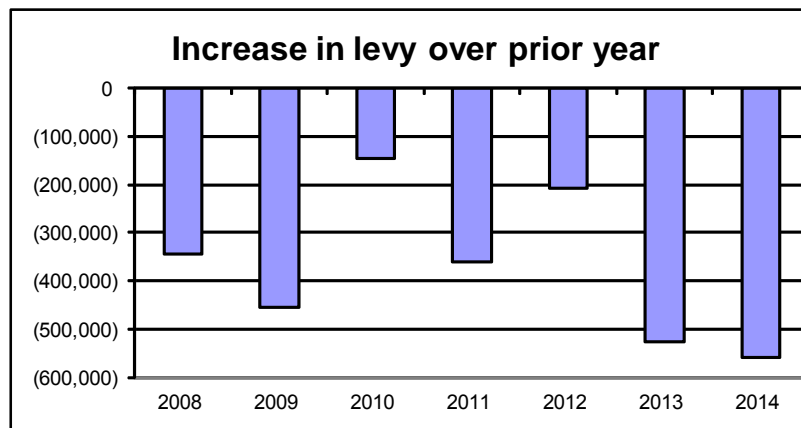
DEPARTMENT STAFFING:

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Full Time	269	249	245	212	213	213	216	216	216	216
Part Time	12	12	12	13	10	10	9	9	9	9
Total	281	261	257	225	223	223	225	225	225	225

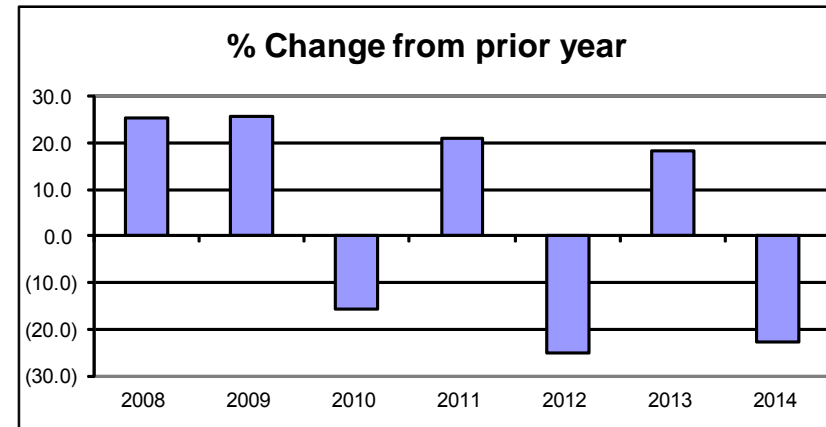
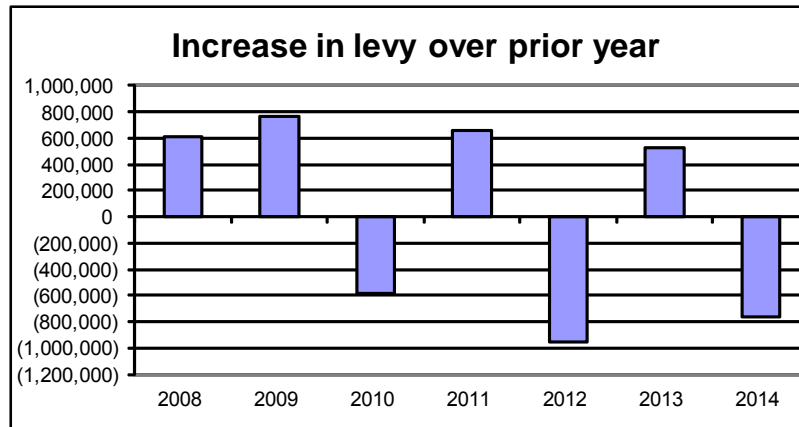
There are no net changes to the department staffing table for 2014.

COUNTY LEVY: The net operating tax levy for Park View for 2014 is \$3,164,800, a decrease of \$557,751 or 15.0% under 2013. We are applying \$750,000 of Park View Fund Balance to reduce the levy. The levy for Park View debt service for 2014 is \$2,616,000, a decrease of \$764,000 or 22.6% under 2013.

Levy for operations:



Levy for debt:



SIGNIFICANT CHANGES FROM 2013 ADOPTED - Park View Health Center

Impact on the Operating Budget (Excludes Debt Service)

Account	Amount	Description
Significant changes from 2013		
Tax Levy 2013	\$ 3,722,551	
Revenue Changes - impact on levy:		
WI Health Services	26,791	Decrease based on number of residents enrolled in family care.
Medicaid Title 19	257,878	Decrease in budgeted revenue to more closely match past history.
Medicare Title 18	(184,412)	Increase based on higher resident patient day projections for Medicare.
Donations	20,000	Decrease based on reduction in anticipated grants and miscellaneous memorial donations.
Private pay fees	(139,080)	Increase in budgeted revenue to more closely match past history.
Medical Assistance Fees	3,285	Decrease based on no residents currently (or projected to be) receiving specialized services.
Other Miscellaneous Revenues	4,000	Decrease based on a decrease in clinical reimbursement due to number of residents enrolled in Evercare and reduction in miscellaneous insurance.
Expense Changes - impact on levy:		
Temporary Employees	4,740	Increase based on increase in gardener hours/wages and increase in casual call nurse hours.
Workers Compensation	(96,819)	Lower charges from the Workers Comp fund in an effort to draw down the fund balance.
WI Retirement	51,164	The increase in Wisconsin Retirement is due partially to more wages and an increase in the rate.
Fringe Benefits Other	3,460	Increase based on premium forecasts from Human Resources.
Capital - Equipment	(21,950)	Decrease based on less equipment needs. See capital outlay list after this section for detail of items included in the 2014 budget.
Telephone	(27,000)	Decrease based on telephone expenses being allocated between multiple expense accounts. Also budgeting based more on past history.
Education Training	14,500	Increase based on purchasing online learning software for all staff mandated education needs along with continued education.
Small Equipment	48,865	Increase based on resident room furniture and on-going equipment replacement needs.

SIGNIFICANT CHANGES FROM 2013 ADOPTED - Park View Health Center

Impact on the Operating Budget (Excludes Debt Service)

Account	Amount	Description
Medical Supplies	59,200	Increase based on higher resident acuity levels requiring more medical supplies, pharmacy provided over-the-counter supplies, wound care, etc.
Medical Oxygen	(6,000)	Decrease based on a decrease in the number of residents utilizing oxygen.
Incontinent Products	(6,000)	Decrease based on a decrease in the number of residents utilizing incontinent products.
Donated Goods Services	(20,000)	Decrease based on a reduction in grant and memorial donations.
Equipment Rental	13,250	Increase based on increasing need for patients requiring wound vac.
Maintenance Equipment	10,000	Increase based on telephone system maintenance fees.
Equipment Repairs	4,000	Increase based on current needs (belt replacement on all dryers, toilet flapper replacements, and Kronos annual maintenance fee).
Repair Maint Streets	45,500	Increase based on parking lot joing/crack repairs and partial seal coating projects needed.
Heat	(18,000)	Decrease based on prior year actuals (declining costs).
Water and Sewer	(4,000)	Decrease based on prior year actuals (declining costs).
Building Repairs	3,400	Increase based on need for resident room and bathroom flooring replacements projects.
Professional Service	114,874	Increase based on additional contracted therapy services needed and increase in linen usage per resident for flat goods used.
Reserves applied	(750,000)	Fund reserves applied to reduce the 2014 levy.
Other small changes:		
	30,603	This is a combination of small increases and decreases to revenue and expense accounts.
2014 Levy (Excluding Debt)	\$ 3,164,800	

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

Financial Summary Park View Health Center

Items	2013 8-Month Actual	2013 12-Month Estimate	2013 Adopted Budget	2013 Adjusted Budget	2014 Adopted Budget
Total Revenues	8,262,272	13,388,374	13,211,830	13,211,830	13,219,106
Labor	8,644,856	13,293,497	13,680,917	13,680,917	13,682,983
Travel	8,088	15,415	18,440	18,440	15,205
Capital	31,342	60,000	54,400	84,871	32,450
Other Expenditures	5,642,000	7,139,111	7,219,349	7,222,164	6,604,768
Total Expenditures	14,326,286	20,508,023	20,973,106	21,006,392	20,335,406
Levy Before Adjustments	6,064,014	7,119,649	7,761,276	7,794,562	7,116,300
<u>Adjustments</u>					
Fund reserves applied			-	-	(750,000)
Back out depreciation			(658,725)	(658,725)	(585,500)
Net Levy After Adjustments			7,102,551	7,135,837	5,780,800

Winnebago County Budget Detail - 2014

Description	Object	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Request	2014 Executive	2014 Adopted	% Change From Prior Yr Adopted
530 - Park View Health Center									
Revenue									
Intergov Rev:									
Medicaid Title 19	42000	6,203,646	5,914,429	5,817,481	6,308,157	6,050,279	6,050,279	6,050,279	-4.09%
WI Health Services	42007	33,067	116,691	152,079	54,166	27,375	27,375	27,375	-49.46%
Intergov Rev Subtotal:		6,236,712	6,031,120	5,969,560	6,362,323	6,077,654	6,077,654	6,077,654	-4.47%
Public Services:									
Medicare Title 18	45031	1,579,082	1,081,520	1,107,815	855,440	1,039,852	1,039,852	1,039,852	21.56%
Med Adv Rm Brd	45032	556,186	559,826	915,094	823,260	796,239	796,239	796,239	-3.28%
Donations	45034	55,693	48,983	31,463	60,000	40,000	40,000	40,000	-33.33%
Medical Asst Fees	45045	12,384	7,317	4,581	3,285	(0)	(0)	(0)	-100.00%
Private Pay Fees	45046	3,097,077	3,602,869	4,009,579	3,561,554	3,700,634	3,700,634	3,700,634	3.91%
Dietary Fees	45047	45,397	3,437	3,880	4,000	3,200	3,200	3,200	-20.00%
Medicare Part B	45061	3,803	(0)	(0)	(0)	(0)	(0)	(0)	0.00%
Public Services Subtotal:		5,349,622	5,303,951	6,072,412	5,307,539	5,579,925	5,579,925	5,579,925	5.13%
Interfund Revenue:									
Food Service	65082	477	120	(0)	(0)	(0)	(0)	(0)	0.00%
Interfund Revenue Subtotal:		477	120	(0)	(0)	(0)	(0)	(0)	0.00%
Total Operating Revenue:		11,586,811	11,335,192	12,041,973	11,669,862	11,657,579	11,657,579	11,657,579	-0.11%
Interest:									
Interest Investments	48000	2,443	(0)	(0)	(0)	(0)	(0)	(0)	0.00%
Interest Subtotal:		2,443	(0)	(0)	(0)	(0)	(0)	(0)	0.00%
Misc Revenues:									
Non Operating Grant Revenues	48102	1,449,000	1,458,620	1,793,903	1,519,968	1,543,527	1,543,527	1,543,527	1.55%
Sale Of Prop Equip	48104	(0)	(0)	(570)	(0)	(0)	(0)	(0)	0.00%
Other Miscellaneous Revenues	48109	3,084	278	22,485	22,000	18,000	18,000	18,000	-18.18%
Misc Revenues Subtotal:		1,452,084	1,458,898	1,815,818	1,541,968	1,561,527	1,561,527	1,561,527	1.27%
Other Financing Srcs:									
Gain Sale of Assets	49000	(0)	(0)	570	(0)	(0)	(0)	(0)	0.00%
Other Financing Srcs Subtotal:		(0)	(0)	570	(0)	(0)	(0)	(0)	0.00%

**Winnebago County
Budget Detail - 2014**

Description	Object	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Request	2014 Executive	2014 Adopted	% Change From Prior Yr Adopted
530 - Park View Health Center									
Transfers In:									
Other Transfers In	49501	334	(0)	(0)	(0)	(0)	(0)	(0)	0.00%
Transfers In Subtotal:		334	(0)	(0)	(0)	(0)	(0)	(0)	0.00%
Total Non-Operating Revenue:		1,454,861	1,458,898	1,816,388	1,541,968	1,561,527	1,561,527	1,561,527	1.27%
Revenue Total:		13,041,672	12,794,090	13,858,361	13,211,830	13,219,106	13,219,106	13,219,106	0.06%
Expense									
Wages:									
Regular Pay	51100	8,888,904	8,958,957	9,088,178	9,296,880	9,363,431	9,363,431	9,363,431	0.72%
Temporary Employees	51101	44,384	49,646	49,921	78,100	82,840	82,840	82,840	6.07%
Overtime	51105	489,048	484,888	497,034	441,250	441,350	441,350	441,350	0.02%
Wages Subtotal:		9,422,335	9,493,490	9,635,133	9,816,230	9,887,621	9,887,621	9,887,621	0.73%
Fringes Benefits:									
FICA Medicare	51200	4,505,666	4,019,230	690,001	660,994	672,649	672,649	672,649	1.76%
Health Insurance	51201	0	0	2,098,749	2,190,357	2,153,984	2,153,984	2,153,984	-1.66%
Dental Insurance	51202	0	0	109,120	128,804	125,602	125,602	125,602	-2.49%
Workers Compensation	51203	0	0	182,756	179,185	82,366	82,366	82,366	-54.03%
Unemployment Comp	51204	46,021	21,426	16,912	0	0	0	0	0.00%
Compensated Absences Resrv	51205	7,771	(94,202)	(82,137)	0	0	0	0	0.00%
WI Retirement	51206	0	(4,318)	853,806	579,472	630,636	630,636	630,636	8.83%
Fringe Benefits Other	51207	0	30,308	26,425	42,795	46,255	46,255	46,255	8.09%
Fringe Benefit- OT Temp	51208	0	0	0	83,080	83,870	83,870	83,870	0.95%
Fringes Benefits Subtotal:		4,559,458	3,972,445	3,895,632	3,864,687	3,795,362	3,795,362	3,795,362	-1.79%
Total Labor:		13,981,793	13,465,935	13,530,765	13,680,917	13,682,983	13,682,983	13,682,983	0.02%
Travel:									
Registration Tuition	52001	8,535	9,680	5,317	12,500	10,000	10,000	10,000	-20.00%
Automobile Allowance	52002	967	847	483	1,000	900	900	900	-10.00%
Meals	52005	908	1,107	765	1,200	900	900	900	-25.00%

Winnebago County Budget Detail - 2014

Description	Object	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Request	2014 Executive	2014 Adopted	% Change From Prior Yr Adopted
530 - Park View Health Center									
Lodging	52006	1,690	1,657	757	2,400	2,400	2,400	2,400	0.00%
Other Travel Exp	52007	5	10	112	50	100	100	100	100.00%
Taxable Meals	52008	1,095	991	855	1,290	905	905	905	-29.84%
Travel Subtotal:		13,200	14,292	8,289	18,440	15,205	15,205	15,205	-17.54%
Total Travel:		13,200	14,292	8,289	18,440	15,205	15,205	15,205	-17.54%
Capital Outlay:									
Improvements	58002	0	0	23,927	0	0	0	0	0.00%
Equipment	58004	17,124	24,700	0	54,400	32,450	32,450	32,450	-40.35%
Capital Outlay Subtotal:		17,124	24,700	23,927	54,400	32,450	32,450	32,450	-40.35%
Total Capital:		17,124	24,700	23,927	54,400	32,450	32,450	32,450	-40.35%
Office:									
Office Supplies	53000	9,490	9,610	10,477	11,500	11,500	11,500	11,500	0.00%
Stationery and Forms	53001	1,638	0	0	0	0	0	0	0.00%
Printing Supplies	53002	4,881	4,774	4,879	7,500	6,250	6,250	6,250	-16.67%
Print Duplicate	53003	1,621	2,185	922	1,800	1,600	1,600	1,600	-11.11%
Postage and Box Rent	53004	5,849	4,113	5,597	6,500	6,500	6,500	6,500	0.00%
Computer Supplies	53005	0	167	991	500	500	500	500	0.00%
Computer Software	53006	8,346	3,503	300	4,000	2,100	2,100	2,100	-47.50%
Telephone	53008	34,136	26,644	6,669	34,000	7,000	7,000	7,000	-79.41%
Telephone Supplies	53009	0	317	273	0	0	0	0	0.00%
Wireless	53012	0	686	1,118	0	950	950	950	100.00%
Pagers	53013	0	126	278	0	300	300	300	100.00%
Voice and Data Cabling	53014	0	2,120	598	0	0	0	0	0.00%
Office Subtotal:		65,961	54,245	32,101	65,800	36,700	36,700	36,700	-44.22%
Operating:									
Advertising	53500	0	1,512	1,205	300	1,300	1,300	1,300	333.33%
Subscriptions	53501	1,026	2,277	499	1,200	800	800	800	-33.33%
Membership Dues	53502	14,119	14,413	14,444	17,000	16,500	16,500	16,500	-2.94%
Education Training	53513	4,813	1,620	0	1,000	15,500	15,500	15,500	1,450.00%
Agricultural Supplies	53515	1,126	133	838	2,500	2,500	2,500	2,500	0.00%
Household Supplies	53516	110,621	110,245	117,219	113,800	114,800	114,800	114,800	0.88%

Winnebago County Budget Detail - 2014

Description	Object	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Request	2014 Executive	2014 Adopted	% Change From Prior Yr Adopted
530 - Park View Health Center									
Linen	53519	2,026	8,420	5,186	6,500	6,800	6,800	6,800	4.62%
Food	53520	382,630	374,271	380,165	395,000	385,800	385,800	385,800	-2.33%
Dishes and Utensils	53521	3,969	3,075	2,645	3,000	2,800	2,800	2,800	-6.67%
Small Equipment	53522	99,758	132,534	65,828	82,100	130,965	130,965	130,965	59.52%
Shop Supplies	53523	3,716	2,161	4,353	4,500	4,500	4,500	4,500	0.00%
Medical Supplies	53524	276,500	307,137	344,464	338,000	397,200	397,200	397,200	17.51%
Medical Oxygen	53525	44,150	38,996	40,605	45,000	39,000	39,000	39,000	-13.33%
Incontinent Supplies	53526	5,283	4,563	4,565	6,450	5,000	5,000	5,000	-22.48%
Incontinent Products	53527	71,269	61,704	56,933	68,000	62,000	62,000	62,000	-8.82%
Recreation Supplies	53529	2,258	2,266	2,438	2,400	2,400	2,400	2,400	0.00%
Other Operating Supplies	53533	433	2,013	1,455	600	600	600	600	0.00%
Donated Goods Services	53534	51,864	27,807	37,745	60,000	40,000	40,000	40,000	-33.33%
Motor Fuel	53548	(1,476)	978	742	2,000	2,000	2,000	2,000	0.00%
Equipment Rental	53551	40,131	34,070	12,423	14,300	27,550	27,550	27,550	92.66%
Operating Licenses Fees	53553	1,165	1,348	1,056	1,825	1,475	1,475	1,475	-19.18%
Bad Debts Expense	53561	0	4,517	282	0	0	0	0	0.00%
Taxes & Assessments	53562	322,560	342,720	342,720	342,720	342,720	342,720	342,720	0.00%
Other Miscellaneous	53568	2,871	5,266	3,526	3,800	4,200	4,200	4,200	10.53%
Small Equipment Technology	53580	0	0	2,916	0	0	0	0	0.00%
Print Duplicate	73003	34,734	31,515	29,159	38,000	37,000	37,000	37,000	-2.63%
Motor Fuel	73548	4,463	2,468	1,718	2,800	2,100	2,100	2,100	-25.00%
Operating Subtotal:		1,480,011	1,518,027	1,475,130	1,552,795	1,645,510	1,645,510	1,645,510	5.97%
Repairs & Maint:									
Calcium Chloride	54003	531	1,287	1,205	1,300	1,300	1,300	1,300	0.00%
Small Hardware	54008	968	500	1,926	1,100	1,500	1,500	1,500	36.36%
Lumber and Plywood	54009	31	0	6	750	500	500	500	-33.33%
Other Elect Products	54012	1,375	(281)	3,249	3,000	3,500	3,500	3,500	16.67%
Other Plumbing Prod.	54014	660	509	1,751	1,400	1,600	1,600	1,600	14.29%
Other Building Materials	54015	484	817	2,166	1,700	1,700	1,700	1,700	0.00%
Lubricants	54016	149	207	76	500	400	400	400	-20.00%
Machine Equip Parts	54017	19,349	21,812	22,400	24,000	24,000	24,000	24,000	0.00%
Tires Batteries	54018	3,526	3,127	1,704	4,200	3,000	3,000	3,000	-28.57%
Maintenance Equipment	54022	0	4,213	11,181	0	10,000	10,000	10,000	100.00%
Painting Supplies	54025	284	1,048	1,158	1,500	1,500	1,500	1,500	0.00%
Consumable Tools	54026	63	130	386	200	450	450	450	125.00%
Sign Parts Supplies	54027	174	202	0	200	100	100	100	-50.00%
Other Maint Supplies	54028	2,743	2,248	944	3,400	3,400	3,400	3,400	0.00%

Winnebago County Budget Detail - 2014

Description	Object	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Request	2014 Executive	2014 Adopted	% Change From Prior Yr Adopted
530 - Park View Health Center									
Equipment Repairs	54029	28,260	41,481	34,134	40,000	44,000	44,000	44,000	10.00%
Maintenance Vehicles	74023	4,690	2,591	1,869	2,000	1,600	1,600	1,600	-20.00%
Equipment Repairs	74029	5,940	6,006	6,369	6,300	6,402	6,402	6,402	1.62%
Repair Maint Streets	75806	0	0	0	4,500	50,000	50,000	50,000	1,011.11%
Repairs & Maint Subtotal:		69,227	85,896	90,522	96,050	154,952	154,952	154,952	61.32%
Utilities:									
Heat	54700	112,434	98,396	77,338	138,000	120,000	120,000	120,000	-13.04%
Power and Light	54701	189,417	191,742	196,433	202,000	204,000	204,000	204,000	0.99%
Water and Sewer	54702	38,260	43,134	40,762	50,000	46,000	46,000	46,000	-8.00%
Refuse Collection	54703	1,203	1,426	1,013	1,600	1,600	1,600	1,600	0.00%
Refuse Collection	74703	2,808	7,062	7,052	10,525	10,800	10,800	10,800	2.61%
Utilities Subtotal:		344,122	341,760	322,599	402,125	382,400	382,400	382,400	-4.91%
Contractual Services:									
Medical and Dental	55000	6,570	5,169	8,634	7,500	8,000	8,000	8,000	6.67%
Pest Extermination	55002	1,525	1,175	975	1,650	1,400	1,400	1,400	-15.15%
Vehicle Repairs	55005	291	0	754	400	400	400	400	0.00%
Building Repairs	55008	28,137	31,697	29,095	36,900	40,300	40,300	40,300	9.21%
Transcription Services	55009	1,379	1,270	930	1,500	1,500	1,500	1,500	0.00%
Accounting Auditing	55012	2,500	2,500	2,500	2,700	1,900	1,900	1,900	-29.63%
Data Processing	55013	21,410	24,454	24,625	26,850	27,250	27,250	27,250	1.49%
Professional Service	55014	840,752	749,485	923,887	888,887	1,003,761	1,003,761	1,003,761	12.92%
Medical and Dental	75000	204	0	0	0	0	0	0	0.00%
Snow Removal	75003	2,451	10,150	10,256	15,000	16,000	16,000	16,000	6.67%
Contractual Services Subtotal:		905,218	825,899	1,001,656	981,387	1,100,511	1,100,511	1,100,511	12.14%
Insurance Expenses:									
Insurance Recoveries	56003	(51,457)	0	0	0	0	0	0	0.00%
Prop Liab Insurance	76000	68,376	81,360	81,180	82,467	83,195	83,195	83,195	0.88%
Insurance Expenses Subtotal:		16,919	81,360	81,180	82,467	83,195	83,195	83,195	0.88%
Deprec & Amort:									
Depreciation Expense	56503	731,818	722,462	658,652	658,725	585,500	585,500	585,500	-11.12%
Deprec & Amort Subtotal:		731,818	722,462	658,652	658,725	585,500	585,500	585,500	-11.12%
Total Other Operating:		3,613,276	3,629,650	3,661,840	3,839,349	3,988,768	3,988,768	3,988,768	3.89%

**Winnebago County
Budget Detail - 2014**

Description	Object	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Request	2014 Executive	2014 Adopted	% Change From Prior Yr Adopted
530 - Park View Health Center									
Debt Payments:									
Debt Principal Payments	57000	2,446,811	3,228,393	2,412,060	3,135,000	2,450,000	2,450,000	2,450,000	-21.85%
Debt Interest Payments	57001	681,243	588,564	371,796	245,000	166,000	166,000	166,000	-32.24%
Debt Service Fees	57002	3,987	3,987	9,899	0	0	0	0	0.00%
Debt Payments Subtotal:		3,132,041	3,820,943	2,793,756	3,380,000	2,616,000	2,616,000	2,616,000	-22.60%
Transfers Out:									
Other Transfers Out	59501	334	0	0	0	0	0	0	0.00%
Transfers Out Subtotal:		334	0	0	0	0	0	0	0.00%
Other Financing Uses:									
Loss on Disposition of Assets	59508	0	0	2,035,452	0	0	0	0	0.00%
Other Financing Uses Subtotal:		0	0	2,035,452	0	0	0	0	0.00%
Total Non-Operating Expense:		3,132,375	3,820,943	4,829,207	3,380,000	2,616,000	2,616,000	2,616,000	-22.60%
Expense Total:		20,757,769	20,955,520	22,054,028	20,973,106	20,335,406	20,335,406	20,335,406	-3.04%
Park View Health Center Net/(Levy):		(7,716,096)	(8,161,430)	(8,195,667)	(7,761,276)	(7,116,300)	(7,116,300)	(7,116,300)	-8.31%
Adjustments to calculate operating levy:									
Remove depreciation		731,818	722,462	658,652	658,725	585,500	585,500	585,500	-11.12%
Remove debt service		3,132,041	3,820,943	2,793,756	3,380,000	2,616,000	2,616,000	2,616,000	-22.60%
Park View fund reserves applied		0	0	0	0	0	750,000	750,000	100.00%
Net (levy) / surplus from operations:		(3,852,237)	(3,618,025)	(4,743,259)	(3,722,551)	(3,852,237)	(3,164,800)	(3,164,800)	-14.98%
Net (levy) for debt service		(3,132,041)	(3,820,943)	(2,793,756)	(3,380,000)	(2,616,000)	(2,616,000)	(2,616,000)	-22.60%
Total (levy) / surplus		(6,984,278)	(7,438,968)	(7,537,015)	(7,102,551)	(6,984,278)	(5,780,800)	(5,780,800)	-18.61%

WINNEBAGO COUNTY

CAPITAL OUTLAY - 2014

<u>Department</u>	<u>Description</u>	<u>Quantity</u>	<u>Unit Cost</u>	<u>Capital Outlay</u>
Park View				
Health Center -	New vehicle	1	18,000	18,000
	Bladder Scan System - Nursing	1	8,250	8,250
	Resident Lift with Scale	1	6,200	6,200
		3		32,450

PARK VIEW HEALTH CENTER PROGRAM BUDGETS

NAME	NUMBER	LABOR	TRAVEL & MEETINGS	CAPITAL	OTHER EXPENSES	TOTAL EXPENSES	REVENUES	TOTALS BY YEAR			ANNUAL PERCENT INCREASES	
								2014 ADOPTED	2013 ADOPTED	2012 ADOPTED	2014 OVER 2013	2013 OVER 2012
PARK VIEW HEALTH CENTER								-				
Nursing	53540	10,244,589	805	-	1,394,586	11,639,980		11,639,980	11,541,148	11,653,840	0.9	(1.0)
Revenues							13,219,106	(13,219,106)	(13,211,830)	(12,996,466)	0.1	1.7
Activities	53541	620,884	-	-	2,400	623,284		623,284	619,163	639,874	0.7	(3.2)
Revenues							-	-	-			
Social Services	53542	436,364	-	-	-	436,364		436,364	437,035	431,749	(0.2)	1.2
Revenues							-	-	-			
Food & Nutrition	53544	1,046,700	-	-	457,265	1,503,965		1,503,965	1,472,302	1,571,028	2.2	(6.3)
Revenues							-	-	-			
Maintenance	53545	11,310	-	-	589,750	601,060		601,060	562,905	550,700	6.8	2.2
Revenues							-	-	-			
Housekeeping	53546	588,709	-	-	126,925	715,634		715,634	684,438	726,689	4.6	(5.8)
Revenues							-	-	-			
Laundry	53547	-	-	-	221,000	221,000		221,000	221,000	205,000	0.0	7.8
Revenues							-	-	-			
Administration	53548	734,427	14,400	-	3,227,342	3,976,169		3,976,169	4,721,990	4,313,698	(15.8)	9.5
Revenues							-	-	-			
Unclassified	53559	-	-	32,450	585,500	617,950		617,950	713,125	851,962	(13.3)	(16.3)
Revenues							-	-	-			
Grand Totals		<u>13,682,983</u>	<u>15,205</u>	<u>32,450</u>	<u>6,604,768</u>	<u>20,335,406</u>	<u>13,219,106</u>	<u>7,116,300</u>	<u>7,761,276</u>	<u>7,948,074</u>	(8.3)	(2.4)
Depreciation Expense								(585,500)	(658,725)	(843,962)	(11.1)	(21.9)
Reserves applied								(750,000)	0	0	0.0	100.0
Tax levy								<u>5,780,800</u>	<u>7,102,551</u>	<u>7,104,112</u>	<u>(18.6)</u>	<u>0.0</u>

SUMMARY BY DIVISION

	<u>Revenues</u>	<u>Expenses</u>	<u>Adjustments</u>	<u>Levy</u>
EDUCATION, CULTURE, & RECREATION				
UW-Fox Valley	\$ 153,532	\$ 307,064	\$ -	\$ 153,532
University Extension	40,500	715,756	(150,000)	525,256
Parks	291,718	1,541,421	-	1,249,703
Boat Launch	144,000	157,760	(13,760)	-
Ice Arena	-	-	-	-
	<u>\$ 629,750</u>	<u>\$ 2,722,001</u>	<u>\$ (163,760)</u>	<u>\$ 1,928,491</u>

UW - FOX VALLEY

General Fund – Organization: 1062 2014 BUDGET NARRATIVE

DEPARTMENT HEAD: Martin Rudd
LOCATION: 1478 Midway Road
Menasha, WI 54952

TELEPHONE: 832-2610

MISSION STATEMENT:

The University of Wisconsin-Fox Valley delivers accessible and high quality university education providing liberal arts and pre-professional instruction that engages students in baccalaureate and professional programs. The learning environment allows our students to seek and discover their potential for leadership, service, and responsible citizenship and encourages life-long learning. UW Fox Valley serves our community through civic engagement by providing access to information, knowledge and cultural enrichment opportunities. The University of Wisconsin-Fox Valley will be an innovative and responsive educational leader, providing superior education to undergraduate students and improving the quality of life and work in the region.

PROGRAM DESCRIPTION:

Through an agreement made in 1959 with the State of Wisconsin, Winnebago County and Outagamie County jointly own the buildings and grounds of the campus of the University of Wisconsin-Fox Valley. County funding provides for the maintenance and improvement of these campus facilities. The University of Wisconsin, with state, federal and program funds, provide the campus budget for salaries and program expenses, totaling \$8 million for the 2012-2013 fiscal year, with an economic impact on the local economy of \$20 million. Additionally, UWFox students received \$4 million in scholarships, grants, loans, and work-study earnings in 2012-13, adding further to the economic impact in the Fox Valley. The campus web site is <http://www.uwfox.uwc.edu>

The University of Wisconsin-Fox Valley commits itself to the following goals:

1. To plan and deliver the freshman-sophomore years of baccalaureate programs and professional studies.
2. To place major emphasis on teaching excellence.
3. To support the development, testing, and use of effective teaching methods.
4. To assess the learning outcomes of our students.
5. To foster the development and provide collaborative bachelor's degree programs in high-demand areas for adult learners, including Organizational Administration, Leadership Development, Mechanical Engineering, Electrical Engineering, and American Studies, in addition to the pursuit of new partnership degrees.
6. To provide, in collaboration with UW-Oshkosh, an accelerated path for teacher certification and licensure.
7. To expect scholarly activity including research, scholarship and creative endeavor, that supports its programs at the associate degree level.

8. To serve the citizens in the UW-Fox Valley service area by (1) promoting the integration of the extension function and encouraging faculty and staff to participate in outreach activity through, for example, providing continuing educational programs, (2) facilitating the delivery of programs offered by other University of Wisconsin System institutions.
9. To participate in inter-institutional relationships including but not limited to private colleges, public schools, other University of Wisconsin institutions, the College of the Menominee Nation, and the WTC System in order to maximize educational opportunity and resources for the citizens of the area.
10. To serve the special needs of minority, disadvantaged, disabled and nontraditional students, especially those in immediate service areas.
11. To provide opportunities for cultural enrichment.
12. To make available, as a service to business, industry and the general public, the unique professional expertise of the faculty and staff.

UW - FOX VALLEY

**General Fund – Organization: 1062
2014 BUDGET NARRATIVE**

DEPARTMENT HEAD: Martin Rudd
LOCATION: 1478 Midway Road
Menasha, WI 54952

TELEPHONE: 832-2610

2013 ACCOMPLISHMENTS:

- 1. Achieved a record enrollment of over 3,500 students in freshman and sophomore courses that lead to a university degree.**
- 2. Served an additional 4,000(+) community members through Continuing Education courses, WisView Network programs and other educational offerings.**
- 3. Served as host site for more than 50 different community and state-wide organization meetings, with hundreds of meetings held on campus during the year.**
- 4. The Communication Arts Center was used more than 325 times for performances, rehearsals, lectures, meetings and other campus and community events.**
- 5. UW-Fox Valley was designated by the Arbor Day Foundation as having achieved Tree Campus USA status recognizing the campus' and counties' commitment to effectively manages its trees; develop connectivity with the community beyond campus borders in order to foster healthy, urban forests; and to engage its student population to utilize service learning opportunities centered on the campus, community and forestry efforts.**
- 6. Through salaries paid and campus purchases, the campus has an economic impact on the local economy of \$20 million.**
- 7. More than four hundred (400+) students enrolled in collaborative baccalaureate degree programs with UW-Oshkosh in organizational administration, with UW-Platteville in engineering, and with UW-Stevens Point in general studies. Students are able to complete an undergraduate degree while attending the UWFox campus. Work is underway to expand collaborative degree programs with other UW institutions.**

8. The Barlow Planetarium and the Weis Earth Science Museum continued to provide unique, high quality educational opportunities to citizens from around the area and from around the world. These science educational facilities provide one of the best K-12 educational opportunities in the state. In the preceding 12 months, the Barlow Planetarium hosted 532 public shows for more than 8000 people and 449 school / group shows to 21000 students. The Weis Earth Science Museum was visited by more than 10,500 general admissions and 11,500 school children.
9. The campus art gallery, dedicated to the works of Wisconsin and contemporary artists, sponsored 8 exhibitions during the year. In addition to campus students, more than 1,000 visitors from the community viewed the exhibitions and attended talks by the artists.

2014 GOALS & OBJECTIVES:

Goal: Provide educational, cultural, and economic opportunities, primarily to the residents of Winnebago County and Outagamie County.

Objectives:

1. Serve approximately 3,500 students with high-quality, close-to-home, and reasonably priced university education through the sophomore year, and assist those students in completing university degrees through successful transfer.
2. Receive and originate distance learning courses, including compressed video as part of the UW Colleges distance education network.
3. Offer students a well-rounded university experience, including opportunities for out-of-class experiences relevant to their education and similar to those offered to students at any other outstanding university.
4. Serve approximately 4,000 adult residents through continuing education courses and programs including opportunities through distance learning technologies.
5. Serve approximately 65,000 residents through cultural resources including the University Theatre, Aylward Gallery, Barlow Planetarium, Weis Earth Science Museum, UW Fox Valley Concert Band, UW Fox Valley Chorale, UWFox Scholars Series, and meeting and seminar facilities.
6. Continue exploration of UW-Fox Valley's role in FOXNET.

Goal: Develop, manage, and maintain the buildings and grounds of the campus in an effective and cost-wise way.

Objectives:

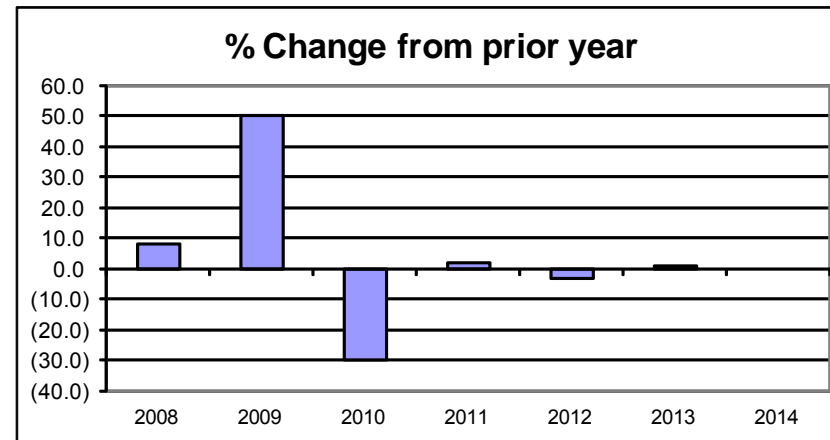
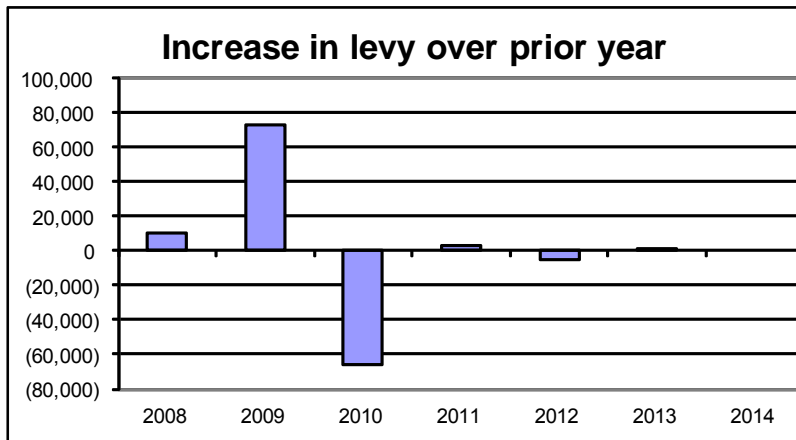
1. Continue development and implementation of a strategic plan for maintenance and repair.
2. Continue to explore, through use of a state certified vendor, improvements in energy efficiency and sustainability
3. Continue to work with County leaders to plan for long-range improvements to the facility. Renovations to the roofing structure will be undertaken in 2014 to ensure the long-term viability of the large area of roofing.

UW - FOX VALLEY

2014 BUDGET NARRATIVE HIGHLIGHTS

DEPARTMENT STAFFING: There are no County staff assigned to this facility.

COUNTY LEVY: The tax levy for 2014 is \$ 153,532, which is the same as 2013.



SIGNIFICANT CHANGES FROM 2013 ADOPTED - UW - Fox Valley

Account	Amount	Description
Significant changes from 2013		
Tax Levy 2013	\$ 153,532	
Revenue Changes - impact on levy:		
None	-	
Expense Changes - impact on levy:		
Capital - Improvements	83,770	Increase in building capital improvements planned for 2014. See detailed list attached.
Capital - Equipment	23,608	Replacement of Turf Mower. No equipment was budgeted in 2013.
Maintenance Buildings	(116,558)	Decrease in building maintenance expenses planned for 2014.
Maintenance Equipment	(37,000)	Decrease based on projects previously defined as equipment maintenance and equipment repairs are combined and described as repair maintenance supplies. This better reflects university personnel providing labor to effect building and equipment repairs with supplies purchased from County funds.
Repair Maintenance Supplies	67,600	Increase based on projects previously defined as equipment maintenance and equipment repairs are combined and described as repair maintenance supplies. This better reflects university personnel providing labor to effect building and equipment repairs with supplies purchased from County funds.
Equipment Repairs	(26,600)	Decrease based on projects previously defined as equipment maintenance and equipment repairs are combined and described as repair maintenance supplies. This better reflects university personnel providing labor to effect building and equipment repairs with supplies purchased from County funds.
Snow Removal	6,424	Increase based on projected rising costs for snow removal from prior year budgeted amount.
Grounds Maintenance	(5,418)	Decrease based on reduction in relative priority of grounds maintenance projects to other department needs.
Building Repairs	5,300	Increase based on increased need for project building repair services.
Architect Engineer	(5,500)	Decrease based on 2013 project being complete.
Property Liability Insurance	3,436	Increase based on county-determined cost assessment done by Finance.
Other small changes		
	938	This is a combination of small increases and decreases to revenue and expense accounts.
Tax Levy 2014	\$ 153,532	

Financial Summary

UW - Fox Valley

Items	2013 8-Month Actual	2013 12-Month Estimate	2013 Adopted Budget	2013 Adjusted Budget	2014 Adopted Budget
Total Revenues	121,193	200,723	153,532	170,053	153,532
Labor	-	-	-	-	-
Travel	-	-	-	-	-
Capital	40,567	48,525	-	47,985	107,378
Other Expenditures	217,472	352,921	307,064	353,461	199,686
Total Expenditures	258,039	401,446	307,064	401,446	307,064
Levy Before Adjustments	136,846	200,723	153,532	231,393	153,532
Adjustments	-	-	-	-	-
Net Levy After Adjustments	136,846	200,723	153,532	231,393	153,532

Winnebago County Budget Detail - 2014

Description	Object	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Request	2014 Executive	2014 Adopted	% Change From Prior Yr Adopted
062 - UW Fox Valley									
Revenue									
Misc Revenues:									
Other Miscellaneous Revenues	48109	(0)	(10,793)	(0)	(0)	(0)	(0)	(0)	0.00%
Cost Sharing Allocations	48110	95,147	162,468	132,046	153,532	153,532	153,532	153,532	0.00%
Misc Revenues Subtotal:		95,147	151,675	132,046	153,532	153,532	153,532	153,532	0.00%
Total Non-Operating Revenue:		95,147	151,675	132,046	153,532	153,532	153,532	153,532	0.00%
Revenue Total:		95,147	151,675	132,046	153,532	153,532	153,532	153,532	0.00%
Expense									
Capital Outlay:									
Improvements	58002	157,247	36,132	6,233	0	45,150	83,770	83,770	100.00%
Equipment	58004	8,230	44,486	0	0	23,608	23,608	23,608	100.00%
Capital Outlay Subtotal:		165,477	80,618	6,233	0	68,758	107,378	107,378	100.00%
Total Capital:		165,477	80,618	6,233	0	68,758	107,378	107,378	100.00%
Operating:									
Agricultural Supplies	53515	811	316	794	1,200	2,100	2,100	2,100	75.00%
Small Equipment	53522	5,808	4,332	547	1,000	1,000	1,000	1,000	0.00%
Equipment Rental	53551	355	123	34	150	150	150	150	0.00%
Operating Subtotal:		6,974	4,771	1,375	2,350	3,250	3,250	3,250	38.30%
Repairs & Maint:									
Maintenance Buildings	54020	9,959	49,679	93,909	121,800	43,862	5,242	5,242	-95.70%
Maintenance Equipment	54022	35,241	32,024	26,753	37,000	0	0	0	-100.00%
Repair Maintenance Supplies	54024	0	0	0	0	67,600	67,600	67,600	100.00%
Equipment Repairs	54029	21,706	21,653	34,707	26,600	0	0	0	-100.00%
Repairs & Maint Subtotal:		66,907	103,356	155,369	185,400	111,462	72,842	72,842	-60.71%

**Winnebago County
Budget Detail - 2014**

Description	Object	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Request	2014 Executive	2014 Adopted	% Change From Prior Yr Adopted
062 - UW Fox Valley									
Contractual Services:									
Pest Extermination	55002	612	586	721	672	710	710	710	5.65%
Snow Removal	55003	21,658	37,539	31,972	30,000	36,424	36,424	36,424	21.41%
Grounds Maintenance	55007	6,894	14,774	13,524	28,314	22,896	22,896	22,896	-19.14%
Building Repairs	55008	22,733	28,967	33,901	32,000	37,300	37,300	37,300	16.56%
Architect Engineer	55019	0	0	0	5,500	0	0	0	-100.00%
Contractual Services Subtotal:		51,896	81,866	80,118	96,486	97,330	97,330	97,330	0.87%
Insurance Expenses:									
Prop Liab Insurance	76000	21,564	25,608	22,104	22,828	26,264	26,264	26,264	15.05%
Insurance Expenses Subtotal:		21,564	25,608	22,104	22,828	26,264	26,264	26,264	15.05%
Total Other Operating:		147,341	215,600	258,966	307,064	238,306	199,686	199,686	-34.97%
Expense Total:		312,818	296,218	265,199	307,064	307,064	307,064	307,064	0.00%
UW Fox Valley Net/(Levy):		(217,671)	(144,543)	(133,153)	(153,532)	(153,532)	(153,532)	(153,532)	0.00%

WINNEBAGO COUNTY

CAPITAL OUTLAY - 2014

<u>Department</u>	<u>Description</u>	<u>Quantity</u>	<u>Unit Cost</u>	<u>Capital Outlay</u>
UW Fox Valley -				
	Isolation Gates	1	38,000	38,000
	Exit/Entranceway steps at CAC	1	7,150	7,150
	Turf Maintenance Mower replacement	1	23,608	23,608
	Water Conditioning Unit	1	11,380	11,380
	Carpet Replacement	1	27,240	27,240
		5		107,378

UW - EXTENSION

General Fund – Organization: 1064
2014 BUDGET NARRATIVE

DEPARTMENT HEAD: Christine Kniep
LOCATION: Winnebago County
625 E. County Road Y Suite 600
Oshkosh, WI 54901-9774

TELEPHONE: 232-1980

MISSION STATEMENT:

To provide Winnebago County residents with access to university resources and opportunities to engage in lifelong learning, wherever they live and work. Programs support the community, youth, families and agriculture. To ensure educational programs meet local needs, staff seek input from residents and community leaders throughout Winnebago County.

PROGRAM DESCRIPTION:

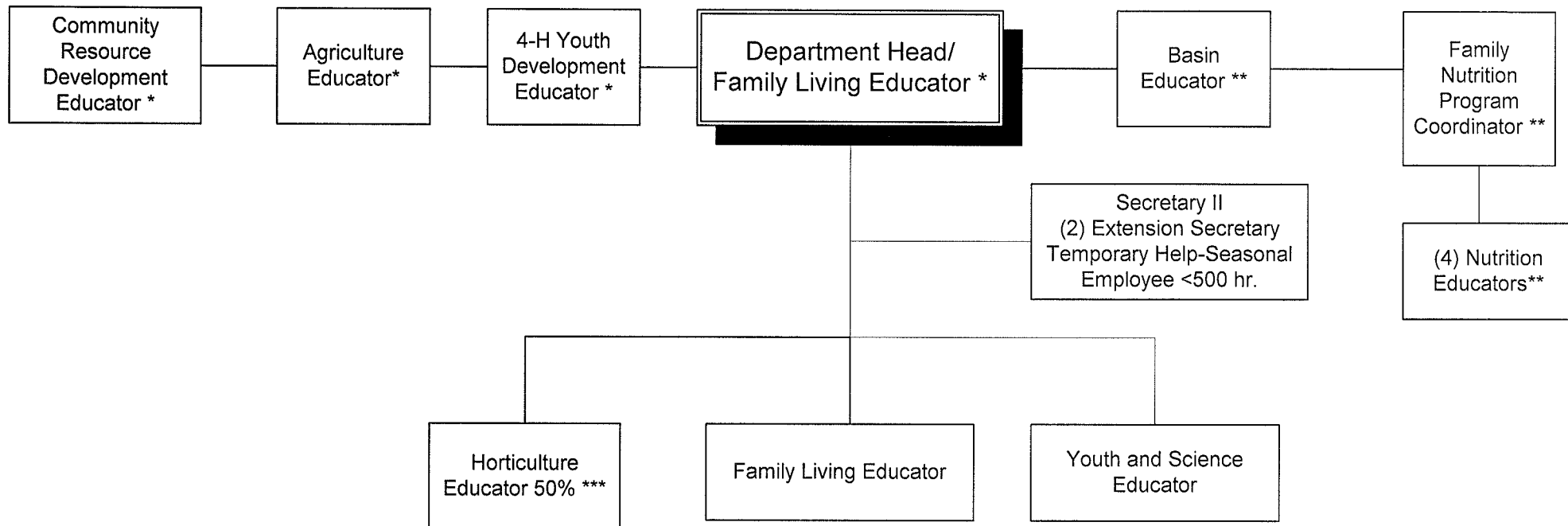
COMMUNITY, NATURAL RESOURCE and ECONOMIC DEVELOPMENT Programs strengthen the ability of citizens, businesses, community leaders and local officials to identify and solve critical community needs and issues. Focus is placed on local government, community development, natural resource management and business and economic development. The Natural Resources Program for the Fox-Wolf River Basin is housed in Winnebago County and focuses on building partnerships to address basin-wide natural resources issues.

4-H YOUTH DEVELOPMENT Wisconsin's 4-H mission "UW-Extension 4-H Youth Development integrates research, education and community based partnerships enabling youth to learn and practice skills to be productive citizens." Focus on positive youth development brings a diverse and changing population of youth, adults and families together to learn, share and grow in supportive neighborhood groups, 4-H clubs, school enrichment programs, county collaborations and educational activities.

FAMILY LIVING EDUCATION Programs provide education promoting family strengths and help communities become positive environments for family life. Programs respond to issues identified by county needs assessments to help families and individuals make decisions about family relations/parenting, money management/maximizing resources, food safety and quality, housing, environmental resources and strengthening community/family partnerships. Programs and collaborative efforts with agencies focus on building community capacity to deal with family issues and concerns. The Family Nutrition Program targets food stamp eligible families with nutrition and food safety information.

AGRICULTURE, HORTICULTURE and NATURAL RESOURCES Agriculture programs are designed to provide farm operators with the latest information to empower them to improve crop and animal production practices, business management, environmental protection, and marketing. On-farm research and demonstration is emphasized. Youth with agriculture interests are trained in farmstead safety and raising quality livestock. Horticulture programs provide an education foundation for the use, production and maintenance of horticulture in an environmentally responsible manner. Programs focus on developing the knowledge and skills of Master Gardener Volunteers in order to empower them to respond to home horticulture inquiries. Through the community gardens initiative, leadership and support is provided to garden sites so that people may be able to raise food for their families.

U.W. EXTENSION SERVICES



* UW Position with County Supplement
 ** State or Grant funded position
 *** UW Position with full county funding
 (Rest of positions are fully county funded)

UW - EXTENSION

**General Fund – Organization: 1064
2014 BUDGET NARRATIVE**

DEPARTMENT HEAD: Christine Kniep
LOCATION: Winnebago County
625 E. County Road Y Suite 600
Oshkosh, WI 54901

TELEPHONE: 232-1980

2013 ACCOMPLISHMENTS:

1. Programs and resources were developed to meet the educational needs identified in multiple planning processes and community needs assessments. Educational outreach included direct teaching, one-on-one counseling, department and university Website, displays, newspaper, radio and television.
2. Collaborated with Land and Water Conservation to train eleven farm operators to write and implement their own nutrient management plans.
3. Provided horticulture workshops in cooperation with WDNR and UWEX, reaching 168 people in over 24 counties and 38 municipalities.
4. Plant Health Advisors, specially trained Master Gardeners, responded to over 300 horticulture calls and provided oversight to two community gardens, Sherman Road and Riverside, providing 170 garden plots, serving 100 households.
5. Delivered agricultural literacy programming to over 2,000 community members through events and programs such as June Dairy Breakfast, After School Programs, Meat Animal Quality Assurance, Tractor Safety and animal judging teams.
6. Partnered with community agencies including the Winnebago County Sheriffs Department, Department of Correction, Christine Ann Center, and Oshkosh Area Community Pantry to teach life skill class on financial management, healthy relationships, decision making, and housing.
7. Worked with area food pantries, meal programs, WIC, and libraries on safe and nutritious food supply including workshops on food safety, food storage, food preservation and food security.
8. Worked with area landlords, local Housing Authorities and the Winnebagoland Housing coalition to address community housing needs.
9. Partnered with the afterschool programs in Menasha, Neenah and Oshkosh School districts to provide direct programming to approximately 150 students in the areas of science, agriculture, world cultures and leadership development.

10. Provided support to the 4-H Leaders Association Dipper Committee, in integrating mobile technology for ordering and money receiving. Twelve corporate volunteers from Nielson Company trained 63 4-H youth and adults in iPad ordering, customer service, and product quality.
11. Provided STEM(Science, Technology, Engineering and Math) educational opportunities and outreach to over 600 youth throughout the count via LEGO© Club, After School Programs and day programming.
12. Provided education, research and organizational development support for local units of government to identify business needs, policy approaches, and organizational responses to issues, including City of Oshkosh business needs study and design standard review, City of Omro Main Street program support and City of Neenah/Future Neenah BID planning process.
13. Conducted economic impact research on Wittman Regional Airport businesses and tenants. Communicated results with stakeholders and partners.
14. Supported multi-county collaborative effort of counties surrounding Lake Winnebago to engage stakeholders in issue identification and prioritization. Work with community agencies and groups on organizational capacity building, strategic planning and evaluation including groups such as, Oshkosh Area Community Pantry, Girl Scouts, Oshkosh Zoological Society/City of Oshkosh, Oshkosh 4 Education, and Day by Day Warming Shelter.
15. Coordinated meetings/use of JP Coughlin Center for nearly 1,000 county department, county-board supervisors or community group meetings.

2014 GOALS & OBJECTIVES:

1. Implement new agriculture research projects, field demonstrations and education emphasizing cover crops.
2. Provide workshops/training for municipal employees, master gardener volunteers and the general public on horticulture, environmental and sustainability topics affecting Winnebago County.
3. Work with community agencies and organizations to help families set priorities and use sound decision making practices to meet basic needs, obtain affordable housing, develop money management skills and strengthen families.
4. Provided workshops for agencies and the general public on enhancing resiliency skills and addressing family changes across the lifespan.
5. Partner with community agencies and organizations to meet the education and resource needs of limited income individuals and families.
6. Work with community partners to expand 4-H STEM (Science, Technology, Engineering, and Math)/ Youth Development opportunities.
7. Provide leadership, training and educational opportunities for 4-H youth leaders, 4-H adult volunteers, and other youth service agencies/staff/volunteers on relevant youth development and volunteer development topics, integrating mobile technology throughout the

program.

- 8. Provide training, facilitation and process support for agency staff and community organizations on organizational development, strategic planning, evaluating outcomes, and evaluation strategies.**
- 9. Support and enhance the Plan Commission Network building capacity to address local land use issues through educational programming and evaluation on program effectiveness and impacts.**
- 10. Support water quality initiatives by providing support to ongoing efforts of public outreach and better collaboration among counties surrounding the Lake Winnebago system.**

UW-EXTENSION

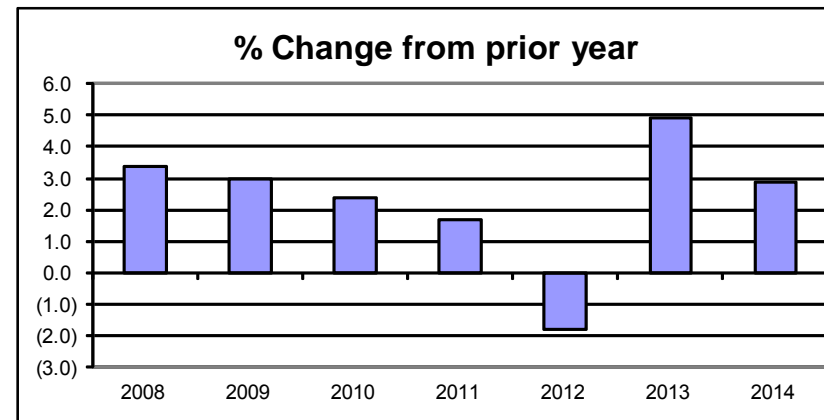
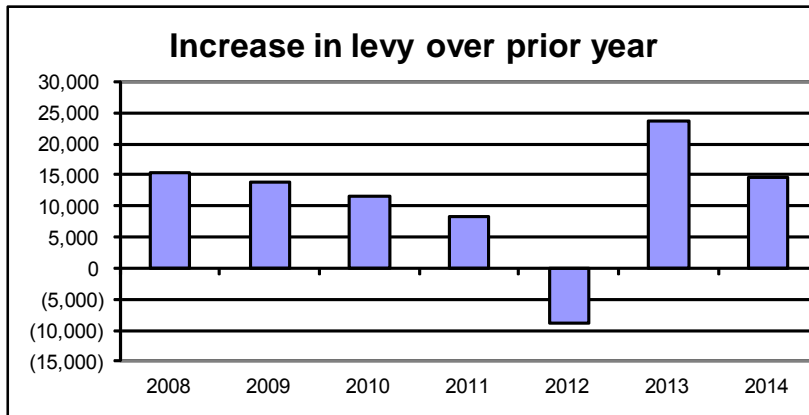
2014 BUDGET NARRATIVE HIGHLIGHTS

DEPARTMENT STAFFING:

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Full Time	8	8	8	8	8	9	9	9	9	9
Part Time	2	2	2	2	2	0	0	0	0	0
Total	10	10	10	10	10	9	9	9	9	9

There are no changes to the department staffing in 2014.

COUNTY LEVY: The tax levy for 2014 is \$525,256, an increase of \$14,659 or 2.9% over 2013.



SIGNIFICANT CHANGES FROM 2013 ADOPTED - University Extension

Account	Amount	Description
Significant changes from 2013		
Tax Levy 2013	\$ 510,597	
Revenue Changes - impact on levy:		
None		
Expense Changes - impact on levy:		
Health Insurance	(14,968)	The change in health insurance expense is due to several factors: The 2013 budgets were put together before we had settled on a plan for 2013. They were our best estimate at the time. With major changes to the health insurance plan, and changes in enrollment, there are wide swings in the budget from 2013 to 2014.
Capital - Equipment	171,500	Increase based on the purchase of a replacement vehicle and a storage building to be shared with the Fair Association.
Fund reserves	(150,000)	Fund reserves applied for the storage building.
Other small changes:		
	8,127	This is a combination of small increases and decreases to revenue and expense accounts.
Tax Levy 2014	\$ 525,256	

Financial Summary University Extension

Items	2013 8-Month Actual	2013 12-Month Estimate	2013 Adopted Budget	2013 Adjusted Budget	2014 Adopted Budget
Total Revenues	33,860	39,036	42,100	42,100	40,500
Labor	170,674	266,930	286,282	286,282	278,469
Travel	7,554	13,970	13,480	13,480	14,615
Capital	-	-	-	-	171,500
Other Expenditures	106,218	226,809	252,935	254,655	251,172
Total Expenditures	284,446	507,709	552,697	554,417	715,756
Levy Before Adjustments	250,586	468,673	510,597	512,317	675,256
Adjustments	-	-	-	-	(150,000)
Net Levy After Adjustments	250,586	468,673	510,597	512,317	525,256

Winnebago County Budget Detail - 2014

Description	Object	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Request	2014 Executive	2014 Adopted	% Change From Prior Yr Adopted
064 - University Extension									
Revenue									
Intergov Rev:									
WI Dept of Administration	42002	1,555	400	(0)	8,500	8,500	8,500	8,500	0.00%
WI Dept of Justice	42018	11,807	2,934	4,267	4,500	4,000	4,000	4,000	-11.11%
Intergov Rev Subtotal:		13,362	3,334	4,267	13,000	12,500	12,500	12,500	-3.85%
Public Services:									
Other Fees	45002	7,341	915	3,548	4,000	3,500	3,500	3,500	-12.50%
Forms Copies Etc	45003	4,786	7,810	6,638	7,000	6,000	6,000	6,000	-14.29%
Mail Service Revenue	45015	4,395	3,887	1,932	4,500	4,500	4,500	4,500	0.00%
Donations	45034	(0)	3,350	(0)	(0)	(0)	(0)	(0)	0.00%
Garden Fees	45054	4,943	3,503	2,058	1,600	2,000	2,000	2,000	25.00%
Program Fees	45055	4,704	4,941	20,717	12,000	12,000	12,000	12,000	0.00%
Public Services Subtotal:		26,169	24,405	34,892	29,100	28,000	28,000	28,000	-3.78%
Total Operating Revenue:		39,531	27,740	39,159	42,100	40,500	40,500	40,500	-3.80%
Revenue Total:		39,531	27,740	39,159	42,100	40,500	40,500	40,500	-3.80%
Expense									
Wages:									
Regular Pay	51100	194,946	193,461	162,688	182,721	187,472	187,472	187,472	2.60%
Overtime	51105	0	642	59	0	200	200	200	100.00%
Comp Time	51108	0	0	379	0	300	300	300	100.00%
Wages Subtotal:		194,946	194,103	163,126	182,721	187,972	187,972	187,972	2.87%
Fringes Benefits:									
FICA Medicare	51200	104,674	106,693	11,656	12,570	13,725	13,725	13,725	9.19%
Health Insurance	51201	0	0	49,529	73,942	58,974	58,974	58,974	-20.24%
Dental Insurance	51202	0	0	3,240	4,443	3,782	3,782	3,782	-14.88%
Workers Compensation	51203	0	0	430	336	170	170	170	-49.40%
Unemployment Comp	51204	10	6	2,094	0	0	0	0	0.00%

Winnebago County Budget Detail - 2014

Description	Object	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Request	2014 Executive	2014 Adopted	% Change From Prior Yr Adopted
064 - University Extension									
WI Retirement	51206	0	0	9,639	11,694	13,085	13,085	13,085	11.89%
Fringe Benefits Other	51207	0	0	621	576	761	761	761	32.12%
Fringes Benefits Subtotal:		104,684	106,699	77,207	103,561	90,497	90,497	90,497	-12.61%
Total Labor:		299,629	300,802	240,333	286,282	278,469	278,469	278,469	-2.73%
Travel:									
Registration Tuition	52001	1,399	2,338	3,070	2,750	3,400	3,400	3,400	23.64%
Automobile Allowance	52002	4,489	5,449	6,414	6,500	6,500	6,500	6,500	0.00%
Commercial Travel	52004	657	564	345	1,400	2,000	2,000	2,000	42.86%
Meals	52005	386	345	596	300	325	325	325	8.33%
Lodging	52006	999	1,395	2,123	1,900	1,900	1,900	1,900	0.00%
Other Travel Exp	52007	221	117	174	130	130	130	130	0.00%
Taxable Meals	52008	230	176	168	500	360	360	360	-28.00%
Travel Subtotal:		8,380	10,384	12,889	13,480	14,615	14,615	14,615	8.42%
Total Travel:		8,380	10,384	12,889	13,480	14,615	14,615	14,615	8.42%
Capital Outlay:									
Buildings	58001	0	0	0	0	0	0	150,000	100.00%
Equipment	58004	0	0	0	0	21,500	21,500	21,500	100.00%
Capital Outlay Subtotal:		0	0	0	0	21,500	21,500	171,500	100.00%
Total Capital:		0	0	0	0	21,500	21,500	171,500	100.00%
Office:									
Office Supplies	53000	4,120	5,872	5,890	7,050	6,050	6,050	6,050	-14.18%
Stationery and Forms	53001	821	573	711	750	750	750	750	0.00%
Printing Supplies	53002	2,392	2,230	2,347	2,500	2,500	2,500	2,500	0.00%
Print Duplicate	53003	5,375	4,799	4,890	6,250	4,600	4,600	4,600	-26.40%
Postage and Box Rent	53004	5,919	5,877	3,257	6,750	5,750	5,750	5,750	-14.81%
Computer Software	53006	429	618	226	600	400	400	400	-33.33%
Telephone	53008	6,654	4,280	1,808	2,250	2,250	2,250	2,250	0.00%

Winnebago County Budget Detail - 2014

Description	Object	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Request	2014 Executive	2014 Adopted	% Change From Prior Yr Adopted
064 - University Extension									
Wireless	53012	0	153	282	450	600	600	600	33.33%
Voice and Data Cabling	53014	0	743	0	500	200	200	200	-60.00%
Office Subtotal:		25,709	25,145	19,411	27,100	23,100	23,100	23,100	-14.76%
Operating:									
Advertising	53500	156	287	401	450	450	450	450	0.00%
Subscriptions	53501	975	1,246	1,445	1,300	1,175	1,175	1,175	-9.62%
Membership Dues	53502	960	775	1,035	1,200	1,400	1,400	1,400	16.67%
Agricultural Supplies	53515	4,168	2,060	3,164	3,500	3,750	3,750	3,750	7.14%
Household Supplies	53516	169	91	192	200	200	200	200	0.00%
Food	53520	3,210	2,472	2,671	2,400	1,800	1,800	1,800	-25.00%
Small Equipment	53522	5,231	4,066	269	1,500	1,500	1,500	1,500	0.00%
Other Operating Supplies	53533	4,513	5,513	6,412	4,900	4,700	4,700	4,700	-4.08%
Automobile Allowance-Other	53538	0	0	9	0	0	0	0	0.00%
Meals Other	53541	0	0	18	0	0	0	0	0.00%
Auto Allowance Taxable	53546	0	0	26	0	0	0	0	0.00%
Motor Fuel	53548	22	20	150	125	150	150	150	20.00%
Other Rents and Leases	53552	39	60	15	100	100	600	600	500.00%
Operating Grants	53565	238	750	0	0	0	0	0	0.00%
Small Equipment Technology	53580	0	4,298	4,186	3,200	3,200	3,200	3,200	0.00%
Print Duplicate	73003	15,628	16,978	16,696	20,000	20,000	20,000	20,000	0.00%
Postage and Box Rent	73004	433	238	300	500	500	500	500	0.00%
Motor Fuel	73548	1,288	1,895	2,072	1,500	2,000	2,000	2,000	33.33%
Operating Subtotal:		37,029	40,748	39,060	40,875	40,925	41,425	41,425	1.35%
Repairs & Maint:									
Small Hardware	54008	0	0	13	50	50	50	50	0.00%
Maintenance Equipment	54022	0	714	1,884	1,300	1,500	1,500	1,500	15.38%
Maintenance Vehicles	54023	0	73	47	150	150	150	150	0.00%
Equipment Repairs	54029	205	622	537	300	300	300	300	0.00%
Maintenance Vehicles	74023	462	937	584	2,000	250	250	250	-87.50%
Equipment Repairs	74029	924	924	891	891	1,419	1,419	1,419	59.26%
Repairs & Maint Subtotal:		1,592	3,270	3,956	4,691	3,669	3,669	3,669	-21.79%
Contractual Services:									
Grounds Maintenance	55007	200	0	0	0	0	0	0	0.00%

**Winnebago County
Budget Detail - 2014**

Description	Object	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Request	2014 Executive	2014 Adopted	% Change From Prior Yr Adopted
064 - University Extension									
Data Processing	55013	780	780	1,160	800	850	850	850	6.25%
Other Contract Serv	55030	129,939	131,705	129,974	176,725	179,720	179,720	179,720	1.69%
Other Contract Services	75030	548	703	0	0	0	0	0	0.00%
Contractual Services Subtotal:		131,466	133,189	131,134	177,525	180,570	180,570	180,570	1.72%
Insurance Expenses:									
Prop Liab Insurance	76000	2,412	2,688	2,532	2,744	2,408	2,408	2,408	-12.24%
Insurance Expenses Subtotal:		2,412	2,688	2,532	2,744	2,408	2,408	2,408	-12.24%
Total Other Operating:		198,208	205,040	196,093	252,935	250,672	251,172	251,172	-0.70%
Expense Total:		506,218	516,226	449,316	552,697	565,256	565,756	715,756	29.50%
University Extension Net/(Levy):		(466,687)	(488,486)	(410,156)	(510,597)	(524,756)	(525,256)	(675,256)	32.25%
Reserves applied		0	0	0	0	0	0	150,000	100.00%
Net University Extension		(466,687)	(488,486)	(410,156)	(510,597)	(524,756)	(525,256)	(525,256)	2.87%

WINNEBAGO COUNTY CAPITAL OUTLAY - 2014

<u>Department</u>	<u>Description</u>	<u>Quantity</u>	<u>Unit Cost</u>	<u>Capital Outlay</u>
UW Extension -				
	Storage building	1	150,000	150,000
	Department vehicle - replacement	1	21,500	21,500
		2		171,500

PARKS

General Fund – Organization: 1065 to 1070
2014 BUDGET NARRATIVE

DEPARTMENT HEAD:

Robert A. Way

TELEPHONE: 232-1961

LOCATION:

Winnebago County
625 East County Road Y
Oshkosh, WI 54901

MISSION STATEMENT:

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

PROGRAM DESCRIPTION:

PARKS Provide park sites that can serve as a destination with enough and varied support facilities to provide for a daylong recreation experience on the site.

BOAT LANDINGS Provide quality boat launch sites on major bodies of water that possess site amenities and can serve as day use park sites for boaters and non-boaters alike.

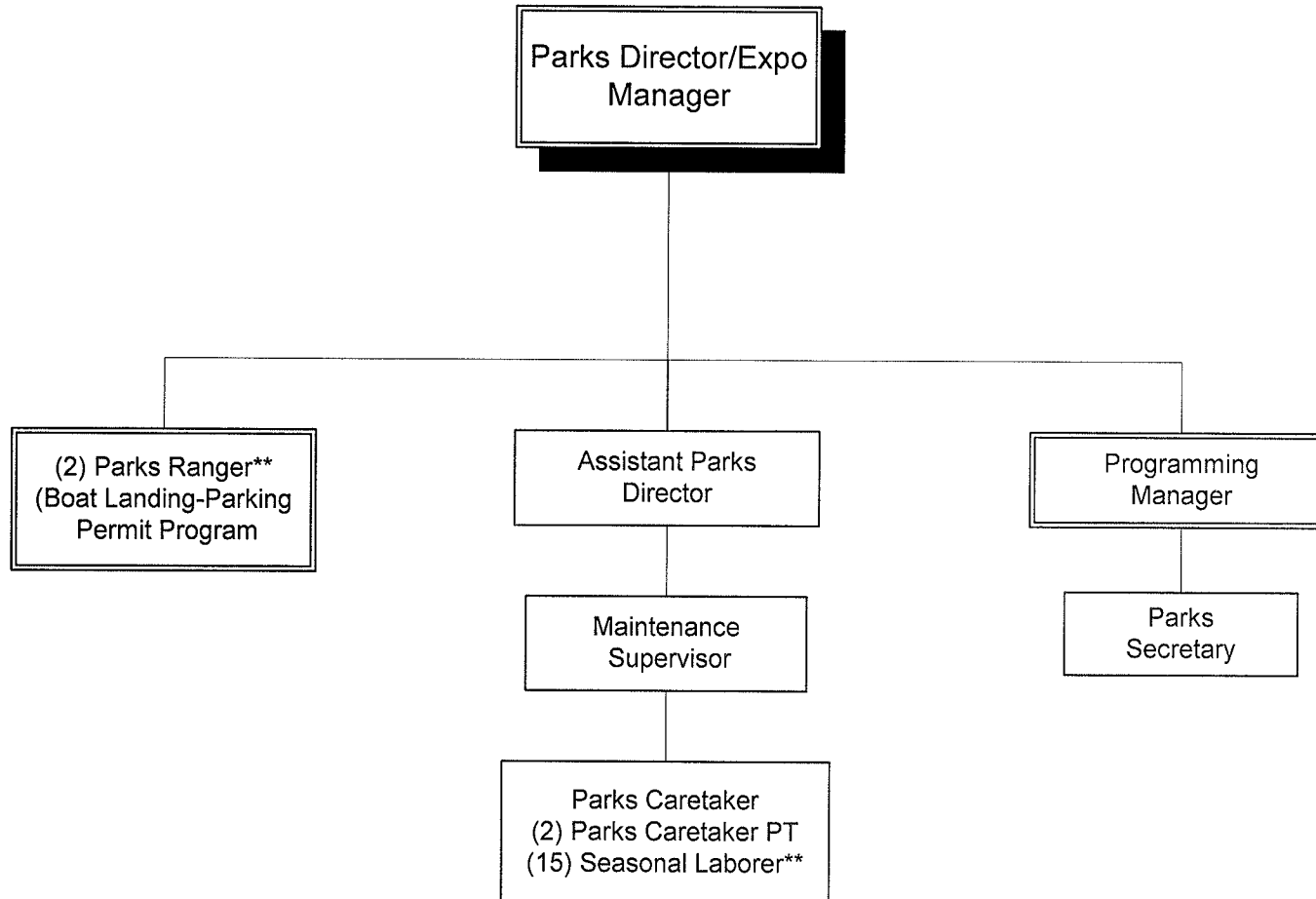
NAVIGATION AIDS Mark major navigation channels throughout the Winnebago County lakes system with both lighted and unlighted buoys to assist boaters in reaching their destination.

RECREATION TRAILS Provide multipurpose trail corridors through ownership and leasing for a variety of recreational activities.

EXPO CENTER Provide a facility where a wide variety of events, festivals, competitive shows and meeting/training sessions can occur.

PRESERVATION AND CONSERVATION AREAS Provide for perpetuation of sensitive lands and areas of historical, archaeological or vegetative significance.

PARKS



** Unclassified Position

PARKS

**Department: 100-065 to 070 Fund: General Fund
2014 BUDGET NARRATIVE**

DEPARTMENT HEAD: Robert A. Way
LOCATION: Winnebago County
 625 East County Road Y
 Oshkosh, WI 54901

TELEPHONE: 232-1961

2013 ACCOMPLISHMENTS:

1. Continued to increase the number of camping pedestals within the Expo grounds as well as reconstructing outdoor electrical panels, thereby improving the quality of services provided to horse show clientele and other event promoters.
2. Completed restoration of entrance, memorial and soccer shelter planters thereby beautifying the grounds and creating a welcoming statement.
3. Engaged in construction of three multi-sport programming areas replacing 6 aging and unusable tennis courts. New court areas encompass tennis, pickleball and basketball programming.
4. Negotiated and signed sponsorship agreement with The Scene monthly newspaper as the newspaper of the Winnebago County Parks Department garnering discounted advertising and free calendar listings for park rentals and programs. Renewal of similar multi-year exclusivity agreements were also realized with Pepsi Bottling Group and Cornerstone Processing for ATM service.
5. Added remaining disc golf baskets to complete 36 holes enabling the Community Park course to compete for regional and national tournaments. Also upgraded tee signage and added tee pads.
6. Completed remodeling of Pavilion restrooms for ADA accessibility. In addition, wrought iron style fencing was installed around terrace areas and concrete floor and curb work was performed to correct sloping and facade problems. Roofing was also added to complete two outdoor shelter structures. Article on conversion of the beach facility into a pavilion setting was published in Park & Recreation Business trade magazine.
7. The garden beds at front of expo building were reconstructed to correct longstanding drainage issues and improve entranceway appearance.
8. Partnered w/ DOT, DNR & OCVB on planning for the naming and opening ceremonies of new recreation trail along the Butte des Morts causeway.
9. Partnered w/ Friends of Winnebago County Dog Parks, Inc. to produce a formal proposal format for properties of interest for use as a north

area dog park.

10. Began a monthly parks department newsletter, available on line, via email mailing list and at the parks office.
11. Worked with engineering consultant to develop a plan to address Community Park road reconstruction as well as ADA shared use path needs per mandated federal ADA regulations.
12. Updated department's 5 Year Open Space Plan with assistance from East Central Wisconsin Regional Planning Commission.

2014 GOALS AND OBJECTIVES:

1. Proceed with program to upgrade all required facilities to new federal ADA standards prior to 2015 deadline.
2. Create new web site and increase use of Facebook for clients and parks user ease, upgrade all signage to create an overall integrated look and make negotiating parks properties easier.
3. Begin aggressive marketing campaign to increase engagement of the public, park usage, and rental revenue throughout the parks system.
4. Institute Community Park road rehab and shared use path construction project along with replacement of the aged Community Park road lighting system with more efficient fixtures as well as sturdier light poles.
5. Continue efforts in investigating options for establishing a dog park facility located in a north area of the County.
6. Engage in annual Boat Trailer Parking Fee Program facility improvement projects with goal of resurfacing the SW section of the Eureka Boat Landing parking lot as well as the Boom Bay Boat Landing parking lot and ramp areas.
7. Work with local soccer organizations in a coordinated effort to upgrade program support buildings and the overall quality of field conditions within the Community Park Soccer Complex.
8. Work with Friends of Winnebago County Dog Parks, Inc. on projects that include resolving substantial drainage problems within middle section of Community Park Dog Park; installing a potable water fixture in back area of the dog park facility; and, coordinate efforts aimed at controlling invasives throughout site.
9. Establish appropriate regulatory and maintenance procedures to be applied towards the operation of the new recreation trail situated along the Butte des Morts causeway.
10. Evaluate and prioritize Parks properties for needed attention in the employment of protective bollards and landscape features installed for the purpose of securing sites from vandalism carried-out through use of motorized vehicles. Begin multi-year project aimed at securing said properties.

PARKS

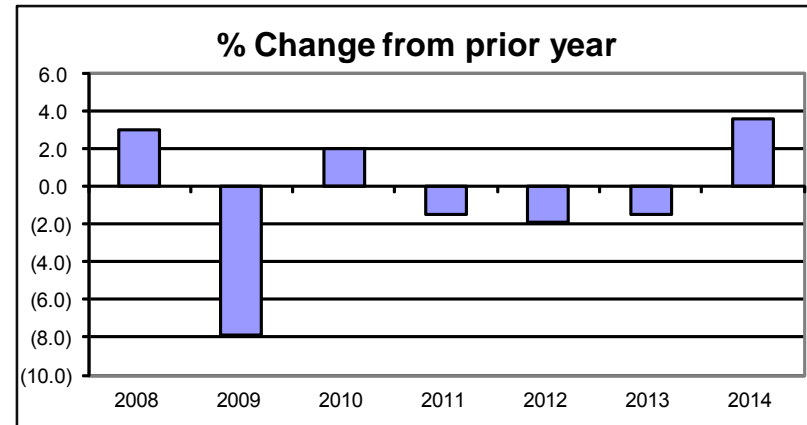
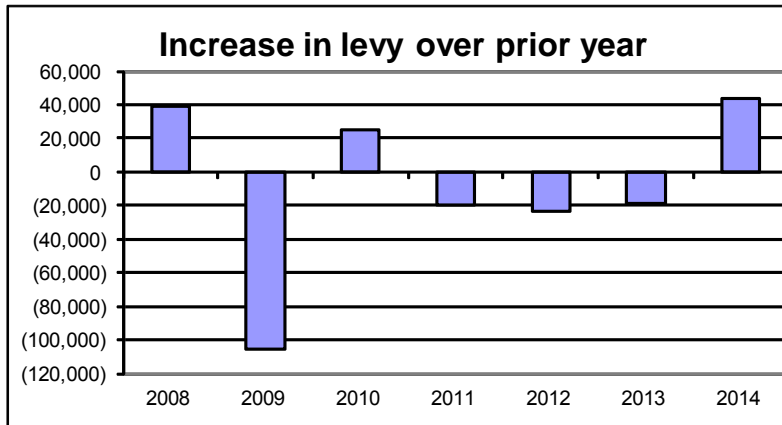
2014 BUDGET NARRATIVE HIGHLIGHTS

DEPARTMENT STAFFING:

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Full Time	10	10	10	10	7	7	6	6	6	6
Part Time	2	2	2	2	2	2	2	2	2	2
Total	12	12	12	12	9	9	8	8	8	8

There are no changes to the department staffing for 2014.

COUNTY LEVY: The 2014 net levy is \$1,249,703, an increase of \$43,881 or 3.6% over 2013.



SIGNIFICANT CHANGES FROM 2013 ADOPTED - Parks

Account	Amount	Description
Significant changes from 2013		
Tax Levy 2013	\$ 1,205,822	
Significant changes to revenues:		
Concession Revenue	3,929	Decrease based on last year's overestimate of how much revenue is generated by Pepsi licensing agreement.
Sale of Property and Equipment	4,000	Decrease based on the anticipated decrease in property and equipment to sell.
Significant changes to expenses:		
FICA Medicare	(6,107)	Moves in tangent with wages. Some of Parks Dept wages are not charged directly to the Boat Launch Fee Program.
Health Insurance	(29,879)	The change in health insurance expense is due to several factors: The 2013 budgets were put together before we had settled on a plan for 2013. They were our best estimate at the time. With major changes to the health insurance plan, and changes in enrollment, there are wide swings in the budget from 2013 to 2014.
Workers Compensation	(3,829)	Lower charges from the Workers Comp fund in an effort to draw down the fund balance.
Unemployment Compensation	(4,500)	Decrease to more closely match prior history.
Capital - Improvements	(16,400)	See capital outlay list for details.
Capital - Equipment	81,200	See capital outlay list for details.
Telephone	(3,500)	Decrease based on the elimination of several land lines.
Advertising	11,750	Increase based on promoting the 3 nature areas, increasing wedding reception interest, and expanding advertising for the shelter rental facilities.
Small Equipment	18,500	Increase based on additional 2 implements for skidster and additional sand matting required to meet ADA requirements at pavilion.
Maintenance Grounds	(8,950)	Decrease based on budgeting to this account in error last year and expenses being moved to the Boat Landing parking permit project account.
Equipment Repairs	(5,363)	Decrease based on less funding anticipated to meet departments equipment repair needs performed by the Highway Department.
Heat	(10,700)	Decrease based on continuation of decreasing expenses due to the replacement of Expo doors.
Grounds Maintenance	(22,500)	Decrease based on last year's expense of the Community Park's electrical system replacement, these expenses will not be required in 2014.

SIGNIFICANT CHANGES FROM 2013 ADOPTED - Parks

Account	Amount	Description
Building Repairs	4,000	Increase based on the need for repairs to the pavilion soffit.
Professional Service	16,400	Increase based on the need to contract out for consulting services to help design the nature walk area.
Other small changes		
	15,830	This is a combination of small increases and decreases to revenue and expense accounts.
Tax Levy 2014	\$ 1,249,703	

Financial Summary
Parks (Excludes Boat Launch)

Items	2013 8-Month Actual	2013 12-Month Estimate	2013 Adopted Budget	2013 Adjusted Budget	2014 Adopted Budget
Total Revenues	251,743	286,596	300,590	300,590	291,718
Labor	362,001	548,700	621,491	621,491	573,303
Travel	771	1,800	2,148	2,148	1,798
Capital	47,306	205,983	45,400	417,400	110,200
Other Expenditures	362,337	743,648	837,373	981,761	856,120
Total Expenditures	772,415	1,500,131	1,506,412	2,022,800	1,541,421
Levy Before Adjustments	520,672	1,213,535	1,205,822	1,722,210	1,249,703
Adjustments	-	-	-	-	-
Net Levy After Adjustments	520,672	1,213,535	1,205,822	1,722,210	1,249,703

**Winnebago County
Budget Detail - 2014**

Description	Object	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Request	2014 Executive	2014 Adopted	% Change From Prior Yr Adopted
065 - Parks									
Revenue									
Intergov Rev:									
WI Military Affairs	42008	1,632	(0)	(0)	(0)	(0)	(0)	(0)	0.00%
WI Natural Resources	42009	33,400	39,534	22,039	30,000	32,000	32,000	32,000	6.67%
Intergov Rev Subtotal:		35,032	39,534	22,039	30,000	32,000	32,000	32,000	6.67%
Licenses:									
Zoning Permits	44006	(10)	(0)	(0)	(0)	(0)	(0)	(0)	0.00%
Licenses Subtotal:		(10)	(0)	(0)	(0)	(0)	(0)	(0)	0.00%
Public Services:									
Other Fees	45002	3,691	3,115	6,567	(0)	2,222	2,222	2,222	100.00%
Forms Copies Etc	45003	1	(0)	(0)	(0)	(0)	(0)	(0)	0.00%
Rental Revenues	45011	245,576	201,203	211,132	208,000	201,000	201,000	201,000	-3.37%
Photocopy Revenue	45014	14	1	(0)	(0)	25	25	25	100.00%
Restitution	45022	400	(0)	823	(0)	(0)	(0)	(0)	0.00%
Donations	45034	3,222	7,376	1,611	600	300	300	300	-50.00%
Concession Revenue	45050	8,663	37,927	48,587	33,600	29,671	29,671	29,671	-11.69%
Park Reservations	45056	8,365	8,006	14,705	13,000	14,500	14,500	14,500	11.54%
Public Services Subtotal:		269,931	257,628	283,424	255,200	247,718	247,718	247,718	-2.93%
Intergov Services:									
Other Fees	43001	4,655	(0)	24	(0)	(0)	(0)	(0)	0.00%
Cost Share Municipalities	43016	2,875	(0)	(0)	(0)	(0)	(0)	(0)	0.00%
Intergov Services Subtotal:		7,530	(0)	24	(0)	(0)	(0)	(0)	0.00%
Total Operating Revenue:		312,483	297,161	305,487	285,200	279,718	279,718	279,718	-1.92%
Misc Revenues:									
Sale Of Prop Equip	48104	(0)	20,140	22,089	15,000	11,000	11,000	11,000	-26.67%
Sale of Scrap	48106	(0)	629	(0)	190	800	800	800	321.05%
Other Miscellaneous Revenues	48109	72	240	88	200	200	200	200	0.00%
Rummage Sales	48111	924	1,009	1,196	(0)	(0)	(0)	(0)	0.00%
Misc Revenues Subtotal:		996	22,017	23,373	15,390	12,000	12,000	12,000	-22.03%
Total Non-Operating Revenue:		996	22,017	23,373	15,390	12,000	12,000	12,000	-22.03%

**Winnebago County
Budget Detail - 2014**

Description	Object	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Request	2014 Executive	2014 Adopted	% Change From Prior Yr Adopted
065 - Parks									
Revenue Total:		313,479	319,179	328,860	300,590	291,718	291,718	291,718	-2.95%
Expense									
Wages:									
Regular Pay	51100	496,543	441,731	363,232	356,725	355,764	355,764	355,764	-0.27%
Temporary Employees	51101	0	0	85,083	93,455	93,455	93,455	93,455	0.00%
Overtime	51105	3,633	1,127	655	2,900	1,600	1,600	1,600	-44.83%
Comp Time	51108	0	0	994	0	0	0	0	0.00%
Payroll Sundry Account	51190	0	0	16	0	0	0	0	0.00%
Wages Subtotal:		500,176	442,858	449,980	453,080	450,819	450,819	450,819	-0.50%
Fringes Benefits:									
FICA Medicare	51200	200,192	165,035	32,495	32,342	26,235	26,235	26,235	-18.88%
Health Insurance	51201	0	0	84,176	90,285	60,406	60,406	60,406	-33.09%
Dental Insurance	51202	0	0	3,019	3,415	3,448	3,448	3,448	0.97%
Workers Compensation	51203	0	0	9,604	6,954	3,125	3,125	3,125	-55.06%
Unemployment Comp	51204	15,729	8,423	6,656	12,000	7,500	7,500	7,500	-37.50%
WI Retirement	51206	0	0	19,129	21,205	19,773	19,773	19,773	-6.75%
Fringe Benefits Other	51207	0	0	2,106	2,210	1,997	1,997	1,997	-9.64%
Fringes Benefits Subtotal:		215,920	173,458	157,185	168,411	122,484	122,484	122,484	-27.27%
Total Labor:		716,096	616,316	607,164	621,491	573,303	573,303	573,303	-7.75%
Travel:									
Registration Tuition	52001	2,139	1,765	885	485	485	485	485	0.00%
Automobile Allowance	52002	35	0	113	540	300	300	300	-44.44%
Commercial Travel	52004	0	0	318	0	0	0	0	0.00%
Meals	52005	193	0	176	303	303	303	303	0.00%
Lodging	52006	852	154	736	820	710	710	710	-13.41%
Other Travel Exp	52007	84	0	0	0	0	0	0	0.00%
Taxable Meals	52008	0	17	0	0	0	0	0	0.00%
Travel Subtotal:		3,302	1,936	2,228	2,148	1,798	1,798	1,798	-16.29%
Total Travel:		3,302	1,936	2,228	2,148	1,798	1,798	1,798	-16.29%

Winnebago County **Budget Detail - 2014**

Description	Object	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Request	2014 Executive	2014 Adopted	% Change From Prior Yr Adopted
065 - Parks									
Capital Outlay:									
Improvements	58002	1,121	0	0	16,400	0	0	0	-100.00%
Equipment	58004	84,495	0	56,636	29,000	110,200	110,200	110,200	280.00%
Capital Outlay Subtotal:		85,616	0	56,636	45,400	110,200	110,200	110,200	142.73%
Total Capital:									
		85,616	0	56,636	45,400	110,200	110,200	110,200	142.73%
Office:									
Office Supplies	53000	752	537	1,027	900	700	700	700	-22.22%
Stationery and Forms	53001	69	0	127	150	150	150	150	0.00%
Printing Supplies	53002	193	84	114	225	225	225	225	0.00%
Postage and Box Rent	53004	345	53	157	140	175	175	175	25.00%
Telephone	53008	10,552	4,211	2,444	8,000	4,500	4,500	4,500	-43.75%
Telephone Supplies	53009	0	0	36	40	40	40	40	0.00%
Wireless	53012	0	1,183	2,143	1,120	2,050	2,050	2,050	83.04%
Pagers	53013	0	74	107	0	0	0	0	0.00%
Voice and Data Cabling	53014	0	0	275	275	0	0	0	-100.00%
Office Subtotal:		11,911	6,142	6,429	10,850	7,840	7,840	7,840	-27.74%
Operating:									
Advertising	53500	4,857	4,904	3,450	3,150	14,900	14,900	14,900	373.02%
Subscriptions	53501	0	0	0	30	0	0	0	-100.00%
Membership Dues	53502	335	185	284	250	1,400	1,400	1,400	460.00%
Clothing Uniforms	53517	162	327	193	200	300	300	300	50.00%
Food	53520	333	0	0	0	200	200	200	100.00%
Small Equipment	53522	28,388	22,475	28,296	26,000	44,500	44,500	44,500	71.15%
Recreation Supplies	53529	9,801	30,806	35,977	21,000	21,000	21,000	21,000	0.00%
Other Operating Supplies	53533	15,243	4,914	6,589	3,500	6,000	6,000	6,000	71.43%
Motor Fuel	53548	11,027	14,369	10,245	14,000	14,000	14,000	14,000	0.00%
Land Rental	53549	0	48	16	48	48	48	48	0.00%
Equipment Rental	53551	3,430	3,789	3,727	3,000	5,000	5,000	5,000	66.67%
Operating Licenses Fees	53553	622	1,125	905	1,055	700	700	700	-33.65%
Taxes & Assessments	53562	10	5	0	20	20	20	20	0.00%
Small Equipment Technology	53580	0	0	40	40	40	40	40	0.00%
Printing Supplies	73002	0	0	0	200	200	200	200	0.00%
Print Duplicate	73003	1,020	894	859	850	650	650	650	-23.53%
Postage and Box Rent	73004	391	356	294	500	500	500	500	0.00%

Winnebago County Budget Detail - 2014

Description	Object	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Request	2014 Executive	2014 Adopted	% Change From Prior Yr Adopted
065 - Parks									
Motor Fuel	73548	10,698	13,656	12,774	13,000	15,000	15,000	15,000	15.38%
Operating Subtotal:		86,318	97,851	103,648	86,843	124,458	124,458	124,458	43.31%
Repairs & Maint:									
Maintenance Buildings	54020	11,379	20,286	16,744	21,600	21,500	21,500	21,500	-0.46%
Maintenance Grounds	54021	24,420	19,606	23,095	32,800	34,400	34,400	34,400	4.88%
Maintenance Equipment	54022	3,479	4,799	5,987	7,700	8,300	8,300	8,300	7.79%
Maintenance Vehicles	54023	26,668	7,109	3,520	1,500	3,500	3,500	3,500	133.33%
Other Maint Supplies	54028	5,172	1,240	1,661	2,700	2,000	2,000	2,000	-25.93%
Equipment Repairs	54029	301	5,104	769	4,000	9,000	9,000	9,000	125.00%
Maintenance Grounds	74021	41,003	115,871	75,105	55,350	46,400	46,400	46,400	-16.17%
Equipment Repairs	74029	1,895	3,429	25,057	96,363	91,000	91,000	91,000	-5.57%
Repairs & Maint Subtotal:		114,315	177,445	151,937	222,013	216,100	216,100	216,100	-2.66%
Utilities:									
Heat	54700	32,013	29,006	19,657	38,100	27,400	27,400	27,400	-28.08%
Power and Light	54701	97,185	92,950	92,580	104,900	102,000	102,000	102,000	-2.76%
Water and Sewer	54702	61,474	60,504	66,323	81,520	84,450	84,450	84,450	3.59%
Utilities Subtotal:		190,672	182,460	178,561	224,520	213,850	213,850	213,850	-4.75%
Contractual Services:									
Medical and Dental	55000	2,209	1,690	2,053	2,500	2,500	2,500	2,500	0.00%
Vehicle Repairs	55005	264	2,508	14,792	14,000	13,900	13,900	13,900	-0.71%
Grounds Maintenance	55007	149,523	163,902	154,076	183,000	160,500	160,500	160,500	-12.30%
Building Repairs	55008	34,457	52,733	48,585	46,500	50,500	50,500	50,500	8.60%
Professional Service	55014	9,643	6,731	7,467	5,000	21,400	21,400	21,400	328.00%
Security Service	55028	1,900	1,568	2,429	3,600	5,500	5,500	5,500	52.78%
Contractual Services Subtotal:		197,996	229,131	229,402	254,600	254,300	254,300	254,300	-0.12%
Insurance Expenses:									
Prop Liab Insurance	76000	32,664	37,884	36,468	38,547	39,572	39,572	39,572	2.66%
Insurance Expenses Subtotal:		32,664	37,884	36,468	38,547	39,572	39,572	39,572	2.66%
Total Other Operating:		633,875	730,913	706,445	837,373	856,120	856,120	856,120	2.24%
Expense Total:		1,438,890	1,349,165	1,372,473	1,506,412	1,541,421	1,541,421	1,541,421	2.32%
Parks Net/(Levy):		(1,125,411)	(1,029,986)	(1,043,612)	(1,205,822)	(1,249,703)	(1,249,703)	(1,249,703)	3.64%

Boat Launch Fee Program - Parks

2014 BUDGET NARRATIVE HIGHLIGHTS

DESCRIPTION: The Boat Launch Fee program is a program that started several years ago. The County instituted a fee for people to launch boats onto Winnebago County waterways. The intent of this was to establish a program that would fund the maintenance of the boat launch's, docks and other boating related facilities therefore removing it from the general tax levy.

COUNTY LEVY: There is no tax levy for this function. It is self supporting from boat launch fees.

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

SIGNIFICANT CHANGES FROM 2013 ADOPTED - Boat Launch Fee Program

Account	Amount	Description
Significant changes from 2013		
Deficit 2013	\$ 19,319	
Revenue Changes - impact on levy:		
None		
Expense Changes - impact on levy:		
Improvements	10,251	Less improvements planned for 2014. See capital outlay list following this section.
Other small changes	(15,810)	This is a combination of small increases and decreases to revenue and expense accounts.
Deficit 2013	\$ 13,760	

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

Financial Summary Boat Launch

Items	2013 8-Month Actual	2013 12-Month Estimate	2013 Adopted Budget	2013 Adjusted Budget	2014 Adopted Budget
Total Revenues	92,809	131,000	141,000	141,000	144,000
Labor	9,921	18,680	18,418	18,418	18,700
Travel	-	-	-	-	-
Capital	-	93,251	93,251	93,251	83,000
Other Expenditures	25,695	57,917	48,650	48,650	56,060
Total Expenditures	35,616	169,848	160,319	160,319	157,760
Levy Before Adjustments	(57,193)	38,848	19,319	19,319	13,760
Adjustments	57,193	(38,848)	(19,319)	(19,319)	(13,760)
Net Levy After Adjustments	-	-	-	-	-

Winnebago County Budget Detail - 2014

Description	Object	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Request	2014 Executive	2014 Adopted	% Change From Prior Yr Adopted
070 - Boat Launch									
Revenue									
Intergov Rev:									
WI Natural Resources	42009	0	83,415	0	38,000	38,000	38,000	38,000	0.00%
Intergov Rev Subtotal:		0	83,415	0	38,000	38,000	38,000	38,000	0.00%
Fines and Permits:									
Boat Launching Fees	44106	105,598	103,509	141,124	103,000	106,000	106,000	106,000	2.91%
Fines and Permits Subtotal:		105,598	103,509	141,124	103,000	106,000	106,000	106,000	2.91%
Total Operating Revenue:		105,598	186,924	141,124	141,000	144,000	144,000	144,000	2.13%
Revenue Total:		105,598	186,924	141,124	141,000	144,000	144,000	144,000	2.13%
Expense									
Wages:									
Regular Pay	51100	10,017	0	0	0	0	0	0	0.00%
Temporary Employees	51101	0	0	10,896	12,000	12,000	12,000	12,000	0.00%
Wages Subtotal:		10,017	0	10,896	12,000	12,000	12,000	12,000	0.00%
Fringes Benefits:									
FICA Medicare	51200	1,129	0	834	918	1,000	1,000	1,000	8.93%
Workers Compensation	51203	0	0	291	0	200	200	200	100.00%
Unemployment Comp	51204	0	1,252	4,025	5,500	5,500	5,500	5,500	0.00%
Fringes Benefits Subtotal:		1,129	1,252	5,149	6,418	6,700	6,700	6,700	4.39%
Total Labor:		11,146	1,252	16,045	18,418	18,700	18,700	18,700	1.53%
Capital Outlay:									
Improvements	58002	208,842	189,324	89,460	93,251	83,000	83,000	83,000	-10.99%
Capital Outlay Subtotal:		208,842	189,324	89,460	93,251	83,000	83,000	83,000	-10.99%
Total Capital:		208,842	189,324	89,460	93,251	83,000	83,000	83,000	-10.99%
Office:									
Office Supplies	53000	15	58	53	50	60	60	60	20.00%
Stationery and Forms	53001	3,562	4,257	5,310	4,100	7,000	7,000	7,000	70.73%
Print Duplicate	53003	145	106	0	0	0	0	0	0.00%

Winnebago County **Budget Detail - 2014**

Description	Object	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Request	2014 Executive	2014 Adopted	% Change From Prior Yr Adopted
070 - Boat Launch									
Postage and Box Rent	53004	0	156	0	0	0	0	0	0.00%
Office Subtotal:		3,722	4,577	5,363	4,150	7,060	7,060	7,060	70.12%
Operating:									
Small Equipment	53522	3,007	959	348	0	200	200	200	100.00%
Other Operating Supplies	53533	0	102	319	100	100	100	100	0.00%
Equipment Rental	53551	7,474	9,628	9,126	5,200	6,000	6,000	6,000	15.38%
Print Duplicate	73003	13	0	0	0	0	0	0	0.00%
Motor Fuel	73548	1,304	1,772	1,332	1,900	1,900	1,900	1,900	0.00%
Operating Subtotal:		11,798	12,461	11,126	7,200	8,200	8,200	8,200	13.89%
Repairs & Maint:									
Maintenance Buildings	54020	172	0	0	0	0	0	0	0.00%
Maintenance Grounds	54021	766	0	1,495	500	500	500	500	0.00%
Maintenance Equipment	54022	953	0	0	200	200	200	200	0.00%
Maintenance Vehicles	54023	0	4	0	100	100	100	100	0.00%
Other Maint Supplies	54028	42	0	0	0	0	0	0	0.00%
Maintenance Grounds	74021	7,700	1,542	3,207	3,000	3,500	3,500	3,500	16.67%
Repairs & Maint Subtotal:		9,633	1,546	4,702	3,800	4,300	4,300	4,300	13.16%
Utilities:									
Power and Light	54701	4,790	4,559	285	5,000	6,000	6,000	6,000	20.00%
Water and Sewer	54702	480	480	0	500	500	500	500	0.00%
Power Light	74701	14	0	0	0	0	0	0	0.00%
Utilities Subtotal:		5,284	5,039	285	5,500	6,500	6,500	6,500	18.18%
Contractual Services:									
Grounds Maintenance	55007	0	0	0	0	2,000	2,000	2,000	100.00%
Professional Service	55014	61	0	0	28,000	28,000	28,000	28,000	0.00%
Contractual Services Subtotal:		61	0	0	28,000	30,000	30,000	30,000	7.14%
Total Other Operating:		30,496	23,623	21,476	48,650	56,060	56,060	56,060	15.23%
Expense Total:		250,484	214,199	126,982	160,319	157,760	157,760	157,760	-1.60%
Boat Launch Net Surplus (Deficit):		(144,886)	(27,274)	14,142	(19,319)	(13,760)	(13,760)	(13,760)	-28.77%
Reserves applied		0	0	0	19,319	13,760	13,760	13,760	-28.77%
Net Boat Launch		(144,886)	(27,274)	14,142	0	0	0	0	0.00%

WINNEBAGO COUNTY CAPITAL OUTLAY - 2014

Department	Description	Quantity	Unit Cost	Capital Outlay
Parks -				
Admin -	Brush Chipper	1	41,000	41,000
	1/2 Ton Crew Cab	1	31,000	31,000
	72" Deck Zero Turn Radius Mower	1	21,000	21,000
		3		93,000
Parks -				
Expo -	Utility Carts	2	8,600	17,200
		2		17,200
Parks -				
Boat Launch -	Eureka Boat Landing Paving Parking Lot	1	33,000	33,000
	Boom Bay Boat Landing Paving Parking Lot	1	38,000	38,000
	Black Wolf Boat Landing - Boat Wash System	1	12,000	12,000
		3		83,000
		8		193,200

PARKS PROGRAM BUDGETS

NAME	NUMBER	LABOR	TRAVEL & MEETINGS	CAPITAL	OTHER EXPENSES	TOTAL EXPENSES	REVENUES	TOTALS BY YEAR			ANNUAL PERCENT INCREASES	
								2014 ADOPTED	2013 ADOPTED	2012 ADOPTED	2014 OVER 2013	2013 OVER 2012
Administration	1065	573,303	1,798	93,000	344,568	1,012,669		1,012,669	954,665	959,769	6.1	(0.5)
Revenues	1065						36,047	(36,047)	(30,990)	(40,565)	16.3	(23.6)
Swimming Lake	1066	-	-	-	67,850	67,850		67,850	20,250	22,850	235.1	(11.4)
Revenues	1066						3,671	(3,671)	(2,100)	-	74.8	100.0
Recreation Trails	1067	-	-	-	46,884	46,884		46,884	47,079	41,586	(0.4)	13.2
Revenues	1067						32,000	(32,000)	(30,000)	(30,000)	6.7	0.0
Boat Landings	1068	-	-	-	116,400	116,400		116,400	119,020	129,850	(2.2)	(8.3)
Revenues	1068						-	-	-	(2,800)	0.0	(100.0)
Exhibition Site	1069	-	-	17,200	280,418	297,618		297,618	365,398	367,057	(18.5)	(0.5)
Revenues	1069						220,000	(220,000)	(237,500)	(223,000)	(7.4)	6.5
Boat Launch	1070	18,700	-	83,000	56,060	157,760		157,760	160,319	167,450	(1.6)	(4.3)
Revenues	1070						144,000	(144,000)	(141,000)	(151,000)	2.1	(6.6)
Grand Totals		<u>592,003</u>	<u>1,798</u>	<u>193,200</u>	<u>912,180</u>	<u>1,699,181</u>	<u>435,718</u>	<u>1,263,463</u>	<u>1,225,141</u>	<u>1,241,197</u>	3.1	(1.3)
Back out boat launch								(13,760)	(19,319)	(16,450)		
Adjusted Levy								<u>1,249,703</u>	<u>1,205,822</u>	<u>1,224,747</u>	3.6	(1.5)

Financial Summary Ice Arena

Items	2013 8-Month Actual	2013 12-Month Estimate	2013 Adopted Budget	2013 Adjusted Budget	2014 Adopted Budget
Total Revenues	-	-	-	-	-
Labor	-	-	-	-	-
Travel	-	-	-	-	-
Capital	-	-	-	-	-
Other Expenditures	-	-	-	-	-
Total Expenditures	-	-	-	-	-
Levy Before Adjustments	-	-	-	-	-
Adjustments	-	-	-	-	-
Net Levy After Adjustments	-	-	-	-	-

**Winnebago County
Budget Detail - 2014**

Description	Object	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Request	2014 Executive	2014 Adopted	% Change From Prior Yr Adopted
078 - Ice Arena									
Expense									
Capital Outlay:									
Improvements	58002	0	0	0	0	500,000	500,000	0	0.00%
Capital Outlay Subtotal:		0	0	0	0	500,000	500,000	0	0.00%
Total Capital:									
		0	0	0	0	500,000	500,000	0	0.00%
Expense Total:									
		0	0	0	0	500,000	500,000	0	0.00%
Ice Arena Net/(Levy):									
		0	0	0	0	(500,000)	(500,000)	0	0.00%

SUMMARY BY DIVISION

	<u>Revenues</u>	<u>Expenses</u>	<u>Adjustments</u>	<u>Levy</u>
PLANNING & ENVIRONMENT				
Register of Deeds	\$ 1,145,100	\$ 702,792	\$ -	\$ (442,308)
Planning	254,760	935,365	-	680,605
Property Lister	800	158,765	-	157,965
Land Records Modernization	297,350	297,640	(290)	-
Land & Water Conservation	405,427	889,110	-	483,683
	<u>\$ 2,103,437</u>	<u>\$ 2,983,672</u>	<u>\$ (290)</u>	<u>\$ 879,945</u>

REGISTER OF DEEDS

General Fund – Organization: 1080
2014 BUDGET NARRATIVE

DEPARTMENT HEAD: Julie Pagel
LOCATION: Winnebago County
415 Jackson Street
Oshkosh, WI 54901

TELEPHONE: 236-4887

MISSION STATEMENT:

To record, index, and accurately maintain official records and documents of the county relating to vital statistics and real estate as required by State Statutes.

PROGRAM DESCRIPTION:

LAND RECORDS: Index and maintain the history of all lands located in Winnebago County and provide public access to those records.

VITAL RECORDS: Index all vital records including births, deaths, marriages and military discharges.

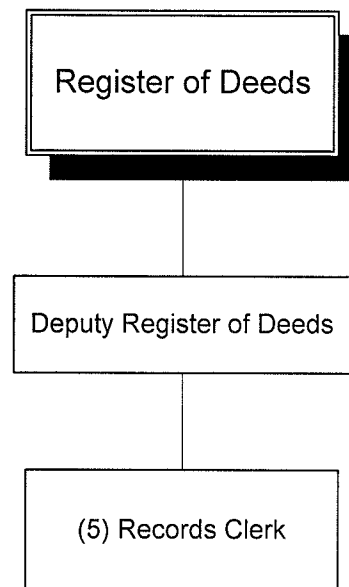
UCC: File and provide copies of all Realty related Uniform Commercial Code documents; maintain and provide copies and searches for all additional filings prior to July 1, 2001.

CHILD SUPPORT LIEN DOCKET: Provide public access information and search assistance for all child support arrears information.

INTER-DEPARTMENTAL SERVICES: Share resources with other departments.

PRESERVATION: Preserve information contained in old record books through filming, scanning, and back entry of information into the automated data bank.

REGISTER OF DEEDS



REGISTER OF DEEDS

General Fund – Organization: 1080
2014 BUDGET NARRATIVE

DEPARTMENT HEAD: Julie Pagel
LOCATION: Winnebago County Courthouse
415 Jackson Street
Oshkosh, WI 54901

TELEPHONE: 236-4887

2013 ACCOMPLISHMENTS:

1. Redacted social security numbers from documents recorded 1967 through 2005.
2. Recorded approximately 7,500 new vital records and recorded approximately 35,000 new land record documents.
3. Scanned records dating back to 1848 in preparation of downloading and preserving complete catalog of land records recorded in the Register of Deeds since the origin of Winnebago County.
4. Continued to promote Property Fraud Alert, a free service to our citizens to help combat property fraud.
5. Continued back indexing of land record documents for more comprehensive on-line access for our customers. Currently back-indexed fully from 1992 to the present.
6. Finalized complete indexing and preservation of all vital records recorded in the Register of Deeds Office since the origin of Winnebago County.
7. Julie Pagel represented Winnebago County and the Wisconsin Register of Deeds Association as Legislative Chair and Vice President of WRDA.

2014 GOALS & OBJECTIVES:

1. Complete social security redaction project for years 1935 through 1966 which will finalize the project and utilize the funding provided for this project in time for the sunset of the fee.
2. Continue back-indexing of land record documents to improve public access and ensure historical preservation.
3. Continue to promote on-line land record access and Property Fraud Alert.
4. Maintain daily indexing of all records in a timely, accurate manner as to provide the most up-to-date data possible for customers and constituents.

REGISTER OF DEEDS

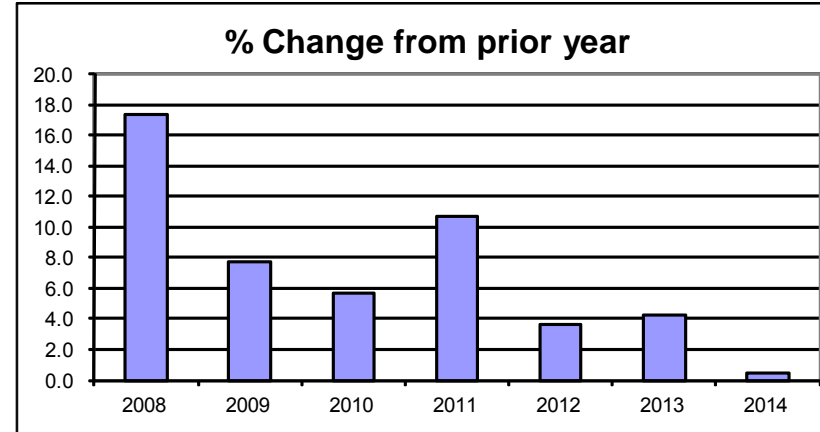
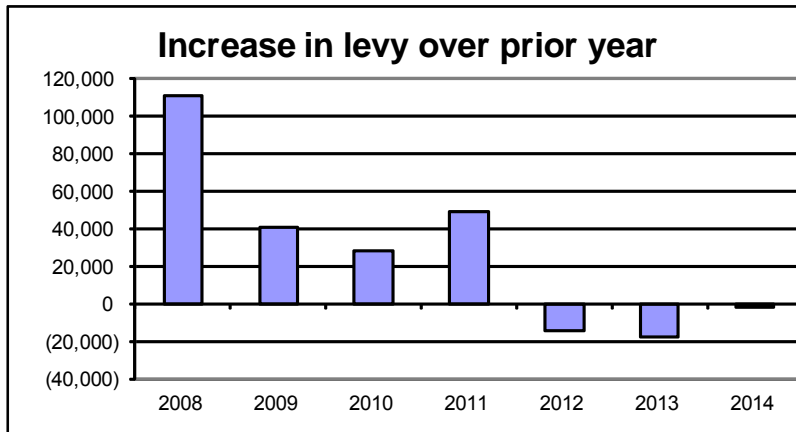
2014 BUDGET NARRATIVE HIGHLIGHTS

DEPARTMENT STAFFING:

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Full Time	9	8	8	8	8	8	8	7	7	7
Part Time	0	0	0	0	0	0	0	0	0	0
Total	9	8	8	8	8	8	8	7	7	7

There are no changes in the department staffing for 2014.

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 2014 is projected to be \$442,308, an increase of \$2,292 or 0.5% over 2013. This increase translates into an overall decrease in total County tax levy.



SIGNIFICANT CHANGES FROM 2013 ADOPTED - Register of Deeds

Account	Amount	Description
Significant changes from 2013		
Tax Levy 2013	\$ (440,016)	
Revenue Changes - impact on levy:		
None	-	
Expense Changes - impact on levy:		
Health Insurance	5,791	The change in health insurance expense is due to several factors: The 2013 budgets were put together before we had settled on a plan for 2013. They were our best estimate at the time. With major changes to the health insurance plan, and changes in enrollment, there are wide swings in the budget from 2013 to 2014.
WI Retirement	6,733	The increase in Wisconsin Retirement is due partially to more wages and an increase in the rate.
Fringe Benefits Other	(5,022)	Decrease due to Elected Officials WRS being coded to wrong account last year.
Other small changes		
	(9,794)	This is a combination of small increases and decreases to revenue and expense accounts.
Tax Levy 2014	\$ (442,308)	

Financial Summary Register of Deeds

Items	2013 8-Month Actual	2013 12-Month Estimate	2013 Adopted Budget	2013 Adjusted Budget	2014 Adopted Budget
Total Revenues	795,282	1,305,100	1,125,100	1,125,100	1,145,100
Labor	280,662	430,428	430,050	430,050	441,528
Travel	1,619	2,959	2,959	2,959	2,899
Capital	-	-	-	-	-
Other Expenditures	120,628	430,590	252,075	252,075	258,365
Total Expenditures	402,909	863,977	685,084	685,084	702,792
Levy Before Adjustments	(392,373)	(441,123)	(440,016)	(440,016)	(442,308)
Adjustments	-	-	-	-	-
Net Levy After Adjustments	(392,373)	(441,123)	(440,016)	(440,016)	(442,308)

Winnebago County **Budget Detail - 2014**

Description	Object	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Request	2014 Executive	2014 Adopted	% Change From Prior Yr Adopted
080 - Register of Deeds									
Revenue									
Taxes:									
Transfer Tax	41003	249,650	235,575	255,800	250,000	250,000	250,000	250,000	0.00%
Taxes Subtotal:		249,650	235,575	255,800	250,000	250,000	250,000	250,000	0.00%
Public Services:									
Other Fees	45002	52,705	55,689	56,304	65,000	65,000	65,000	65,000	0.00%
Forms Copies Etc	45003	68,576	88,298	75,244	90,000	90,000	90,000	90,000	0.00%
Recording Fees	45010	505,635	542,177	668,716	540,000	555,000	555,000	555,000	2.78%
Redaction Fees	45027	90,585	179,134	170,418	180,000	185,000	185,000	185,000	2.78%
Public Services Subtotal:		717,500	865,298	970,681	875,000	895,000	895,000	895,000	2.29%
Interfund Revenue:									
Forms Copies Etc	65003	24	(0)	(0)	(0)	(0)	(0)	(0)	0.00%
Recording Fees	65010	1,579	358	(0)	100	100	100	100	0.00%
Interfund Revenue Subtotal:		1,603	358	(0)	100	100	100	100	0.00%
Total Operating Revenue:		968,753	1,101,231	1,226,481	1,125,100	1,145,100	1,145,100	1,145,100	1.78%
Revenue Total:		968,753	1,101,231	1,226,481	1,125,100	1,145,100	1,145,100	1,145,100	1.78%
Expense									
Wages:									
Regular Pay	51100	284,532	273,547	273,077	282,073	284,559	284,559	284,559	0.88%
Overtime	51105	93	36	0	375	200	200	200	-46.67%
Comp Time	51108	0	0	3,658	0	2,000	2,000	2,000	100.00%
Wages Subtotal:		284,625	273,583	276,735	282,448	286,759	286,759	286,759	1.53%

**Winnebago County
Budget Detail - 2014**

Description	Object	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Request	2014 Executive	2014 Adopted	% Change From Prior Yr Adopted
080 - Register of Deeds									
Fringes Benefits:									
FICA Medicare	51200	160,853	157,940	19,829	20,564	20,436	20,436	20,436	-0.62%
Health Insurance	51201	0	0	102,628	100,166	105,957	105,957	105,957	5.78%
Dental Insurance	51202	0	0	5,706	5,802	5,858	5,858	5,858	0.97%
Workers Compensation	51203	0	0	819	520	257	257	257	-50.58%
WI Retirement	51206	0	0	14,544	13,651	20,384	20,384	20,384	49.32%
Fringe Benefits Other	51207	0	0	4,094	6,899	1,877	1,877	1,877	-72.79%
Fringes Benefits Subtotal:		160,853	157,940	147,620	147,602	154,769	154,769	154,769	4.86%
Total Labor:		445,478	431,523	424,355	430,050	441,528	441,528	441,528	2.67%
Travel:									
Registration Tuition	52001	310	200	300	575	575	575	575	0.00%
Automobile Allowance	52002	1,143	1,023	932	1,460	1,750	1,400	1,400	-4.11%
Lodging	52006	738	890	781	924	924	924	924	0.00%
Travel Subtotal:		2,190	2,112	2,013	2,959	3,249	2,899	2,899	-2.03%
Total Travel:		2,190	2,112	2,013	2,959	3,249	2,899	2,899	-2.03%
Office:									
Office Supplies	53000	1,655	1,637	1,399	1,600	1,600	1,600	1,600	0.00%
Stationery and Forms	53001	1,923	2,435	1,521	1,500	1,500	1,500	1,500	0.00%
Printing Supplies	53002	543	1,123	394	1,000	1,000	1,000	1,000	0.00%
Postage and Box Rent	53004	7	4	3	50	50	20	20	-60.00%
Computer Supplies	53005	385	0	342	400	400	400	400	0.00%
Telephone	53008	1,699	1,170	484	1,000	1,000	1,000	1,000	0.00%
Voice and Data Cabling	53014	0	301	0	0	0	0	0	0.00%
Office Subtotal:		6,212	6,671	4,144	5,550	5,550	5,520	5,520	-0.54%

**Winnebago County
Budget Detail - 2014**

Description	Object	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Request	2014 Executive	2014 Adopted	% Change From Prior Yr Adopted
080 - Register of Deeds									
Operating:									
Subscriptions	53501	80	0	120	120	120	120	120	0.00%
Membership Dues	53502	100	100	100	100	100	100	100	0.00%
Small Equipment	53522	5,423	350	3,689	0	2,400	2,400	2,400	100.00%
Operating Licenses Fees	53553	0	0	0	50	50	0	0	-100.00%
Other Miscellaneous	53568	(19)	51,999	79	50	50	50	50	0.00%
Print Duplicate	73003	3,066	3,075	2,848	2,000	2,000	2,000	2,000	0.00%
Postage and Box Rent	73004	10,407	9,110	10,746	9,500	9,500	9,500	9,500	0.00%
Operating Subtotal:		19,057	64,633	17,583	11,820	14,220	14,170	14,170	19.88%
Repairs & Maint:									
Maintenance Equipment	54022	0	214	569	500	500	500	500	0.00%
Equipment Repairs	54029	3,123	3,123	3,176	4,000	4,000	4,000	4,000	0.00%
Equipment Repairs	74029	759	594	594	825	825	825	825	0.00%
Repairs & Maint Subtotal:		3,882	3,931	4,338	5,325	5,325	5,325	5,325	0.00%
Contractual Services:									
Professional Service	55014	97,742	195,280	180,611	185,000	189,000	189,000	189,000	2.16%
Microfilming Services	55017	0	0	0	42,000	42,000	42,000	42,000	0.00%
Contractual Services Subtotal:		97,742	195,280	180,611	227,000	231,000	231,000	231,000	1.76%
Insurance Expenses:									
Prop Liab Insurance	56000	0	0	0	30	30	0	0	-100.00%
Prop Liab Insurance	76000	1,428	1,440	1,836	2,350	2,350	2,350	2,350	0.00%
Insurance Expenses Subtotal:		1,428	1,440	1,836	2,380	2,380	2,350	2,350	-1.26%
Total Other Operating:		128,321	271,956	208,512	252,075	258,475	258,365	258,365	2.50%
Expense Total:		575,989	705,592	634,880	685,084	703,252	702,792	702,792	2.58%
Register of Deeds Net/(Levy):		392,765	395,639	591,601	440,016	441,848	442,308	442,308	0.52%

PLANNING

General Fund – Organization: 1086 to 1089
2014 BUDGET NARRATIVE

DEPARTMENT HEAD: Jerry Bougie
LOCATION: Winnebago County
112 Otter Avenue
Oshkosh, WI 54903

TELEPHONE: 232-3340

MISSION STATEMENT:

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. To promote Winnebago County as a good place to live and do business. 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.

PROGRAM DESCRIPTION:

LAND USE PLANNING Prepare and implement ordinances and studies related to land use issues in Winnebago County.

SUBDIVISION REVIEW Review subdivision plats to conform to County ordinances and State Statutes.

ZONING To assure sound land use growth through providing courteous and efficient staff assistance.

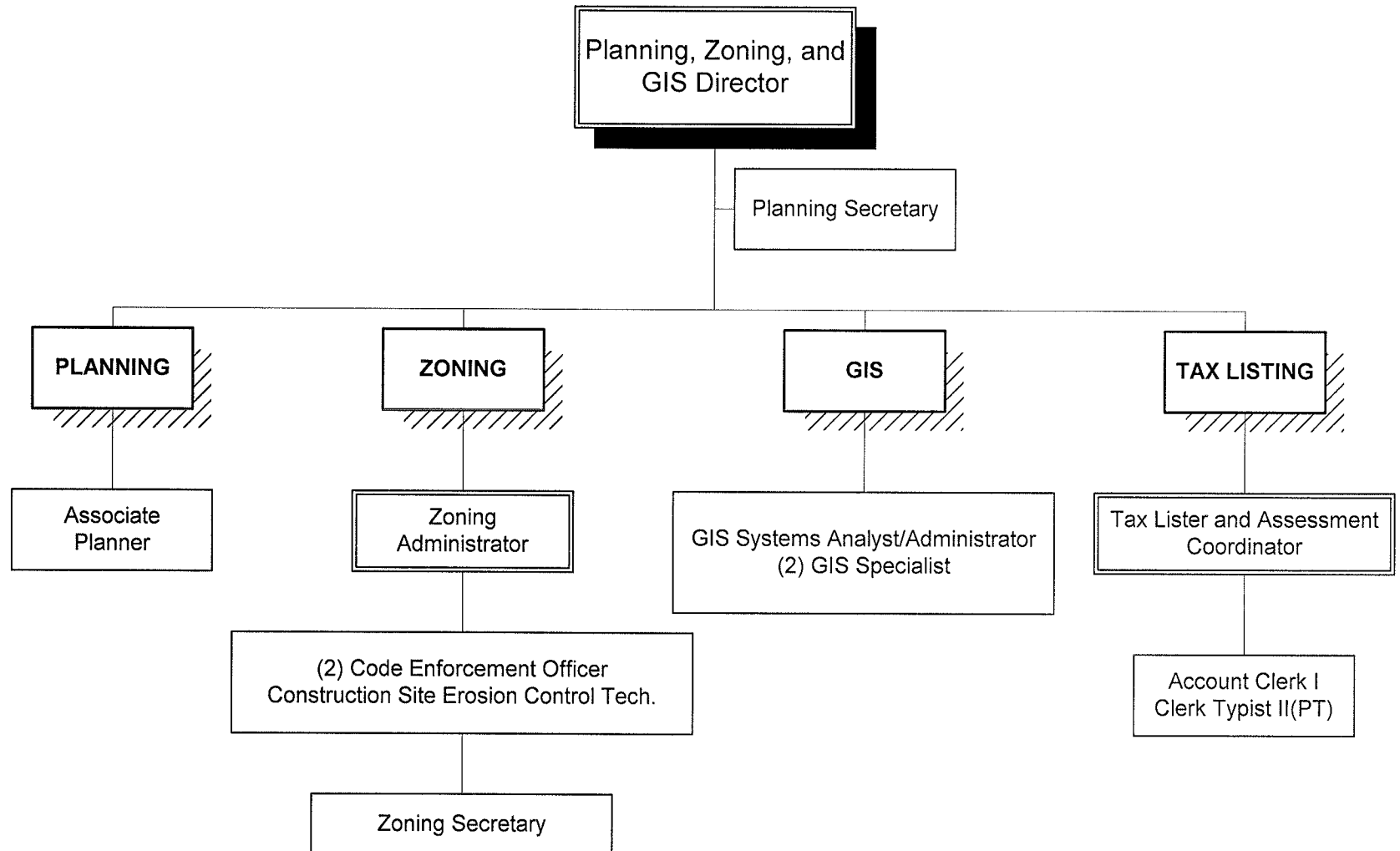
GEOGRAPHIC INFORMATION SYSTEM (GIS) To maintain the GIS database and provide data to all users.

LAND RECORDS MODERNIZATION To provide efficient, low cost, and modernized land records for the public, government officials & private entities.

PROPERTY LISTER To assist cities and towns in annual tax roll preparation and to provide general property listing services and information to the public. Provide to municipal assessors all deed transfers, partitions of land, name and address updates, acreage, assessment and legal description changes. Provide to municipal clerks updated totals for all municipal assessing.

ECONOMIC DEVELOPMENT Develop industrial parks & economic development in the County & its local communities for the purposes of increasing the tax base & creating job opportunities through the Industrial Development Board Revolving Loan Fund & Per Capita Funding Programs.

PLANNING AND ZONING



PLANNING

General Fund – Organization: 1086 to 1089 2014 BUDGET NARRATIVE

DEPARTMENT HEAD: Jerry Bougie
LOCATION: Winnebago County
112 Otter Avenue
Oshkosh, WI 54901

Telephone: 232-3340

2013 ACCOMPLISHMENTS:

1. Successfully implemented new County Zoning Ordinance (Chapter 23), which officially took full affect on April 29, 2013, and successfully prepared and adopted necessary follow-up amendments to the Zoning Ordinance.
2. Provided ongoing assistance to local towns in adopting and implementing their own zoning ordinances.
3. Commenced process to conduct 10 year update to County Comprehensive Plan pursuant to state statute and commenced process to update County Subdivision and County Stormwater Ordinances.
4. Successfully implemented new electronic process for internal management of public hearing process, simplifying and streamlining the process for department staff.
5. Successfully notified approximately 1800 owners of private onsite wastewater treatment systems (septic systems) of the requirement to have their septic tanks pumped out and inspected by a licensed plumber. Full compliance with the program was achieved.
6. Successfully transitioned County's GIS platform (Genamap) to ARC GIS platform. Completed staff training to support transition.
7. Continued assistance to the FoxComm dispatch upgrade and participated in the ongoing user technical committee meetings.
8. Completed and published 2013 County Road Map to provide to the general traveling public.
9. Successfully utilized new Property Lister Land Records System for:
 - a. Online submittal to the State for the Statement of Assessment, relieving the municipal clerks of this duty.
 - b. Merged with local assessor's software for the implementation of electronic import of personal property rolls. This eliminated municipal assessor hand-written hard copy personal property rolls, which previously required manual entry by County Property Lister's office.
10. Conducted extensive review and edits of migrated Property Listing and Tax data in new Land Records software.

2014 GOALS & OBJECTIVES:

- 1. Conduct 10 year update to Winnebago County Comprehensive Plan per state statute.**
- 2. Conduct revisions to the Winnebago County Subdivision and Stormwater/Erosion Control Ordinances.**
- 3. Review County Zoning Ordinance fee structure based on new county zoning ordinance as part of 2015 budget process.**
- 4. Continue development of an electronic zoning management suite of services with County Information Systems for the Winnebago County Integrated Land Development System (WILDS) - for the purpose of greater efficiencies for internal staff management of the permitting process (review & approval, inspections, tracking, research, etc) and public access for submitting permit applications online and for general public access of land records and permit information online.**
- 5. Redesign County GIS website to make it more accessible, user friendly and informative for the public, business, and real estate community.**
- 6. Sustain and improve GIS coordination and partnerships in the County, region and state for shared data and services for the purposes of enhancing cost savings and efficiencies.**
- 7. Prepare and send out septic system maintenance notices to approximately 1800 residents.**
- 8. Test and implement the online submittal and retrieval of property tax data for tax bill processing.**
- 9. Continue to participate in the Community Rating System Insurance program which benefits residents in the unincorporated areas of the County by reducing flood insurance premiums. Monitoring and reporting local flooding events is imperative to participate in the program.**
- 10. Commence document imaging project to convert approximately 480,000 microfiche images to digital images for permanent electronic storage and retrieval.**

PLANNING & ZONING

2014 BUDGET NARRATIVE HIGHLIGHTS

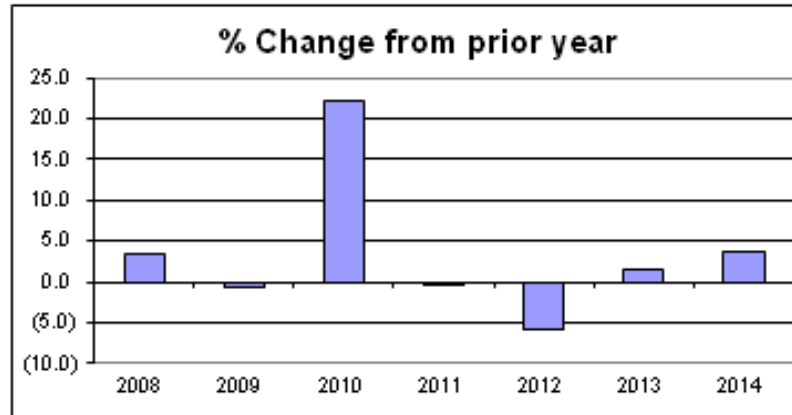
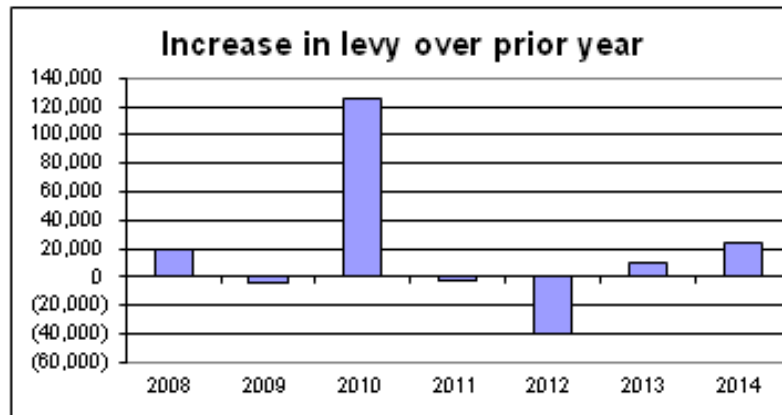
NOTE: This section contains Planning, Zoning, Geographic Information Systems (GIS), and Property Lister. All of these areas report to the County Planner. The financial information for Planning **excludes** the Property Lister from the totals. The Property Lister data is shown separately because it is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

DEPARTMENT STAFFING (including Property Lister):

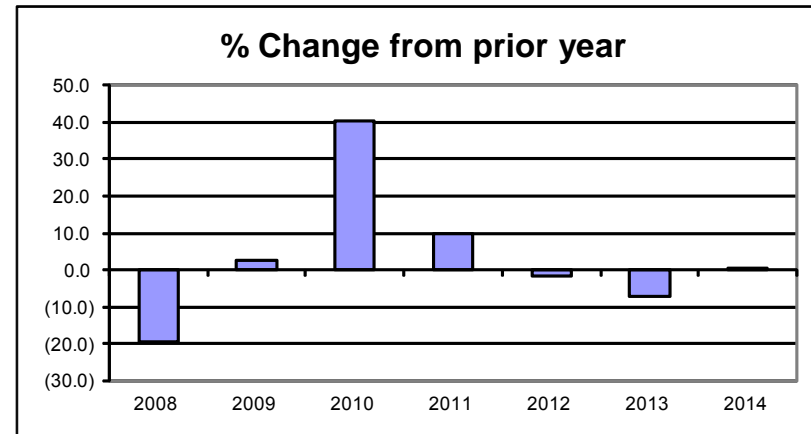
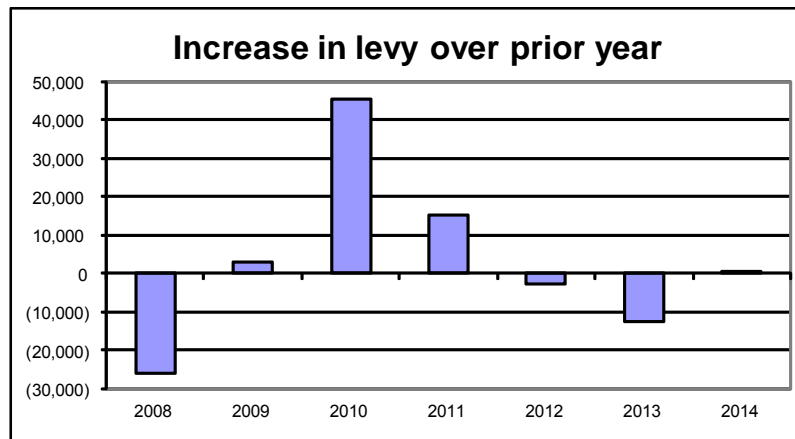
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Full Time	16	16	16	16	14	14	13	12	13	13
Part Time	0	0	0	0	2	2	2	2	1	1
Total	16	16	16	16	16	16	15	14	14	14

There is no change to the department staffing table for 2014

COUNTY LEVY PLANNING DEPT (EXCLUDING PROPERTY LISTER): The tax levy for 2014 is \$680,605, an increase of \$24,542 or 3.7% over 2013.



LEVY FOR PROPERTY LISTER: The net tax levy for 2014 for this function is \$157,965, an increase of \$558, or 0.4% over 2013. 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.



FUND BALANCE – PROPERTY LISTER: 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 2013 ADOPTED - Planning, Zoning & GIS

Account	Amount	Description
Significant changes from 2013		
Tax Levy 2013	\$ 656,063	
Revenue Changes - impact on levy:		
Storm Water Permits	(13,380)	Increase based on 2013 trends.
Other Transfers In	12,500	Decrease based on less transfer of funds from Land Records required.
Expense Changes - impact on levy		
WI Retirement	4,513	The increase in Wisconsin Retirement is due partially to more wages and an increase in the rate.
Other small changes		
	20,909	This is a combination of small increases and decreases to revenue and expense accounts.
Tax Levy 2014	\$ 680,605	

Financial Summary
Planning (Excludes Property Lister)

Items	2013 8-Month Actual	2013 12-Month Estimate	2013 Adopted Budget	2013 Adjusted Budget	2014 Adopted Budget
Total Revenues	181,693	255,665	252,724	252,724	254,760
Labor	552,994	843,701	843,113	843,113	873,922
Travel	1,495	4,495	4,600	4,600	4,495
Capital	-	-	-	-	-
Other Expenditures	25,201	57,826	61,074	61,074	56,948
Total Expenditures	579,690	906,022	908,787	908,787	935,365
Levy Before Adjustments	397,997	650,357	656,063	656,063	680,605
Adjustments	-	-	-	-	-
Net Levy After Adjustments	397,997	650,357	656,063	656,063	680,605

Winnebago County **Budget Detail - 2014**

Description	Object	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Request	2014 Executive	2014 Adopted	% Change From Prior Yr Adopted
086 - Planning									
Revenue									
Intergov Rev:									
Other Grantor Agencies	42019	9,379	17,491	7,830	15,000	15,000	15,000	15,000	0.00%
Intergov Rev Subtotal:		9,379	17,491	7,830	15,000	15,000	15,000	15,000	0.00%
Licenses:									
Zoning Permits	44006	84,035	59,950	66,510	41,374	41,580	41,580	41,580	0.50%
Sanitation Permits	44007	61,660	50,705	49,815	50,000	50,000	50,000	50,000	0.00%
Storm Water Permits	44008	6,730	9,232	14,747	30,000	43,380	43,380	43,380	44.60%
Licenses Subtotal:		152,425	119,887	131,072	121,374	134,960	134,960	134,960	11.19%
Fines and Permits:									
County Fines	44100	2,494	2,443	2,138	2,500	2,500	2,500	2,500	0.00%
Fines and Permits Subtotal:		2,494	2,443	2,138	2,500	2,500	2,500	2,500	0.00%
Public Services:									
Forms Copies Etc	45003	34,965	20,384	20,970	19,040	19,040	19,040	19,040	0.00%
Zoning Fees	45012	43,560	32,920	42,065	26,010	26,960	26,960	26,960	3.65%
Inspection Fees	45021	48,475	48,646	47,495	46,000	46,000	46,000	46,000	0.00%
Public Services Subtotal:		127,000	101,950	110,530	91,050	92,000	92,000	92,000	1.04%
Interfund Revenue:									
DP Services	65085	283	105	(0)	300	300	300	300	0.00%
Interfund Revenue Subtotal:		283	105	(0)	300	300	300	300	0.00%
Total Operating Revenue:		291,581	241,876	251,570	230,224	244,760	244,760	244,760	6.31%
Transfers In:									
Other Transfers In	49501	25,000	37,000	20,000	22,500	10,000	10,000	10,000	-55.56%
Transfers In Subtotal:		25,000	37,000	20,000	22,500	10,000	10,000	10,000	-55.56%
Total Non-Operating Revenue:		25,000	37,000	20,000	22,500	10,000	10,000	10,000	-55.56%
Revenue Total:		316,581	278,876	271,570	252,724	254,760	254,760	254,760	0.81%

Winnebago County Budget Detail - 2014

Description	Object	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Request	2014 Executive	2014 Adopted	% Change From Prior Yr Adopted
086 - Planning									
Expense									
Wages:									
Regular Pay	51100	639,511	567,206	578,739	604,721	619,146	624,246	624,246	3.23%
Overtime	51105	81	387	354	500	75	75	75	-85.00%
Comp Time	51108	0	0	2,133	400	900	900	900	125.00%
Wages Subtotal:		639,592	567,593	581,226	605,621	620,121	625,221	625,221	3.24%
Fringes Benefits:									
FICA Medicare	51200	280,055	241,631	42,406	44,455	45,557	45,937	45,937	3.33%
Health Insurance	51201	0	0	135,509	140,131	144,774	144,774	144,774	3.31%
Dental Insurance	51202	0	0	9,158	9,217	10,010	10,010	10,010	8.60%
Workers Compensation	51203	0	0	2,057	1,918	935	935	935	-51.25%
WI Retirement	51206	0	0	34,021	38,703	43,216	43,576	43,576	12.59%
Fringe Benefits Other	51207	0	0	3,200	2,988	3,469	3,469	3,469	16.10%
Fringe Benefit- OT Temp	51208	0	0	0	80	0	0	0	-100.00%
Fringes Benefits Subtotal:		280,055	241,631	226,351	237,492	247,961	248,701	248,701	4.72%
Total Labor:		919,647	809,224	807,577	843,113	868,082	873,922	873,922	3.65%
Travel:									
Registration Tuition	52001	1,468	950	3,410	1,430	1,405	1,405	1,405	-1.75%
Automobile Allowance	52002	851	1,180	771	950	925	925	925	-2.63%
Vehicle Lease	52003	810	765	953	1,080	1,080	1,080	1,080	0.00%
Meals	52005	70	0	0	250	255	255	255	2.00%
Lodging	52006	70	280	189	700	650	650	650	-7.14%
Other Travel Exp	52007	27	39	4	75	75	75	75	0.00%
Taxable Meals	52008	40	110	19	115	105	105	105	-8.70%
Travel Subtotal:		3,336	3,325	5,346	4,600	4,495	4,495	4,495	-2.28%
Total Travel:		3,336	3,325	5,346	4,600	4,495	4,495	4,495	-2.28%
Office:									
Office Supplies	53000	1,966	2,463	2,835	2,975	2,850	2,850	2,850	-4.20%
Stationery and Forms	53001	285	465	303	250	400	400	400	60.00%

Winnebago County Budget Detail - 2014

Description	Object	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Request	2014 Executive	2014 Adopted	% Change From Prior Yr Adopted
086 - Planning									
Printing Supplies	53002	446	498	418	625	575	575	575	-8.00%
Print Duplicate	53003	0	0	0	50	50	50	50	0.00%
Postage and Box Rent	53004	21	3	9	50	50	50	50	0.00%
Computer Supplies	53005	0	0	0	75	75	75	75	0.00%
Computer Software	53006	0	0	0	50	50	50	50	0.00%
Telephone	53008	7,388	5,757	2,792	5,425	4,050	4,050	4,050	-25.35%
Telephone Supplies	53009	0	0	55	100	75	75	75	-25.00%
Wireless	53012	0	123	195	175	200	200	200	14.29%
Office Subtotal:		10,105	9,309	6,607	9,775	8,375	8,375	8,375	-14.32%
Operating:									
Subscriptions	53501	484	484	322	540	515	515	515	-4.63%
Membership Dues	53502	945	1,428	1,100	2,050	2,050	2,050	2,050	0.00%
Publish Legal Notices	53503	4,239	3,130	3,187	4,600	4,100	4,100	4,100	-10.87%
Small Equipment	53522	623	179	276	550	550	550	550	0.00%
Legal Fees	53530	0	4,954	66	300	300	300	300	0.00%
Operating Licenses Fees	53553	420	79	173	380	380	380	380	0.00%
Operating Grants	53565	9,379	16,501	7,830	15,000	15,000	15,000	15,000	0.00%
Print Duplicate	73003	4,235	5,092	4,634	2,550	2,650	2,650	2,650	3.92%
Postage and Box Rent	73004	5,337	5,013	4,506	4,630	4,330	4,330	4,330	-6.48%
Motor Fuel	73548	1,458	2,242	2,490	2,350	2,200	2,200	2,200	-6.38%
Operating Subtotal:		27,119	39,101	24,584	32,950	32,075	32,075	32,075	-2.66%
Repairs & Maint:									
Maintenance Grounds	54021	0	0	0	25	25	25	25	0.00%
Maintenance Equipment	54022	0	1,095	2,897	1,655	1,655	1,655	1,655	0.00%
Equipment Repairs	54029	0	0	0	400	400	400	400	0.00%
Maintenance Grounds	74021	262	0	0	150	0	0	0	-100.00%
Maintenance Vehicles	74023	400	874	268	1,000	1,000	1,000	1,000	0.00%
Equipment Repairs	74029	1,188	1,056	1,056	1,155	1,122	1,122	1,122	-2.86%
Repairs & Maint Subtotal:		1,850	3,025	4,222	4,385	4,202	4,202	4,202	-4.17%
Contractual Services:									
Vehicle Repairs	55005	449	63	121	1,450	1,450	1,450	1,450	0.00%
Transcription Services	55009	2,050	2,426	2,350	2,500	2,500	2,500	2,500	0.00%
Other Contract Services	75030	5,388	3,602	4,110	4,000	3,000	3,000	3,000	-25.00%
Contractual Services Subtotal:		7,888	6,091	6,581	7,950	6,950	6,950	6,950	-12.58%

**Winnebago County
Budget Detail - 2014**

Description	Object	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Request	2014 Executive	2014 Adopted	% Change From Prior Yr Adopted
086 - Planning									
Insurance Expenses:									
Prop Liab Insurance	76000	6,408	7,104	6,876	6,014	5,346	5,346	5,346	-11.11%
Insurance Expenses Subtotal:		6,408	7,104	6,876	6,014	5,346	5,346	5,346	-11.11%
Total Other Operating:		53,369	64,630	48,869	61,074	56,948	56,948	56,948	-6.76%
Expense Total:		976,352	877,179	861,792	908,787	929,525	935,365	935,365	2.92%
Planning Net/(Levy):		(659,771)	(598,303)	(590,222)	(656,063)	(674,765)	(680,605)	(680,605)	3.74%

PLANNING PROGRAM BUDGETS

NAME	NUMBER	LABOR	TRAVEL & MEETINGS	CAPITAL	OTHER EXPENSES	TOTAL EXPENSES	REVENUES	TOTALS BY YEAR			ANNUAL PERCENT INCREASES	
								2014 ADOPTED	2013 ADOPTED	2012 ADOPTED	2014 OVER 2013	2013 OVER 2012
Planning	1086	253,161	980	-	9,152	263,293		263,293	264,549	337,925	(0.5)	(21.7)
Revenues	1086					-	-	-	-	-	N/A	N/A
Zoning	1087	346,058	2,515	-	44,558	393,131		393,131	380,767	337,906	3.2	12.7
Revenues	1087					-	237,660	(237,660)	(224,074)	(185,480)	6.1	20.8
GIS	1088	274,703	1,000	-	3,238	278,941		278,941	263,471	186,287	5.9	41.4
Revenues	1088					-	17,100	(17,100)	(28,650)	(30,800)	(40.3)	(7.0)
Grand Totals		<u>873,922</u>	<u>4,495</u>	<u>-</u>	<u>56,948</u>	<u>935,365</u>	<u>254,760</u>	<u>680,605</u>	<u>656,063</u>	<u>645,838</u>	<u>4</u>	<u>2</u>

SIGNIFICANT CHANGES FROM 2013 ADOPTED - Property Lister

Account	Amount	Description
Significant changes from 2013		
Tax Levy 2013	\$ 157,407	
Revenue Changes - impact on levy:		
None	-	
Expense Changes - impact on levy:		
None	-	
Other small changes		
	558	This is a combination of small increases and decreases to revenue and expense accounts.
Tax Levy 2014	\$ 157,965	

Financial Summary Property Lister

Items	2013 8-Month Actual	2013 12-Month Estimate	2013 Adopted Budget	2013 Adjusted Budget	2014 Adopted Budget
Total Revenues	480	800	1,000	1,000	800
Labor	92,628	143,553	143,553	143,553	145,945
Travel	-	200	600	600	600
Capital	-	-	-	-	-
Other Expenditures	1,129	11,654	14,254	14,254	12,220
Total Expenditures	93,757	155,407	158,407	158,407	158,765
Levy Before Adjustments	93,277	154,607	157,407	157,407	157,965
Adjustments	-	-	-	-	-
Net Levy After Adjustments	93,277	154,607	157,407	157,407	157,965

Winnebago County Budget Detail - 2014

Description	Object	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Request	2014 Executive	2014 Adopted	% Change From Prior Yr Adopted
089 - Property Lister									
Revenue									
Public Services:									
Forms Copies Etc	45003	655	857	605	1,000	800	800	800	-20.00%
Public Services Subtotal:		655	857	605	1,000	800	800	800	-20.00%
Total Operating Revenue:		655	857	605	1,000	800	800	800	-20.00%
Revenue Total:		655	857	605	1,000	800	800	800	-20.00%
Expense									
Wages:									
Regular Pay	51100	102,735	109,469	110,827	112,645	114,556	114,556	114,556	1.70%
Wages Subtotal:		102,735	109,469	110,827	112,645	114,556	114,556	114,556	1.70%
Fringes Benefits:									
FICA Medicare	51200	34,403	34,307	8,178	8,303	8,526	8,526	8,526	2.69%
Health Insurance	51201	0	0	13,494	13,909	13,445	13,445	13,445	-3.34%
Dental Insurance	51202	0	0	651	662	668	668	668	0.91%
Workers Compensation	51203	0	0	276	208	104	104	104	-50.00%
WI Retirement	51206	0	0	6,542	7,210	7,995	7,995	7,995	10.89%
Fringe Benefits Other	51207	0	0	583	616	651	651	651	5.68%
Fringes Benefits Subtotal:		34,403	34,307	29,725	30,908	31,389	31,389	31,389	1.56%
Total Labor:		137,138	143,775	140,552	143,553	145,945	145,945	145,945	1.67%
Travel:									
Registration Tuition	52001	0	0	0	100	100	100	100	0.00%
Automobile Allowance	52002	0	28	0	200	200	200	200	0.00%
Lodging	52006	0	0	0	200	200	200	200	0.00%
Taxable Meals	52008	0	0	0	100	100	100	100	0.00%
Travel Subtotal:		0	28	0	600	600	600	600	0.00%
Total Travel:		0	28	0	600	600	600	600	0.00%

Winnebago County **Budget Detail - 2014**

Description	Object	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Request	2014 Executive	2014 Adopted	% Change From Prior Yr Adopted
089 - Property Lister									
Office:									
Office Supplies	53000	1,386	1,452	195	2,000	2,000	2,000	2,000	0.00%
Printing Supplies	53002	147	271	157	300	300	300	300	0.00%
Postage and Box Rent	53004	0	0	0	100	0	0	0	-100.00%
Computer Software	53006	0	0	40,000	0	0	0	0	0.00%
Telephone	53008	889	517	182	600	800	600	600	0.00%
Office Subtotal:		2,422	2,240	40,534	3,000	3,100	2,900	2,900	-3.33%
Operating:									
Membership Dues	53502	60	60	60	60	60	60	60	0.00%
Small Equipment	53522	0	0	0	500	500	500	500	0.00%
Office Supplies	73000	283	105	0	250	250	250	250	0.00%
Print Duplicate	73003	1,589	1,790	1,964	2,300	2,300	2,300	2,300	0.00%
Postage and Box Rent	73004	46	45	1	100	100	100	100	0.00%
Operating Subtotal:		1,978	2,001	2,025	3,210	3,210	3,210	3,210	0.00%
Repairs & Maint:									
Maintenance Equipment	54022	0	71	194	300	300	300	300	0.00%
Equipment Repairs	74029	198	198	198	198	132	132	132	-33.33%
Repairs & Maint Subtotal:		198	269	392	498	432	432	432	-13.25%
Contractual Services:									
Data Processing	55013	8,116	8,116	18,422	7,000	5,000	5,000	5,000	-28.57%
Contractual Services Subtotal:		8,116	8,116	18,422	7,000	5,000	5,000	5,000	-28.57%
Insurance Expenses:									
Prop Liab Insurance	76000	408	432	492	546	678	678	678	24.18%
Insurance Expenses Subtotal:		408	432	492	546	678	678	678	24.18%
Total Other Operating:		13,122	13,059	61,867	14,254	12,420	12,220	12,220	-14.27%
Expense Total:		150,260	156,862	202,418	158,407	158,965	158,765	158,765	0.23%
Property Lister Net/(Levy):		(149,605)	(156,005)	(201,814)	(157,407)	(158,165)	(157,965)	(157,965)	0.35%

LAND RECORDS MODERNIZATION FUND

2014 BUDGET NARRATIVE HIGHLIGHTS

DESCRIPTION: The Land Records Modernization 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.

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 2013 ADOPTED - Land Records Modernization

Account	Effect on Surplus Increase (Decrease)	Total	Description
Significant changes from 2013			
2013 Budgeted Surplus / (Deficit)		\$ (692)	
Revenue Changes - impact on surplus:			
Recording Fees	80,000		Increase based on moving funds to one recording fee account.
Recording Fees	(72,000)		Decrease based on moving funds to one recording fee account.
Expense Changes - impact on surplus:			
Registration Tuition	(3,000)		Decrease based on less funding required for staff development on new software.
Capital - Equipment	(27,000)		Decrease based on the GIS server and large format plotter replacement complete, no new needs.
Computer Software	(67,000)		Decrease based on the external GIS server software update project being completed.
Data Processing	5,475		Increase based on the increase of software maintenace needed.
Professional Service	115,000		Increase based on ROD indexing, document scanning, comprehensive plan update, and LiDar acquisition with classification projects.
Other Transfers Out	(12,500)		Decrease based on less funds required to offset GIS costs.
Other small changes			
	3,377		This is a combination of small increases and decreases to revenue and expense accounts.
2014 Budgeted Surplus / (Deficit)		\$ (290)	

Financial Summary

Land Records Modernization

Items	2013 8-Month Actual	2013 12-Month Estimate	2013 Adopted Budget	2013 Adjusted Budget	2014 Adopted Budget
Total Revenues	173,327	289,350	289,650	289,650	297,350
Labor	-	-	-	-	-
Travel	5,290	7,000	8,100	8,100	5,000
Capital	7,550	20,000	27,000	27,000	-
Other Expenditures	116,268	252,048	255,242	255,712	292,640
Total Expenditures	129,108	279,048	290,342	290,812	297,640
Levy Before Adjustments	(44,219)	(10,302)	692	1,162	290
Adjustments	44,219	10,302	(692)	(1,162)	(290)
Net Levy After Adjustments	-	-	-	-	-

Winnebago County Budget Detail - 2014

Description	Object	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Request	2014 Executive	2014 Adopted	% Change From Prior Yr Adopted
081 - Land Records Modernization									
Revenue									
Intergov Rev:									
WI Dept of Administration	42002	300	11,864	18,737	300	0	0	0	-100.00%
Intergov Rev Subtotal:		300	11,864	18,737	300	0	0	0	-100.00%
Public Services:									
Recording Fees	45010	217,095	203,196	201,855	216,000	222,000	296,000	296,000	37.04%
Recording Fees	45068	0	28,622	67,318	72,000	74,000	0	0	-100.00%
Public Services Subtotal:		217,095	231,818	269,173	288,000	296,000	296,000	296,000	2.78%
Interfund Revenue:									
Recording Fees	65010	496	120	0	350	350	350	350	0.00%
Redaction Fees	65028	5	0	0	0	0	0	0	0.00%
Interfund Revenue Subtotal:		501	120	0	350	350	350	350	0.00%
Total Operating Revenue:		217,896	243,802	287,910	288,650	296,350	296,350	296,350	2.67%
Interest:									
Interest Investments	48000	1,322	772	566	1,000	1,000	1,000	1,000	0.00%
Interest Subtotal:		1,322	772	566	1,000	1,000	1,000	1,000	0.00%
Total Non-Operating Revenue:		1,322	772	566	1,000	1,000	1,000	1,000	0.00%
Revenue Total:		219,218	244,573	288,476	289,650	297,350	297,350	297,350	2.66%
Expense									
Travel:									
Registration Tuition	52001	70	0	4,740	7,500	4,500	4,500	4,500	-40.00%
Automobile Allowance	52002	0	69	514	200	0	0	0	-100.00%
Meals	52005	0	0	220	150	0	0	0	-100.00%
Lodging	52006	0	0	830	200	500	500	500	150.00%
Other Travel Exp	52007	0	0	46	50	0	0	0	-100.00%
Travel Subtotal:		70	69	6,349	8,100	5,000	5,000	5,000	-38.27%
Total Travel:		70	69	6,349	8,100	5,000	5,000	5,000	-38.27%

Winnebago County **Budget Detail - 2014**

Description	Object	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Request	2014 Executive	2014 Adopted	% Change From Prior Yr Adopted
081 - Land Records Modernization									
Capital Outlay:									
Equipment	58004	0	8,033	0	27,000	0	0	0	-100.00%
Capital Outlay Subtotal:		0	8,033	0	27,000	0	0	0	-100.00%
Total Capital:									
		0	8,033	0	27,000	0	0	0	-100.00%
Office:									
Print Duplicate	53003	0	0	0	2,500	500	500	500	-80.00%
Computer Software	53006	945	103,990	2,250	67,000	0	0	0	-100.00%
Office Subtotal:		945	103,990	2,250	69,500	500	500	500	-99.28%
Operating:									
Small Equipment	53522	143	2,610	0	1,750	1,500	1,500	1,500	-14.29%
Small Equipment Technology	53580	0	19,652	1,660	1,300	0	0	0	-100.00%
Operating Subtotal:		143	22,262	1,660	3,050	1,500	1,500	1,500	-50.82%
Repairs & Maint:									
Equipment Repairs	54029	2,371	2,371	2,442	1,511	1,550	1,550	1,550	2.58%
Repairs & Maint Subtotal:		2,371	2,371	2,442	1,511	1,550	1,550	1,550	2.58%
Contractual Services:									
Grounds Maintenance	55007	0	484	318	400	400	400	400	0.00%
Data Processing	55013	76,459	76,767	68,419	97,525	103,000	103,000	103,000	5.61%
Professional Service	55014	51,600	48,360	137,205	60,000	175,000	175,000	175,000	191.67%
Microfilming Services	55017	34,558	0	0	0	0	0	0	0.00%
Contractual Services Subtotal:		162,617	125,611	205,942	157,925	278,400	278,400	278,400	76.29%
Insurance Expenses:									
Prop Liab Insurance	76000	492	456	528	756	690	690	690	-8.73%
Insurance Expenses Subtotal:		492	456	528	756	690	690	690	-8.73%
Total Other Operating:		166,568	254,690	212,823	232,742	282,640	282,640	282,640	21.44%

**Winnebago County
Budget Detail - 2014**

Description	Object	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Request	2014 Executive	2014 Adopted	% Change From Prior Yr Adopted
081 - Land Records Modernization									
Transfers Out:									
Other Transfers Out	59501	25,000	37,000	20,000	22,500	10,000	10,000	10,000	-55.56%
Transfers Out Subtotal:		25,000	37,000	20,000	22,500	10,000	10,000	10,000	-55.56%
Total Non-Operating Expense:		25,000	37,000	20,000	22,500	10,000	10,000	10,000	-55.56%
Expense Total:		191,638	299,792	239,172	290,342	297,640	297,640	297,640	2.51%
Land Records Modernization									
Net Surplus / Deficit):		27,580	(55,219)	49,304	(692)	(290)	(290)	(290)	-58.09%
Reserves applied		0	0	0	0	290	290	290	100.00%
Net Land Records Modernization		27,580	(55,219)	49,304	(692)	0	0	0	0.00%

LAND & WATER CONSERVATION

General Fund – Organization: 1082
2014 BUDGET NARRATIVE

DEPARTMENT HEAD: Thomas Davies
LOCATION: James P. Coughlin Center
625 E. County Road Y, Suite 100
Oshkosh, WI 54901

TELEPHONE: 232-1951

MISSION STATEMENT:

To provide 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.

PROGRAM DESCRIPTION:

LAND & WATER RESOURCE MANAGEMENT- Land and water resource assessments, inventories, NR151/ATCP50 compliance reviews, management plans, training and information and education services provided to landowners on individual land parcels and units of government for site specific and regional concerns. Complete, maintain and revise the State mandated, Winnebago County Land and Water Resource Management Plan.

RESOURCE PLAN REVIEWS- Review surface drainage and agricultural land development projects and issue livestock waste management/erosion control permits and conduct onsite inspections of installed practices. These services are provided in accordance with the Winnebago County Livestock Waste Management, and Stormwater / Erosion Control ordinances. Provide State MS4 compliance for all required county owned properties.

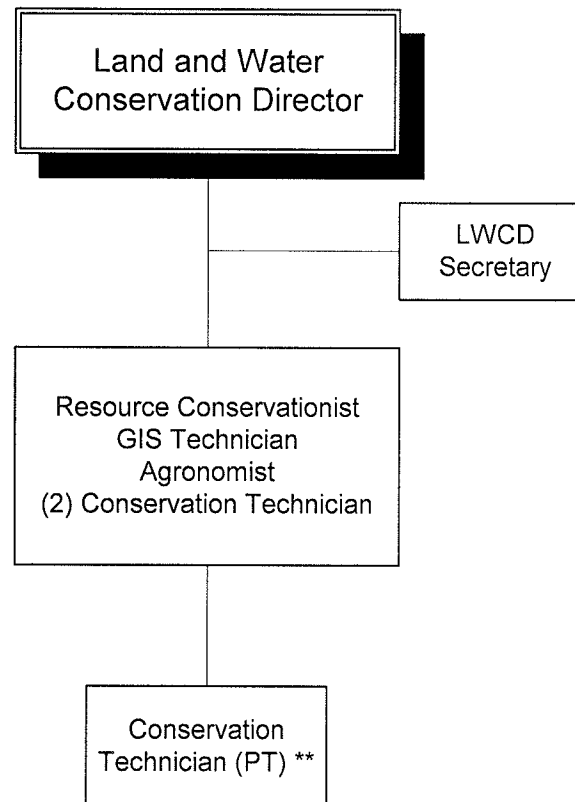
DESIGN & CONSTRUCTION MANAGEMENT- Design, cost estimation, layout, and construction oversight services for "best management practices" installed to improve and protect surface and ground water quality; prevent soil erosion; manage stormwater runoff; protect and expand woodland resources; restore and enhance wetlands and upland habitat and protect and restore stream banks and shorelands. This includes the administration and delivery of the USDA/WI Conservation Reserve Enhancement Program (CREP), the State mandated Agricultural Performance Standards and Prohibitions, and the State Farmland Preservation Tax Credit Program (FPP).

GRANTS ADMINISTRATION:

SOIL & WATER RESOURCE MANAGEMENT PROGRAM - source: WDATCP & WDNR, \$576,000 for staff support and cost sharing the installation of pollution abatement and water quality protection practices throughout the county. LWCD requested \$284,000 for cost share payments to landowners participating in this program.

COUNTY WATER QUALITY IMPROVEMENT PROGRAM – source: Winnebago County; provides \$80,000 to \$100,000 annually to cost-share the installation of best management practices for the abatement of non-point pollution, to educate citizens on the importance of natural resource protection and the financial and technical assistance available, and to leverage additional funds by providing matching or contributory dollars within grant requests.

LAND AND WATER CONSERVATION



** Unclassified Position

LAND & WATER CONSERVATION

General Fund – Organization: 1082

2014 BUDGET NARRATIVE

DEPARTMENT HEAD:

Thomas E. Davies

TELEPHONE: 232-1951

LOCATION:

Winnebago County LWCD

James P. Coughlin Center

625 E. County Road Y, Suite 100

Oshkosh, WI 54901-8131

2013 ACCOMPLISHMENTS:

1. Technical assistance services provided on 42 separate practices involving the planning, design and construction of land and water resource improvement, restoration and protection components. These include shoreline protection and restoration, waterways and diversions, roof runoff controls, livestock waste transfer and storage facilities, barnyard runoff control systems, wetland restorations and well abandonments.
2. Technical assistance services were provided for 857 individuals, 24 groups (247 people), and 325 times for units of government.
3. Approximately 36 cost-share contracts with landowners were processed, accounting for approx. \$249,000 in county, state and federal cost-share funds paid out for the installation of non-point pollution abatement measures throughout the county.
4. Issued approximately 16 LWMO permits to various livestock operations around the county for new or expanded facilities. Continued the LWMO review program during permit issuance to inform livestock operators of the impacts of the ordinance on their operations and to help them avoid water pollution problems.
5. Secured state & local grants for \$594,500 to support implementation of the LWCD's soil and water resource protection programs, including Land and Water Resource Mgmt. Plan Implementation, the State Ag Performance Standards and locally identified resource concerns.
6. Completed Farmland Preservation Program compliance certifications for 88 landowners, affecting 13,730 acres of cropland and providing an estimated \$98,880 in tax credits for county participants.
7. Continued formal implementation of the Ag Performance Standards in accordance with NR 151 and DATCP 50 targeting the FPP participants, and tracked compliance on the GIS based recording system.
8. Utilized the \$150,000 Targeted Runoff Management Grant on the completed Oakridge Road Groundwater Remediation Project.

9. Completed WDNR MS4 phase two permit requirements for WC.
10. Coordinated and administered the sale of 43,500 trees, 26,800 trees planted with county planters, 20 acres of prairie planted with the county seeder and the sale of related supplies to approx. 40 landowners in Winnebago County.
11. Coordinated, conducted and installed numerous I & E presentations and demonstration projects, including Conservation Field Days, Working Lands Initiative & LWMO informational meetings, and LWCD Awareness presentations to Local, State and Federal Agencies, the Media, Private Organizations and Industry. Complete the LWCD Annual Report and distribute to Federal, State, County, Town and Local government/agencies.

2014 GOALS & OBJECTIVES:

1. Secure \$576,200 in funding sources to support administrative and technical components of the department's soil and water resource protection programs including cost-sharing for pollution abatement measures installed by landowners throughout Winnebago County.
2. Continue the County funded Water Quality Improvement Program, providing \$90,000 to \$100,000 in annual cost-share funds toward pollution abatement projects at critical or high priority sites throughout the county.
3. Continue implementation of the Agricultural Performance Standards as identified in the Winnebago County LWRMP and required by the State Law, targeting the FPP participants required to meet the Standards in order to receive their tax credits.
4. Continue to improve interdepartmental and intergovernmental communication regarding ordinance enforcement, LWMO permits, the implementation/administration of NR216/MS4 – Storm water Pollution Prevention Program, and Chapter 88- Drainage of Lands, to better serve the Towns and Constituents of Winnebago County.
5. Sign 40 new cost share agreements for the installation of conservation practices with landowners of Winnebago County.
6. Coordinate, conduct and install numerous I & E presentations and demonstration projects, including Conservation Field Days, Town meetings, LWMO informational meetings and overall LWCD Awareness presentations to Local and Regional Organizations and Industry.
7. Assist local organizations and municipalities with Invasive Species issues.
8. Seek out new funding and grant sources to implement conservation practices on developed and undeveloped sites and to provide information and education throughout Winnebago County.
9. Sell 200 Winnebago County 2012 Plat Books generating \$6,800 of levy reducing revenue.
10. Begin TMDL implementation in the Lower Fox River Watershed within Winnebago County.
11. Begin planning stages of TMDL for the Upper Fox / Wolf Watershed within Winnebago County.

LAND & WATER CONSERVATION

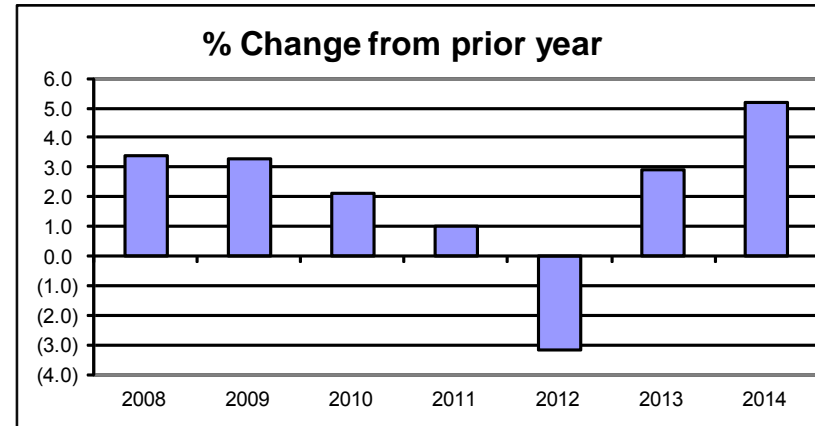
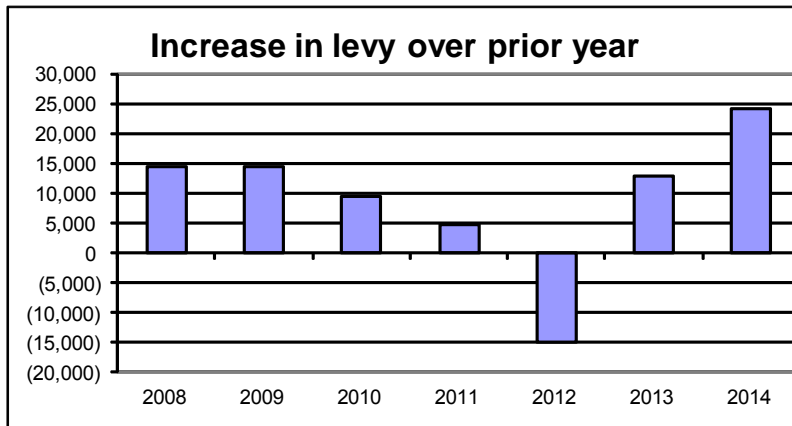
2014 BUDGET NARRATIVE HIGHLIGHTS

DEPARTMENT STAFFING:

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Full Time	8	7	7	7	7	7	8	8	7	7
Part Time	0	1	1	1	1	1	0	0	0	0
Total	8	8	8	8	8	8	8	8	7	7

There is no change in the department staffing table for 2014.

COUNTY LEVY: The tax levy for 2014 is \$483,683, an increase of \$24,072 or 5.2% over 2013.



SIGNIFICANT CHANGES FROM 2013 ADOPTED - Land & Water Conservation

Account	Amount	Description
Significant changes from 2013		
Tax Levy 2013	\$ 459,611	
Revenue Changes - impact on levy:		
Agri Trade Consumer Protection	134,500	Decrease based on budgeting for expected actuals and not potential grant amounts.
Conservation Charges - interfund	4,401	Decrease based on MS4 compliance cost reductions to Highway.
Expense Changes - impact on levy:		
Health Insurance	7,547	The change in health insurance expense is due to several factors: The 2013 budgets were put together before we had settled on a plan for 2013. They were our best estimate at the time. With major changes to the health insurance plan, and changes in enrollment, there are wide swings in the budget from 2013 to 2014.
Workers Compensation	(4,675)	Lower charges from the Workers Comp fund in an effort to draw down the fund balance.
Capital - Equipment	24,500	A vehicle is being replaced in 2014.
Operating Grants	(154,000)	Decrease based on budgeting for expected actuals and not potential grant amounts.
Other small changes		
	11,799	This is a combination of small increases and decreases to revenue and expense accounts.
Tax Levy 2014	\$ 483,683	

Financial Summary Land & Water Conservation

Items	2013 8-Month Actual	2013 12-Month Estimate	2013 Adopted Budget	2013 Adjusted Budget	2014 Adopted Budget
Total Revenues	162,575	346,158	544,228	590,817	405,427
Labor	324,967	519,567	510,878	521,935	528,084
Travel	2,243	4,650	5,200	5,200	4,250
Capital	-	-	-	-	24,500
Other Expenditures	28,813	268,728	487,761	597,363	332,276
Total Expenditures	356,023	792,945	1,003,839	1,124,498	889,110
Levy Before Adjustments	193,448	446,787	459,611	533,681	483,683
Adjustments	-	-	-	-	-
Net Levy After Adjustments	193,448	446,787	459,611	533,681	483,683

Winnebago County Budget Detail - 2014

Description	Object	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Request	2014 Executive	2014 Adopted	% Change From Prior Yr Adopted
082 - Land & Water Conservation									
Revenue									
Intergov Rev:									
WI Dept of Administration	42002	30,717	(0)	85,915	40,000	40,000	40,000	40,000	0.00%
Agri Trade Consumer Protection	42004	193,780	229,192	198,113	404,500	424,620	270,000	270,000	-33.25%
WI Natural Resources	42009	31,359	14,681	15,176	48,000	48,000	48,000	48,000	0.00%
Intergov Rev Subtotal:		255,855	243,873	299,204	492,500	512,620	358,000	358,000	-27.31%
Licenses:									
EC Permits	44010	29,805	24,015	15,175	(0)	(0)	(0)	(0)	0.00%
Licenses Subtotal:		29,805	24,015	15,175	(0)	(0)	(0)	(0)	0.00%
Fines and Permits:									
County Fines	44100	(0)	(0)	(0)	300	300	300	300	0.00%
Fines and Permits Subtotal:		(0)	(0)	(0)	300	300	300	300	0.00%
Public Services:									
Forms Copies Etc	45003	12	33	8	25	25	25	25	0.00%
Conservation Services	45004	1,568	4,865	11,114	6,200	5,000	5,000	5,000	-19.35%
Inspection Fees	45021	9,450	6,525	1,080	(0)	(0)	(0)	(0)	0.00%
Other Public Charges	45057	2,250	4,541	6,520	9,000	9,000	9,000	9,000	0.00%
Public Services Subtotal:		13,279	15,964	18,721	15,225	14,025	14,025	14,025	-7.88%
Interfund Revenue:									
Conservation Services	65004	13,150	16,308	18,604	19,503	15,102	15,102	15,102	-22.57%
Interfund Revenue Subtotal:		13,150	16,308	18,604	19,503	15,102	15,102	15,102	-22.57%
Total Operating Revenue:		312,090	300,160	351,704	527,528	542,047	387,427	387,427	-26.56%
Misc Revenues:									
Rental Equipment	48101	1,391	744	468	1,000	1,500	1,500	1,500	50.00%
Sale Of Prop Equip	48104	(0)	(0)	4,235	(0)	2,500	2,500	2,500	100.00%
Material Sales	48105	5,586	3,873	11,026	15,700	14,000	14,000	14,000	-10.83%
Misc Revenues Subtotal:		6,976	4,617	15,729	16,700	18,000	18,000	18,000	7.78%
Total Non-Operating Revenue:		6,976	4,617	15,729	16,700	18,000	18,000	18,000	7.78%
Revenue Total:		319,066	304,778	367,433	544,228	560,047	405,427	405,427	-25.50%

Winnebago County Budget Detail - 2014

Description	Object	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Request	2014 Executive	2014 Adopted	% Change From Prior Yr Adopted
082 - Land & Water Conservation									
Expense									
Wages:									
Regular Pay	51100	356,937	383,113	322,912	353,663	363,633	363,633	363,633	2.82%
Comp Time	51108	0	0	22	0	0	0	0	0.00%
Wages Subtotal:		356,937	383,113	322,934	353,663	363,633	363,633	363,633	2.82%
Fringes Benefits:									
FICA Medicare	51200	154,025	155,106	23,338	26,030	26,586	26,586	26,586	2.14%
Health Insurance	51201	0	0	75,042	94,040	101,587	101,587	101,587	8.02%
Dental Insurance	51202	0	0	4,888	5,802	6,562	6,562	6,562	13.10%
Workers Compensation	51203	0	0	2,411	6,755	2,080	2,080	2,080	-69.21%
WI Retirement	51206	0	0	18,700	22,636	25,380	25,380	25,380	12.12%
Fringe Benefits Other	51207	0	0	1,912	1,952	2,256	2,256	2,256	15.57%
Fringes Benefits Subtotal:		154,025	155,106	126,291	157,215	164,451	164,451	164,451	4.60%
Total Labor:		510,962	538,219	449,225	510,878	528,084	528,084	528,084	3.37%
Travel:									
Registration Tuition	52001	1,926	2,233	2,697	3,000	2,500	2,500	2,500	-16.67%
Automobile Allowance	52002	0	67	0	150	150	150	150	0.00%
Meals	52005	204	296	197	500	500	500	500	0.00%
Lodging	52006	690	708	910	1,200	800	800	800	-33.33%
Other Travel Exp	52007	1	0	0	50	50	50	50	0.00%
Taxable Meals	52008	22	90	152	300	250	250	250	-16.67%
Travel Subtotal:		2,843	3,394	3,957	5,200	4,250	4,250	4,250	-18.27%
Total Travel:		2,843	3,394	3,957	5,200	4,250	4,250	4,250	-18.27%
Capital Outlay:									
Equipment	58004	0	0	19,659	0	24,500	24,500	24,500	100.00%
Capital Outlay Subtotal:		0	0	19,659	0	24,500	24,500	24,500	100.00%
Total Capital:		0	0	19,659	0	24,500	24,500	24,500	100.00%

Winnebago County **Budget Detail - 2014**

Description	Object	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Request	2014 Executive	2014 Adopted	% Change From Prior Yr Adopted
082 - Land & Water Conservation									
Office:									
Office Supplies	53000	971	997	713	1,200	1,000	1,000	1,000	-16.67%
Stationery and Forms	53001	277	169	0	250	50	50	50	-80.00%
Printing Supplies	53002	346	183	279	400	400	400	400	0.00%
Print Duplicate	53003	36	50	4,651	300	150	150	150	-50.00%
Postage and Box Rent	53004	88	147	31	180	150	150	150	-16.67%
Computer Supplies	53005	151	261	96	250	200	200	200	-20.00%
Computer Software	53006	4,267	3,677	3,505	4,200	4,000	4,000	4,000	-4.76%
Telephone	53008	2,082	1,385	623	1,500	1,000	1,000	1,000	-33.33%
Telephone Supplies	53009	0	0	37	100	100	100	100	0.00%
Wireless	53012	0	126	185	400	300	300	300	-25.00%
Office Subtotal:		8,218	6,995	10,120	8,780	7,350	7,350	7,350	-16.29%
Operating:									
Advertising	53500	30	45	0	150	100	100	100	-33.33%
Subscriptions	53501	151	303	0	200	210	210	210	5.00%
Membership Dues	53502	2,580	2,650	4,571	3,900	3,600	3,600	3,600	-7.69%
Agricultural Supplies	53515	2,121	3,465	2,818	3,500	3,500	3,500	3,500	0.00%
Food	53520	125	80	82	200	200	200	200	0.00%
Small Equipment	53522	1,233	664	665	1,100	1,810	1,810	1,810	64.55%
Other Operating Supplies	53533	165	269	414	400	400	400	400	0.00%
Motor Fuel	53548	35	16	63	145	150	150	150	3.45%
Operating Licenses Fees	53553	788	500	573	700	700	700	700	0.00%
Operating Grants	53565	64,500	106,795	224,900	426,000	426,000	272,000	272,000	-36.15%
Small Equipment Technology	53580	0	202	606	600	1,210	1,210	1,210	101.67%
Print Duplicate	73003	1,862	1,190	1,005	1,800	1,400	1,400	1,400	-22.22%
Postage and Box Rent	73004	704	389	437	600	600	600	600	0.00%
Motor Fuel	73548	3,653	5,048	3,364	3,500	3,500	3,500	3,500	0.00%
Operating licenses fees	73553	94	390	370	400	400	400	400	0.00%
Operating Subtotal:		78,040	122,005	239,868	443,195	443,780	289,780	289,780	-34.62%
Repairs & Maint:									
Maintenance Equipment	54022	249	366	698	500	1,000	1,000	1,000	100.00%
Maintenance Vehicles	54023	240	240	249	400	290	290	290	-27.50%
Equipment Repairs	54029	130	158	954	300	450	450	450	50.00%
Maintenance Vehicles	74023	590	1,441	872	1,600	1,400	1,400	1,400	-12.50%
Equipment Repairs	74029	363	363	363	330	396	396	396	20.00%
Repairs & Maint Subtotal:		1,573	2,568	3,136	3,130	3,536	3,536	3,536	12.97%

**Winnebago County
Budget Detail - 2014**

Description	Object	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Request	2014 Executive	2014 Adopted	% Change From Prior Yr Adopted
082 - Land & Water Conservation									
Contractual Services:									
Vehicle Repairs	55005	0	552	26	500	330	330	330	-34.00%
Other Contract Serv	55030	16,501	13,887	13,666	25,700	25,200	25,200	25,200	-1.95%
Contractual Services Subtotal:		16,501	14,439	13,692	26,200	25,530	25,530	25,530	-2.56%
Insurance Expenses:									
Prop Liab Insurance	76000	5,448	7,104	6,216	6,456	6,080	6,080	6,080	-5.82%
Insurance Expenses Subtotal:		5,448	7,104	6,216	6,456	6,080	6,080	6,080	-5.82%
Total Other Operating:		109,780	153,111	273,031	487,761	486,276	332,276	332,276	-31.88%
Expense Total:		623,585	694,724	745,873	1,003,839	1,043,110	889,110	889,110	-11.43%
Land & Water Conservation Net/(Levy):		(304,519)	(389,947)	(378,440)	(459,611)	(483,063)	(483,683)	(483,683)	5.24%

WINNEBAGO COUNTY CAPITAL OUTLAY - 2014

<u>Department</u>	<u>Description</u>	<u>Quantity</u>	<u>Unit Cost</u>	<u>Capital Outlay</u>
Land & Water Conservation -	4x4 Pick up truck and cab	1	24,500	24,500
		1		24,500

SUMMARY BY DIVISION

	<u>Revenues</u>	<u>Expenses</u>	<u>Adjustments</u>	<u>Levy</u>
NON-DIVISIONAL BUDGETS				
County Board	\$ -	\$ 377,278	\$ -	\$ 377,278
Scholarship Program	9,100	9,000	100	-
Unclassified	3,878,700	3,602,710	10,000	(265,990)
	<u>\$ 3,887,800</u>	<u>\$ 3,988,988</u>	<u>\$ 10,100</u>	<u>\$ 111,288</u>

COUNTY BOARD

**General Fund – Organization: 1001
2014 BUDGET NARRATIVE**

DEPARTMENT HEAD:

David Albrecht

TELEPHONE: 232-3439

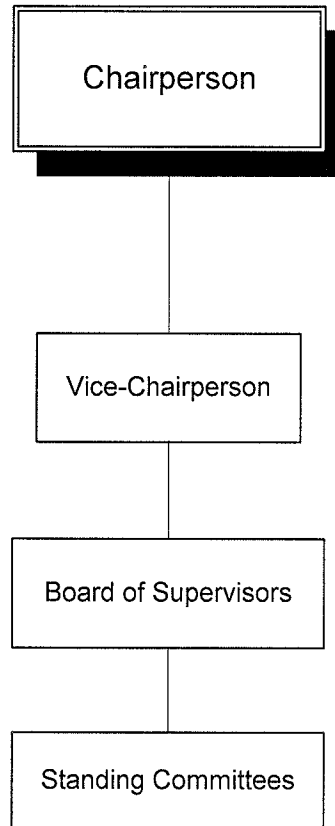
LOCATION:

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

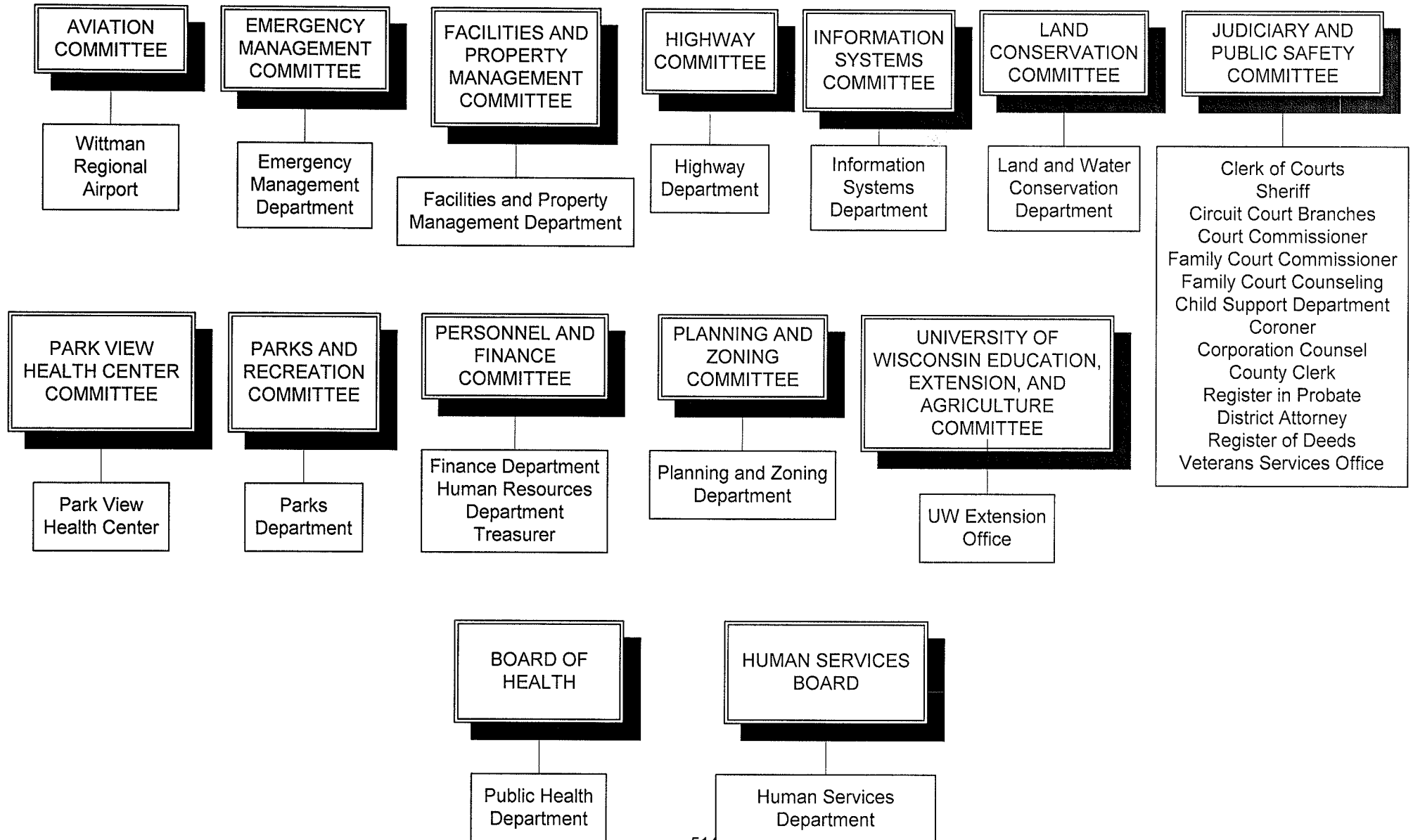
MISSION STATEMENT:

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 2014 BUDGET NARRATIVE

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

TELEPHONE: 232-3439

2013 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 29, 2013 to August 4, 2013.
2. Over 500,000 people in attendance and 10,000 aircraft recorded in 2012
3. To support Wittman Regional Airport, the County Board completed these actions:
 - Purchased a Runway Broom
 - Authorized Construction of a Perimeter Fence at \$5,750,000.00:
 - Includes Federal Funding \$5,175,000.00; State Funding \$287,500.00; and County Funding \$287,500.00.
4. Authorized a Runway Upgrade at \$325,000.00:
 - Includes State Funding \$260,000.00; County Funding \$65,000.00
5. 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.
6. Purchased a Snowblower
7. Signed a lease with Oshkosh Corp to provide secure parking space for their Military truck storage which has been yielding over \$1,000,000.00 a year for the last four years.

HIGHWAY

1. Highway FF – Zoar Road and County Highway FF intersection rebuild - \$213,000.00
2. Highway FF – State Highway 44 in the Town of Utica to Fond du Lac County Line - \$1,375,000.00

3. Highway I – County Highway N to County Highway Z in the Town of Black Wolf - \$1,030,000.00
4. Highway K – Bridge over the Fox River in Eureka - \$1,150,000.00 (Federal State Funding - \$920,000.00)
5. Highway M – State Highway 44 to North Fond du Lac County Line - \$1,870,000.00

COMPREHENSIVE REVISION TO COUNTY ZONING ORDINANCE

1. Permitted municipalities to opt out of County Zoning

ADOPTED FARMLAND PRESERVATION PLAN 2012 – 2026

1. Modernized county-wide Farmland Preservation plans
2. This plan was passed by the County Board on August 21, 2012.

CONSOLIDATED CITY OF OSHKOSH AND CITY OF NEENAH HEALTH DEPARTMENTS INTO COUNTY HEALTH DEPARTMENT

- Savings of \$250,000.00 in operating expenses.

PASSED ORDINANCE REGULATING MOTOR VEHICLES SPEED AND NOISE ON INLAND LAKES

- Ordinance passed the County Board on August 21, 2012

AWARDED EIGHT \$1,000.00 SCHOLARSHIPS TO WINNEBAGO COUNTY HIGH SCHOOL GRADUATES GOING TO COLLEGE

HOSTED AMERICAN LEGION SPONSORED HIGH SCHOOL GOVERNMENT DAY AT BOARDROOM

DEMOLISHED OLD PARKVIEW NURSING HOME

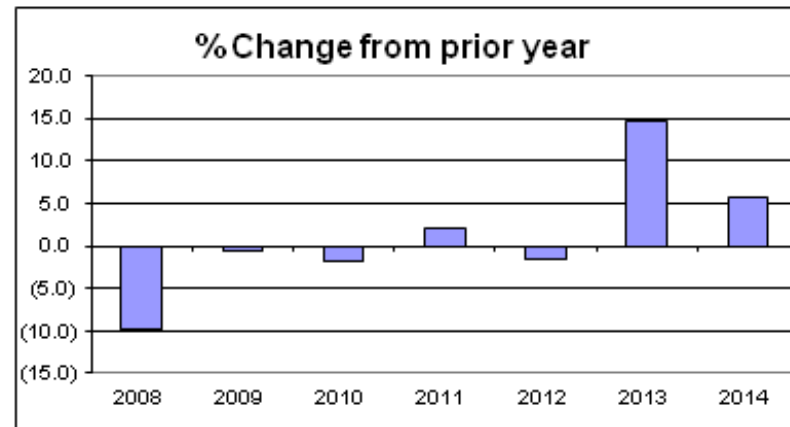
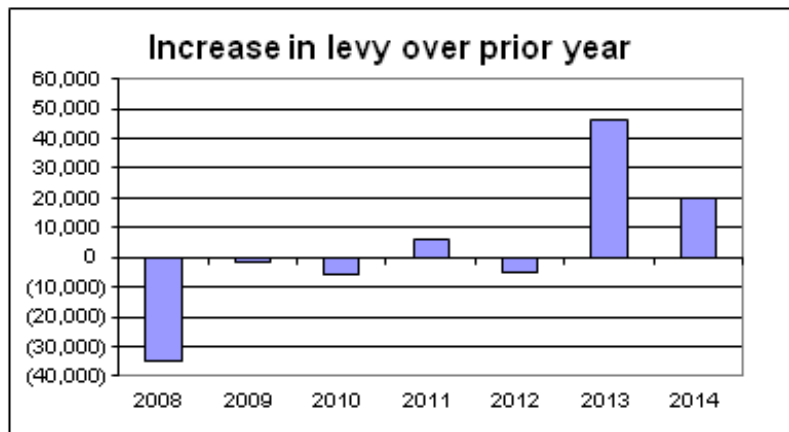
2014 GOALS & OBJECTIVES:

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

2014 BUDGET NARRATIVE HIGHLIGHTS

COUNTY LEVY: The 2014 tax levy is \$377,278, an increase of \$19,991 or 5.6% over 2013.



Scholarship Fund:

COUNTY LEVY: The tax levy for the scholarship program is \$9,000 for 2014, no change from 2013. It is treated as an interfund transfer out in the General Fund Misc Unclassified cost center and is treated as interfund transfer in on the Scholarship Program budget detail sheet.

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 2013 ADOPTED - County Board

Account	Amount	Description
Significant changes from 2013		
Tax Levy 2013	\$ 357,287	
Revenue Changes - impact on levy:		
None	-	
Expense Changes - impact on levy:		
Registration Tuition	3,250	Increase based on increasing costs to attend conventions and seminars and increasing the number of County Board Supervisors attending the conventions and seminars.
Capital - Equipment	(79,500)	Decrease based on no current requests for capital equipment.
Publish Legal Notices	(3,000)	Decrease based on prior years history consistently decreasing.
Data Processing	5,210	Increase based on the annual maintenance contract on the voting system.
Professional Service	70,000	Increase based on the County Board proposing a wage study to be done for Winnebago County.
Other small changes		
	24,031	This is a combination of small increases and decreases to revenue and expense accounts.
Tax Levy 2014	\$ 377,278	

Financial Summary County Board

Items	2013 8-Month Actual	2013 12-Month Estimate	2013 Adopted Budget	2013 Adjusted Budget	2014 Adopted Budget
Total Revenues	-	-	-	-	-
Labor	97,917	178,725	179,615	179,615	178,975
Travel	42,372	78,660	75,160	75,160	78,760
Capital	76,478	76,450	79,500	79,500	-
Other Expenditures	33,465	44,333	52,512	52,512	119,543
Total Expenditures	250,232	378,168	386,787	386,787	377,278
Levy Before Adjustments	250,232	378,168	386,787	386,787	377,278
Adjustments	-	-	-	-	-
Net Levy After Adjustments	250,232	378,168	386,787	386,787	377,278

**Winnebago County
Budget Detail - 2014**

Description	Object	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Request	2014 Executive	2014 Adopted	% Change From Prior Yr Adopted
001 - Board									
Revenue									
Intergov Services:									
Cost Share Municipalities	43016	0	15,000	0	0	0	0	0	0.00%
Intergov Services Subtotal:		0	15,000	0	0	0	0	0	0.00%
Total Operating Revenue:		0	15,000	0	0	0	0	0	0.00%
Misc Revenues:									
Material Sales	48105	38	10	0	0	0	0	0	0.00%
Misc Revenues Subtotal:		38	10	0	0	0	0	0	0.00%
Total Non-Operating Revenue:		38	10	0	0	0	0	0	0.00%
Revenue Total:		38	15,010	0	0	0	0	0	0.00%
Expense									
Wages:									
Elected Officials	51103	119,602	119,910	128,556	139,372	140,500	140,500	140,500	0.81%
Citizen Board Per Diem	51106	23,232	21,868	16,764	25,245	25,000	25,000	25,000	-0.97%
Other Per Diem	51107	0	176	1,562	2,500	2,500	2,500	2,500	0.00%
Wages Subtotal:		142,834	141,954	146,882	167,117	168,000	168,000	168,000	0.53%
Fringes Benefits:									
FICA Medicare	51200	11,157	11,726	10,275	12,498	10,750	10,750	10,750	-13.99%
Workers Compensation	51203	0	0	313	0	225	225	225	100.00%
Unemployment Comp	51204	1,937	0	0	0	0	0	0	0.00%
Fringes Benefits Subtotal:		13,094	11,726	10,588	12,498	10,975	10,975	10,975	-12.19%
Total Labor:		155,928	153,680	157,470	179,615	178,975	178,975	178,975	-0.36%

**Winnebago County
Budget Detail - 2014**

Description	Object	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Request	2014 Executive	2014 Adopted	% Change From Prior Yr Adopted
001 - Board									
Travel:									
Registration Tuition	52001	6,799	6,737	11,275	11,000	14,250	14,250	14,250	29.55%
Automobile Allowance	52002	30,967	32,402	33,723	39,500	40,000	40,000	40,000	1.27%
Commercial Travel	52004	573	854	1,148	4,000	4,000	4,000	4,000	0.00%
Meals	52005	1,698	1,184	1,714	4,000	4,000	4,000	4,000	0.00%
Lodging	52006	8,620	9,089	10,920	15,000	14,850	14,850	14,850	-1.00%
Other Travel Exp	52007	910	435	927	1,010	1,010	1,010	1,010	0.00%
Taxable Meals	52008	641	790	340	650	650	650	650	0.00%
Travel Subtotal:		50,208	51,490	60,047	75,160	78,760	78,760	78,760	4.79%
Total Travel:		50,208	51,490	60,047	75,160	78,760	78,760	78,760	4.79%
Capital Outlay:									
Equipment	58004	0	0	0	79,500	0	0	0	-100.00%
Capital Outlay Subtotal:		0	0	0	79,500	0	0	0	-100.00%
Total Capital:		0	0	0	79,500	0	0	0	-100.00%
Office:									
Office Supplies	53000	230	251	576	350	500	500	500	42.86%
Stationery and Forms	53001	42	42	209	190	190	190	190	0.00%
Printing Supplies	53002	112	0	0	100	100	100	100	0.00%
Print Duplicate	53003	166	0	0	0	0	0	0	0.00%
Postage and Box Rent	53004	0	132	1	100	100	100	100	0.00%
Telephone	53008	622	166	61	200	100	100	100	-50.00%
Wireless	53012	0	291	755	500	800	800	800	60.00%
Office Subtotal:		1,172	882	1,602	1,440	1,790	1,790	1,790	24.31%
Operating:									
Advertising	53500	0	0	0	800	500	500	500	-37.50%
Subscriptions	53501	1,250	838	580	1,200	800	800	800	-33.33%
Membership Dues	53502	22,781	22,686	21,319	24,830	22,000	22,000	22,000	-11.40%
Publish Legal Notices	53503	33,936	27,244	19,731	25,000	22,000	22,000	22,000	-12.00%
Photo Processing	53504	1,102	0	0	404	400	400	400	-0.99%

**Winnebago County
Budget Detail - 2014**

Description	Object	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Request	2014 Executive	2014 Adopted	% Change From Prior Yr Adopted
001 - Board									
Food	53520	106	710	1,670	710	500	500	500	-29.58%
Small Equipment	53522	5	10	0	100	500	500	500	400.00%
Other Operating Supplies	53533	802	1,625	495	500	500	500	500	0.00%
Jury Expense	53536	2	0	0	0	0	0	0	0.00%
Print Duplicate	73003	3,174	2,482	2,054	2,500	2,500	2,500	2,500	0.00%
Postage and Box Rent	73004	3,041	3,075	2,878	3,635	3,400	3,400	3,400	-6.46%
Food	73520	0	0	98	0	0	0	0	0.00%
Operating Subtotal:		66,199	58,670	48,825	59,679	53,100	53,100	53,100	-11.02%
Repairs & Maint:									
Maintenance Equipment	54022	0	24	63	0	50	50	50	100.00%
Equipment Repairs	54029	0	160	460	450	450	450	450	0.00%
Equipment Repairs	74029	165	132	132	168	168	168	168	0.00%
Repairs & Maint Subtotal:		165	316	655	618	668	668	668	8.09%
Contractual Services:									
Data Processing	55013	0	0	0	0	0	0	5,210	100.00%
Professional Service	55014	0	67,484	0	0	70,000	70,000	70,000	100.00%
Personnel Services	75800	(9,714)	(7,820)	(11,193)	(10,000)	(12,000)	(12,000)	(12,000)	20.00%
Contractual Services Subtotal:		(9,714)	59,663	(11,193)	(10,000)	58,000	58,000	63,210	-732.10%
Insurance Expenses:									
Prop Liab Insurance	76000	756	804	792	775	775	775	775	0.00%
Insurance Expenses Subtotal:		756	804	792	775	775	775	775	0.00%
Total Other Operating:		58,579	120,335	40,681	52,512	114,333	114,333	119,543	127.65%
Expense Total:		264,716	325,505	258,198	386,787	372,068	372,068	377,278	-2.46%
Board Net/(Levy):		(264,678)	(310,495)	(258,198)	(386,787)	(372,068)	(372,068)	(377,278)	-2.46%
Reserves applied		0	0	0	29,500	0	0	0	-100.00%
Net County Board:		(264,678)	(310,495)	(258,198)	(357,287)	(372,068)	(372,068)	(377,278)	5.60%

Financial Summary Scholarship Program

Items	2013 8-Month Actual	2013 12-Month Estimate	2013 Adopted Budget	2013 Adjusted Budget	2014 Adopted Budget
Total Revenues	9,183	9,100	9,100	9,100	9,100
Labor	-	-	-	-	-
Travel	-	-	-	-	-
Capital	-	-	-	-	-
Other Expenditures	6,000	9,000	9,000	9,000	9,000
Total Expenditures	6,000	9,000	9,000	9,000	9,000
Levy Before Adjustments	(3,183)	(100)	(100)	(100)	(100)
Adjustments	3,183	100	100	100	100
Net Levy After Adjustments	-	-	-	-	-

Winnebago County Budget Detail - 2014

Description	Object	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Request	2014 Executive	2014 Adopted	% Change From Prior Yr Adopted
060 - Scholarship									
Revenue									
Intergov Rev:									
WI Dept of Justice	42018	9,000	0	9,000	9,000	0	0	0	-100.00%
Other Grantor Agencies	42019	0	9,000	0	0	0	0	0	0.00%
Intergov Rev Subtotal:		9,000	9,000	9,000	9,000	0	0	0	-100.00%
Public Services:									
Donations	45034	70	0	50	0	0	0	0	0.00%
Public Services Subtotal:		70	0	50	0	0	0	0	0.00%
Total Operating Revenue:		9,070	9,000	9,050	9,000	0	0	0	-100.00%
Interest:									
Interest Investments	48000	359	142	268	100	100	100	100	0.00%
Interest Subtotal:		359	142	268	100	100	100	100	0.00%
Transfers In:									
Other Transfers In	49501	0	0	0	0	9,000	9,000	9,000	100.00%
Transfers In Subtotal:		0	0	0	0	9,000	9,000	9,000	100.00%
Total Non-Operating Revenue:		359	142	268	100	9,100	9,100	9,100	9,000.00%
Revenue Total:		9,429	9,142	9,318	9,100	9,100	9,100	9,100	0.00%
Expense									
Operating:									
Operating Grants	53565	7,000	7,500	7,500	9,000	9,000	9,000	9,000	0.00%
Operating Subtotal:		7,000	7,500	7,500	9,000	9,000	9,000	9,000	0.00%
Total Other Operating:		7,000	7,500	7,500	9,000	9,000	9,000	9,000	0.00%
Expense Total:		7,000	7,500	7,500	9,000	9,000	9,000	9,000	0.00%
Scholarship Net / (Levy):		2,429	1,642	1,818	100	100	100	100	0.00%
Reserves applied		-	-	-	(100)	(100)	(100)	(100)	0.00%
Net Scholarship		2,429	1,642	1,818	0	0	0	0	0.00%

MISCELLANEOUS AND UNCLASSIFIED

2014 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.

OVERALL:

The net overall increase in this area is \$164,125. See significant changes from 2013 Adopted Budget for details on the following page.

SIGNIFICANT CHANGES FROM 2013 ADOPTED - Miscellaneous & Unclassified

Account	Amount	Description
Significant changes from 2013		
Net (Surplus) 2013	\$ (430,115)	
Revenue Changes - impact on levy:		
Indirect Cost	(43,000)	Increase based on the indirect cost reimbursement for Child Support that goes to general fund.
Interest Investments	(50,000)	Increase based on the projected increase in interest rates and shifting more funds from low yielding CD's to higher yielding agencies.
Expense Changes - impact on levy:		
Payout Wages	210,000	This is due to a change in the way we are accounting for these costs. These are sick leave payouts that employees receive upon termination of employment.
FICA Medicare	27,000	This is due to a change in the way we are accounting for these costs. These costs are related to sick leave payouts when employees terminate employment.
Bad Debts Expense	5,000	Increase based on history. Due to the uncertainty of expenses in this account, this budgeted amount includes a cushioned estimate.
Taxes & Assessments	10,000	Increase based on prior year history. Due to the uncertainty of expenses in this account, this budgeted amount includes a cushioned estimate.
Operating Grants	87,038	Increase based on bridge and culvert aid increasing \$232,000. There is also a decrease due to changing the accounting for the Industrial Development Board grant and Scholarship Fund grant.
Professional Service	54,000	Increase based on a investment management fee for one of the investment portfolios. Previously, this expense was offset against investment income, but in 2013 it was decided to separate the expense from the revenue for reporting purposes.
Other Transfers out	199,000	Increase based on separating out the Industrial Development Board Grant and the Scholarship Fund as separate interfund transfers. This is a financial reporting requirement.
Salary Contingency Fund	(325,000)	Decrease based on County Board resolution #227-102013.
Reserves applied	10,000	Reserves applied based on the funds for propane filling station moving from Sheriff to Highway budget.
Other small changes		
	(19,913)	This is a combination of small increases and decreases to revenue and expense accounts.
Tax Levy 2014	\$ (265,990)	

Financial Summary

Miscellaneous & Unclassified

Items	2013 8-Month Actual	2013 12-Month Estimate	2013 Adopted Budget	2013 Adjusted Budget	2014 Adopted Budget
Total Revenues	1,417,119	1,952,118	3,761,690	3,761,590	3,878,700
Labor	106,484	128,157	75,000	75,000	312,000
Travel	-	-	-	-	-
Capital	-	-	-	-	-
Other Expenditures	1,978,118	2,723,100	3,259,075	2,807,460	3,290,710
Total Expenditures	2,084,602	2,851,257	3,334,075	2,882,460	3,602,710
Levy Before Adjustments	667,483	899,139	(427,615)	(879,130)	(275,990)
Adjustments	-	-	(2,500)	(2,500)	10,000
Net Levy After Adjustments	667,483	899,139	(430,115)	(881,630)	(265,990)

Winnebago County Budget Detail - 2014

Description	Object	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Request	2014 Executive	2014 Adopted	% Change From Prior Yr Adopted
039 - Miscellaneous unclassified									
Revenue									
Taxes:									
Forest Crop Tax	41001	5,087	395	410	400	400	400	400	0.00%
Retained Sales Tax	41004	104	52	164	190	200	200	200	5.26%
Taxes Subtotal:		5,191	446	574	590	600	600	600	1.69%
Intergov Rev:									
State Shared Revenue	42001	4,082,225	4,035,701	3,324,436	3,176,000	3,200,000	3,200,000	3,200,000	0.76%
Indirect Cost	42020	52,564	101,211	103,692	100,000	100,000	143,000	143,000	43.00%
Intergov Rev Subtotal:		4,134,790	4,136,912	3,428,128	3,276,000	3,300,000	3,343,000	3,343,000	2.05%
Public Services:									
Landfill Fees	45051	51	350	0	0	0	0	0	0.00%
Other Public Charges	45057	225	45	120	100	100	100	100	0.00%
Public Services Subtotal:		276	395	120	100	100	100	100	0.00%
Total Operating Revenue:		4,140,257	4,137,754	3,428,822	3,276,690	3,300,700	3,343,700	3,343,700	2.05%
Interest:									
Interest Investments	48000	595,049	414,705	472,423	425,000	475,000	475,000	475,000	11.76%
Interest IDB Loans	48001	0	0	40,000	0	0	0	0	0.00%
Interest Subtotal:		595,049	414,705	512,423	425,000	475,000	475,000	475,000	11.76%
Misc Revenues:									
Sale Of Prop Equip	48104	15,081	7,845	19,228	10,000	10,000	10,000	10,000	0.00%
Other Miscellaneous Revenues	48109	86,237	176,651	122,976	50,000	50,000	50,000	50,000	0.00%
Misc Revenues Subtotal:		101,318	184,495	142,204	60,000	60,000	60,000	60,000	0.00%
Total Non-Operating Revenue:		696,367	599,200	654,627	485,000	535,000	535,000	535,000	10.31%
Revenue Total:		4,836,624	4,736,954	4,083,449	3,761,690	3,835,700	3,878,700	3,878,700	3.11%

Winnebago County **Budget Detail - 2014**

Description	Object	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Request	2014 Executive	2014 Adopted	% Change From Prior Yr Adopted
039 - Miscellaneous unclassified									
Expense									
Wages:									
Regular Pay	51100	0	3,722	92,215	0	0	0	0	0.00%
Payout Wages	51120	0	0	73,759	0	100,000	210,000	210,000	100.00%
Payroll Sundry Account	51190	0	0	45,673	0	5,000	0	0	0.00%
Wages Subtotal:		0	3,722	211,646	0	105,000	210,000	210,000	100.00%
Fringes Benefits:									
FICA Medicare	51200	0	504	27,097	0	8,032	27,000	27,000	100.00%
Health Insurance	51201	0	0	5,796	75,000	86,344	75,000	75,000	0.00%
Dental Insurance	51202	0	0	(108)	0	0	0	0	0.00%
Workers Compensation	51203	0	0	3,696	0	125	0	0	0.00%
WI Retirement	51206	0	0	118	0	0	0	0	0.00%
Fringe Benefits Other	51207	0	0	62	0	0	0	0	0.00%
Payout Fringes	51220	0	0	28,081	0	0	0	0	0.00%
Fringes Benefits Subtotal:		0	504	64,741	75,000	94,501	102,000	102,000	36.00%
Total Labor:		0	4,226	276,388	75,000	199,501	312,000	312,000	316.00%
Office:									
Postage and Box Rent	53004	157	137	149	125	150	150	150	20.00%
Office Subtotal:		157	137	149	125	150	150	150	20.00%
Operating:									
Bad Debts Expense	53561	0	159,305	(95,440)	5,000	10,000	10,000	10,000	100.00%
Taxes & Assessments	53562	11,274	47,443	102,574	15,000	25,000	25,000	25,000	66.67%
Tax Refunds	53564	60,709	23,703	28,933	25,000	25,000	25,000	25,000	0.00%
Operating Grants	53565	2,550,471	2,423,063	3,014,698	2,545,750	2,874,110	2,632,788	2,632,788	3.42%
Other Miscellaneous	53568	58,871	5,367	(48,291)	3,000	3,000	3,000	3,000	0.00%
Postage and Box Rent	73004	41	0	0	0	0	0	0	0.00%
Operating Subtotal:		2,681,365	2,658,882	3,002,474	2,593,750	2,937,110	2,695,788	2,695,788	3.93%

**Winnebago County
Budget Detail - 2014**

Description	Object	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Request	2014 Executive	2014 Adopted	% Change From Prior Yr Adopted
039 - Miscellaneous unclassified									
Contractual Services:									
Accounting Auditing	55012	0	6,524	0	0	0	0	0	0.00%
Professional Service	55014	0	15,419	43,558	0	54,000	54,000	54,000	100.00%
Taxes Assessments	55054	23,281	0	0	2,000	2,000	2,000	2,000	0.00%
Contractual Services Subtotal:		23,281	21,943	43,558	2,000	56,000	56,000	56,000	2,700.00%
Insurance Expenses:									
Claim Payments	56002	5,000	0	0	2,000	2,000	2,000	2,000	0.00%
Prop Liab Insurance	76000	6,612	8,076	8,748	11,200	12,772	12,772	12,772	14.04%
Insurance Expenses Subtotal:		11,612	8,076	8,748	13,200	14,772	14,772	14,772	11.91%
Total Other Operating:		2,716,415	2,689,038	3,054,929	2,609,075	3,008,032	2,766,710	2,766,710	6.04%
Transfers Out:									
Other Transfers Out	59501	513,400	0	0	0	0	199,000	199,000	100.00%
Transfers Out Subtotal:		513,400	0	0	0	0	199,000	199,000	100.00%
Other Financing Uses:									
Res Contingencies	59502	0	0	0	300,000	300,000	300,000	300,000	0.00%
Res Salaries	59503	0	0	0	350,000	350,000	350,000	25,000	-92.86%
Other Financing Uses Subtotal:		0	0	0	650,000	650,000	650,000	325,000	-50.00%
Total Non-Operating Expense:		513,400	0	0	650,000	650,000	849,000	524,000	-19.38%
Expense Total:		3,229,815	2,693,264	3,331,317	3,334,075	3,857,533	3,927,710	3,602,710	8.06%
Miscellaneous unclassified Net/(Levy):		1,606,808	2,043,689	752,133	427,615	(21,833)	(49,010)	275,990	-35.46%
Reserves applied		0	0	0	2,500	0	0	(10,000)	-500.00%
Miscellaneous unclassified Net/(Levy):		1,606,808	2,043,689	752,133	430,115	1,606,808	(49,010)	265,990	-38.16%

WINNEBAGO COUNTY
2014 BUDGET
SCHEDULE OF MISCELLANEOUS OPERATING GRANT PAYMENTS

	<u>2012</u> <u>Budget</u>	<u>2013</u> <u>Budget</u>	<u>2014</u> <u>Budget</u>	<u>Increase / (decrease)</u> <u>Amount</u>	<u>Percent</u>
Library (See attached schedule)	\$ 2,066,755	\$ 1,984,113	\$ 2,001,450	17,337	0.87
Library fees due for County resident usage of other library systems	42,850	42,133	43,376	1,243	2.95
Regional Planning Commission	193,573	194,000	199,820	5,820	3.00
Housing Authority	1,200	1,200	0	(1,200)	(100.00)
ADVOCAP	32,565	32,891	33,878	987	3.00
County Fair Association	50,000	50,000	50,000	0	0.00
Ambulance Service	3,329	3,363	3,464	101	3.00
Railroad Consortium (Note 2)	25,000	25,000	25,000	0	0.00
Subtotal	\$ 2,415,272	\$ 2,332,700	\$ 2,356,988	24,288	1.04
Culvert and Bridge Aide (Note 1)	44,525	44,050	275,800	231,750	526.11
Totals	2,459,797	2,376,750	2,632,788	256,038	10.77

SCHEDULE OF MISCELLANEOUS INTERFUND TRANSFERS

Industrial Development Board Grant	86,600	160,000	190,000	30,000	18.75
Scholarship Fund	9,000	9,000	9,000	0	0.00
Totals	95,600	169,000	199,000	30,000	17.75

Note 1: Starting in 2013, we are now showing the Culvert and Bridge Aide budget as part of this department. It was previously reported in County Road Maintenance but it really has nothing to do with that area.

Note 2: We will be withholding the 2014 payment until the consortium relocates the loading area for Oshkosh Corporation vehicles out of the Arlington neighborhood.

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

<u>Used for 2014 library allocation</u>						<u>Change 2013 over / (under) 2012</u>	
Operating:	2013 Net Library Budget	Percent of County Users/Usage	2012 Library Allocation	2013 Library Allocation	2014 Library Allocation	Amount	Percent
Menasha	\$ 1,244,485	27.50% *	\$ 337,168	\$ 310,706	\$ 342,233	\$ 31,527	10.15
Neenah	1,868,713	37.40% *	673,846	671,613	698,899	27,286	4.06
Omro	171,521	48.00%	83,460	78,733	82,330	3,597	4.57
Oshkosh	2,927,876	17.10% *	586,709	543,676	500,667	(43,009)	(7.91)
Winneconne	200,900	57.20% *	122,265	118,197	114,915	(3,282)	(2.78)
Total operating	<u>6,413,495</u>		<u>1,803,448</u>	<u>1,722,925</u>	<u>1,739,044</u>	<u>16,119</u>	<u>0.94</u>
Facilities:							
Menasha	224,400	27.50% *	56,773	56,773	61,710	4,937	8.70
Neenah	286,304	37.40% *	102,783	105,360	107,078	1,718	1.63
Omro	0	48.00%	0	0	0	0	0.00
Oshkosh	433,031	17.10% *	82,709	79,245	74,048	(5,197)	(6.56)
Winneconne	34,214	57.20% *	21,042	19,810	19,570	(240)	(1.21)
Total operating	<u>977,949</u>		<u>263,307</u>	<u>261,188</u>	<u>262,406</u>	<u>1,218</u>	<u>0.47</u>
Special Project Grant (Note below)			<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>7,391,444</u></u>		\$ <u><u>2,066,755</u></u>	\$ <u><u>1,984,113</u></u>	\$ <u><u>2,001,450</u></u>	\$ <u><u>17,337</u></u>	<u><u>0.87</u></u>

2014 Net Library Budget - the 2014 library tax levy is based on the 2013 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

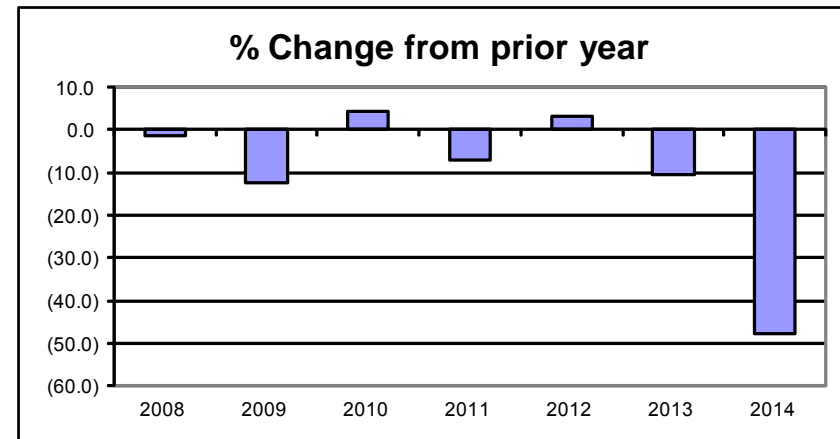
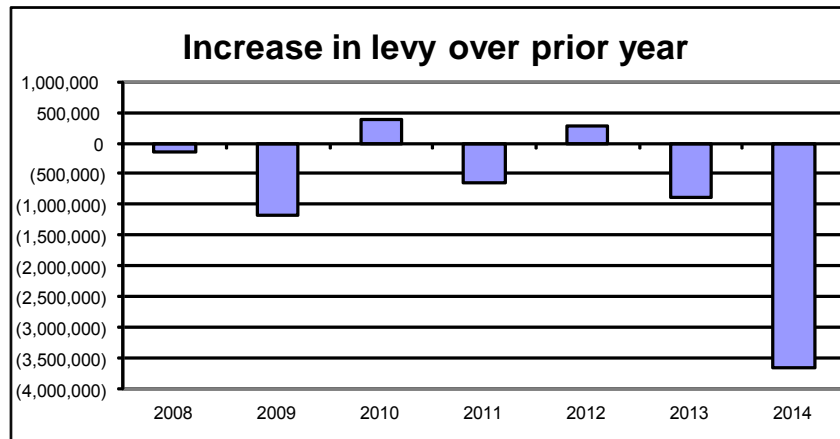
DEBT SERVICE

2014 BUDGET NARRATIVE HIGHLIGHTS

2014 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. This debt service in this section only applies to the governmental funds.

The 2014 net levy supported debt service in the Debt Service Fund is \$4,022,000, a decrease of \$3,649,000 or 47.6% under 2013. The County has applied \$1,550,000 of reserves in 2014 and \$200,000 of reserves in 2013 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 2014 for an estimated \$10 million. Projects included in the 2014 borrowing include; Roof replacements, Public Safety evidence storage, 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 \$45,871,000 at the end of 2013. 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 - 2014
Debt Service (Dollars in thousands)

	2010 ACTUAL RESULTS	2011 ACTUAL RESULTS	2012 ADOPTED BUDGET	2013 ADOPTED BUDGET	2014 REQUEST BUDGET
Investment income	44	61	-		-
TOTAL REVENUES	44	61	-	-	-
<u>Principal payments:</u>					
G.O. Notes, Series 2002A	3,700	-	-	-	-
G.O. Notes, Series 2003B	71	75	80	85	-
G.O. Notes, Series 2003D	400	400	400	-	-
G.O. Notes, Series 2004 B Refunding	220	259	300	346	390
G.O. Notes, Series 2005 B	235	240	250	-	-
G.O. Notes, Series 2006 A	2,500	3,275	2,235	2,340	-
G.O. Notes, Series 2007 A	340	355	370	385	405
G.O. Notes, Series 2008 A	1,325	465	544	565	590
G.O. Notes, Series 2009 Trust Fund Loan	-	226	248	255	-
G.O. Notes, Series 2009 Refunding	1,790	1,525	-	-	-
G.O. Notes, Series 2009 BAB	655	40	355	365	370
G.O. Notes, Series 2010 refunding		3,875	3,940	-	-
G.O. Notes, Series 2010 BAB		232	1,280	1,295	1,315
G.O. Notes, Series 2011 A			355	335	345
G.O. Notes, Series 2012 A	-	-	-	85	175
G.O. Notes, Series 2012 B	-	-	-	845	2,705
G.O. Notes, Series 2012 C	-	-	-	3,275	1,255
Total Principal	11,236	10,967	10,357	10,176	7,550

	2010 ACTUAL RESULTS	2011 ACTUAL RESULTS	2012 ADOPTED BUDGET	2013 ADOPTED BUDGET	2014 REQUEST BUDGET
<u>Interest payments:</u>					
G.O. Notes, Series 2002A	423	-	-	-	-
G.O. Notes, Series 2003B	47	43	39	2	-
G.O. Notes, Series 2003D	51	38	26	-	-
G.O. Notes, Series 2004 B Refunding	201	191	180	25	9
G.O. Notes, Series 2005 B	50	42	33	-	-
G.O. Notes, Series 2006 A	692	573	459	48	-
G.O. Notes, Series 2007 A	112	99	86	72	57
G.O. Notes, Series 2008 A	171	149	137	120	103
G.O. Notes, Series 2009 Trust Fund Loan	51	138	98	86	-
G.O. Notes, Series 2009 Refunding	84	17	-	-	-
G.O. Notes, Series 2009 BAB		108	104	95	56
G.O. Notes, Series 2010 refunding		98	29	-	-
G.O. Notes, Series 2010 BAB		226	239	156	146
G.O. Notes, Series 2011 A			107	70	63
G.O. Notes, Series 2012 A	-	-	-	54	53
G.O. Notes, Series 2012 B	-	-	-	203	167
G.O. Notes, Series 2012 C	-	-	-	369	235
Total Interest	1,882	1,722	1,537	1,300	889
TOTAL EXPENSES	13,118	12,689	11,894	11,476	8,439

	2010 ACTUAL RESULTS	2011 ACTUAL RESULTS	2012 ADOPTED BUDGET	2013 ADOPTED BUDGET	2014 REQUEST BUDGET
Less amounts charged to:					
Airport fund	(123)	(177)	(193)	(152)	(162)
Solid Waste fund	(12)	(13)	(14)	(14)	(14)
Park View Health center	(3,128)	(3,813)	(2,855)	(3,380)	(2,616)
Highway	(36)	(38)	(74)	(59)	(75)
NET EXPENSES	9,819	8,648	8,758	7,871	5,572
LEVY BEFORE ADJUSTMENTS	9,775	8,587	8,758	7,871	5,572
Reserves Applied	(950)	(375)	(200)	(200)	(1,550)
Adjusted Levy - Governmental Debt	8,825	8,212	8,558	7,671	4,022

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 12/31/13	2014 PRINCIPAL PAID	2014 NEW DEBT	12/31/14 OUTSTANDING DEBT (Projected)
General Obligation Refunding Bonds, Series 2004B - refunding State Trust Fund Loan 2003	04/15/04	04/01/2020	4.5690%	390,000	390,000	-	-
General Obligation Notes, Series 2007A	10/09/07	10/01/2017	3.7024%	1,720,000	405,000	-	1,315,000
General Obligation Notes, Series 2008A	10/01/08	10/01/2018	4.0700%	3,210,000	590,000	-	2,620,000
Taxable Gen Oblig (Build America Bonds) Series 2009B	11/10/09	04/01/2019	2.9900%	2,410,000	370,000	-	2,040,000
General Obligation Notes Series 2010B	11/19/10	04/01/2020	3.7100%	9,800,000	1,315,000	-	8,485,000
State of Wisconsin Trust Fund Loan Series 2010C	11/22/10	03/15/2025	5.2500%	963,000	60,000	-	903,000
State of Wisconsin Trust Fund Loan Series 2010D	12/15/10	03/15/2020	5.0000%	103,000	13,000	-	90,000
General Obligation Notes Series 2011A	11/08/11	04/01/2021	2.6800%	3,040,000	345,000	-	2,695,000
General Obligation Notes Series 2012A Refunding	03/15/12	04/01/2020	1.6100%	3,790,000	175,000	-	3,615,000
General Obligation Notes Series 2012B Refunding	03/15/12	04/01/2016	0.7100%	8,070,000	2,705,000	-	5,365,000
General Obligation Notes Series 2012C	11/06/12	04/01/2022	2.7600%	12,375,000	1,254,000	-	11,121,000
NEW ISSUES - 2014:							
General Obligation Notes Series 2014A	11/08/13	04/01/2023	2.7000%	-	-	11,460,000	11,460,000
GRAND TOTALS				<u><u>\$ 45,871,000</u></u>	<u><u>\$ 7,622,000</u></u>	<u><u>\$ 11,460,000</u></u>	<u><u>\$ 49,709,000</u></u>

INDEBTEDNESS LIMITATIONS (Dollars in thousands)
DECEMBER 31, 2014 (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.

2013

For Winnebago County (includes TIF Districts)	\$	<u><u>11,791,573</u></u>
---	----	--------------------------

Debt Limit at 5%		589,579
------------------	--	---------

Debt outstanding as of December 31, 2014 (projected)		49,709
--	--	--------

Percent of debt limit used		<u>8.43%</u>
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Remaining Debt Margin	\$	<u><u>539,870</u></u>
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INFORMATION ON COUNTY TAX RATE AND DEBT SERVICE RATE:

YEAR	EQUALIZED VALUE (000) (TID OUT)	TAX LEVY (in thousands)		TAX RATE	
		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	11,113	6.03	1.00
2014	11,252,938	64,786	6,800	5.76	0.60

Table 4**Levy Funded Debt****Descriptions of Issues**

Issue	Description
2004 B	The 2004B bonding was to refund The State Trust Fund Loan whose purpose was to pay off Winnebago County's unfunded pension liability balance. This borrowing was limited to \$5 million so Note Anticipation Notes were used to temporarily finance the balance of the liability. This section again excludes the debt related to the Solid Waste and Highway departments.
2007 A	The 2007 A bonding was done for parking lot resurfacing, telephone system upgrade, Sheriff radio system upgrade, county road resurfacing and construction, renovation of a nursing home building for office use, a noise barrier around pit area at the County race track and a new communication arts facility at our UW Fox Valley campus.
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 A	This borrowing was to refinance the Series 2002A notes. The 2002A bonding was for the Roof Replacement Program, Law Enforcement Center, Transmitter Site Improvements, Public Safety System, County Highways JJ, K & A, County Highway Bridges E & D, PVHC Nurse Call System and Fiber Optic Cabling along County Rd A.
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.

Levy Funded Debt

Descriptions of Issues

Issue	Description
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.

Principal Payment Schedule - Levy Funded Debt

(In Thousands)

Year	2004 B	2007 A	2008 A	2009 B	2010 B	2010 C	2010 D	2011A	2012 A	2012 B	2012 C	Total
2014	355	405	590	369	1,315	60	13	330	159	2,705	1,255	7,556
2015	-	420	615	383	1,340	63	13	340	556	2,780	1,285	7,795
2016	-	440	640	393	1,365	66	14	345	593	2,585	1,310	7,751
2017	-	455	670	403	1,395	70	15	353	633	-	1,334	5,328
2018	-	-	695	418	1,425	73	15	369	679	-	1,365	5,039
2019	-	-	-	433	1,460	77	16	378	728	-	1,401	4,493
2020	-	-	-	-	1,500	81	17	393	105	-	1,436	3,532
2021	-	-	-	-	-	85	-	401	-	-	1,475	1,961
2022	-	-	-	-	-	90	-	-	-	-	1,515	1,605
2023	-	-	-	-	-	95	-	-	-	-	-	95
2024	-	-	-	-	-	99	-	-	-	-	-	99
2025	-	-	-	-	-	104	-	-	-	-	-	104
Totals	355	1,720	3,210	2,399	9,800	963	103	2,909	3,453	8,070	12,376	45,358

Interest Payment Schedule - Levy Funded Debt

(In Thousands)

Year	2004 B	2007 A	2008 A	2009 B	2010 B	2010 C	2010 D	2011A	2012 A	2012 B	2012 C	Total
2014	8	57	103	56	146	51	5	61	48	167	235	937
2015	-	41	84	48	133	47	5	54	45	109	210	776
2016	-	25	62	39	118	44	4	47	41	39	183	602
2017	-	9	39	29	98	41	3	40	32	-	157	448
2018	-	-	13	18	76	37	2	33	22	-	131	332
2019	-	-	-	6	48	33	2	24	9	-	102	224
2020	-	-	-	-	17	29	1	15	1	-	75	138
2021	-	-	-	-	-	25	-	5	-	-	46	76
2022	-	-	-	-	-	20	-	-	-	-	16	36
2023	-	-	-	-	-	16	-	-	-	-	-	16
2024	-	-	-	-	-	11	-	-	-	-	-	11
2025	-	-	-	-	-	5	-	-	-	-	-	5
Totals	8	132	301	196	636	359	22	279	198	315	1,155	3,601

Total Payment Schedule - Levy Funded Debt

(In Thousands)

Year	2004 B	2007 A	2008 A	2009 B	2010 B	2010 C	2010 D	2011A	2012 A	2012 B	2012 C	Total
2014	363	462	693	425	1,461	111	18	391	207	2,872	1,490	8,493
2015	-	461	699	431	1,473	110	18	394	601	2,889	1,495	8,571
2016	-	465	702	432	1,483	110	18	392	634	2,624	1,493	8,353
2017	-	464	709	432	1,493	111	18	393	665	-	1,491	5,776
2018	-	-	708	436	1,501	110	17	402	701	-	1,496	5,371
2019	-	-		439	1,508	110	18	402	737	-	1,503	4,717
2020	-	-		-	1,517	110	18	408	106	-	1,511	3,670
2021	-	-		-	-	110	-	406	-	-	1,521	2,037
2022	-	-		-	-	110	-	-	-	-	1,531	1,641
2023	-	-		-	-	111	-	-	-	-	-	111
2024	-	-		-	-	110	-	-	-	-	-	110
2025	-	-		-	-	109	-	-	-	-	-	109
Totals	363	1,852	3,511	2,595	10,436			3,188	3,651	8,385	13,531	48,959

Table 7
Non Levy Funded Debt
Descriptions of Issues

Issue	Description
2004 B	The 2004 B bonding was done to refinance the State Trust Fund Loan which paid off the balance of the pension past service unfunded liability, again associated with the Solid Waste and Highway Departments.
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 Satelitte 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)

Year	2004 B	2009 B	2011A	2012A	Total
2014	35	1	15	16	67
2015	-	2	15	54	71
2016	-	2	16	58	76
2017	-	2	16	62	80
2018	-	2	17	66	85
2019	-	2	17	71	90
2020	-	-	17	10	27
2021	-	-	18	-	18
2022	-	-	-	-	-
Totals	35	11	131	337	514

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

Year	2004 B	2009 B	2011A	2012A	Total
2014	1	-	3	5	9
2015	-	-	2	4	6
2016	-	-	2	4	6
2017	-	-	2	3	5
2018	-	-	2	3	5
2019	-	-	1	1	2
2020	-	-	1	-	1
2021	-	-	-	-	-
2022	-	-	-	-	-
Totals	<u>1</u>	<u>-</u>	<u>13</u>	<u>20</u>	<u>34</u>

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

Year	2004 B	2009 B	2011A	2012A	Total
2014	36	1	18	21	76
2015	-	2	17	58	77
2016	-	2	18	62	82
2017	-	2	18	65	85
2018	-	2	19	69	90
2019	-	2	18	72	92
2020	-	-	18	10	28
2021	-	-	18	-	18
2022	-	-	-	-	-
Totals	36	11	144	357	548

Principal Payment Schedule - All Debt

(In Thousands)

Year	2004 B	2007 A	2008 A	2009 B	2010 B	2010 C	2010 D	2011A	2012 A	2012 B	2012 C	Total
2014	390	405	590	370	1,315	60	13	345	175	2,705	1,254	7,622
2015	-	420	615	385	1,340	63	13	355	610	2,780	1,285	7,866
2016	-	440	640	395	1,365	66	14	361	651	2,585	1,310	7,827
2017	-	455	670	405	1,395	70	15	369	695	-	1,334	5,408
2018	-	-	695	420	1,425	73	15	386	745	-	1,365	5,124
2019	-	-	-	435	1,460	77	16	395	799	-	1,401	4,583
2020	-	-	-	-	1,500	81	17	410	115	-	1,436	3,559
2021	-	-	-	-	-	85	-	419	-	-	1,475	1,979
2022	-	-	-	-	-	90	-	-	-	-	1,515	1,605
2023	-	-	-	-	-	95	-	-	-	-	-	95
2024	-	-	-	-	-	99	-	-	-	-	-	99
2025	-	-	-	-	-	104	-	-	-	-	-	104
Totals	390	1,720	3,210	2,410	9,800	963	103	3,040	3,790	8,070	12,375	45,871
Less 2014 principal retirement												(7,622)
Projected borrowing 2014												11,460
Net outstanding projected 12/31/14												49,709

Interest Payment Schedule - All Debt

(In Thousands)

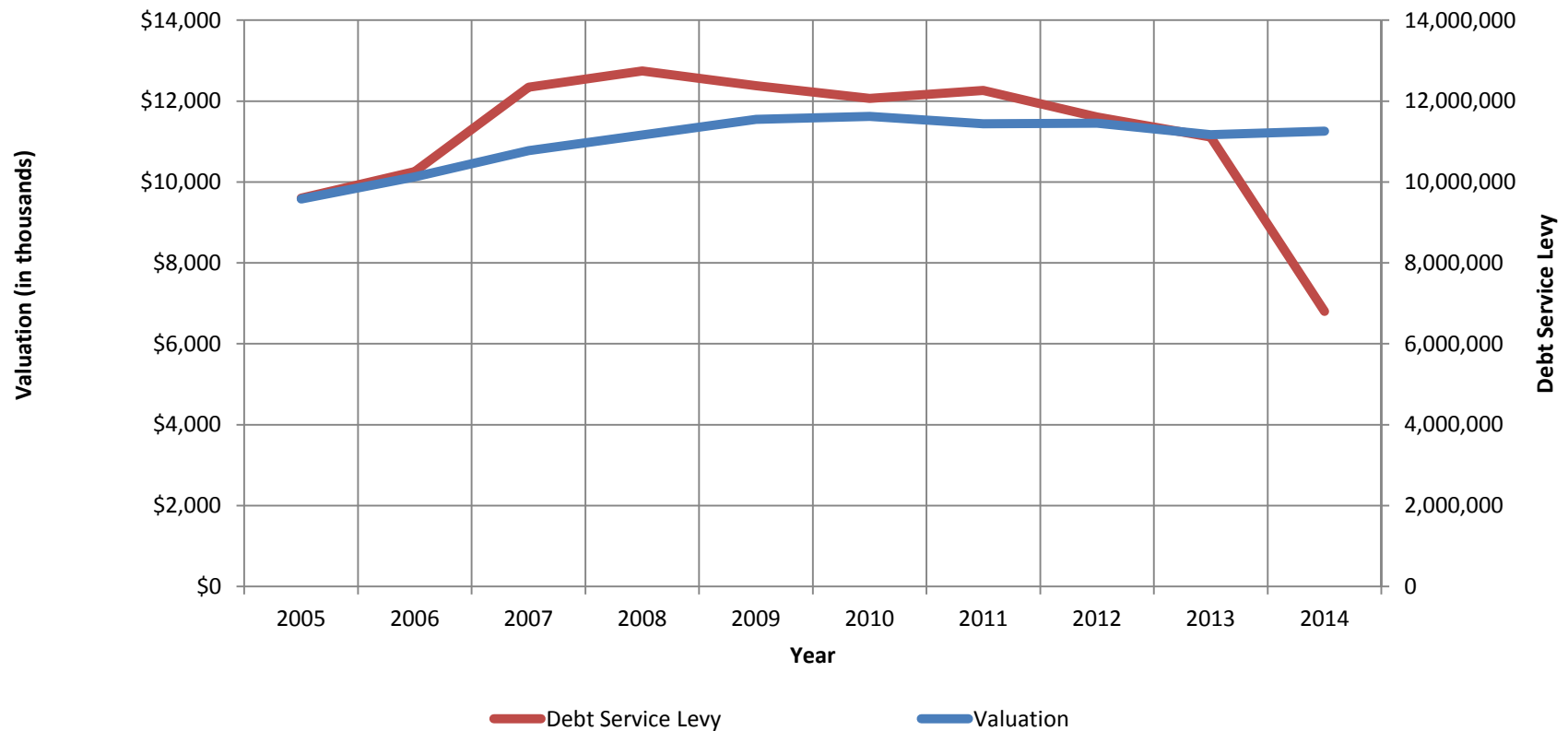
Year	2004 B	2007 A	2008 A	2009 B	2010 B	2010 C	2010 D	2011A	2012 A	2012 B	2012 C	Total
2014	9	57	103	56	146	51	5	64	53	167	235	946
2015	-	41	84	48	133	47	5	56	49	109	210	782
2016	-	25	62	39	118	44	4	49	45	39	183	608
2017	-	9	39	29	98	41	3	42	35	-	157	453
2018	-	-	13	18	76	37	2	35	25	-	131	337
2019	-	-	-	6	48	33	2	25	10	-	102	226
2020	-	-	-	-	17	29	1	16	1	-	75	139
2021	-	-	-	-	-	25	-	5	-	-	46	76
2022	-	-	-	-	-	20	-	-	-	-	16	36
2023	-	-	-	-	-	16	-	-	-	-	-	16
2024	-	-	-	-	-	11	-	-	-	-	-	11
2025	-	-	-	-	-	5	-	-	-	-	-	5
Totals	9	132	301	196	636	359	22	292	218	315	1,155	3,635

Total Payment Schedule - All Debt

(In Thousands)

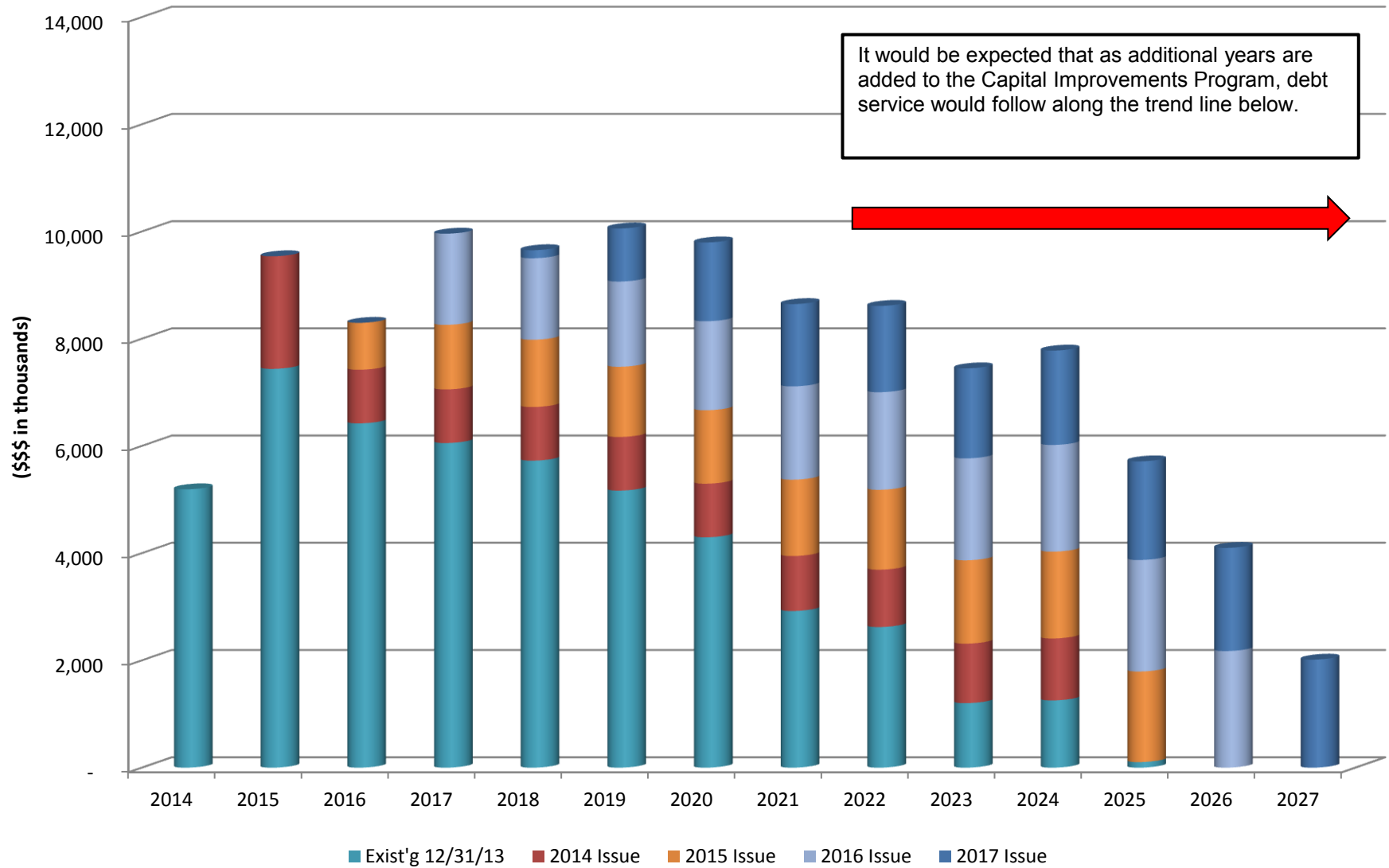
Year	2004 B	2007 A	2008 A	2009 B	2010 B	2010 C	2010 D	2011A	2012 A	2012 B	2012 C	Total
2014	399	462	693	426	1,461	111	18	409	228	2,872	1,489	8,568
2015	-	461	699	433	1,473	110	18	411	659	2,889	1,495	8,648
2016	-	465	702	434	1,483	110	18	410	696	2,624	1,493	8,435
2017	-	464	709	434	1,493	111	18	411	730	-	1,491	5,861
2018	-	-	708	438	1,501	110	17	421	770	-	1,496	5,461
2019	-	-	-	441	1,508	110	18	420	809	-	1,503	4,809
2020	-	-	-	-	1,517	110	18	426	116	-	1,511	3,698
2021	-	-	-	-	-	110	-	424	-	-	1,521	2,055
2022	-	-	-	-	-	110	-	-	-	-	1,531	1,641
2023	-	-	-	-	-	111	-	-	-	-	-	111
2024	-	-	-	-	-	110	-	-	-	-	-	110
2025	-	-	-	-	-	109	-	-	-	-	-	109
Totals	399	1,852	3,511	2,606	10,436	1,322	125	3,332	4,008	8,385	13,530	49,506

Growth in Valuation Vs Growth in Debt Levy

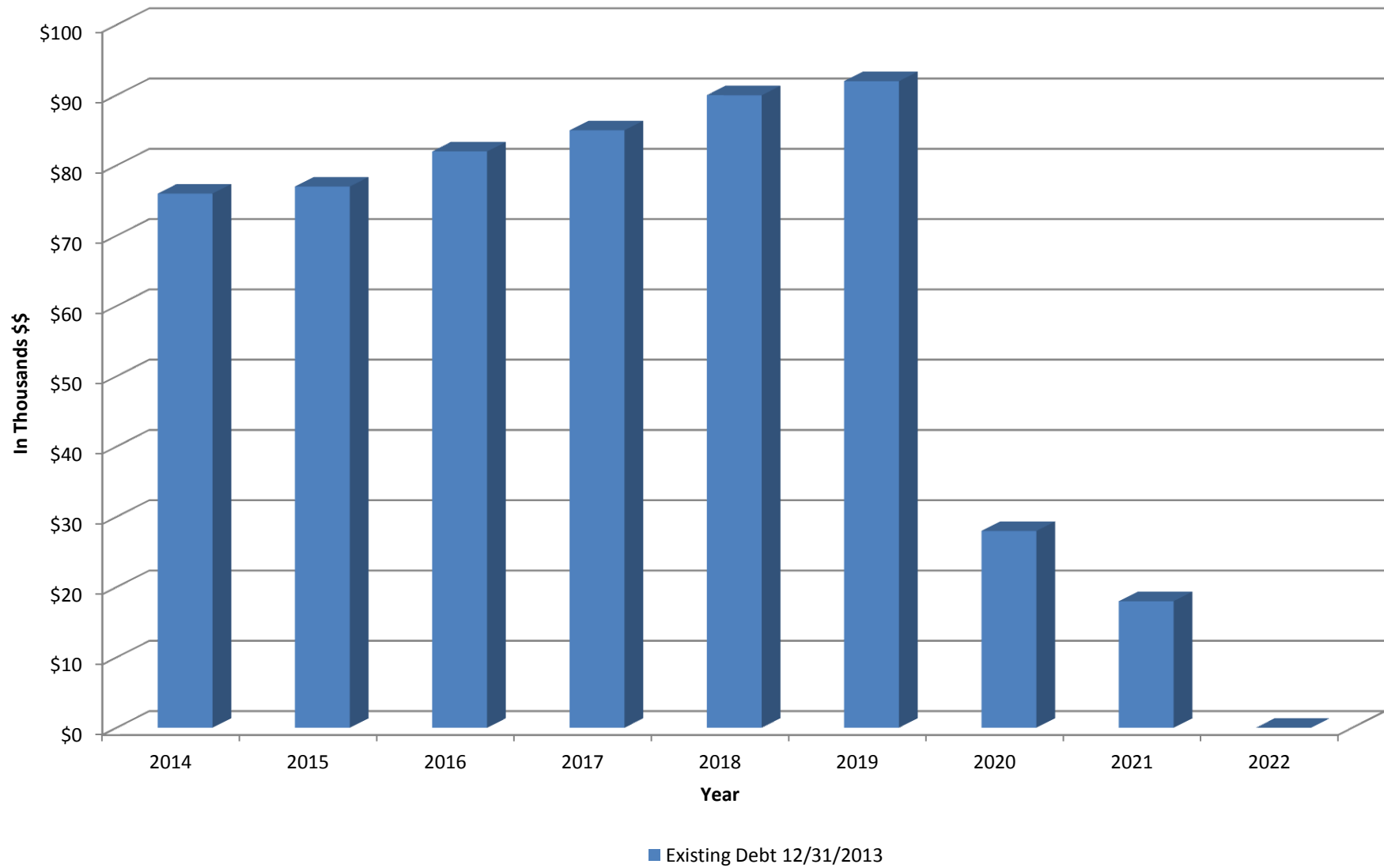


Note: This chart shows that the debt service levy is growing at about the same rate as property values. It shows that we schedule debt repayment using a level debt service philosophy. It keeps the tax rate for debt service relatively level with the growth in valuation, although we have allowed it to grow slowly in the past. Keeping the tax rate relatively level prevents large spikes up and down in taxpayers property tax bills.

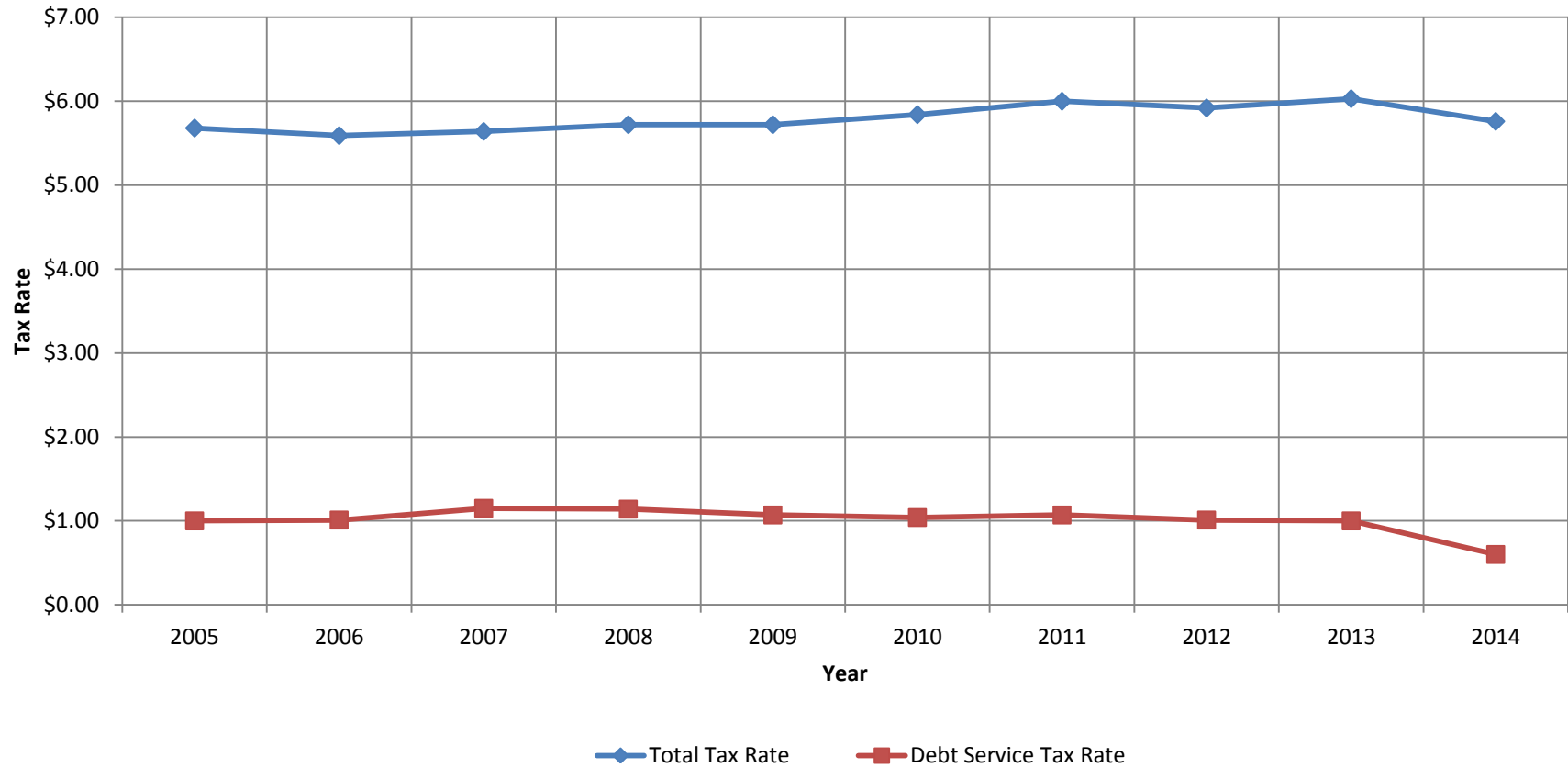
Levy Supported Debt Current and Future Payments



Non-Levy Supported Debt Service

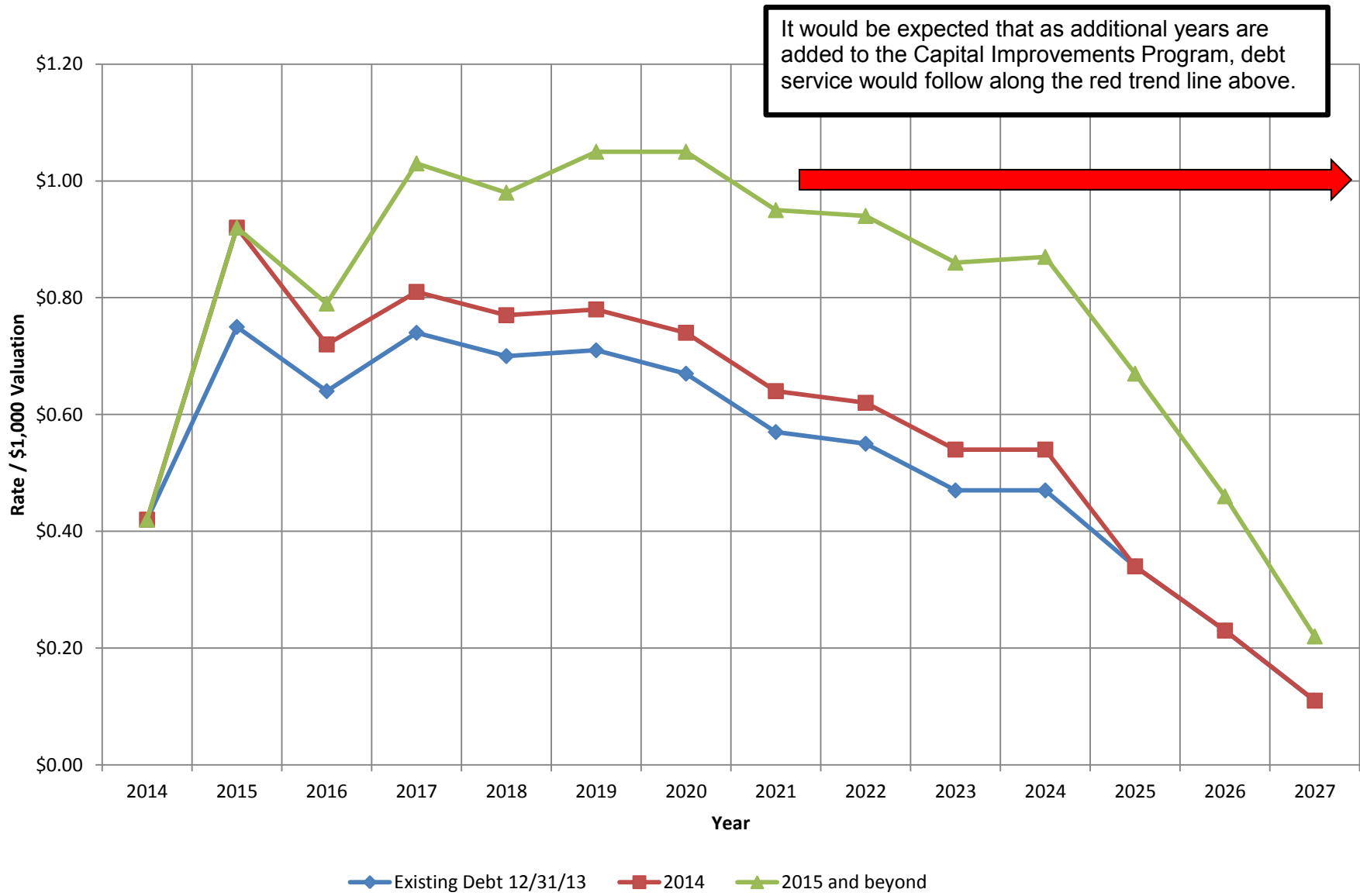


Tax Rate Information - Historical

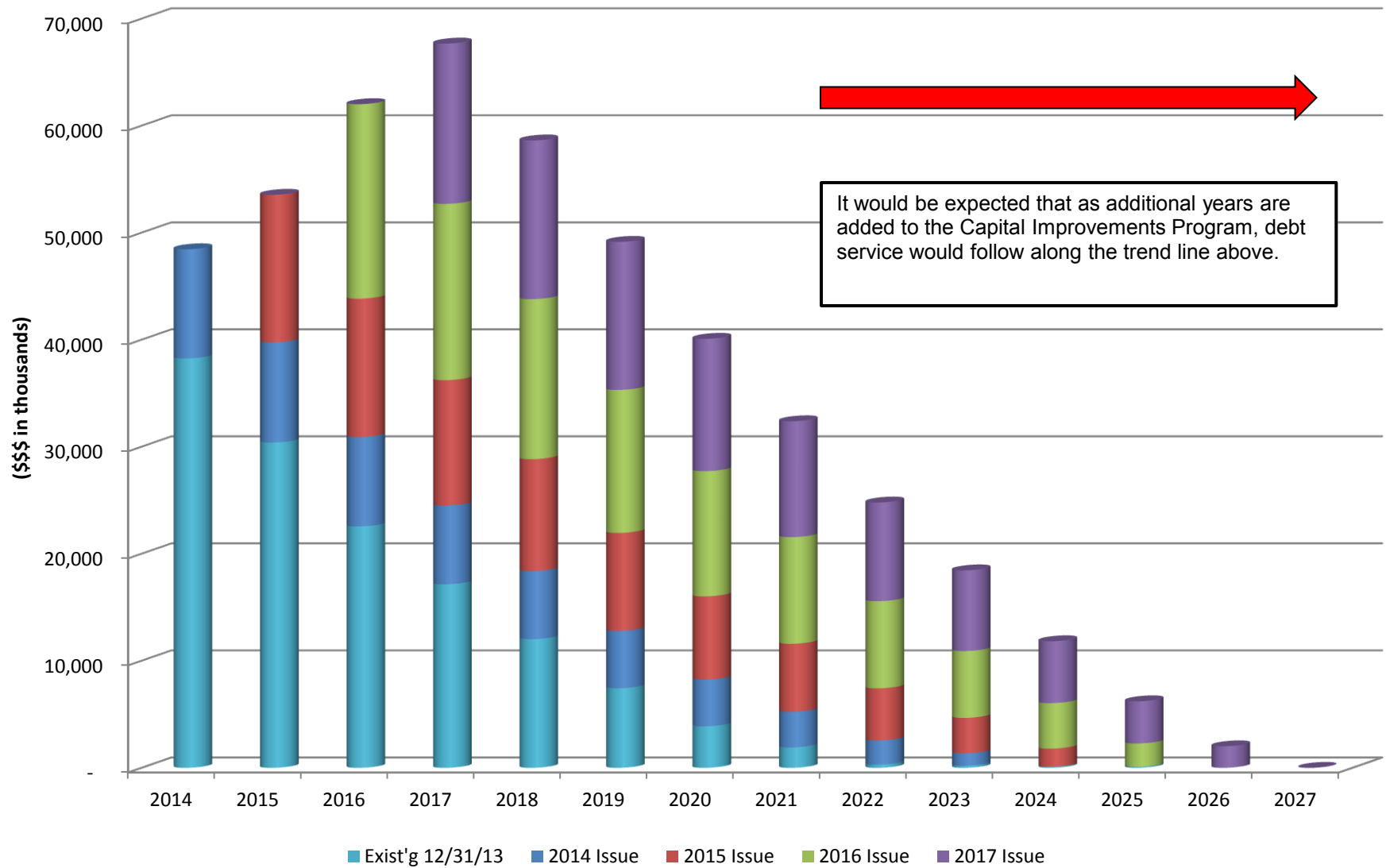


Note: this chart shows that both the overall tax rate and debt service rate remain relatively flat. It means that both total spending as well as debt service are growing at about the same rate as valuation.

Debt Service Tax Rate - Current & Future Years



Principal Outstanding End of Year - All Debt Current and Future



CAPITAL PROJECT FUNDS

2014 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 2014 budget.

WINNEBAGO COUNTY
2014 BUDGET
CAPITAL PROJECTS
(See Note Below)

Project	Project Balance 12/31/12	General Fund Balance Applied 2013	External Project Funding 2013	Airport Fund Balance Applied 2013	Bonding And Other Funding 2014 (Projected)	Projected Spending 2013- 2014	Projected Fund Balance 12/31/14
GOVERNMENTAL FUNDS:							
Existing Approved Projects:							
Chiller Upgrade - Jail	\$ 33,954					\$ (33,954)	\$ -
Radio system Sheriff	1,947,438					(1,947,438)	-
Courthouse Window Replacement	60,000					(60,000)	-
Facility Tuck pointing	181,625					(181,625)	-
Financial Software Replacement	22,479					(22,479)	-
Computer Aided Dispatch	169,716					(169,716)	-
Road and Bridge Projects	1,018,563					(1,018,563)	-
New projects approved during 2013:							
Boiler UW Fox Valley	-	240,000	240,000			(480,000)	-
Community Park Tennis Courts	-	186,000				(186,000)	-
Parking Lot UW Fox Valley	-	138,000	138,000			(276,000)	-
Road and Bridge Projects		5,026,000	1,809,000			(6,835,000)	-
Land Purchase - Airport	-	1,000,000				(1,000,000)	-
Airport Tractor / Turf Mower	-			140,000		(140,000)	-
UW Fox Valley - Energy Conservation Projects	-		1,542,000			(1,542,000)	-
Community Park Road Reconstruction / Lighting and ADA	-				2,094,630	(2,094,630)	-
New projects to be proposed for 2014:							
Roof maintenance program					248,000	(248,000)	-
Courthouse deck reconstruction					70,000	(70,000)	
Masonry Maintenance Program					110,000	(110,000)	
Storm Water Mitigation Community Park					250,000	(250,000)	
Evidence Storage Building - Sheriff					954,000	(954,000)	

WINNEBAGO COUNTY
2014 BUDGET
CAPITAL PROJECTS
(See Note Below)

Project	Project Balance 12/31/12	General Fund Balance Applied 2013	External Project Funding 2013	Airport Fund Balance Applied 2013	Bonding And Other Funding 2014 (Projected)	Projected Spending 2013- 2014	Projected Fund Balance 12/31/14
Jail Parking Expansion					142,000	(142,000)	
Road and Bridge Projects					8,510,000	(8,510,000)	-
Roof Repair / Replacement - UW Fox Valley					590,000	(590,000)	
Capital Project Fund Totals	3,433,775	6,590,000	3,729,000	140,000	12,968,630	(26,861,405)	-
PROPRIETARY FUNDS:							
Runway Snow Blower - Airport				710,000		(710,000)	-
Snow removal equipment - Airport					450,000	(450,000)	-
Maintenance Shop Addition - Airport					325,000	(325,000)	-
Parking Lot Addition - Park View					32,000	(32,000)	-
Roof gable sprinkler installation - Park View					125,000	(125,000)	-
Nurse Call System - Park View					125,000	(125,000)	-
Debt Issue Costs - Projected					50,000	(50,000)	-
Totals	\$ 3,433,775	\$ 6,590,000	\$ 3,729,000	\$ 850,000	\$ 14,075,630	\$ (28,678,405)	\$ -

NOTE:

The approval of the County's Annual budget is not an approval of any capital project or borrowing shown above. All Capital projects and borrowings are approved by separate resolution of the County Board apart from the annual budget process.

2013- 2017 EXECUTIVE CAPITAL IMPROVEMENTS PROGRAM
ALL (EXCLUDING SOLID WASTE)

DIVISION / DEPT	PROJECT DESCRIPTION	Prior Years	2013	2014	2015	2016	2017	TOTAL (excluding prior yrs)	Outside Planning Horizon
	ADMINISTRATION:								
General	Roof maintenance program			248,000	972,000	200,000	311,000	1,731,000	1,044,000
	Courthouse window replacement	60,000	600,000					600,000	
	Courthouse remodel					734,000	9,200,000	9,934,000	
	Courthouse boiler replacement						85,000	85,000	
	Courthouse deck reconstruction			70,000	700,000			770,000	
	Courthouse elevator modernization							-	
	Masonry Maintenance program			110,000	110,000	110,000	110,000	440,000	
	Storm water mitigation		25,000	250,000				275,000	
	Total Administration	60,000	625,000	678,000	1,782,000	1,044,000	9,706,000	13,835,000	1,044,000
	PUBLIC SAFETY:								
Sheriff	Radio System Upgrade	10,413,000						-	
	Evidence storage building			954,000				954,000	
	Jail Expansion				7,500,000	7,500,000		15,000,000	
	Jail parking expansion			142,000				142,000	
	Total Public Safety	10,413,000	-	1,096,000	7,500,000	7,500,000	-	16,096,000	-
	TRANSPORTATION:								
Highway	CTH A (Reconstruction Indian Pt Rd to City Neenah limits)	70,000			1,025,000	3,500,000		4,525,000	
	CTH AH Milling and Paving (CTH AH to Tri-County road)			600,000				600,000	
	Butler Ave Reconstruction					150,000	1,500,000	1,650,000	
	CTH C Mill and Pave (STH 26 to County Line)			250,000	7,875,000			8,125,000	
	CTH CB Improve Intersection (CTH CB & BB)		30,000	250,000	(635,000)			(355,000)	
	CTH FF Milling and Paving		1,750,000		8,510,000			10,260,000	
	State and Federal funding		(150,000)					(150,000)	
	CTH FF & Zoar Road Intersection Reconstruction				325,000			325,000	

DIVISION / DEPT	PROJECT DESCRIPTION	Prior Years	2013	2014	2015	2016	2017	TOTAL (excluding prior yrs)	Outside Planning Horizon
Airport	County G Bridge Reconstruction		70,000	535,000				605,000	
	State and Federal funding			(410,000)				(410,000)	
	CTH G Reconstruction (CTH A to STH 76)			200,000	250,000	3,000,000		3,450,000	
	CTH I (CTH N to Z)		1,500,000					1,500,000	
	CTH I Reconstruction (CTH N to Ripple Ave.)	77,900		25,000	1,400,000			1,425,000	
	CTH I & CTH N Intersection Reconstruction	14,000	1,255,000					1,255,000	
	CTH K Bridge Reconstruction	190,000	75,000	2,200,000		7,875,000		10,150,000	
	CTH M Reconstruction (STH 44 south to county line)		1,530,000			(635,000)		895,000	
	CTH N (Culvert - Bridge Reconstruction)		50,000	250,000		7,240,000		7,540,000	3,000,000
	CTH N Milling and paving (CTH FF to STH 26)					2,000,000		2,000,000	
	CTH T Reconstruction (CTH GG to CTH G)			2,200,000				2,200,000	
	State and Federal funding			(225,000)				(225,000)	
	CTH T Mill and Pave (CTH G to CTH II)			2,000,000				2,000,000	
	CTH Z mill and pave (CTH I to STH 45)				800,000			800,000	
	CTH Z Milling and Paving (CTH I to STH 26)					800,000		800,000	
	Snow removal equipment		715,000	450,000	400,000	400,000	400,000	2,365,000	
	Fed, State funding			(360,000)	(320,000)	(320,000)	(320,000)	(1,320,000)	
	Terminal apron reconstruction							-	
	Fed, State funding							-	
	Maintenance shop addition			325,000				325,000	
	Taxiway B reconstruction				3,100,000			3,100,000	
	Fed, State funding				(2,930,000)			(2,930,000)	
	Mowing tractor		175,000		175,000			350,000	
								-	

DIVISION / DEPT	PROJECT DESCRIPTION	Prior Years	2013	2014	2015	2016	2017	TOTAL (excluding prior yrs)	Outside Planning Horizon
	Total Transportation	351,900	7,000,000	8,290,000	19,975,000	24,010,000	1,580,000	60,855,000	3,000,000
	HUMAN SERVICES								
Park View	Park View 50 stall parking lot adjacent to new addition			32,000	315,000			347,000	
	Roof gable sprinkler installation - Park View Health Center			125,000				125,000	
	Nurse Call system			125,000				125,000	
Human Ser	Juvenile shelter care facility					20,000	2,994,000	3,014,000	
	Oshkosh HS boiler replacement					60,000		60,000	
	Total Human Services	-	-	282,000	315,000	80,000	2,994,000	3,671,000	-
	Education / Recreation								
Parks	Community park road & parking lot repaving			2,094,630				2,094,630	
	Community park tennis court rehabilitation		186,000					186,000	
	Livestock barn						474,000	474,000	
	Soccer Complex - SW Restroom				159,000			159,000	
UW Fox	Replace boilers (installed 1959)		480,000					480,000	
	Outagamie County funding		(240,000)					(240,000)	
	Energy Conservation Facilities Improvement Measures		1,700,000					1,700,000	
	State of Wisconsin		(1,700,000)					(1,700,000)	
	General Asphalt Pavement Repair and Maintenance		276,000					276,000	
	Outagamie County funding		(138,000)					(138,000)	
	General Roof Repair, Replacement and Maintenance		6,000	590,000				596,000	
	Outagamie County funding		(3,000)	(295,000)				(298,000)	
	Astronomical Observation Facility				1,000	8,000	104,000	113,000	
	Outagamie County funding				(500)	(4,000)	(52,000)	(56,500)	
	Medical science and anthropology lab				3,000	22,000	302,000	327,000	
	Outagamie County funding				(1,500)	(11,000)	(151,000)	(163,500)	

DIVISION / DEPT	PROJECT DESCRIPTION	Prior Years	2013	2014	2015	2016	2017	TOTAL (excluding prior yrs)	Outside Planning Horizon
	Child Care Center Addition					5,000	32,000	37,000	446,000
	Outagamie County funding					(2,500)	(16,000)	(18,500)	(223,000)
	Total Education / Recreation	-	567,000	2,389,630	161,000	17,500	693,000	3,828,130	223,000
	General Fund Balance Applied		8,192,000						
	Required Borrowing for Levy Supported Projects	\$ 10,824,900	\$ -	\$ 12,735,630	\$ 29,733,000	\$ 32,651,500	\$ 14,973,000	\$ 98,285,130	\$ 4,267,000

WINNEBAGO COUNTY, WISCONSIN
DEMOGRAPHIC AND ECONOMIC STATISTICS

Last Ten Fiscal Years

Fiscal Year	Population (1)	Per Capita Income (2)	Median Age (3)	Public School Enrollment (4)	Unemployment Rate (5)
2003	160,177	30,359	36.6 yrs.	23,366	4.0%
2004	161,863	32,275	36.9 yrs.	22,831	4.2%
2005	163,244	32,572	36.9 yrs.	22,888	3.9%
2006	163,867	33,874	37.1 yrs.	22,810	4.3%
2007	164,703	36,600	37.3 yrs.	22,809	4.0%
2008	165,358	37,139	37.6yrs.	23,223	8.4%
2009	165,864	35,300	37.9yrs.	22,584	7.6%
2010	166,308	36,034	38.4yrs.	23,037	7.0%
2011	167,245	38,444	(6)	23,014	6.6%
2012	167,702	(6)	(6)	22,854	6.6%

(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: State of Wisconsin, Job Service, Labor Market Information Services.

(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

DISTRICT	Number	YEAR	BASE VALUE	CURRENT VALUE	INCREMENT	PLAN EXPIRATION DATE	STATUTORY MAXIMUM DATE
Village of Winneconne	03	1996	4,771,400	6,681,600	1,910,200	2023	2019
Village of Winneconne	05	2000	4,751,600	9,183,600	4,432,000	2023	2023
Village of Winneconne	06	2000	1,100,600	4,753,300	3,652,700	2023	2023
Village of Winneconne	07	2002	2,038,100	6,367,000	4,328,900	2025	2027
Village of Winneconne	08	2011	-	1,331,100	1,331,100	2039	2039
City of Appleton	07	2007	25,657,000	35,546,100	9,889,100	2030	2033
City of Menasha	01	1986	5,329,100	7,547,100	2,218,000	2009	2013
City of Menasha	03	1990	3,717,400	3,937,900	220,500	2013	2017
City of Menasha	04	1997	4,196,000	6,308,800	2,112,800	2020	2020
City of Menasha	05	1998	3,384,900	13,895,700	10,510,800	2021	2021
City of Menasha	06	1998	5,568,800	20,173,300	14,604,500	2021	2021
City of Menasha	07	2003	687,300	4,078,900	3,391,600	2026	2028
City of Menasha	08	2005	484,500	1,204,900	720,400	2026	2030
City of Menasha	10	2006	9,701,900	11,099,400	1,397,500	2026	2031
City of Menasha	11	2007	284,900	2,840,300	2,555,400	2030	2033
City of Neenah	05	1993	13,971,900	22,602,500	8,630,600	2014	2020
City of Neenah	06	1997	2,869,600	18,175,900	15,306,300	2020	2020
City of Neenah	07	2000	39,226,900	116,097,900	76,871,000	2019	2023
City of Neenah	08	2001	14,743,600	68,605,600	53,862,000	2019	2024
City of Omro	05	1988	667,800	11,879,200	11,211,400	2008	2015
City of Omro	06	1991	35,700	1,226,500	1,190,800	2013	2018
City of Oshkosh	06	1989	350,900	8,689,200	8,338,300	2008	2016
City of Oshkosh	07	1989	22,309,000	172,933,300	150,624,300	2008	2016
City of Oshkosh	08	1991	11,077,500	33,890,500	22,813,000	2013	2018
City of Oshkosh	09	1991	684,300	38,258,900	37,574,600	2013	2018
City of Oshkosh	10	1993	600,300	1,088,400	488,100	2013	2020

WINNEBAGO COUNTY WISCONSIN TAX INCREMENTAL DISTRICTS

DISTRICT	Number	YEAR	BASE VALUE	CURRENT VALUE	INCREMENT	PLAN EXPIRATION DATE	STATUTORY MAXIMUM DATE
City of Oshkosh	11	1995	486,300	761,500	275,200	2015	2018
City of Oshkosh	12	1997	1,715,400	5,786,600	4,071,200	2020	2020
City of Oshkosh	13	1998	5,869,100	16,744,200	10,875,100	2021	2021
City of Oshkosh	14	2000	558,400	18,724,300	18,165,900	2023	2023
City of Oshkosh	15	2001	564,900	8,096,900	7,532,000	2023	2024
City of Oshkosh	16	2001	-	4,708,900	4,708,900	2023	2024
City of Oshkosh	17	2001	2,210,600	14,290,200	12,079,600	2023	2023
City of Oshkosh	18	2002	51,300	16,717,900	16,666,600	2025	2027
City of Oshkosh	19	2003	104,200	9,591,100	9,486,900	2026	2028
City of Oshkosh	20	2005	20,815,500	15,272,700	*	2026	2030
City of Oshkosh	21	2006	1,954,900	7,670,600	5,715,700	2026	2031
City of Oshkosh	23	2009	233,700	-	*	2026	2034
City of Oshkosh	24	2010	8,464,900	16,865,800	8,400,900	2026	2035
City of Oshkosh	25	2012	1,051,700	1,009,000	*	2038	2039
Totals			\$ 222,291,900	\$ 764,636,600	\$ 548,163,900		

* 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 2014 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 (closure in 2013), 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:

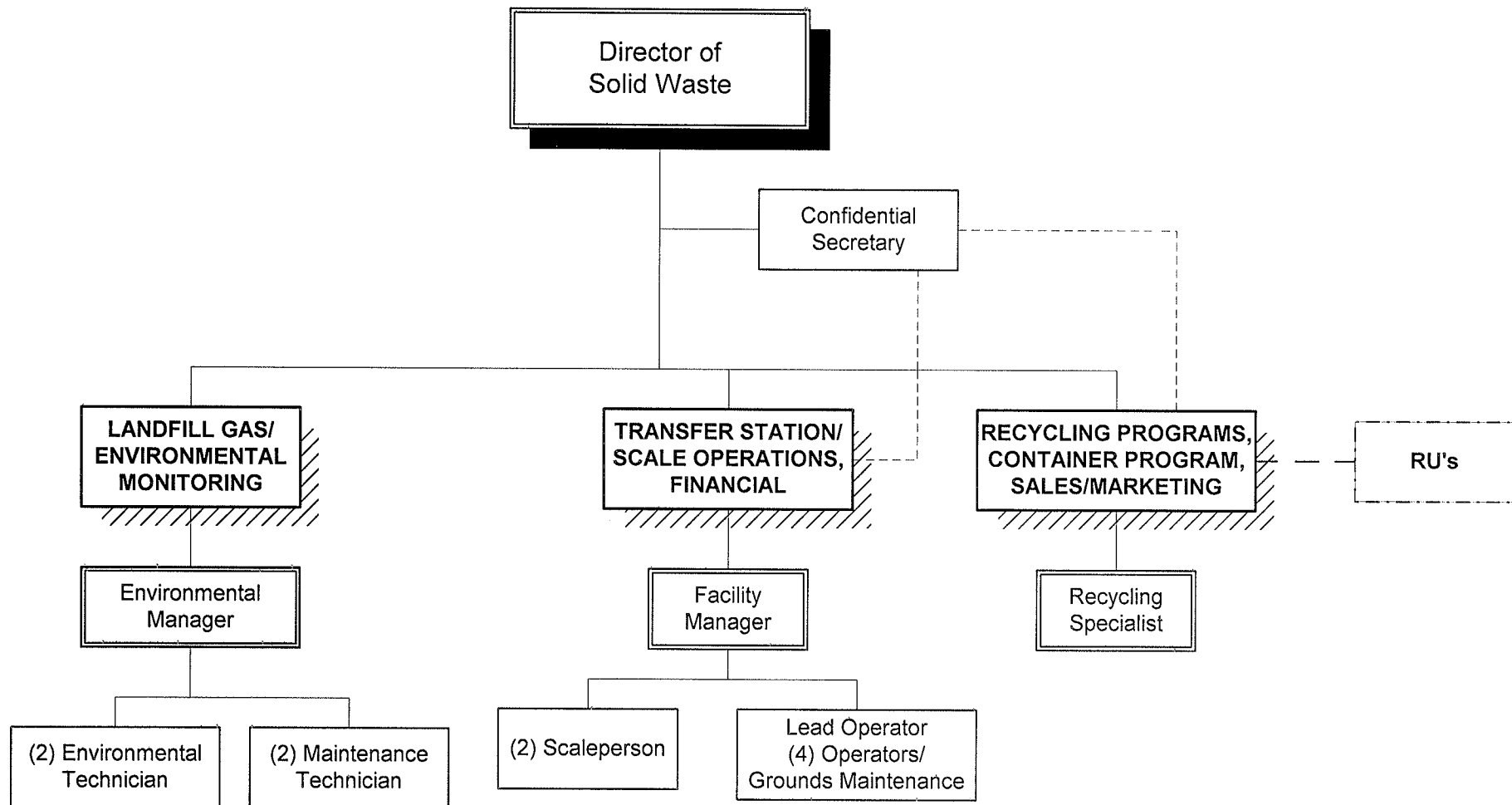
SOLID WASTE TRANSFER AND DISPOSAL – As part of the Tri-County Regional Program (Brown, Outagamie and Winnebago Counties), the Sunnyview Landfill reached capacity and disposal operations ended in July 2012. Winnebago County then began full-scale operation of a solid waste transfer facility and hauling to the Outagamie County Landfill for disposal.

LANDFILL GAS COLLECTION AND UTILIZATION – Collects landfill gas (by-product of solid waste decomposition containing 50% methane) from the Sunnyview Landfill (closure in 2013) and the Snell Road Landfill (closed) for beneficial utilization. Landfill gas is converted to electrical energy in five 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 engine/generators is utilized for heating and cooling at the Winnebago County Sheriff's Office/Law Enforcement Center.

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 computers/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 2014 BUDGET NARRATIVE

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

Telephone: 232-1850

2013 ACCOMPLISHMENTS:

1. Continued full-scale solid waste transfer facility operation and hauling to the Outagamie County Landfill for disposal (beginning in July 2012).
2. Continued to provide technical assistance to Outagamie County Solid Waste during operation of 20 acre new regional landfill facility (Tri-County Regional Program).
3. Continued operation of recyclable materials transfer facility hauling to the Tri-County Single Stream Recycling Facility in Outagamie County (Tri-County Regional Program) for processing.
4. Continued to assist with the operation of a Tri-County Regional Program single stream recycling processing facility at Outagamie County to provide additional service opportunities for Winnebago County customers. Assisted with production of 2013 Tri-County Regional Program recycling guide. Assisted with the analysis/approval process to add a permanent 2nd shift to the Tri-County Regional Program single stream processing facility at Outagamie County.
5. Continued to rebate surplus recycling revenues to our 15 signing municipalities resulting from the efficient recycling operations and strong commodity markets. Received signing municipality support to use portions of surplus commodity revenues to offset recycling program deficits (due to single stream recycling facility debt service) in 2011/2012.
6. Completed 35 acre Sequence C-4 Final Cover Construction project to provide final closure of the Sunnyview Landfill Co-Disposal Site.
7. Continued operation of landfill gas collection and utilization systems at the Sunnyview and Snell Road Landfills. Landfill gas from the Sunnyview Landfill is converted into electricity in five (5) engine/generators and the power and environmental credits are sold to a local utility (revenues are expected to meet or exceed the budget estimate of \$2,800,000). Excess landfill gas is combusted in a candlestick flare at both the Sunnyview and Snell Road Landfills.
8. Continued to supply the Winnebago County Highway Department with landfill gas (as a fuel source) for utilization in two boilers (estimated annual savings of approximately \$10,000).

9. Completed enhancements to the landfill gas engine/generator #4 & 5 waste heat recovery systems at the Winnebago County Sheriff's Office/Law Enforcement Center, which will provide efficient, low-cost "green" energy (heating and cooling) while reducing utility costs (estimated annual savings of approximately \$50,000 to \$100,000).
10. Continued Tri-County Regional Program operation of Winnebago County's seasonal household hazardous material collection facility (staffed by Brown County personnel) to provide convenient, environmentally safe disposal options for Winnebago County residents. Also coordinated regional "Clean Sweep" events for residents/qualifying businesses and Ag "Clean Sweep" event for farmers, providing convenient, low cost/environmentally safe disposal options for hazardous chemicals/pesticides.
11. Continued recycling program to include year-round computer/electronics/bulb recycling opportunities for Winnebago County residents; improved the cost-efficiency of computer/electronics program by registering as a "Collector" and participating in the electronics recycling program established by 2009 Wisconsin Act 50.
12. Assisted with Pharmaceutical sorts and disposal for items collected at permanent drug drop boxes located in the Cities of Oshkosh and Neenah, and the Town of Menasha.
13. Continued operation of container rental and lease program to provide customers with competitive/low cost options for managing solid waste and recyclable materials.
14. Assisted with the preparation of the Tri-County Regional Program Strategic Plan for Waste Resource Management, which will be used as a management tool for long-term planning of future solid waste and recycling services.
15. Prepared Life Cycle Financial Analysis for Winnebago County Solid Waste Department operations which will be used as a management tool to more accurately project future operational/financial decisions.
16. Explored options for recycling of construction & demolition wastes and clean wood materials.
17. Provided representation on Winnebago County's Sustainability Committee, which fosters "green" practices for employees.
18. Provided representation on Winnebago County's Safety Committee, which fosters safe work practices for employees.
19. Continued to explore/evaluate/promote "green" energy projects for solid waste department operations.
20. Continued preparation of the Budget Narrative and other supporting documents as part of the 2014 Solid Waste budget process.

2014 GOALS & OBJECTIVES:

- 1. Continue with full-scale solid waste transfer facility operation and hauling to the Outagamie County landfill for disposal (Tri-County Regional Program).**
- 2. Continue with recyclable material transfer facility operation and hauling to the Tri-County Single Stream Recycling Facility located at Outagamie County (Tri-County Regional Program).**
- 3. Continue to provide technical assistance to Outagamie County Solid Waste for regional landfill operations.**
- 4. Continue to assist with the operation of a Tri-County Regional Program single stream recycling processing facility located in Outagamie County to provide additional service opportunities for Winnebago County customers.**
- 5. Pursue amendment to Municipal Recycling Agreements resulting from the improved efficiencies realized by construction/operation of the Tri-County Regional Program single stream recycling processing facility.**
- 6. Continue operation of landfill gas collection & utilization systems at the Snell Road and Sunnyview Landfill facilities to generate revenues (to offset operational expenses) while maintaining WDNR/EPA air permit compliance.**
- 7. Continue operation of container rental and lease program to provide customers with competitive/low cost options for managing solid waste and recyclable materials.**
- 8. Continue efforts to increase/maintain solid waste and recycling tonnages for Winnebago County and the Tri-County Regional Program, including website updates and the use of social networking for marketing purposes.**
- 9. Continue to explore/evaluate/promote additional “green” energy projects/grant opportunities for solid waste department operations.**
- 10. Continue to explore other options for excess landfill gas usage.**
- 11. Complete transfer station/hauling analysis as a means to improve long-term efficiencies for management of solid waste and recyclable materials within the Tri-County Regional Program.**
- 12. Expand the recycling programs for construction & demolition waste and clean wood materials.**
- 13. Evaluate the yard waste recycling program to determine the most cost-efficient options for possible future implementation.**
- 14. Improve communications with internal and external stakeholders using procedures outlined in the Tri-County Regional Program Strategic Plan for Waste Resource Management.**
- 15. Evaluate the small vehicle/recycling trailer areas to determine long-term viability for customer usage.**
- 16. Prepare a Strategic Plan for the Winnebago County Solid Waste Department, which will be used as a management tool for long-term planning of future solid waste and recycling services.**

SOLID WASTE

2014 BUDGET NARRATIVE HIGHLIGHTS

DEPARTMENT STAFFING:

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Full Time	25	23	23	24	23	23	22	21	17	16	16
Part Time	1	2	2	2	2	2	1	1	1	0	0
Total	26	25	25	26	25	25	23	22	18	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 2014 net deficit is budgeted at (\$306,796) with a \$2.00/ton increase to the solid waste tipping fee and no change to the recycling tipping fee. This deficit was planned as part of the transition from regional landfill operation to full-time transfer station operation. Since 2007, the County has not levied \$47,500 to support the Household Hazardous Material facility operation. Since 2007, the Solid Waste Department has reduced utility costs for the Law Enforcement Center and Highway Department facilities through the landfill gas/water heat utilization program (estimated 2014 tax levy savings of approximately \$50,000 to \$100,000). The Solid Waste Department also agreed to a \$7,800 increase in the indirect cost allocation plan (Interfund charges) for 2014 at the request of the Finance Department.

SIGNIFICANT CHANGES:

Revenues:

Other Fees – Increase of \$55,000 due to the WDNR cleansweep grant and the additional single stream recycling hauling costs shared with Outagamie County.

Rental Revenue – Increase of \$8,000 to bring in line with current interfund rental charges for solid waste and recycling containers.

Other Department Charges – Decrease of \$5,000 to bring in line with actual charges to Facilities for landfill gas/waste heat utilization program at the Highway Department and Law Enforcement Center.

Interest Investments – Decrease of \$183,548 due to lower projected interest rates provided by the Finance Department.

Sale of Scrap – Decrease of \$21,000 due to lower projected scrap metal market rates and tonnages.

Expenses:

Overtime – Increase of \$29,037 based on the current Table of Organization and landfill/transfer station/landfill gas operational needs.

Fringe Benefits – Decrease of \$51,283 due to a reduction in health insurance and unemployment compensation costs.

Improvements (Capital Outlay) – Increase of \$170,000 based on current planned capital outlay purchases.

Equipment (Capital Outlay) – Decrease of \$372,000 based on current planned capital outlay purchases.

Motor Fuel – Decrease of \$12,500 because less is required for transfer station operation.

Equipment Rental – Increase of \$53,500 because sludge site operations may require rental of equipment from outside vendors.

Operating Licenses Fees – Increase of \$4,700 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.

State Special Charges – Increase of \$36,500 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 \$9,100 because less is required since the co-disposal site is now closed.

Machine Equip Parts – Increase of \$154,350 because more parts will be replaced on the landfill gas system equipment for regular and preventative maintenance, and to bring in line with current costs.

Repair Maintenance Supplies – Increase of \$4,200 because more are required for transfer station operation.

Consumable Tools – Decrease of \$4,150 to bring in line with current costs.

Equipment Repairs – Decrease of \$242,550 because less maintenance from outside vendors is required for landfill gas system equipment, and to bring in line with current costs.

Maintenance Buildings – Increase of \$5,950 because more maintenance is required with aging facilities.

Maintenance Grounds – Increase of \$5,500 because more maintenance is required with aging facilities.

Power and Light – Increase of \$24,500 due to planned usage and projected market rates.

Water and Sewer – Decrease of \$49,900 based on planned usage and to bring in line with current leachate disposal/stormwater management rates and projected leachate generation volumes based on co-disposal site closure.

Legal Services – Decrease of \$25,000 due to planned legal needs for landfill/landfill gas operations.

Grounds Maintenance – Decrease of \$35,600 because leachate line televising is not required in 2014 and surface emission monitoring repairs will be reduced with co-disposal site closure.

Building Repairs – Increase of \$8,900 because more repairs are needed for the aging facilities.

Professional Service – Decrease of \$9,200 because the inmate labor program was eliminated for landfill/transfer station operations.

Architect Engineer – Decrease of \$117,800 because less is required based on the current project/operational needs.

Management Services – Increase of \$138,200 due to increased contractor services required as part of the container program and due to cleansweep program costs.

Other Contract Serv – Increase of \$9,500 because of contract labor for grounds/maintenance at the landfill/transfer station.

Hauling Fees – Decrease of \$81,250 because of decreased solid waste tonnages being transported to the Outagamie County Landfill.

Accounting Auditing – Increase of \$3,750 because of the interfund charge amounts requested by the Finance Director.

Prop Liab Insurance – Increase of \$10,668 due to the estimated new pollution liability insurance costs.

Prop Liab Insurance (Interfund) – Increase of \$16,843 due to estimated insurance costs provided by the Finance Department.

Provision for Closing – Decrease of \$44,700 because the co-disposal site is closed and the WDNR escrow account is fully funded.

Provision for Long Term Care – Decrease of \$17,900 because the co-disposal site is closed and the WDNR escrow account is fully funded.

Debt Principal Payments – Increase of \$16,017 due to debt service payments made for single stream recycling.

Debt Interest Payments – Decrease of \$9,042 due to debt service payments made for single stream recycling.

Winnebago County Budget Detail - 2014

Description	Object	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Request	2014 Executive	2014 Adopted	% Change From Prior Yr Adopted
520 - Solid Waste									
Revenue									
Intergov Rev:									
WI Dept of Administration	42002	15,000	0	0	5,000	0	0	0	-100.00%
Agri Trade Consumer Protection	42004	0	0	6,242	0	5,000	5,000	5,000	100.00%
Intergov Rev Subtotal:		15,000	0	6,242	5,000	5,000	5,000	5,000	0.00%
Public Services:									
Rental Revenues	45011	258,294	288,666	274,852	250,000	260,000	260,000	260,000	4.00%
Power Sales	45029	2,190,989	3,042,938	3,222,107	2,800,000	2,800,000	2,800,000	2,800,000	0.00%
Donations	45034	11	16	10	25	25	25	25	0.00%
Refunds Public	45040	11,076	0	(1,827)	0	0	0	0	0.00%
Landfill Fees	45051	4,134,665	4,030,131	4,730,847	5,645,800	5,661,210	5,661,210	5,661,210	0.27%
Other Public Charges	45057	2,450	1,750	1,050	0	0	0	0	0.00%
Public Services Subtotal:		6,597,485	7,363,501	8,227,039	8,695,825	8,721,235	8,721,235	8,721,235	0.29%
Intergov Services:									
Other Fees	43001	(5,016)	135,636	669,498	176,500	231,500	231,500	231,500	31.16%
Landfill Fees	43010	9,970,859	9,514,504	3,514,529	60,000	60,000	60,000	60,000	0.00%
Refunds Municipal	43015	(329,687)	(1,005,444)	113,332	(147,864)	0	0	0	-100.00%
Intergov Services Subtotal:		9,636,156	8,644,696	4,297,359	88,636	291,500	291,500	291,500	228.87%
Interfund Revenue:									
Rental Revenue	65011	0	0	2,715	0	8,000	8,000	8,000	100.00%
Landfill Fees	65051	7,220	10,762	11,206	7,500	7,500	7,500	7,500	0.00%
Other Department Charges	65081	13,130	13,525	32,290	95,000	90,000	90,000	90,000	-5.26%
Interfund Revenue Subtotal:		20,349	24,287	46,211	102,500	105,500	105,500	105,500	2.93%
Total Operating Revenue:		16,268,990	16,032,485	12,576,851	8,891,961	9,123,235	9,123,235	9,123,235	2.60%

**Winnebago County
Budget Detail - 2014**

Description	Object	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Request	2014 Executive	2014 Adopted	% Change From Prior Yr Adopted
520 - Solid Waste									
Interest:									
Interest Investments	48000	999,498	978,167	575,457	800,548	617,000	617,000	617,000	-22.93%
Interest IDB Loans	48001	45,685	0	0	0	0	0	0	0.00%
Interest Subtotal:		1,045,184	978,167	575,457	800,548	617,000	617,000	617,000	-22.93%
Misc Revenues:									
Rental Equipment	48101	0	12,450	0	0	0	0	0	0.00%
Sale Of Prop Equip	48104	0	3,939	11,600	0	0	0	0	0.00%
Sale of Scrap	48106	99,440	104,535	130,750	85,000	64,000	64,000	64,000	-24.71%
Other Miscellaneous Revenues	48109	1,358	13,468	9,432	0	0	0	0	0.00%
Misc Revenues Subtotal:		100,799	134,392	151,782	85,000	64,000	64,000	64,000	-24.71%
Other Financing Srcs:									
Gain Sale of Assets	49000	8,933	1,822	0	0	0	0	0	0.00%
Other Financing Srcs Subtotal:		8,933	1,822	0	0	0	0	0	0.00%
Total Non-Operating Revenue:		1,154,915	1,114,381	727,239	885,548	681,000	681,000	681,000	-23.10%
Revenue Total:		17,423,906	17,146,866	13,304,090	9,777,509	9,804,235	9,804,235	9,804,235	0.27%
Expense									
Wages:									
Regular Pay	51100	906,208	964,514	795,224	777,427	739,357	739,357	739,357	-4.90%
Temporary Employees	51101	0	0	34,755	0	8,000	8,000	8,000	100.00%
Elected Officials	51103	7,084	6,050	8,811	6,500	6,500	6,500	6,500	0.00%
Overtime	51105	100,062	88,708	60,552	40,608	69,645	69,645	69,645	71.51%
Comp Time	51108	0	0	6,307	0	0	0	0	0.00%
Wages Allocated	51199	0	(38,036)	(3,169)	0	0	0	0	0.00%
Wages Subtotal:		1,013,355	1,021,236	902,481	824,535	823,502	823,502	823,502	-0.13%

**Winnebago County
Budget Detail - 2014**

Description	Object	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Request	2014 Executive	2014 Adopted	% Change From Prior Yr Adopted
520 - Solid Waste									
Fringes Benefits:									
FICA Medicare	51200	418,246	433,418	54,704	55,550	54,380	54,380	54,380	-2.11%
Health Insurance	51201	0	0	204,375	221,855	189,924	189,924	189,924	-14.39%
Dental Insurance	51202	0	0	10,102	11,308	8,638	8,638	8,638	-23.61%
Workers Compensation	51203	0	0	14,958	11,622	4,800	4,800	4,800	-58.70%
Unemployment Comp	51204	148	0	2,904	17,424	10,000	10,000	10,000	-42.61%
Compensated Absences Resrv	51205	2,100	1,018	(6,255)	0	0	0	0	0.00%
WI Retirement	51206	0	0	46,683	46,266	51,576	51,576	51,576	11.48%
Fringe Benefits Other	51207	0	(1,114)	(8,654)	4,027	3,948	3,948	3,948	-1.96%
Fringe Benefit- OT Temp	51208	0	0	0	6,497	0	0	0	-100.00%
Fringes Allocated	51299	0	(17,683)	(1,473)	0	0	0	0	0.00%
Fringes Benefits Subtotal:		420,495	415,639	317,344	374,549	323,266	323,266	323,266	-13.69%
Total Labor:									
		1,433,849	1,436,875	1,219,825	1,199,084	1,146,769	1,146,769	1,146,769	-4.36%
Travel:									
Registration Tuition	52001	3,468	3,650	1,959	3,685	4,485	4,485	4,485	21.71%
Automobile Allowance	52002	4,215	3,643	4,297	5,145	5,495	5,495	5,495	6.80%
Commercial Travel	52004	0	0	0	1,200	1,200	1,200	1,200	0.00%
Meals	52005	521	202	289	1,455	1,355	1,355	1,355	-6.87%
Lodging	52006	1,273	370	348	2,820	2,470	2,470	2,470	-12.41%
Other Travel Exp	52007	71	23	9	30	40	40	40	33.33%
Taxable Meals	52008	170	160	270	200	200	200	200	0.00%
Travel Subtotal:		9,718	8,048	7,171	14,535	15,245	15,245	15,245	4.88%
Total Travel:									
		9,718	8,048	7,171	14,535	15,245	15,245	15,245	4.88%
Capital Outlay:									
Buildings	58001	362,456	28,450	0	0	0	0	0	0.00%
Improvements	58002	1,383,345	0	0	0	170,000	170,000	170,000	100.00%
Equipment	58004	113,790	81,447	449,805	1,132,000	760,000	760,000	760,000	-32.86%
Capital Outlay Subtotal:		1,859,591	109,897	449,805	1,132,000	930,000	930,000	930,000	-17.84%
Total Capital:									
		1,859,591	109,897	449,805	1,132,000	930,000	930,000	930,000	-17.84%

Winnebago County **Budget Detail - 2014**

Description	Object	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Request	2014 Executive	2014 Adopted	% Change From Prior Yr Adopted
520 - Solid Waste									
Office:									
Office Supplies	53000	7,170	8,899	6,405	5,650	6,550	6,550	6,550	15.93%
Printing Supplies	53002	1,475	199	641	650	1,300	1,300	1,300	100.00%
Print Duplicate	53003	3,357	3,327	3,030	4,900	6,900	6,900	6,900	40.82%
Postage and Box Rent	53004	1,469	2,808	3,529	2,250	2,350	2,350	2,350	4.44%
Computer Supplies	53005	774	0	0	0	0	0	0	0.00%
Computer Software	53006	133	14,931	0	0	1,500	1,500	1,500	100.00%
Telephone	53008	21,175	10,758	7,101	12,400	10,325	10,325	10,325	-16.73%
Telephone Supplies	53009	26	0	32	0	0	0	0	0.00%
Telephone Comm Lines	53010	1	0	0	0	0	0	0	0.00%
Wireless	53012	0	1,557	2,334	2,150	2,200	2,200	2,200	2.33%
Pagers	53013	0	90	180	200	200	200	200	0.00%
Voice and Data Cabling	53014	0	0	165	0	0	0	0	0.00%
Office Subtotal:		35,579	42,569	23,418	28,200	31,325	31,325	31,325	11.08%
Operating:									
Advertising	53500	51,027	46,943	51,163	49,000	49,300	49,300	49,300	0.61%
Subscriptions	53501	748	669	425	800	800	800	800	0.00%
Membership Dues	53502	1,630	2,087	1,975	2,300	2,050	2,050	2,050	-10.87%
Publish Legal Notices	53503	398	214	314	700	200	200	200	-71.43%
Agricultural Supplies	53515	0	0	45	0	0	0	0	0.00%
Household Supplies	53516	1,012	1,702	865	990	1,110	1,110	1,110	12.12%
Clothing Uniforms	53517	847	1,507	1,037	750	800	800	800	6.67%
Food	53520	81	127	351	350	300	300	300	-14.29%
Small Equipment	53522	15,057	22,027	16,737	43,000	45,000	45,000	45,000	4.65%
Shop Supplies	53523	25,920	18,244	13,390	14,000	14,700	14,700	14,700	5.00%
Medical Supplies	53524	964	689	938	800	790	790	790	-1.25%
Other Operating Supplies	53533	696	0	0	0	0	0	0	0.00%
Landfill Cover Material	53544	9,020	18,040	0	0	0	0	0	0.00%
Motor Fuel	53548	270,862	398,786	157,269	100,500	88,000	88,000	88,000	-12.44%
Equipment Rental	53551	29,358	20,185	28,048	6,500	60,000	60,000	60,000	823.08%
Operating Licenses Fees	53553	3,395,356	3,173,513	993,497	18,700	23,400	23,400	23,400	25.13%
Bad Debts Expense	53561	0	8,074	(7,396)	0	0	0	0	0.00%
State Special Charges	53563	2,853,517	2,615,501	803,840	7,500	44,000	44,000	44,000	486.67%
Other Miscellaneous	53568	1,318	(303)	39,814	500	250	250	250	-50.00%

Winnebago County Budget Detail - 2014

Description	Object	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Request	2014 Executive	2014 Adopted	% Change From Prior Yr Adopted
520 - Solid Waste									
Loss on Sale of Assets	53573	165,944	0	466,397	0	0	0	0	0.00%
Print Duplicate	73003	3,660	3,783	3,490	2,950	3,520	3,520	3,520	19.32%
Postage and Box Rent	73004	2,176	2,051	2,384	2,170	2,275	2,275	2,275	4.84%
Motor Fuel	73548	13,829	15,619	14,943	13,000	11,650	11,650	11,650	-10.38%
Operating Subtotal:		6,843,418	6,349,458	2,589,525	264,510	348,145	348,145	348,145	31.62%
Repairs & Maint:									
Crushed Stone	54000	71,922	70,344	23,566	20,100	11,000	11,000	11,000	-45.27%
Sand and Gravel	54001	0	7,190	0	0	0	0	0	0.00%
Calcium Chloride	54003	528	377	0	0	0	0	0	0.00%
Other Supplies and Expense	54004	943	0	0	0	0	0	0	0.00%
Steel and Iron	54006	0	405	0	0	0	0	0	0.00%
Metal Pipe & Fittings	54007	65	900	0	0	0	0	0	0.00%
Small Hardware	54008	0	0	75	0	0	0	0	0.00%
Electrical Products	54010	451	31	0	0	0	0	0	0.00%
Other Elect Products	54012	169	165	347	200	700	700	700	250.00%
Other Plumbing Prod.	54014	28	0	54	100	0	0	0	-100.00%
Other Building Materials	54015	156	0	0	0	0	0	0	0.00%
Lubricants	54016	132,178	196,212	213,154	230,000	228,000	228,000	228,000	-0.87%
Machine Equip Parts	54017	260,296	448,318	416,228	266,100	420,450	420,450	420,450	58.00%
Tires Batteries	54018	13,796	19,965	7,656	2,500	4,050	4,050	4,050	62.00%
Road Maintenance Materials	54019	0	1,608	172	0	0	0	0	0.00%
Maintenance Buildings	54020	742	520	4,244	1,750	1,750	1,750	1,750	0.00%
Maintenance Grounds	54021	16,468	5,950	8,369	5,700	4,700	4,700	4,700	-17.54%
Maintenance Equipment	54022	808	3,394	4,474	3,800	4,400	4,400	4,400	15.79%
Maintenance Vehicles	54023	981	67	7	500	250	250	250	-50.00%
Repair Maintenance Supplies	54024	25,275	18,754	14,072	20,800	25,000	25,000	25,000	20.19%
Painting Supplies	54025	0	0	0	100	0	0	0	-100.00%
Consumable Tools	54026	3,796	3,196	597	5,750	1,600	1,600	1,600	-72.17%
Sign Parts Supplies	54027	546	139	1,446	1,000	480	480	480	-52.00%
Other Maint Supplies	54028	2,348	1,966	4,320	1,725	1,100	1,100	1,100	-36.23%
Equipment Repairs	54029	931,604	871,677	1,160,805	554,700	312,150	312,150	312,150	-43.73%
Machine Equip Parts	74017	71	0	0	50	0	0	0	-100.00%
Labor-Ldfl from Hwy	74018	1,872	15,818	13,204	3,150	1,110	1,110	1,110	-64.76%
Machinery-Ldfl from Hwy	74019	3,335	16,746	11,871	350	1,110	1,110	1,110	217.14%
Maintenance Buildings	74020	3,996	3,996	5,000	1,050	7,000	7,000	7,000	566.67%
Maintenance Grounds	74021	4,365	60,984	39,494	2,500	8,000	8,000	8,000	220.00%

Winnebago County Budget Detail - 2014

Description	Object	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Request	2014 Executive	2014 Adopted	% Change From Prior Yr Adopted
520 - Solid Waste									
Repair Maintenance Supplies	74024	166	0	0	0	0	0	0	0.00%
Equipment Repairs	74029	776	782	759	370	860	860	860	132.43%
Repairs & Maint Subtotal:		1,477,681	1,749,506	1,929,915	1,122,295	1,033,710	1,033,710	1,033,710	-7.89%
Utilities:									
Heat	54700	14,021	10,759	8,013	16,100	15,550	15,550	15,550	-3.42%
Power and Light	54701	137,515	163,903	173,223	171,000	195,500	195,500	195,500	14.33%
Water and Sewer	54702	102,700	120,591	170,839	329,250	279,350	279,350	279,350	-15.16%
Utilities Subtotal:		254,236	295,253	352,074	516,350	490,400	490,400	490,400	-5.03%
Contractual Services:									
Medical and Dental	55000	915	615	540	500	200	200	200	-60.00%
Legal Services	55001	7,761	7,050	8,373	35,000	10,000	10,000	10,000	-71.43%
Pest Extermination	55002	1,885	1,920	1,920	2,075	2,500	2,500	2,500	20.48%
Vehicle Repairs	55005	16,682	1,913	27,569	5,000	3,450	3,450	3,450	-31.00%
Grounds Maintenance	55007	46,365	127,040	38,222	175,000	139,400	139,400	139,400	-20.34%
Building Repairs	55008	22,470	28,963	46,803	32,000	40,900	40,900	40,900	27.81%
Accounting Auditing	55012	4,500	4,500	4,550	0	0	0	0	0.00%
Professional Service	55014	44,760	63,345	53,299	21,000	11,800	11,800	11,800	-43.81%
Collection Services	55015	419	353	0	0	0	0	0	0.00%
Janitorial Services	55016	20,739	21,404	22,149	24,900	26,000	26,000	26,000	4.42%
Architect Engineer	55019	393,598	489,228	453,918	701,500	583,700	583,700	583,700	-16.79%
Management Services	55020	250,587	323,412	362,456	289,800	428,000	428,000	428,000	47.69%
Other Contract Serv	55030	400,277	440,365	55,355	500	10,000	10,000	10,000	1,900.00%
Regional Fees	55048	0	0	2,365,215	3,635,000	3,500,000	3,500,000	3,500,000	-3.71%
Hauling Fees	55049	23,465	168,010	704,587	1,181,250	1,100,000	1,100,000	1,100,000	-6.88%
Accounting Auditing	75012	30,000	32,496	34,500	36,750	40,500	40,500	40,500	10.20%
Data Processing	75013	15,600	16,704	17,700	18,550	20,500	20,500	20,500	10.51%
Professional Services	75014	55,404	58,800	62,100	64,050	66,000	66,000	66,000	3.04%
Contractual Services Subtotal:		1,335,426	1,786,119	4,259,256	6,222,875	5,982,950	5,982,950	5,982,950	-3.86%
Insurance Expenses:									
Prop Liab Insurance	56000	39,332	39,332	39,332	39,332	50,000	50,000	50,000	27.12%
Prop Liab Insurance	76000	47,088	58,920	55,656	45,791	62,634	62,634	62,634	36.78%
Insurance Expenses Subtotal:		86,420	98,252	94,988	85,123	112,634	112,634	112,634	32.32%

**Winnebago County
Budget Detail - 2014**

Description	Object	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	2014 Request	2014 Executive	2014 Adopted	% Change From Prior Yr Adopted
520 - Solid Waste									
Deprec & Amort:									
Provision for Closing	56501	467,628	1,431,763	1,264,420	94,700	50,000	50,000	50,000	-47.20%
Provision for Long Term Care	56502	439,325	1,816,012	1,457,861	37,900	20,000	20,000	20,000	-47.23%
Depreciation Expense	56503	1,557,793	1,812,454	851,377	562,989	560,088	560,088	560,088	-0.52%
Amortization of SSR	56504	227,591	236,932	244,997	252,616	257,633	257,633	257,633	1.99%
Deprec & Amort Subtotal:		2,692,337	5,297,161	3,818,656	948,205	887,721	887,721	887,721	-6.38%
Total Other Operating:		12,725,097	15,618,318	13,067,833	9,187,558	8,886,885	8,886,885	8,886,885	-3.27%
Debt Payments:									
Debt Principal Payments	57000	6,641	7,672	8,702	254,616	270,633	270,633	270,633	6.29%
Debt Interest Payments	57001	5,601	5,293	5,749	71,174	62,132	62,132	62,132	-12.70%
Debt Payments Subtotal:		12,242	12,965	14,451	325,790	332,765	332,765	332,765	2.14%
Total Non-Operating Expense:		12,242	12,965	14,451	325,790	332,765	332,765	332,765	2.14%
Expense Total:		16,040,497	17,186,102	14,759,084	11,858,967	11,311,664	11,311,664	11,311,664	-4.62%
Solid Waste Net/(Levy):		1,383,409	(39,236)	(1,454,994)	(2,081,458)	(1,507,429)	(1,507,429)	(1,507,429)	-27.58%
Less:									
Capital Outlay		1,859,591	109,897	449,805	1,132,000	930,000	930,000	930,000	-17.84%
Debt Principal Payments		6,641	7,672	8,702	254,616	270,633	270,633	270,633	6.29%
Net Solid Waste Surplus/(Deficit)		3,249,641	78,332	(996,487)	(694,842)	(306,796)	(306,796)	(306,796)	-55.85%
Fund Adjustments:		(3,249,641)	(78,332)	996,487	694,842	306,796	306,796	306,796	-55.85%
Net Solid Waste		0	0	0	0	0	0	0	0.00%

WINNEBAGO COUNTY CAPITAL OUTLAY - 2014

Department	Description	Quantity	Unit Cost	Capital Outlay
Solid Waste -				
Admin -	Diesel UST Tank Removal and Replacement	1	70,000	70,000
	All Terrain Forklift	1	30,000	30,000
	D6 Dozer Replacement	1	350,000	350,000
	Landfill Haul Road Paving	1	150,000	150,000
	Tractor/Mower	1	110,000	110,000
	Concrete Work - Trailer Docks/Ramps	1	20,000	20,000
	Green Vehicle - general use	1	30,000	30,000
Landfill Gas -	Air Compressor System - Snell Road Landfill	1	170,000	170,000
		8		930,000

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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